



# The Corporation of the Town of Milton

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Report To: Council

From: Glen Cowan, Chief Financial Officer / Treasurer

Date: April 13, 2026

Report No: ES-019-26

Subject: Purchasing Various - April 2026

Recommendation: THAT Council approve the budget amendments and related funding sources, as outlined in Schedule A;

THAT Council approve the budget amendment for Boyne Limestone Trails in the Greenlands System (East of 16 Mile Creek- JSP), as outlined in Schedule B;

THAT the tender award for the 2026 Asphalt Overlay Program to D. Crupi & Sons Limited in the amount of \$3,188,889 (exclusive of HST), be approved as outlined in Schedule C;

THAT the proposal award for Electric Ice Re-surfacer to Zamboni Company Ltd. in the amount of \$239,605 (exclusive of HST), be approved as outlined in Schedule D;

THAT the single source award for the Supply & Install of Vortex Splashpad Equipment at Coates Park to ABC Recreation Ltd. for the in the amount of \$28,865 (exclusive of HST), be approved as outlined in Schedule E;

THAT the single source award for the Wireless Communication Services to Telus Mobility in the amount of \$67,100 (exclusive of HST), be approved as outlined in Schedule F;

THAT the delegated authority to award the Reconstruction of Appleby Line Phase 3 in the estimated amount of \$4,703,038 (exclusive of HST), be approved as outlined in Schedule G;

Report To: Council

THAT the contract extension for Banking Services to Scotiabank, be approved as outlined in Schedule H;

THAT the contract renewal for the design and contract administration for the 2027 Asphalt Overlay program in the estimated amounts of \$578,310 and \$577,320, as well as the design and contract administration for the Crack Sealing program in the estimated amounts of \$27,300 and \$90,328, to WSP Canada Inc. be approved as outlined in Schedule I (all figures noted are exclusive of HST);

THAT the contract increase for the Contract Administration of Appleby Line Phase 3 to WSP Canada Inc. in the amount of \$476,200 (exclusive of HST), be approved as outlined in Schedule J;

THAT staff be delegated the authority for up to a 20% contingency award(s) for any remaining costs associated with the Appleby Line Phase 3 project works that are required to project completion, as outlined in Schedule J;

THAT the contract increase for the 2025 Bridge and Culvert Rehabilitation - Design to GEI Consultants in the amount of \$10,465 (exclusive of HST), be approved as outlined in Schedule K;

THAT the contract increase for the implementation of the 40 km/h Neighbourhood Signs and Rural Road Safety signs to Edgar Howden and Sons Ltd. in the amount of \$125,150 (exclusive of HST), be approved as outlined in Schedule L;

THAT the contract increase for the Preliminary Design of Boyne District Park to The MBTW Group in the amount of \$33,745 (exclusive of HST), be approved as outlined in Schedule M;

THAT staff be delegated the authority for up to a 30% contingency award(s) for any remaining costs associated with the Boyne District



Report To: Council

Park project works that are required to project completion, as outlined in Schedule M;

THAT the emergency award for the glass pane replacements at the Sherwood Community Centre to Active Wall Inc. in the amount of \$41,160 (exclusive of HST), be received for information as outlined in Schedule N;

THAT the emergency award for the two HVAC unit replacements at Nassagaweya Community Centre to The State Group in the total amount of \$31,975 (exclusive of HST), be received for information as outlined in Schedule O;

THAT the Manager, Procurement be authorized to execute the contract(s), as outlined by the purchasing by-law, and the Mayor and the Town Clerk be authorized to sign any required paperwork.

## EXECUTIVE SUMMARY

This report is being submitted to obtain Council's authorization on the various items on the attached schedules. Requests are being made as per the guidelines outlined in the Purchasing By-law No. 061-2018 and the Budget Management Policy (Policy No.113).

## REPORT

### Background

Procurement of goods and services is governed by By-law No. 061-2018. Purchasing activity is undertaken in a manner that is intended to support the Town's mandate to provide effective, responsible government and efficiently deliver services to the residents of Milton.

## Discussion

Information pertaining to the recommended purchasing awards is included on the corresponding Schedules (A to O) attached.

Included within this report are recommendations arising from a tender process for the 2026 Asphalt Overlay Program, a request for proposal for the purchase of a Zamboni ice resurfacers, and two single-source awards for splashpad updates at Coates Park and secondary mobility and cellular service provider.

Also included is a request for delegated authority to award the tender for the Reconstruction of Appleby Line Phase 3, with the results to be reported back to Council for information. Delegated authority is requested to allow for the procurement of long-lead time materials, as the tender is anticipated to close on or about April 15, 2026.

In addition, staff are requesting a 5-year contract extension with Scotiabank for the provision of banking services to the Town of Milton, beginning October 1, 2026. This recommendation supports the ongoing implementation of the Town's new Financial Management System and reflects the importance of system stability following recent integrations.

Further recommendations include contract renewals with WSP Canada Inc. for consulting services related to the 2027 asphalt overlay and crack sealing programs, as well as approval of four contract increases to ensure continuity with prior project phases and completion of required scopes of work. Delegated authority is also requested to approve change orders of up to 20% for the Appleby Line Phase 3 contract administration and up to 30% for the Boyne District Park project.

Finally, staff are reporting back to council on the utilization of delegated authority for emergency purchases for glass pane replacement at Sherwood Community Centre and HVAC replacement at Nassagaweya Community Centre. These emergencies necessitated the timely initiation of the required work in order to ensure continuity of services and/or safe conditions for the public.



## Financial Impact

Financial impacts are outlined in detail on the attached Schedules A through O. An overall reduction to the capital program of \$2.6 million has been identified in relation to these awards, largely related to the results of the asphalt overlay tender process. As a result, the amount of tax-supported debt that is expected will be reduced by \$1.0 million, and planned funding can be returned to the Town's Project Variance Reserve and Canada Community Building Fund, where they can be re-allocated to other projects.

An increase of \$0.3 million is required from the Town's development charge reserve funds, largely related to the acceleration of developer reimbursements to 2026 for trail development in the Boyne area. As this represents only an acceleration of funding in the Town's 10 year capital planning horizon, there is minimal overall impact to the Town's cash flow.

As noted within Schedule F, annual savings in the operating budget of approximately \$0.03 million may be realized as a result of the revised contract terms. Actual savings will be subject to the Town's usage patterns, and will be reflected in future variance reporting and budget processes.

