

THE CORPORATION OF THE TOWNSHIP OF WAINFLEET
REGULAR MEETING OF COUNCIL AGENDA
JUNE 16, 2026 – 6:30 P.M.
COUNCIL CHAMBERS

C09/26

1. **Call to Order**
2. **National Anthem**
3. **Land Acknowledgement Statement**
4. **Disclosures of Interest and the General Nature Thereof**
5. **Presentations**
 - a) Wainfleet Senior of the Year
6. **Mayor's Announcements & Remarks**
7. **Councillor's Announcements & Remarks**
8. **Adoption of Previous Council Minutes**
 - a) Minutes of the Regular Meeting of Council held May 26, 2026
9. **Public Meeting**
10. **Delegations**
11. **Consent Agenda**
 - a) Administrative Staff Reports
 - i. ASR-008-2026 Re: 2025 Auditor's Report & Draft Financial Statements
 - b) Fire Staff Reports
 - i. FSR-004/2026 Re: 2026 Q1 Fire & Emergency Services Update
12. **Staff Reports & Recommendations**
13. **Review of Correspondence**
 - a) Correspondence Item C-139 Re: Support for Sustainable Provincial Grant Funding for Fire Services in Ontario

- b) Correspondence Item C-141 Re: Proclamation Request – National Dental Care Day (October 10, 2026)

14. By-laws

- a) By-law No. 025-2026 being a by-law to amend by-law No. 020-2014, being a by-law to establish a system for Administrative Penalties respecting the stopping, standing and parking of vehicles.

15. Notices of Motion

16. Closed Meeting

17. Rise & Report

18. By-law to Confirm the Proceedings of Council

- a) By-law No. 026-2026 being a by-law to adopt, ratify and confirm the proceedings of the Council of the Corporation of the Township of Wainfleet at its Regular Meeting of Council held June 16, 2026.

19. Adjournment



**THE CORPORATION OF THE TOWNSHIP OF WAINFLEET
REGULAR MEETING OF COUNCIL MINUTES**

C08/26
MAY 26, 2026
6:30 P.M.
COUNCIL CHAMBERS

PRESENT: B. Grant Mayor
 J. Anderson Councillor
 J. MacLellan Councillor
 S. Van Vliet Councillor

REGRETS: T. Gilmore Councillor

STAFF PRESENT: L. Gudgeon Acting Chief Administrative Officer
 A. Chrastina Clerk
 L. Earl Manager of Community & Development Services
 C. Hart Manager of Financial Planning/Deputy Treasurer
 M. Jemison Drainage Superintendent
 A. Jenkins Deputy Clerk
 C. Mayr Library Programmer
 R. Nan Manager of Operations
 M. Tardif Senior By-law Enforcement Officer

1. Call to Order

Mayor Grant called the meeting to order at 6:30 p.m.

2. National Anthem

3. Land Acknowledgement Statement

Mayor Grant acknowledged that the land on which we gather is the traditional territory of the Anishinaabeg and Haudenosaunee Peoples, acknowledging the One Bowl and Spoon Treaty.

4. Disclosures of Interest

None.

5. Presentations

None.

6. Mayor's Announcements & Remarks

Mayor Grant provided the following remarks:

- Please note that these meeting proceedings are being broadcast live, recorded and made available through the Township website and youtube.com.
- The Wainfleet Township Public Library invites the community to join them for their 60th Anniversary Celebration on Monday, June 1 from 10:30 a.m. -

7:30 p.m. Drop-in throughout the day and enjoy a cup of coffee or tea and some snacks and reminisce about the library's past 60 years with fellow patrons and staff.

- The Wainfleet Farmers Market opens for the season Tuesday June 9th and runs from 3:00 – 7:00pm
- Our next regular meeting of Council is Tuesday June 16, 2026 at 6:30pm
- In my capacity as Acting Regional Chair, I've had the honour of attending the following:
 - May 1 – Help Kids Shine Niagara Children's Centre Flag Raising
 - May 6-7 – Great Lakes Initiative Conference
 - May 11 – Ridley College National Championship Certificate Presentation
 - May 19 – Niagara EMS Paramedics Week Flag Raising
 - May 20 – Agricultural Days at Niagara College
 - May 20 – Affordable Housing Grand Opening in Thorold
 - May 21 – Radiant Care Grand Opening in Virgil
 - May 22 – Niagara EMS Graduation Ceremony
- June is Seniors Month – give a senior a hug!

7. Councillor's Announcements & Remarks

None.

8. Adoption of Previous Council Minutes

Resolution No. C-2026-070

Moved by Councillor MacLellan

Seconded by Councillor Anderson

“**THAT** the minutes of the regular meeting of Council held May 5, 2026 be adopted as circulated.”

CARRIED

9. Public Meeting

None.

10. Delegations

a) Jennifer Hallman Re: Issues at Daley Ditch Road Beach Access

Resolution No. C-2026-071

Moved by Mayor Grant

Seconded by Councillor MacLellan

“**THAT** the delegation from Jennifer Hallman respecting issues at Daley Ditch Road Beach Access be received; and

THAT Council direct staff to install enhanced signage at the Daley Ditch Road Lakeshore Access; and

THAT staff be further directed to bring an amendment to By-law no. 20-2014 being the administrative penalty system for offenses associated with the stopping, standing and parking of vehicles to reflect an update to Schedule "A" identifying provision 4.8.2. Stop in an Emergency Route penalty fine of \$300 at the next regular meeting."

CARRIED

11. Consent Agenda

None.

12. Staff Reports & Recommendations

a) Administrative Staff Reports

- i. ASR-007/2026 Re: 2025 Asset Management Plan – Levels of Service and Financial Strategy

Resolution No. C-2026-072

Moved by Councillor MacLellan

Seconded by Councillor Anderson

“THAT Administrative Staff Report ASR-007-2026 respecting the 2025 Asset Management Plan be received; and

THAT Council adopt the 2025 Asset Management Plan as presented, including the proposed Levels of Service and associated Financial Strategy required under Ontario Regulation 588/17; and

THAT Council endorse the continued application of an infrastructure levy increase of 4% annually, consistent with the Township’s current budget practice, the 2024 Asset Management Plan and the preferred proposed Level of Service scenario identified in the 2025 Asset Management Plan.”

CARRIED

b) Public Works Reports

- i. PWSR-009/2026 Re: New Community Safety Zone

Resolution No. C-2026-073

Moved by Councillor Van Vliet

Seconded by Councillor MacLellan

“THAT Public Works Staff Report PWSR-009/2026, the New Community Safety Zone, be received; and

THAT Council direct the Manager of Operations to begin the process for implementing the New Community Safety Zone, which will include an application to the Minister of Community Safety and Correctional Services

and bring forth an amended Traffic By-Law at the next regular Council meeting.”

CARRIED

13. Correspondence

- a) Correspondence Item C-110 Re: OUTNiagara request for summary of actions to advance equity and inclusion for 2S&LGBTQQIA+ residents and offer to support a local Pride flag raising or broader recommitment ceremony.

Resolution No. C-2026-074

Moved by Councillor Van Vliet

Seconded by Councillor Anderson

“**THAT** Correspondence item C110 from OUTNiagara respecting A Constructive Path Forward for Pride Flag Raisings in Niagara be received; and

THAT Council request to proceed with a flag raising ceremony.”

CARRIED

- b) Correspondence Item C-123 Re: Request for fee waiver for a community event to be held in February 2027

Resolution No. C-2026-075

Moved by Councillor MacLellan

Seconded by Councillor Anderson

“**THAT** Correspondence item C123 from Community Connect respecting a request for fee waiver for the Moore Room for a community event to be held in February 2027 in Niagara be received and supported; and further

THAT the renter be responsible for the cleaning fee.”

CARRIED

- c) Correspondence Item C-129 Re: Request to Address Ongoing Issues at Daley Ditch Road Allowance

Resolution No. C-2026-076

Moved by Mayor Grant

Seconded by Councillor MacLellan

“**THAT** correspondence item C-129 respecting Request to Address Ongoing Issues at Daley Ditch Road Allowance be received for information.”

CARRIED

14. By-laws

Resolution No. C-2026-077

Moved by Councillor MacLellan
Seconded by Councillor Van Vliet

“**THAT** By-law No. 023-2026 being a by-law to amend the assessment schedules and to levy the actual costs incurred for the maintenance and construction of drainage works in the municipality known as the Little Forks, Indian Creek and Consolidated South Wainfleet Drain be read and passed this 26th day of May, 2026.”

CARRIED

15. Notices of Motion

None.

16. Closed Meeting**Resolution No. C-2026-078**

Moved by Councillor MacLellan
Seconded by Councillor Van Vliet

“**THAT** Council now move into closed session to discuss:

- a) Item under Section 239(2)(b) of the Municipal Act, 2001, personal matters about an identifiable individual, including municipal or local board employees – 1 item (a personnel matter)

CARRIED

17. Rise & Report

The Clerk reported that Council met in closed session pursuant to *Municipal Act* exemptions to receive an update and provide staff direction on a personnel matter.

18. By-law to Confirm the Proceedings of Council**Resolution No. C-2026-079**

Moved by Councillor Anderson
Seconded by Councillor Van Vliet

“**THAT** By-law No. 024-2026 being a by-law to adopt, ratify and confirm the proceedings of the Council of the Corporation of the Township of Wainfleet at its Regular Meeting of Council held May 26, 2026 be read and passed this 26th day of May, 2026.”

CARRIED

19. Adjournment

There being no further business, the meeting was adjourned at 9:25 p.m.

B. Grant, MAYOR

A. Chrastina, CLERK

DRAFT

TO: Mayor Grant & Members of Council

FROM: Cameron Hart, Manager of Financial Planning/Deputy Treasurer

DATE OF MEETING: June 16, 2026

SUBJECT: **2025 Auditor's Report and Draft Financial Statements**

RECOMMENDATION(S):

THAT Report ASR-008/2026, 2025 Auditor's Report to Members of Council – Audit Results, be received; and

THAT Council approve the 2025 Draft Consolidated Financial Statements for the year ended December 31, 2025.

EXECUTIVE SUMMARY:

The Township's 2025 Draft Consolidated Financial Statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS) and have been audited by Doane Grant Thornton LLP.

Under Canadian Auditing Standards, Council is required to approve the Draft Consolidated Financial Statements before the issuance of the auditor's final report. Based on the audit completed, Doane Grant Thornton LLP has concluded that the financial statements present fairly, in all material respects, the financial position, results of operations, changes in net financial assets, and cash flows of the Corporation of the Township of Wainfleet as at and for the year ended December 31, 2025.

Council approval of the Draft Consolidated Financial Statements will allow Doane Grant Thornton LLP to finalize and issue the Township's audited financial statements.

BACKGROUND:

Municipalities are required to prepare annual consolidated financial statements in accordance with Canadian Public Sector Accounting Standards (PSAS). These financial statements provide a comprehensive overview of the Township's financial position and operating results and are intended to demonstrate accountability and transparency to Council, residents, and other stakeholders.

The Draft Consolidated Financial Statements have been prepared on a full accrual basis of accounting as required by PSAS. This differs from the Township's annual budget, which is prepared primarily for taxation and financial planning purposes using a modified accrual basis and incorporates fund accounting.

The Township's day-to-day financial management is conducted through separate operating, capital, and reserve funds. Conversely, the annual financial statements are prepared on a consolidated basis and include all municipal operations and controlled entities in accordance with PSAS requirements.

2025 Audit Results

Grant Thornton LLP has completed its audit of the Township's Draft Consolidated Financial Statements for the year ended December 31, 2025.

Management is responsible for the preparation and fair presentation of the financial statements, including the establishment and maintenance of appropriate internal controls. The auditor's responsibility is to express an independent opinion on the financial statements based on the audit performed.

Based on the audit procedures completed, Grant Thornton LLP has concluded that the Draft Consolidated Financial Statements present fairly, in all material respects, the financial position of the Township as at December 31, 2025, and the results of its operations, changes in net financial assets, and cash flows for the year then ended, in accordance with Canadian Public Sector Accounting Standards.

Report Summary

The Consolidated Financial Statements include the following components:

- Consolidated Statement of Financial Position
- Consolidated Statement of Operations and Accumulated Surplus
- Consolidated Statement of Change in Net Financial Assets
- Consolidated Statement of Cash Flows
- Notes to the Consolidated Financial Statements

Collectively, these statements provide information regarding the Township's assets and liabilities, accumulated surplus, annual operating results, capital investments, financing activities, and overall financial condition.

OPTIONS/DISCUSSION:

N/A

FINANCIAL CONSIDERATIONS:

N/A

OTHERS CONSULTED:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Chief Administrative Officer | <input checked="" type="checkbox"/> Finance |
| <input type="checkbox"/> Clerks | <input checked="" type="checkbox"/> Communications |
| <input type="checkbox"/> Community & Development Services | <input type="checkbox"/> Operations |
| <input type="checkbox"/> Fire | <input type="checkbox"/> Other: |

ATTACHMENTS:

- 1) Appendix "A" – Report to Members of Council – Audit results
- 2) Appendix "B" – 2025 Draft Financial Statements

Respectfully submitted by,

Approved by,

Cameron Hart
Manager of Financial Planning
Deputy Treasurer

Mallory Luey
Chief Administrative Officer/Treasurer

APPENDIX A

This page has been intentionally left blank.



Township of Wainfleet

For the year ended December 31, 2025

Report to Members of Council
Audit results

June 16, 2026

James D. Brennan

Principal

T 905-384-6622

E James.Brennan@doane.gt.ca



Contents

Executive summary	1
Audit risks and results	2
Adjustments and uncorrected misstatements	7
Other reportable matters	8
Technical updates – highlights	9

Appendices

Appendix A – Draft independent auditor’s report
Appendix B – Draft Management representation letter
Appendix C – Internal control letter
Appendix D – PSAS accounting developments
Appendix E – Auditing developments

Executive summary

Purpose of report and scope

The purpose of this report is to engage in an open dialogue with you regarding our audit of the consolidated financial statements of Township of Wainfleet (the "Township" for the year ended December 31, 2025). This communication will assist Members of Council in understanding the results of audit procedures and includes comments on misstatements, significant accounting policies, sensitive estimates and other matters.

The information in this document is intended solely for the information and use of the Members of Council. It is not intended to be distributed or used by anyone other than these specified parties.

We were engaged to provide the following deliverables:

Deliverable	Timing
Discussions and communications regarding planning	February, 2026
Report on the December 31, 2025 consolidated financial statements	June, 2026
Communication of audit strategy and results	June, 2026

Status of our audit

We have substantially completed our audit of the consolidated financial statements of the Township and the results of that audit are included in this report.

We will finalize our report (a draft copy has been attached in **Appendix A**) upon resolution of the following items that were outstanding as at June 16, 2026:

- Approval of the consolidated financial statements by Council
- Receipt of signed management representation letter (a draft has been attached in **Appendix B**)
- Procedures regarding subsequent events
- Responses for legal inquiries

We have successfully executed our audit strategy in accordance with the plan presented to Members of Council on February 12, 2026.

Independence

We confirm that there have been no changes to our status with respect to independence since we confirmed our independence to you on February 12, 2026.

Audit risks and results

We highlight our significant findings in respect of accounting practices and other areas of focus.

Areas of focus

The following is a summary of areas of focus, and the related matters and findings we would like to communicate to Members of Council.

Area of focus	Matter	Our response and findings
Fraud risk from revenue recognition	<p>There is a presumed risk of fraud in revenue.</p> <ul style="list-style-type: none"> The risk primarily relates to revenue recognized under other revenue 	<ul style="list-style-type: none"> Analytical assessment of revenues based on budgeted expectations Subsequent receipts testing of receivables as at December 31, 2025 (statistical sample) Assessed the adequacy of allowances for doubtful accounts by testing subsequent receipts, reviewing management estimates and examining supporting documentation <p>There were no significant findings as a result of these procedures.</p>
Fraud risk from management override / segregation of duties	<p>This is a presumed fraud risk.</p> <ul style="list-style-type: none"> The risk primarily relates to limited segregation of duties, administrative access to accounting system and the senior finance management's ability to post journal entries 	<ul style="list-style-type: none"> Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements Reviewed accounting estimates for biases Evaluated the business rationale for significant transactions that are or appear to be outside the normal course of business <p>There were no significant findings as a result of these procedures.</p>
Taxation revenue and receivables	<p>The taxes receivable balances may be invalid and the allowance for uncollectible taxes understated.</p>	<ul style="list-style-type: none"> Recalculation of the net tax revenues based on verified assessment rolls and approved tax rates Subsequent receipts testing of taxes receivable as at December 31, 2025 (statistical sample) Assessing the adequacy of the allowance for doubtful accounts by testing subsequent receipts, reviewing management estimates and examining support for the value of underlying property <p>There were no significant findings as a result of these procedures.</p>

Area of focus	Matter	Our response and findings
Government transfers	Allocation of government transfers may not be appropriate and recognition of revenue may not meet government transfer conditions.	<ul style="list-style-type: none"> • Reviewed the allocation of funds between fiscal periods to determine if it is appropriate and tested revenue recognition in accordance with grant terms and conditions. • Reviewed grant terms to determine if any deferrals, receivables or payables are appropriate. <p>There were no significant findings as a result of these procedures.</p>
Purchases and payables	Payables may be understated or not recorded in the correct period.	<ul style="list-style-type: none"> • Analytical assessment of expenses based on budgeted expectations • Reviewed supporting documentation and management estimates with respect to the completeness and accuracy of significant year end accruals • Performed a search for unrecorded liabilities <p>There were no significant findings as a result of these procedures.</p>
Provisions for employee benefits	Provision and related expenses may be understated.	<ul style="list-style-type: none"> • Reviewed management calculations, method and assumptions used • Tested supporting calculations relating to the various amounts and disclosures <p>There were no significant findings as a result of these procedures.</p>
Provision for asset retirement obligations	Provision and tangible capital assets and/or related expenses may be understated.	<ul style="list-style-type: none"> • Reviewed process and assumptions used by management to develop the estimate • Tested supporting calculations relating to the various amounts and disclosures <p>There were no significant findings as a result of these procedures.</p>
Commitments and contingencies	There is uncertainty regarding contingent liabilities.	<ul style="list-style-type: none"> • Verified the accuracy and reasonableness of amounts and disclosures, with reference to correspondence with lawyers, examination of supporting documentation, and discussions with management <p>There were no significant findings as a result of these procedures.</p>
Tangible capital assets	Valuation of additions, including contributed assets, as well as appropriateness of amortization	<ul style="list-style-type: none"> • Reviewed supporting documentation for capital asset additions with respect to the validity of the additions, on a test basis. • Reviewed disposals to determine if any gain/loss is calculated appropriately. • Recalculated amortization expense. • Reviewed capital project costs to determine if any additional costs should be capitalized. <p>There were no significant findings as a result of these procedures.</p>

