

**Town of Cornwall
Regular Council Meeting
August 26, 2026, 4:30 PM**

- 1) Call to Order**
- 2) Land Acknowledgement**
- 3) Approval of Agenda/Additions to Agenda**
- 4) Conflict of Interest**
- 5) Approval of Previous Minutes**
 - a) Regular Meeting July 29, 2026
- 6) Business Arising**
- 7) Guests/Presentations/Petitions/Declaration**
- 8) Planning and Development – Deputy Mayor MacIsaac**
 - a) Minutes/Reports
 - b) Resolutions
 - i) First Reading Rezoning PID# 607960 Byway Avenue PSI – R4
 - ii) Change of Concept Application – Lots 40, 41, 42 Heatherway Drive
 - iii) Public Meeting
- 9) Committee of Council – Deputy Mayor MacIsaac**
 - a) Minutes/Reports
 - i) Minutes July 22, 2026
 - ii) Audited Financial Statements 2025/26
 - b) Resolutions
 - i) Light up Town Hall – DCD Kids
 - ii) Courageous K9 Yearbook – Advertising
 - iii) Wrongful Conviction Day - Proclamation
 - iv) Expansion Proposal
- 10) Environment and Sustainability – Councillor Herlihy**
 - a) Minutes/Reports
 - b) Resolutions
- 11) Municipal and Emergency Services – Councillor Frizzell**
 - a) Minutes/Reports
 - i) Transit, NRRFD, RCMP, Bylaw, Humane Society Reports
 - b) Resolutions
- 12) Parks and Recreation – Councillor Stevenson**
 - a) Minutes/Reports
 - b) Resolutions
- 13) Public Works – Councillor Campbell**
 - a) Minutes/Reports
 - b) Resolutions
- 14) Water/Sewer Utility – Councillor Stevenson**
 - a) Minutes/Reports
 - b) Resolutions
- 15) Correspondence**
- 16) Other Business**
- 17) In Camera- MGA s.119(1)(e)**
- 18) Adjournment**

**Cornwall, Prince Edward Island
Regular Meeting of Council
Wednesday, July 29, 2026
4:30 PM**

Present: Mayor Minerva McCourt – presiding
Deputy Mayor Jill MacIsaac
Councillor Steven Campbell
Councillor Corey Frizzell
Councillor Cory Stevenson

Also: Kevin Coady – CAO
Tracey Laybolt – Community/HR/IT Coordinator
Wendy MacKinnon – Manager of Corporate Services
Geoff Baker – Manager of Engineering and Special Projects

Regrets: Councillor Judy Herlihy

CALL TO ORDER

Mayor Minerva McCourt called the meeting to order at 4:30pm. There were three members of the public in attendance. Mayor McCourt welcomed all and congratulated newly elected MLA Tayte Willows.

LAND ACKNOWLEDGEMENT

Read

APPROVAL OF THE AGENDA

Councillor Frizzell moved, seconded by Deputy Mayor MacIsaac, that the agenda be approved as circulated with the addition of Correspondence by Councillor Stevenson.

Motion Carried

DISCLOSURE OF PECUNIARY OR OTHER CONFLICT OF INTEREST

Nil.

APPROVAL OF THE MINUTES

- a) **June 24, 2026, Regular Council Meeting:** Councillor Frizzell moved, seconded by Councillor Stevenson, that the minutes of June 24, 2026, Regular Council Meeting be approved as circulated.
- b) **July 8, 2026, Special Council Meeting:** Deputy Mayor MacIsaac moved, seconded by Councillor Stevenson, that the minutes of July 8, 2026, Special Council Meeting be approved

as circulated.

Motion Carried

BUSINESS ARISING

Nil

GUESTS/PRESENTATIONS/PETITIONS/DECLARATIONS

Harvest Point Communities Proposal – Zac Black, Rhyan Ramsay and Riley Aiello thanked Council for the opportunity to present an update on the project. This proposed community will be a place to live, work and play. It will be a 5–7-acre community with 130-240 homes with a recreational/green space at the heart of it. The group is asking the Town of Cornwall to move forward on a municipal restructuring which would take their neighbouring properties into the Town.

REPORTS OF COMMITTEES / RESOLUTIONS:

PLANNING AND DEVELOPMENT

Reports & Resolutions:

a) Minutes/Reports:

- i) **Minutes** – July 8, 2026 (draft) - included in the package. A Public Meeting will be held on Thursday, August 6, 2026, 7pm at the Cornwall Civic Centre.

b) Resolutions:

PL-24-2026 601 Capital Drive (PID 245332) – Commercial Development Concept

Moved by Councillor Corey Frizzell
Seconded by Councillor Steven Campbell

Whereas: The Town received an application for a Development Concept for 601 Capital Drive (PID 245332) to allow the development of three (3) Commercial buildings as shown on the Site Plan titled “Commercial Development PID No. 245332 601 Capital Drive – Cornwall” prepared by Coles Associates Ltd. as Drawing No. 261068-C100 dated June 15, 2026;

And Whereas: The Commercial buildings proposed for the development each have a footprint over 600 sq.m. (6458 sq.ft.);

And Whereas: Section 1.5 of Town of Cornwall Zoning and Subdivision Control (Development) Bylaw #422 requires Council approval for Commercial Developments with a building having an area greater than 600 sq. m. (6,458 sq. ft.);

And Whereas: Council has considered the Town of Cornwall 2022 Official Plan and Zoning and Subdivision Control (Development) Bylaw #422 (the “Bylaw”);

Therefore, be it Resolved: That Council grant Approval of the Development Concept for 601 Capital Drive (PID 245332) to allow the development of three (3) Commercial buildings as shown on the Site Plan titled “Commercial Development PID No. 245332 601 Capital Drive – Cornwall” prepared by Coles Associates Ltd. as Drawing No. 261068-C100 dated June 15, 2026, subject to the Development meeting all other Bylaw requirements and the Developer entering into a Development Agreement with the Town.

Motion Carried 4-0

Councillor Frizzell noted that this potential development is very exciting; the Town needs commercial development.

COMMITTEE OF COUNCIL

a) Minutes/Reports:

- i) **Minutes** – June 17, 2026 - included in the package.

b) Resolutions: Nil

ENVIRONMENT AND SUSTAINABILITY

a) Minutes/Reports:

- i) **Minutes** – June 22, 2026 (draft) - included in the package. In Councillor Herlihy’s absence, Councillor Stevenson provided the following updates:
 - The Committee will be on hiatus for July and August.
 - The Committee reviewed the 2nd Annual Dandelion Festival. Thank you to staff and participants for helping to make it a big success.
 - The staff hired for water audits has taken another position. Water audits will be on hold for now.

b) Resolutions: Nil

MUNICIPAL AND EMERGENCY SERVICES

a) Minutes/Reports:

- i) **Minutes** – July 8, 2026 (draft) – included in the package. Councillor Frizzell provided the following updates:
 - The Committee discussed the *Animal Control Bylaw*. An updated draft will be forwarded to the Committee of Council for review once it has been received back from legal counsel.

- Transit contract renewal negotiations are ongoing.
- T-3 Transit midday riders for June were 1056. Overall, June numbers for 2026 were 4510 over 3168 in 2025, up 42.4%. This growth is a great reflection on Council's investment, hard work, and partnership with T-3. The new minibus is a big hit. Mayor McCourt noted that when transit started in the Town, you would sometimes only see one person, a former Councillor, riding the bus.
- NRFD reported 9 calls last month and 55 this year to date.
- RCMP reported 155 traffic enforcements, which was a little lower than May numbers. It is great to see the RCMP presence in the Town.

b) Resolutions: Nil

PARKS AND RECREATION

a) Minutes/Reports:

- i) **Minutes** – The Committee did not meet. Councillor Stevenson provided the following updates:

Canada Day

Pancake Breakfast

- The Cornwall Lions Club partnered with the Town serving over 600 participants.
- Volunteers from Cornwall Connect, the Lions Club, and several provincial by-election candidates assisted with the breakfast.

Healing Ceremony

- Approximately 35 people attended the Healing Ceremony led by Julie Pellissier-Lush and the Mi'kmaq Heritage Actors, featuring meaningful stories and cultural performances.
- Sponsored by Wally's Pharmasave.

Official Town Opening

- Sponsored by Sam's Family Restaurant.
- Opening ceremonies included remarks from Senator Brian Francis, MP Heath MacDonald, Mayor Minerva McCourt, and Councillor Cory Stevenson, followed by the official raising of the Canadian flag.
- O Canada was performed by Town staff member Allie Bowers and entertainment included performances by the Filipino Dancers and Jeannie & Charles.
- Family activities featured inflatables, bucket golf, a dunk tank, balloon animals by Top Hat Party, and a community booth hosted by the Watershed Group distributing tree seedlings.
- Cake and ice cream were served following the ceremony, with 3 cakes and approximately 525 ice cream cups distributed.
- Attendance was estimated at 600 people.

Family Swim & BBQ (Poolside Park)

- Sponsored by Daisy's Dairy Bar & Grill.
- The Cornwall Women's Institute volunteered to operate the BBQ. Approximately 600 hot dogs and chips were served, with supplies fully distributed by the end of the event.
- Attendance was estimated at 350 people.
- For the first time, the pool reached and exceeded its maximum capacity for approximately 25 minutes. Staff implemented a supervised entry line to safely manage attendance and maintain capacity limits.

Campfire Concert

- Sponsored by PBJ Construction.
- Dave Connolly provided live entertainment to an estimated 125 attendees. Top Hat Party offered face painting throughout the evening. Cake was served as a special evening treat.

Fireworks

- Sponsored by A&B Electric.
- Weather and wind conditions were closely monitored, particularly following the cancellation of Charlottetown's fireworks. After consultation with the North River Fire Department and Fire Chief, approval was received to proceed. The fireworks display was a tremendous success, with an estimated 500+ spectators filling Hyde Pond Park and surrounding streets.

Additional Information

- Event Booster Sponsors:
 - Cornwall Quick Stop
 - Goods Independent Grocer
 - Wally's Pharmasave
 - Rise and Climb
 - Kinetic Physiotherapy
 - Mary's Bakery
 - Cornwall Auto & Tire
 - Griffin's Service Centre
 - Covered Bridge Chips
- The revised event schedule worked exceptionally well, providing staff with adequate transition time between venues while allowing residents to attend multiple activities throughout the day. Attendance remained strong across all events, with many residents participating from morning through the evening.

Community Park Party – Town Hall July 17, 2026

- Community Park Party was held at Town Hall featuring live music by Red Sands Social with approximately 50-75 people in attendance.

- Family activities included field games, a BBQ, Chocolate Bar BINGO, and an outdoor movie.
- The BBQ hot dogs were once again very popular; there were 150 hot dogs served, along with juice and ice cream treats.
- Chocolate Bar Bingo attracted approximately 20 participants.
- Approximately 30 people stayed to enjoy the outdoor movie *Swapped*.
- Overall, the event was a successful evening of free family entertainment and community engagement.

Upcoming Events

Seniors Community Garden Park Party

- The Seniors Community Garden Park Party will be held on Wednesday, August 12, 2026, from 12:00 p.m. to 2:00 featuring a community barbecue, desserts, and live entertainment by Jeannie & Charles.

Community Park Party – Poolside Park

- The next Community Park Party will be held at Poolside Park Pool on Friday, August 14, 2026, with free swimming and an inflatable water slide available from 6:00 p.m. to 8:00 p.m. The evening will feature a BBQ, backyard games followed by an outdoor movie at 8:30pm.

Project Updates

Greenspace Primrose Point

- Staff have begun improvements at the greenspace on Waterview Drive in Primrose Point.
- Posts and rope have been installed to define the park boundaries, and a pedestrian bridge has been constructed to provide access to the greenspace.
- Remaining work includes minor vegetation trimming and the installation of park signage.

Lowther Park Project Update

- The pad has been prepared for the new play structure.
- We are currently waiting for the stringer to be completed so staff can begin working on the play structure installation.
- Work has also begun on the trail extension, with the trail corridor now cleared.
- Staff will continue work on the trail extension over the coming weeks.

Councillor Campbell noted that he loved all the Canada Day festivities and thanked staff for their hard work putting these great events together.

Councillor Frizzell noted that the two parks are looking great and thanked staff and the Committee for support on these projects. He also noted that he has been advocating for the Primrose Point water access park since 2010 and is grateful to the staff for the amazing work. Mayor McCourt commented that it was worth the wait and people are appreciative of the space.

b) Resolutions:

PR-09-2026 Rural Growth Initiative Application – Multi Use Facility Study

Moved by Councillor Cory Stevenson
Seconded by Councillor Corey Frizzell

Whereas: The Town of Cornwall is committed to enhancing community well-being and promoting healthy, active lifestyles through, among other things, investments in safe, accessible, and inclusive recreational infrastructure.

And Whereas: The Council has identified a need to evaluate current and future recreational, cultural, and community space requirements;

And Whereas: To better understand those needs, a comprehensive multi-purpose facility needs assessment and feasibility study to determine community demand, functional programming, site options, and high-level capital and operating cost estimates is required, and Council has included a study in this fiscal year's capital plan at an estimated cost of \$100,000;

And Whereas: The Province of Prince Edward, Rural Growth Initiative Funding Program, through its Community Capacity Building stream has funding up to \$50,000 available for such strategic plans;

Therefore, be it Resolved: That the Town of Cornwall applies to the Rural Growth Initiative for \$50,000 for a multi-purpose facility needs assessment and feasibility study.

Motion Carried 4-0

PUBLIC WORKS

a) Minutes/Reports:

- i) **Minutes** – June 22, 2026 (draft) – included in the package. Councillor Campbell provided the following updates:
 - There was a resident presentation on safety concerns at Main Street and Mercedes Drive. They frequently walk the area; there is a lot of traffic, and it is not very well lit. Some options were discussed, and a request will be sent to the Province.
 - There was discussion on a need for more speed humps and stop bar painting.
 - Christmas lights for the new AT Trail along Cornwall Road have been ordered.
 - A request for a four-way stop at Mercedes Drive and Lowther Drive has been sent to the Province. Councillor Stevenson thanked the Committee for reviewing this request. It is a busy area, and he has been getting numerous inquiries from residents. Councillor Frizzell has concerns on it being a four-way stop but ultimately the decision will be up to the Province.
 - There was discussion on purchasing a permanent radar sign for Main Street.

- Mayor McCourt requested that someone follow up on the audible crosswalk indicators.
- Manager Meunier is looking into Remembrance Day banners.

b) Resolutions:

PW-03-2026 Storage Building Upgrade

Moved by Councillor Steven Campbell

Seconded by Councillor Corey Frizzell

Whereas: The Town of Cornwall constructed a storage building in 2021 to support Public Works operations, and the building requires completion of the interior;

And Whereas: The remaining work includes completing insulation, vapour barrier and wall finishes, installing a vapour barrier and steel liner panels on the ceiling, and installing blown-in attic insulation to achieve an R-50 insulation rating;

And Whereas: The building is occupied full-time by Public Works staff and is used for the servicing and repair of equipment, as well as the storage of vehicles, emergency supplies, and equipment required for daily maintenance and operational activities;

And Whereas: To provide a safe, efficient and comfortable working environment year-round, the building requires the installation of two heat pumps for heating purposes;

And Whereas: The estimated cost to complete the required building upgrades is \$30,000 plus HST, with the majority of finishing work to be completed by Town staff and specialized trades retained as required;

Therefore, be it Resolved: That the Town of Cornwall allocate funding in the amount of \$30,000 plus HST to complete the upgrades to the Public Works storage building, including insulation, interior finishing, ceiling improvements, and installation of heating equipment.