Respectfully submitted,

Glen Cowan  
Chief Financial Officer / Treasurer



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For questions, please contact: Sharon Telfer, Manager, Procurement Phone: Ext. 2138  
Shirley Xie, Supervisor, Financial Reporting Phone: Ext. 2472

## Attachments

- Schedule A - Reserve and Reserve Fund Transfers
- Schedule B - Budget Amendment Boyne Limestone Trails in Greenlands
- Schedule C - Tender Award 2026 Asphalt Overlay Program
- Schedule D - Proposal Award Zamboni Ice Resurfacer
- Schedule E - Single Source Award Vortex Splashpad Coates Park
- Schedule F - Single Source Award Telus Cellular Services
- Schedule G - Delegated Authority Appleby Line Phase 3
- Schedule H - Contract Extension Banking Services
- Schedule I - Contract Renewal 2027 Asphalt Overlay and Crack Sealing
- Schedule J - Contract Increase Appleby Line CA
- Schedule K - Contract Increase 2025 Bridge and Culvert Rehabilitation - Design
- Schedule L - Contract Increase Road Signs
- Schedule M - Contract Increase Boyne Park
- Schedule N - Emergency Purchase Glass Replacement Sherwood CC
- Schedule O - Emergency Purchase HVAC unit replacement Nassagaweya CC



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Approved by CAO  
Andrew M. Siltala  
Chief Administrative Officer

## Recognition of Traditional Lands

The Town of Milton resides on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation. We also recognize the traditional territory of the Huron-Wendat and Haudenosaunee people. The Town of Milton shares this land and the responsibility for the water, food and resources. We stand as allies with the First Nations as stewards of these lands.

## Summary of Changes in Capital Project Budgets and Funding

Schedule	B	C	D	I	J	K	Total Change in Funding Sources Increase / (Decrease)
Project Number	C38100326	C33900026	C45011126	C33900126	C35000525	C39012825	
Project Description	Boyne Limestone Trails in Greenlands (East of 16 Mile Creek- JSP)	Asphalt Overlay Program – Construction	Ice Resurfacers - Replacement	Asphalt Overlay Program – Design	Appleby Line	Bridge/Culvert Needs - Design	
<b>Total Approved Project Budget</b>	<b>\$ 69,534</b>	<b>\$ 7,536,371</b>	<b>\$ 221,592</b>	<b>\$ 1,194,362</b>	<b>\$ 6,384,312</b>	<b>\$ 365,525</b>	
<b>Recommended Budget Change</b>							-
Project Variance Reserve		(419,392)	28,684	(384,042)	236,116	10,650	(527,984)
<b>Development Charges:</b>							-
Roads DC					26,129		26,129
Parks and Recreation DC	268,864						268,864
<b>External Funding Sources:</b>							-
Canada Community Building Fund		(1,364,880)					(1,364,880)
Tax Supported Debt		(1,000,000)					(1,000,000)
<b>Total Increase/(Decrease) in Funding</b>	<b>268,864</b>	<b>(2,784,272)</b>	<b>28,684</b>	<b>(384,042)</b>	<b>262,245</b>	<b>10,650</b>	<b>\$ (2,597,871)</b>
<b>Total Revised Project Budget</b>	<b>\$ 338,398</b>	<b>\$ 4,752,099</b>	<b>\$ 250,276</b>	<b>\$ 810,320</b>	<b>\$ 6,646,557</b>	<b>\$ 376,175</b>	

<b>COUNCIL AUTHORITY FOR BUDGET AMENDMENT</b>	
<b>Project Details</b>	Budget Amendment - Boyne Limestone Trails in the Greenlands System (East of 16 Mile Creek- JSP)
<b>Recommendation</b>	Staff are recommending a budget amendment to increase the capital budget C38100326 Boyne Limestone Trails in Greenlands (East of 16 Mile Creek- JSP) in the amount of \$268,864, funded from Development Charges.
<b>Purpose of Report</b>	As per Budget Amendment Policy No. 113 Section 4.7.2 ii Council approval is required.
<b>Background information</b>	<p>Included in the Town's 10-year capital forecast is the design and construction of several active transportation trails in the Boyne secondary area. These trails will be constructed by developers, with Town reimbursement upon completion as outlined in subdivision agreements. Timing of the subdivision agreements and construction of the trails can be variable.</p> <p>Work is expected to proceed by developers on two additional trail segments in 2026 beyond what had previously been expected during 2026 budget development.</p> <p>As such, a budget amendment to the 2026 capital project in the amount of \$268,864 is required which represents the design and construction costs of these additional trail segments.</p> <p>This increase to the 2026 capital program reflects an advancement of funds from the 10-year capital forecast. Through the development of the 2027 Budget, the 10 year capital forecast will be reduced by the same amount, resulting in a net neutral impact to the entire capital program.</p>
<b>Financial Planning Section: Budget Impact</b> (includes non-refundable HST)	
<b>Account Number(s)</b>	C38100326
<b>Account Description(s)</b>	Boyne Limestone Trails in Greenlands (East of 16 Mile Creek- JSP)
<b>Project Total Budget</b>	\$69,534
<b>Budget Increase Requested</b>	\$268,864
<b>Funding Source</b> (Note 1)	Development Charges

## **Schedule B**

Note 1: Through the development of the 2027 Capital Budget, the capital forecast will be reduced by the same amount as the budget increase requested in the 2026 capital budget, resulting in a net neutral impact within the entire capital program.