Accounting practices

Area of focus	Matter	Our response and findings										
Sensitive accounting estimates and disclosures	The provision for employee benefit obligations of approximately \$ 208,000	<ul style="list-style-type: none"> Management calculates the liability for employees who have taken early retirement based on the current annual benefits and the number of years until the employees turn 65. Management estimates the benefits for employees who may take early retirement in the future by creating an estimate of the number of people that will retire early based on historical retirement rates. Management has recognized liabilities in the financial statements for future employee benefits. The objective is to recognize a liability in the reporting period in which employees have provided the services that give rise to the benefits. Management's estimate is reasonable in the context of the financial statements taken as a whole. Management's calculation is detailed and supported by historical evidence. <p>Management's estimate is reasonable in the context of the consolidated financial statements taken as a whole.</p>										
Sensitive accounting estimates and disclosures	The provision for asset retirement obligations of approximately \$ 482,000	<ul style="list-style-type: none"> Management calculates the liability for the disposal and remediation of underground tanks and asbestos related to various municipal facilities. Management has recognized a liability in the financial statements for the liability. Management's calculation is detailed and supported by historical evidence. <p>Management's estimate is reasonable in the context of the consolidated financial statements taken as a whole.</p>										
Factors affecting disclosure values	Useful life estimates of tangible capital assets	<p>The estimated useful lives assigned to tangible assets are as follows:</p> <table data-bbox="954 1166 1362 1287"> <tbody> <tr> <td>Land improvements</td> <td>10-50 years</td> </tr> <tr> <td>Buildings</td> <td>8-50 years</td> </tr> <tr> <td>Machinery and equipment</td> <td>4-20 years</td> </tr> <tr> <td>Vehicles</td> <td>10-20 years</td> </tr> <tr> <td>Infrastructure</td> <td>5-50 years</td> </tr> </tbody> </table> <p>Management's estimate is reasonable in the context of the consolidated financial statements taken as a whole.</p>	Land improvements	10-50 years	Buildings	8-50 years	Machinery and equipment	4-20 years	Vehicles	10-20 years	Infrastructure	5-50 years
Land improvements	10-50 years											
Buildings	8-50 years											
Machinery and equipment	4-20 years											
Vehicles	10-20 years											
Infrastructure	5-50 years											

Other areas of focus

Area of focus	Matter	Our response and findings
<p>Fraud and illegal acts</p>	<p>Our audit procedures were performed for the purpose of forming an opinion of the financial statements and although these procedures might bring possible fraudulent or illegal activities to our attention, our audit procedures are less likely to detect material misstatements arising from fraud or other illegal acts because such acts are usually accompanied by acts designed to conceal their existence.</p>	<p>We did not detect any fraudulent or illegal activities or material misstatements resulting from fraudulent or illegal activities during our audit.</p>

Adjustments and uncorrected misstatements

Adjustments

We have no adjusted misstatements to report.

Uncorrected misstatements

We have no non-trivial unadjusted misstatements to report.

Summary of disclosure matters

Our audit did not identify any unadjusted non-trivial misstatements of disclosure matters.

Other reportable matters

Internal control

The audit is designed to express an opinion on the consolidated financial statements. We obtain an understanding of internal control over financial reporting to the extent necessary to plan the audit and to determine the nature, timing and extent of our work. Accordingly, we do not express an opinion on the effectiveness of internal control.

If we become aware of a deficiency in your internal control over financial reporting, the auditing standards require us to communicate to Members of Council those deficiencies we consider significant. However, a financial statement audit is not designed to provide assurance on internal control.

Please refer to **Appendix C** for a detailed explanation of the internal control observations noted during our audit.

Technical updates – highlights

Accounting

Accounting standards issued by the Accounting Standards Board that may affect the Township in future years include:

- **Section PS 1202 Financial Statement Presentation**
- **Conceptual Framework for Financial Reporting in the Public Sector**

Further details of the changes to accounting standards, including management's preliminary comments on their applicability to the Township, are included in **Appendix D**. If you have any questions about these changes we will be pleased to address your concerns.

Assurance

Assurance standards issued by the AASB that may change the nature, timing and extent of our audit procedures on the Township and our communication with Members of Council include:

- **Revisions to CAS 570 Going Concern**
- **Revisions to CAS 240 The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements**
- **Canadian Standard on Sustainability Assurance (CSSA) 5000, General Requirements for Sustainability Assurance Engagements**

Further details of the changes to assurance standards, including management's preliminary comments on their applicability to the Township, are included in **Appendix E**. If you have any questions about these changes we will be pleased to address your concerns.

Appendix A – Draft Independent auditor’s report

Independent auditor's report

To the Members of Council, Inhabitants and Taxpayers of the Township of Wainfleet

Opinion

We have audited the consolidated financial statements of the Township of Wainfleet ("the Municipality"), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of operations, change in net debt and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Township of Wainfleet as at December 31, 2025, and its results of operations, its changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Port Colborne, Canada

Chartered Professional Accountants
Licensed Public Accountants

Appendix B – Draft Management representation letter

Township letterhead

Management Representation Letter

June __, 2026

Doane Grant Thornton LLP
Chartered Professional Accountants
Port Colborne, ON
L3K 4K8

Dear Sirs:

We are providing this letter in connection with your audit of the consolidated financial statements of the Township of Wainfleet ("the municipality") as of December 31, 2025, and for the year then ended, for the purpose of expressing an opinion as to whether the consolidated financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Township of Wainfleet in accordance with Canadian public sector accounting standards.

We acknowledge that we have fulfilled our responsibilities for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards and for the design and implementation of internal controls to prevent and detect fraud and error. We have assessed the risk that the consolidated financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards (GAAS) so as to enable you to express an opinion on the consolidated financial statements. We understand that while your work includes an examination of the accounting system, internal controls and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the consolidated financial statements would influence the decision of a reasonable person relying on the consolidated financial statements.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial statements

- 1 The consolidated financial statements referred to above present fairly, in all material respects, the financial position of the municipality as at December 31, 2025 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards, as agreed to in the terms of the audit engagement.

Completeness of information

- 2 We have made available to you all financial records and related data and all minutes of the meetings of Council and committees of Council, as agreed in the terms of the audit engagement. Summaries of

actions of recent meetings for which minutes have not yet been prepared have been provided to you. All significant Council and committee actions are included in the summaries.

- 3 We have provided you with unrestricted access to persons within the municipality from whom you determined it necessary to obtain audit evidence.
- 4 There are no material transactions that have not been properly recorded in the accounting records underlying the consolidated financial statements. The adjusting journal entries which have been proposed by you are approved by us and will be recorded on the books of the municipality.
- 5 The restatements made to correct material misstatements in the prior period consolidated financial statements have been properly recorded, are approved by us, and will be recorded on the books of the Township of Wainfleet.
- 6 We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the consolidated financial statements or as the basis of recording a contingent loss.
- 7 We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.
- 8 We have identified to you all known related parties and related party transactions, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements guarantees, non-monetary transactions and transactions for no consideration.

Fraud and error

- 9 We have no knowledge of fraud or suspected fraud affecting the municipality involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the consolidated financial statements.
- 10 We have no knowledge of any allegations of fraud or suspected fraud affecting the municipality's consolidated financial statements communicated by employees, former employees, analysts, regulators or others.
- 11 We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

Recognition, measurement and disclosure

- 12 We believe that the methods, significant assumptions and data used by us in making accounting estimates and related disclosures are appropriate to achieve recognition, measurement and disclosure that are in accordance with Canadian public sector accounting standards.
- 13 We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, both financial and non-financial, reflected in the consolidated financial statements.
- 14 All related party transactions have been appropriately measured and disclosed in the consolidated financial statements.
- 15 The nature of all material measurement uncertainties has been appropriately disclosed in the consolidated financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the consolidated financial statements.

- 16 All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
- 17 All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
- 18 All "off-balance sheet" financial instruments have been properly recorded or disclosed in the consolidated financial statements.
- 19 With respect to environmental matters:
 - a) at year end, there were no liabilities or contingencies that have not already been disclosed to you;
 - b) liabilities or contingencies have been recognized, measured and disclosed, as appropriate, in the consolidated financial statements; and
 - c) commitments have been measured and disclosed, as appropriate, in the consolidated financial statements.
- 20 The municipality has satisfactory title to (or lease interest in) all assets, and there are no liens or encumbrances on the municipality's assets nor has any been pledged as collateral.
- 21 We have disclosed to you, and the municipality has complied with, all aspects of contractual agreements that could have a material effect on the consolidated financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt. Refer to Notes 5 and 9 in the consolidated financial statements.
- 22 The Harmonized Sales Tax (HST) transactions recorded by the municipality are in accordance with the federal and provincial regulations. The HST liability/receivable amounts recorded by the municipality are considered complete.
- 23 Employee future benefit costs, assets, and obligations have been determined, accounted for and disclosed in accordance with the requirements of Section 3250 Retirement Benefits, of the Chartered Professional Accountants (CPA) Canada Public Sector Accounting Standards (PSAS).
- 24 There have been no events subsequent to the statement of financial position date up to the date hereof that would require recognition or disclosure in the consolidated financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and related notes.

Other

- 25 We have considered whether or not events have occurred or conditions exist which may cast significant doubt on the municipality's ability to continue as a going concern and have concluded that no such events or conditions are evident.

Yours very truly,

Mallory Luey
Chief Administrative Officer / Treasurer

Cameron Hart
Manager of Financial Planning / Deputy Treasurer

Appendix C – Internal control letter

June 16, 2026

**The Members of Management and Council of the
Township of Wainfleet**
PO Box 40
Wainfleet, ON
L0S 1V0

Doane Grant Thornton LLP
222 Catharine Street, Suite B
Port Colborne, ON
L3K 4K8
T +1 905 834 3651
F +1 905 834 5095

Dear Members of Management and Council:

In connection with our audit of the Township of Wainfleet financial statements as of December 31, 2026 and for the year then ended, the Canadian Auditing Standards require that we advise management and Council (hereinafter referred to as “those charged with governance”) of the following internal control matters identified during our audit.

Our responsibilities

Our responsibility, as prescribed by the Canadian Auditing Standards, is to plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. An audit includes consideration of internal control over financial reporting (hereinafter referred to as “internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of identifying deficiencies in internal control or expressing an opinion on the effectiveness of the Township’s internal control. Accordingly, we express no such opinion on internal control effectiveness.

Identified deficiencies in internal control

We identified the following internal control matters as of the date of this letter that are of sufficient importance to merit your attention.

Significant deficiencies

Our consideration of internal control would not necessarily identify all deficiencies in internal control that, individually or in combination, may be material weaknesses or significant deficiencies.

A deficiency in internal control (“control deficiency”) exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Township’s annual or interim financial statements will not be prevented or detected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those responsible for oversight of the Township’s financial reporting (also referred to as those charged with governance).

We consider the following identified control deficiencies to be significant deficiencies.

In our letter May 8, 2025, we communicated the following deficiencies that have not been remediated as of the date of this letter.

Journal entry controls

The ability to record journal entries should be restricted to appropriate individuals. The Manager of Financial Planning/Deputy Treasurer and Supervisor of Accounting have administrative rights in the accounting software, which gives them the ability to post journal entries into the financial reporting application. Duties of senior financial reporting personnel should not include the ability to make journal entries as it is important to have an appropriate level of review and authorization over journal entries. Staff members who have responsibility for authorization and approval of journal entries should not have the ability to post entries into the system.

Management response:

Due to the size of the Township's finance team it is not feasible for the Manager of Financial Planning/Deputy Treasurer not to have the ability to make journal entries. Most of the journal entries are now entered by the Supervisor of Accounting and approved by the Manager of Financial Planning/Deputy Treasurer with the exception of very few journal entries related specifically to budget and audit compliance. The mitigating control in place for journal entries posted by the Manager of Financial Planning/Deputy Treasurer is that the CAO will review and approve those entries.

Other Advisory Comments

Employee Retirement Benefits Obligation

The employee retirement benefits obligation is a significant estimate and has many variables and factors in its calculation, such as discount rate, inflation rate, increases in future medical and dental costs, etc. Any slight change in any of these variables or factors can have a significant effect to the calculation of the obligation. Management should consider engaging a qualified actuary to conduct the calculation for the Township and Library, as they will have the experience, knowledge and appropriate methods to provide an estimate on which management can better place reliance.

Management response:

Management recognizes the complexity of estimating the employee retirement benefits obligation. The cost of obtaining actuarial services can be prohibitive for a municipality the size of Wainfleet. Based on management's assessment, the likelihood of a material misstatement resulting from the estimate is considered low.

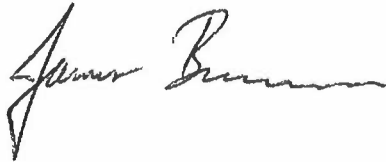
Management responses

The Township's written responses to the internal control matters identified herein have not been subjected to our audit procedures and accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management, those charged with governance, and others within the Township and is not intended to be and should not be used by anyone other than these specified parties.

Yours sincerely,

Doane Grant Thornton LLP



James D. Brennan, CPA, CA
Principal

Appendix D – PSAS

Accounting developments

Public Sector Accounting Standards [updated March 31, 2026]	Effective date
<p data-bbox="223 934 756 955">Amendments to Section PS 3150 <i>Tangible Capital Assets</i></p> <p data-bbox="223 966 1265 1012">This Section has been amended as part of the implementation of the Government Not-for-Profit (GNPO) Strategy, which involves incorporating the PS 4200 series guidance into PSAS, with potential modifications where appropriate.</p> <p data-bbox="223 1023 612 1044">The primary revisions to this Section include:</p> <ul data-bbox="223 1055 1265 1257" style="list-style-type: none"><li data-bbox="223 1055 756 1076">• a criterion added to the definition of a tangible capital asset<li data-bbox="223 1081 1229 1123">• a new definition of a collection, providing guidance on how collections are distinguished from other tangible capital assets<li data-bbox="223 1127 1215 1170">• new disclosure requirements for works of art, historical treasures, and collections to ensure greater transparency regarding their nature and significance<li data-bbox="223 1174 1235 1217">• additional guidance for circumstances in which an entity acquires a tangible capital asset at an amount significantly lower than its fair value, and<li data-bbox="223 1221 1265 1257">• new guidance for instances in which an entity receives contributed materials or contributed labour in the construction or development of a tangible capital asset. <p data-bbox="223 1268 1245 1332">Under the GNPO Strategy, related Sections PS 4230 <i>Capital Assets Held by Not-for-Profit Organizations</i> and PS 4240 <i>Collections Held by Not-for-Profit Organizations</i> will be withdrawn as the subject matter is now addressed within the revised Section PS 3150. Those sections will remain in effect until Section PS 3150 is adopted.</p> <p data-bbox="223 1342 1212 1385">For GNPOs that apply the PS 4200 series, the amendments must be applied retroactively with restatement of prior periods to conform to the presentation requirements for comparative financial information in Section PS 3150.</p> <p data-bbox="223 1395 1265 1506">For public sector entities that have not applied the PS 4200 series, the amendments must be applied retroactively with restatement of prior periods to conform to the presentation requirements for comparative financial information in Section PS 3150, except for the revisions related to the acquisitions of tangible capital assets at substantially below fair value, and inclusion of contributed materials or labour in the cost of a constructed or developed asset. These revisions will be applied prospectively to new transactions occurring on or after the date of adoption.</p>	<p data-bbox="1303 934 1595 976">Fiscal years beginning on or after April 1, 2030.</p> <p data-bbox="1303 987 1549 1012">Earlier adoption is permitted.</p>

Section PS 3251 Employee Benefits

New Section establishes standards for the recognition, measurement, presentation and disclosure of all employee benefits, and replaces Sections PS 3250 *Retirement Benefits* and PS 3255 *Post-Employment Benefits, Compensated Absences and Termination Benefits*.

Fiscal years beginning on or after April 1, 2029.

Earlier adoption is permitted.

The main features of the new Section are as follows:

- Fulsome accounting guidance for short-term employee benefits, post-employment benefits, other long-term employee benefits and termination benefits
- For defined benefit plans, recognition of (i) current service cost, (ii) any past service cost and gain or loss on settlement, and (iii) net interest on the net defined benefit liability (asset) within surplus or deficit in the statement of operations
- Recognition of net defined benefit liability (asset) remeasurements within accumulated remeasurement gains and losses, with no reclassification to surplus or deficit in subsequent periods; when post-employment benefit plans are settled, reclassification of related accumulated remeasurement gains and losses to accumulated surplus and deficit is permitted, where practicable
- Guidance on determining the discount rate used to measure defined benefit obligations based on an assessment of the post-employment benefit plan's funding status, using primary indicators and, where necessary, secondary indicators
- A simplified approach to account for other long-term employee benefits, which includes the recognition of remeasurements directly in surplus or deficit rather than in net assets

Appendix E – Auditing developments

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date
<p>Revisions to CAS 570 <i>Going Concern</i></p> <p>Auditors are required to obtain sufficient appropriate audit evidence on the appropriateness of management's use of the going concern basis of accounting and conclude on whether a material uncertainty exists in relation to going concern. Financial statement users raised questions about how much auditors should be able to detect from their audit procedures in this area, and what is communicated to users about the entity's ability to continue as a going concern. In response, the International Auditing and Assurance Standards Board (IAASB) issued a revised standard incorporating several key changes and, in June 2025, the Auditing and Assurance Standards Board (AASB) issued the equivalent Canadian standard with no Canadian-specific amendments. Key changes to the standard included:</p> <ul style="list-style-type: none">• Defining material uncertainty related to going concern• Enhancing the risk identification and assessment requirements so they are consistent with those set out in CAS 315 (Revised) <i>Identifying and Assessing the Risks of Material Misstatement</i>• Enhancing the auditor's evaluation of management's going concern assessment, including requirements to support the auditor's application of professional skepticism• Adding a requirement for the auditor to request management to extend its going concern assessment of the entity to cover at least 12 months from the date of approval of the financial statements if management has not already done so• Enhancing the auditor's consideration of information related to management's going concern assessment that becomes available to the auditor after the date of the auditor's report but before the date the financial statements are issued• Adding requirements to enhance communications about going concern in the auditor's report.	Periods beginning on or after December 15, 2026.
<p>Revisions to CAS 240 <i>The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements</i></p> <p>High quality audits contribute to the efficiency of capital markets and financial stability. In recent years, corporate failures and scandals have brought the topic of fraud to the forefront and led to questions from stakeholders about the role and responsibilities of the auditor relating to fraud in an audit of financial statements. In response, the IAASB issued a revised standard incorporating several key changes, and in September 2025, the AASB issued the equivalent Canadian standard with no Canadian-specific amendments, other than retaining an existing amendment related to ethical requirements. Key changes to the standard include:</p> <ul style="list-style-type: none">• Clarifying the roles and responsibilities of the auditor with respect to fraud• Establishing more robust requirements if fraud or suspected fraud is identified• Reinforcing the importance of exercising professional skepticism in fraud-related audit procedures• Strengthening communications through the audit with management and those charged with governance about matters related to fraud• Adding transparency on fraud related responsibilities and procedures in the auditor's report	Periods beginning on or after December 15, 2026.

