



**County Council Meeting April 15, 2015 - 10:00 a.m.
Clar-Mill Fire Hall Upstairs Meeting Room
(behind the Municipal Office), 6648 Road 506, Plevna
Council will resolve into Closed Meeting
and will reconvene as regular Council at 10:30 am**

AGENDA

Page

1. CALL TO ORDER

2. CLOSED MEETING

a) Enter into Closed Session

RESOLVED THAT Council resolve itself into Committee of the Whole closed meeting as authorized under Section 239 of The Municipal Act, to consider:

1. Adoption of Closed Minutes of Meeting held March 18, 2015
2. Labour Relations and Employee Negotiations – as it relates to the ratification of CUPE Local 109 Contract

b) Rise from Closed Session

RESOLVED THAT Council rise from Committee of the Whole closed session with the Warden reporting.

3. COUNTY OF FRONTENAC 150TH ANNIVERSARY

- a) Greetings From North Frontenac
- b) Greetings From Millie Murphy (A.K.A Anne Marie Young) on behalf of the County of Frontenac 150th Anniversary Planning Advisory Committee

4. ADOPTION OF AGENDA

- a) **RESOLVED THAT** the agenda for the April 15, 2015 meeting of the Council of the County of Frontenac be approved.

5. **DISCLOSURES OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF**

6. **ADOPTION OF MINUTES**

- a) Minutes of Meeting held March 18, 2015

RESOLVED THAT the minutes of the regular Council meeting held March 18, 2015 be adopted.

7. **DEPUTATIONS AND/OR PRESENTATIONS**

- a) **Mr. David Townsend**, Executive Director, Southern Frontenac Community Services will address County Council with respect to Recommend Report b), 2015-042, Planning & Economic Development - Seniors Transportation Demand

8. **PROCLAMATIONS**

- a) **Request by the United Way of KFL&A National Volunteer Week, April 12-18, 2015**

BE IT RESOLVED THAT, in recognition of the critical role that volunteers play in providing much needed resources to the voluntary sector and their Community, the Council of the County of Frontenac do hereby proclaim April 12-18, 2015 as Volunteer Week in the County of Frontenac.

[See Communications a)]

- b) **Paramedics: Expanding Care Week May 24th to May 30th, 2015**

WHEREAS each year the paramedics of Frontenac Paramedic Services will respond to approximately 22,000 calls for assistance from the public; and,

WHEREAS the paramedics are ready to provide lifesaving care to those in need 24 hours a day, 7 days a week, 365 days a year; and,

WHEREAS access to quality emergency medical care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and,

WHEREAS the members of paramedic services teams, whether career or volunteer, engage in thousands of hours of specialized training and continuing education to enhance their life saving skills;

WHEREAS the members of paramedic services teams often find

themselves in dangerous and traumatic situations requiring spontaneous decision-making; and,

WHEREAS the members of paramedic services teams provide a vital pre-hospital service to the residents of the geographic area of the County of Frontenac and the City of Kingston; and,

NOW THEREFORE BE IT RESOLVED THAT the week of May 24th to May 30th, 2015 be proclaimed Paramedics: Expanding Care Week in the County of Frontenac.

c) **Emergency Preparedness Week
May 4th to May 9th, 2015**

WHEREAS the Council of the County of Frontenac recognizes the importance of everybody being prepared for emergencies;

AND WHEREAS the goal of Emergency Preparedness Week is to raise community awareness and the need to prepare for the possibility of an emergency;

AND WHEREAS the safety of our community is the responsibility of each and every one of us, we must prepare now and learn how to secure a strong and healthy tomorrow;

NOW THEREFORE BE IT RESOLVED THAT the Council of the County of Frontenac hereby proclaim the week of May 4th to 9th, 2015, to be **EMERGENCY PREPAREDNESS WEEK " I am ready, we are ready"** throughout the County, and encourage all citizens to participate in educational activities on emergency preparedness.

9. MOVE INTO COMMITTEE OF THE WHOLE

- a) **THAT** Council adjourn and meet as Committee of the Whole Council, with the Deputy Warden in the Chair.

10. BRIEFINGS

- a) **Mr. Howard Allan**, Allan Chartered Accountant, will provide County Council with a briefing regarding the 2014 County Audit.

[See Recommend Report a)]

- b) **Mr. Kelly Pender**, Chief Administrative Officer, will provide Council with his monthly CAO Report.
- c) **Mr. Kelly Pender, CAO** and **Ms. Anne Marie Young**, Manager of Economic Development, will brief Council regarding staff concerns with respect to the recommendation of the 150th Anniversary Planning

Advisory Committee recommendation regarding County Support for a Proposed Book on the History of Frontenac County.

11. UNFINISHED BUSINESS

12. RECOMMEND REPORTS FROM THE CHIEF ADMINISTRATIVE OFFICER

34 - 86

- a) **2015-040**
Corporate Services
2014 County of Frontenac Audited Financial Statements
Recommendation:

RESOLVED THAT the Council of the County of Frontenac receive this Corporate Services - 2014 Audited Financial Statements report;

AND FURTHER THAT the Council of the County of Frontenac approve the 2014 Audited Financial Statements of the Corporation of the County of Frontenac.

87 - 91

- b) **2015-042**
Planning & Economic Development
Seniors Transportation Demand
Recommendation:

THAT County Council receive Planning & Economic Development – Seniors Transportation Demand report and direct staff to retain a polling company to undertake a detailed review of the transportation demand needs of senior citizens across Frontenac County, and to report back to County Council with the results.

92 - 108

- c) **2015-045**
Frontenac Chief Administrative Officers – Shared Service Delivery
Recommendation:

WHEREAS, in 2014 the Council of the County of Frontenac approved a Service Delivery and Organizational Review (SDOR) report prepared by KPMG;

AND WHEREAS, the SDOR report included a recommendation to examine opportunities for shared services between Frontenac municipalities;

AND WHEREAS, all Frontenac municipalities passed a resolution in 2012 to cooperate on roads, waste and procurement issues;

AND WHEREAS, Council has determined that shared services can be

an efficient and effective manner to deliver services to citizens;

AND WHEREAS, the five Chief Administrative Officers delivered a report to their respective Council in April 2015 that set out the principles for shared services discussions, a methodology for examining service delivery and a list of priority areas for examination;

NOW THEREFORE BE IT RESOLVED THAT Council hereby endorses in principle the shared services report prepared by the CAO's;

AND FURTHER THAT the CAO's continue to work on the development of the priority areas for consideration with a report back to each Council in the fall of 2015.

- d) **Staff Briefing:** Ms. Anne Marie Young, Manager of Economic Development will brief Council with respect to Report 2015-048, Planning & Economic Development – Economic Development Days.
- e) **2015-048**
Planning & Economic Development
Economic Development Implementation Plan Update

109 - 168

WHEREAS, the Council of the County of Frontenac has established as a goal to improve economic opportunities in the Frontenacs;

AND WHEREAS, the County held a series of meetings on March 4th and 5th 2015 to develop an economic development charter and focus our efforts in order to maximize impact;

AND WHEREAS, the results of the economic development charter included:

Three activities:

- Trips and Trails
- Local Food and Beverage
- Recreation Lifestyle; and

Two demographic targets:

- Seniors
- Families and Youth

AND WHEREAS, developing partnerships and community engagement

are integral to the economic development process;

NOW THEREFORE BE IT RESOLVED THAT Council approve in principle the economic development charter and direct staff to work with the volunteers identified at the March 4th and 5th event to develop implementation plans, including partnership frameworks, timelines and performance measures for consideration by County Council in September 2015.

169 - 175

- f) **2015-038**
Corporate Services
2015 Property Tax Capping
Recommendation:

WHEREAS the County of Frontenac adopted tax ratios of 1.0 for the Multi-residential, Commercial and Industrial Classes in 1998 thereby providing a fair and equitable property tax environment for the business sector;

AND WHEREAS property taxation at Current Value Assessment (CVA) is considered fair and equitable;

AND WHEREAS the property taxation at CVA has been the goal since its implementation in 1998;

AND WHEREAS property tax decreases continue to fund the claw-back resulting from capped properties;

AND WHEREAS under the Municipal Act S.O. 2001, Chapter 25 as amended (the Act), Subsection 329.1 (1), upper tier and single tier municipalities have the opportunity to select from prescribed options the calculation of the amount of taxes for municipal and school purposes payable in respect of property in the commercial class, industrial class or multi-residential property class for 2005 or a subsequent taxation year;

AND WHEREAS County Council has reviewed the provisions of Section 329.1(1) of the Act and hereby deems it necessary and appropriate to adopt optional tools for the purpose of providing minimum amounts for properties subject to the provisions of Section 331 for the Commercial, Industrial and Multi-residential property classes;

NOW THEREFORE BE IT RESOLVED THAT the Council of the County

of Frontenac accepts this Financial Services – 2015 Property Tax Capping report;

AND FURTHER THAT the Council of the County of Frontenac adopt a bylaw setting the 2015 capping adjustment at 10% of the previous year's annualized tax or 5% of CVA tax, whichever is greater and a threshold of \$250 for increasing and decreasing properties for properties in the Commercial, Industrial and Multi-residential Classes to which Part IX of the Act applies;

AND FURTHER THAT properties that were at CVA tax in 2014 are excluded from the capping and claw-back calculation in 2015;

AND FURTHER THAT properties that would move from being capped in 2014 to being clawed back in 2015 or from being clawed back in 2014 to being capped in 2015 as a result of the changes to the CVA tax caused by the 2015 reassessment be excluded;

AND FURTHER THAT for all properties that become eligible within the meaning of subsection 331(20) of the Act, the taxes for municipal and school purposes for the year or portion of the year shall be the greater of:

- a) the amount of the taxes determined for the property for 2015 under subsection 331(2), and
- b) the amount of the uncapped taxes for the property multiplied by one hundred per cent (100%) where "uncapped taxes" means the taxes for municipal and school purposes that would have been imposed for the taxation year but for the application of the cap.

176 - 177

- g) **2015-039**
Emergency and Transportation Services
Election to Paramedic Chiefs of Canada (PCC) Board of Directors
and Executive of the Chief of Paramedic Services
Recommendation

RESOLVED THAT the Council of the County of Frontenac accept the Emergency and Transportation Services – Election to Paramedic Chiefs of Canada (PCC) Board of Directors and Executive of the Chief of Paramedic Services report for information;

AND FURTHER THAT the Council of the County of Frontenac support the Chief of Paramedic Services' election to the Board and Executive of the Paramedic Chiefs of Canada for the period of June 5, 2015 to June 8, 2018.

178 - 179

- h) **2015-050**
Corporate Services
Information Services Staff Attendance at Conferences in Fiscal 2015

Recommendation:

RESOLVED THAT the Council of the County of Frontenac receive this Corporate Services – Information Services Staff Attendance at Conferences in Fiscal 2015 report;

AND FURTHER THAT the Council of the County of Frontenac authorize the following Information Services staff to attend the following conferences in 2015:

1. Kevin Farrell – Geographical Information System Specialist
ESRI User Conference, July 20th to 24th, 2015, San Diego Convention Centre

180 - 183

13. INFORMATION REPORTS FROM THE CHIEF ADMINISTRATIVE OFFICER

- a) **2015-043**
Corporate Services
Monthly Absenteeism Report – March

184 - 185

- b) **2014-047**
Corporate Services
Interest Arbitration Award - CUPE 2290

14. REPORTS FROM COUNCIL LIAISON APPOINTEES

- a) Emergency and Transportation Services - Councillor Nossal
- b) Long Term Care (Fairmount Home) - Councillor Inglis
- c) Corporate Services - Councillor Dewey
- d) Planning and Economic Development - Councillor McDougall

15. REPORTS FROM EXTERNAL BOARDS AND COMMITTEES

- a) Kingston Frontenac Library Board Update - Councillor Vandewal

Kingston Frontenac Public Library - Minutes of Meeting No. 2015-02 held February 25, 2015.

[Distributed to Members of County Council March 27, 2015]

- b) KFL&A Public Health Board Update - Warden Doyle

KFL&A Board of Health March 25, 2015 meeting agenda

[Distributed to Members of County Council March 20, 2015]

KFL&A Board of Health Minutes of Meeting held February 25, 2015

[Distributed to Members of County Council March 27, 2015]

- c) RULAC, LSR and Other Updates
- d) Algonquin Land Claim Update - Councillor Inglis
- e) Frontenac County Youth Justice Advisory Committee Update - Councillor Nossal
- f) Housing and Homelessness Committee Update - Deputy Warden Smith
- g) Rideau Corridor Landscape Steering Committee Update - Councillor McDougall
- h) Eastern Ontario Warden's Caucus Update - Warden & CAO

16. REPORTS FROM ADVISORY COMMITTEES OF COUNTY COUNCIL

186 - 190

- a) **Report of the 150th Anniversary Planning Advisory Committee**
The 150th Anniversary Planning Advisory Committee reports and recommends as follows:

- 1. **2015-046**
County Support for Proposed Book on the History of Frontenac County

BE IT RESOLVED THAT County Council financially supports the historical book project as presented by Mr. Orland French and that the financial model as presented by staff be forwarded to County Council for its consideration at its regular meeting of April 15th.