**COUNCIL AUTHORITY FOR CONTRACT AWARDS  
TENDER AWARD**

<b>Project Award</b>	Tender Award No. 26-01-00097 – for the 2026 Asphalt Overlay Program									
<b>Recommendation</b>	<b>Staff are recommending that the tender for the 2026 Asphalt Overlay Program be awarded to D. Crupi &amp; Sons Limited in the amount of \$3,188,889 (exclusive of HST), being the lowest compliant submission received.</b>									
	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required for tender awards over \$1,000,000.									
<b>Background information</b>	This annual program is required to rehabilitate the asphalt surface on roads before they deteriorate to the point where major road rehabilitation or reconstruction is required. This program is an important component in maintaining the Town of Milton Road Network. The identification of the roads is dictated by the 2023 State of Infrastructure – Roads Study, Engineer roads assessments, the results of the geotechnical investigation, the CCTV inspection report, coordination with utilities agencies and the Region.									
<b>Date bid issued</b>	February 11, 2026									
<b>Advertisements</b>	Town of Milton website									
<b>Closing Date</b>	March 3, 2026									
<b># of Plan takers</b>	Four (4) Prequalified Contractors from RFPQ 25-01-00097A Year one with the option to renew the RFPQ for up to four (4) additional one-year terms.									
<b>List of bid submissions inclusive of HST</b>	<table> <tr> <td>D. Crupi &amp; Sons Ltd.</td> <td align="right">\$3,603,444.44</td> </tr> <tr> <td>Associated Paving &amp; Materials Ltd.</td> <td align="right">\$3,658,392.91</td> </tr> <tr> <td>Gazzola Paving Ltd.</td> <td align="right">\$3,937,476.11</td> </tr> <tr> <td>Pave-All Ltd.</td> <td align="right">\$3,953,668.31</td> </tr> </table>		D. Crupi & Sons Ltd.	\$3,603,444.44	Associated Paving & Materials Ltd.	\$3,658,392.91	Gazzola Paving Ltd.	\$3,937,476.11	Pave-All Ltd.	\$3,953,668.31
D. Crupi & Sons Ltd.	\$3,603,444.44									
Associated Paving & Materials Ltd.	\$3,658,392.91									
Gazzola Paving Ltd.	\$3,937,476.11									
Pave-All Ltd.	\$3,953,668.31									
<b>Median bid value</b>	The average bid received was \$3,788,245.44 The bid submitted by D. Crupi & Sons Ltd is approximately 5% less than the average bid.									
<b>Health and Safety Requirement</b>	<p>On Council Report CORS-013-18, the Town adopted the Certificate of Recognition (COR™) program as a requirement for projects valued over \$500,000. The Town will also accept ISO 45001 as an equivalent program. As such, only Bid submissions from Bidders that were COR™ or ISO 45001 Certified were accepted for this Tender request.</p> <p>All four (4) bid submissions received were from COR™ or ISO 45001 Certified companies.</p>									
<b>Financial Planning Section: Budget Impact</b> (Note 1)										
<b>Account Number(s)</b>	C33900026	C34002025								

**Schedule C**

<b>Account Description</b>	Asphalt Overlay Program – Construction	Thompson Road (Louis St. Laurent to Derry Road)
<b>Project Total Budget</b>	\$7,536,371	\$500,379
<b>Contract Budget</b>	\$6,046,019	\$295,149
<b>Actual</b> (Net of HST Rebate)	\$3,051,006	\$194,007
<b>Variance</b>	\$2,995,013(F) (Note 2)	\$101,142 (F) (Note 3)
<b>Funding Source</b>	Canada Community Building Fund/ Project Variance Reserve/Tax Supported Debt	Development Charges

Note 1: Financial impact includes any non-refundable portion of HST.

Note 2: Staff are requesting to retain the favorable variance of \$218,241 as a 25% contingency to support for additional roadworks and storm-sewer-related activities that may be required as the project progresses. The remaining \$2,776,772 will be returned through this report, along with returning additional savings of \$7,500 resulting from the refinancing of tax supported debt within the project.

Note 3: Staff are requesting to retain favorable variance within Thompson Road Multi Use Path project due to the project's complexity. These funds may be required to support additional efforts, including but not limited to implementing traffic control measures, maintaining access, performing additional restoration work, and supporting site maintenance during construction.

**COUNCIL AUTHORITY FOR CONTRACT AWARDS  
PROPOSAL AWARD**

<b>Project Award</b>	Proposal Award No. 26 – 544 – Supply and Delivery of one (1) Electric Ice Resurfacer
<b>Recommendation</b>	<b>Staff is recommending the award of the cooperative request for proposal for the supply and delivery of one (1) electric ice resurfacer to Zamboni Company Ltd. in the amount of \$239,605 (exclusive of HST).</b>
<b>Purpose of Report</b>	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required for proposal awards over \$100,000.
<b>Background information</b>	<p>The Canoe Procurement Group of Canada, in association with LAS (AMO), offers group buying opportunities to municipalities for a variety of goods and services that are utilized in the delivery of public services. Canoe currently offers municipalities the opportunity to acquire electric ice resurfacers using the competitive request for proposal process that was undertaken in 2025 through Sourcewell (RFP 081425). Sourcewell, a separate entity that undertakes competitive procurement processes for government entities in the US and Canada, entered into a contract with Zamboni Company Ltd. based on their RFP process. That contract extends to 2029 and allows municipalities to place orders on the basis of the pricing received through the RFP process. In the case of Zamboni, a 3% discount is provided to municipalities relative to the manufacturer's suggested retail price.</p> <p>In 2023 and 2024, the Town utilized this group buying opportunity with The Canoe Procurement Group to purchase a Zamboni Ice Resurfacer, awarded through Council Reports CORS-003-23 and CORS-003-24. The Town's staff have reviewed the 2026 proposal from Zamboni and are satisfied with the pricing, which includes the LAS/Sourcewell discount of 3%. The cost includes \$650 (exclusive of HST) for shipping. It is noted that this cost is an estimate and may change at the time of shipping due to fluctuation in costs.</p> <p>The current delivery lead-time is 365 days or sooner from receipt of order. The Town hopes to have the new unit available during the fall season in 2027.</p>
<b>Purchasing Section: Bid Award Information</b>	
<b>Request for Proposal Overview</b>	RFP #081425 was undertaken by Sourcewell in June 2025 for the provision of Ice Rink and Arena Equipment with Related Supplies and Services. Bids were received from twenty (20) firms with 18 of those firms being evaluated, noting that vendors could bid on all or just portions of the total scope of the RFP.
<b>Evaluation Criteria</b>	<p>The proposals were evaluated based on the following criteria:</p> <ul style="list-style-type: none"> <li>Conformance to RFP Requirements (Pass/Fail)</li> <li>Pricing (40%)</li> <li>Financial Viability and Marketplace Success (5%)</li> <li>Ability to Sell and Deliver Solutions (15%)</li> </ul>