Motion Carried 4-0

WATER/SEWER UTILITY

a) Minutes/Reports:

- i) **Minutes:** The Committee did not meet. Councillor Stevenson provided the following updates:
 - There was discussion on the Warren Grove roundabout. The short-term traffic inconvenience will be worth it in the long term.
 - An official opening and press release will be held at the new water tower upon completion.

b) Resolutions:

U-10-2026

Wastewater Treatment Strategy RFP Award

Moved by Councillor Cory Stevenson

Seconded by Councillor Corey Frizzell

Whereas: The Town of Cornwall has identified the replacement of the watermain at the intersection of Warren Grove Road, Kingston Road and Lakeview Drive as a priority infrastructure project to improve system capacity, support future growth, and enhance fire protection within the area;

And Whereas: The Department of Transportation, Infrastructure and Energy (DOTIE) is constructing a roundabout at the intersection of Warren Grove Road, Kingston Road, and Lakeview Drive, providing an opportunity for the Town's work to be completed concurrently, thereby minimizing disruption to traffic and residents;

And Whereas: The Town's watermain and sidewalk work was tendered as Component 2 of a joint tender with DOTIE, with the Province's work comprising Component 1;

And Whereas: The tender required proponents to submit prices for both components and specified that the successful bidder would be determined based on the lowest combined total of Components 1 and 2;

And Whereas: Four compliant bids were received and reviewed by WSP and DOTIE, and Birt & MacKay Construction submitted the lowest compliant combined bid in accordance with the tender requirements;

Therefore, be it Resolved: That the Town of Cornwall accept the Component 2 bid submitted by Birt & MacKay Construction for the Warren Grove Watermain and Sidewalk Project in the amount of \$523,019.34, including HST, in accordance with the recommendation of WSP.

Motion Carried 4-0

CORRESPONDENCE

- a) Thank You – Sophia MacPhail – Scholarship Recipient – Mayor McCourt read the thank you from Sophia. She was very appreciative of being awarded the Academic Scholarship.
- b) Thank You – Special Olympics – Thanking the Town for its continued support of the Enriching Lives Gala.

OTHER BUSINESS

- Councillor Stevenson:
 - Congratulated Burger Love's overall winner, the Local and owners Kent

- McPhee from Cornwall and Kent Scales. 7411 burgers were sold, and several hundred since, with a portion of proceeds to Anderson House.
- Congratulations to byelection winner Tayte Willows; we are looking forward to working together. Thank you to all the candidates who put their names forward. It was great to see a 60% voter turnout.
 - Councillor Frizzell:
 - Congratulations to Football Team PEI U16 and U18 teams at the Atlantic Bowl in Fredericton. Both teams won gold medals. Kudos to Brynlie Letner on the U-18 and Othneil Mighty, who are great players. U-18 quarterback Steven Letner played the best game of his life. Cohen Frizzell, #24, played great defence. Coach Steve Letner led the U-18 to victory.
 - Happy birthday tomorrow to my favorite resident, Suzie Frizzell.
 - Mayor McCourt:
 - Congratulations to Deputy Mayor Jill MacIsaac on being the first female to achieve her black belt after 14 years of training.
 - It has been a very tragic month. Our deepest sympathies to the families, friends, and communities of the two paramedics, Mike MacKenzie, Jenna Croucher and their patient, Anne Martell.

IN CAMERA

Nil

ADJOURNMENT

The meeting was adjourned at 5:52pm.

MAYOR

CHIEF ADMINISTRATIVE OFFICER



TOWN OF CORNWALL

RESOLUTION

DATE: August 26, 2026

COMMITTEE: Planning Committee

MOTION NUMBER: PL-25-2026
Bylaw #422M – First Reading and Approval
A Bylaw to Amend the Town of Cornwall Zoning & Subdivision
Control (Development) Bylaw #422

MOTION CARRIED _____

MOTION LOST _____

MOTION WITHDRAWN _____

Moved by Councillor _____ **Corey Frizzell**

Seconded by Councillor _____ **Steven Campbell**

Whereas: Council has received an application to rezone Lot 18-4 By Way Avenue, being PID 607960, from Public Service and Institutional (PSI) to Multiple Unit Residential (R4);

And Whereas: Pursuant to Section 2.2.1 and Section 22 of the *Zoning & Subdivision Control (Development) Bylaw #422* (the “Bylaw”) Council may concurrently consider an amendment to the Zoning Map, being Schedule “A” to the Bylaw, and the General Land Use Plan, being Part 5, Figure 5 of the *2022 Official Plan* (the “Official Plan”);

And Whereas: The proposed amendment to the designation of said PID 607960 on the Zoning Map and General Land Use Plan was presented to the public at an open meeting held on August 6th, 2026;

And Whereas: Council has considered the Town of Cornwall Official Plan policy statements regarding servicing, commercial and residential zoning, and the criteria for Official Plan and Bylaw amendments under Section 6.4 of the Official Plan and Section 22 of the Bylaw.

Therefore, be it Resolved: that Bylaw #422M, a bylaw to amend the Zoning Map being Schedule “A” to the Bylaw, is hereby read and approved a first time.

Lot 18-4 By Way Ave



Proposed

Bylaw #422M

A bylaw to amend the Town of Cornwall Zoning & Subdivision Control (Development) Bylaw, Bylaw #422 (the "Bylaw"), relating to zoning, subdivision and development within the Town of Cornwall.

This Bylaw is made under the authority of the *Planning Act* R.S.P.E.I. 1988, Cap. P-8 and the *Municipal Government Act* R.S.P.E.I. 1988, Cap. M-12.1.

IT IS ENACTED by the Council of the Town of Cornwall as follows:

1. Schedule "A", Zoning Map, of Bylaw #422 is amended by the following:
 - a) PID 607960 is designated as Multiple Unit Residential (R4), hereby excluding it from its former designation of Public Service and Institutional (PSI).

The effective date of Bylaw #422M is the date as signed below by the Minister of Housing and Communities.

First Reading:

Bylaw #422M, a bylaw to amend the Town of Cornwall Zoning and Subdivision Control (Development) Bylaw (422), was read and approved a first time at the Council meeting held on the ____ day of _____, 2026.

Second Reading:

Bylaw #422M, a bylaw to amend the Town of Cornwall Zoning and Subdivision Control (Development) Bylaw (422), was read and approved a second time at the Council meeting held on the ____ day of _____, 2026.

Approval and Adoption by Council:

Bylaw #422M, a bylaw to amend the Town of Cornwall Zoning and Subdivision Control (Development) Bylaw (422), was approved and adopted by a majority of Council members present at the Council meeting held on the ____ day of _____, 2026.

Signatures:

Minerva McCourt, Mayor

Kevin Coady, Chief Administrative Officer

This Bylaw 422M, a Bylaw to Amend the Town of Cornwall Zoning and Subdivision Control (Development) Bylaw, (Bylaw 422), was approved and adopted by the Council of the Town of Cornwall on the ____ day of _____, 2026, is certified to be a true copy.

Kevin Coady
Chief Administrative Officer

Date

Ministerial Approval

Bylaw #422M, a Bylaw to amend the Town of Cornwall Zoning and Subdivision Control (Development) Bylaw (422), is hereby approved.

Dated on this ____ day of _____, 20____

Minister of Housing and Communities

DRAFT



TOWN OF CORNWALL

RESOLUTION

DATE: August 26, 2026
COMMITTEE: Planning Committee
MOTION NUMBER: PL-26-2026
Lots 40, 41 and 42 Heatherway Drive (Portion of PID 1148626)
Amendment to Development Concept

MOTION CARRIED _____

MOTION LOST _____

MOTION WITHDRAWN _____

Moved by Councillor _____ **Steven Campbell**

Seconded by Councillor _____ **Corey Frizzell**

Whereas: The Town received a request to amend the Development Concept for Lots 40, 41 and 42 Heatherway Drive (portion of PID 1148626) (the “Property”) to allow the adjustment of the existing property boundaries of Lots 40, 41 & 42 to create two (2) lots rather than the three (3) approved with the overall area of the Property remaining the same;

And Whereas: An additional request was received to allow the intensification of dwelling units from seventeen (17) units to twenty-four (24) for the Property;

And Whereas: Lot 40 was previously approved for five (5) Ground-oriented Dwelling units and Lots 41 and 42 were previously approved for six (6) Ground-Oriented Dwelling units as part of Phase 2 of Scottsview Meadows Subdivision;

And Whereas: The Property is zoned PURD and Ground-Oriented Housing in the PURD zone having more than four (4) units is a Special Permit Use requiring Council approval;

And Whereas: Council has considered the Town of Cornwall 2022 Official Plan and Zoning and Subdivision Control (Development) Bylaw #422 (the “Bylaw”);

And Whereas: The Property has an insufficient frontage to allow the development of 24 units and would require Council approval for a total frontage variance of 41.7%;



And Whereas: Council in its discretion may authorize variances in excess of ten percent (10%) from the provisions of the Bylaw, where warranted, if Council deems such a variance appropriate and if such variance meets the criteria of Section 21.1.4. of the Bylaw, which Council has determined this request does not.

Therefore, be it Resolved: That Council deny Approval of the Amended Development Concept for Lots 40, 41 and 42 Heatherway Drive (Portion of PID 1148626).



**TOWN OF CORNWALL
RESOLUTION**

DATE: August 26, 2026
COMMITTEE: Planning Committee
MOTION NUMBER: PL-27-2026 – Public Meeting
Development Concept Amendment Application

MOTION CARRIED _____

MOTION LOST _____

MOTION WITHDRAWN _____

Moved by Councillor _____ **Cory Stevenson**

Seconded by Councillor _____ **Stephen Campbell**

Whereas: The Town received an Application to amend the Development Concept for Lot 23-2 Jessie Street (PID 1183946) (the “Property”) to develop an eight-unit stacked townhouse rather than the Concept previously approved for the development of a six-unit townhouse;

And Whereas: The Property is zoned Planned Unit Residential Development (PURD) and Ground-Oriented Housing in the PURD zone having more than four (4) units is a Special Permit Use requiring Council approval;

And Whereas: Section 13.6 of Zoning & Subdivision Control (Development) Bylaw #422 (the Bylaw”) requires a Public Meeting be held to solicit input from the public on the proposed amendment requests;

And Whereas: Council has considered the Town of Cornwall Official Plan and Zoning and Subdivision Control (Development) Bylaw #422;

Therefore, be it Resolved: That Council approve the scheduling of a Public Meeting to solicit input from the public on the Application to amend the Development Concept for Lot 23-2 Jessie Street (PID 1183946) as well as other applications requiring public input at a date, time and location to be determined.

**Town of Cornwall
Cornwall, Prince Edward Island
Committee of Council
July 22, 2026, 4:30 PM**

Chair: Deputy Mayor Jill MacIsaac

Present: Councillor Steven Campbell
Councillor Corey Frizzell
Councillor Judy Herlihy
Councillor Cory Stevenson

Regrets: Mayor Minerva McCourt

Also: Kevin Coady - CAO
Tracey Laybolt – Community/IT/HR Coordinator
Paula Griffin – Manager of Planning and Development
Geoff Baker – Manager of Engineering and Capital Projects

CALL TO ORDER

Deputy Mayor MacIsaac called the meeting to order at 4:30pm. There were two members of the public present.

APPROVAL OF THE AGENDA

It was moved by Councillor Stevenson and seconded by Councillor Frizzell that the agenda be approved as circulated with the addition of an “In Camera” item under MGA s119(1)(b).

Motion Carried

DISCLOSURE OF CONFLICT OF INTEREST

Nil

ADOPTION OF PREVIOUS MINUTES

June 17, 2026 - It was moved by Councillor Stevenson and seconded by Councillor Campbell that the minutes of June 17, 2026, be approved as circulated.

Motion Carried

GUESTS/PRESENTATIONS

PEI Libraries – Beth Clinton – Beth thanked Council for the opportunity to present the Annual

Library Report. She noted that there are 25 libraries with a shared collection of resources. The headquarters is in Morell, and the largest library is in Charlottetown. One in four Islanders has an active library card, with Cornwall having over 3500 active cardholders. In a three-year comparison, Cornwall library has seen a consistent increase in use. Beth thanked the Town for the installation of the panic button in the library and requested that Council consider a fresh coat of paint for the library and art gallery area.

PLANNING

- a) Reports/Minutes – July 8, 2026 (draft) minutes – included in the package.
- b) Information Items – Nil
- c) Request for Decision –

601 Capital Drive – Commercial Development

Manager Griffin reported that the current drawing/site plans show three buildings with flexibility on what they can be used for. Currently waiting on an updated parking plan. The Department of Transportation has given unofficial approval for the entrances. There are several tenants looking to sign ten-year leases. The Town is looking to move forward with the concept as presented subject to conditions in the Development Agreement.

It was moved by Councillor Frizzell and seconded by Councillor Campbell to bring forth a resolution that Council grant Approval of the Development Concept for 601 Capital Drive (PID 245332) to allow the development of three (3) Commercial buildings as shown on the Site Plan titled “Commercial Development PID No. 245332 601 Capital Drive – Cornwall” prepared by Coles Associates Ltd. as Drawing No. 261068-C100 dated June 15, 2026, subject to the Development meeting all other Bylaw requirements and the Developer entering into a Development Agreement with the Town.

COMMITTEE of COUNCIL - FINANCE/ADMINISTRATION

Financials – First Quarter

Manager MacKinnon answered questions on the first quarter financial report which was included in the package.

Rural Growth Initiative Application – Multi-Purpose Facility Study

It was moved by Councillor Stevenson and seconded by Councillor Frizzell to bring forth a resolution that the Town of Cornwall applies to the Rural Growth Initiative for \$50,000 for a multi-purpose facility needs assessment and feasibility study.