Canadian Auditing Standards (CASs) and other Canadian Standards approved by the AASB but not issued	Effective date
---	----------------

<p>Canadian Standard on Sustainability Assurance (CSSA) 5000, <i>General Requirements for Sustainability Assurance Engagements</i></p>	Periods beginning on or after December 15, 2027.
--	--

In September 2022, the IAASB approved a project proposal to develop a new overarching standard for sustainability assurance engagements. In January 2023, the AASB approved a project proposal to concurrently adopt this international standard with any potential additional Canadian amendments, as a first of its kind Canadian Standard on Sustainability Assurance (CSSA).

CSSA 5000 is not a financial statement audit standard, but rather will serve as a comprehensive, standalone standard suitable for sustainability assurance engagements. It will apply to sustainability information reported across any appropriate sustainability topic, prepared according to any suitable framework, including the recently released IFRS Sustainability Disclosure Standards S1 and S2. The proposed standard is profession agnostic, supporting its use by both professional accountant and non-accountant assurance practitioners who meet the relevant ethical and quality management requirements, and will apply to both limited and reasonable assurance engagements.

The AASB approved the CSSA 5000 base standard in March 2026, and it is expected to be published in the CPA Canada Handbook in May 2026. The AASB also approved the withdrawal of CSAE 3410, *Assurance Engagements on Greenhouse Gas Statements*.

While the base standard has been approved, the AASB continues to develop Canadian amendments to CSSA 5000 related to Indigenous matters on a separate timeline. The AASB is deliberating feedback received on the proposed amendments and expects to continue its discussions throughout 2026, approving the revisions by Spring of 2027.

Canadian Exposure Drafts issued by the AASB	Effective date
---	----------------

None.	
-------	--

Non-authoritative Guides, Practice Notes, Bulletins and Risk Alerts

Non-authoritative Guidance issued during the year	Issued
---	--------

None.	
-------	--

APPENDIX B

This page has been intentionally left blank.

FINANCIAL STATEMENTS

TOWNSHIP OF WAINFLEET

DECEMBER 31, 2025

DRAFT

TABLE OF CONTENTS

TOWNSHIP OF WAINFLEET

INDEPENDENT AUDITOR'S REPORT 1

CONSOLIDATED STATEMENT OF FINANCIAL POSITION 3

CONSOLIDATED STATEMENT OF OPERATIONS..... 4

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT) 5

CONSOLIDATED STATEMENT OF CASH FLOWS..... 6

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS 7

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS..... 26

CONSOLIDATED SCHEDULE OF SEGMENTED DISCLOSURE 28

CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE WITH BUDGET INFORMATION 30

DRAFT

TOWNSHIP OF WAINFLEET

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31, 2025

	2025	2024
Financial assets		
Cash (Note 2)	\$ 5,797,462	\$ 5,023,253
Portfolio investments (Note 3)	49,150	45,087
Taxes receivable (Note 4)	1,899,354	2,098,897
Accounts receivable	1,204,210	1,576,925
Total financial assets	8,950,176	8,744,162
Financial liabilities		
Accounts payable and accrued liabilities	1,400,090	1,325,813
Deposits	637,440	654,874
Deferred revenue	332,202	286,919
Deferred revenue - obligatory reserve funds (Note 6)	318,758	240,993
Employee benefit obligations (Note 7 and 18)	207,796	256,991
Asset retirement obligations (Note 8)	482,117	437,389
Long term debt (Note 9)	5,097,195	5,470,568
Total financial liabilities	8,475,598	8,673,547
Net financial assets	474,578	70,615
Non-financial assets		
Tangible capital assets (Pages 25 and 26)	31,308,417	29,038,831
Other assets	30,114	72,388
Total non-financial assets	31,338,531	29,111,219
Accumulated surplus (Note 10)	\$ 31,813,109	\$ 29,181,834

Contingencies (Note 21)

Approved by

CAO/Treasurer

Manager of Financial Planning/Deputy Treasurer

See accompanying notes to the consolidated financial statements

TOWNSHIP OF WAINFLEET

CONSOLIDATED STATEMENT OF OPERATIONS

For the Year Ended December 31, 2025

	Budget (Note 25)	2025	2024
Revenues			
Taxation (Note 13)	\$ 9,819,759	\$ 9,818,800	\$ 9,158,065
User fees and charges (Note 15)	950,046	1,518,781	923,934
Government transfers (Note 16)	1,373,525	1,249,136	1,108,638
Other (Note 17)	751,944	1,575,273	2,070,649
	12,895,274	14,161,990	13,261,286
Expenses			
General government	1,858,740	1,735,000	1,647,895
Protection to persons and property	2,960,667	2,923,972	3,009,249
Transportation services	3,598,558	3,343,311	3,455,184
Health services	311,789	318,587	307,747
Social and family services	23,576	23,576	21,576
Recreation and cultural services	1,812,065	1,838,586	1,717,755
Planning and development	819,260	1,347,683	1,042,712
	11,384,655	11,530,715	11,202,118
Annual surplus	1,510,619	2,631,275	2,059,168
Accumulated surplus (Note 10)			
Beginning of year	29,181,834	29,181,834	27,122,666
End of year	\$ 30,692,453	\$ 31,813,109	\$ 29,181,834

See accompanying notes to the consolidated financial statements.

TOWNSHIP OF WAINFLEET
CONSOLIDATED STATEMENT OF CHANGES IN NET
FINANCIAL ASSETS

For the Year Ended December 31, 2025

	Budget (Note 25)	2025	2024
Annual surplus	\$ 1,510,619	\$ 2,631,275	\$ 2,059,168
Amortization of tangible capital assets	2,184,687	2,184,687	2,140,957
Acquisition of tangible capital assets	(5,183,050)	(4,054,135)	(3,064,169)
Contributed tangible capital assets	-	(495,952)	-
Proceeds on sale of tangible capital assets	-	42,314	580,392
Loss (gain) on disposal of tangible capital assets	-	53,501	(549,359)
	(1,487,744)	361,690	1,166,989
Acquisition (usage) of other assets	-	42,273	(22,754)
Increase (decrease) in net financial assets	(1,487,744)	403,963	1,144,235
Net financial assets (debt)			
Beginning of year	70,615	70,615	(1,073,620)
End of year	\$ (1,417,129)	\$ 474,578	\$ 70,615

See accompanying notes to the consolidated financial statements.

TOWNSHIP OF WAINFLEET

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2025

	2025	2024
Increase (decrease) in cash		
Operating activities		
Annual surplus	\$ 2,631,275	\$ 2,059,168
Non-cash items:		
Amortization of tangible capital assets	2,184,687	2,140,957
Loss (gain) on disposal of tangible capital assets	53,501	(549,359)
Contributed tangible capital assets	(495,952)	-
Asset retirement obligations	44,728	39,944
Changes in:		
Taxes receivable	199,543	(525,468)
Accounts receivable	372,715	(132,859)
Accounts payable and accrued liabilities	74,276	(1,488,434)
Deposits	(17,434)	(655,363)
Deferred revenue	45,283	96,102
Deferred revenue – obligatory reserve funds	77,765	(133,133)
Employee benefit obligations	(49,195)	36,458
Other assets	42,274	(22,754)
	5,163,466	865,259
Capital activities		
Proceeds on sale of tangible capital assets	42,314	580,392
Acquisition of tangible capital assets	(4,054,135)	(3,064,169)
	(4,011,821)	(2,483,777)
Investing activities		
Purchase of portfolio investments, net	(4,063)	(3,621)
Financing activities		
Issuance of long term debt	-	1,645,000
Repayment of long term debt	(372,863)	(150,339)
Repayment of capital lease obligation	(510)	(621)
	(373,373)	1,494,040
Net increase (decrease) in cash	774,209	(128,099)
Cash		
Beginning of year	5,023,253	5,151,352
End of year	\$ 5,797,462	\$ 5,023,253

See accompanying notes to the financial statements.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

1. Significant accounting policies

Management responsibility

The consolidated financial statements of the Township of Wainfleet (the “Municipality”) are the responsibility of and prepared by management in accordance with Canadian Public Sector Accounting Standards.

The significant accounting policies used are as follows:

a) Reporting entity

The consolidated financial statements reflect the financial assets, liabilities, non-financial assets, revenues, expenses and changes in accumulated surplus of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable for the administration of their affairs and resources to the Municipality and which are owned or controlled by the Municipality. In addition to general government tax-supported operations, they include the following:

Wainfleet Public Library Board

Interdepartmental and organizational transactions and balances are eliminated.

The following joint local board is proportionality consolidated:

Niagara Central Dorothy Rungeling Airport Commission (Note 19)

Trust funds and their related operations administered by the Municipality are not consolidated, but are reported separately on the Trust Funds Statements of Financial Position and Operations (Note 20).

b) Basis of accounting

Sources of revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting records revenues in the period they are earned and measurable and expenses in the period the goods and services are acquired and a liability is incurred.

c) Deferred revenue

Resources restricted by agreement with an external party are recognized as revenue in the entity’s financial statements in the period in which the resources are used for the purpose or purposes specified. An externally restricted inflow received before this criterion has been met is recorded as a liability until the resources are used for the purpose or purposes specified.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

1. Significant accounting policies (continued)

d) Employee future benefits

The present value of the costs of providing employees with future benefit programs are expensed as employees earn these entitlements through service. Vacation entitlements are accrued for as entitlements are earned.

e) Asset retirement obligations

A liability for an asset retirement obligation is recognized when all of the following criteria are met:

- there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- the past transaction or event giving rise to the liability has occurred;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is measured at the Municipality's best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date. The estimate includes costs directly attributable to the asset retirement activities. The costs also include post-retirement operation, maintenance and monitoring that are an integral part of the retirement of the tangible capital asset and the costs of tangible capital assets acquired as part of asset retirement activities to the extent those assets have no alternative use.

Upon initial recognition of the liability for an asset retirement obligation, the carrying amount of the corresponding tangible capital asset (or component thereof) is increased by the same amount. The capitalized asset retirement cost is expensed in a rational and systematic manner over the useful life of the tangible capital asset (or a component thereof). For obligations for which there is no tangible capital asset recognized or for tangible capital assets that are no longer in productive use, the asset retirement costs are expensed immediately.

Subsequently, the liability is reviewed at each financial statement reporting date and adjusted for changes as a result of the passage of time with corresponding accretion expense and adjusted for any revisions to the timing, amount of the original estimate of undiscounted cash flows, or the discount rate. Adjustments to the liability as a result of revisions to the timing, amount of the estimate of undiscounted cash flows or the discount rate are adjusted to the cost of the related tangible capital asset and the revised carrying amount of the related tangible capital asset is amortized except for adjustments related to tangible capital assets that are not recognized or no longer in productive use, which are expensed in the period they are incurred.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

1. Significant accounting policies (continued)

e) Asset retirement obligations (continued)

The asset retirement costs are amortized on a straight line basis over the same useful life as the asset (or component thereof) to which it relates to, unless said asset has no remaining useful life, in which case management made an estimate as to the amount of years until replacement.

A recovery related to asset retirement obligation is recognized when the recovery can be appropriately measured; reasonably estimated and it is expected that future economic benefits will be obtained. The recovery is not netted against the liability.

f) Contaminated sites liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability would be recorded net of any expected recoveries. A liability for remediation of contaminated sites would be recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the Municipality:
 - is directly responsible; or
 - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability would be recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

g) Tangible capital assets

Tangible capital assets are recorded at cost. Cost includes all directly attributable expenses in the acquisition, construction, development and/or betterment of the asset required to install the asset at the location and in the condition necessary for its intended use. Contributed tangible capital assets are capitalized at their estimated fair value upon acquisition.

The Municipality does not capitalize interest as part of the costs of its capital assets.

Works of art for display in municipal property are not included as capital assets. The works of art are held for exhibition, educational and historical interest. Such assets are deemed worthy of preservation because of the social rather than financial benefits they provide to the community. The cost of art is not determinable or relevant to their significance. No valuation of the collection has been conducted or disclosed in the consolidated financial statements.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

1. Significant accounting policies (continued)

g) Tangible capital assets (continued)

Leases are classified as capital or operating leases. Leases that transfer substantially all benefits incidental to ownership are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

Amortization is calculated on a straight-line basis to write-off the net cost of each asset over its estimated useful life for all classes except land. Land is considered to have an infinite life without amortization. Residual values of assets are assumed to be zero with any net gain or loss arising from the disposal of assets recognized in the Consolidated Statement of Operations.

Amortization is based on the following classifications and useful lives:

<u>Classification</u>	<u>Useful Life</u>
Land Improvements	10 to 50 years
Buildings	8 to 50 years
Machinery and equipment	4 to 20 years
Vehicles	10 to 20 years
Infrastructure	5 to 50 years

Full year amortization is charged in the year of acquisition and no amortization is taken in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

h) Reserves for future expenses

Certain amounts, as approved by Municipal Council, are set aside in reserves and reserve funds for future operating and capital expenses.

i) Revenue recognition

i) Taxation

Property tax billings are prepared by the Municipality based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC"). Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Municipality is required to collect on behalf of the Province of Ontario in respect of education taxes. Realty taxes are billed based on the assessment rolls provided by MPAC. Taxation revenues are recorded at the time tax billings are issued.

A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessment. Once a supplementary roll is received, the Municipality determines the taxes applicable and renders

supplementary tax billings. Assessments of the related property taxes are subject to appeal. Any supplementary billing adjustments made necessary by the determination of such changes will be recognized in the fiscal year they are determined and the effect shared with the Region of Niagara and school boards, as appropriate.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

1. Significant accounting policies (continued)

i) Revenue recognition (continued)

ii) User charges

User charges are recognized when the services are performed or goods are delivered and there is reasonable assurance of collection.

iii) Government transfers

Government transfers received are recognized in the financial statements as revenue when the transfers are authorized and all eligibility criteria have been met except when there is a stipulation that gives rise to an obligation that meets the definition of a liability. In that case, the transfer is recorded as a liability and recognized as revenue as the stipulations are met. Government transfers to individuals and other entities are recognized as an expense when the transfers are authorized and all eligibility criteria have been met.

iv) Other

Other revenue is recorded when it is earned and collection is reasonably assured.

v) Investment income

Investment income earned on operating surplus funds and reserves and reserve funds (other than obligatory reserve funds) are recorded as revenue in the period earned. Investment income earned on obligatory reserve funds are recorded directly to each respective fund balance and forms part of the deferred revenue – obligatory reserve funds balance.

j) Region of Niagara and school board transactions

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards and the Region of Niagara are not reflected in the accumulated surplus of these consolidated financial statements.

k) Financial instruments

The Municipality initially measures its financial assets and financial liabilities at fair value. The Municipality subsequently measures all its financial assets and financial liabilities at amortized cost, except for portfolio investments in active market equity instruments and derivatives, which are recorded at fair value with unrealized gains and losses in the Statement of Remeasurement Gains and Losses. Once realized, remeasurement gains and losses are transferred to the Statement of Operations. Changes in fair value on restricted assets are treated as liabilities until restrictions are met, upon which the gain or loss is recognized in the Statement of Operations. Transaction costs for instruments at cost are added to their carrying value, while those for fair value instruments are expensed immediately. Financial liabilities are removed from the Statement of Financial Position upon discharge, cancellation, or expiration.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

1. Significant accounting policies (continued)

k) Financial instruments (continued)

Financial assets measured at amortized cost include cash, portfolio investments and other receivables.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, other liabilities, construction loan and long term debt.

l) Use of estimates

The preparation of the consolidated financial statements in accordance with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Areas in which management make estimates are with regards to an allowance for uncollectible taxes receivable, useful lives of tangible capital assets, obligations for employee benefits, asset retirement obligations, and the contaminated sites liability.

2. Cash and cash equivalents

	<u>2025</u>	<u>2024</u>
Cash on hand	\$ 1,700	\$ 1,750
Bank balances	5,795,762	5,021,503
	<u>\$ 5,797,462</u>	<u>\$ 5,023,253</u>

3. Portfolio investments

Book value	<u>2025</u>	<u>2024</u>
Canadian government bonds	\$ 35,484	\$ 34,197
Canadian equity portfolio	13,666	10,890
	<u>\$ 49,150</u>	<u>\$ 45,087</u>

Market value	<u>2025</u>	<u>2024</u>
Canadian government bonds	\$ 32,298	\$ 31,363
Canadian equity portfolio	25,744	21,243
	<u>\$ 58,042</u>	<u>\$ 52,606</u>

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

4. Taxes receivable

Property tax billings are prepared by the Municipality based on an assessment roll prepared by the Municipal Property Assessment Corporation (“MPAC”), an agency of the Ontario government. All assessed property values in the Municipality were reviewed and new values established based on a common valuation date that was used by the Municipality in computing the property tax bills. However, the property tax revenue and taxes receivable of the Municipality are subject to measurement uncertainty as a number of appeals submitted by taxpayers have yet to be heard. Any adjustments made necessary by the determination of such changes will be recognized in the fiscal year they are determined and the effect shared with the Region of Niagara and school boards, as appropriate.