	Marketing Plan (10%) Value Added Attributes (10%) Depth and Breadth of Offered Solutions (20%)  Based on the results of the evaluation, contract 081425-FZC was executed between Sourcewell and Zamboni Company Ltd. on October 13, 2025.
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**Financial Planning Section: Budget Impact** (Note 1)

<b>Account Number(s)</b>	C45011126-A1634-7110
<b>Account Description</b>	Ice Resurfacers - Replacement
<b>Project Total Budget</b>	\$221,592
<b>Contract Budget</b>	\$215,138
<b>Actual</b> (Net of HST Rebate)	\$243,822
<b>Variance</b> (Note 2)	\$28,684 (U)
<b>Funding Source</b>	Project Variance Reserve

Note 1: Financial impact includes any non-refundable portion of HST

**COUNCIL AUTHORITY FOR CONTRACT AWARDS  
SINGLE SOURCE AWARD**

<b>Project Award</b>	Single Source award to ABC Recreation Ltd. for the Supply & Install of Vortex Splashpad Equipment at Coates Park
<b>Recommendation</b>	<b>Staff are recommending the single source award to ABC Recreation Ltd. for the supply and installation of two (2) new water features at the Coates North Spray Pad in the total amount of \$28,865 (exclusive of HST).</b>
<b>Purpose of Report</b>	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required.
<b>Background information</b>	<p>The existing bucket feature at the Coates Park splash pad has reached end of life and is no longer functioning. Staff recommend replacing the unit with a comparable three-bucket feature to maintain the intended play value.</p> <p>To enhance the attraction and support future renewal planning, staff also recommend the addition of an Aqua Dome feature, which is compatible with the existing Vortex infrastructure.</p> <p>ABC Recreation Ltd. is the authorized distributor and installer of Vortex splashpad products in Ontario and has constructed the majority of the Town's existing splash pads. Using ABC ensures compatibility with current equipment, maintains warranty requirements, and provides continuity in seasonal servicing.</p> <p>The estimated delivery timeline is 8 to 10 weeks, allowing installation to be completed prior to the operating season.</p>

**Financial Planning Section: Budget Impact** (Note 1)

<b>Account Number(s)</b>	C47000125/26-N1610-7710
<b>Account Description</b>	Capital Park Improvements
<b>Project Total Budget</b>	\$395,637
<b>Contract Budget</b>	\$29,373
<b>Actual</b> (Net of HST Rebate)	\$29,373
<b>Variance</b>	\$0
<b>Funding Source</b>	Project Variance Reserve

Note 1: Financial impact includes any non-refundable portion of HST.

**COUNCIL AUTHORITY FOR CONTRACT AWARDS  
SINGLE SOURCE AWARD**

<b>Project Award</b>	Single Source award to Telus Mobility for Wireless Communication Services
<b>Recommendation</b>	<b>Staff are recommending the single source award to Telus Mobility for a new 36-month term for mobility and cellular services, in the estimated amount of \$67,100 (exclusive of HST).</b>
<b>Purpose of Report</b>	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required.
<b>Background information</b>	<p>The Town relies on mobility and cellular services from its telecommunications providers in order to support a wide range of operational processes.</p> <p>In December 2024, The Town of Milton entered into an agreement with Rogers Communications Canada under the terms of provincial vendor of record (VOR) Tender-18677 - Mobile Devices and Services and purchasing authority provided via ES-038-24. As per the terms of the VOR, the Town must attempt to fulfill all new cellular service needs via the primary vendor (Rogers). Therefore, the Town currently utilizes this agreement to acquire cellular phone and data services for the majority of the Corporation's mobile devices, however, in order to maintain sufficient operational cellular coverage across urban and rural Milton, the Town has historically relied on a secondary cellular services provider, Telus Mobility. Town staff received renewed authority to procure cellular services from Telus in the 2026 calendar year via ES-053-25, however the current contract with Telus has reached full term and as such, the Town explored options for a new secondary services provider.</p> <p>The Town received cellular services price proposals from both Telus Mobility and Bell Canada, which, when considered along with Rogers Communications, represent the three largest cellular service providers across Ontario. Town staff performed a detailed cost analysis of the two proposals based on the total number of devices presently utilizing the Town's backup provider. The analysis considered historical 12-month usage patterns across these devices and the anticipated price plan/tier each device would fall into to calculate an overall anticipated monthly/term spend across both carriers. Town staff also factored in one-time costs associated with buying out existing device hardware balances and anticipated costs of replacement devices during the contract term.</p> <p>Through this analysis, both price proposals represent significant monthly savings over the existing Telus price plan, with the</p>

**Schedule F**

	<p>revised Telus proposal providing better overall value for the Town. A revised Telus proposal is expected to yield potential savings upwards of \$2500 per month compared to the Town's existing contract (<i>dependent on device usage and total number of devices</i>) on a 36-month term. Based on historical cellular usage patterns, the Town estimates monthly costs for services on the revised contract to be \$725/month (excluding HST). The total cost of buying out existing hardware device balances (which is required to move to a revised price plan) combined with the costs of upgrading/replacing eligible hardware devices during the contract term is estimated to be approximately \$41,000 (excluding HST).</p> <p>Therefore, the total estimated 36-month contract with Telus is estimated to be \$67,100 (excluding HST). As such, Town staff are recommending authority be provided to sign an updated 36-month agreement with Telus Mobility to provide backup cellular services.</p>
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**Financial Planning Section: Budget Impact** (Note 1)

<b>Account Number(s)</b>	2216-3706/3707	C24000525	C24000526
<b>Account Description</b>	Operating Budget	Phone System Changes/Upgrade	Phone System Changes/Upgrade
<b>Project Total Budget</b>	N/A	\$103,000	\$82,802
<b>Contract Budget</b>	\$40,000	\$35,000	\$6,722
<b>Actual</b> (Net of HST Rebate)	\$8,853	\$35,000	\$6,722
<b>Variance</b>	\$31,147 (F) (Note 2)	\$0	\$0
<b>Funding Source</b>	Operating Budget	Project Variance Reserve	Project Variance Reserve/Building Stabilization Reserve

Note 1: Financial impact includes any non-refundable portion of HST.

Note 2: Contract actuals are an estimate only. Contracts against the approved budgets will be managed by the Program Area staff and will be reviewed with Financial Planning and any variances will be reported through the variance process.