ENVIRONMENT and SUSTAINABILITY

- a) Reports/Minutes – The draft Minutes were not in the meeting package but will be included in the Council package. Councillor Herlihy provided the following updates:
 - The Committee will take a hiatus for July and August.
 - There was a debrief of the Dandelion Festival.
 - A staff member has been hired to conduct the water audits.
 - Rain barrels have been added to the Green Lawn Rebate as an acceptable purchase for the rebate.
- b) Information Items – Nil
- c) Requests for Decision – Nil

MUNICIPAL and EMERGENCY SERVICES

- a) Reports/Minutes –
 - (i) July 8, 2026 (draft) Minutes – included in the package.
 - (ii) Municipal Service Reports (Transit/Fire/Police/Bylaw/Humane Society).
Councillor Frizzell provided the following updates:
 - The Committee discussed the *Animal Control Bylaw* and proposed amendments to it. A revised draft of the proposed amendments will be reviewed by the Committee before furtherance to the Committee of Council.
 - The Capital Area Transit Coordinating Committee continues working on a draft contract renewal between the municipalities and Trius Transit.
 - T-3 Transit numbers continue to increase with 4510 riders in June 2026, up over 3168 in June 2025, showing a 42% increase. The new minibus has become very popular.
 - NRRFD had 9 calls in June.
 - RCMP numbers are slightly higher than the previous month, with 54 traffic violations this year and 44 last June. Staff Sergeant Nick Doyle will be invited to attend the September meeting of the Committee.
 - Bylaw Officer Donna Johnson will be rescheduled to an upcoming meeting.
- b) Information Items – Nil
- c) Requests for Decision – Nil

PARKS and RECREATION

- a) Reports/Minutes
 - (i) The Committee did not meet. Councillor Stevenson provided the following updates:
 - Canada Day was very successful; thank you to all who attended.
 - The Park Party was well attended despite the cool temperatures.
- b) Information Items – Nil
- c) Requests for Decision – Nil

PUBLIC WORKS

- a) Reports/Minutes – June 24, 2026 (draft) Minutes – included in the package. Councillor Campbell provided the following updates:
- A resident was in to speak to the Committee about safety concerns around lighting and visibility at the intersection of Main St and Mercedes Dr.
 - There was discussion on the Committee's list of requests to the Province. The Committee keeps an action item list to track requests and completion.
 - There was discussion on Christmas lights for new Cornwall Road AT Trail light poles.
 - There was discussion on budget items including a new truck box and upgrades to the dry storage building.
 - The Committee would like to see additional radar signs purchased. Councillor Herlihy inquired about data reports from the radar signs. Councillor Campbell will check with Manager Longmoore.
 - Councillor Frizzell noted that he was at the roundabout in North River and witnessed a pedestrian almost hit in the crosswalk.
 - Councillor Stevenson requested an update on his request for a 4-way stop at Mercedes Dr and Lowther Dr. Councillor Campbell advised that the request has gone to the Province.
 - Councillor Herlihy inquired if Remembrance Day banners will be ready in time for the Cenotaph Service. Will check with Manager Meunier to see how the progress is going.
- a) Information Items – Nil
- b) Requests for Decision –

Dry Storage Building Upgrades

It was moved by Councillor Campbell and seconded by Councillor Frizzell to bring forth a resolution that Council approve \$30,000 plus HST, the estimated cost to complete the required dry storage building upgrades. The majority of work on the project will be completed by Town staff with specialized trades retained as required;

WATER/SEWER UTILITY

- a) Reports/Minutes – July 6, 2026 (draft) Minutes – included in the package. Councillor Stevenson provided the following updates:
- Cornwall Rd utilities work has an estimated seven-week completion.
 - The Wastewater Treatment Strategy project has been awarded to CBCL.
 - An official opening of the new water tower will take place once all work is completed.
- b) Information Item – Nil

- c) Requests for Decisions – Nil

Award Wastewater Treatment Strategy Tender

It was moved by Councillor Stevenson and seconded by Councillor Frizzell to bring forth a resolution that the Town of Cornwall accept the bid submitted by Birt & MacKay Construction for the Warren Grove Watermain and Sidewalk Project, which is being carried out in conjunction with the Province, in the amount of \$523,019.34, including HST, in accordance with the recommendation of Town Engineer's WSP.

CORRESPONDENCE

Thank You – PEI Special Olympics

The Town received a Thank You from the PEI Special Olympics for the tickets purchase for the Enriching Lives Gala.

OTHER

Nil

IN CAMERA

MGA s.119(1)(b) - It was moved by Councillor Campbell and seconded by Councillor Stevenson that the meeting would move "In Camera" at 5:40pm.

Motion Carried

The meeting resumed the regular session at 5:52pm.

ADJOURNMENT

The meeting was adjourned at 5:53pm.

Jill MacIsaac, Deputy Mayor, Chair

TOWN OF CORNWALL
Consolidated Financial Statements
March 31, 2026

TOWN OF CORNWALL
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March 31, 2026

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements of the Town of Cornwall are the responsibility of management and have been prepared in accordance with Canadian Accounting Standards for the Public Sector. A summary of the significant accounting policies are described in the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current period cannot be finalized with a certainty until future periods.

To meet its responsibility, management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The council met with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by MRSB Chartered Professional Accountants Inc., independent external auditors appointed by the Town. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the consolidated financial statements.

On behalf of the Town of Cornwall:



Chief Administrative Officer

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of the Town of Cornwall

Opinion

We have audited the consolidated financial statements of the Town of Cornwall (the Town), which comprise the consolidated statement of financial position as at March 31, 2026, and the consolidated statements of operations, changes in net debt and cash flows for the year then ended, and notes and schedules 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 Town as at March 31, 2026, and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for the Public Sector.

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 Town 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 those 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 the consolidated financial statements in accordance with Canadian Accounting Standards for the Public Sector, 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 Town's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

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

(continues)

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 Town'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 Town'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 Town 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.

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.

MRSB Chartered Professional Accountants Inc.

MRSB CHARTERED PROFESSIONAL ACCOUNTANTS INC.

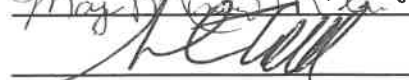
Charlottetown, PE

August 19, 2026

TOWN OF CORNWALL
Consolidated Statement of Financial Position
March 31, 2026

	2026	2025
Financial assets		
Cash and cash equivalents		
Cash	\$ 962,063	\$ 158,719
Restricted cash	2,591,351	2,418,970
Accounts receivable (Note 3)	727,023	1,058,245
Long term investments (Note 4)	223,180	197,298
	<u>4,503,617</u>	<u>3,833,232</u>
Liabilities		
Bank indebtedness (Note 5)	-	62,717
Demand loan (Note 6)	2,766,800	2,766,800
Accounts payable and accrued liabilities	956,352	1,080,303
Deferred revenue (Note 7)	2,561,139	2,384,201
Retirement obligation (Note 8)	235,170	222,827
Long term debt (Note 9)	840,226	1,260,699
	<u>7,359,687</u>	<u>7,777,547</u>
Contingent liability (Note 10)		
Commitments (Note 11)		
Net debt (Statement 6)	<u>(2,856,070)</u>	<u>(3,944,315)</u>
Non-financial assets		
Prepaid expense	88,026	77,602
Intangible assets (Note 12)	149,827	158,973
Tangible capital assets (Schedule 1 and 2)	48,040,753	45,809,647
	<u>48,278,606</u>	<u>46,046,221</u>
Accumulated surplus (Statement 5)	<u>\$ 45,422,536</u>	<u>\$ 42,101,906</u>

ON BEHALF OF COUNCIL

 Mayor
 Councillor

Notes 1 - 19 are an integral part of these consolidated financial statements

TOWN OF CORNWALL
Consolidated Statement of Operations
Year Ended March 31, 2026

	Budget 2026	Actual 2026	Actual 2025
Revenues			
Town (Schedule 3)	\$ 5,490,941	\$ 5,547,687	\$ 5,405,768
Parks and Recreation (Schedule 5)	631,000	890,650	757,129
Water and Sewer (Schedule 6)	2,449,171	2,283,034	2,147,156
	<u>8,571,112</u>	<u>8,721,371</u>	<u>8,310,053</u>
Expenditures			
Town (Schedule 3)	4,111,657	4,001,123	4,138,123
Parks and Recreation (Schedule 5)	2,115,657	2,002,848	1,824,673
Water and Sewer (Schedule 6)	2,137,083	2,061,144	1,951,664
	<u>8,364,397</u>	<u>8,065,115</u>	<u>7,914,460</u>
Operating surplus	<u>206,715</u>	<u>656,256</u>	<u>395,593</u>
Other revenues			
Town (Schedule 3)	2,376,727	1,207,108	1,045,955
Water and Sewer (Schedule 6)	2,923,795	1,457,266	1,933,144
	<u>5,300,522</u>	<u>2,664,374</u>	<u>2,979,099</u>
Annual surplus	<u>5,507,237</u>	<u>3,320,630</u>	<u>3,374,692</u>
Accumulated surplus - beginning of year	<u>42,101,906</u>	<u>42,101,906</u>	<u>38,727,214</u>
Accumulated surplus - end of year (Note 14)	<u>\$ 47,609,143</u>	<u>\$ 45,422,536</u>	<u>\$ 42,101,906</u>

Notes 1 - 19 are an integral part of these consolidated financial statements

TOWN OF CORNWALL
Consolidated Statement of Changes in Net Debt
Year Ended March 31, 2026

	Budget 2026	Actual 2026	Actual 2025
Annual surplus	\$ 5,507,237	\$ 3,320,630	\$ 3,374,692
Amortization of intangible assets	43,537	44,847	63,055
Amortization of tangible capital assets	1,562,645	1,418,913	1,319,103
Purchase of intangible assets	-	(35,700)	(35,127)
Purchase of tangible capital assets	(8,903,733)	(3,650,019)	(5,171,934)
Increase in prepaid expense	-	(10,426)	(11,844)
Gain on disposal of tangible capital assets	-	(10,391)	(4,000)
Proceeds on disposal of tangible capital assets	-	10,391	4,000
	<u>(7,297,551)</u>	<u>(2,232,385)</u>	<u>(3,836,747)</u>
Increase in net debt	(1,790,314)	1,088,245	(462,055)
Net debt - beginning of year	(3,944,315)	(3,944,315)	(3,482,260)
Net debt - end of year	\$ (5,734,629)	\$ (2,856,070)	\$ (3,944,315)

Notes 1 - 19 are an integral part of these consolidated financial statements

TOWN OF CORNWALL
Consolidated Statement of Cash Flows
Year Ended March 31, 2026

	2026	2025
Cash flows from operating activities		
Annual surplus	\$ 3,320,630	\$ 3,374,692
Items not affecting cash:		
Amortization of intangible assets	44,847	63,055
Amortization of tangible assets	1,418,913	1,319,103
Gain on disposal of tangible capital assets	(10,391)	(4,000)
Income from government business enterprise	(25,882)	(22,027)
	<u>4,748,117</u>	<u>4,730,823</u>
Changes in non-cash working capital:		
Accounts receivable	331,222	255,069
Prepaid expense	(10,424)	(11,841)
Accounts payable and accrued liabilities	(123,954)	69,837
Deferred revenue	176,938	1,167,575
Retirement obligation	12,343	29,446
	<u>386,125</u>	<u>1,510,086</u>
	<u>5,134,242</u>	<u>6,240,909</u>
Cash flows from capital activities		
Purchase of tangible capital assets	(3,650,019)	(5,171,934)
Purchase of intangible assets	(35,700)	(35,127)
Proceeds on disposal of tangible capital assets	10,391	4,000
	<u>(3,675,328)</u>	<u>(5,203,061)</u>
Cash flows from financing activities		
Advances of operating loans	-	1,000,000
Repayment of long term debt	(420,472)	(485,065)
	<u>(420,472)</u>	<u>514,935</u>
Increase in cash	<u>1,038,442</u>	<u>1,552,783</u>
Cash - beginning of year	<u>2,514,972</u>	<u>962,189</u>
Cash - end of year	<u>\$ 3,553,414</u>	<u>\$ 2,514,972</u>
Cash consists of:		
Cash	\$ 962,063	\$ 158,719
Restricted cash	2,591,351	2,418,970
Bank indebtedness	-	(62,717)
	<u>\$ 3,553,414</u>	<u>\$ 2,514,972</u>

Notes 1 - 19 are an integral part of these consolidated financial statements

TOWN OF CORNWALL
Notes to Consolidated Financial Statements
Year Ended March 31, 2026

1. DESCRIPTION OF BUSINESS

The Town of Cornwall (the "Town") was incorporated under the Charlottetown Area Municipalities Act and continued under the Municipal Government Act. The Town is a non-profit organization under the Income Tax Act. The Town manages the municipal operations and also provides sewer and water services to its residents.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

These consolidated financial statements for the Town of Cornwall have been prepared by management in accordance with Canadian Accounting Standards for the Public Sector.

These consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenditures are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs and in the completion of specific work. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the year when the related expenditures are incurred, services are performed or the tangible capital assets are acquired.

Basis of consolidation

These consolidated financial statements for the Town of Cornwall reflect the assets, liabilities, revenues, expenditures, change in net debt and annual surplus of the Town. The Town is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Town Council for the administration of their financial affairs and resources. Included with the municipality is the following:

Cornwall Water and Sewer Utility Corporation

A government business enterprise is a self-sustaining organization that has the financial and operating authority to sell goods and services to individuals and non-government organizations as its principal activity and source of revenue. Government business enterprises are accounted for on the modified equity basis. Their accounting principles are not adjusted to conform with those of the Town. The total net assets of all government business enterprises are reported as a separate item on the Consolidated Statement of Financial Position. The total net income from all government business enterprises is reported as a separate item on the Consolidated Statement of Operations. The Town's investment in government business enterprises include the following:

The Charlottetown Area Development Corporation (CADC)

Cash

Cash is comprised of cash on hand, unrestricted and restricted balances on deposit with banks and bank indebtedness.

(continues)

TOWN OF CORNWALL
Notes to Consolidated Financial Statements
Year Ended March 31, 2026

2. SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Accounts receivable

Accounts receivable arise from sewer and water levies, government funding, miscellaneous and Harmonized Sales Tax receivable. An allowance for bad debts has been calculated through discussions with management, assessment of the other circumstances influencing the collectibility of amounts, and using historical loss experience. Amounts deemed uncollectible are written off and deducted from the carrying value of the receivable. Amounts subsequently recovered from accounts previously written off are credited to the allowance account in the period of recovery.

Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value of the tangible capital assets, is amortized on a straight-line basis over the estimated useful life as follows:

Buildings	50 years
Sidewalks	30 years
Trails, parks and gardens	30 years
Pool	30 years
Sportsfields	20 years
Transit bus	10 years
Public works equipment	10 years
Recreation equipment	10 years
Town equipment	5 years
Vehicles and trailers	7 years
Sewer system	75 years
Water system	75 years
Meters	25 years
SCADA	20 years
Utility equipment	10 years
Vehicles and trailers	7 years
Office equipment	5 years

One-half of the annual rate is recorded in the year of acquisition; no amortization is recorded in the year of disposal.

(continues)

TOWN OF CORNWALL
Notes to Consolidated Financial Statements
Year Ended March 31, 2026

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of long lived assets

The Town tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

Asset retirement obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Consolidated Statement of Operations. As at March 31, 2026, no asset retirement obligations have been identified by management.

Intangible assets

The intangible assets consisting of official plan, utility rate study and electric transit plan are stated at cost are being amortized on a straight-line basis over their estimated useful lives of five and seven years.

Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for the use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the annual surplus, provides the consolidated change in net debt for the year.

Employee future benefits

Provision is made for benefits accruing to employees in respect of wages and salaries, retiring allowances, and defined contributions to employee benefit plans when it is probable that settlement will be required and they are capable of being measured reliably.

Government transfers

Government transfers are the transfer of assets from other levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the consolidated financial statements as revenue in the year in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates on the amounts can be determined.

(continues)

TOWN OF CORNWALL
Notes to Consolidated Financial Statements
Year Ended March 31, 2026

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition

Revenue from transactions with performance obligations are recognized when (or as) the Town satisfies a performance obligation. Revenue from transactions with no performance obligations are recognized when the Town has the authority to claim or retain an inflow of economic resources and a past transaction has given rise to an asset.