	<u>2025</u>	<u>2024</u>
Current year’s taxes receivable	\$ 1,293,997	\$ 1,313,922
Prior year’s taxes receivable	423,513	490,794
Previous year’s taxes receivable	440,525	537,178
Allowance for uncollectable taxes	(258,681)	(242,997)
	<u>\$ 1,899,354</u>	<u>\$ 2,098,897</u>

5. Credit facilities

The Municipality has an authorized operating line of credit due on demand of \$1,550,000 bearing interest at prime less 0.375% (4.075% as at December 31, 2025; 2024 – 5.075%) to assist with regular ongoing working capital requirements. As at December 31, 2025, \$Nil (2024 - \$Nil) has been drawn on the operating line. The operating line is secured by a borrowing by-law containing a pledge of revenues.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

6. Deferred revenue – obligatory reserve funds

The following balances are reflected as deferred revenue – obligatory reserve funds as provincial and federal legislation restricts how these funds may be used and under certain circumstances, these funds may be refunded:

	<u>2025</u>	<u>2024</u>
Lot levies and sub-divider contributions	\$ 56,809	\$ 52,508
Development charges	261,949	188,485
	<u>\$ 318,758</u>	<u>\$ 240,993</u>

The continuity of deferred revenue – obligatory reserve funds reported on the Consolidated Statement of Financial Position is made up of the following:

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 240,993	\$ 374,126
Contributions from		
Development charges	97,533	61,239
Canada Community Building Fund	225,550	216,528
Interest earned	5,232	8,776
	<u>328,315</u>	<u>286,543</u>
Utilized for		
Tangible capital asset acquisitions	(250,550)	(419,676)
Balance, end of year	<u>\$ 318,758</u>	<u>\$ 240,993</u>

7. Employee benefit obligations

	<u>2025</u>	<u>2024</u>
Post-employment benefits	\$ 207,796	\$ 256,991

Employees eligible to retire under the OMERS retirement provisions are eligible to receive medical and life insurance benefits to the age of sixty-five. The Municipality pays the total premiums for such benefits.

The post-employment benefits obligation is calculated using the average age and average service life of the applicable employees. The obligation is calculated using an extrapolation of current medical and life insurance premiums and estimated benefits to be paid to current retirees.

The Municipality's obligation under the post-employment provision of employment agreements will be funded out of future revenue.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

8. Asset retirement obligations

The Municipality has recognized an asset retirement obligation related to disposal and remediation of underground tanks and asbestos related to the various municipal facilities, additionally the Municipality's portion (6.83%) of the Niagara Central Dorothy Rungeling Airport Commission asset retirement obligation has been recognized.

A reconciliation of the aggregate carrying amount of the liability is as follows:

	<u>2025</u>	<u>2024</u>
Opening balance	\$ 437,389	\$ 397,445
Liability incurred in the current period	15,021	-
Accretion expense	19,249	17,516
Revisions in estimates	10,458	22,428
Closing balance	<u>\$ 482,117</u>	<u>\$ 437,389</u>

The liability is estimated using a present value technique that discounts the expected future expenditures. The discount rate used was based on the borrowing rate for liabilities with similar risks and maturity of 4.18%. The total undiscounted expenditures and the time period over which they are expected to be incurred, for the Township only, is as follows:

2028	\$ 164,504
2034	14,736
2038	34,295
2040	34,295
2041	51,442
2043	150,094
2045	17,147
2073	45,790
Total	<u>\$ 512,303</u>

The Municipality is legally required to fund the asset retirement obligation and will do so through future revenue in the year of settlement of the liability.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

9. Long term debt

	<u>2025</u>	<u>2024</u>
(a) The Municipality has assumed responsibility for the payment of principal and interest charges on certain long-term debt issued by Infrastructure Ontario. At the end of the year, the outstanding principal amount of the debt is	\$ 5,061,452	\$ 5,432,115
Airport debt – Wainfleet portion	35,743	37,943
Capital lease obligations	-	510
	\$ 5,097,195	\$ 5,470,568

b) The net long term debt reported on the Consolidated Statement of Financial Position is made up of the following:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Maturity</u>	<u>2025</u>	<u>2024</u>
Central Fire Station	4.70%	2039	\$ 4,424,834	\$ 4,645,000
Arena	1.95-2.40%	2029	636,618	787,115
Airport – Wainfleet portion	3.75%	2038	35,743	37,943
Leased equipment - Airport	3.90%	2025	-	510
			\$ 5,097,195	\$ 5,470,568

c) Principal repayments in each of the next five years are due as follows:

2026	\$ 384,270
2027	398,557
2028	413,597
2029	429,316
2030	277,003
Thereafter	3,194,452
Total	\$ 5,097,195

d) Total principal repayments and interest charges for the year for net long term debt, which are reported on the Consolidated Statement of Operations, are as follows:

	<u>2025</u>	<u>2024</u>
Principal	\$ 373,373	\$ 150,960
Interest	227,897	203,229
	\$ 601,270	\$ 354,189

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

10. Accumulated surplus

	<u>2025</u>	<u>2024</u>
Operating deficit - Township	\$ (670,747)	\$ (519,112)
Surplus - Library	54,393	55,912
Deficit - Niagara Central Dorothy Rungeling Airport (Note 19)	(7,179)	(44,829)
Investment in tangible capital assets (Pages 25 and 26)	31,308,417	29,038,831
Reserve and reserve funds (Note 11)	6,915,333	6,815,980
Unfunded liabilities (Note 12)	(5,787,108)	(6,164,948)
	\$ 31,813,109	\$ 29,181,834

11. Reserve and reserve funds

	<u>2025</u>	<u>2024</u>
Reserves set aside by Council for specific purposes:		
Working capital	\$ 800,000	\$ 800,000
Building permits	(374,290)	(247,114)
Insurance	174,447	174,447
Winter control	150,000	150,000
Elections	50,335	37,585
Rate stabilization	1,389,683	1,399,211
Trees	561,256	569,601
Capital and other	4,153,665	3,925,533
Total reserves	6,905,096	6,807,263
Reserve funds set aside by Council for specific purposes		
Library donations	10,237	8,717
Total reserve and reserve funds	\$ 6,915,333	\$ 6,815,980

12. Unfunded liabilities

	<u>2025</u>	<u>2024</u>
Employee benefit obligations	\$ 207,796	\$ 256,991
Asset retirement obligation	482,117	437,389
Long term debt	5,097,195	5,470,568
	\$ 5,787,108	\$ 6,164,948

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

13. Taxation

	<u>Budget</u>	<u>2025</u>	<u>2024</u>
Real property		\$ 20,902,593	\$ 19,397,300
Payments in lieu of taxes		44,576	41,760
		20,947,169	19,439,060
Less: taxation collected on behalf of (Note 14):			
Region of Niagara		9,123,289	8,309,985
School boards		2,005,080	1,971,010
		11,128,369	10,280,995
Net taxes available for municipal purposes		\$ 9,818,800	\$ 9,158,065
Residential, multi-residential and farm	\$ 9,103,112	\$ 9,096,353	\$ 8,526,703
Commercial and industrial	716,647	722,447	631,362
Net taxes available for municipal purposes	\$ 9,819,759	\$ 9,818,800	\$ 9,158,065

14. Collections for the Region of Niagara and school boards

Total taxation received or receivable on behalf of the Region of Niagara and the school boards were as follows:

	<u>2025</u>	<u>2024</u>
Region of Niagara	\$ 9,123,289	\$ 8,309,985
School boards	2,005,080	1,971,010
	\$ 11,128,369	\$ 10,280,995

The Municipality is required to levy and collect taxes on behalf of the Region of Niagara and the school boards. These taxes are recorded as revenue at the amounts levied. The taxes levied over (under) the amounts requisitioned are recorded as accounts payable (receivable).

15. User fees and charges

	<u>Budget</u>	<u>2025</u>	<u>2024</u>
Operating			
Fees and service charges	\$ 607,646	\$ 683,457	\$ 654,722
Licenses and permits	342,400	835,324	269,212
	\$ 950,046	\$ 1,518,781	\$ 923,934

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

16. Government transfers

	<u>Budget</u>	<u>2025</u>	<u>2024</u>
Operating			
Government of Canada	\$ -	\$ -	\$ 9,163
Province of Ontario	613,008	633,950	649,573
Municipal	73,034	72,082	90,015
	686,042	706,032	748,751
Capital			
Government of Canada	365,550	305,175	246,155
Province of Ontario	321,933	237,929	113,732
	687,483	543,104	359,887
	\$ 1,373,525	\$ 1,249,136	\$ 1,108,638

17. Other revenues

	<u>Budget</u>	<u>2025</u>	<u>2024</u>
Operating			
Penalties and interest on taxes	\$ 235,000	\$ 319,275	\$ 290,163
Fines	103,570	162,543	337,720
Rents and leases	7,500	18,964	13,499
Interest income	242,044	198,384	260,878
Interest income – reserves and reserve funds	-	316	498
Donations	2,000	1,579	518
Other	161,830	406,761	418,014
	751,944	1,107,822	1,321,290
Capital			
Loss (gain) on disposal of tangible capital assets	-	(53,501)	549,359
Contributed capital asset	-	495,952	-
Contributions from developers	-	25,000	200,000
		467,451	749,359
	\$ 751,944	\$ 1,575,273	\$ 2,070,649

18. Pension agreements

The Municipality contributes to the Ontario Municipal Employees Retirement System ("OMERS"), on behalf of the members of its staff. The plan is a defined benefit plan that specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Employees and employers contribute jointly to the plan. As OMERS is a multi-employer pension plan, the Municipality does not recognize any share of the pension plan deficit of \$6.1 billion (2024 - \$4.3 billion) based on the fair market value of the plan's assets, as this is a joint responsibility of all Ontario municipal entities and their employees. Contributions were made in 2024 at rates ranging from 9.0% to 15.8% depending on the member's designated retirement age and earnings. Employer contributions for current and past service are included as an expense in the Consolidated Statement of Operations in the amount of \$363,388 (2024 - \$364,430) and were matched by employee contributions in a similar amount.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

19. Niagara Central Dorothy Rungeling Airport Commission

The Niagara Central Dorothy Rungeling Airport Commission operates a two runway airport offering a year round fixed base operation. The Commission is funded by the four nearby municipalities, City of Welland, City of Port Colborne, Town of Pelham and the Township of Wainfleet. The Township of Wainfleet has a non-controlling interest in the airport of 6.83% based on population.

The following tables provides condensed supplementary financial information for the Niagara Central Dorothy Rungeling Airport Commission:

Statement of Financial Position	2025	2024
Financial assets		
Cash and cash equivalents	\$ 55,860	\$ 43,423
Investments	-	170,944
Receivables	2,472	36,497
	58,332	250,864
Financial liabilities		
Accounts payable and accrued liabilities	66,315	68,221
Loans payable	642,715	721,272
Capital lease obligations	-	7,472
Asset retirement obligations	42,810	42,367
	751,840	839,332
Net financial debt	(693,508)	(588,468)
Non-financial assets		
Prepaid expenses	19,714	20,580
Fuel inventory	19,857	19,035
Tangible capital assets	2,213,714	2,074,826
	2,253,285	2,114,441
Accumulated surplus	\$ 1,559,777	\$ 1,525,973
Accumulated surplus consist of:		
Operating (deficit) surplus	\$ (11,222)	\$ 14,880
Unfunded long term debt	(642,715)	(721,272)
Reserves	-	157,539
Investment in tangible capital assets	2,213,714	2,074,826
	\$ 1,559,777	\$ 1,525,973

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

19. Niagara Central Dorothy Rungeling Airport Commission (continued)

Statement of Operations	2025	2024
Revenues		
Grants	\$ 200,000	\$ 172,000
Fuel, rentals and other	198,568	247,340
Interest	6,481	13,541
	405,049	432,881
Expenses	(371,245)	(546,302)
Annual surplus (deficit)	\$ 33,804	\$ (113,421)

The financial position information is as reported by the Niagara Central Dorothy Rungeling Airport Commission as at December 31, 2025, and the results of operations are as reported for the year ended December 31, 2025. The comparative financial position and results of operations figures are as reported by the Niagara Central Airport Commission as at December 31, 2024.

The Municipality has recorded in the financial statements its 6.83% share of the Niagara Central Dorothy Rungeling Airport Commissions' assets, liabilities, accumulated surplus, revenues, expenses, and annual surplus.

The following summarizes the Municipality's related party transactions with the Niagara Central Dorothy Rungeling Airport Commission for the year. All transactions are in the normal course of operations, and are recorded at the exchange value based on normal commercial rates, or as agreed to by the parties.

	2025	2024
Government transfers	\$ 13,656	\$ 11,744
Interest	376	242
Loan, bearing interest of 3.5% per annum repayable in annual instalments of \$2,104, commencing June 15, 2017	4,074	6,008
Loan, bearing interest of 4.3% per annum repayable in annual instalments of \$1,515, commencing June 15, 2018	4,280	5,590
Total outstanding loan	\$ 8,354	\$ 11,598

20. Trust funds

Trust funds administered by the Municipality amounting to \$1,236,758 (2024 - \$1,180,583) have not been included in the Consolidated Statement of Financial Position nor have these operations been included in the Consolidated Statement of Operations.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

21. Contingencies

The Municipality is involved from time to time in litigation, which arises in the normal course of business. In respect of any outstanding claims, the Municipality believes that insurance coverage is adequate and that no material exposure exists on the eventual settlement of such litigation, therefore no provision has been made in the accompanying consolidated financial statements.

22. Commitments

The Township has entered into contracts and agreements related to various capital projects and acquisitions with outstanding commitments totaling \$2,072,329 (2024 - \$0). These commitments relate primarily to infrastructure improvements, equipment purchases, and other approved capital initiatives that were in progress or were not yet completed at year-end.

23. Liabilities for contaminated sites

The Municipality reports environmental liabilities related to the management and remediation of any contaminated sites where the Municipality is obligated or likely obligated to incur such costs. Currently no such contaminated sites have been identified and therefore no liability has been recorded.

The Municipality's ongoing efforts to assess contaminated sites may result in future environmental remediation liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. Any changes to the Municipality's liabilities for contaminated sites will be accrued in the year in which they are assessed as likely and reasonably estimable.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

24. Financial instruments

The Municipality is exposed to various risks through its financial instruments. The following analysis provides a measure of the Municipality's risk exposures as at December 31, 2025:

a) Credit risk

Credit risk is the risk of financial loss to the Municipality if a debtor fails to pay the amounts owing to the Municipality. The Municipality is exposed to this risk arising from its cash, portfolio investments, and accounts receivable.

The Municipality holds its cash accounts with a provincially regulated credit union who is insured by the Financial Services Regulatory Authority of Ontario (FRSA). In the event of default, the Municipality's cash accounts are insured up to \$250,000 (2024 - \$250,000).

The Municipality's investment policy operates within the constraints of the investment guidelines laid out in the Municipal Act which puts limits on the types of investments the Municipality may invest in, lays out composition of its investment portfolio, specifies the bond quality limits and issuer type limits and general guidelines for geographical exposure. The Act permits the Municipality's funds to be invested in bonds issued by the Government of Canada or a Canadian province having a rating of A or better, or corporate investments having a rating of AAA (high) or better. It also limits its investments in pooled funds to Canadian money market funds and bond funds.

Accounts receivable is primarily due from government, corporations and individuals. Credit risk is mitigated by the highly diversified nature of the debtors and other customers. The Municipality measures its exposure to credit risk based on how long the amounts have been outstanding.

There were no changes in exposures to credit risk during the period.

b) Liquidity risk

Liquidity risk is the risk that the Municipality will not be able to meet all cash outflow obligations as they come due. The Municipality mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and maintaining adequate cash levels. Management has determined that the liquidity risk exposure to the Municipality is low.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

24. Financial instruments (continued)

c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Municipality operates within the constraints of the investment guidelines in the Municipal Act. The investment portfolio is monitored by management and the investment managers.

Interest rate risk is the potential for financial loss caused by fluctuations in the fair value or future cash flows of financial instruments because of changes in market interest rates. The Municipality is exposed to this risk through its interest-bearing investments. The long term debt held by the Municipality is at a fixed rate and therefore is not exposed to this risk.

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk). The Municipality is exposed to other price risk related to its investments in equity instruments. As described in the credit risk section, the Municipality's investment policy operates within the constraints of the investment guidelines laid out in the Municipal Act which puts limits on the types of investments the Municipality may invest in. The investments are limited to equity instruments in long-term Canadian financial institutions. The amount invested in equity instruments and subject to price risk is not considered to be significant.

25. Budget

The budget bylaw adopted by Council on December 3, 2024 was not prepared on a basis consistent with that used to report actual results in accordance with Canadian Public Sector Accounting Standards. The budget was prepared on a modified accrual basis while Canadian Public Sector Accounting Standards require a full accrual basis. As a result, the budget figures presented in the Consolidated Statement of Operations and Consolidated Statement of Changes in Net Financial Assets represent the budget adopted by Council with the following adjustments:

Budgeted annual surplus	\$ 8,340
Add:	
Acquisition of tangible capital assets	5,183,050
Principal repayments of long-term debt	377,897
Less:	
Transfers from reserves and reserve funds, net	(1,873,981)
Amortization of tangible capital assets	(2,184,687)
Budgeted surplus per Consolidated Statement of Operations	\$ 1,510,619

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

26. Segmented information

The Municipality provides a wide range of services to its citizens. Municipal services are provided by departments and their activities are reported in the Consolidated Statement of Operations. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

General government

General government is comprised of Municipal Council, administrative and clerks departments.

Protection to persons and property

Protection to persons and property is comprised of the fire, building, by-law enforcement and animal control departments.

Transportation services

The transportation services department is responsible for the delivery of public works services related to maintenance of roadway systems, maintenance of parks and open spaces, winter control, street lighting, air transportation and maintenance of municipal buildings.

Health services

Health services department is responsible for cemetery operations.

Social and family services

Social and family services department is responsible for providing grants to external agencies

Recreation and cultural services

Recreation and culture services department is responsible for the delivery and upkeep of all recreation programs and facilities including arena, recreation complex, parks and library.

Planning and development

Planning and development is responsible for providing planning and zoning advice to the residents of the Municipality and construction and maintenance of municipal drains.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1. The consolidated schedules of segment disclosure and the schedules of segment disclosure with budget information follow the notes.

TOWNSHIP OF WAINFLEET

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the Year Ended December 31, 2025

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>2025</u>
Cost								
Beginning of year	\$ 1,056,959	\$ 3,958,360	\$ 13,126,312	\$ 4,510,659	\$ 4,733,416	\$ 21,242,824	\$ 80,402	\$ 48,708,932
Additions	-	270,521	471,827	790,378	-	2,740,822	581,064	4,854,612
Disposal	-	(43,053)	(11,713)	(428,403)	-	(311,075)	(304,524)	(1,098,768)
End of Year	1,056,959	4,185,828	13,586,426	4,872,634	4,733,416	23,672,571	356,942	52,464,776
Accumulated amortization								
Beginning of year	-	1,012,789	3,695,439	2,477,786	1,701,801	10,782,286	-	19,670,101
Amortization	-	208,166	547,424	446,321	301,103	681,673	-	2,184,687
Amortization on disposals	-	(41,491)	(11,713)	(411,257)	-	(233,968)	-	(698,429)
End of year	-	1,179,464	4,231,150	2,512,850	2,002,904	11,229,991	-	21,156,359
Net book value	\$ 1,056,959	\$ 3,006,364	\$ 9,355,276	\$ 2,359,784	\$ 2,730,512	\$ 12,442,580	\$ 356,942	\$ 31,308,417

Contributed tangible capital assets are recognized at fair market value at the date of contribution. The value of contributed assets during the year was \$495,952.