The Committee chose not to address the following staff recommendation that was contained in the report.

WHEREAS the historical book project as presented by Mr. Orland French requires a prohibitively high initial investment and, given the extremely labour intensive nature of selling the books, the potential for the County of Frontenac to recover its cost is low, and the project holds relatively low value as a marketing tool for the region,

THEREFORE BE IT RESOLVED THAT the County of Frontenac not provide financial support for the historical book project as presented by Mr. Orland French.

17. RETURN TO COUNCIL

- a) **THAT** Council revert from Committee of the Whole Council, to Council.

18. ADOPTION OF REPORT OF THE COMMITTEE OF THE WHOLE COUNCIL

- a) **THAT** the report of the Committee of the Whole Council be adopted and that the necessary actions or by-laws be enacted.

19. MOTIONS, NOTICE OF WHICH HAS BEEN GIVEN

20. GIVING NOTICE OF MOTION

21. COMMUNICATIONS

That Council consent to the following communications of interest to Council listed below be received and filed:

- a) From the United Way of KFL&A requesting April 12-18 be proclaimed National Volunteer Week.
[Distributed to Members of County Council March 20, 2015]
- b) From the Minister Responsible for Seniors Affairs, call for Nomination for 2015 Senior of the Year
[Distributed to Members of County Council March 20, 2015]
- c) Resolution from the Township of North Frontenac thanking Joe Gallivan for his assistance with its Official Plan
[Distributed to Members of County Council March 20, 2015]
- d) From Ernie Hardemann, MPP, Oxford regarding the introduction of the Housing Services Corporation Accountability Act
[Distributed to Members of County Council March 20, 2015]
- e) Thank you letter from Arthur Potts, Parliamentary Assistant, Ministry of Agriculture and Rural Affairs
[Distributed to Members of County Council March 20, 2015]
- f) Unconfirmed Sustainability Advisory Committee Minutes of Meeting held March 9, 2015
[Distributed to Members of County Council March 20, 2015]
- g) From Kingston Frontenac Public Library advising of the new Chair and Vice Chair of the Board
[Distributed to Members of County Council March 27, 2015]
- h) From Anita Frayne, Secretary-Treasurer, SWEAR requesting Council to financially support the Charter Challenge of Ontario's wind turbine approval process.

[Distributed to Members of County Council March 27, 2015]

- i) Unconfirmed Frontenac Accessibility Advisory Committee Minutes of Meeting held March 16, 2015.

[Distributed to Members of County Council March 27, 2015]

- j) From Jannette Amini providing copy of letter sent to the Township of Frontenac Islands advising of resolution of the Seniors Housing Task Force regarding the SHS Consulting Business Plan for Seniors Housing
[Distributed to Members of County Council April 10, 2015]

22. OTHER BUSINESS

- a) **Appointment to the Frontenac Accessibility Advisory Committee:**
[Applications distributed separately from the agenda.]

[1 representative from the Township of Frontenac Islands]

THAT _____ be appointed to the Frontenac Accessibility Advisory Committee as the community representative for Frontenac Islands for a term ending November 30, 2018;

191 - 198

- b) **Report from Warden Doyle
2015 FCM Conference - London, ON**

23. PUBLIC QUESTION PERIOD

24. BY-LAWS – GENERAL BY-LAWS AND CONFIRMATORY BY-LAW

- a) First and Second Reading
RESOLVED THAT leave be given the mover to introduce by-laws a) through c) that have been circulated to all Members of County Council and that by-laws a) through c) be read a first and second time.
- b) Third Reading
RESOLVED THAT by-laws a) through c) be read a third time, signed, sealed and finally passed.

By-Laws

199 - 200

- a) A By-law to provide for 2015 property tax capping to adopt optional tools for the purpose of providing minimum amounts for properties subject to the provisions of Section 331 of the Municipal Act, 2001, S.O. 2001, c.25, as amended for the commercial, industrial and multi-residential property classes
[Proposed Number 2015-0020]

201

- b) A By-law to appoint Members of Council and Members of the Community to Frontenac County Advisory Committees for the

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| | Term of Council.
[Proposed Number 2015-021] |
| 202 - 203 | c) A By-law to confirm all actions and proceedings of County Council at its meeting held on April 15, 2015.
[Proposed Number 2015-022] |

25. ADJOURNMENT



MINUTES OF THE REGULAR MEETING OF COUNCIL
March 18, 2015

A regular meeting of the Council of the County of Frontenac was held in the Kingston Frontenac Rotary Auditorium at the County Administrative Office, 2069 Battersea Road, Glenburnie on Wednesday, March 18, 2015 and was called to order at 9:05 a.m. Regular business commenced at 9:30 a.m. There was a Closed Meeting of Council from 9:05 a.m. to 9:15 a.m.

PRESENT: Warden Denis Doyle, Deputy Warden Frances Smith, Councillors Ron Higgins, Ron Vandewal, Natalie Nossal, Tom Dewey, John Inglis and John McDougall

ALSO PRESENT:

County:
Kelly Pender, Chief Administrative Officer
Paul Charbonneau, Director of Emergency & Transportation Services
Joe Gallivan, Director of Planning and Economic Development
Marian VanBruinessen, Director of Corporate Services/Treasurer
Jannette Amini, Manager of Legislative Services/Clerk
Anne Marie Young, Manager of Economic Development

Media: Jeff Green, The Frontenac News, Elliot Fergusons, The Kingston Whig Standard and Craig Bakay, Frontenac EMC

1. CALL TO ORDER

Warden Doyle called the meeting to order at 9:05 a.m.

2. CLOSED MEETING

a) Enter into Closed Session

Motion #: 75-15 Moved By: Deputy Warden Smith
Seconded By: Councillor Nossal

RESOLVED THAT Council resolve itself into closed meeting as authorized under Section 239 of The Municipal Act, to consider;

1. Adoption of the February 18, 2015 County Council Closed Meeting Minutes
2. Adoption of the March 11, 2015 County Council Closed Meeting Minutes

3. Personal matters about an identifiable individual, including municipal or local board employees, as it relates to an insurance response regarding a municipal officer.

CARRIED

b) Rise from Closed Session

Motion #: 76-15 Moved By: Councillor Nossal
Seconded By: Councillor Dewey

RESOLVED THAT Council rise from closed session without reporting.

CARRIED

3. ADOPTION OF AGENDA

Motion #: 77-15 Moved By: Councillor McDougall
Seconded By: Councillor Inglis

RESOLVED THAT the agenda and addendum for the March 18, 2015 meeting of the Council of the County of Frontenac be approved.

CARRIED

It was noted that the agenda indicated the incorrect location of the meeting.

4. DISCLOSURES OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF

None were declared.

5. ADOPTION OF MINUTES

a) Minutes of Meeting held February 18, 2015

Motion #: 78-15 Moved By: Councillor Vandewal
Seconded By: Councillor Higgins

THAT the minutes of the regular Council meeting held February 18, 2015 be adopted as circulated.

CARRIED

- b) **Ms. Anne Marie Young**, Manager of Economic Development, briefed Council on the upcoming 150th Anniversary celebrations. A copy of Ms. Young's presentation is attached to the record in the Clerk's Office.

Council recessed at 10:30 a.m.

Council reconvened at 10:36 a.m.

- c) **Mr. Peter Young**, Community Planner, briefed Council with respect to Information Report 2015-027, Planning and Economic Development – Plans of Subdivision Update Report, noted on the agenda as Item 12, clause c). As part of his presentation, Mr. Young provided Council with a brief overview on the various aspects of what the County Planning Division does, including Plans of Subdivision and Plans of Condominium and the guidelines/approval process for each. A copy of the presentation is attached to the record in the Clerk’s Office.
- d) **Mr. Kelly Pender**, Chief Administrative Officer, provided Council with his monthly CAO Report. A copy of the presentation is attached to the record in the Clerk’s Office.

10. UNFINISHED BUSINESS



11. RECOMMEND REPORTS FROM THE CHIEF ADMINISTRATIVE OFFICER

- a) **2015-024**
Corporate Services
2015 Temporary Borrowing Bylaw

Motion #: 81-15 Moved By: Councillor Higgins
Seconded By: Warden Doyle

RESOLVED THAT Council of the County of Frontenac accept the Financial Services – 2015 Temporary Borrowing Bylaw report;

AND FURTHER Council direct the Clerk to introduce a by-law later in the meeting to authorize current borrowings from time to time during 2015.

CARRIED

b) 2015-025
Corporate Services
2015 Vendor of Record List

Motion #: 82-15 Moved By: Councillor Vandewal
Seconded By: Councillor Nossal

THAT Council of the County of Frontenac receive the Corporate Services – 2015 Vendor of Record List report;

AND FURTHER Council approve the 2015 Vendor of Record List as presented.

CARRIED

c) **2015-028**
Emergency and Transportation Services
Frontenac Paramedic Services (FPS) Staff Attendance at Conferences
in Fiscal 2015

Motion #: 83-15 Moved By: Councillor Inglis
Seconded By: Councillor Dewey

RESOLVED THAT the Council of the County of Frontenac receive this *Emergency and Transportation Services – Frontenac Paramedic Services (FPS) Staff Attendance at Conferences in Fiscal 2015* report;

AND FURTHER THAT the Council of the County of Frontenac authorize the following FPS staff to attend the following conferences in 2015:

- Deputy Chief Dave Gemmill
Paramedic Chiefs of Canada (PCC) Annual General Meeting and Conference, June 4th to 5th, 2015, Niagara Falls Ontario
- Chief Paul Charbonneau, Deputy Chief Gale Chevalier, Supervisor of Operations Chris McBain
Ontario Association of Paramedic Chiefs (OAPC) Annual Fall Conference, September 22nd to 24th, 2015, Windsor, Ontario
- Supervisor of Operations/CEMC(A) Mark Podgers
The World Conference on Disaster Management, June 8th to 11th, 2015, Toronto, Ontario

CARRIED

12. INFORMATION REPORTS FROM THE CHIEF ADMINISTRATIVE OFFICER

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| a) | 2015-023
Corporate Services
2014 Remuneration and Reimbursement of Expenses to Council Members and Non-Council Appointees |
| b) | 2015-026
Corporate Services
Monthly Absenteeism Report Card – February |
| c) | 2015-027
Planning and Economic Development
Plans of Subdivision Update Report |

13. REPORTS FROM EXTERNAL BOARDS AND COMMITTEES

- a) Kingston Frontenac Library Board Update - Councillor Vandewal**

Councillor Vandewal noted the last meeting of the Kingston Frontenac Library Board centered around plans for the refurbishing of the its main branch.

- b) KFL&A Public Health Board Update - Warden Doyle**

Warden Doyle noted the training session that Board members received and the upcoming meeting next week. The majority of the direction to the Board of Health comes from the Province.

- ### c) RULAC, LSR and Other Updates

No meetings have yet been scheduled.

- d) Algonquin Land Claim Update - Councillor Inglis**

Letter from Ontario Federation of Anglers and Hunters calling for Algonquin Land Claim meeting

Motion #: 87-15 Moved By: Councillor Inglis
Seconded By: Deputy Warden Smith

WHEREAS the County of Frontenac is a member of the Municipal Advisory Committee on the Algonquin Land Claim;

AND WHEREAS there has been a the long-standing absence of information and consultation with stakeholders and the public around this critical issue;

AND WHEREAS the lack of information provided, and the absence of any meaningful consultation since the last meeting, has resulted in a complete vacuum of stakeholder awareness, and no evidence that stakeholder input was adequately considered;

THEREFORE BE IT RESOLVED THAT the County of Frontenac request that the Co-Chairs of the Committee convene a joint emergency meeting of the Committee of External Advisors (CEA) and Municipal Advisory Committee (MAC) before June 30, 2015, including the chief negotiators for both levels of government, to provide clarity on the following:

1. the current state of the negotiations;
2. the changes to the Agreement in Principle (AIP) that have occurred since the last CEA/MAC meeting and the last public information sessions held in March 2013;
3. the current position of both levels of government regarding the AIP; and
4. details of how public and stakeholder input was taken to the negotiating table and the specific outcomes of those discussions.