Property tax billings are based on the assessed value of real property in the Town and are payable in each calendar year. Municipal tax rates are reviewed, established and approved annually by the Town council. These revenues are recognized monthly as amounts are received from Province of Prince Edward Island.

Sewer and water dues are charged based on rates approved by Council. These charges are assessed quarterly and are recognized when billings come due.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in operating surplus. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments that are subsequently measured at amortized cost are shown as an adjustment to the carrying value of the related financial instrument.

Management estimates

The presentation of the consolidated financial statements in conformity with Canadian Accounting Standards for the Public Sector requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those reported. The following are areas in which management makes significant accounting estimates:

- The amounts recorded for amortization of tangible capital assets and intangible assets on the statement of operations is subject to management's assessment of the estimated useful life of the Town's tangible capital assets and intangible assets.
- The recognized amounts of potential claims and liabilities depend on management's assessment of future costs and the probability these events will occur.

3. ACCOUNTS RECEIVABLE

	2026	2025
Government funding receivable	\$ 352,359	\$ 636,854
Utility billings receivable	343,377	317,031
Miscellaneous receivables	56,220	24,626
HST receivable	53,157	157,824
	805,113	1,136,335
Allowance for doubtful accounts	(78,090)	(78,090)
	<u>\$ 727,023</u>	<u>\$ 1,058,245</u>

TOWN OF CORNWALL
Notes to Consolidated Financial Statements
Year Ended March 31, 2026

4. LONG TERM INVESTMENTS

The Town of Cornwall holds a 2% portion of the Charlottetown Area Development Corporation (CADC). Condensed financial information for CADC for the years ended March 31, 2026 and 2025 are as follows:

	<u>2026</u>	<u>2025</u>
<u>Consolidated Statement of Financial Position</u>		
Assets		
Current assets	\$ 4,930,451	\$ 5,618,665
Property inventory	1,723,979	1,617,860
Mortgages receivable	98,382	153,906
Property and equipment	81,410	40,280
Investment properties	81,797,950	76,836,529
	<u>\$ 88,632,172</u>	<u>\$ 84,267,240</u>
Liabilities		
Current liabilities	\$ 10,335,526	\$ 4,246,420
Long term debt	10,651,128	16,636,496
Deferred revenues	51,514,400	48,547,295
	<u>72,501,054</u>	<u>69,430,211</u>
Shareholder's equity		
Capital stock	2,500	2,500
Contributed surplus	4,526,706	4,526,706
Retained earnings	11,601,912	10,307,823
	<u>16,131,118</u>	<u>14,837,029</u>
Total liabilities and shareholders' equity	<u>\$ 88,632,172</u>	<u>\$ 84,267,240</u>
<u>Consolidated Statement of Comprehensive Income</u>		
Revenues		
Operating income	\$ 1,965,658	\$ 1,793,820
Management fee	165,923	164,155
Interest	148,616	160,583
Miscellaneous	27,185	15,603
	<u>2,307,382</u>	<u>2,134,161</u>
Expenses	<u>1,013,293</u>	<u>1,032,800</u>
Net earnings for the year	1,294,089	1,101,361
Retained earnings - beginning of year	10,307,823	9,206,462
Retained earnings - end of year	<u>\$ 11,601,912</u>	<u>\$ 10,307,823</u>
<u>Investment</u>		
Investment - beginning of year	\$ 197,298	\$ 175,271
Share of net income (2%)	25,882	22,027
Investment - end of year	<u>\$ 223,180</u>	<u>\$ 197,298</u>

TOWN OF CORNWALL
Notes to Consolidated Financial Statements
Year Ended March 31, 2026

4. LONG TERM INVESTMENTS (continued)

Key Activities and Commitments:

Demand loans of \$2,161,601 (2025 - \$2,161,601) are due on demand, interest at prime minus 0.1%. Interest paid monthly.

Long term debt and the demand loans are secured by general security agreement representing a first charge on all assets, continuing collateral mortgages representing a first charge on all real property known as Harbourside Complex and an undertaking not to encumber or mortgage the property at 119 Euston Street, assignment of mortgage receivable and fire insurance for Harbourside Complex and general assignment of rents representing a first charge on rent on the Harbourside Complex, first mortgage on land and buildings located at BioCommons Park and general assignment of rents.

The Province of Prince Edward Island is the majority shareholder of the The Charlottetown Area Development Corporation and the City of Charlottetown, the Town of Stratford, and the Town of Cornwall are minority shareholders.

5. BANK INDEBTEDNESS

	<u>2026</u>	<u>2025</u>
<u>Water and Sewer Utility</u>		
<u>Town of Cornwall</u>		
National Bank of Canada	\$ -	\$ 62,717
	<u>\$ -</u>	<u>\$ 62,717</u>

The Utility has an approved line of credit with National Bank of \$550,000, which is due for renewal on November 30, 2026.

6. DEMAND LOAN

	<u>2026</u>	<u>2025</u>
<u>Water and Sewer Utility</u>		
National Bank - prime rate less 0.5%; interest due monthly; maximum limit of \$3,000,000; due on demand.	\$ 2,766,800	\$ 2,766,800

The Town also has an approved line of credit with National Bank of \$1,000,000, which is due for renewal on November 30, 2026, and was not utilized at the year end.

The Town must maintain the following financial ratios at all times:

- Working capital of at least \$1,000
- Working capital ratio of at least 1:1

TOWN OF CORNWALL
Notes to Consolidated Financial Statements
Year Ended March 31, 2026

7. DEFERRED REVENUE

	<u>2026</u>	<u>2025</u>
CMHC - Housing Accelerator Fund	\$ 2,235,343	\$ 1,570,992
Canada Community Building Fund	146,642	504,077
Active Transportation	101,675	158,704
Program funding	51,313	44,685
Parkland dedication reserves	26,166	45,603
Province of PEI Community Revitalization funding	-	60,140
	<u>\$ 2,561,139</u>	<u>\$ 2,384,201</u>

Under the Canada Community Building Fund, the Town was allocated annual funding of \$641,734 for fiscal 2026. These funds, along with interest earned, must be used for eligible infrastructure and capacity building projects. Any funds received under this program, including interest earned, but not yet spent are recognized as deferred revenue at the end of the year.

During the year, the Town received Canada Community Building funding of \$641,734 earned interest of \$8,186 and incurred eligible expenditures of \$1,007,356.

8. RETIREMENT OBLIGATION

The Town accrues a retirement allowance for certain employees over the age of 50. The Town has calculated an estimated reserve based on one week retirement allowance for each employee anticipated to meet the criteria. The expense for the plan is equal to the change in estimated allowance for the year which was \$12,343 (2025 - \$47,574). The retirement obligation allowance is included in the restricted cash balance.

9. LONG TERM DEBT

	<u>2026</u>	<u>2025</u>
<u>Town of Cornwall</u>		
National Bank of Canada - 4.1%, repayable in monthly blended installments of \$8,826; unsecured. The loan renews on November 20, 2026.	\$ 616,908	\$ 695,768
National Bank of Canada - 2.65%, repayable in monthly blended installments of \$12,932; unsecured. The loan matures on July 20, 2026.	54,422	205,976
	<u>671,330</u>	<u>901,744</u>

(continues)

TOWN OF CORNWALL
Notes to Consolidated Financial Statements
Year Ended March 31, 2026

9. LONG TERM DEBT (continued)

	2026	2025
<u>Water and Sewer Utility</u>		
National Bank of Canada - 3%, repayable in monthly blended installments of \$13,178; unsecured. The loan matures on April 3, 2027.	168,896	319,506
National Bank of Canada - 2.4%, repaid during the year.	-	39,449
	<u>168,896</u>	<u>358,955</u>
	<u>\$ 840,226</u>	<u>\$ 1,260,699</u>

Principal repayments of long term debt are expected to be repaid over the next two years as follows:

2027	\$ 826,525
2028	13,702

10. CONTINGENT LIABILITY

The Town commenced a legal action against a resident for reimbursement of expenses incurred in the cleanup of a property. The resident has filed a cross claim with no amount formally claimed as of yet. In the opinion of management and legal counsel, the likelihood of any liability to the Town is unknown at this time. Should any loss result from the resolution of these claims, such loss will be charged to operations in the year of resolution.

11. COMMITMENTS

The Town has entered into an agreement with the Eastern School District for the period of October 19, 2005 to October 18, 2025 for the development of sports fields located on the Eastern School District lands, including responsibilities for each party. The Town renewed the lease agreement for a further ten years ending December 31, 2036. The agreement may be extended for a further ten years on the same terms if both parties agree to the extension. The Eastern School District agrees to lease to the Town the Eastern School District portion of the Sports Fields during the twenty year term and can be extended a further ten years. The Town shall have right of first refusal should the Eastern School District be desirous of selling its interest in the sports field.

The Town has entered into a lease agreement with DeLage Landen Financial Services for the lease of a photocopier, Pitney Bowes for a postage machine, and a contract agreement with the PEI Humane Society for animal control services. The minimum payments due over the next three years are as follows:

2027	\$ 16,292
2028	2,960
2029	1,040

TOWN OF CORNWALL
Notes to Consolidated Financial Statements
Year Ended March 31, 2026

12. INTANGIBLE ASSETS

	<u>2026</u>	<u>2025</u>
Intangible assets	\$ 504,735	\$ 469,035
Accumulated amortization	(354,908)	(310,062)
	<u>\$ 149,827</u>	<u>\$ 158,973</u>

13. GOVERNMENT TRANSFERS

	<u>2026</u>	<u>2025</u>
<u>Government transfers for operations</u>		
<u>Town</u>		
Provincial equalization grant	\$ 490,822	\$ 456,196
Municipal Capital Expenditure Grant	162,108	214,085
Fiona assistance	20,774	(48,565)
School Age stabilization funding	14,570	3,209
New Horizons	8,507	17,420
CMHC housing accelerator fund	7,569	375,013
	<u>704,350</u>	<u>1,017,358</u>
<u>Water and Sewer Utility</u>		
Municipal Capital Expenditure Grant	<u>173,538</u>	<u>261,888</u>
	<u>877,888</u>	<u>1,279,246</u>
 <u>Government transfers for capital</u>		
<u>Town</u>		
Canada Community Building Fund	616,589	107,249
Active Transportation Funding	369,918	102,897
Province of PEI Community Revitalization program	172,601	693,903
Canada Games Legacy	45,000	45,000
Province of PEI Forests, Fish, and Wildlife Division 2 billion trees	-	75,000
Investing in Canada Infrastructure Program	-	1,906
Province of PEI paving	-	20,000
	<u>1,204,108</u>	<u>1,045,955</u>
<u>Water and Sewer Utility</u>		
Investing in Canada Infrastructure Program	665,864	1,710,437
CMHC housing accelerator fund	393,245	184,324
Canada Community Building Fund	390,766	34,383
	<u>1,449,875</u>	<u>1,929,144</u>
	<u>2,653,983</u>	<u>2,975,099</u>
	<u>\$ 3,531,871</u>	<u>\$ 4,254,345</u>

TOWN OF CORNWALL
Notes to Consolidated Financial Statements
Year Ended March 31, 2026

14. ACCUMULATED SURPLUS

	<u>2026</u>	<u>2025</u>
Unrestricted surplus	\$ 838,987	\$ 160,784
Investment in tangible capital assets (Note 15)	44,433,722	41,782,149
Investment in intangible assets (Note 12)	149,827	158,973
	<u>\$ 45,422,536</u>	<u>\$ 42,101,906</u>

15. INVESTMENT IN TANGIBLE CAPITAL ASSETS

	<u>2026</u>	<u>2025</u>
Tangible capital assets (Schedules 1 and 2)	\$ 69,280,546	\$ 65,646,031
Accumulated amortization (Schedules 1 and 2)	(21,239,798)	(19,836,383)
Long term debt (Note 9)	(840,226)	(1,260,699)
Demand loan (Note 6)	(2,766,800)	(2,766,800)
	<u>\$ 44,433,722</u>	<u>\$ 41,782,149</u>

16. ADMINISTRATION FEE

During the year, the Town received a management fee totaling \$100,000 (2025 - \$100,000) from the Cornwall Water and Sewer Utility Corporation for payment of the administration costs incurred by the Town on behalf of the Utility. The transaction was in the ordinary course of business and was reflected at fair market value.

17. BUDGET FIGURES

A reconciliation of the 2026 fiscal operating budget prepared by Council to the budget figures disclosed in the consolidated financial statements is as follows:

	<u>2026</u>
Town of Cornwall and Utility budgeted surplus (deficit)	\$ (766,580)
Add: Government transfers for capital	5,300,522
Add: Capital funded from operations	973,295
	<u>\$ 5,507,237</u>

The budget figures provided on Statements 5 and 6 and Schedules 3 - 6 have not been audited or reviewed by the external auditor.

TOWN OF CORNWALL
Notes to Consolidated Financial Statements
Year Ended March 31, 2026

18. FINANCIAL INSTRUMENTS

The Town's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, retirement obligation, and long term debt.

The Town is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Town's risk exposure and concentration as of March 31, 2026.

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Town is exposed to credit risk from customers. In order to reduce its credit risk, the Town reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Town has a significant number of customers which minimizes concentration of credit risk.

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Town is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, long-term debt, and accounts payable.

(c) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Town manages exposure through its normal operating and financing activities. The Town is exposed to interest rate risk primarily through its floating interest rate credit facilities.

19. SEGMENT DISCLOSURES

The Town is a diversified municipal unit that provides a wide range of services to its citizens. For management reporting purposes, the Town's operations and activities are organized and reported by segment. The major segments are as follows:

General Government

This segment is responsible for the overall financial and local government administration. Its tasks include, but are not limited to, daily accounting functions, preparation and coordination of annual consolidated audited financial statements, development of the annual budget, human resource functions for the entire Town, maintenance of bylaws and policies, oversight of public works, maintenance of Town facilities, and administration of Town services.

Parks and Recreation

This segment is responsible for promoting and offering recreation opportunities and activities for its residents. Its tasks include the operations and maintenance of the Town parks and recreational buildings.

Water and Sewer Utility

This segment is responsible for the maintenance and operations of water and sewer services provided to residents and other customers.