TOWNSHIP OF WAINFLEET

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the Year Ended December 31, 2024

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>2024</u>
Cost								
Beginning of year	\$ 1,058,769	\$ 2,908,586	\$ 12,852,273	\$ 4,538,582	\$ 3,650,460	\$ 19,089,262	\$ 2,420,944	\$ 46,518,876
Additions	-	1,259,381	276,511	216,062	1,406,453	2,246,304	727,929	6,132,640
Disposal	(1,810)	(209,607)	(2,472)	(243,985)	(323,497)	(92,742)	(3,068,471)	(3,942,584)
End of Year	1,056,959	3,958,360	13,126,312	4,510,659	4,733,416	21,242,824	80,402	48,708,932
Accumulated amortization								
Beginning of year	-	995,111	3,159,900	2,300,916	1,724,195	10,192,102	-	18,372,224
Amortization	-	200,942	536,876	420,178	301,103	681,858	-	2,140,957
Amortization on disposals	-	(183,264)	(1,337)	(243,308)	(323,497)	(91,674)	-	(843,080)
End of year	-	1,012,789	3,695,439	2,477,786	1,701,801	10,782,286	-	19,670,101
Net book value	\$ 1,056,959	\$ 2,945,571	\$ 9,430,873	\$ 2,032,873	\$ 3,031,615	\$ 10,460,538	\$ 80,402	\$ 29,038,831

Contributed tangible capital assets are recognized at fair market value at the date of contribution. There were no contributed assets during the year.

TOWNSHIP OF WAINFLEET

CONSOLIDATED SCHEDULE OF SEGMENTED DISCLOSURE

For the Year Ended December 31, 2025

	<u>General Government</u>	<u>Protection to Persons and Property</u>	<u>Transportation Services</u>	<u>Health Services</u>	<u>Social and Family Services</u>	<u>Recreation and Cultural Services</u>	<u>Planning and Development</u>	<u>2025</u>
Revenues								
Taxation	\$ 507,038	\$ 1,802,965	\$ 5,198,614	\$ 151,607	\$ 14,631	\$ 1,501,760	\$ 642,185	\$ 9,818,800
User charges	-	282,583	135,818	208,354	-	260,518	631,508	1,518,781
Government transfers	539,499	51,493	330,828	-	-	214,523	112,793	1,249,136
Other	207,135	340,384	810,012	55,967	771	119,286	41,718	1,575,273
	1,253,672	2,477,425	6,475,272	415,928	15,402	2,096,087	1,428,204	14,161,990
Expenses								
Salaries, wages and benefits	1,068,948	1,223,172	1,150,066	260,776	-	999,293	706,408	5,408,663
Operating materials and supplies	456,008	712,576	1,187,910	47,417	-	460,004	629,305	3,493,220
Contracted services	46,036	-	9,684	-	-	-	-	55,720
Rents and financial expenses	12,698	12,600	2,495	-	-	5,894	-	33,687
External transfer to others	52,713	50,551	-	-	23,576	-	-	126,840
Amortization	153,366	660,612	993,156	10,394	-	355,190	11,970	2,184,688
Debt service	-	209,692	-	-	-	18,205	-	227,897
Interfunctional adjustments	(54,769)	54,769	-	-	-	-	-	-
	1,735,000	2,923,972	3,343,311	318,587	23,576	1,838,586	1,347,683	11,530,715
Annual surplus (deficit)	\$ (481,328)	\$ (446,547)	\$ 3,131,961	\$ 97,341	\$ (8,174)	\$ 257,501	\$ 80,521	\$ 2,631,275

TOWNSHIP OF WAINFLEET

CONSOLIDATED SCHEDULE OF SEGMENTED DISCLOSURE

For the Year Ended December 31, 2024

	<u>General Government</u>	<u>Protection to Persons and Property</u>	<u>Transportation Services</u>	<u>Health Services</u>	<u>Social and Family Services</u>	<u>Recreation and Cultural Services</u>	<u>Planning and Development</u>	<u>2024</u>
Revenues								
Taxation	\$ 553,782	\$ 2,256,119	\$ 4,558,435	\$ 113,892	\$ 12,048	\$ 1,057,773	\$ 606,016	\$ 9,158,065
User charges	-	211,257	152,358	203,382	-	233,445	123,492	923,934
Government transfers	518,101	87,040	329,676	6,955	-	100,349	66,517	1,108,638
Other	54,891	890,853	937,490	70,166	720	74,177	42,352	2,070,649
	1,126,774	3,445,269	5,977,959	394,395	12,768	1,465,744	838,377	13,261,286
Expenses								
Salaries, wages and benefits	1,106,158	1,330,251	1,161,221	251,879	-	921,548	586,597	5,357,654
Operating materials and supplies	348,021	638,230	1,321,741	49,192	-	419,632	443,236	3,220,052
Contracted services	32,456	-	9,684	-	-	-	-	42,140
Rents and financial expenses	12,576	51,276	1,788	-	-	5,492	-	71,132
External transfer to others	56,197	47,391	-	-	21,576	-	-	125,164
Amortization	142,377	668,492	960,750	6,676	-	349,783	12,879	2,140,957
Debt service	-	223,719	-	-	-	21,300	-	245,019
Interfunctional adjustments	(49,890)	49,890	-	-	-	-	-	-
	1,647,895	3,009,249	3,455,184	307,747	21,576	1,717,755	1,042,712	11,202,118
Annual surplus (deficit)	\$ (521,121)	\$ 436,020	\$ 2,522,776	\$ 86,648	\$ (8,808)	\$ (252,011)	\$ (204,335)	\$ 2,059,168

TOWNSHIP OF WAINFLEET
CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE
WITH BUDGET INFORMATION

For the Year Ended December 31, 2025

General government			
	Budget	2025	2024
Revenues			
Taxation	\$ 507,087	\$ 507,038	\$ 553,782
Government transfers	539,500	539,499	518,100
Other	42,434	207,135	54,891
	1,089,021	1,253,672	1,126,774
Expenses			
Salaries, wages and benefits	1,155,510	1,068,948	1,106,158
Operating materials and supplies	510,965	456,008	348,021
Contracted services	34,299	46,036	32,456
Rents and financial expenses	9,600	12,698	12,576
External transfers to others	45,000	52,713	56,197
Amortization	153,366	153,366	142,377
Interfunctional adjustments	(50,000)	(54,769)	(49,890)
	1,858,740	1,735,000	1,647,895
Annual deficit	\$ (769,719)	\$ (481,328)	\$ (521,121)
Protection to persons and property			
	Budget	2025	2024
Revenues			
Taxation	\$ 1,803,141	\$ 1,802,965	\$ 2,256,119
User charges	348,500	282,583	211,257
Government transfers	21,614	51,493	87,040
Other	217,767	340,384	890,853
	2,391,022	2,477,425	3,445,269
Expenses			
Salaries, wages and benefits	1,224,300	1,223,172	1,330,251
Operating materials and supplies	764,674	712,576	638,230
Rents and financial expenses	2,390	12,600	51,276
External transfers to others	50,724	50,551	47,391
Amortization	660,612	660,612	668,492
Debt service	207,967	209,692	223,719
Interfunctional adjustments	50,000	54,769	49,890
	2,960,667	2,923,972	3,009,249
Annual surplus	\$ (569,645)	\$ (446,547)	\$ 436,020

TOWNSHIP OF WAINFLEET
CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE
WITH BUDGET INFORMATION

For the Year Ended December 31, 2025

Transportation services			
	Budget	2025	2024
Revenues			
Taxation	\$ 5,199,122	\$ 5,198,614	\$ 4,558,435
User charges	121,546	135,818	152,358
Government transfers	330,828	330,828	329,677
Other	341,873	810,012	937,490
	5,993,369	6,475,272	5,977,959
Expenses			
Salaries, wages and benefits	1,280,670	1,150,066	1,161,221
Operating materials and supplies	1,316,632	1,187,910	1,321,741
Contracted services	8,100	9,684	9,684
Rents and financial expenses	-	2,495	1,788
Amortization	993,156	993,156	960,750
	3,598,558	3,343,311	3,455,184
Annual surplus	\$ 2,394,811	\$ 3,131,961	\$ 2,522,775
Health services			
	Budget	2025	2024
Revenues			
Taxation	\$ 151,622	\$ 151,607	\$ 113,892
User charges	201,050	208,354	203,382
Government transfers	-	-	6,955
Other	25,366	55,967	70,166
	378,038	415,928	394,395
Expenses			
Salaries, wages and benefits	258,780	260,776	251,879
Operating materials and supplies	42,615	47,417	49,192
Amortization	10,394	10,394	6,676
	311,789	318,587	307,747
Annual surplus	\$ 66,249	\$ 97,341	\$ 86,648

TOWNSHIP OF WAINFLEET
CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE
WITH BUDGET INFORMATION

For the Year Ended December 31, 2025

Social and family services				
	Budget	2025	2024	
Revenues				
Taxation	\$ 14,632	\$ 14,631	\$ 12,048	
Other	711	771	720	
	15,343	15,402	12,768	
Expenses				
External transfer to others	23,576	23,576	21,576	
Annual deficit	\$ (8,233)	\$ (8,174)	\$ (8,808)	

Recreation and cultural services				
	Budget	2025	2024	
Revenues				
Taxation	\$ 1,501,907	\$ 1,501,760	\$ 1,057,773	
User charges	212,900	260,518	233,445	
Government transfers	423,031	214,523	100,349	
Other	86,113	119,286	74,177	
	2,223,951	2,096,087	1,465,744	
Expenses				
Salaries, wages and benefits	975,260	999,293	921,548	
Operating materials and supplies	460,315	460,004	419,632	
Rents and financial expenses	-	5,894	5,492	
Amortization	355,190	355,190	349,783	
Debt service	21,300	18,205	21,300	
	1,812,065	1,838,586	1,717,755	
Annual (deficit) surplus	\$ 411,886	\$ 257,501	\$ (252,011)	

TOWNSHIP OF WAINFLEET
CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE
WITH BUDGET INFORMATION

For the Year Ended December 31, 2025

Planning and development			
	Budget	2025	2024
Revenues			
Taxation	\$ 642,248	\$ 642,185	\$ 606,016
User charges	66,050	631,508	123,492
Government transfers	58,552	112,793	66,517
Other	37,680	41,718	42,352
	804,530	1,428,204	838,377
Expenses			
Salaries, wages and benefits	527,590	706,408	586,597
Operating materials and supplies	279,700	629,305	443,236
Amortization	11,970	11,970	12,879
	819,260	1,347,683	1,042,712
Annual deficit	\$ (14,730)	\$ 80,521	\$ (204,335)

DRAFT

TO: Mayor Grant & Members of Council
FROM: M. Alcock, Fire Chief/CEMC
DATE OF MEETING: June 16, 2026
SUBJECT: 2026 Q1 Fire & Emergency Services Update

RECOMMENDATION(S):

THAT Fire Staff Report FSR-004/2026 respecting the 2026 Q1 Fire & Emergency Services Update be received for information.

EXECUTIVE SUMMARY:

This report includes a summary of Fire Department activity within the Township of Wainfleet for the first quarter of 2026 (January - March).

ADMINISTRATION**Health & Safety**

The Joint Health & Safety Committee met on January 14th, 2026. No workplace injury or exposure reports were noted for either incident response or training activities. Previous action items included the replacement of the Engine 3 roll-up door wheel and ongoing reminders to ensure cleaned personal protective equipment is returned to service promptly. Monthly worker member reports identified no facility, equipment, PPE, operations, or training concerns, except for a latch repair required on the portable at Station 4, which has been completed. Policy and program updates included continued review of Red Tag Removal and Return to Duty guidelines, while annual review items included providing the Terms of Reference and PSHSA training information to new JHSC members. New Committee members have been added for 2026, and no Ministry of Labour visits were reported.

Awards, Recognition & Promotions

On January 26th, 2026, the probationary class of 2025 celebrated their graduation and were presented with their helmets, badges and a certificate of graduation.



Several members of the department were promoted to various ranks listed below.

CLASS	NAME
AUXILIARY FIREFIGHTER	FF. Christina KUHN
3RD CLASS FIREFIGHTER	FF. Fabien DUPONT-MATTAR FF. Connor PELLETIER FF. Isaac STEPHENS
2ND CLASS FIREFIGHTER	FF. Ian SCOTT FF. Aleasha STEVENSON
1ST CLASS FIREFIGHTER	FF. Lawrence VANHUIZEN
LIEUTENANT	LT. Sean BARKER LT. Mitch BLACK LT. Amy KISS LT. Christopher MONTREUIL

Several members were also recognized with various years of service. These members were awarded either a WFES Pin, a VFIS Years of Service Medal, a Federal Long Service Medal/Bar or a Provincial Exemplary Service Medal/Bar, as appropriate.

AWARD	NAME
5 YEAR WFES SERVICE PIN	FF. Jonathon AARTS FF. Brandon BEATTIE FF. Nick CARTER-FLAGG FF. Scott DUFF FF. James GRAEF FF. Christopher HERBERT FF. Jay MYERS FF. Zach STOUTH FF. Rachel VANGEEL LT. Amy KISS LT. Brendan MATER LT. Christopher MONTREUIL LT. Joe RODRIGUES LT. Dawsen SCHUTTEN
10 YEAR WFES SERVICE PIN	Aux. FF. Bruce VANDELAAR Aux. FF. John VANDELAAR
15 YEAR WFES SERVICE PIN	FF. Jeremy SCHNEIDER CPT. Conrad BECKINGHAM
10 YEAR VFIS YEARS OF SERVICE MEDAL	Public Educator Charles FARKAS Retired FF. Leanne JOHNSON Aux. FF. Bruce VANDELAAR Aux. FF. John VANDELAAR
15 YEAR VFIS YEARS OF SERVICE MEDAL	FF. Nick CARTER-FLAGG FF. Jeremy SCHNEIDER LT. Joe RODRIGUES CPT. Conrad BECKINGHAM CPT. Harold KELLY D.F.C. Shawn SCHUTTEN
20 YEAR VFIS YEARS OF SERVICE MEDAL	FF. Jerry VRIEND LT. Brendan MATER
30 YEAR VFIS YEARS OF SERVICE MEDAL	Retired FF. Christopher KARPINCHIK
40 YEAR VFIS YEARS OF SERVICE MEDAL	Aux. FF. Ted Hessels

Several members were also presented with various NFPA Certifications that they earned in 2025.

CERTIFICATION	NAME
<p>NFPA 1001 Firefighter Level 1 & 2</p>	<p>FF. Derek BOK FF. Cullen DEKKER FF. Adam HALAGIAN FF. Bradley HALAGIAN FF. Katelyn HALAGIAN FF. Paige KELLY FF. Suzie KIEVIT FF. Lee KUHN FF. Terri-Lynn MACDONALD FF. Dillon PARNELL FF. Diana SLAPPENDEL FF. Timothy SONNEVELD FF. Jacon WALL LT. Sean BARKER LT. Mitch BLACK</p>
<p>NFPA 1072 Hazardous Materials: Awareness, Operations & Mission Specific</p>	<p>FF. Derek BOK FF. Cullen DEKKER FF. Adam HALAGIAN FF. Bradley HALAGIAN FF. Katelyn HALAGIAN FF. Paige KELLY FF. Suzie KIEVIT FF. Lee KUHN FF. Terri-Lynn MACDONALD FF. Dillon PARNELL FF. Diana SLAPPENDEL FF. Timothy SONNEVELD FF. Jacon WALL LT. Sean BARKER LT. Mitch BLACK</p>
<p>NFPA 1002 Driver/Operator of Fire Apparatus Equipped with a Fire Pump</p>	<p>FF. Jacob Gilmore FF. Adam HALAGIAN FF. Bradley HALAGIAN FF. Katelyn HALAGIAN FF. Paige KELLY FF. Suzie KIEVIT FF. Terri-Lynn MACDONALD FF. Jay MYERS FF. Stephen NEUDORF FF. Diana SLAPPENDEL FF. Timothy SONNEVELD LT. Sean BARKER LT. Mitch BLACK LT. Amy KISS LT. Chris MONTREUIL</p>

CERTIFICATION	NAME
NFPA 1006 Common Passenger Vehicle Operations and Technician	LT. Chris MONTREUIL LT. Joe RODRIGUES CPT. Harold KELLY
NFPA 1035 Fire & Life Safety Educator Level 1	FF. Adam HALAGIAN FF. Chris HERBERT FF. Terri-Lynn MACDONALD FF. Diana SLAPPEDEL LT. Sean BARKER LT. Mitch BLACK LT. Amy KISS
NFPA 1035 Fire & Life Safety Educator Level 2	FF. Terri-Lynn MACDONALD
NFPA 1021 Fire Officer Level 1	CPT. Ben BENSON
NFPA 1041 Fire Service Instructor Level 1	FF. Derek BOK FF. Adam HALAGIAN FF. Katelyn HALAGIAN FF. Ryan KOTZER FF. Lee KUHN FF. Terri-Lynn MACDONALD FF. Stephen NEUDORF FF. Dillon PARNELL FF. Diana SLAPPEDEL LT. Trevor AIRHARDT LT. Amy KISS

Recruitment

WFES did not conduct a recruit class for 2026 and took opportunity to focus on other training priorities. Staff will monitor personnel numbers and are prepared to run a recruitment in Q3 of 2026 for a 2027 class start.

Retirements and Resignations

FF Brendan Fang resigned Jan. 1, 2026, after 1 year of service due to family commitments.

FF Chris Herbert resigned Jan. 1, 2026, after 5 years of service due to PCFD not permitting him to volunteer with WFES.

FF John Vandelaar retired Feb. 21, 2026, after 10 years of service due to family and work commitments.