CARRIED

Councillor Inglis noted that this motion is a result of there being no meetings over the past two years.

e) Frontenac County Youth Justice Advisory Committee Update - Councillor Nossal

Councillor Nossal advised that she missed the last meeting due to outages to both ferries to the Island. Arrangements have been made to meet with the Chair of this Committee next Wednesday to review what transpired at the meeting as well as her role on this Committee.

f) Housing and Homelessness Committee Update - Deputy Warden Smith

Deputy Warden Smith advised that the Committee met last week and commented on the amount of housing in the City of Kingston. She will ask the Clerk to distribute materials from last week's meeting to Council.

g) Rideau Corridor Landscape Steering Committee Update - Councillor McDougall

No Report

h) Eastern Ontario Warden's Caucus Update - Warden & CAO

Warden Doyle noted the meetings that took place in February with MP's on Parliament Hill and stated that similar meetings are planned in Toronto with M.P.P.'s. Each EOWC member will be provided with an opportunity to ask one question of M.P.'s and his will focus on the collection of Provincial Offences Act (POA) fines.

Warden Doyle also noted his appointment to the AMO Waste Management Task Force.

14. REPORTS FROM COUNCIL LIAISON APPOINTEES

a) Emergency and Transportation Services - Councillor Nossal

Councillor Nossal touched on the three (3) divisions of Emergency and Transportation Services and the key functions/issues they are facing, including:

- changes in qualifications for ferry crew
- Urban Station Study (FPS)
- Patient transfer system
- Paramedic wellness program
- Just Culture

Councillor Nossal also noted the ambulance rideout she had March 6th and commended the wonderful job done by Frontenac County paramedics.

b) Long Term Care (Fairmount Home) - Councillor Inglis

Councillor Inglis touched on his initial meeting at Fairmount Home that centered on the physical aspects of the Home, including:

- Maintenance and Food Services for the Home is run by Sodexo which is a private company
- The water system is not the greatest but it does function
- The heating system
- The Septic System

c) Corporate Services - Councillor Dewey

Councillor Dewey noted his first meeting which included:

- Human Resources will be commencing the bargaining process with the County's Unions
- The Auditors will be in next week for the 2014 Audit
- The RFP for the Capital Asset Management Project will be issued in April.

d) Planning and Economic Development - Councillor McDougall

Councillor McDougall noted his 2 meetings to date which included:

- The Seniors Housing Business Plan
- Seniors Transportation, including the review of data provided by both the Southern and Northern Frontenac Community Services
- Pending legal issues near the Tichborne area for the K&P Trail
- Small Scale Sustainability Projects funding will be advertised soon
- Staff expect to have a response by the end of May from MMAH regarding the County's Official Plan
- The Private Roads Study Project will be underway soon.

Motion #: 92-15 Moved By: Councillor Nossal
Seconded By: Warden Doyle

AND WHEREAS the early bird registration rate of \$695, compared to \$750, ends April 3, 2015;

AND WHEREAS County of Frontenac By-law 2011-0005, Schedule A, Section 1 requires that Council Members wishing to attend conferences require prior approval by resolution of County Council;

AND WHEREAS Councillor Nossal has expressed interest in attending the annual AMO Conference:

THEREFORE BE IT RESOLVED THAT the Council of the County of Frontenac hereby authorize Councillor Nossal to attend the Annual AMO Conference, August 16 – 19, 2015 in Niagara Falls, Ontario.

CARRIED

19. GIVING NOTICE OF MOTION

Councillor Vandewal advised that he will be providing a motion at the April Council meeting to have the County host a hospitality suite at the upcoming Ontario East Municipal Conference in September as part of the County's 150th celebrations.

20. COMMUNICATIONS

That Council consent to the following communications of interest to Council listed below be received and filed:

- a) From the Ministry of Health and Long Term Care regarding additional funding for Community Paramedicine
[Distributed to Members of County Council February 20, 2015]
- b) From the Community Foundation of Kingston and Area advising Warden Doyle of his membership on the Nominations Advisory Committee.
[Distributed to Members of County Council February 27, 2015]

- c) From the Ontario Farmland Trust providing the 2015 Ontario Farmland Forum Flyer.
[Distributed to Members of County Council February 27, 2015]
- d) Letter from Barbara Hall, Ontario Human Rights Commission regarding applying a human rights lens in zoning, licensing and municipal decision-making.
[Distributed to Members of County Council February 27, 2015]
- e) Letter from OPSEU calling for paramedic priority response during medical emergencies.
[Distributed to Members of County Council February 27, 2015]
- f) From Communities in Bloom with an Invitation to participate.
[Distributed to Members of County Council March 6, 2015]
- g) From Rideau Hall providing regrets by the Governor General of Canada to the 150th Anniversary Celebration.
[Distributed to Members of County Council March 6, 2015]
- h) Kingston Frontenac Housing Corporation Minutes of Meeting held January 16, 2015.
[Distributed to Members of County Council March 6, 2015]
- i) From Alan Jones, Chairman, National Wall of Remembrance requesting support for the NWOR project.
[Distributed to Members of County Council March 13, 2015]
- j) Resolution from the Township of Frontenac Islands appointing Wayne Grant to the Seniors Housing Task Force.
[Distributed to Members of Council March 13, 2015]
- k) From Mayor Bryan Paterson, City of Kingston, thanking the County of Frontenac for its contribution to the City of Kingston's Sir John A Macdonald commemorations.
[Distributed to Members of County Council March 13, 2015]
- l) Resolution from the Township of North Frontenac appointing Vernon Hermer to the Seniors Housing Task Force.
[Distributed to Members of Council March 16, 2015]

RESOLVED THAT by-laws a) through g) be read a third time, signed, sealed and finally passed.

CARRIED

1. By-Laws

- a) To authorize the Corporation of the County of Frontenac to distribute Federal Gas Tax
[Proposed No. 2015-0013]
- b) To Authorize Temporary Borrowing for 2015
[Proposed No. 2015-0014]
- c) To Establish Fees for Planning Services for the Townships
[Proposed No. 2015-0015]
- d) To amend By-law No. 2013-0020 (to govern the proceedings of the Council and its Committees, the Conduct of Members and the Calling of Meetings) (Trails Advisory Committee Mandate)
[Proposed No. 2015-0016]
- e) To appoint Members of Council and Members of the Community to Frontenac County Advisory Committees for the Term of Council
[Proposed No. 2015-0017]
- f) To Authorize the Transfer of Funds from the Land Acquisition Reserve
[Proposed No. 2015-018]
- g) To Confirm the Proceedings of Council
[Proposed No. 2015-0019]

24. ADJOURNMENT

Motion #: 97-15 Moved By: Councillor Vandewal
Seconded By: Councillor McDougall

THAT the meeting hereby adjourn at 12:20 p.m.

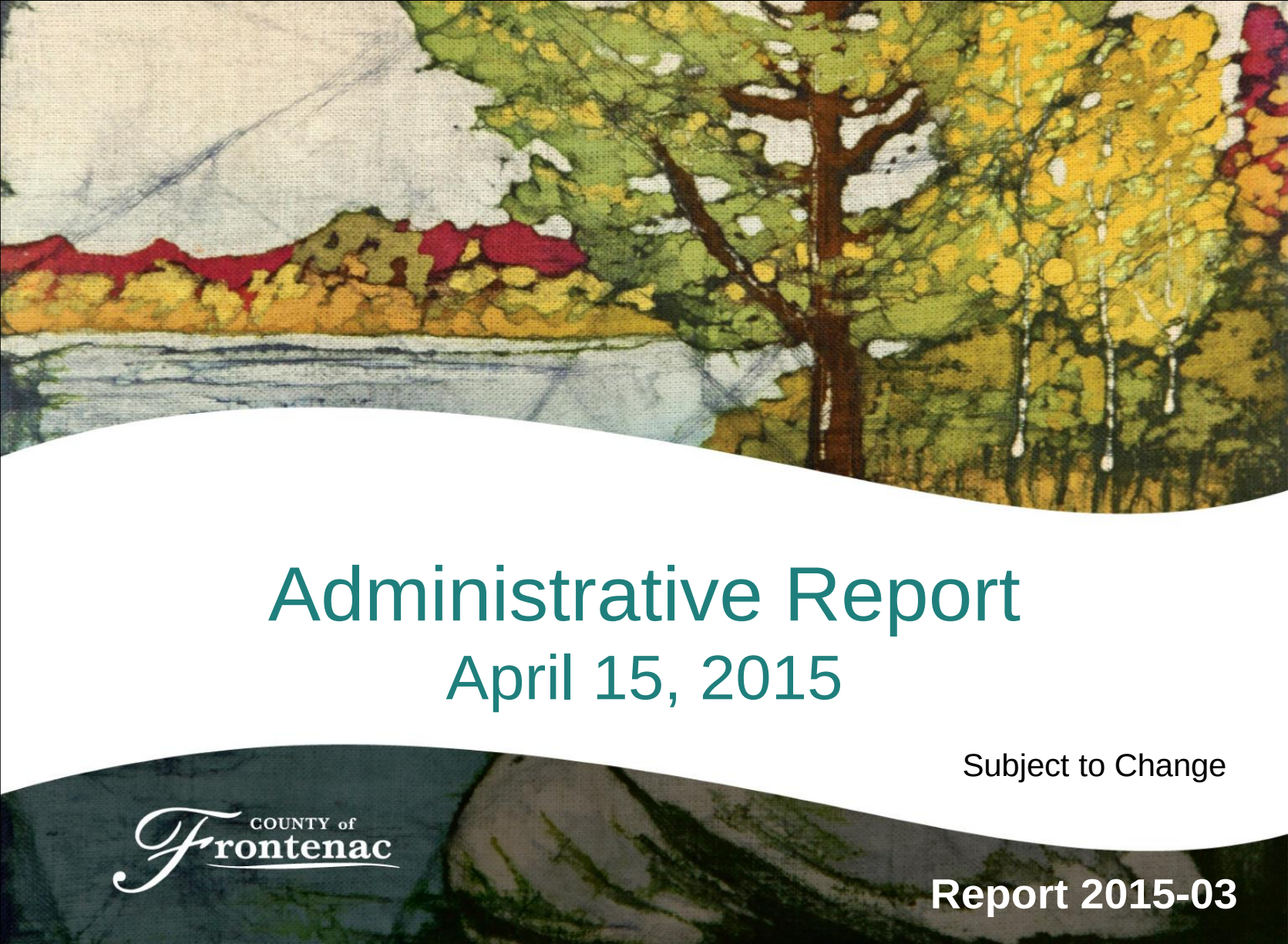
CARRIED

Denis Doyle, Warden

Jannette Amini, Clerk

Regular Meeting of Council Minutes
March 18, 2015

Page 14 of 14



Administrative Report

April 15, 2015

Subject to Change

County of
Frontenac

Report 2015-03

AGENDA ITEM #b)

Meetings

- EOWC CAOs meetings on March 19/20
 - Group procurement for Internet providers
- Seniors Housing Task Force – March 30
- Council Liaison Meetings – April 1/9/10
- Frontenac CAOs meeting – April 2
- Budget Software Training (FMW) – April 7
- 150th Anniversary Planning Advisory Committee – Apr 8



Legislative Update

- Announcement (April 1st) re - \$25M investment in bicycle infrastructure for the Province including:
 - Hwy 33 west of Kingston
 - Hwy 137 for the 1,000 Island Parkway
 - \$10M dedicated to municipalities to “make cycling improvements”



EOWC

- Full meeting – Northumberland County – April 23/24
- EORN Cell Gap Funding – Ongoing
- Economic Development Strategy – Application for Funding to RED program has been made



Fairmount

- Steve Silver – started week of March 30th – 3 days/week
 - Provide HR and Finance support to Emily and Gail
 - Liaison with Council and CAO
 - Liaison with Sodexo
- April 7th – Ministry of Health and LTC inspection – approx. 10 days.



Meeting Schedule

- Bill 8 Training – April 16 (CAO and Clerk)
- EORN TOMRMS Training – April 20
- Frontenac CAOs – May 1 (NF)
- Council Liaison meetings – May 6
- Joint Accessible document training for County and Township staff on May 14
- Joint Council AODA/Harassment Training on May 27th so that they have lots of notice and a reminder



Activity

- Union negotiations – next 6 months
- Business Plans and 5 yr. budget forecasts underway





REPORT 2015-040

RECOMMEND REPORT

To: Warden and Council Members of the County of Frontenac

From: Kelly J. Pender
Chief Administrative Officer

Prepared by: Marian VanBruinessen
Director of Corporate Services/Treasurer

Date prepared: March 25, 2015

Date of meeting: April 15, 2015

Re: **Corporate Services – 2014 Audited Financial Statements**

Recommendation

RESOLVED THAT the Council of the County of Frontenac receive this *Corporate Services - 2014 Audited Financial Statements* report;

AND FURTHER THAT the Council of the County of Frontenac approve the 2014 Audited Financial Statements of the Corporation of the County of Frontenac.