TOWN OF CORNWALL
Schedules to Consolidated Financial Statements
Tangible Capital Assets
Year Ended March 31, 2026

(Schedule 1)

	Cost beginning of year	Additions	Disposals and write downs	Cost end of year	Accum amort beginning of year	Amort in the year	Disposals and write downs	Accum amort end of year	Net book value
Town									
Land	\$ 582,238	\$ -	\$ -	\$ 582,238	\$ -	\$ -	\$ -	\$ -	\$ 582,238
Town buildings	1,958,110	6,007	-	1,964,117	1,282,157	39,222	-	1,321,379	642,738
Public works									
buildings	575,311	5,062	-	580,373	280,198	11,342	-	291,540	288,833
Recreation									
buildings	3,997,731	30,839	-	4,028,570	1,971,956	79,403	-	2,051,359	1,977,211
Sidewalks	2,464,181	3,753	-	2,467,934	1,877,503	48,319	-	1,925,822	542,112
Trails, parks and									
gardens	6,254,552	875,264	-	7,129,816	628,253	218,689	-	846,942	6,282,874
Pool	126,141	-	-	126,141	123,516	92	-	123,608	2,533
Sportfields	6,422,652	509,164	-	6,931,816	4,071,572	247,666	-	4,319,238	2,612,578
Transit bus	583,286	78,485	-	661,771	497,869	18,480	-	516,349	145,422
Public works									
equipment	319,207	29,926	-	349,133	169,509	21,025	-	190,534	158,599
Recreation									
equipment	403,866	116,011	-	519,877	295,376	21,898	-	317,274	202,603
Town equipment	872,473	25,828	-	898,301	460,817	75,783	-	536,600	361,701
Public works vehicles									
and trailers	78,393	12,392	(5,500)	85,285	65,625	2,849	(5,500)	62,974	22,311
Recreations vehicles									
and trailers	302,820	84,170	-	386,990	211,833	24,067	-	235,900	151,090
Planning vehicles	17,027	-	-	17,027	8,514	2,432	-	10,946	6,081
	\$ 24,957,988	\$ 1,776,901	\$ (5,500)	\$ 26,729,389	\$ 11,944,698	\$ 811,267	\$ (5,500)	\$ 12,750,465	\$ 13,978,924

(continues)

Notes 1 - 19 are an integral part of these consolidated financial statements

TOWN OF CORNWALL

Schedules to Consolidated Financial Statements

Tangible Capital Assets

Year Ended March 31, 2026

(Schedule 1)

	Cost beginning of year	Additions	Disposals and write downs	Cost end of year	Accum amort beginning of year	Amort in the year	Disposals and write downs	Accum amort end of year	Net book value
Water & Sewer									
Land	\$ 764,043	\$ -	\$ -	\$ 764,043	\$ -	\$ -	\$ -	\$ -	\$ 764,043
Sewer system	18,651,039	470,702	-	19,121,741	4,113,335	254,042	-	4,367,377	14,754,364
Water system	19,984,493	1,364,185	-	21,348,678	3,165,190	275,672	-	3,440,862	17,907,816
Buildings	4,011	-	-	4,011	1,404	80	-	1,484	2,527
Meters	58,633	11,710	-	70,343	10,751	2,451	-	13,202	57,141
SCADA	336,541	-	-	336,541	69,783	16,827	-	86,610	249,931
Equipment	207,515	20,530	-	228,045	114,592	12,816	-	127,408	100,637
Vehicles and trailers	372,847	4,934	(10,000)	367,781	120,970	42,088	(10,000)	153,058	214,723
Office equipment	308,920	1,054	-	309,974	295,661	3,672	-	299,333	10,641
	<u>\$ 40,688,042</u>	<u>\$ 1,873,115</u>	<u>\$ (10,000)</u>	<u>\$ 42,551,157</u>	<u>\$ 7,891,686</u>	<u>\$ 607,646</u>	<u>\$ (10,000)</u>	<u>\$ 8,489,334</u>	<u>\$ 34,061,823</u>
Total	<u>\$ 65,646,031</u>	<u>\$ 3,650,019</u>	<u>\$ (15,500)</u>	<u>\$ 69,280,546</u>	<u>\$ 19,836,383</u>	<u>\$ 1,418,913</u>	<u>\$ (15,500)</u>	<u>\$ 21,239,798</u>	<u>\$ 48,040,753</u>

Notes 1 - 19 are an integral part of these consolidated financial statements

TOWN OF CORNWALL
Schedules to Consolidated Financial Statements
Tangible Capital Assets
Year Ended March 31, 2025

(Schedule 2)

	Cost beginning of year	Additions	Disposals and write downs	Cost end of year	Accum amort beginning of year	Amort in the year	Disposals and write downs	Accum amort end of year	Net book value
Town									
Land	\$ 582,238	\$ -	\$ -	\$ 582,238	\$ -	\$ -	\$ -	\$ -	\$ 582,238
Town buildings	1,952,658	5,452	-	1,958,110	1,243,104	39,053	-	1,282,157	675,953
Public works									
buildings	567,386	7,925	-	575,311	268,986	11,212	-	280,198	295,113
Recreation									
buildings	3,843,847	153,884	-	3,997,731	1,894,400	77,556	-	1,971,956	2,025,775
Sidewalks	2,464,181	-	-	2,464,181	1,823,186	54,317	-	1,877,503	586,678
Trails, parks, and gardens	5,700,685	553,867	-	6,254,552	433,211	195,042	-	628,253	5,626,299
Pool	126,141	-	-	126,141	123,433	83	-	123,516	2,625
Sportsfields	4,966,950	1,455,702	-	6,422,652	3,874,118	197,454	-	4,071,572	2,351,080
Transit bus	583,286	-	-	583,286	483,313	14,556	-	497,869	85,417
Public works									
equipment	212,089	107,118	-	319,207	154,802	14,707	-	169,509	149,698
Recreation									
equipment	387,660	16,206	-	403,866	280,090	15,286	-	295,376	108,490
Town equipment	871,343	1,130	-	872,473	384,181	76,636	-	460,817	411,656
Public works									
vehicles and trailers	64,643	13,750	-	78,393	64,643	982	-	65,625	12,768
Recreation									
vehicles and trailers	254,121	48,699	-	302,820	197,257	14,576	-	211,833	90,987
Planning vehicles	17,027	-	-	17,027	6,081	2,433	-	8,514	8,513
	<u>\$ 22,594,255</u>	<u>\$ 2,363,733</u>	<u>\$ -</u>	<u>\$ 24,957,988</u>	<u>\$ 11,230,805</u>	<u>\$ 713,893</u>	<u>\$ -</u>	<u>\$ 11,944,698</u>	<u>\$ 13,013,290</u>

(continues)

TOWN OF CORNWALL
Schedules to Consolidated Financial Statements
Tangible Capital Assets
Year Ended March 31, 2025

(Schedule 2)

	Cost beginning of year	Additions	Disposals and write downs	Cost end of year	Accum amort beginning of year	Amort in the year	Disposals and write downs	Accum amort end of year	Net book value
Water & Sewer									
Land	\$ 764,043	\$ -	\$ -	\$ 764,043	\$ -	\$ -	\$ -	\$ -	\$ 764,043
Sewer system	18,545,687	105,352	-	18,651,039	3,863,134	250,201	-	4,113,335	14,537,704
Water system	17,547,045	2,437,448	-	19,984,493	2,914,923	250,267	-	3,165,190	16,819,303
Buildings	4,011	-	-	4,011	1,324	80	-	1,404	2,607
Meters	50,301	8,332	-	58,633	8,702	2,049	-	10,751	47,882
SCADA	336,541	-	-	336,541	52,955	16,828	-	69,783	266,758
Equipment	206,689	826	-	207,515	102,728	11,864	-	114,592	92,923
Vehicles and trailers	175,021	246,876	(49,050)	372,847	145,395	24,625	(49,050)	120,970	251,877
Office equipment	299,552	9,368	-	308,920	246,366	49,295	-	295,661	13,259
	<u>\$ 37,928,890</u>	<u>\$ 2,808,202</u>	<u>\$ (49,050)</u>	<u>\$ 40,688,042</u>	<u>\$ 7,335,527</u>	<u>\$ 605,209</u>	<u>\$ (49,050)</u>	<u>\$ 7,891,686</u>	<u>\$ 32,796,356</u>
Total	<u>\$ 60,523,145</u>	<u>\$ 5,171,934</u>	<u>\$ (49,050)</u>	<u>\$ 65,646,031</u>	<u>\$ 18,566,331</u>	<u>\$ 1,319,103</u>	<u>\$ (49,050)</u>	<u>\$ 19,836,383</u>	<u>\$ 45,809,647</u>

Notes 1 -19 are an integral part of these consolidated financial statements

TOWN OF CORNWALL
Statement of Operations - Town
Year Ended March 31, 2026

(Schedule 3)

	Budget 2026	Actual 2026	Actual 2025
Revenues			
Municipal property tax	\$ 4,237,926	\$ 4,451,723	\$ 4,024,035
Government transfers for operations (Note 13)	882,877	704,350	1,017,358
Administration fee (Note 16)	100,000	100,000	100,000
Fines	55,000	89,354	62,354
Building permits and subdivision fees	60,000	53,118	60,648
Interest	60,000	52,680	52,431
Income from government business enterprise	22,000	25,882	22,027
Other	45,000	23,961	45,284
Facility rentals	20,938	21,782	21,631
Contributions from developers	-	19,437	-
Digital sign lease	7,200	5,400	-
	5,490,941	5,547,687	5,405,768
Expenditures			
Administration (Schedule 4)	833,695	711,685	671,031
Planning (Schedule 4)	401,267	356,274	364,477
Professional Services (Schedule 4)	122,186	154,767	138,034
Public Works (Schedule 4)	769,952	761,575	712,562
Town Facilities (Schedule 4)	132,392	134,557	143,947
Town Services (Schedule 4)	1,852,165	1,882,265	2,108,072
	4,111,657	4,001,123	4,138,123
Operating surplus	1,379,284	1,546,564	1,267,645
Other revenues			
Government transfers for capital (Note 13)	2,376,727	1,204,108	1,045,955
Gain on disposal of tangible capital assets	-	3,000	-
	2,376,727	1,207,108	1,045,955
Annual surplus	\$ 3,756,011	\$ 2,753,672	\$ 2,313,600

Notes 1 - 19 are an integral part of these consolidated financial statements

TOWN OF CORNWALL
Schedule of Expenditures - Town
Year Ended March 31, 2026

(Schedule 4)

	Budget 2026	Actual 2026	Actual 2025
Administration			
Advertising, printing and subscriptions	\$ 8,000	\$ 4,089	\$ 3,053
Amortization of intangible assets	43,537	389	25,680
Amortization of tangible capital assets	53,649	29,720	30,735
Communities 13	11,000	10,750	10,670
Communities 13 capital projects	23,000	23,000	16,415
Council honoraria	68,199	64,715	65,892
Debit machine charges	12,000	15,560	12,454
Donations	22,500	23,071	21,026
FCM annual meeting	24,400	22,959	18,676
Insurance	75,000	88,035	70,052
Interest on long term debt	105,496	30,854	39,510
Meetings and events	8,500	9,574	8,217
Miscellaneous	10,000	5,489	11,031
Office supplies and postage	15,000	13,862	12,625
Salaries and benefits	310,914	329,900	284,935
Telephone	35,500	38,206	37,321
Training	5,000	-	1,355
Travel	2,000	1,512	1,384
	833,695	711,685	671,031
Planning			
Affordable housing	12,500	13,143	12,443
Amortization of tangible capital assets	2,432	2,432	2,432
Annual conference and membership	500	300	560
Emergency measures plan	7,500	4,437	2,750
GIS	3,000	-	-
Professional fees	5,000	3,533	3,501
Salaries and benefits	362,835	327,451	338,794
Tools and equipment	1,000	347	220
Training and development	3,000	2,729	1,812
Travel	500	487	248
Vehicle	3,000	1,415	1,717
	401,267	356,274	364,477
Professional Services			
Accounting fees and audit	15,000	13,215	13,041
Bylaw enforcement	6,240	6,600	6,000
Engagement	5,000	2,180	1,689
Engineering fees	4,000	-	4,617
Federation of Canadian Municipalities	2,500	-	2,186
Federation of PEI Municipalities	13,446	13,822	12,945
Fiona	-	9,394	20,057
Information technology	41,000	55,238	40,362
Legal fees	30,000	43,692	27,599
Miscellaneous	5,000	10,626	9,538
	122,186	154,767	138,034

(continues)

Notes 1 - 19 are an integral part of these consolidated financial statements

TOWN OF CORNWALL
Schedule of Expenditures - Town
Year Ended March 31, 2026

(Schedule 4)

	Budget 2026	Actual 2026	Actual 2025
Public Works			
Amortization of tangible capital assets	164,250	148,078	141,674
Grass cutting	27,566	30,201	27,026
Property taxes	2,000	1,758	1,739
Public works maintenance and repairs	30,000	29,397	24,278
Salaries and benefits	446,636	459,754	445,438
Sidewalk maintenance	15,000	10,785	15,147
Small tools and supplies	20,500	16,510	17,249
Snow removal	32,000	29,252	-
Tractor	10,000	1,305	11,203
Training	2,500	2,424	-
Trucks and snowblower	19,500	32,111	28,808
	<u>769,952</u>	<u>761,575</u>	<u>712,562</u>
Town Facilities			
Amortization of tangible capital assets	39,092	39,222	39,053
Dry storage building	1,500	1,465	1,419
Maintenance building	22,800	24,921	30,698
Town Hall	69,000	68,949	72,777
	<u>132,392</u>	<u>134,557</u>	<u>143,947</u>
Town Services			
Animal control	13,072	13,068	13,034
Charging stations	2,500	4,192	3,022
Fire dues	513,450	522,320	486,448
Housing Accelerator Fund	-	7,569	375,013
Meals on Wheels	5,000	5,000	5,000
Policing services	960,407	960,735	923,068
Street lights	107,736	112,592	107,500
Transit	250,000	256,789	194,987
	<u>1,852,165</u>	<u>1,882,265</u>	<u>2,108,072</u>
	<u>\$ 4,111,657</u>	<u>\$ 4,001,123</u>	<u>\$ 4,138,123</u>

Notes 1 - 19 are an integral part of these consolidated financial statements

TOWN OF CORNWALL
Statement of Operations - Parks and Recreation **(Schedule 5)**
Year Ended March 31, 2026

	Budget 2026	Actual 2026	Actual 2025
Revenues			
Programs	\$ 422,000	\$ 573,432	\$ 492,642
Government transfers for operations			
Wage subsidies	102,000	178,222	157,086
Recreation leadership	5,000	5,000	5,000
Program support	3,000	4,000	3,267
Sportfield rentals	72,500	95,333	67,931
Special events	25,000	34,663	29,608
Sponsorship	1,500	-	1,595
	<u>631,000</u>	<u>890,650</u>	<u>757,129</u>
Expenditures			
Amortization of tangible capital assets	612,026	591,814	499,999
APM Centre rental	11,500	16,810	4,823
Ballfield	8,000	4,141	4,122
Civic Centre	64,500	78,489	81,222
Events	65,000	59,322	49,206
Motor vehicles	25,800	13,822	15,326
Parks and park equipment maintenance	47,000	40,501	44,495
Pool	9,400	9,025	6,781
Programs	61,000	75,713	63,032
Salaries and benefits	1,151,231	1,058,980	983,917
Terry Fox Clubhouse	39,200	40,032	53,746
Terry Fox Sports Fields	15,000	11,135	14,882
Training and development	5,000	2,867	2,499
Travel	1,000	197	623
	<u>2,115,657</u>	<u>2,002,848</u>	<u>1,824,673</u>
Operating deficit	<u>\$ (1,484,657)</u>	<u>\$ (1,112,198)</u>	<u>\$ (1,067,544)</u>

Notes 1 - 19 are an integral part of these consolidated financial statements

TOWN OF CORNWALL
Statement of Operations - Water and Sewer Utility (Schedule 6)
Year Ended March 31, 2026