FIRE PREVENTION & PUBLIC EDUCATION**PUBLIC EDUCATION****March 31, 2026 – 8th Annual Township of Wainfleet Open House****FIRE PREVENTION, INSPECTIONS, ENFORCEMENT, INVESTIGATIONS**

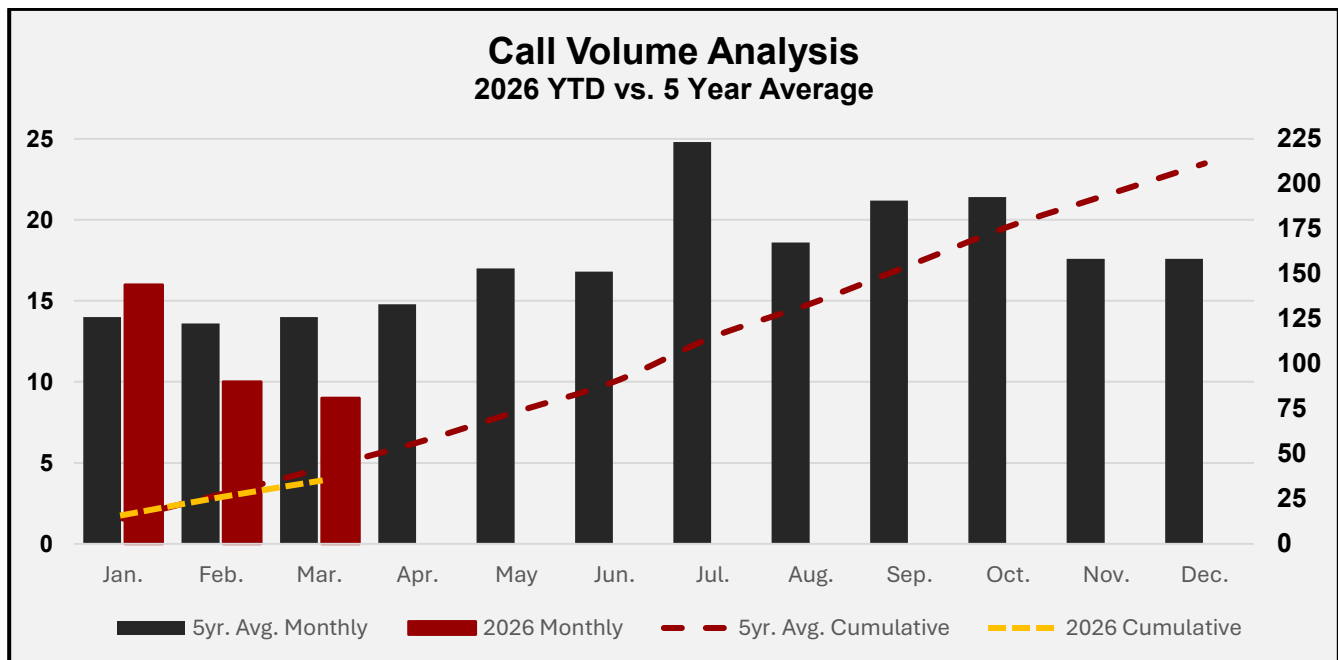
Date	Property Type	Reason	Result
Jan. 12, 2026	Residential	Request	One Combination Smoke/CO Alarm installed
Jan. 21, 2026	Residential	Request	Three Combination Smoke/CO Alarms installed
Jan. 28, 2026	Residential	STR Licence Inspection	No Issues observed Compliance Letter issued
Jan. 30, 2026	Residential	Request	Five Combination Smoke/CO Alarms installed
Feb. 4, 2026	Residential	Request	One Combination Smoke/CO Alarm installed
Feb. 13, 2026	Residential	STR Licence Inspection	No Issues observed Compliance Letter issued
Mar. 9, 2026	Residential	STR Licence Inspection	Issues observed Owner corrected & Compliance Letter issued
Mar. 10, 2026	Residential	STR Licence Inspection	No Issues observed Compliance Letter issued
Mar. 13, 2026	Residential	STR Licence Inspection	No Issues observed Compliance Letter issued
Mar. 16, 2026	Residential	STR Licence Inspection	No Issues observed Compliance Letter issued
Mar. 16, 2026	Residential	STR Licence Inspection	No Issues observed Compliance Letter issued
Mar. 17, 2026	Residential	STR Licence Inspection	Issues observed Owner corrected & Compliance Letter issued
Mar. 20, 2026	Residential	STR Licence Inspection	Issues observed Owner corrected & Compliance Letter issued

OPERATIONS

2026 MONTHLY INCIDENTS BY TYPE													
Determinant Group	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Burning Complaint		1											1
Carbon Monoxide	1	2											3
Emergency Assistance	1	1											2
Grass/Tree/Brush Fire			1										1
Hazardous Materials													0
Medical Assistance	7	3	5										15
Motor Vehicle Collision	5	1	3										9
Non-Emergency Assistance													0
Non-Emergency Medical													0
Other Fire													0
Preliminary Assignment													0
Remote Alarm		1											1
Rescue													0
Structure Fire	1												1
Unknown 911													0
Vehicle Fire	1	1											2
Water Rescue													0
Mutual/Automatic Aid													0
2026 TOTAL	16	10	9	0	0	0	0	0	0	0	0	0	35

Tracking Emergency Response data and comparing to the five-year historical average assists with identifying priorities for public education and personnel training topics.

The table below indicates that by the end of Q1, calls for service were trending to be slightly below the 5-year average.



Automatic and Mutual Aid

There were no requests to either provide or receive Mutual Aid in Q1.

Niagara Region originally placed a weight restriction on the bridge that crosses Oswego Creek on Regional Road 45. This weight restriction impacted emergency service vehicles, and a “Modified Mutual Aid” plan was put in place in January of 2023 with Haldimand County to address those impacts.

Given the ongoing closure of the bridge, an Automatic Aid agreement with Haldimand County should be negotiated and put in place for the long-term delivery of fire protection services. This Automatic Aid agreement should also review other areas where it is beneficial for both municipalities.

APPARATUS & EQUIPMENT

Apparatus

There are no updates or changes to the fire apparatus fleet other than regular maintenance, annual safety inspections and repairs continue as required.

Staff have been working on options for the replacement of Tanker 4 within the approved budget and have, to this point, been unsuccessful. Staff are working on a report to provide Council with updated information and a recommended path forward.

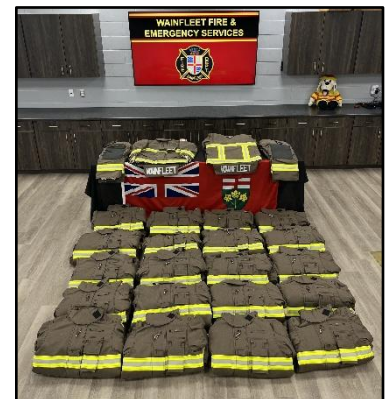
Equipment

As part of the annual equipment replacement program, personnel have identified priorities for the 2026 budget and will work with suppliers to complete the projects while minimizing any potential impacts of the tariffs.

Fire Protection Grant

In Q3/4 of 2025, the Solicitor General, through the Office of the Fire Marshal doubled the funding allotment of the Fire Protection Grant specifically for the purposes of cancer reduction equipment and strategies as well as IT connectivity upgrades. Staff submitted a grant application and was awarded \$52,000.00.

With these funds, staff were able to purchase additional bunker gear to phase out any gear made prior to 2020 that may contain the cancer-causing compounds called PFAS/PFOS. Gear racking and lockers were also purchased for the portable buildings at station 3 & 4 for the bunker gear rooms. Staff were also able to upgrade the Wi-Fi, security camera systems at Stations 3 & 4.



Facilities

During the 2026 Capital Budget deliberations, Council approved \$65,000.00 to address the health and safety concerns brought forward about the apparatus floor at Central Station. Staff are investigating various options and hope to have the issue corrected by the end of 2026.

TRAINING & CERTIFICATION

Regular/Weekly Training

Personnel continue to conduct weekly training utilizing various facilities and props available to the department. Suitable training facilities continue to be a necessary requirement, and personnel continue to find creative solutions until a centralized facility can be provided.

Below is a list of topics covered during Q1 & Q2 of 2026.

Lead Topic	Sub-Topics and Description
Medical Response	Niagara Medical director protocols, Basic Life Support, CPR, AED, First Aid
Personal Protective Equipment	Use, Inspection, Testing, Care, & Maintenance
Respiratory Protection	Annual Respirator Fit Testing, Use, Inspection, Testing, Care, & Maintenance
Fire Ground Operations	Radio Communications, Incident Command System, Building Constructions, Size-Up, Fire Behaviour

Additional Training & Certification

In addition to the weekly training, WFES had several members attend and complete various trainings.

Course Description	Number of Students
Ontario Fire Code – Part 9	1
Courtroom Procedures	2
NFPA 1035 - Fire & Life Safety Educator Level 1	1
Peer Support Team Training	2
ASIST (Applied Suicide Intervention Skills Training)	2
Alternative Fuel Safety Training - Niagara College	21

Mandatory Firefighter Certification

Ontario Regulation 343/22: Firefighter Certification came into effect on July 1, 2022. The regulation was introduced following several years of provincial discussion and previous attempts to establish consistent firefighter certification standards across Ontario. The regulation establishes mandatory minimum certification requirements for firefighters based on the specific fire protection services approved and provided by a municipality, including services such as exterior and interior structural firefighting, fire prevention, public education, fire inspection, training, communications, pump operations, rescue, hazardous materials response, and fire investigation. It also includes phased compliance timelines, supervision provisions for firefighters working toward certification, temporary assignment exemptions, and recognition of prior training and experience through the Fire Marshal's legacy process.

Overall, the regulation is intended to improve firefighter safety, public safety, and consistency across Ontario while allowing municipalities to continue setting local fire protection service levels based on community needs and resources.

The main compliance date is July 1, 2026, when most listed fire protection services must meet the applicable certification standard. This includes firefighter exterior attack, interior attack, auto extrication, hazardous materials operations, pump operations, fire prevention/inspection, fire investigation, public education, training officer, emergency communications, and incident safety officer roles.

A later compliance date of July 1, 2028, applies to several technical rescue disciplines, including rope rescue, structural collapse, confined space, trench rescue, ice rescue, swift water rescue, and related technician-level rescue services.

The WFES Fire Chief served as a contributing member of the Ontario Association of Fire Chiefs Provincial Advisory Committee, representing the interests and operational realities of small and rural communities. Through this role, WFES was involved in discussions that assisted the Office of the Fire Marshal in the development of Ontario Regulation 343/22: Firefighter Certification. As a result of this early engagement and ongoing commitment to professional standards, WFES has been certifying its members to applicable NFPA standards since 2018 and is currently compliant with the July 1, 2026, certification deadline.

WFES personnel continue to participate in ongoing training, certification, and professional development activities to maintain compliance and support operational readiness. The department is also developing a strategy to address the additional certification requirements associated with the July 1, 2028, deadline, including specialized rescue and technical disciplines where these are applicable to Council approved service levels.

PRIORITIES

The priorities for the remainder of 2026 include:

- Develop Public Education Team and deployment program
- Conduct NFPA 1521 Safety Officer course
- Conduct NFPA 1041 Fire Instructor Level 2 course
- Conduct NFPA 1021 Fire Officer Level 2 Course
- Host OFC/AS&E NFPA Certification Exams
- Complete Superior Tanker Shuttle Accreditation Evaluation
- Continue work on 2026 Capital projects
- Begin work on mitigation strategies for the risks identified in the Community Risk Assessment

OPTIONS/DISCUSSION:

None.

FINANCIAL CONSIDERATIONS:

None.

OTHERS CONSULTED:

- Chief Administrative Officer
- Clerks
- Community & Dev. Services
- Fire

- Finance
- Communications
- Operations
- Other:

ATTACHMENTS:

None.

Respectfully submitted by,

Approved by,

Morgan Alcock
Fire Chief/CEMC

Mallory Luey
Chief Administrative Officer



Date: 13 May 2026 15

Moved By: Deputy Mayor Netty McEwen

Seconded By: Councillor John van Klaveren

Support for Sustainable Provincial Grant Funding for Fire Services in Ontario

WHEREAS Municipal fire services in Ontario operate under legislative authority established by the province through statutes, regulations, codes, and prescribed standards governing training, equipment, certification, inspection, and operational requirements;

AND WHEREAS municipalities are responsible for implementing and maintaining compliance with these provincially mandated requirements primarily through local property taxation;

AND WHEREAS current provincial fire service grant programs are available to both full-time and volunteer fire departments across Ontario and are distributed through competitive application processes that may not fully reflect the differing financial and administrative capacities of urban and rural municipalities, highlighting the need for a more balanced approach to funding that supports all fire services equitably;

AND WHEREAS volunteer firefighters represent approximately **70–75% of firefighters in Ontario**, protecting the majority of communities across the province and, particularly in rural areas, are frequently **the first emergency responders to arrive on scene ahead of other emergency services**;

AND WHEREAS other provincially regulated emergency services, including policing and paramedic services, receive stable and predictable provincial funding contributions or cost-sharing arrangements;

AND WHEREAS the absence of a comparable and stable funding model for fire services creates a structural imbalance between provincial regulatory authority and municipal financial responsibility;

AND WHEREAS reliance on competitive funding creates budget uncertainty, limits long-term financial planning, and may not reflect the actual operational needs of fire services, contributing to instability, reduced preparedness and the reduction of services within a critical emergency response sector;

AND WHEREAS stable and predictable funding is essential to maintain emergency preparedness, firefighter safety, service sustainability, and equitable protection for residents regardless of municipal size or tax base;

NOW THEREFORE BE IT RESOLVED THAT

The Council of the Town of Plympton-Wyoming respectfully calls upon the Province of Ontario to **transition the current practice of competitive provincial fire service grant programs into a permanent, stable, and predictable non-competitive provincial funding program** that supports municipalities in meeting provincially legislated fire protection requirements;

AND FURTHER THAT this funding be structured to provide equitable and predictable annual support for **operational readiness and training costs associated with volunteer, composite and full-time fire departments across Ontario**;

AND FURTHER THAT the annual value of this funding be reviewed and adjusted to more appropriately reflect the level of provincial funding support currently provided to other provincially regulated emergency services, including policing and paramedic services;

AND FURTHER THAT this resolution be circulated for endorsement to:

- The County of Lambton
- Lambton County Fire Chiefs Association
- All municipalities
- Ontario Association of Fire Chiefs
- Ontario Professional Fire Fighters Association
- Ontario Volunteer Fire Fighters Association
- Association of Municipalities of Ontario
- Rural Ontario Municipal Association

AND FURTHER THAT, upon endorsement, this resolution be submitted to:

- Steve Pinnsoneault MPP Lambton-Kent-Middlesex
- Bob Bailey MPP Sarnia-Lambton
- The Honourable Michael Kerzner, Minister of the Solicitor General
- The Honourable Kinga Surma, Minister of Infrastructure
- The Honourable Rob Flack, Minister of Municipal Affairs and Housing
- The Honourable Doug Ford, Premier of Ontario

✓

Carried

Defeated

Deferred

Archived: May 25, 2026 4:11:47 PM

Subject: Proclamation Request – National Dental Care Day (October 10, 2026)

Importance: Normal

Sensitivity: None

From: Raj Khanuja <rajdds@yahoo.com>

Sent: May 25, 2026 3:29 PM

To: Raj Khanuja <rajdds@yahoo.com>

Subject: Proclamation Request – National Dental Care Day (October 10, 2026)

Dear Mayor and Members of Council,

On behalf of the National Dental Care Day Foundation, I respectfully request that the City/Town/Municipality proclaim October 10, 2026 as “National Dental Care Day.”

National Dental Care Day is a Canadian public-awareness initiative dedicated to promoting oral health education, preventive dental care, and equitable access to oral healthcare services. The initiative raises awareness about the importance of oral health and its connection to overall health and wellness while recognizing the contributions of dental professionals, educators, volunteers, and community organizations that support healthier communities.

The initiative encourages preventive care, oral hygiene, early intervention, and greater awareness regarding access to oral healthcare services for underserved and vulnerable populations across Canada.

National Dental Care Day has also been recognized within Ontario’s dental community through public awareness and access-to-care initiatives supporting healthier communities across the province.

Attached for your consideration are:

- * Draft proclamation wording
- * Organization overview
- * Supporting background information

We would be honoured to receive your support in recognizing October 10, 2026 as National Dental Care Day in your community.

Thank you very much for your time and consideration.

Sincerely,

Dr. Raj Khanuja, OMC, DDS
Founder – National Dental Care Day

Recipient – Ontario Medal for Good Citizenship
Recipient - Canada's Volunteer Awards

Email: rajdds@yahoo.com

Telephone: 647-244-2273

[National Dental Care Day Foundation](#)

National Dental Care Day - Free Dentistry Across Canada

Join us in celebrating National Dental Care Day, providing free dental services to those in need across Canada.

Regards & gratitude,

Raj Khanuja, O.M.C., B.A., D.D.S., M.P.H., F.I.D.I.A., M.A.G.D.

Proclamation Draft

National Dental Care Day
October 10, 2026

WHEREAS oral health is an essential component of overall health and well-being, and access to preventive dental care and oral health education contributes to healthier individuals, families, and communities;

AND WHEREAS National Dental Care Day is a Canadian public awareness initiative dedicated to promoting oral health education, preventive care, and equitable access to oral healthcare services, particularly for underserved and vulnerable populations;

AND WHEREAS this initiative recognizes the valuable contributions of dentists, dental hygienists, dental assistants, educators, volunteers, and community organizations that work to improve oral healthcare outcomes and support healthier communities;

AND WHEREAS increasing awareness about preventive dental care, oral hygiene, and early intervention can help improve long-term health outcomes, reduce barriers to care, and strengthen public health and community wellness initiatives;

NOW THEREFORE, I, Mayor _____, on behalf of _____ Council, do hereby proclaim October 10, 2026 as “National Dental Care Day” in the _____ of _____ and encourage residents to recognize the importance of oral health and support initiatives that promote accessible dental care, preventive education, and community wellness.



National Dental Care Day Foundation is a Canadian public-awareness and community-impact initiative dedicated to improving access to oral healthcare, promoting preventive dental education, and restoring dignity through compassionate care.

National Dental Care Day mobilizes volunteer dental professionals, students, clinics, educators, and community partners across Canada to provide free essential dental care to underserved individuals and families — without cost, barriers, or judgment.

What began as a local act of service has evolved into a growing national movement grounded in compassion, accessibility, volunteerism, and health equity. The initiative emphasizes the importance of oral health as an essential component of overall health and well-being.

The initiative has received recognition from municipalities, academic institutions, members of the dental profession, and public leaders across Canada for its contribution to community wellness, preventive healthcare awareness, and access-to-care initiatives.



National Dental Care Day

*Dignity begins
when pain ends.*

A national movement restoring oral health,
dignity, and hope across Canada.

National Impact Report | Canada | 2025

One Chair. One Day. One Nation.