Background

The County is required to prepare financial statements, comprising of a Financial Report and a Financial Information Return, on an annual basis. The financial statements are to be audited.

Allan Chartered Accountant Professional Corporation was appointed as the County auditors for 2014.

For 2014, municipalities are required to present financial statements which comply with the requirements of the Public Sector Accounting Board Standards (PSAB). These standards require a presentation that reflects full accrual accounting.

Comment

PSAB reporting introduced a couple of key changes in the presentation of the municipality's financial statements. The first is the ongoing valuation of depreciation.

This expense reflects the use of the County's assets during the year but is not an expense that is funded through the tax levy. Municipalities levy reserve allocations to provide for the future cost of asset replacement.

Ontario municipal financial statements no longer provide for reserves and reserve funds to be shown on the balance sheet. Instead, the statements show accumulated surplus which includes reserve and reserve fund balances plus the net book value of County assets, less the amount of debt outstanding and any unfunded employee benefit obligation.

The following table reports the composition of the 2014 consolidated accumulated surplus showing it to be representative of a combination of assets offset by the debenture and the unfunded employee obligation.

2014 Consolidated Schedule of Accumulated Surplus		
Total reserves and reserve funds		\$13,468,390
Surpluses		
Invested in tangible capital assets	assets	24,901,532
	debenture	-9,381,641
	net	15,519,891
Unfunded employee benefit obligation		-48,831
Accumulated surplus		\$28,939,450

Consolidated Statement of Financial Position:

Short Term Investment: To maximize interest revenue, in the absence of a longer term strategy, \$8.5 million was invested short term.

Accounts Receivable: There was a substantial increase in the amounts receivable from the Township and the City of Kingston at year end vis a vis 2013.

Accounts Payable: In 2014, an adjustment was made to the amounts owing to the Ministry for Fairmount Home resulting in a reduction which was offset by an increased accrual for wages and benefits.

Deferred Revenue: In 2014, deferred revenue includes prepaid ferry passes, source water funding, a community arts grant and community paramedicine funding.

Tangible Capital assets: The increase in the net book value of tangible assets includes the following.

- Purchase of land for the K&P Trail
- Land Improvements related to the K&P Trail

- K&P Trail Bridge at White Creek was completed
- The Fairmount Auditorium and the Robertsville Land Ambulance Station were completed
- Three new ambulances were purchased in 2014 and one was refurbished
- The increase in equipment includes a refurbishment of the Fairmount elevator, budget software and washers and dryers for Fairmount Home.

Capital projects budgeted in 2014 to be completed in 2015.

- Elbow Creek Bridge
- Fairmount Resident internet system
- Auditorium audio visual system

Consolidated Statement of Operations

Revenue

Taxation from other governments (-\$25,603): Township year end reconciliations included greater write offs than budgeted.

User Charges (-\$49,983): This shortfall relates primarily to Fairmount Home and is reconciled against Ministry of Health funding as part of the year end annual reporting.

Province of Ontario (\$291,450): Primarily due to the reconciliation of Ministry funding back to 2009.

Federal (-\$514,067): This primarily represents the use of Federal Gas Tax (FGT) funds in 2014 and reveals that fewer FGT projects were undertaken than were budgeted in 2014.

Other municipalities (\$276,883): The City's contribution was greater than budget.

Provincial Offences Fines (-\$19,241): The fine revenue was under budget in 2014, based on the City of Kingston's reconciliation

Investment Income (+\$33,718): Short term investments provided a greater return than budgeted.

Other (+\$274,168): The County received a WSIB NEER surplus payment for Land Ambulance (allocated to reserve anticipating future year surcharges) and donations.

Expense

General Government (+\$115,618): Primarily reserve transfers offset by donations.

Protection to Persons and Property - Emergency Management (-\$3,223): The Fire Radio project funded by the County was under budget.

Transportation Services (+\$4,928): The over expenditure relates to computer software.

Ambulance Services (+\$25,144): Modified work exceeded budget by 300% and EBOLA expenses were unanticipated. These were offset by benefits lower than budget, which included the NEER surplus rather than surcharge.

Health Services: This amount is invoiced by the Kingston Frontenac Lennox and Addington Health Unit.

Social and Family Services (+\$327,120): Fairmount Home is over budget due to accruals for possible grievance settlements and wages accruals.

Libraries (-\$53,526): The under expenditure relates to capital requirements of the library which were less than budgeted in 2014.

Social Housing (-\$73,193): The social housing budget is reconciled by the City. 2014 saw an under expenditure.

Planning and Economic Development (-\$615,996): Many Federal Gas Tax funded projects anticipated for 2014 were not completed. Also the Source Water Protection project was not done in 2014 (\$61,400). These expenses were fully funded so have no impact on the net expense for the County in 2014.

Other: This includes the Federal Gas Tax Transfer to the Townships and the grants provided to the University Hospital Foundation and Rural Routes Transportation.

Working fund reserve (\$1,625,476):

The 2014 Budget and Reserve discussions anticipated a net balance of the Working fund of \$1,287,000. The amount identified by the City of Kingston for the POA building in 2014 was not invoiced \$340,000.

Yearend surplus (\$65,725):

The yearend surplus is .16% of the total budget. The City of Kingston surplus amount for all services is \$58,020.

Sustainability Implications

Audited financial reporting confirms for the residents, businesses and visitors of the County that the financial resources are being utilized appropriately. It also offers the necessary transparency and assurances to our community of the high level of stewardship being achieved.

Organizations, Departments and Individuals Consulted and/or Affected

Allan Chartered Accountant Professional Corporation

Allan

Chartered Accountant Professional Corporation

March 31st, 2015

Warden Denis Doyle
The Corporation of the County of Frontenac
2069 Battersea Road
Glenburnie, ON K0H 1S0

Dear Warden Doyle:

We would like to thank Mrs. Marian VanBruinessen, Treasurer and the employees of the accounting and administration departments of the County for their assistance during the performance of the audit performed in respect of the County's December 31st, 2014 year end financial statements.

During the course of the 2014 audit, we found the records of the County to be in good order, and staff assisted us in locating all information we requested.

As we have relayed in the past, auditing now focuses on understanding sources of business risk, fraud risk, entity governance policies and management's overall decision making processes, rather than simply focussing on the financial statements. The planning and execution of audits includes the requirement for the auditor to obtain an understanding of the internal control designed and implemented by management to prevent and detect fraud and error.

The procedures performed during the course of the audit included documenting the County's system of internal controls. Future audits will include procedures to document changes in internal controls from the previous time period audited. Audit standards require we report on any areas where we see an opportunity to consider enhanced internal controls. The feasibility of the enhancement of internal controls rests with management.

During the course of the audit we identified matters that may be of interest to management. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement. It is not designed for the purpose of identifying matters to communicate. Accordingly an audit would not usually identify all such matters that may be of interest to management and it is inappropriate to conclude that no such matters exist.

The purpose of adequate controls is to ensure, as far as practical, the orderly and efficient conduct of the County's business, including the discharge of statutory responsibilities, for example safeguarding of assets, prevention and detection of fraud and error, reliability of accounting records and timely preparation of financial information.

22 Wilson Street West, Perth, Ontario K7H 2M9 (613) 267-6580 Voice (613) 267-7563 Facsimile allanca.com

Long Range Financial Plan

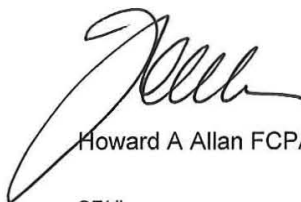
In prior years we recommended the County complete a long range financial plan that would contain statements of strategies, principles and policies to govern financial decision making, including long range financial projections for taxation, debt levels and reserves. The goal of such a plan is to ensure the County is in a sound financial position to be able to finance services to the public on a sustainable basis. We understand that the 2015 Budget includes a 5 year financial projection that encompasses the goals outlined above and has been accepted by the County.

Update of the Records Retention Bylaw Re: Electronic Storage

Similar to last year we discussed with managers the safeguards and protection of electronic documents. This is an issue that has arisen in many areas of government and as such requires careful planning to ensure electronic records retained will continue to be able to be accessed as new technology develops. We would recommend the County review its processes regarding the security of electronic records. The review should consider the ability to archive and retrieve documents that are permanent records. In addition, the electronic storage should encompass processes to ensure the security of the documents from deletion, restrict the ability to change the document and provide levels of security to restrict access to confidential documents.

It is our pleasure to be of service to the County in connection with the fiscal 2014 audited financial statements. If you have any questions on the above noted items, please do not hesitate to contact us.

Yours truly,



Howard A Allan FCPA, FCA



Serena Fortin CPA, CA

SF/dkp

cc: Marian VanBruinessen, Treasurer

**CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014**

CONTENTS

Five Year Financial Review	1 - 2
Management's Responsibility for the Consolidated Financial Statements	3
Independent Auditor's Report	4
Consolidated Statement of Financial Position	5
Consolidated Statement of Operations	6
Consolidated Statement of Changes in Net Financial Assets	7
Consolidated Statement of Cash Flows	8
Notes to the Consolidated Financial Statements	9 - 19
Schedule 1 ▶ Continuity of Reserves and Reserve Funds	20 - 21
Schedule 2 ▶ Tangible Capital Assets	22 - 23
Independent Auditor's Report ▶ Trust Funds	24
Trust Fund ▶ Statement of Financial Position and Statement of Financial Activities	25
Trust Fund ▶ Notes to the Financial Statements	26

**County of Frontenac
Consolidated
Financial Statements
December 31, 2014**

**County of Frontenac
Five Year Financial Review
(not subject to audit)**

December 31	2014	2013	2012	2011	2010
Population (Statistics Canada)	26,375	* 26,375	* 26,375	* 26,375	** 26,658
* 2011 population from the 2011 Census ** 2010 population from the 2006 Census					
Number of Households (MPAC)	19,183	18,433	18,417	18,797	18,674
Taxable Assessment (000's)	\$	\$	\$	\$	\$
Residential	4,733,817	4,448,390	4,186,639	3,854,781	3,528,289
Multi-residential	4,769	4,446	4,123	4,014	3,905
Commercial	47,059	45,056	43,891	41,399	37,175
Industrial	12,137	12,826	12,074	11,586	10,610
Farmland	102,675	99,710	95,614	90,985	91,189
Total	4,900,457	4,610,428	4,342,341	4,002,765	3,671,168
Rates of Taxation					
▸ residential (municipal)	0.171918	0.178401	0.193135	0.212540	0.242244
▸ multi-residential (municipal)	0.171918	0.178401	0.193135	0.212540	0.242244
▸ commercial (municipal)	0.171918	0.178401	0.193135	0.212540	0.242244
▸ industrial (municipal)	0.171918	0.178401	0.193135	0.212540	0.242244
Revenues for County Purposes (000's)	\$	\$	\$	\$	\$
▸ Taxation	8,356	8,242	8,450	8,496	8,908
▸ Government transfers	23,312	22,756	23,616	21,916	22,185
▸ Other	5,124	4,641	4,495	4,260	3,879
▸ Revenues related to capital assets	---	---	---	948	1,837
Total	36,792	35,639	36,561	35,620	36,809
Expenditures (000's)					
▸ Operations	36,128	35,867	35,873	33,472	33,825
▸ Amortization	1,417	1,606	1,367	1,251	1,122
Net Assets (Net Debt)					
▸ % of Operating Revenue (>(20%))**	9.81%	9.23%	7.63%	4.02%	0.77%
▸ % of Taxation (>(50%))**	46.17%	40.97%	32.99%	16.38%	3.02%

** Represents the Provincial Low Risk Indicator.
(Note: All dollar amounts are in thousands of dollars.)

County of Frontenac Five Year Financial Review (not subject to audit)					
December 31	2014	2013	2012	2011	2010
	\$	\$	\$	\$	\$
Long Term Debt					
▸ Net long term debt (000's)	9,381	10,300	11,163	11,976	12,740
▸ Long term debt charges (000's)	1,528	1,528	1,529	1,529	1,529
▸ Total annual repayment limit (000's)	2,971	2,960	3,118	2,999	3,006
▸ Long term debt per household (Frontenac portion)	107	122	132	139	149
▸ Debt charges (000's)					
▸ tax supported	334	334	334	334	334
▸ City of Kingston	711	711	711	711	711
▸ Government of Ontario	483	483	483	483	483
Municipal Equity (000's)					
▸ Surplus and Reserves	13,468	13,871	14,118	13,557	13,353
▸ Invested in capital assets	15,520	12,407	11,451	11,323	9,535
▸ Asset consumption ratio	30.38%	30.64%	27.85%	25.20%	24.40%
▸ Reserves as % of operating expenses (>20%)**	37.28%	38.79%	39.45%	40.50%	39.48%
Financial Indicators					
▸ Sustainability					
▸ financial assets to liabilities	1.2443	1.1989	1.1562	1.0705	1.0126
▸ financial assets to liabilities excluding long term debt	3.1281	3.0479	3.0899	2.7254	2.4955
▸ long term debt to tangible capital assets	37.67%	45.36%	49.36%	51.40%	57.19%
▸ capital reserves to accumulated amortization	53.57%	62.20%	65.51%	69.24%	83.73%
▸ Flexibility					
▸ Debt charges to total operating revenue (<5%)**	3.05%	4.15%	4.18%	4.44%	4.41%
▸ Total operating revenue to taxable assessment	0.79%	0.79%	0.84%	0.86%	0.94%
▸ Working capital to operating expenses (>10%)**	39.04%	38.13%	38.89%	39.93%	38.46%
▸ Vulnerability					
▸ Operating government transfers ▸ to operating revenue	63.36%	63.85%	64.59%	64.43%	63.20%
▸ Total government transfers ▸ to total revenues	63.92%	62.88%	64.59%	65.38%	63.21%

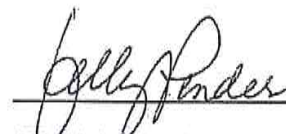


Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Corporation of the County of Frontenac are the responsibility of the County's management and have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of The Canadian Institute of Chartered Accountants. A summary of significant accounting policies are described in note 2 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The County's 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 consolidated financial statements. These systems are monitored and evaluated by management.