	Budget 2026	Actual 2026	Actual 2025
Revenues			
Sewer levies	\$ 1,050,267	\$ 1,112,394	\$ 971,009
Water levies	899,212	942,325	868,491
Government transfers for operations (Note 13)	463,692	173,538	261,888
Interest	21,000	36,733	31,518
Frontage rates	12,000	15,880	13,366
Other	1,000	1,149	194
Inspection fees	2,000	1,015	690
	<u>2,449,171</u>	<u>2,283,034</u>	<u>2,147,156</u>
Expenditures			
Administration fee	100,000	100,000	100,000
Amortization of intangible assets	35,973	44,458	37,375
Amortization of tangible capital assets	655,223	607,646	605,209
Bad debts	-	-	4,888
Council honoraria	33,591	31,875	32,454
Debit machine charges	8,000	7,774	7,311
Equipment	4,590	3,559	4,558
Insurance	64,200	79,014	62,874
Interest on long term debt	163,687	119,093	124,734
Maintenance - lagoon	20,000	11,284	22,455
Maintenance - sewer	50,000	25,465	48,277
Maintenance - water	55,000	70,713	53,448
Memberships	1,500	2,108	261
Motor vehicle	21,500	22,987	23,153
Office	19,139	16,687	15,751
Power - sewer	117,290	109,004	110,106
Power - water	83,458	91,745	79,455
Professional fees	36,860	39,420	20,816
Property tax	4,500	4,689	4,573
Salaries and benefits	610,392	630,019	541,019
Telephone	6,630	3,936	5,655
Training and development	20,000	16,568	19,271
Uniforms	2,550	2,434	2,710
Water conservation program	5,000	4,273	143
Water test and inspections	18,000	16,393	25,168
	<u>2,137,083</u>	<u>2,061,144</u>	<u>1,951,664</u>
Operating surplus	<u>312,088</u>	<u>221,890</u>	<u>195,492</u>
Other revenues			
Government transfers for capital (Note 13)	2,923,795	1,449,875	1,929,144
Gain on disposal of tangible capital assets	-	7,391	4,000
	<u>2,923,795</u>	<u>1,457,266</u>	<u>1,933,144</u>
Annual surplus	<u>\$ 3,235,883</u>	<u>\$ 1,679,156</u>	<u>\$ 2,128,636</u>

Notes 1 - 19 are an integral part of these consolidated financial statements

TOWN OF CORNWALL
Schedules to Consolidated Financial Statements (Schedule 7)
Segment Disclosures
Year Ended March 31, 2026

	General Government	Water and Sewer Utility	Parks and Recreation	Elimination	Consolidated 2026
Revenues					
Property taxes	\$ 4,451,723	\$ -	\$ -	\$ -	\$ 4,451,723
Government transfers for operations	704,350	173,538	187,222	-	1,065,110
Contributions from developers	19,437	-	-	-	19,437
Administration fee	100,000	-	-	(100,000)	-
Building permits and fees	53,118	-	-	-	53,118
Fines	89,354	-	-	-	89,354
Other	129,705	54,777	129,996	-	314,478
Water and sewer levies	-	2,054,719	-	(10,961)	2,043,758
Programs	-	-	573,432	-	573,432
	<u>5,547,687</u>	<u>2,283,034</u>	<u>890,650</u>	<u>(110,961)</u>	<u>8,610,410</u>
Expenditures					
Salaries and benefits	1,117,105	630,019	1,058,980	-	2,806,104
Goods and services	2,633,323	659,928	352,054	(110,961)	3,534,344
Amortization	219,841	652,104	591,814	-	1,463,759
Interest	30,854	119,093	-	-	149,947
	<u>4,001,123</u>	<u>2,061,144</u>	<u>2,002,848</u>	<u>(110,961)</u>	<u>7,954,154</u>
Operating surplus (deficit)	1,546,564	221,890	(1,112,198)	-	656,256
Government transfers for capital	1,204,108	1,449,875	-	-	2,653,983
Gain on disposal of tangible capital assets	3,000	7,391	-	-	10,391
Annual surplus (deficit)	\$ 2,753,672	\$ 1,671,765	\$ (1,112,198)	\$ -	\$ 3,320,630

Notes 1 - 19 are an integral part of these consolidated financial statements

TOWN OF CORNWALL
Schedules to Consolidated Financial Statements (Schedule 8)
Segment Disclosures
Year Ended March 31, 2025

	General Government	Water and Sewer Utility	Parks and Recreation	Elimination	Consolidated 2025
Revenues					
Property taxes	\$ 4,024,035	\$ -	\$ -	\$ -	\$ 4,024,035
Government transfers for operations	1,017,358	261,888	165,353	-	1,444,599
Administration fee	100,000	-	-	(100,000)	-
Building permits and fees	60,648	-	-	-	60,648
Fines	62,354	-	-	-	62,354
Other	141,373	45,768	99,134	-	286,275
Contributions from Water and sewer levies	-	1,839,500	-	(10,032)	1,829,468
Programs	-	-	492,642	-	492,642
	<u>5,405,768</u>	<u>2,147,156</u>	<u>757,129</u>	<u>(110,032)</u>	<u>8,200,021</u>
Expenditures					
Salaries and benefits	1,069,167	541,019	983,917	-	2,594,103
Goods and services	2,789,872	643,327	340,757	(110,032)	3,663,924
Amortization	239,574	642,584	499,999	-	1,382,157
Interest	39,510	124,734	-	-	164,244
	<u>4,138,123</u>	<u>1,951,664</u>	<u>1,824,673</u>	<u>(110,032)</u>	<u>7,804,428</u>
Operating surplus (deficit)	<u>1,267,645</u>	<u>195,492</u>	<u>(1,067,544)</u>	<u>-</u>	<u>395,593</u>
Government transfers for capital	1,045,955	1,929,144	-	-	2,975,099
Gain on disposal of tangible capital assets	-	4,000	-	-	4,000
Annual surplus (deficit)	<u>\$ 2,313,600</u>	<u>\$ 2,128,636</u>	<u>\$ (1,067,544)</u>	<u>\$ -</u>	<u>\$ 3,374,692</u>

Notes 1 -19 are an integral part of these consolidated financial statements



TOWN OF CORNWALL

RESOLUTION

DATE: August 26, 2026

DEPARTMENT: Committee of Council

MOTION NUMBER: COC-31-2026 DCD Kids

MOTION CARRIED

MOTION LOST

MOTION WITHDRAWN

Moved by Councillor

Cory Stevenson

Seconded by Councillor

Steven Campbell

Whereas: Developmental Coordination Disorder (DCD) sometimes called dyspraxia, is a common but little recognized neurodevelopmental condition that impacts a person's ability to learn, plan and coordinate movement with lifelong impacts on educational achievement, employment participation and physical and mental health; and It is estimated that 5 – 6% of children live with DCD

And Whereas: DCD Awareness Week is October 12th – 18 this year, and the International Society of Research and Advocacy for DCD has requested that the Town of Cornwall join with other facilities and illuminate the Town sign in the colour Teal to mark the week;

Therefore, Be it Resolved: That the Town of Cornwall illuminate the Town sign in Teal on October 12, 2026 in recognition of DCD Awareness Week.



TOWN OF CORNWALL

RESOLUTION

DATE: August 26, 2026

DEPARTMENT: Committee of Council

MOTION NUMBER: COC-32-2026 **Courageous K-9 – Sponsorship Request**

MOTION CARRIED _____

MOTION LOST _____

MOTION WITHDRAWN _____

Moved by Councillor _____ **Corey Frizzell**

Seconded by Councillor _____ **Steven Campbell**

Whereas: Courageous K-9s is committed to providing support and resources for individuals with disabilities through the training and placement of service dogs through their program Courageous Companions;

And Whereas: The Courageous K9 annual Yearbook publication serves as an important tool for advocacy and fundraising, helping to ensure that more individuals can benefit from the services provided by Courageous Companions and the Town of Cornwall has supported this program in the past;

Therefore, be it Resolved: That the Town of Cornwall support Courageous Companions with the purchase of a business card size advertisement for \$329.00 plus HST in the Courageous K-9 Yearbook.



TOWN OF CORNWALL

RESOLUTION

DATE: August 26, 2026

DEPARTMENT: Committee of Council

MOTION NUMBER: COC-33-2026 Wrongful Conviction Day

MOTION CARRIED _____

MOTION LOST _____

MOTION WITHDRAWN _____

Moved by Councillor _____ **Cory Stevenson**

Seconded by Councillor _____ **Corey Frizzell**

Whereas: Wrongful Conviction Day is designated as an annual International Day to recognize the tremendous personal, social and legal costs associated with wrongful criminal convictions, and it falls on October 2nd this year;

And Whereas: The International Wrongful Conviction Committee has requested that October 2nd be proclaimed as “Wrongful Conviction Day” in the Town of Cornwall;

And Whereas: The Town desires to recognize those that have been forced to endure the tremendous consequences brought on by a wrongful criminal conviction;

Therefore, be it Resolved: That the Town of Cornwall declares October 2nd 2026 as “Wrongful Conviction Day” in the town and that the town hall be illuminated in yellow on that day.



TOWN OF CORNWALL

RESOLUTION

DATE: August 26, 2026

DEPARTMENT: Committee of Council

MOTION NUMBER: COC-34-2026 Potential Municipal Expansion

MOTION CARRIED

MOTION LOST

MOTION WITHDRAWN

Moved by Councillor

Corey Frizzell

Seconded by Councillor

Cory Stevenson

Whereas: A request has been made to the Town of Cornwall, by the owners of two properties, to undertake a restructuring of the municipal boundary and have those two properties (PIDs 545004 and 247916) brought into the Town of Cornwall to enable a multi purpose development to take place;

And Whereas: The *Municipal Government Act* section 15 enables such a restructuring and the Town, after much consideration, is interested in exploring this option;

Therefore, be it Resolved: That the Town of Cornwall Council directs Town Administration to prepare a proposal to restructure the municipality, by the addition of PIDs 545004 and 247916 into the Town, for consideration by the Minister of Housing and Communities, pursuant to section 15 of the *Municipal Government Act*.

Kevin Coady

From: Matthew Cassidy <mcassidy@coachatlantic.ca>
Sent: August 7, 2026 1:36 PM
To: Keenan, Anna; Kevin Coady; Jeremy Pierce; Corkum-Gorrill, Jessika; Jeremy Crosby
Cc: nsmallman@townofstratford.ca; Moghimi, Elmira
Subject: July Ridership Reports
Attachments: Charlottetown - July Ridership.pdf; Cornwall July - Mid Day Runs.pdf; Cornwall July - Ridership.pdf; July Accidents.pdf; July Breakdowns.pdf; July Complaints.pdf; July Marketing.pdf; Stratford July - Mid Day Runs.pdf; Stratford July - Ridership.pdf

Categories: Green category, High

Hello All,

Attached you will find our ridership report for all three Municipalities for the month of July.

Here is a summary of the ridership from the expanded routes:

- East Royalty (Route 13) - 1,123
- Winsloe (Route 12) - 134 (1 week)
- Stratford Mid-day runs - 2,640
- Cornwall mid-day runs - 1,724

	July 2026	July 2025	% change	YTD 2026	YTD 2025	% Change
Charlottetown	126,441	131,565	(3.9%)	805,043	865,884	(7.0%)
Cornwall	4,518	3,887	16.2%	26,834	20,894	28.4%
Stratford	7,717	7,667	0.7%	42,660	44,694	(4.6%)

Please let me know if you have any questions or concerns.

MMC

Matthew Cassidy, CPA, CA | President
Coach Atlantic Transportation Group
m.902.393.5039 | o.902.566.5664 Ext101
a.7 Mount Edward Rd, Charlottetown, PE, C1A 5R7
coachatlantic.ca | maritimebus.com



CORNWALL RIDERSHIP - JULY 2026

Date	Day	Values			
		Sum of Cornwall U	Sum of Cornwall Ups	Sum of Cornwall Offs	Sum of Cornwall Offs Sum of Cornwall Ridership
07/01/2026	Wed	22	10	18	51
07/02/2026	Thu	78	14	78	184
07/03/2026	Fri	80	21	70	180
07/04/2026	Sat	32	12	31	82
07/05/2026	Sun				0
07/06/2026	Mon	73	26	83	200
07/07/2026	Tue	77	20	82	194
07/08/2026	Wed	67	22	69	176
07/09/2026	Thu	91	18	71	192
07/10/2026	Fri	59	12	73	150
07/11/2026	Sat	40	22	30	101
07/12/2026	Sun				0
07/13/2026	Mon	67	18	79	173
07/14/2026	Tue	73	14	70	184
07/15/2026	Wed	92	30	93	235
07/16/2026	Thu	73	16	85	187
07/17/2026	Fri	75	37	90	229
07/18/2026	Sat	32	20	22	74
07/19/2026	Sun				0
07/20/2026	Mon	76	18	88	196
07/21/2026	Tue	61	20	90	192
07/22/2026	Wed	74	23	73	181
07/23/2026	Thu	67	29	84	192
07/24/2026	Fri	66	30	81	191
07/25/2026	Sat	27	8	20	57
07/26/2026	Sun				0
07/27/2026	Mon	87	23	89	209
07/28/2026	Tue	73	18	70	164
07/29/2026	Wed	68	21	83	190
07/30/2026	Thu	65	25	73	170
07/31/2026	Fri	74	20	82	184
Grand Total		1,769	547	1,877	4518

CORNWALL RIDERSHIP - JULY 2026

(All)
Values

Day	Non Paying	Sum of Cornwall	
		Ridership	
Sun		0	
Mon		778	
Tue		734	
Wed		833	
Thu		925	
Fri		934	
Sat		314	
Grand Total		4518	

Total Ridership		2026	2025	2024
Monday - Friday		4,518	3,887	3,888
Paying		4,204	3,632	3,660
Non - Paying		-	-	-
Working Days		23	23	23
Average		183	158	159
Saturday		314	255	228
Paying		-	0	-
Non - Paying		4	4	4
Working Days		79	64	57
Average				