Why This Report Matters

This Impact Report documents the national outcomes of National Dental Care Day 2025 — a coordinated, volunteer-powered day of care delivered across Canada.

It reflects the collective efforts of dentists, hygienists, students, partners, and communities who came together on one day to remove barriers to essential oral health care and restore dignity to those who needed it most.

The data, stories, and insights that follow represent real people, real clinics, and real outcomes — captured to learn, to improve, and to demonstrate what is possible when compassion is organized at a national scale.

All care was provided at no cost, without judgment, and with dignity at the center.

Inside This Report

- The need for National Dental Care Day
- Our model and theory of change
- National impact and insights
- Stories of dignity and care
- Recognition, partners, and the road ahead

THE CANADIAN CALL TO COMPASSION

Across Canada, pain still silences too many people.

Dental pain is not just a health issue —
it is a barrier to dignity, confidence, and opportunity.

On National Dental Care Day, something different happens.

Clinics open not for profit, but for people.

Professionals give not because they must,
but because they believe no one should suffer in silence.

On one day, across one nation, compassion becomes action.

National Dental Care Day exists to remove barriers to essential oral health care by mobilizing the dental profession, students, partners, and communities across Canada in a single, coordinated day of care. It is a model built on trust, professionalism, and the belief that dignity is restored when pain ends.

One Chair. One Day. One Nation.

A national movement restoring dignity through care.

A Note to Canada



*This movement began with a simple belief:
no one should live with preventable pain.*

Dr. Raj Khanuja; OMC, DDS
Visionary • Advocate • Citizen of Compassion

Across Canada, I have witnessed how untreated dental pain quietly erodes dignity, confidence, and opportunity.

A hurting mouth affects far more than physical health — it disrupts sleep, work, nutrition, and mental well-being. Too often, this suffering is endured in silence, driven by cost, fear, stigma, or lack of access.

National Dental Care Day exists to interrupt this cycle — not with debate or delay, but with **immediate action**. By opening dental clinics across the country on one coordinated day, we replace barriers with access, and delay with dignity.

What began as a single day of service has grown into a nationally coordinated movement grounded in **compassion, professionalism, and trust**. Each year, thousands of dental professionals, students, and volunteers come together: **with one shared purpose**: to care for those who have been living without options.

On National Dental Care Day, clinics open their doors at **no cost**. Pain is relieved. Infections are treated. Smiles are restored. And for many, it is the first time in years they are seen — truly seen — within the healthcare system.

National Dental Care Day proves that when care is **coordinated, it scales**.

Our responsibility now is to protect what works, strengthen what can be improved, and ensure that dignity through care becomes a national standard — not an exception.

Why National Dental Care Day Exists

The Need

Canada's health system is a source of pride — yet oral health remains largely excluded. For millions of Canadians, dental care is still inaccessible due to cost, fear, geography, or circumstance. Pain is often endured quietly until it becomes impossible to ignore.

This is not a failure of individuals.

It is a gap in the system.

Access

Many Canadians delay or avoid dental care altogether due to cost or lack of coverage.

Pain

Untreated dental pain affects sleep, nutrition, employment, and mental health — far far beyond the mouth.

Silence

Those most affected often suffer quietly, navigating stigma, fear, or competing priorities.

National Dental Care Day exists to interrupt this cycle — not with policy debate, but with immediate care.

By opening clinics across Canada on one coordinated day, NDCD creates a moment where access replaces barriers, and dignity replaces delay.

This is where compassion becomes action.

From One Free Dental Day to a National Movement

National Dental Care Day did not begin as a national initiative.

Its roots trace back to 2012, when a single Free Dental Day was launched to respond to the urgent, unmet dental needs of individuals suffering in silence. What began as a local act of service became an annual commitment — delivered **year after year**, without interruption.

Over the next thirteen years, thousands of hours of volunteer care were provided, communities were served, and a clear truth emerged:

The need was persistent, widespread, and systemic.

Each year reinforced the same reality — one day of care could restore dignity, relieve pain, and change lives. But the impact deepened and multiplied when clinics, professionals, and communities acted **together**.

As participation grew and lessons were learned, the initiative evolved. What began as a single-clinic effort expanded into a **coordinated model** — aligning dental professionals, students, partners, and institutions around one shared day of service.

In 2025, after thirteen consecutive years of free dental care delivery, this evolution culminated in the launch of **National Dental Care Day** — a nationally coordinated movement grounded in experience, trust, and over a decade of proven service.

National Dental Care Day is not a new idea.

It is thirteen years of compassion, refined into a national model.

2012 → 2025

From one Free Dental Day to a national movement of coordinated care.

The NDCD Model

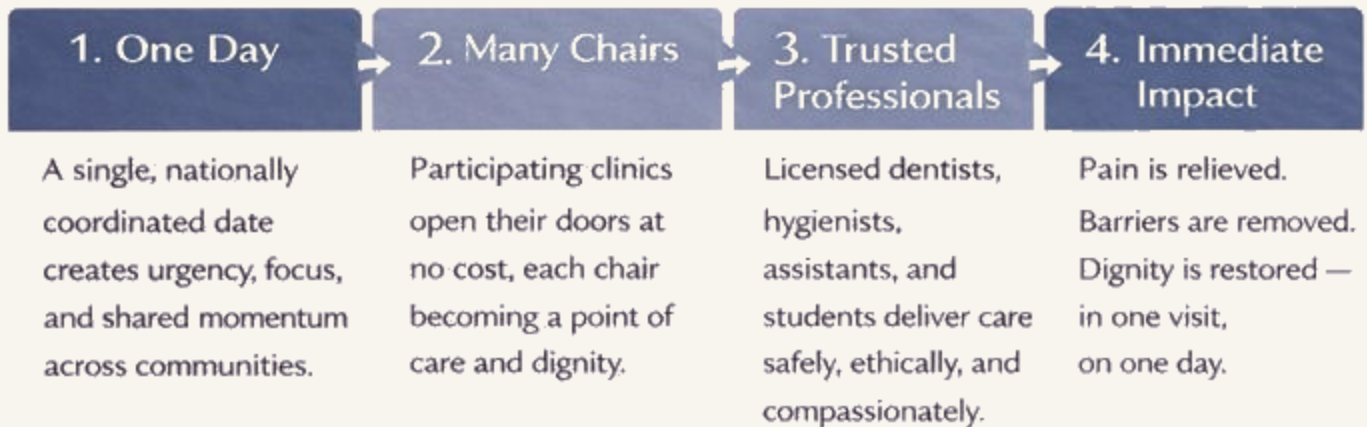
How One Day Works

Longitudinal Context

This model is grounded in thirteen consecutive years of free dental care delivery, refined through real-world practice since 2012. It reflects what has been learned through sustained service – not theory or pilot projects, but repeated delivery across communities year after year.

National Dental Care Day is built on a simple but powerful idea: when care is coordinated nationally, its impact multiplies locally.

By aligning clinics, dental professionals, students, partners, and communities around one shared day, NDCD transforms individual acts of generosity into a collective national response.



This model does not replace long-term solutions. It meets people where they are — immediately — while building momentum for broader change.

What happens when this model comes to life across Canada is measurable.

National Impact Snapshot – 2025

NDCD's reach across Canada in one coordinated day

219 Canadians Served



16

Clinics



550

Volunteer Hours



\$121,000

In Free Care



\$553

Avg. Value per Patient

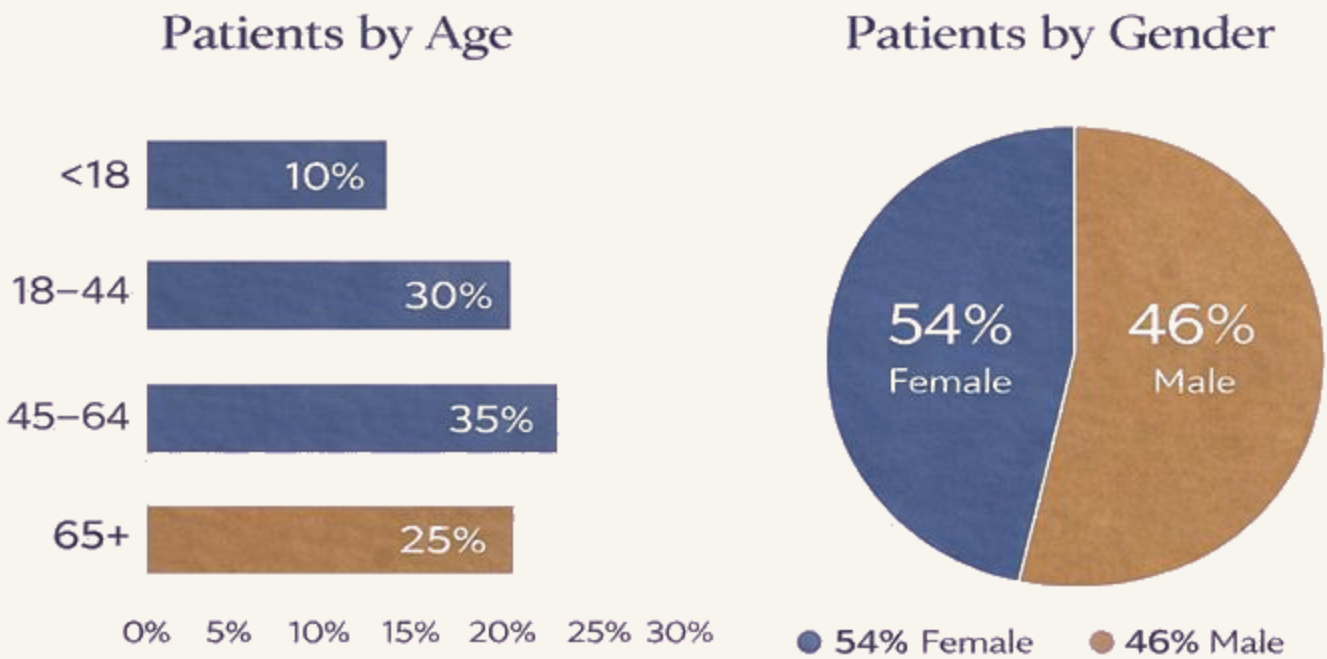
One National Day. 219 Lives Touched.

Who We Served – 2025

A national breakdown of the Canadians we cared for through NDCD.

One chair, one day. Nationally diverse Canadians experiencing dental vulnerability.

Here is a demographic profile of those who received care.



Over half of our patients were adults 45 and older, highlighting that dental needs do not diminish with age.

Meanwhile, 54% of those served identified as female, reinforcing the importance of gender-responsive healthcare even in dental care.

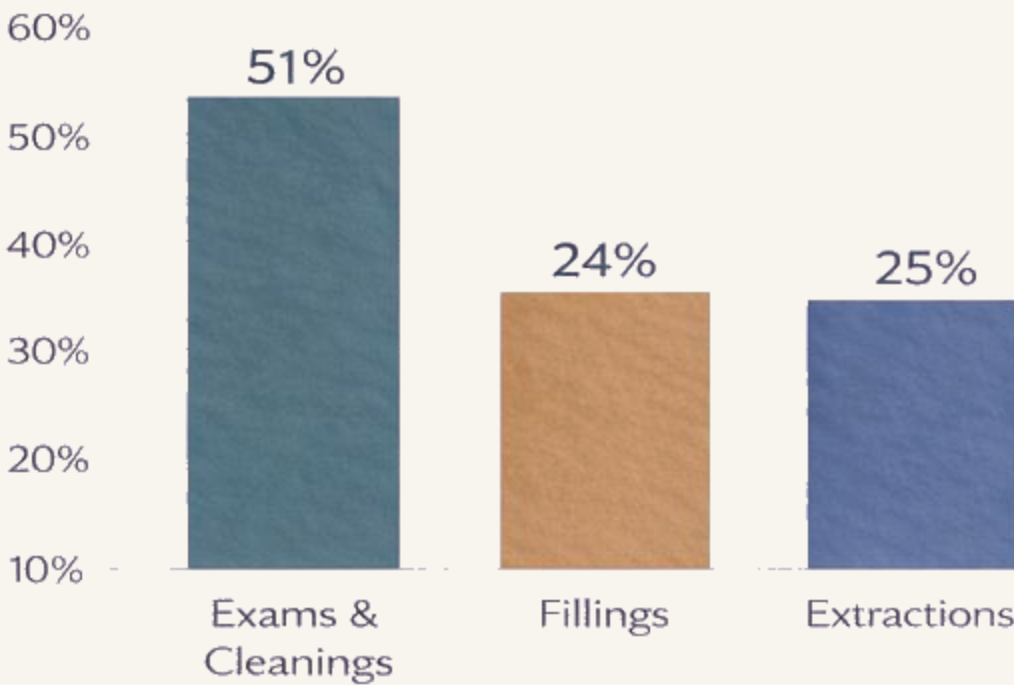
How We Helped – 2025

A national breakdown of the essential dental procedures provided to Canadians in need.

NDCD delivered immediate relief across Canada for those suffering silently without care.

Here is a breakdown of essential dental services provided to those in need.

Treatments Provided by Procedure



Over half of all procedures were preventive exams and cleanings, addressing immediate pain and long-term oral health.

Meanwhile, one quarter of all treatments entailed extractions, emphasizing the urgent need for dental intervention.

What the Data Tells Us

A look at comprehensive national patient demographics.

To understand who needed our help, we present one focus chart highlighting the demographics of patients treated.



Oral Health Needs Span All Ages

Patients from all age groups were represented, highlighting the universal need for accessible dental care, from the elderly to children and teenagers.



Caregivers and Women are Prominent

The patient demographics skewed female and showed significant needs among working-aged adults. This reflects the caregiving roles that many women play, who often put others' health before their own.



Preventive Care Was Critical

Over half of all treatments provided were **preventive exams and cleanings**, demonstrating the importance of maintaining oral health to prevent future complications.



High Demand for Urgent Care

A significant portion of care was dedicated to urgent needs, such as extractions, due to prolonged dental neglect and untreated decay.

Voices of NDCD

Real experiences from Canadians who received free dental care.



Flo (Ontario)

With permission. In loving memory.

“ Now I can be in the pictures.
– Flo, Ontario

“ My teeth really are part
of my dignity.
– Lisa, Nova Scotia

“ I am grateful to see my
mother smile again.
– Leila, Ontario

“ I will sleep tonight for
the first time in months.
– Patient

“ I will sleep tonight for
the first time in months.
– Patient

“ The pain is gone. Thank you.
– Senior

“ I felt seen today.
– Youth

Stories of Dignity

Every smile restored through National Dental Care Day represents more than dental care — it represents dignity, relief and compassion.

These stories reflect the people NDCD serves across Canada and the human impact behind a single day of coordinated care.

Story 1 — Flo (Ontario)

“Now I can be in the pictures.”

Flo used a wheelchair and lived for years without access to dental care. She dreamed of being able to smile at her daughter's wedding.

After receiving care through **National Dental Care Day**, she looked at her dentist and said with a shy smile. *“Now I can be in the pictures.”*

In her final months in hospital, nurses shared that her restored smile brightened the entire room.

Flo's story lives at the heart of NDCD — a reminder that restoring a smile restores dignity.

Story 2 — Lisa (Nova Scotia)

“My teeth really are part of my dignity.” *A Daughter's Gift*

Lisa grew up being bullied for her teeth. As though our oral health had fallen to the bottom of basic health priorities.

“I never thought my teeth were part of my dignity — but they are.”

Lisa's story is at the heart of NDCD — expanding access and restoring confidence. One restored smile restores dignity.

Story 3 — Leila (Ontario)

Leila gave up her own appointment so that her mother — shy, in pain, and suffering from long-ignored dental issues — could be treated first.

Once the infection was removed, her mother smiled for the first time in months.

Leila said quietly. *“I'm grateful to see my mother smile again.”*

This is the heart of National Dental Care Day: One Chair. One Day. One Act of Compassion.

One restored smile restores dignity.

Recognition & National Endorsement

National acknowledgement of leadership, service, and impact

Provincial Recognition

“National Dental Care Day reflects the spirit of those who step up for others. By ensuring access to essential dental care, it helps build a stronger community — one grounded in kindness, unity, and shared responsibility.”

— The Honourable Edith Dumont, Lieutenant Governor of Ontario
October 10, 2025



Municipal Proclamation – Birthplace of a National Movement

City of Brampton

“Position Brampton as the birthplace of a national movement rooted in compassion, dignity, and healthcare equity.”

— Mayor Patrick Brown, City of Brampton



City of Brampton

Professional Regulation



Royal College of Dental Surgeons of Ontario

RCDSO Connect, Spring 2025

“Because when we choose to serve, we don't just *change the world* – we *elevate the profession*, *uplift communities*, and become the very best version of ourselves.”

Academic Leadership



UNIVERSITY OF TORONTO

FACULTY of DENTISTRY

Academic Leadership

“Your leadership in launching National Dental Care Day is both timely and deeply impactful.”

— Anil Kishen, B.D.S. M.D.S. Ph.D,
Dean, Faculty of Dentistry, University of Toronto



Academic Leadership

Training the Future Dentists of Canada – *with Compassion*

On June 25, 2025, the Flower City Institute received official approval from the Academy of General Dentistry (AGD) Program Approval for Continuing Education (PACE), confirming the Institute as a nationally recognized provider of high-quality continuing dental education.

This approval positions the Institute as a trusted educational body shaping the future of compassionate dental practice.

RCDSO Category 1 Core Course Approval (2025–2028)

“A Profession with Purpose: Compassion, Accessibility and Service.”

On November 10, 2025, the Royal College of Dental Surgeons of Ontario approved the Institute’s course, *“A Profession with Purpose: Compassion, Accessibility and Service,”* as a Category 1: Core Course for the maximum three-year period.

Category 1 Core Course Name	Category 1 Core Course	Competency Area of Focus	Delivery Format	Presenter(s)	CE Points
A Profession with Purpose: Compassion, Accessibility and Service	2025-LV-1745	Access to Care	Live	Dr. Raj Khanuja	2

This course strengthens professional understanding of dignity-based care and advances NDCD’s mission through formal education.

Why We Volunteer

Clinicians, students, and clinic teams share why they choose to give back.



“By offering free care, we honour our belief that no one should be denied a confident smile.

Dr. Aparna Narvekar, General Dentist



“NDCD is my way of honouring my grandfather’s legacy — restoring dignity, not just teeth.

Dr. Madhavi Kolli, General Dentist



“Participating in NDCD brings personal fulfillment, connection with peers, and direct impact in the community.

Dr. Jaspreet Bhalla, General Dentist



We want our careers to begin with compassion.