## COUNCIL AUTHORITY FOR CONTRACT AWARDS DELEGATED AUTHORITY

<b>Project Award</b>	Delegated Authority to award Tender No. 26-01-00510 for the Reconstruction of Appleby Line Phase 3
<b>Recommendation</b>	<b>Staff is recommending delegated authority to award the tender for the Reconstruction of Appleby Line Phase 3 in the estimated amount of \$4,703,038 (exclusive of HST). Staff will report the results back to Council for information.</b>
<b>Purpose of Report</b>	As per Section 10.01 of Purchasing By-law No. 061-2018, Council approval is required for tender awards over \$1,000,000.
<b>Background information</b>	<p>Appleby Line has been rated the highest priority for reconstruction in the most recent State of the Infrastructure – Roads Study. In addition, the need for traffic signage improvements has been identified.</p> <p>The project was divided into three phases:</p> <p>Phase 1: Construction of high priority work related to traffic safety, including improved traffic signage and pavement markings.</p> <p>Phase 2: Construction of high priority work consisting of road geometric improvements at the critical location at the hairpin curve approximately 600m north of Derry Road. For this phase, property acquisition was required to implement geometric improvements.</p> <p>The construction of the first two phases started in 2023 and were completed in 2024.</p> <p>Phase 3: Design and completion of medium priority work that includes remaining road geometric improvements beyond phase 2. Phase 3 design commenced in 2021 and was completed in March 2026.</p> <p>For this phase property acquisition was required and permissions to enter are required as well. Utility relocations started in the summer of 2025 and are scheduled to be completed in March 2026.</p> <p>Due to the geometry of the road and considering that the project is in the Niagara Escarpment area, it is relevant to avoid any potential sedimentation and erosion during construction. The project includes construction of a retaining wall, which requires deep excavations. The project team is recommending commencement of stage 1 in May 2026. Delegated authority is being requested to allow for the ordering of long lead time</p>

**Schedule G**

	<p>materials needed for the project. The tender is currently scheduled to close on or about April 15, 2026.</p> <p>Staff will report the tender results back to Council for information.</p>
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<b>Financial Planning Section: Budget Impact</b> (Note 1)	
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<b>Account Number(s)</b>	C35000525-A0611-7670
<b>Account Description</b>	Appleby Line
<b>Project Total Budget</b>	\$6,384,312
<b>Contract Budget</b>	\$4,560,793
<b>Actual</b> (Net of HST Rebate)	\$4,785,811
<b>Variance</b>	\$225,018 (U) (Note 2)
<b>Funding Source</b>	Project Variance Reserve/Development Charges/Tax Supported Debt

Note 1: Financial impact includes any non-refundable portion of HST

Note 2: Contract actuals are an estimate only (updated in 2026), the variance will be addressed at the time of tender award and reported back to council. Therefore, not included as part of Schedule A to this purchasing various report.

## COUNCIL AUTHORITY FOR CONTRACT AWARDS CONTRACT EXTENSION

<b>Project Award</b>	Contract Extension for Banking Services
<b>Recommendation</b>	<b>Staff is recommending a contract extension with Scotiabank for the provision of banking services to the Town of Milton for a 5-year period beginning October 1, 2026.</b>
<b>Purpose of Report</b>	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required.
<b>Background information</b>	<p>The current contract was awarded to Scotiabank in 2016 through report CORS-005-16 following a competitive request for proposal process. The contract consisted of the waiving of fees for the Town for most services, combined with a competitive rate of return for balances within the Town's accounts. The original contract term was for a 5-year period to October 2021. A 5-year renewal period was also provided for and was exercised, resulting in a revised contract end date of October 2026.</p> <p>Throughout 2025 and 2026, the Town has progressed with the implementation of a new Financial Management System (FMS), which beginning in Q2 2026 will process all of the Town's procurement, accounts payable, accounts receivable and general ledger activity (amongst other modules). As part of this process, time has been required in order to develop the required integrations between the FMS and Scotiabank systems, and testing of those integrations and related business processes has been undertaken by staff and representatives of both Workday and Scotia.</p> <p>Given the importance of stability in the new FMS system following go-live, staff engaged with Scotiabank early in 2026 to discuss the possibility of an extension. Scotia has responded by offering the Town a 5-year extension wherein the terms of the agreement would continue, and the Town would be provided with an increased rate of return on its interest-bearing business account.</p> <p>Based on the need for stability for the new FMS system, the value the Town has received through the existing banking relationship to date, and the further strengthening of the agreement through an improved rate of return during the extension period, staff are recommending a 5-year extension.</p>
<b>Financial Planning Section: Budget Impact</b> (Note 1)	
<b>Account Number(s)</b>	2905 - 3205
<b>Account Description</b>	General Government - Banking
<b>Contract Budget</b>	\$0

<b>Actual</b> (Net of HST Rebate)	\$0
<b>Variance</b> (Note 2)	\$0
<b>Funding Source</b>	N/A

Note 1: Financial impact includes any non-refundable portion of HST.

Note 2: Through the existing agreement, fees are waived by the financial institution for regular banking activity. The Town also receives interest revenue in relation to the balances held in its interest bearing accounts. During 2025, as reported through report ES-017-26, a total of \$5.6 million in interest was earned on the Town’s business and notice accounts, which are primarily related to this contract.