Date	Day	9:15 Drop Off Cornwal I	9:15 Pick Up Cornwal I	10:15 Drop Off Cornwal I	10:15 Pick Up Cornwal I	11:15 Drop Off Cornwal I	11:15 Pick Up Cornwal I	12:15 Drop Off Cornwal I	12:15 Pick Up Cornwal I	1:15 Drop Off Cornwal I	1:15 Pick Up Cornwal I	2:15 Drop Off Cornwal I	2:15 Pick Up Cornwal I	3:15 Drop Off Cornwal I	3:15 Pick Up Cornwal I	Total/day
07/01/2026	Wed															0
07/02/2026	Thurs	5	5	1	6	4	2	4	6	5	6	8	15	5	6	78
07/03/2026	Fri	5	4	4	7	4	3	2	9	4	14	7	14	7	7	91
07/04/2026	Sat															0
07/05/2026	Sun															0
07/06/2026	Mon	7	7	2	8	2	11	4	9	6	6	7	13	10	6	98
07/07/2026	Tues	4	7	3	13	5	7	9	1	1	9	6	12	5	7	89
07/08/2026	Wed	3	2	3	3	2	5	4	3	2	7	7	10	6	9	66
07/09/2026	Thurs	4	4	1	6	2	9	2	6	5	6	8	11	4	5	73
07/10/2026	Fri	3	6	1	2	1	2	4	7	3	4	8	9	6	6	62
07/11/2026	Sat															0
07/12/2026	Sun															0
07/13/2026	Mon	3	5	1	9	3	4	3	4	4	5	7	10	8	12	78
07/14/2026	Tues	2	6	2	4	3	13	5	5	3	5	4	4	6	5	67
07/15/2026	Wed	3	7	2	6	2	3	6	14	5	7	10	4	14	7	90
07/16/2026	Thurs	9	5	2	5	2	9	2	3	6	3	4	5	8	5	68
07/17/2026	Fri	4	16	2	7	4	5	23	12	2	3	13	4	11	11	117
07/18/2026	Sat															0
07/19/2026	Sun															0
07/20/2026	Mon	2	5	3	8	1	10	5	14	3	5	6	2	11	6	81
07/21/2026	Tues	2	2	3	11	0	8	9	7	1	5	11	9	3	7	78
07/22/2026	Wed	4	6	2	6	2	8	4	1	3	26	4	10	4	6	86
07/23/2026	Thurs	3	7	0	8	2	8	7	7	5	4	5	9	8	6	79
07/24/2026	Fri	6	4	1	17	5	3	1	8	2	6	3	8	9	6	79
07/25/2026	Sat															0
07/26/2026	Sun															0
07/27/2026	Mon	2	12	1	0	3	4	6	11	9	8	5	8	10	5	84
07/28/2026	Tues	4	11	0	5	3	5	2	7	3	6	4	8	3	6	67
07/29/2026	Wed	6	6	3	9	1	8	7	3	5	2	6	8	7	5	76
07/30/2026	Thurs	7	1	2	5	3	2	3	10	3	3	1	8	3	4	55
07/31/2026	Fri	3	5	3	3	2	2	7	4	1	4	6	7	5	10	62
		91	133	42	148	56	131	119	151	81	144	140	188	153	147	1724

NORTH RIVER FIRE DEPARTMENT

Town of Cornwall Statistics

July 2026



Call Type	Number
Fire Alarms	8
Medical First Responder	1
Smoke investigations	1

Fire Calls

	2021	2022	2023	2024	2025	2026
December	6 (6)	7 (7)	4 (4)	9 (9)	9 (9)	12 (12)
January	7 (13)	7 (14)	7(11)	2 (11)	5 (14)	5 (17)
February	7 (20)	4 (18)	6(17)	5 (16)	9 (23)	5 (22)
March	3 (23)	9 (27)	3(20)	5 (21)	3 (26)	9 (31)
April	3 (26)	3 (30)	5 (25)	6 (27)	17 (43)	5 (36)
May	3 (29)	3 (33)	11 (36)	2 (29)	4 (47)	10 (46)
June	11 (40)	4 (37)	13 (49)	9 (38)	6 (53)	9 (55)
July	4 (44)	7 (44)	18 (67)	10 (48)	12 (65)	11 (66)
August	8 (52)	8 (52)	7 (74)	12 (60)	9 (74)	
September	7 (59)	12 (64)	12 (86)	9 (69)	8 (82)	
October	6 (65)	14 (78)	7 (93)	4 (73)	9 (91)	
November	4 (69)	13 (91)	7 (100)	2 (75)	9 (100)	
Cornwall Totals	69	91	100	75	100	
NRFD Overall Totals	186	241	291	222	269	

Call Types

	2021	2022	2023	2024	2025	2026
Motor Vehicle Collisions	12	16	14	14	21	10
Misc. Fire type calls	17	28	16	11	20	16
Fire Alarms	22	19	31	23	32	22
Medical First Responder	10	19	29	22	16	9
Carbon Monoxide Alarms	1	3	2	1	2	4
Structure Fires	1	1	2	0	0	1
Vehicle Fires	2	1	1	2	3	1
Water Rescue	3	0	0	0	1	
Off-Road Rescue	0	1	0	0	0	
Ice Rescue	0	0	0	1	0	



L Division - Queens District (Cornwall)
Detailed Occurrence Count
(Three Year Target Month / Year to Month)

Current as of: 2026-08-05

UNCLASSIFIED

Occurrence Type and Sub-Type	Target Month			Year to Month		
	Jul 2026	Jul 2025	Jul 2024	2026	2025	2024
Crimes Against Persons						
Offences Related to Death	0	0	0	0	0	0
Sexual Offences	1	3	1	11	9	2
Assault	0	2	3	23	18	18
Kidnapping/Hostage/Abduction	0	0	0	1	0	0
Robbery	1	0	0	2	0	0
Extortion / Intimidation	0	0	0	0	1	0
Criminal Harassment	0	0	0	1	2	5
Indecent Harassing Comm.	3	0	4	16	14	20
Uttering Threats	1	2	2	6	8	10
Property Crime						
Arson	0	0	0	0	0	1
Break and Enter	0	1	1	3	5	2
Unlawfully in a Dwelling House	0	0	0	2	1	0
Theft Over	0	0	0	1	1	0
Theft of Motor Vehicle	0	0	0	1	3	1
Theft of Other MV / Motorcycle	0	0	0	1	2	3
Take MV w/o Consent	0	1	0	0	1	0
Theft Under	5	2	2	18	12	19
Shoplifting	0	0	0	6	1	3
Theft (mail, bicycle, et al)	0	0	0	4	1	0
Theft from Motor Vehicle	1	2	1	2	9	5
Possession of Stolen Goods	0	0	0	0	1	1
Fraud	4	4	3	26	27	20
Identity Theft	0	1	0	0	1	0
Mischief	8	7	12	43	55	53
Drug Enforcement						
Possession	0	0	0	0	1	2
Trafficking	0	0	0	5	1	0
Import/Export	0	0	0	0	0	0
Production	0	0	0	0	0	0
Other	0	1	1	2	7	9
Traffic						
Dangerous Op of MV	3	0	0	4	1	0
Impaired by Alcohol	2	1	1	13	8	8
Impaired by Alcohol & Drug	1	0	0	1	0	2
Impaired by Drug	0	1	0	2	6	8
Failure/Refusal	0	0	0	0	0	1
Driving while Disqualified	1	0	1	10	6	6
Fail to Stop or Remain	0	1	0	4	4	3

Statistics represent 1st line of UCR Scoring.

Does not include Unfounded/Unsubstantiated Occs unless otherwise stated.

Prepared by L-DCAS



Royal Canadian Mounted Police
Gendarmerie royale du Canada



I Division - Queens District (Cornwall)
Detailed Occurrence Count
(Three Year Target Month / Year to Month)

UNCLASSIFIED

Current as of: 2026-08-05

Occurrence Type and Sub-Type	Target Month			Year to Month		
	Jul 2026	Jul 2025	Jul 2024	2026	2025	2024
Seatbelt Violation	1	1	1	12	5	5
Intersection Violation	2	1	1	16	7	5
Speeding Violation	64	25	34	415	170	223
Insurance Violation	0	0	0	0	0	0
Road Side Suspension (Alcohol)	0	0	1	2	3	2
Road Side Suspension (Drug)	0	0	0	0	0	0
Collision - Fatal	0	0	0	0	0	0
Collision - Non - Fatal Injury	0	0	1	3	4	4
Collision - Reportable	2	7	3	26	27	14
Collision - Non Reportable	2	2	3	25	28	17
Off-Road Vehicle Collision	0	0	0	0	1	0
Municipal By-laws	0	0	0	0	0	0
Other Traffic Offence/Violation	57	32	41	458	283	255
Other Traffic Related Duties	20	4	5	162	72	61
Checkstop	1	0	1	12	16	18
Other						
911 Call	7	3	1	24	17	14
Breach of Court Order	1	1	4	14	6	16
Liquor Act	0	1	0	2	3	1
Mental Health Act	5	5	3	39	54	53
Missing Person	1	2	2	5	8	3
Municipal Bylaw - Other	0	0	0	2	0	0
Other	87	60	35	397	276	186
Suspicious P V P	3	0	0	20	0	0
Trespass At Night	0	0	0	5	8	5
Total Founded & SUI Occurrences	284	173	168	1,847	1,194	1,084
Total Occurrences*	296	180	183	1,918	1,253	1,156

1Includes Assistance to General Public, Dog Act, False Alarms, and any occurrence type with "other activities" in the caption.

**Includes Unfounded and Unsubstantiated*



RCMP-GRC

ROYAL CANADIAN MOUNTED POLICE • GENDARMERIE ROYALE DU CANADA

For Official Use Only

Monthly Report

July 2026

Town of Cornwall

Prepared by:
L Division Criminal Analysis Section
2026-08-06

This report is intended for Official Use Only



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Police Activity

Occurrence Summary

At 6, persons crimes dropped from last month (-10) and were consistent with last July (7). Three of these involved indecent/harassing communications. There was 1 reported robbery indecent which resulted in an arrest.

At 18, property crime matched both last month and last year (also both 18). Mischief was the most frequent occurrence type with 8, followed by theft under \$5000 (5) and fraud (4).

There were no drug enforcement occurrence reported in July, consistent with both last month and last year (both 1).

At 156, traffic enforcement was the same as last month (155) and significantly higher than last year (75). Year-over increases are seen in Speeding (+39) and "Other" traffic related offences and duties (combined +41). The were 3 dangerous operation of a motor vehicle occurrences as well as 3 impaired driving incidents. One of these was cleared by charge. There were 4 reported collisions, none of which involved fatalities.

Overall, July 2026 recorded 295 occurrences with 283 founded or still under investigation. This level is consistent with last month (284/272) and significantly higher than last year (180/173). It is also higher than the 12-month average for the Town (224/215).



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Community Policing

Policing Initiatives

- July 3-5 - Members attended the Cornwall Minor Invitational Baseball Tournament at Legion Park

Selective Traffic Enforcement Program

- Members conducted 20 STEP files in July:
 - 6 on York Point Road
 - 4 on Route 1
 - 4 on Main Street
 - 2 on Ferry Road
 - 1 each on Route 19, Route 225, Meadowbank Road and Warren Grove Road



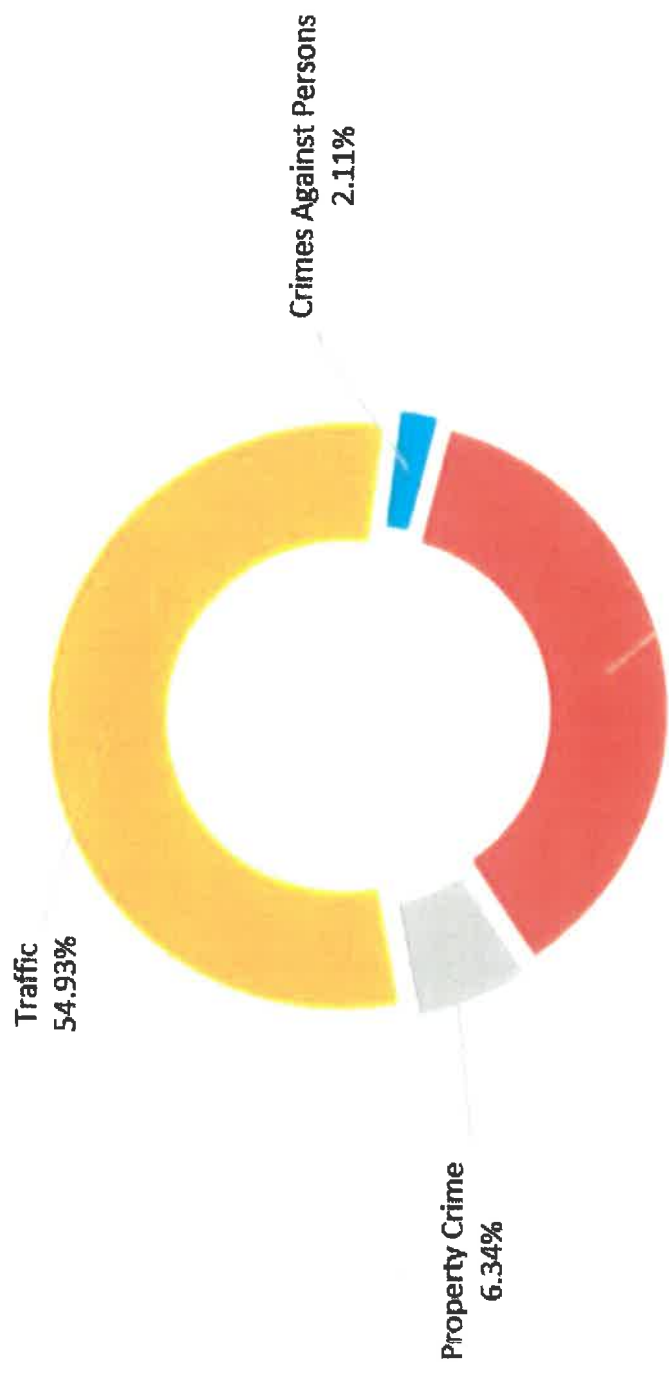
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All Occurrences



Occurrences by Category - All Occurrence Types
Queens District RCMP (Cornwall)
July 2026



284 Founded/SUI of 296 Total Occurrences



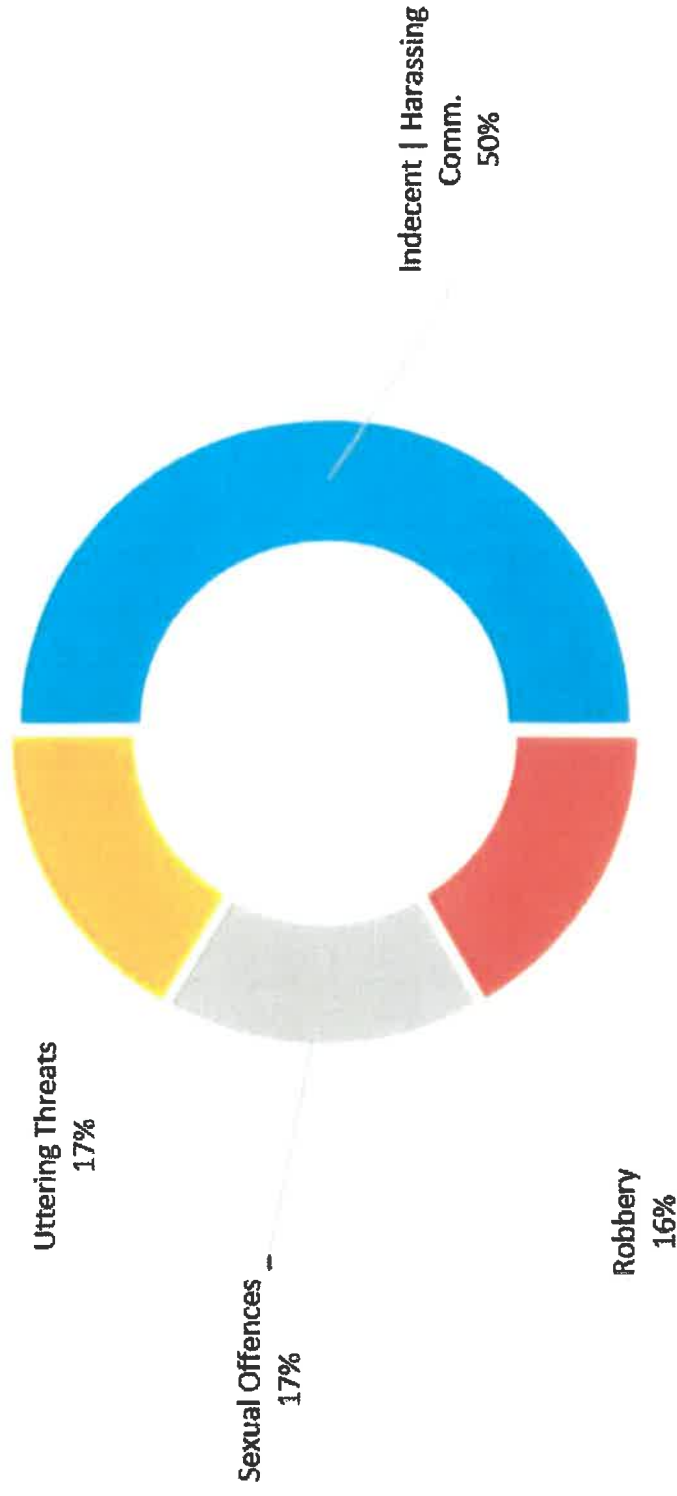
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Occurrences - Person Crimes