The consolidated financial statements have been audited by Allan Chartered Accountant Professional Corporation, independent external auditors appointed by the County. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the County's consolidated financial statements.



Chief Administrative Officer



Treasurer



3

COUNTY OF FRONTENAC

2069 Battersea Road, Glenburnie, Ontario, Canada K0H 1S0 t. 613.548.9400 f. 613.548.8460 www.frontenaccounty.ca

Allan

Chartered Accountant Professional Corporation

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the County of Frontenac:

We have audited the consolidated statement of financial position of the Corporation of the County of Frontenac as at December 31, 2014 and the consolidated statement of operations, changes in net financial assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

The Corporation of the County of Frontenac's management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Corporation of the County of Frontenac as at December 31, 2014 and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.



Chartered Professional Accountants

Licensed Public Accountants

Authorized to practice public accounting by the Institute of Chartered Professional Accountants of Ontario

Perth, Ontario,
April 15, 2015.

**County of Frontenac
Consolidated Statement of Financial Position**

December 31	2014	2013
	\$	\$
ASSETS		
Financial Assets		
Cash	7,355,051	18,204,795
Short term investment	8,500,000	---
Accounts receivable	3,529,020	2,150,455
	19,384,071	20,355,250
LIABILITIES		
Financial Liabilities		
Accounts payable	4,481,449	4,419,221
Employee future benefit obligations (note 3)	265,198	244,181
Deferred revenues	164,237	104,179
Deferred revenues - obligatory reserve fund (note 4)	1,285,891	1,910,900
Long term liabilities (note 5)	9,381,641	10,299,763
	15,578,416	16,978,244
NET FINANCIAL ASSETS	3,805,655	3,377,006
NON-FINANCIAL ASSETS		
Tangible capital assets (note 14)	24,901,532	22,706,778
Inventories	198,994	148,631
Prepaid expenses	33,270	45,991
	25,133,796	22,901,400
Commitments (note 11) Contingent Liabilities (note 9)		
MUNICIPAL EQUITY (note 6)	28,939,451	26,278,406

Approved by the Corporation of the County of Frontenac

_____ Warden

_____ Deputy Warden

The accompanying notes are an integral part of these consolidated financial statements.

County of Frontenac			
Consolidated Statement of Operations			
For the year ended December 31	(Note 16) Budget	2014	(Note 17) 2013
	\$	\$	\$
REVENUES			
Taxation ▶ from other governments	8,381,929	8,356,326	8,242,482
User charges	3,160,111	3,110,128	2,973,693
Government grants ▶ provincial	14,350,471	14,643,447	14,222,116
▶ other municipalities	8,391,796	8,668,679	8,534,172
Deferred revenues earned (note 4)	1,541,040	1,025,447	928,734
Provincial offences fines penalties	190,898	171,657	202,890
Investment income	140,000	173,718	193,357
Other income	369,076	643,244	342,167
TOTAL REVENUES	36,525,321	36,792,646	35,639,611
EXPENDITURES			
General government	2,247,724	2,363,342	2,338,602
Protection to persons and property	34,600	31,377	93,693
Transportation services	938,716	943,644	895,518
Ambulance services	15,521,900	15,547,044	15,592,596
Health services	703,517	703,517	690,732
Social and family services	13,002,399	13,329,519	13,065,446
Libraries	878,113	824,587	801,933
Social housing	826,086	752,893	714,016
Planning and development	1,333,656	717,660	715,781
Other	913,999	914,099	958,233
TOTAL EXPENDITURES	36,400,710	36,127,682	35,866,550
NET REVENUES (EXPENDITURES) FROM OPERATIONS	124,611	664,964	(226,939)
OTHER			
Grants and transfers related to capital			
Government grants (Provincial and other municipal)	1,588,788	1,483,165	241,583
Deferred revenues earned (note 4)	703,540	420,716	466,013
Other	115,000	92,200	228,000
	2,407,328	1,996,081	935,596
ANNUAL SURPLUS	2,531,989	2,661,045	708,657
MUNICIPAL EQUITY, BEGINNING OF YEAR	26,278,406	26,278,406	25,569,749
MUNICIPAL EQUITY, END OF YEAR	28,810,345	28,939,451	26,278,406

The accompanying notes are an integral part of these consolidated financial statements.

County of Frontenac			
Consolidated Statement of Changes in Net Financial Assets			
For the year ended December 31	(Note 16) Budget	2014	2013
	\$	\$	\$
ANNUAL SURPLUS	2,531,939	2,661,045	708,657
Amortization of tangible capital assets	1,502,769	1,416,536	1,606,155
Acquisition of tangible capital assets	(4,363,316)	(3,647,571)	(1,705,961)
Loss on sale of tangible capital assets	---	(10,344)	(16,353)
Proceeds on sale of tangible capital assets	---	46,625	24,511
Acquisition of inventories of supplies	---	(198,994)	(148,631)
Acquisition of prepaid expenses	---	(33,270)	(45,991)
Consumption of inventories	---	148,631	149,390
Use of prepaid expenses	---	45,991	18,118
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(328,608)	428,649	589,895
NET FINANCIAL ASSETS, BEGINNING OF YEAR	3,377,006	3,377,006	2,787,111
NET FINANCIAL ASSETS, END OF YEAR	3,048,398	3,805,655	3,377,006

The accompanying notes are an integral part of these consolidated financial statements.

**County of Frontenac
Consolidated Statement of Cash Flows**

For the year ended December 31	2014	2013
	\$	\$
OPERATING		
Annual surplus for the year	2,661,045	708,657
Amortization	1,416,536	1,606,155
	4,077,581	2,314,812
Net Change in Non-Cash Working Capital Balances		
Accounts receivable	(1,378,568)	1,402,561
Accounts payable	62,229	423,089
Employee future benefit obligations	21,017	21,543
Deferred revenues	60,058	91,896
Deferred revenues - obligatory reserve funds	(625,008)	(533,391)
Inventories	(50,363)	760
Prepaid expenses	12,721	(27,873)
	(1,897,914)	1,378,585
Working Capital from Operations	2,179,667	3,693,397
INVESTING		
(Increase) decrease in short term investments	(8,500,000)	164,069
Net increase in investments	(8,500,000)	164,069
CAPITAL		
Acquisition of tangible capital assets	(3,647,571)	(1,705,961)
Net proceeds on sale of tangible capital assets	36,282	8,158
Net investment in tangible capital assets	(3,611,289)	(1,697,803)
FINANCING		
Debt principal repayments	(918,122)	(863,703)
Net decrease in cash from financing activities	(918,122)	(863,703)
NET (DECREASE) INCREASE IN CASH	(10,849,744)	1,295,960
CASH, BEGINNING OF YEAR	18,204,795	16,908,835
CASH, END OF YEAR	7,355,051	18,204,795

The accompanying notes are an integral part of these consolidated financial statements.

County of Frontenac
Notes to the Consolidated Financial Statements

December 31, 2014

1. Status of the County of Frontenac

The County of Frontenac (the 'County') was incorporated in 1865 and assumed its responsibilities under the authority of the Provincial Secretary. The County operates as an upper tier government in the County of Frontenac, in the Province of Ontario, Canada and provides municipal services such as emergency measures, public health services, ambulance services, social and family assistance, planning and development and other general government operations.

2. Significant Accounting Policies

The consolidated financial statements of the Corporation of the County of Frontenac are the representations of management and have been prepared in all material respects in accordance with Canadian Public Sector Accounting Standards for local governments as recommended by the Public Sector Accounting Board ('PSAB') of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies by the County are as follows:

Basis of Consolidation

- (i) The consolidated financial statements reflect financial assets, liabilities, operating revenues and expenditures, reserves, reserve funds and changes in investment in tangible capital assets of the County. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the County and which are owned or controlled by the County. Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated. These consolidated financial statements include:

▸ Fairmount Home for the Aged

- (ii) Non-consolidated entities:

Kingston, Frontenac and Lennox and Addington Public Health is not consolidated and only the contributions by the County are reported on the Consolidated Statement of Operations

The Kingston-Frontenac Public Library Board is not consolidated and only the contributions by the County are reported on the Consolidated Statement of Operations.

Basis of Accounting

- (i) The 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 on receipt of goods and services and/or the creation of a legal obligation to pay.
- (ii) Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.
- (iii) Trust funds and their related operations administered by the County are not included in these financial statements but are reported separately on the Trust Funds Statement of Financial Activities and Financial Position.

County of Frontenac
Notes to the Consolidated Financial Statements

December 31, 2014

2. Significant Accounting Policies / continued

Basis of Accounting / continued

Tangible Capital Assets

Tangible capital assets are recorded at historical cost or where historical cost records were not available, other methods determined to provide a best estimate of historical cost and accumulated amortization of the assets. In certain cases the County used replacement costs and appropriate indices to deflate the replacement cost to an estimated historical cost at the year of acquisition. Costs include 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 are amortized on a straight line basis over their estimated useful lives as follows:

Land	
Land Improvements	10 - 30 years
Buildings	10 - 50 years
Vehicles	4.5 - 15 years
Machinery and Equipment	3 to 30 years
Bridges	16 years
Work in Progress	

Amortization is charged for the months in use. Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. Similarly, transfers of assets to third parties are recorded as an expense equal to the net book value of other asset as of the date of transfer.

Leases

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

Inventories and Prepaid Expenses

Inventories and prepaid expenses held for consumption are recorded at the lower of cost or replacement cost.

Pension and Employee Benefits

The County accounts for its participation in the Ontario Municipal Employees Retirement System ('OMERS'), a multi-employer public sector pension fund, as a defined benefit plan. The OMERS plan specifies the retirement benefits to be received by employees based on length of service and pay rates.

Cash and Cash Equivalents

The County considers cash and cash equivalents to be highly liquid investments with original maturities of three months or less.

County of Frontenac
Notes to the Consolidated Financial Statements

December 31, 2014

2. Significant Accounting Policies / continued

Government Transfers

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

Deferred Revenues

The County defers recognition of user charges and fees which have been collected but for which the related services have yet to be performed. Government transfers of gas taxes, are reported as deferred revenues in the Consolidated Statement of Financial Position. These amounts will be recognized as revenues in the fiscal year the services are performed.

Investments

Short-term and long-term investments are recorded at cost plus accrual interest. If the market value of investments become lower than cost and the decline in value is considered to be other than temporary, the investments are written down to market value.

Investment income earned on surplus current funds, capital funds, reserves and reserve funds (other than obligatory reserve funds) are reported as revenue in the period earned.

Financial Instruments

All financial instruments are initially recognized at fair value on the consolidated statement of financial position. The County has classified each financial instrument into one of the following categories: held-for-trading financial assets and liabilities, loans and receivables, held-to-maturity financial assets and other financial liabilities. Subsequent measurement of financial instruments is based on their classification.

Held-for-trading financial assets and liabilities are subsequently measured at fair value with changes in those fair values recognized in net revenues.