Dental Students

Learning dentistry means learning responsibility — to patients, communities and dignity.



For one day, our clinic became a community.

Clinic Teams

From reception to sterilization, every role mattered.

Partners & Supporters

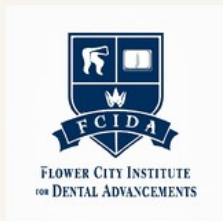
Organizations who stood with National Dental Care Day.



University of Toronto Faculty of Dentistry



CDSPI



Flower City Institute for Dental Advancements



Lotus Plaza



Ontario Medal for Good Citizenship



Canadian Business Excellence Award



CDMS Dental Supplies



City of Brampton

Looking Ahead: 2026–2030

Our vision for the future of National Dental Care Day across Canada.



Expanded Reach

Increase the number of participating clinics nationwide, ensuring every province and territory is involved, so that no Canadian is left behind in accessing essential dental care.



Broader Services

Extend the range of dental services offered, addressing not only urgent needs but also preventive and restorative care to support long-term oral health.



Youth Engagement

Inspire the next generation of dental professionals by strengthening partnerships with universities and dental schools, and creating meaningful volunteer opportunities for students.



Sustainable Funding

Secure stable, ongoing sponsorship and public-sector support to ensure National Dental Care Day can continue delivering free dental care year after year.



Accountability & Learning

Looking ahead, National Dental Care Day will continue to measure reach, participation, and patient experience to inform future growth, strengthen coordination, and ensure the movement remains responsive to community need.

Join the National Movement

Let's build a future where no Canadian goes without dental care.

Let's build a future where no Canadian goes without dental care.

Whether you're a dental professional, a student, a potential sponsor, or a community member, there's a role for you in ensuring brighter smiles for everyone.

Get involved, spread the word, make an impact for those in need.



Volunteer



Advocate



Donate

Connect online and be part of the movement:

website: www.nationaldentaldareday.ca

email: info@nationaldentaldareday.ca



SENATE of Canada SÉNAT

National Recognition

“But it does more than treat teeth.

It restores dignity, builds trust,
and reminds us all of the power of service.”

— Senator Mohamed-Iqbal Ravalia, Senate of Canada

Parliamentary Record

On October 8, 2025, National Dental Care Day was formally recognized in the Senate of Canada and entered into the Hansard Record—Canada’s official parliamentary archive.

This moment marked National Dental Care Day not only as a day of service, but as a matter of national public record, affirming that:

- Oral health is not a luxury
- Compassionate care is a shared responsibility
- Volunteerism has a place in Canada’s highest institution

This is what happens when a nation
chooses to restore dignity with compassion.

Senate of Canada, Debates, 45th Parliament, 1st Session (October 8, 2025).

ONE CHAIR. ONE DAY. ONE NATION.



Certificate of Incorporation

Canada Not-for-profit Corporations Act

Certificat de constitution

*Loi canadienne sur les organisations à but non
lucratif*

National Dental Care Day Foundation
Fondation nationale pour la Journée des soins dentaires

Corporate name / Dénomination de l'organisation

1700187-8

Corporation number / Numéro de
l'organisation

I HEREBY CERTIFY that the above-named
corporation, the articles of incorporation of which
are attached, is incorporated under the *Canada
Not-for-profit Corporations Act*.

JE CERTIFIE que l'organisation susmentionnée,
dont les statuts constitutifs sont joints, est
constituée en vertu de la *Loi canadienne sur les
organisations à but non lucratif*.

Hantz Prosper

Director / Directeur

2025-05-17

Date of Incorporation (YYYY-MM-DD)
Date de constitution (AAAA-MM-JJ)



Form 4001
Articles of Incorporation
Canada Not-for-profit Corporations
Act (NFP Act)

Formulaire 4001
Statuts constitutifs
Loi canadienne sur les
organisations à but non lucratif
(Loi BNL)

- 1 Corporate name
Dénomination de l'organisation
National Dental Care Day Foundation
Fondation nationale pour la Journée des soins dentaires
- 2 The province or territory in Canada where the registered office is situated
La province ou le territoire au Canada où est maintenu le siège
ON
- 3 Minimum and maximum number of directors
Nombres minimal et maximal d'administrateurs
Min. 3 Max. 10
- 4 Statement of the purpose of the corporation
Déclaration d'intention de l'organisation
See attached schedule / Voir l'annexe ci-jointe
- 5 Restrictions on the activities that the corporation may carry on, if any
Limites imposées aux activités de l'organisation, le cas échéant
None
- 6 The classes, or regional or other groups, of members that the corporation is authorized to establish
Les catégories, groupes régionaux ou autres groupes de membres que l'organisation est autorisée à établir
See attached schedule / Voir l'annexe ci-jointe
- 7 Statement regarding the distribution of property remaining on liquidation
Déclaration relative à la répartition du reliquat des biens lors de la liquidation
See attached schedule / Voir l'annexe ci-jointe
- 8 Additional provisions, if any
Dispositions supplémentaires, le cas échéant
See attached schedule / Voir l'annexe ci-jointe
- 9 **Declaration:** I hereby certify that I am an incorporator of the corporation.
Déclaration : J'atteste que je suis un fondateur de l'organisation.

Name(s) - Nom(s)

Original Signed by - Original signé par

GAGANDEEP KHANUJA

GAGANDEEP KHANUJA

GAGANDEEP KHANUJA

BHUPINDER KHANUJA

BHUPINDER KHANUJA

BHUPINDER KHANUJA

RAJVIR KHANUJA

RAJVIR KHANUJA

RAJVIR KHANUJA

A person who makes, or assists in making, a false or misleading statement is guilty of an offence and liable on summary conviction to a fine of not more than \$5,000 or to imprisonment for a term of not more than six months or to both (subsection 262(2) of the NFP Act).

La personne qui fait une déclaration fautive ou trompeuse, ou qui aide une personne à faire une telle déclaration, commet une infraction et encourt, sur déclaration de culpabilité par procédure sommaire, une amende maximale de 5 000 \$ et un emprisonnement maximal de six mois ou l'une de ces peines (paragraphe 262(2) de la Loi BNL).

You are providing information required by the NFP Act. Note that both the NFP Act and the *Privacy Act* allow this information to be disclosed to the public. It will be stored in personal information bank number IC/PPU-049.

Vous fournissez des renseignements exigés par la Loi BNL. Il est à noter que la Loi BNL et la *Loi sur les renseignements personnels* permettent que de tels renseignements soient divulgués au public. Ils seront stockés dans la banque de renseignements personnels numéro IC/PPU-049.

Schedule / Annexe
Purpose Of Corporation / Déclaration d'intention de l'organisation

English:

The purpose of the corporation is to promote, support, and coordinate initiatives that improve access to oral health care for underserved populations across Canada. The corporation shall organize National Dental Care Day events, facilitate free dental services, and promote oral health awareness and volunteerism in the dental community.

Français :

La mission de la société est de promouvoir, soutenir et coordonner des initiatives visant à améliorer l'accès aux soins bucco-dentaires pour les populations mal desservies à travers le Canada. La société organisera des événements de la Journée nationale des soins dentaires, facilitera des services dentaires gratuits et encouragera la sensibilisation à la santé bucco-dentaire ainsi que le bénévolat dans la communauté dentaire.

Schedule / Annexe
Classes of Members / Catégories de membres

The Corporation is authorized to establish one class of members. Each member shall be entitled to receive notice of, attend and vote at all meetings of the members of the Corporation.

Schedule / Annexe

Distribution of Property on Liquidation / Répartition du reliquat des biens lors de la liquidation

Any property remaining on liquidation of the Corporation, after discharge of liabilities, shall be distributed to one or more qualified donees within the meaning of subsection 248(1) of the Income Tax Act.

Schedule / Annexe
Additional Provisions / Dispositions supplémentaires

If authorized by a by-law which is duly adopted by the directors and confirmed by ordinary resolution of the members, the directors of the corporation may from time to time:

- i. borrow money on the credit of the corporation;
- ii. issue, reissue, sell, pledge or hypothecate debt obligations of the corporation; and
- iii. mortgage, hypothecate, pledge or otherwise create a security interest in all or any property of the corporation, owned or subsequently acquired, to secure any debt obligation of the corporation.

Directors shall serve without remuneration, and no director shall directly or indirectly receive any profit from his or her position as such, provided that a director may be reimbursed for reasonable expenses incurred in performing his or her duties. A director shall not be prohibited from receiving compensation for services provided to the corporation in another capacity.

The directors may appoint one or more directors, who shall hold office for a term expiring not later than the close of the next annual general meeting of members, but the total number of directors so appointed may not exceed one-third of the number of directors elected at the previous annual general meeting of members.

The corporation shall be carried on without the purpose of gain for its members, and any profits or other accretions to the corporation shall be used in furtherance of its purposes.



Form 4002	Formulaire 4002
Initial Registered Office Address and First Board of Directors	Adresse initiale du siège et premier conseil d'administration
<i>Canada Not-for-profit Corporations Act (NFP Act)</i>	<i>Loi canadienne sur les organisations à but non lucratif (Loi BNL)</i>

1 Corporate name
Dénomination de l'organisation

National Dental Care Day Foundation
Fondation nationale pour la Journée des soins dentaires

2 Complete address of the registered office
Adresse complète du siège

9 GRAFTON CRES
Brampton ON L6P 0L9

3 Additional address
Autre adresse

4 Directors of the corporation
Administrateurs de l'organisation

BHUPINDER KHANUJA	9 Grafton Crescent, Brampton ON L6P 0L9, Canada
Gagandeep Khanuja	9 Grafton Crescent, Brampton ON L6P 0L9, Canada
Rajvir Khanuja	9 Grafton Crescent, Brampton ON L6P 0L9, Canada

5 Declaration: I hereby certify that I am an incorporator of the new corporation or that I am a director or an authorized officer of the corporation continuing into or amalgamating under the NFP Act.
Déclaration : J'atteste que je suis un fondateur de la nouvelle organisation ou que je suis un administrateur ou un dirigeant autorisé de l'organisation se prorogeant ou se fusionnant en vertu de la Loi BNL.

Original signed by / Original signé par
BHUPINDER KHANUJA

BHUPINDER KHANUJA
(647) 244 - 2273

A person who makes, or assists in making, a false or misleading statement is guilty of an offence and liable on summary conviction to a fine of not more than \$5,000 or to imprisonment for a term of not more than six months or to both (subsection 262(2) of the NFP Act).

La personne qui fait une déclaration fautive ou trompeuse, ou qui aide une personne à faire une telle déclaration, commet une infraction et encourt, sur déclaration de culpabilité par procédure sommaire, une amende maximale de 5 000 \$ et un emprisonnement maximal de six mois ou l'une de ces peines (paragraphe 262(2) de la Loi BNL).

You are providing information required by the NFP Act. Note that both the NFP Act and the *Privacy Act* allow this information to be disclosed to the public. It will be stored in personal information bank number IC/PPU-049.

Vous fournissez des renseignements exigés par la Loi BNL. Il est à noter que la Loi BNL et la *Loi sur les renseignements personnels* permettent que de tels renseignements soient divulgués au public. Ils seront stockés dans la banque de renseignements personnels numéro IC/PPU-049.

THE CORPORATION OF THE TOWNSHIP OF WAINFLEET

BY-LAW NO. 025-2026

Being a by-law to amend By-law No. 020-2014, being a By-law to establish a System for Administrative Penalties respecting the stopping, standing and parking of vehicles.

WHEREAS the Council of the Township of Wainfleet enacted By-law No. 020-2014 on the 27th day of May, 2014, to establish an administrative penalty system for offences associated with the stopping, standing and parking of vehicles;

AND WHEREAS the said By-law No. 020-2014 has been amended from time to time;

AND WHEREAS the Council of the Township of Wainfleet deems it necessary and appropriate to further amend By-law No. 020-2014;

NOW THEREFORE the Council of the Corporation of the Township of Wainfleet **HEREBY ENACTS AS FOLLOWS:**

- 1) **THAT** Schedule "A", attached hereto and forming part of this By-law, is hereby appended as Schedule "A" to By-law No. 020-2014, as amended.
- 2) **THAT** this By-law shall come into force and take effect on the date of final passage thereof.

BY-LAW READ AND PASSED THIS 16TH DAY OF JUNE, 2026

B. Grant, MAYOR

A. Chrastina, CLERK

Schedule "A" to By-law No. 020-2014, as amended
Short Form Wording and Administrative Penalties.

Item	COLUMN 1 Designated Provisions	COLUMN 2 Short Form Wording	COLUMN 3 Administrative Penalty
1.	4.1.1.1	(Stop/Stand/Park) facing wrong way	\$100.00
2.	4.1.1.2	(Stop/Stand/Park) too far from edge of road	\$30.00
3.	4.1.1.3	(Stop/Stand/Park) too far from edge of shoulder	\$30.00
4.	4.2.1	(Stop/Stand/Park) facing wrong way on left side of one-way highway	\$30.00
5.	4.2.1.2	(Stop/Stand/Park) too far from left edge of a one-way highway	\$30.00
6.	4.1.1.3	(Stop/Stand/Park) too far from edge of shoulder	\$30.00
7.	4.3.1	(Stop/Stand/Park) not within designated space	\$30.00
8.	4.4.1	Park (oversize/commercial vehicle/trailer) in a residential zone	\$30.00
9.	4.5.1	(Stop/Stand/Park) on a Shoulder or Boulevard	\$30.00
10.	4.6.1	Double (stopping/standing/parking)	\$100.00
11.	4.7.1.1	(Stop/Stand) on sidewalk	\$30.00
12.	4.7.1.2	(Stop/Stand) in intersection crosswalk	\$30.00
13.	4.7.1.3	(Stop/Stand) so as to impede traffic	\$100.00
14.	4.7.1.4	(Stop/Stand) (on/near) a bridge	\$100.00
15.	4.8.1.1	(Stop/Stand) within 15m of an Intersection	\$30.00
16.	4.8.1.2	(Stop/Stand) within 60m of intersection controlled by traffic signal	\$30.00
17.	4.8.1.3	(Stop/Stand) within-30m of the approach and 10m of the remote side of a school crosswalk	\$30.00
18.	4.8.2	Stop in an Emergency Route	\$175.00 \$300.00
19.	4.9.1	Stop where prohibited by sign	\$100.00
20.	4.11.1.1	Park within 10m of intersection	\$30.00
21.	4.11.1.2	Park on an inner or outer boulevard	\$30.00
22.	4.11.1.3	Park obstructing (lane/driveway)	\$30.00
23.	4.11.1.4	Park for displaying vehicle for sale	\$30.00

24.	4.11.1.5	Park for (servicing/repair) unless necessitated by emergency	\$30.00
25.	4.11.1.6	Park for longer than 12 hours	\$30.00
26.	4.11.1.7	Park as to interfere with street cleaning or grading	\$50.00
27.	4.11.1.8	Park as to interfere with snow removal operations	\$50.00
28.	4.11.1.9	Park on roadway without valid plates	\$30.00
29.	4.11.2	Park at (cemetery/facility) without authorization	\$30.00
30.	4.11.3	Park on (highway/parking lot/cemetery/facility) for camping, tailgating or picnicking without authorization	\$30.00
31.	4.12.1.1	Park within 8m of main entrance of designated building	\$30.00
32.	4.12.1.2	Park within 22m of an intersection	\$30.00
33.	4.12.1.3	Park within 60m of a signaled intersection	\$30.00
34.	4.12.1.4	Park near fire hall where prohibited	\$30.00
35.	4.12.1.5	Park on narrow roadway where prohibited by sign	\$30.00
36.	4.12.1.6	Park within 30m of the approach and 15m of the remote side of the crosswalk	\$30.00
37.	4.12.1.7	Park so as to interfere with funeral procession	\$30.00
38.	4.12.1.8	Park within 15m of the termination of dead end roadway	\$30.00
39.	4.12.1.9	Park on the inside curve of a roadway	\$30.00
40.	4.12.1.10	Park adjacent to school when prohibited	\$30.00
41.	4.12.1.11	Park where parking temporarily prohibited	\$30.00
42.	4.12.1.13	Park in Accessible space without visible permit	\$300.00
43.	4.12.1.14	Park in the Complex	\$30.00
44.	4.12.1.15	Park on Reeps Bay Beach	\$50.00
45.	4.13.1	Park where prohibited by sign	\$100.00
46.	4.13.2.1	(Stop/Stand/Park) not angular to the road	\$100.00
47.	4.14.1	(Stop/Stand/Park) (trailer/oversized/commercial motor vehicle) where prohibited	\$30.00
48.	4.15.2.1	Park without valid permit visible	\$125.00

49.	4.16.1	(Stop/Stand/Park) where prohibited - public vehicle school bus stop zone	\$30.00
-----	--------	---	---------

THE CORPORATION OF THE TOWNSHIP OF WAINFLEET

BY-LAW NO. 026-2026

Being a by-law to adopt, ratify and confirm the proceedings of the Council of the Corporation of the Township of Wainfleet at its Regular Meeting of Council held June 16, 2026

WHEREAS Subsection 5 (1) of the *Municipal Act, 2001*, S.O. 2001, Chapter M.25, as amended, provides that the powers of a municipal corporation are to be exercised by its Council;

AND WHEREAS section 5 (3) of the *Municipal Act 2001*, S.O. 2001, Chapter M.25, as amended, provides that, except if otherwise authorized, the powers of Council shall be exercised by by-law;

AND WHEREAS it is deemed desirable and expedient that the actions of the Council as herein set forth be adopted, ratified and confirmed by by-law;

NOW THEREFORE the Council of the Corporation of the Township of Wainfleet **HEREBY ENACTS AS FOLLOWS:**

1. (a) The actions of the Council at its Regular Meeting of Council held June 16, 2026, including all resolutions or motions approved, are hereby adopted, ratified and confirmed as if they were expressly embodied in this by-law.

 (b) The above-mentioned actions shall not include:
 - (i) any actions required by law to be taken by resolution, or
 - (ii) any actions for which prior Ontario Municipal Board approval is required, until such approval is obtained.

2. The Mayor and proper officials of the Corporation of the Township of Wainfleet are hereby authorized and directed to do all things necessary to give effect to the above-mentioned actions and to obtain approvals where required.

3. Unless otherwise provided, the Mayor and Clerk are hereby authorized and directed to execute and the Clerk to affix the seal of the corporation of the Township of Wainfleet to all documents necessary to give effect to the above-mentioned actions.

4. This by-law shall come into force on the day upon which it is passed.

BY-LAW READ AND PASSED THIS 16TH DAY OF JUNE, 2026

B. Grant, MAYOR

A. Chrastina, CLERK