Occurrences by Category - Crimes against Persons
Queens District RCMP (Cornwall)

July 2026



6 Founded/SUI of 296 Total Occurrences

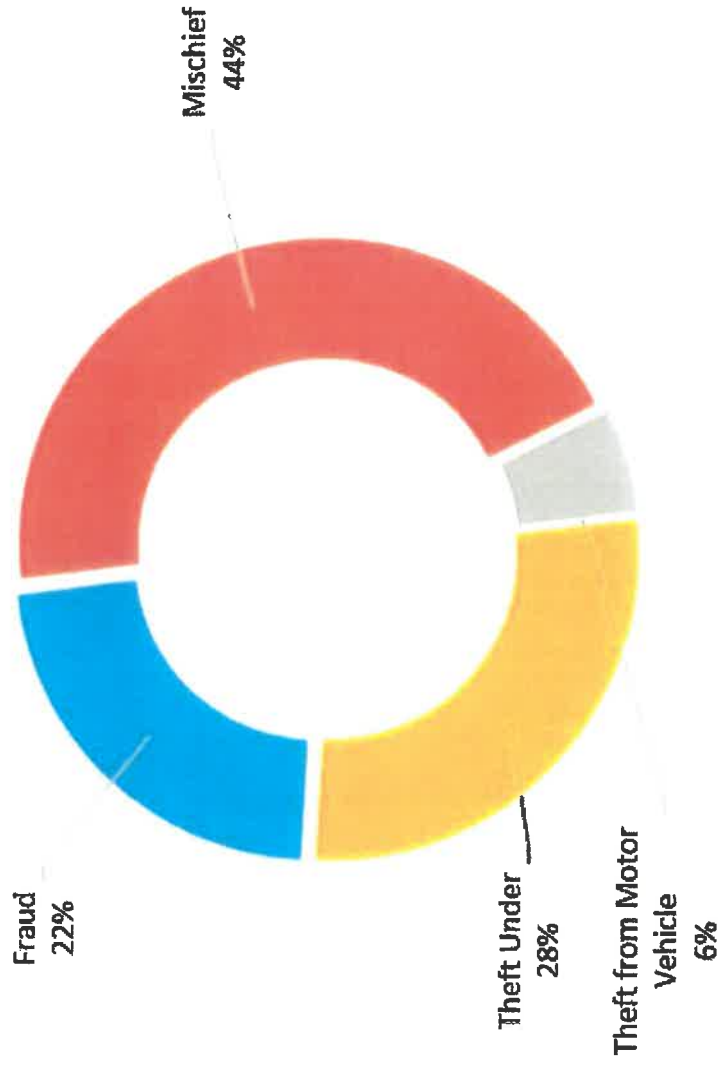


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Occurrences - Property Crime

Occurrences by Category - Property Crime
Queens District RCMP (Cornwall)

July 2026



18 Founded/SUI of 296 Total Occurrences



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Occurrences - Drug Enforcement



Occurrences by Category - Drug Enforcement
Queens District RCMP (Cornwall)

July 2026

No occurrences
reported in this period.

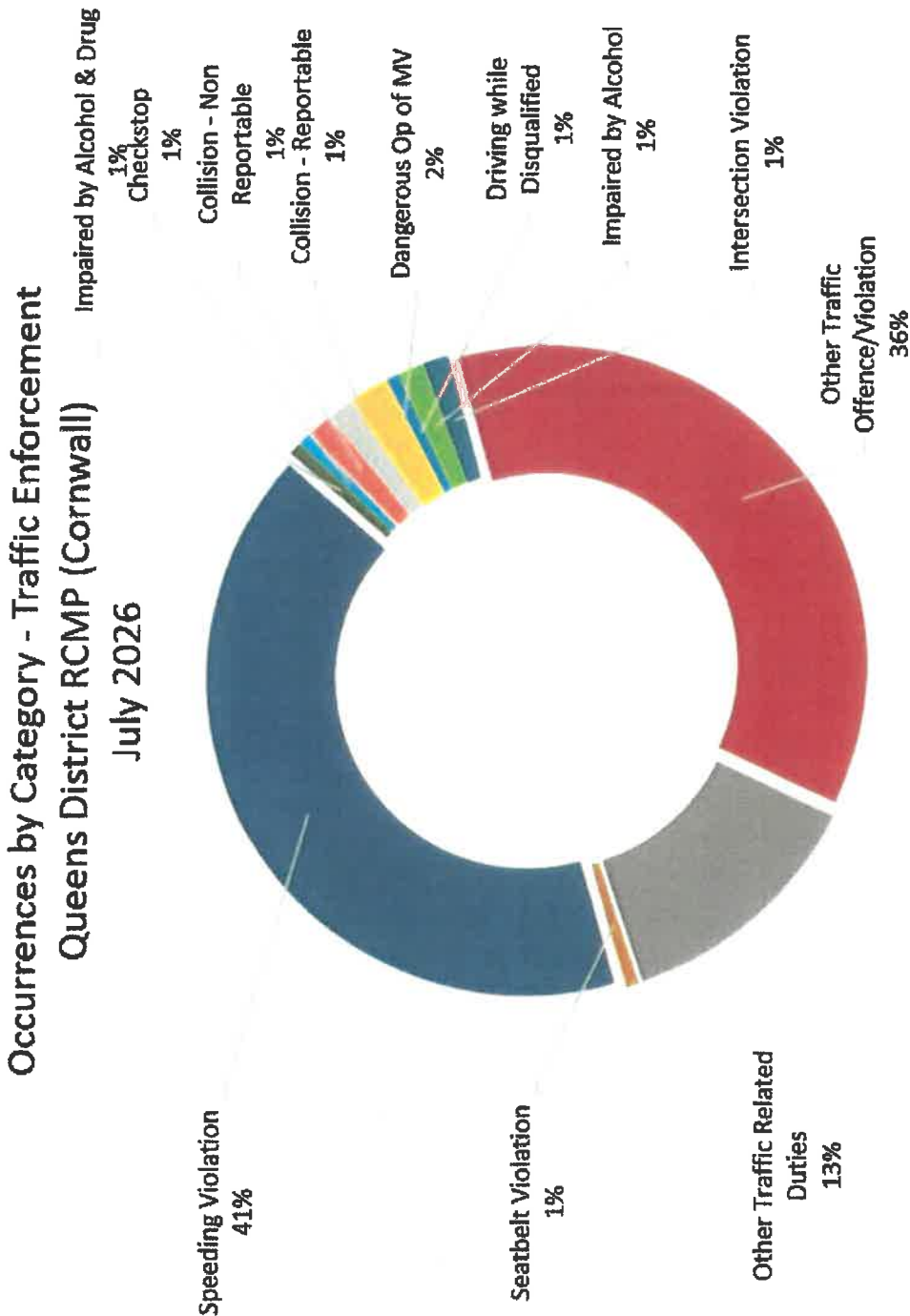
0 Founded/SUI of 296 Total Occurrences



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Occurrences - Traffic Occurrences



156 Founded/SUI of 296 Total Occurrences

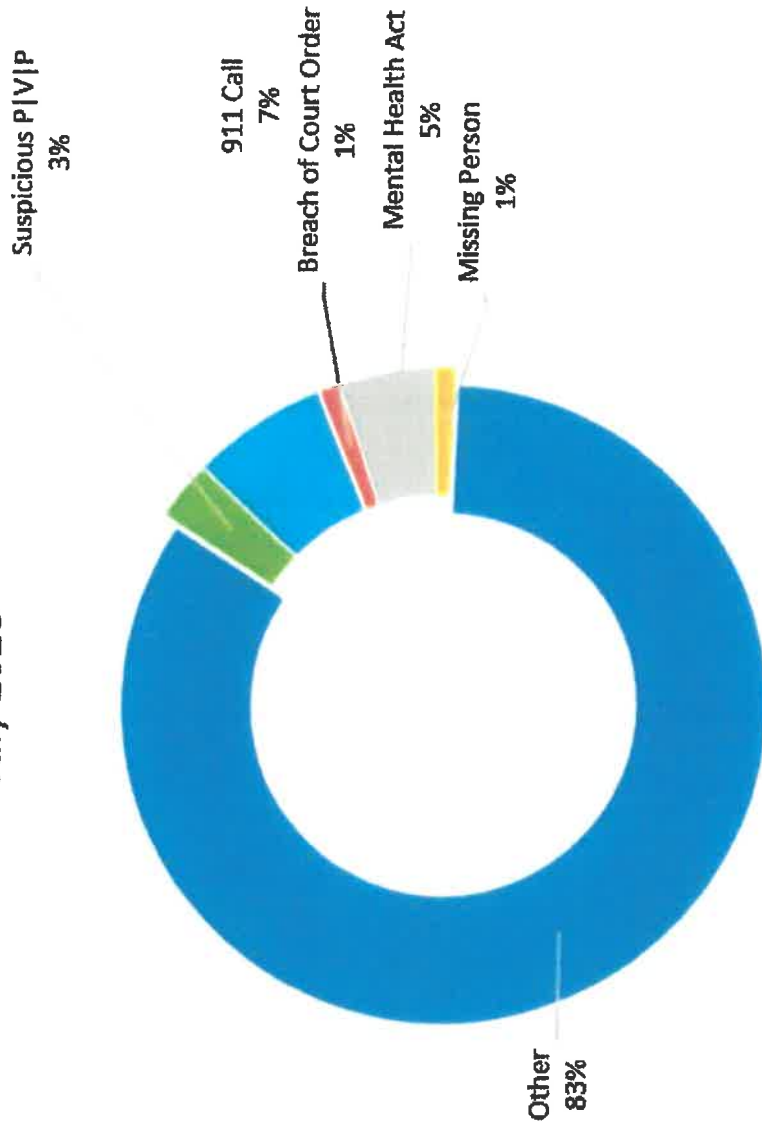


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Occurrences - Other Occurrences

Occurrences by Category - Other Occurrence Types Queens District RCMP (Cornwall)

July 2026



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104 Founded/SUI of 296 Total Occurrences



Summary Offence Tickets / Warnings / Defect Notices

Type Ticket	Count	Fine Amount
1.(1)(a) - Driving passenger vehicle not registered	56	\$10,190
1.(1)(b) - Driving passenger vehicle while registration expired	1	\$250
15.1(2) - Failing to change lanes where movement can be made in safety when travelling in same lane as stopped emergency vehicle with lights in operation	10	\$2,500
38(6) - Operating motor vehicle with improper glazing (tinting)	2	\$500
66 - Failing to obey traffic control signal or device	1	\$250
76(3)(b)(i) - Speeding: 29 km /hr or less over limit	2	\$500
76(3)(b)(ii) - Speeding from 30-49 km/hr over limit	18	\$2,180
9(1)(a) - Operating vehicle with invalid inspection sticker	1	\$160
	12	\$1,800
11(3.1) - Operating vehicle with all or part of number plate concealed or rendered illegible by a covering, device, sticker, inscription, sign or other thing	1	\$150
32(3-6) - Failing to report to Police and Register a motor vehicle accident involving personal injury, property damage over \$2000, or vehicle remaining on highway		
38 - Failing to obey directions of traffic officer	1	\$150
7 - Failing to obtain new registration permit or number plate when old becomes lost, mutilated or illegible	1	\$150
71(1) - Driving motor vehicle while license suspended or cancelled	1	\$150
12(4) - Failing to carry and produce valid insurance card to peace officer when requested	1	\$250
10(a) - Operating vehicle not displaying valid number plates	1	\$650
18 - Driving without being licensed to drive or with a license that is expired or invalid	1	\$250
	2	\$300



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Summary Offence Tickets / Warnings / Defect Notices

type	Count
Warning	59
1(1)(b) - Driving passenger vehicle while registration expired	4
15.1(1) - Failing to reduce speed when approaching or passing stopped emergency vehicle with lights in operation	1
38(6) - Operating motor vehicle with improper glazing (tinting)	1
5(1) - Cannabis in possession of person with care and control of vehicle or boat	1
76(2)(g) - Speeding in municipality	2
76(3)(b)(i) - Speeding: 29 km /hr or less over limit	41
76(3)(b)(ii) - Speeding from 30-49 km/hr over limit	1
9(1)(a) - Operating vehicle with invalid inspection sticker	3
01 - Failing to observe yield sign at intersection	1
24(4) - Failing to carry and produce valid insurance card to peace officer when requested	3
8 - Driving without being licensed to drive or with a license that is expired or invalid	1
Defect	2



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PEI BYLAW ENFORCEMENT

TOWN OF CORNWALL BYLAW REPORT July, 2026.

- Patrolling and monitoring open files.
- July 03 – Was asked to check garbage at 56 Miah – looks ok.
- Watching 26-36 and 38-48 Lowther.
- 19 Miah - Truck with no bed and no plate parked roadside again.
- July 10 – NOV issued to 25 Heatherway for long grass.
- July 17 – NOV issued to 19 Miah again to clean up and move truck off road.
- July 24 - NOV issued to 5 Sobey Dr. For long grass.

Officer - DONNA J JOHNSON - B.Mus.

PEI Bylaw Enforcement

peibylawenforcement@gmail.com

902-218-7045

**Town of Cornwall - Summary of Month & Year to Date
(April 2026 - March 2027)**

Category	Last Month		YTD
	YTD	July	
By-Law Cases - New	2	1	3
By-Law Cases - Closed	2	1	3
Humane - New	2	3	5
Humane - Closed	2	2	4
Dog Act - New	1	1	2
Dog Act Closed	1	1	2
Stray Dogs to Shelter	0	0	0
Stray Dogs Returned to Owner	0	0	0
Stray Cats to Shelter	1	0	1
Stray Cats Returned to Owner	0	0	0
Community Patrols	50	18	68
Licenses Issued	2	1	3
For The Record - New	1	0	1
For The Record - Closed	1	0	1
Health & Wellness - New	1	0	1
Health & Wellness - Closed (bites that break skin)	2	0	2
Total	68	28	96

Charges for Boarding of Unclaimed Stray Dogs

Board (5 days, \$26 per day)	0 dogs @ \$130	\$0.00
Euthanasia (\$75 per animal)	0 dogs @ \$75	\$0.00
	Total	\$0.00