Loans and receivables, held-to-maturity financial assets and other financial liabilities are subsequently measured at amortized cost using the effective interest method.

The County classifies cash and cash equivalents as held-for-trading financial assets, accounts receivable as loans and receivables, and accounts payable and accrued liabilities as other financial liabilities.

Measurement Uncertainty

The preparation of consolidated financial statements in conformity with Canadian Public Accounting Standards requires management to make estimates and assumptions on such areas as employee benefits, assessment appeals and environmental provisions. These estimates and assumptions are based on the County's best information and judgment and may differ significantly based on actual results.

County of Frontenac
Notes to the Consolidated Financial Statements

December 31, 2014

3. Employee Future Benefit Obligations

Extended health care, dental, life insurance and sick leave benefits:

The County provides extended health care, dental and other benefits to employees who meet specific criteria within the Fairmount Home and Paramedic Services. Extended health care and dental benefits continue to be available to early retirees at 100% of their cost up to the age of 60, then between the age of 60 and 65, the retiree will generally be responsible for paying 50% of the benefit premiums.

Retirement Benefits

An independent actuarial study of the employee non-pension retirement benefits has been undertaken. The most recent valuation of the employee future benefits was completed at December 31, 2012.

The accrued benefit obligations relating to employee non-pension retirement benefits has been actuarially determined using the projected benefit method pro-rated on services. At December 31, 2014, based on actuarial update, the accrued benefit obligation was \$265,198.

The significant actuarial assumptions adopted in estimating the County's accrued benefit obligation are as follows:

Discount rate	5% per annum
Inflation rate	2% per annum
Salary escalation	3% per annum
Dental benefits escalation	4% per annum
Health benefits escalation	4% per annum

Employee benefit obligations are comprised of:

	2014	2013
	\$	\$
Opening balance	244,181	222,638
Expense recognized for the year	15,510	14,621
Interest cost	10,074	9,251
Benefit payments	(4,824)	(2,586)
Amortization of actuarial losses	257	257
Accrued benefit obligation, end of year	265,198	244,181

4. Deferred Revenues

A requirement of public sector accounting principles of the Canadian Institute of Chartered Accountants is that obligatory reserve funds be reported as deferred revenues. This requirement is in place as Provincial legislation restricts how these funds may be used and under certain circumstances these funds may possibly be refunded. The transactions for the year are summarized as follows:

**County of Frontenac
Notes to the Consolidated Financial Statements**

December 31, 2014

4. Deferred Revenues / continued

	2014	2013
	\$	\$
Federal Gas Tax ▶ January 1, 2014	1,910,900	2,444,292
Federal grant ▶ gasoline tax	785,546	817,734
Investment income	35,608	43,621
Transfer to operating fund	(1,025,447)	(928,734)
Transfer to capital fund	(420,716)	(466,013)
Federal Gas Tax ▶ December 31, 2014	1,285,891	1,910,900

5. Long Term Liabilities

- (a) The balance of long term liabilities reported on the "Consolidated Statement of Financial Position" is comprised of the following:

	2014	2013
	\$	\$
Debenture issue	9,381,641	10,299,763
Net long term liabilities at the end of the year	9,381,641	10,299,763

A debenture was issued on September 12, 2002 maturing September 12, 2022, to finance a building project at Fairmount Home for the Aged. The debenture has an interest rate of 6.157% with principal repayments commencing on September 12, 2003. Debt repayment costs will be recovered from future revenue. The City of Kingston's share of the debt repayment was established through a Mediated Settlement dated August 7, 2002 and is based on 50% of the repayments related to the 32 new beds and 74% of the repayments related to the 96 existing beds.

- (b) Principal payments fall due as follows:

	General Revenues
	\$
2015	975,969
2016	1,037,462
2017	1,102,822
2018	1,172,313
2019	1,569,800
2020 and thereafter	3,523,275
	9,381,641

County of Frontenac
Notes to the Consolidated Financial Statements

December 31, 2014

5. Long Term Liabilities / continued

(c) These payments are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

(d) Interest expense on long term liabilities in 2014 amounted to \$610,244 (2013 \$664,840).

6. Municipal Equity

	2014	2013
	\$	\$
Invested in tangible capital assets	24,901,532	22,706,778
Long term liabilities	(9,381,641)	(10,299,763)
	15,519,891	12,407,015
Unfunded Future Employee Liabilities	(48,832)	(41,715)
Reserves (Schedule 1)	11,592,878	11,381,705
Reserve Funds (Schedule 1)	1,875,514	2,531,401
Total Municipal Equity	28,939,451	26,278,406

7. Pension Contributions

The County makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of all permanent members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The amount contributed to OMERS was \$1,545,200 (2013 \$1,570,762) for current services and is included as an expenditure on the Consolidated Statement of Operations classified under the appropriate functional expenditure. Contributions by employees were a similar amount.

8. Trust Funds

Trust funds administered by the County amounting to \$8,836 (2013 \$10,182) are presented in a separate financial statement of trust fund balances and operations. As such balances are held in trust by the County for the benefit of others, they are not presented as part of the County's financial position or financial activities.

County of Frontenac
Notes to the Consolidated Financial Statements

December 31, 2014

9. Contingent Liabilities

- (a) The County is contingently liable for its share of any operating deficit of the Kingston-Frontenac Public Library Board, which is approximately 13% of the accumulated balance as at the end of the year for the Board. The County's share of the accumulated operating surplus (deficits) is \$12,480 (2013 \$9,652).
 - (b) The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims as at December 31, 2014, management believes that the County has valid defences and appropriate insurance coverages in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the County's financial position.
-

10. Contributions to Joint Boards

- (a) The assets and liabilities of the Kingston-Frontenac Public Library Board have not been consolidated. The County contributions to the Library Board for 2014 are \$778,636 (2013 \$755,982) and are reported on the Consolidated Statement of Operations.
 - (b) The assets and liabilities of the Kingston-Frontenac and Lennox and Addington Health Board have not been consolidated. The County made the following contributions to the Kingston, Frontenac and Lennox and Addington Health Board for 2014 \$703,517 (2013 \$690,732).
-

11. Commitments

- (a) The County leases premises under long term operating lease agreements with terms as follows:
 - (i) \$27,000 per annum plus HST to December 31, 2016, adjusted annually for additional rent and realty taxes; adjusted annually for additional rent and realty taxes (\$19,950 in 2014);
 - (ii) \$28,000 per annum plus HST;
 - (iii) \$25,389 per annum in 2011, during each subsequent year \$25,389 plus an adjustment based on CPI;
 - (iv) \$51,600 per annum plus HST to September 30, 2015;
 - (v) \$4,000 per annum plus HST first five year term to 2015 and the following 15 years \$4,000 plus CPI escalator, plus HST;
 - (vi) \$4,000 per annum plus HST.
- (b) In 2008, the County pledged \$54,000 annually for 10 years to the University Hospitals Kingston Foundation, a joint fund raising appeal undertaken by the Foundation on behalf of local hospitals. The County has provided \$54,000 as the seventh of 10 payments, as of December 31, 2014.

County of Frontenac
Notes to the Consolidated Financial Statements

December 31, 2014

11. Commitments

- (c) In 2012, the Kingston Frontenac Housing Corporation entered into an agreement with the City of Kingston to pay \$12,500 per year beginning in 2012 to provide for a new septic system at the social housing site in Verona. Through the cost sharing agreement with the City of Kingston the County of Frontenac is obligated for 100% of the costs of the social housing units in the County, including this annual repayment.
-

12. Cost Sharing Allocations

The Local Service Realignment sets out formulae under which the costs for Social Services, Child Care, Social Housing, Provincial Offences and Land Ambulance are shared between the County of Frontenac and the City of Kingston. A new cost sharing arrangement was derived for the period of 2004 to 2006 through an arbitrated settlement and continued on a year to year basis. Program costs for Social Services and Child Care are distributed on the basis of caseload and Social Housing costs are allocated by the location of the unit. The administrative costs for these services are allocated on the basis of weighted assessment. The cost of Land Ambulance and the net revenue of Provincial Offences are distributed on the basis of weighted assessment.

13. Risk Management

In the normal course of operations, the County is exposed to a variety of financial risks which are actively managed by the County.

The County's financial instruments consist of cash, investments, accounts receivable and accounts payable. The fair values of cash, investments and accounts payable approximate their carrying values because of their expected short term maturity and treatment on normal trade terms.

The County's exposure to and management of risk has not changed materially from December 31, 2013.

Credit Risk

Credit risk arises from the possibility that the entities to which the County provides services to may experience difficulty and be unable to fulfill their obligations. The County is exposed to financial risk that arises from the credit quality of the entities to which it provides services. The County does not have a significant exposure to any individual customer or counter party. As a result, the requirement for credit risk related reserves for accounts receivable is minimal.

Interest Rate Risk

Interest rate risk arises from the possibility that the value of, or cash flows related to, a financial instrument will fluctuate as a result of changes in market interest rates. The County is exposed to financial risk that arises from the interest rate differentials between the market interest rate and the rates on its cash and cash equivalents. Changes in variable interest rates could cause unanticipated fluctuations in the County's operating results.

County of Frontenac
Notes to the Consolidated Financial Statements

December 31, 2014

13. Risk Management / continued

Liquidity Risk

Liquidity risk is the risk that the County will not be able to meet its obligations as they fall due. The County requires working capital to meet day-to-day operating activities. Management expects that the County's cash flows from operating activities will be sufficient to meet these requirements.

14. Tangible Capital Assets

	2014	2013
	\$	\$
Land	536,076	513,729
Land Improvements	1,525,248	1,213,480
Buildings	19,244,004	16,896,668
Vehicles	1,126,498	1,214,810
Machinery and Equipment	1,967,318	2,020,757
Bridges	453,321	312,409
Work in Progress	49,067	534,925
	24,901,532	22,706,778

For additional information, see Schedule 2 - Tangible Capital Assets.

15. Segmented Information

The County is a diversified municipal government that provides a wide range of services to its citizens. The services are provided by departments and their activities are reported in the consolidated statement of operations.

Departments have been separately disclosed in the segmented information, along with the service they provide, as set out in the schedule below.

For each reported segment, expenditures represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 2.

County of Frontenac
Notes to the Consolidated Financial Statements

December 31, 2014

15. Segmented Information / continued

2014	Salaries, Wages & Employee Benefits	Rents and Debt Interest	Materials & Services	External Transfers	Amortization	Total
	\$	\$	\$	\$	\$	\$
General Government Administration	808,415	---	1,321,512	914,099	233,415	3,277,441
Protection to Persons and Property	---	---	31,377	---	---	31,377
Transportation	870,944	---	68,638	---	4,062	943,644
Health Services						
Public Health Services	---	---	703,517	---	---	703,517
Ambulance	12,524,812	215,441	2,168,463	---	638,328	15,547,044
Social and Family Assistance						
General Assistance	---	---	1,185,095	---	---	1,185,095
Assistance to Aged Persons	8,809,401	610,244	2,229,999	---	494,780	12,144,424
Social Housing	---	---	752,893	---	---	752,893
Recreation and Cultural Services						
Libraries	---	---	778,636	---	45,951	824,587
Planning and Development	377,499	---	340,161	---	---	717,660
2014	23,391,071	825,685	9,580,291	914,099	1,416,536	36,127,682

**County of Frontenac
Notes to the Consolidated Financial Statements**

December 31, 2014

15. Segmented Information / continued

2013	Salaries, Wages & Employee Benefits	Rents and Debt Interest	Materials & Services	External Transfers	Amortization	Total
	\$	\$	\$	\$	\$	\$
General Government Administration	796,241	---	1,341,861	965,184	193,549	3,296,835
Protection to Persons and Property	---	---	93,693	---	---	93,693
Transportation	862,259	---	33,259	---	---	895,518
Health Services						
Public Health Services	---	---	690,732	---	---	690,732
Ambulance	12,554,214	153,168	2,075,848	---	809,366	15,592,596
Social and Family Assistance						
General Assistance	---	---	1,164,432	---	---	1,164,432
Assistance to Aged Persons	8,703,057	664,840	1,992,181	---	540,936	11,901,014
Social Housing	---	---	714,016	---	---	714,016
Recreation and Cultural Services						
Libraries	---	---	755,982	---	45,951	801,933
Planning and Development	265,396	---	450,385	---	---	715,781
2013	23,181,167	818,008	9,312,389	965,184	1,589,802	35,866,550

16. Budget Figures

The operating budget approved by County Council, for 2014 is reflected on the Consolidated Statement of Operations. The budgets established for capital investment in tangible capital assets are on a project oriented basis, the costs of which may be carried out over one or more years and, therefore, may not be comparable with current year's actual expenditure amounts.