**COUNCIL AUTHORITY FOR CONTRACT AWARDS  
CONTRACT RENEWAL**

<b>Project Award</b>	Contract Renewal – Request for Proposal 25-051-08 Consulting Services for the 2027 Asphalt Overlay and Crack Sealing Programs								
<b>Recommendation</b>	<p><b>Staff is recommending the contract renewal to WSP Canada Inc. for the design of the 2027 Asphalt Overlay Program in the total amount of \$578,310 (exclusive of HST) as well as the design of the 2027 Crack Sealing Program in the total amount of \$27,300 (exclusive of HST).</b></p> <p><b>Staff are also requesting the delegated authority to proceed with the award of the contract administration of the 2027 Asphalt Overlay Program in the estimated amount of \$577,320 (exclusive of HST), as well as the contract administration of the 2027 Crack Sealing Program in the estimated amount of \$90,328 (exclusive of HST) through an internal staff award report, pending Council approval of the 2027 budget.</b></p>								
<b>Purpose of Report</b>	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required.								
<b>Background information</b>	<p>Through ES-038-24, Council approved the award of WSP Canada Inc. on the Professional Consulting Services Roster as per the terms of Request for Proposal (RFP) 24-051C. Staff subsequently issued competitive RFP 25-051-08 to the civil engineering roster consulting firms. The award of the RFP was approved through ES-011-25 to WSP Canada Inc., being the highest scoring proponent. Staff are now exercising the first of two possible annual renewal options.</p> <p>The contract renewal is for the design of the 2027 Asphalt Overlay Program and the design of the 2027 Crack Sealing Program, to be completed in 2026, and for the delegated authority to award the contract administration of these programs, to be completed in 2027, pending Council approval of the budget. WSP Canada Inc. submitted a proposal in February 2026 outlining the project schedules.</p> <p><u>Costing for the 2027 Asphalt Overlay Program</u></p> <p><u>Award for Design (exclusive of HST)</u></p> <table data-bbox="618 1591 1555 1696"> <tr> <td>Phase 1 – Design Section 1</td> <td style="text-align: right;">\$445,738</td> </tr> <tr> <td>Phase 1 – Design Section 2 – Provisional</td> <td style="text-align: right;"><u>\$132,571</u></td> </tr> <tr> <td>Total Design Section 1 and 2</td> <td style="text-align: right;">\$578,310</td> </tr> </table> <p><u>Estimate for Contract Administration (exclusive of HST)</u></p> <table data-bbox="618 1774 1555 1843"> <tr> <td>Phase 2 – Contract Administration Including material testing an inspection.</td> <td style="text-align: right;">\$577,320</td> </tr> </table>	Phase 1 – Design Section 1	\$445,738	Phase 1 – Design Section 2 – Provisional	<u>\$132,571</u>	Total Design Section 1 and 2	\$578,310	Phase 2 – Contract Administration Including material testing an inspection.	\$577,320
Phase 1 – Design Section 1	\$445,738								
Phase 1 – Design Section 2 – Provisional	<u>\$132,571</u>								
Total Design Section 1 and 2	\$578,310								
Phase 2 – Contract Administration Including material testing an inspection.	\$577,320								

<u>Costing for the 2027 Crack Sealing Program</u>	
<u>Award for Design (exclusive of HST)</u>	
Phase 1 – Design Section 1	\$27,300
<u>Estimate for Contract Administration (exclusive of HST)</u>	
Phase 2 – Contract Administration	
Including material testing an inspection.	\$90,328
<p>The hourly rates were established through the RFP process and the hours identified and the staffing proposed have been reviewed and validated by Community Services staff.</p> <p>Not all roads that are preliminarily identified as potential candidates for these programs are necessarily suitable for these treatments. The feasibility and determination of the final programs are based on the results of the visual road assessment, Geotechnical and CCTV investigations and coordination with external agencies. There is a possibility that road segments may have to be deferred or eliminated in which case other roads will be added and full assessments will be completed. Therefore, the estimate for contract administration, inspection and material testing will be revisited upon completion of the detailed design, at which time the consultant will inform the Town if the estimated consulting services fee included in their initial proposal is appropriate or if an updated work plan and fee estimate is required. Based on the above, the contract administration will be awarded through an internal staff award report in 2027.</p>	

**Financial Planning Section: Budget Impact** (Note 1)

**Base Award (Phase 1)**

<b>Account Number(s)</b>	C33900126-A0611-7220	C33100126 -A0611-7220
<b>Account Description</b>	Asphalt overlay Program Design	Crack Sealing Design
<b>Project Total Budget</b>	\$1,194,362	\$45,684
<b>Contract Budget</b>	\$972,530	\$32,521
<b>Actual</b> (Net of HST Rebate)	\$453,584	\$27,781
<b>Variance</b>	\$518,946 (F)	\$4,740 (F) (Note 2)
<b>Funding Source</b>	Project Variance Reserve	Project Variance Reserve

**Provisional Award (Phase 1)**

<b>Account Number(s)</b>	C33900126-A0611-7220
<b>Account Description</b>	Asphalt overlay Program Design
<b>Project Total Budget</b>	\$1,194,362
<b>Contract Budget</b>	\$518,946
<b>Actual</b> (Net of HST Rebate)	\$134,905

<b>Variance</b>	\$384,042 (F)
<b>Funding Source</b>	Project Variance Reserve

Note 1: Financial impact includes any non-refundable portion of HST

Note 2: Staff is requesting to retain the favorable variance in the Crack Sealing Program for potential additional work.

Note 3: As the contract administration as noted in Phase 2 will be awarded through an internal staff award report in 2027, not included in this purchasing report.

**COUNCIL AUTHORITY FOR CONTRACT AWARDS  
CONTRACT INCREASE**

<b>Project Award</b>	Contract Increase - Contract Administration of Appleby Line Phase 3
<b>Recommendation</b>	<p><b>Staff are recommending the contract increase to WSP Canada Inc. for Contract Administration of Appleby Line in the total amount of \$476,200 (exclusive of HST).</b></p> <p><b>Staff are also recommending that delegated authority be provided to approve change orders (if required) up to an aggregate value of 20% of the revised value of the award to WSP Canada Inc.</b></p>
<b>Purpose of Report</b>	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required.
<b>Background information</b>	<p>The award for the design of Appleby Line Phase 3 was awarded through CORS-023-21 in the amount of \$288,363 (exclusive of HST). The original contract was awarded as a result of a previous roster process from 2021. Change orders to date have been issued in the amount of \$83,085 (exclusive of HST), reported through ES-027-24), \$35,354 (exclusive of HST) and \$29,655 (exclusive of HST, reported through ES-006-26. The current contract total is \$436,457 (exclusive of HST).</p> <p>This contract increase in the amount of \$476,200 (exclusive of HST) is for the Contract Administration, Inspection and Material testing of Appleby Line Phase 3. The original proposal for Contract Administration was from March 2021 in the amount of \$172,540 (exclusive of HST). WSP's updated proposal was provided to the Town in February 2026. The difference between the original proposed cost and the new estimated Contract Administration cost is mainly attributed to the following:</p> <ul style="list-style-type: none"> <li>• Changes have been made to the scope of construction as a result of input and consultation with external agencies and the public which affect the scope of consultant services for the construction phase.</li> <li>• The project is planned to be constructed in stages. The first stage will be completed in 2026 and the second stage is scheduled for 2027, as a result the duration of the project is more than originally anticipated.</li> <li>• The Town issued and awarded a new roster RFP 24-051, which resulted in updated and higher consultant hourly rates.</li> </ul> <p>Staff have satisfied themselves that the rates used are consistent with 24-051C Roster.</p> <p>The new contract total will be \$912,657 (exclusive of HST).</p>