17. Comparative Figures

Some reclassification of prior year's figures was necessary in order to conform to this year's presentation.

County of Frontenac
Schedule 1 ► Continuity of Reserves and Reserve Funds

For the year ended December 31	(Note 16) Budget	2014	2013
	\$	\$	\$
Revenues			
Donations	---	---	62,528
Investment income	---	69,162	56,240
Total Net Revenues	---	69,162	118,948
Net Transfers From / (To) Other Funds			
Transfers from operations	558,216	908,127	86,741
Transfers to capital acquisitions	(2,383,484)	(1,422,005)	(446,544)
Total Net Transfers	(1,825,268)	(513,878)	(359,803)
Balances, Change in Year	(1,825,268)	(444,716)	(240,855)
Balances, Beginning of Year	13,913,106	13,913,106	14,153,961
Reserves and Reserve Fund Balances, End of Year	12,087,838	13,468,390	13,913,106

The accompany notes are an integral part of these consolidated financial statements.

County of Frontenac

Schedule 1 ► Composition of Reserves and Reserve Funds

For the year ended December 31	2014	2013
	\$	\$
Reserves set aside for specific purposes by Council:		
Operating	1,625,476	4,455,736
Working Fund ▶ County of Frontenac	35,925	555,624
▶ Fairmount Home for the Aged	357,800	352,516
Frontenac Paramedic Service ▶ Severance	240,644	---
▶ NEER	46,090	36,542
Fairmont Home ▶ operating	99,837	132,954
▶ severance	235,670	235,670
Land Use Planning		
Asset Replacement	1,249,381	800,410
Capital replacement	65,000	55,000
Ontarians with Disabilities	80,587	77,654
Land acquisition	35,109	44,000
GIS Project	819,519	831,862
Fairmont Home ▶ capital replacement	1,403,437	1,982,600
▶ capital reserve fund *	702,709	685,879
Frontenac Paramedic Service ▶ vehicle replacement	994,437	767,440
▶ equipment replacement	156,194	394,217
▶ general	---	195,688
▶ other projects		
External Agency Reserves		
Library reserve	156,830	151,682
Social housing ▶ Out of Scope	439,400	414,400
Renovates program reserve	403,430	---
Strategic Regional Reserves		
Investing in Ontario reserve fund *	249,707	246,017
Strategic projects reserve	2,504,000	160,000
150 th Anniversary reserve	90,000	60,000
Stabilization Reserves		
County of Frontenac	415,535	974,431
Land ambulance	324,000	---
Fairmont Home	515,305	---
Legally Restricted		
Donations *	111,965	102,663
Pathways *	46,063	43,098
Capital Campaign *	64,342	157,023
Total Reserves and Reserve Funds	13,468,392	13,913,106
Reserves	11,592,878	11,381,705
Reserve Funds *	1,875,514	2,531,401
Total Reserves and Reserve Funds	13,468,392	13,913,106

The accompany notes are an integral part of these consolidated financial statements.

**County of Frontenac
Schedule 2 ► 2014 Tangible Capital Assets**

Asset Class	Cost 01/01/14	Additions	(Disposals)	Cost 31/12/14
	\$	\$	\$	\$
Land	513,729	22,347	---	536,076
Land Improvements	1,424,673	403,588	---	1,828,261
Buildings	21,441,573	2,814,881	---	24,256,454
Vehicles	3,112,154	429,304	(566,391)	2,975,067
Machinery & Equipment	5,370,350	334,554	(50,281)	5,654,623
Bridges	338,405	128,754	---	467,159
Work in Progress	534,924	49,067	(534,924)	49,067
	32,735,808	4,182,495	(1,151,596)	35,766,707

Asset Class	Accumulated Amortization 01/01/14	Amortization	(Disposals)	Accumulated Amortization 31/12/14	Net Book Value 31/12/14
	\$	\$	\$	\$	\$
Land	---	---	---	---	536,076
Land Improvements	211,193	91,820	---	303,013	1,525,248
Buildings	4,544,905	467,545	---	5,012,450	19,244,004
Vehicles	1,897,342	493,616	(542,389)	1,848,569	1,126,498
Machinery & Equipment	3,349,592	375,713	(38,000)	3,687,305	1,967,318
Bridges	25,996	(12,158)	---	13,838	453,321
Work in Progress	---	---	---	---	49,067
	10,029,028	1,416,536	(580,389)	10,865,175	24,901,532

The accompany notes are an integral part of these consolidated financial statements.

**County of Frontenac
Schedule 2 ▶ 2013 Tangible Capital Assets**

Asset Class	Cost 01/01/13	Additions	(Disposals)	Cost 31/12/13
	\$	\$	\$	\$
Land	463,653	50,076	---	513,729
Land Improvements	816,323	608,350	---	1,424,673
Buildings	21,374,356	67,217	---	21,441,573
Vehicles	3,025,565	211,698	(125,109)	3,112,154
Machinery & Equipment	5,242,355	317,691	(189,696)	5,370,350
Bridges	133,695	204,710	---	338,405
Work in Progress	288,705	465,820	(219,601)	534,924
	31,344,652	1,925,562	(534,406)	32,735,808

Asset Class	Accumulated Amortization 01/01/13	Amortization	(Disposals)	Accumulated Amortization 31/12/13	Net Book Value 31/12/13
	\$	\$	\$	\$	\$
Land	---	---	---	---	513,729
Land Improvements	160,726	50,467	---	211,193	1,213,480
Buildings	4,094,482	450,423	---	4,544,905	16,896,668
Vehicles	1,338,956	675,498	(117,110)	1,897,344	1,214,810
Machinery & Equipment	3,118,277	420,853	(189,538)	3,349,592	2,020,758
Bridges	17,083	8,913	---	25,996	312,409
Work in Progress	---	---	---	---	534,924
	8,729,522	1,606,154	(306,648)	10,029,028	22,706,778

The accompany notes are an integral part of these consolidated financial statements.

Allan

Chartered Accountant Professional Corporation

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the County of Frontenac:

We have audited the statement of financial position of the trust funds of the Corporation of the County of Frontenac as at December 31, 2014 and the statement of financial activities of the trust funds for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Corporation of the County of Frontenac's management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

The trust funds of the Corporation of the County of Frontenac derives receipts from the Homes for Senior Citizen residents, which are not susceptible to complete audit verification. Accordingly our verification of such receipts was limited to accounting for the amounts recorded in the records of the trust funds.

In our opinion, except for the effect of adjustments which might have been required had receipts from the Homes for Senior Citizens residents been susceptible to complete audit verification, these financial statements present fairly, in all material respects, the financial position of the trust funds of the Corporation of the County of Frontenac as at December 31, 2014 and the financial activities for the year ended in accordance with Canadian Public Sector Accounting Standards.



Chartered Professional Accountants
Licensed Public Accountants

Authorized to practice public accounting by the Institute of Chartered Professional Accountants of Ontario

Perth, Ontario,
April 15, 2015.

**County of Frontenac
Trust Funds
Statement of Financial Position**

December 31	Fairmount Home Residents'	Bridget Fowler	2014	2013
	\$	\$	\$	\$
ASSETS				
Cash	4,925	3,911	8,836	10,182
FUND BALANCES	4,925	3,911	8,836	10,182

Statement of Financial Activities

For the year ended December 31	Fairmount Home Residents'	Bridget Fowler	2014	2013
	\$	\$	\$	\$
REVENUES				
Residents' deposits	7,587	---	7,587	12,190
Interest	---	52	52	50
Dividends	---	329	329	317
	7,587	381	7,968	12,557
EXPENDITURES				
Residents' withdrawals	9,014	---	9,014	12,126
Payments	---	300	300	300
	9,014	300	9,314	12,426
NET (EXPENDITURES) REVENUES FOR THE YEAR	(1,427)	81	(1,346)	131
BALANCE AT THE BEGINNING OF THE YEAR	6,352	3,830	10,182	10,051
BALANCE AT THE END OF THE YEAR	4,925	3,911	8,836	10,182

The accompanying notes are an integral part of these financial statements.

**County of Frontenac
Trust Funds
Notes to the Financial Statements**

December 31, 2014

1. Significant Accounting Policies

Reporting Entity

Expenditures are reported on the cash basis of accounting with the exception of administrative expenses which are reported on the accrual basis of accounting, which recognizes expenditures as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

Corporation of the County of Frontenac

2014 Financial Audit Results



Allan Chartered Accountant Professional Corporation

Allan

Chartered Accountant Professional Corporation

Members of the Corporation of the County of Frontenac

Dear Mr. Denis Doyle, Warden:

We are pleased to present the results of our audit of the consolidated financial statements of the Corporation of the County of Frontenac ('the County').

The audit is designed to express an opinion on the 2014 consolidated financial statements as of December 31, 2014. In accordance with professional standards, we obtained a sufficient understanding of internal control to plan the audit and to determine the nature, timing and extent of tests to be performed. However, we were not engaged to and we did not perform an audit of internal control over financial reporting. We received the full support and assistance of the County's personnel in conducting our audit.

This report is intended solely for the information and use of the County Council and management, and is not intended to be and should not be used by anyone other than these specified parties. We disclaim any responsibility to any third party who may rely on it. Further, this report is a by-product of our audit of the 2014 financial statements and indicates matters identified during the course of our audit. Our audit did not necessarily identify all matters that may be of interest to Council in fulfilling its responsibilities.

We encourage Council to review the contents of this report and would be pleased to answer any questions you may have about these or any other related matters.

Yours truly,



Chartered Professional Accountants
Licensed Public Accountants

Authorized to practice public accounting by the Institute of Chartered Professional Accountants of Ontario

Perth, Ontario
April 15, 2015.

Table of Contents

- Our Client Service Commitment to the Corporation of the County of Frontenac
- Audit Deliverables
- Materiality
- 2014 Audit Strategy Summary
- Audit Findings
- Summary of Audit Differences
- Required Communications
- Appendix A – Independence Letter

Our Client Service Commitment to the County

Allan Chartered Accountants was established in 1979 and has continually provided a high level of service to our clients. Our practice is a service oriented accounting firm with a highly trained professional staff and clerical support team. Our client base is varied, ranging from municipalities, not-for-profit organizations, health units, proprietorships, partnerships, corporations, and charitable organizations, as well as individuals.

For over 30 years, the practice has been built on traditions of integrity, commitment and knowledge.

Professional services, offered by the firm, are diverse ranging from standard audit and accounting services, strategic consulting, mergers and acquisitions, personal tax and financial planning.

Our vision is to be the best professional services firm for our clients and the communities we work in.

We accomplish this vision through:

- commitment to communication between the client and audit personnel
- commitment to professional development for all personnel
- multiple levels of review of the work completed by audit personnel assigned to the engagement
- objectivity
- fair and transparent fees
- development of the audit process which includes
 - planning and identifying risk
 - developing audit strategy based on risk assessment
 - implementing the audit strategy

Audit Deliverables

Audit Deliverables

Opinions

- ▶ Express an opinion on the consolidated financial statements of The Corporation of the County of Frontenac for the year ended December 31, 2014.
- ▶ Express opinion on financial statement of The Corporation of the County of Frontenac related entities in accordance with municipal requirements.

Internal Control Communications

- ▶ Issue a written communication to management and Council describing any significant weaknesses in internal control identified during our audit.
- ▶ Issue a management letter that provides our recommendations regarding internal controls and opportunities for improvement or efficiency, based on observations made during the course of our audit. A management letter is attached to this report.
- ▶ Issue a written communication to Council about independence matters in accordance with CICA handbook Section 5751, *Communications with those Having Oversight Responsibility for the Financial Reporting Process*.

Materiality

At the conclusion of the audit, we formulate our opinion on the consolidated financial statements of the County of Frontenac as to their fair presentation in all material respects in accordance with Canadian Public Sector Accounting Standards.

Our estimation of planning materiality involves professional judgement and necessarily takes into account qualitative as well as quantitative considerations.

We have performed our audit to a materiality level of \$250,000 approximately 0.75% of budgeted revenues, consistent with prior years.

2014 Audit Strategy

Audit Strategy Considerations

Area	Comments
General Approach to the Audit Using our knowledge of the client's business, including the results of the knowledge gained from the current year's procedures that have been completed, we establish a preliminary strategy for placing reliance on controls related to the flows of transactions and / or significant processes. For purposes of the audit of the consolidated financial statements, our audit scope is developed after considering the inherent and control risks and the effectiveness of the County's internal controls. A variety of factors are considered when establishing the audit scope including size, specific risks, the volumes and types of transactions processed, changes in the business environment and other factors. We distinguish between the following strategies: ► Identify and evaluate controls (control strategy) ► Substantive auditing (substantive strategy)	Significant Accounts All accounts of the County were determined to be significant based on preliminary materiality determination with the exception of inventory not for resale and prepaid expenses. Control Based Testing Allan Chartered Accountants has tested and relied upon controls identified for the accounts payable and expense process to reduce the extent of substantive testing in these areas. Allan Chartered Accountants has also performed control testing over the IT general controls to gain further assurance over system generated reports. Substantive Based Testing For the remaining significant accounts that have been identified in the planning process, we have taken a substantive approach to perform our audit as we believe that this resulted in a more efficient approach for these accounts based on their nature.