<b>Financial Planning Section: Budget Impact</b> (Note 1)	
<b>Account Number(s)</b>	C35000525-A0611-7210
<b>Account Description</b>	Appleby Line
<b>Project Total Budget</b>	\$6,384,312
<b>Contract Budget</b>	\$266,043
<b>Actual</b> (Net of HST Rebate)	\$484,581
<b>Variance</b>	\$218,538 (U)
<b>Funding Source</b>	Tax Supported Debt /Project Variance Reserve/Development Charges
<b>Additional Budget Requested</b>	\$43,708 (Note 2)
<b>Funding Source</b>	Project Variance Reserve/Development Charges

Note 1: Financial impact includes any non-refundable portion of HST.

Note 2: Separate from the contract increase, additional budget is expected to be required for supplementary surveys, inspections, as well as additional efforts and coordination related to retaining walls, steep grades and escarpment access, including meetings with various stakeholders.

**COUNCIL AUTHORITY FOR CONTRACT AWARDS  
CONTRACT INCREASE**

<b>Project Award</b>	Contract Increase - 2025 Bridge and Culvert Rehabilitation - Design
<b>Recommendation</b>	<p><b>Staff are recommending approval to proceed with a contract increase to GEI Consultants for the 2025 Bridge and Culvert Rehabilitation Design, in total amount of \$10,465 (exclusive of HST).</b></p> <p><b>Staff is also recommending that delegated authority be provided to approve change orders (if required) up to an aggregate value of 10% of the value of the award to the GEI Consultants.</b></p>
<b>Purpose of Report</b>	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required.
<b>Background information</b>	<p>Through internal staff report PDA-CRAN-26-051-01, Staff awarded the current contract to GEI Consultants for the 2025 Bridge and Culvert Rehabilitation – Design project in the amount of \$74,185 (exclusive of HST). No change orders have been issued to date.</p> <p>The original scope of work included design work for the rehabilitation of Structures #26, 27 and P01. Upon further investigation it was determined that Structure #P02 would be added to the project as a rehabilitation as opposed to full replacement. This contract increase of \$10,465 (exclusive of HST) is for the additional design work for Structure #P02.</p> <p>The rates used are consistent with previous rates charged under this contract and are consistent with those in the initial request for proposal. Staff have reviewed and validated the work identified.</p> <p>The new contract total will be \$84,650 (exclusive of HST).</p>

**Financial Planning Section: Budget Impact** (Note 1)

<b>Account Number(s)</b>	C39012825-A0613-7220
<b>Account Description</b>	Bridge/Culvert Needs - Design
<b>Project Total Budget</b>	\$365,525
<b>Contract Budget</b>	\$0
<b>Actual</b> (Net of HST Rebate)	\$10,650
<b>Variance</b>	\$10,650 (U)
<b>Funding Source</b>	Project Variance Reserve

Note 1: Financial impact includes any non-refundable portion of HST.

**COUNCIL AUTHORITY FOR CONTRACT AWARDS  
CONTRACT INCREASE**

<b>Project Award</b>	Contract Increase – RFT 21-110 – General Contractor for Fencing, Concrete, Signage Installations, and Other Various Work
<b>Recommendation</b>	<b>Staff are recommending approval to proceed with a contract increase to Edgar Howden and Sons Ltd. to support implementation of the 40 km/h Neighbourhood Signage Program and Rural Road Safety Programs in the total amount of \$125,150 (exclusive of HST).</b>
<b>Purpose of Report</b>	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required.
<b>Background information</b>	<p>In June 2024, Council approved a comprehensive road safety strategy through Report COMS-006-24, which endorsed the phased implementation of 40 km/h neighbourhoods and raised crosswalks across the Town, authorized minor updates to the Traffic Calming Policy, and supported the exploration of a turnkey Automated Speed Enforcement (ASE) solution, subject to annual budget approval.</p> <p>In February 2025, Edgar Howden and Sons Ltd. was utilized by leveraging RFT 21-110 to support the initial phase of the 40 km/h Neighbourhood Program through a change order in the amount of \$21,500 (exclusive of HST) to complete early installation of regulatory signage</p> <p>Through a budget amendment in July 2025 (staff report ES-041-25), Council approved funding to accelerate implementation of the 40 km/h Neighbourhood Program.</p> <p>In addition, a Rural Road Safety Review was undertaken as a result of recommendations from the Transportation Master Plan Update (staff report COMS-014-24). The review identified a number of rural locations requiring the installation or relocation of traffic control signs and posts to ensure compliance with the Ontario Traffic Manual (Book 6).</p> <p>Due to the volume and geographic distribution of signage required to support both the 40 km/h Neighbourhood Program and the Rural Road Safety Review, internal Operations staff do not have sufficient capacity to complete the required installations within the necessary timeframes. As a result, engagement of an external contractor is required to ensure timely program delivery.</p> <p>The proposed contract increase of \$125,150.00 (exclusive of HST) will facilitate the installation of posts and signs associated with both</p>

**Schedule L**

	<p>the 40 km/h Neighbourhood Signage Program and the Rural Road Safety Program.</p> <p>Following approval of this increase, the revised total contract value for RFT 21-110 will be \$1,032,419 (exclusive of HST).</p>
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<b>Financial Planning Section: Budget Impact</b> (Note 1)		
<b>Account Number(s)</b>	C40011023-A0614-7641	C40013125-A0614-7150
<b>Account Description</b>	Traffic Safety Services Review	40 KM/H Neighbourhoods/Raised Crosswalks
<b>Project Total Budget</b>	\$67,117	\$383,978
<b>Contract Budget</b>	\$61,142	\$157,461
<b>Actual</b> (Net of HST Rebate)	\$29,154	\$98,198
<b>Variance</b>	\$31,988 (F) (Note 2)	\$59,263(F) (Note 3)
<b>Funding Source</b>	Project Variance Reserve	Project Variance Reserve

Note 1: Financial impact includes any non-refundable portion of HST.

Note 2 & 3: Staff are requesting to retain the favorable variances within the projects to address potential additional costs, including raised crosswalks, line painting, and consulting fees.

**COUNCIL AUTHORITY FOR CONTRACT AWARDS  
CONTRACT INCREASE**

<b>Project Award</b>	Contract Increase - RFP-22-051-10 – Preliminary Design of Boyne District Park
<b>Recommendation</b>	<p><b>Staff are recommending approval to proceed with a contract increase to The MBTW Group for Preliminary Design of Boyne District Park in the total amount of \$33,745 (exclusive of HST).</b></p> <p><b>Staff are also recommending that delegated authority be provided to approve change orders (if required) up to an aggregate value of 30% of the revised contract amount.</b></p>
<b>Purpose of Report</b>	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required.
<b>Background information</b>	<p>The award for the preliminary design of Boyne District Park was awarded through PDA-CRAN 22-051-11 in the amount of \$39,955 (exclusive of HST). The original contract was awarded as a result of a previous roster process from 2021.</p> <p>Since the award, the developer has submitted multiple iterations of development plans, requiring extensive internal and external reviews. As a result, additional technical expertise from The MBTW Group has been required to ensure park base condition requirements are achieved.</p> <p>In 2022, The MBTW Group was retained through roster RFP 21-051 for Professional Consulting Services for Design and Contract Administration. Following the expiry of the three-year renewal period, the Town issued and awarded a new roster RFP 24-051, which resulted in updated and higher consultant hourly rates.</p> <p>The RFP for consulting landscape architectural services includes fees for the preliminary design of the overall 16 ha park block, which is anticipated to be completed in two development phases. Each phase will require services for detailed design, preparation of the contract package and contract administration. To continue further, additional funds are required for the preliminary design of the overall park block.</p> <p>As the Town has since implemented a new roster in 2024 with updated hourly rates, these updated rates will apply to phases of preliminary and detailed design, preparation of the contract package, and contract administration. In addition, task hours have been revised to reflect the complexity of the project.</p> <p>This contract increase in the amount of \$33,745 (exclusive of HST) is for the additional effort required to complete the</p>

**Schedule M**

preliminary design following completion of the park base condition assessment. Given the complexities of this site, staff are also recommending a project contingency of up to 30% of the value of the revised contract amount be approved.

The new contract total will be \$73,700 (exclusive of HST)

**Financial Planning Section: Budget Impact** (Note 1)

<b>Account Number(s)</b>	C52213323-A1610-7220
<b>Account Description</b>	Boyne District Park West
<b>Project Total Budget</b>	\$628,498
<b>Contract Budget</b>	\$34,339
<b>Actual</b>	\$34,339 (including 1.76% HST)
<b>Variance</b>	\$ 0
<b>Funding Source</b>	Development Charges/Developer Recovery

Note 1: Financial impact includes any non-refundable portion of HST.

**COUNCIL AUTHORITY FOR CONTRACT AWARDS  
EMERGENCY CONTRACT AWARD**

<b>Project Award</b>	Emergency Contract Award for the replacement of five panes of glass at the Sherwood Community Centre.
<b>Recommendation</b>	<p><b>Staff proceeded with the contract award for the emergency repairs of glass panes at Sherwood Community Centre to Active Wall Inc. in the total amount of \$41,160 (exclusive of HST).</b></p> <p><b>This report is being submitted to Council for information.</b></p>
<b>Purpose of Report</b>	As per Section 11.1 of Purchasing By-law No. 061-2018, emergency expenditures shall be reported to Council for information.
<b>Background information</b>	<p>On December 9, 2025, damage was identified to five glass panes at the front entrance of the Sherwood Community Centre. Upon assessment, it was determined that the damage was irreparable and full replacement was required.</p> <p>Given the safety implications and the need to maintain facility operations and service standards, the repairs were completed on an emergency basis to mitigate potential risks and minimize disruption to users.</p>

**Financial Planning Section: Budget Impact** (Note 1)

<b>Account Number(s)</b>	F1325-1320-3740
<b>Account Description</b>	Sherwood Community Centre – Facility Maintenance Contracts
<b>Project Total Budget</b>	N/A
<b>Contract Budget</b>	\$0
<b>Actual Cost</b>	\$41,884
<b>Variance</b> (Note 2)	\$41,884 (U)
<b>Funding Source</b>	Operating Budget

Note 1: Financial impact includes any non-refundable portion of HST.

Note 2: Program area staff anticipate managing the cost of the emergency repairs within the overall facilities maintenance budget. Facility maintenance expenditures will continue to be reviewed with Financial Planning and any variances will be reported through the variance process.

**COUNCIL AUTHORITY FOR CONTRACT AWARDS  
EMERGENCY CONTRACT AWARD**

<b>Project Award</b>	Emergency Contract Award for the replacement of two Daiken HVAC units at the Nassageway Community Centre.
<b>Recommendation</b>	<p><b>Staff proceeded with the contract award for the emergency repairs of two HVAC units at Nassagaweya Community Centre to The State Group in the total amount of \$31,975 (exclusive of HST).</b></p> <p><b>This report is being submitted to Council for information.</b></p>
<b>Purpose of Report</b>	As per Section 11.1 of Purchasing By-law No. 061-2018, emergency expenditures shall be reported to Council for information.
<b>Background information</b>	<p>On October 19, 2025, staff were notified of an incident involving a vehicle striking the fenced HVAC compound in the parking lot of the Nassageway Community Centre. The impact caused a small fire and significant damage to both HVAC units.</p> <p>Following assessment, the units were deemed irreparable and required full replacement. Without these replacements, the facility would have been unable to maintain heating capacity to operational standards, particularly in advance of lower seasonal temperatures, resulting in potential service disruptions.</p>
<b>Financial Planning Section: Budget Impact</b> (Note 1)	
<b>Account Number(s)</b>	F1130-1320-3740
<b>Account Description</b>	Nassagaweya Community Centre – Facility Maintenance Contracts
<b>Project Total Budget</b>	N/A
<b>Contract Budget</b>	\$0
<b>Actual Cost</b>	\$32,538
<b>Variance</b> (Note 2)	\$32,538 (U)
<b>Funding Source</b>	Operating Budget

Note 1: Financial impact includes any non-refundable portion of HST.

Note 2: The cost was incurred in 2025. Insurance proceeds in an amount of \$24,088 were received in 2026.