2014 Audit Strategy
Internal Control Reliance

Area of Reliance	Findings and Strategy
Transaction Level Controls	As communicated during our audit planning, Allan Chartered Accountants has leveraged the use of internal controls where they have been determined to be designed and operating effectively for purposes of the consolidated financial statement audit. The execution of our test of control resulted in reliance over the following significant processes for fiscal 2014: ▸ Accounts Payable ▸ Payroll
IT General Controls	In accordance with our planning strategy for fiscal 2014, Allan Chartered Accountants has reviewed, tested and relied upon IT (systems) general controls over the software application. Our reliance on these general controls provides us with additional assurance over the system generated information and reporting.

Audit Findings

Accounting and Auditing Estimates

Summary

Summary of Audit Differences

During the course of our audit, we accumulate differences between amounts recorded by the County and amounts that we believe are required to be recorded under Canadian Public Sector Accounting Standards. The following is a summary of those differences we have identified through the date of this report.

Required Communications

Handbook Section 5751 and other professional standards require the auditor to communicate certain matters to Council that may assist Council in overseeing management’s financial reporting and disclosure process. We have summarized these communications as they apply to the County.

Required Communications

Area	Comments
Auditor's Responsibilities under Canadian Generally Accepted Auditing Standards (GAAS) The consolidated financial statements are the responsibility of management. Our audit is designed in accordance with Canadian Generally Accepted Auditing Standards to obtain reasonable, rather than absolute, assurance about whether the consolidated financial statements are free of material misstatement.	Management is responsible for the preparation of the consolidated financial statements, which include responsibilities related to internal control, such as designing and maintaining accounting records, selecting and applying accounting policies safeguarding assets and preventing and detecting fraud and error. The auditor's responsibility is to express an opinion on the consolidated financial statements based on an audit thereof. An audit is performed to obtain reasonable but not absolute assurance as to whether the consolidated financial statements are free of material misstatement and, owing to the inherent limitations of an audit there is an unavoidable risk that some misstatements of the consolidated financial statements will not be detected (particularly intentional misstatements concealed through collusion) even though the audit is properly planned and performed. The audit includes: - obtaining an understanding of the entity and its environment including internal control in order to plan the audit and to assess the risk that the consolidated financial statements may contain misstatements that, individually or in the aggregate, are material to the consolidated financial statements taken as a whole. - examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements; - assessing the accounting principles used and their application, and - assessing the significant estimates made by management When the auditors risk assessment includes an expectation of the operating effectiveness of controls, sufficient appropriate audit evidence has been obtained through tests of controls to support the assessment. The auditors have expressed an opinion as to whether the consolidated financial statements present fairly in all material respects, in accordance with Canadian Public Sector Accounting Standards, the financial position, results of operations and cash flows of the entity.

Required Communications

Area	Comments
Our Overall Audit Strategy The auditor's communicate with Council aspects of the overall audit strategy: ▶ the general approach to the audit; ▶ areas of the consolidated financial statements identified by the auditor, management or Council as having a high risk of material misstatement, and the auditors' response thereto; ▶ the materiality and audit risk levels on which the audit is based; ▶ the preliminary assessment of internal control, the planned extent of audit work related to internal control and the effect of any control reliance on year end procedures. ▶ other specific items likely to be of particular interest to Council, including any extensions of the scope of the audit requested by Council or Management; ▶ the effects of new developments in accounting standards, or legislative or regulatory requirements, on the entity's financial reporting; ▶ other areas of concern that Council or Management identifies; ▶ the relevance of management representations to the audit evidence gathered by the Auditor and the need to obtain certain management representations in writing.	▶ Refer to the "Audit Strategy" section ▶ Refer to the "Materiality" section ▶ For purposes of our audit of the consolidated financial statements, our audit scope is developed after considering inherent and control risks and the effectiveness of the County's internal controls. A variety of factors are considered when establishing individual audit scopes for the County including size, specific risks, the volume and types of transactions processed, changes in the business environment, internal audit activity, corporate monitoring controls in place, and other factors. We also consider the overall degree of commonality in processes at the County's locations and the degree of centralization of operations. ▶ No other areas of concern have been brought to our attention ▶ Refer to our engagement letter

Required Communications

Area	Comments
Major Issues Discussed with Management in Connection with Initial or Recurring Retention We discuss with Council or those charged with governance any major professional issues that were discussed (orally or in writing) with Management in connection with our initial or recurring retention as the Auditor, including, among other matters, any discussions regarding the application of accounting principles and auditing standards.	None
Our Judgements About the Quality of the County's Accounting Principles We discuss our judgments about the quality, not just the acceptability, of the accounting policies as applied in the County's financial reporting, including the consistency of the accounting policies and their application and the clarity and completeness of the consolidated financial statements and related disclosures.	It is our opinion that the accounting principles selected by Management are reasonable, consistent, and provide reliable and relevant accounting information. We believe the quality of accounting policies disclosed in the consolidated financial statements and applied in the financial reporting, including the consistency of their application, and the understandability and completeness of the consolidated financial statements complies with Canadian Public Sector Accounting Standards.
Consultation with Other Accountants When we are aware that management has consulted with other accountants about auditing or accounting matters, we discuss with Council or those charged with governance our views about significant matters that were the subject of such consultation.	None of which we are aware.

Required Communications

Area	Comments
Disagreements with Management We discuss with Council or those charged with governance any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the County's consolidated financial statements or the auditors's report.	No disagreements with management.
Serious Difficulties Encountered in Dealing with Management When Performing the Audit We inform Council or those charged with governance of any significant difficulties encountered in dealing with management related to the performance of the audit.	No serious difficulties encountered.
Non-Trivial Recorded Audit Adjustments We provide Council or those charged with governance with information about recorded adjustments arising from the audit that could in our judgment, either individually or in the aggregate have a significant effect on the County's consolidated financial statements.	None identified
Unrecorded Audit Differences Considered by Management to be Immaterial We inform Council or those charged with governance about unrecorded audit differences accumulated by us (ie: adjustment either identified by us or brought to our attention by management) during the current audit and pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, to the consolidated financial statements as a whole.	None identified

Required Communications

Area	Comments
The Adoption of, or a Change in an Accounting Principle We determine that Council or those charged with governance are informed about the initial selection of, and any changes in, significant accounting principles or their application when the accounting principle or its application, including alternative methods of applying the accounting principle has a material effect on the consolidated financial statements.	During 2009, the County adopted accounting policies related to tangible capital assets in accordance with PS3150. During 2014 expenditures were evaluated based on whether they were repairs (expensed) or betterments (capitalized).
Sensitive Accounting Estimates and Disclosures The preparation of the consolidated financial statements requires the use of accounting estimates. Certain estimates and disclosures are particularly sensitive due to their significance to the financial statements and the possibility that future events may differ significantly from management's current judgments. We determine that Council or those charged with governance are informed about management's process for formulating particularly sensitive accounting estimates and about the basis for our conclusions regarding the reasonable of those estimates.	Accounting estimates include allowance for uncollectible accounts and an accrual for retiree benefits. In regards to these estimates, we have no concerns with the estimates used by management.
Methods of Accounting for Significant Unusual Transactions for Controversial or Emerging Areas We determine that Council or those charged with governance are informed about the methods used to account for significant unusual transactions and the effects of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance of consensus.	We are not aware of any significant unusual transactions recorded by the County or of any significant accounting policies used by the County related to controversial or emerging areas for which there is a lack of authoritative guidance.

Required Communications

Area	Comments
Fraud and Illegal Acts We communicate to Council or those charged with governance fraud and illegal acts involving senior management and fraud and illegal acts (whether caused by senior management or other employees) that cause a material misstatement of the consolidated financial statements. In addition we discuss fraud involving employees who have significant roles in internal control, questions regarding the honesty and integrity of management, and matters that may cause future consolidated financial statements to be materially misstated as well as any misappropriations perpetrated by lower-level employees, based on our understanding with Council regarding the nature and extent of communications with Council about such matters	We are not aware of any matters that require communication. Refer to section "Fraud considerations and the risk of management override".
Significant Weaknesses in Internal Control We communicate all significant weaknesses in internal control that may have been identified during the course of our audit.	No significant weaknesses were identified.
A Summary of the Audit Approach After developing the overall audit strategy, we communicate with Council aspects of the overall audit strategy that we believe would be helpful to you in discharging your responsibilities.	Refer to section "Audit Strategy".

Required Communications

Area	Comments
Independence We communicate, at least annually, the following to the Council or those charged with governance: - Describe, in writing, all relationships between Allan Chartered Accountant Professional Corporation and our associated entities and the County and its affiliates or persons in financial reporting oversight roles at the County that may reasonably be thought to bear on our independence. - Discuss with the Council the potential effects of those relationships on independence, and - Affirm, in writing, that we are independent in compliance with Rules of Professional Conduct / Code of Ethics of the Institute of Chartered Accountants of Ontario.	Refer to Appendix A
Related Party Transactions Related party transaction identified by the auditor that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure must be disclosed to the Council.	All related party transactions known to us, are disclosed in the consolidated financial statements.
Matters Relating to Component Entities of the County When the consolidated financial statements of the County (primary entity) include financial information from consolidated financial statements of a component entity (a subsidiary investee (other than a portfolio investment) or joint venture; or an entity whose financial information from consolidated financial statements is included with those of the primary entity), the auditor communicates with the Council those matters relating to the component entities that in the auditors' judgment are of significance in the context of the primary entity (for example, weaknesses in systems of internal control that have resulted, or could result, in material errors in the primary entity's consolidated financial statements).	None of which we are aware.

Fraud Considerations and the Risk of Management Override

We are responsible for planning and performing the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether caused by error or by fraud (CICA 5135, *The Auditor's Responsibility To Consider Fraud*).

Our audit procedures will encompass the requirements of CICA 5135: brainstorming, gathering information to facilitate the identification of and response to fraud risks and performing mandatory procedures to address the risk of management override (including examining journal entries, reviewing accounting estimates and evaluating the business rationale of significant unusual transactions).

We evaluate the risk of management override using the fraud triangle and consider the actions management has taken to respond to those risks.

We consider, among other things:

- ▶ Code of conduct / ethics
- ▶ Effective and independent oversight by Corporate Service Council
- ▶ Process for dealing with whistle-blower allegations
- ▶ Adequacy of internal audit oversight of activity
- ▶ Entity's risk assessment processes

Role and oversight responsibilities of the Corporate Service Council:

- ▶ Management's assessment of the risks of fraud
- ▶ Programs and controls to mitigate the risk of fraud
- ▶ Process for monitoring multiple locations for fraud
- ▶ Management communication to employees on its views on business practices and ethical behaviour.

Appendix A ► Independence Letter

April 15, 2015

Members of the Council
Corporation of the County of Frontenac

Dear Members of the Council:

We have been engaged to audit the consolidated financial statements of the County of Frontenac for the year ended December 31, 2014.

Pursuant to Canadian generally accepted auditing standards, we communicate at least annually with you regarding all relationships between Allan Chartered Accountant Professional Corporation and its related entities that, in our professional judgment, may reasonably be thought to bear on our independence. We have prepared the following comments to facilitate our discussion with you regarding independence matters.

We are not aware of any relationships between Allan Chartered Accountant Professional Corporation and the County that, in our professional judgement, may reasonably be thought to bear on our independence, since the engagement letter dated October 13, 2011.

Canadian generally accepted auditing standards require that we confirm our independence to the Council in the context of the Rules of Professional Conduct of the Institute of Chartered Accountants of Ontario. Accordingly, we hereby confirm that we are independent with respect to the County within the meaning of the Rules of Professional Conduct of the Institute of Chartered Accountants of Ontario as of the date of this letter.

This report is intended solely for the use of the Council and Management, and others within the County and should not be used for any other purposes.

Yours truly,



Chartered Professional Accountants
Licensed Public Accountants

Authorized to practice public accounting by the Institute of Chartered Professional Accountants of Ontario

Allan

Chartered Accountant Professional Corporation

March 31st, 2015

Warden Denis Doyle
The Corporation of the County of Frontenac
2069 Battersea Road
Glenburnie, ON K0H 1S0

Dear Warden Doyle:

We would like to thank Mrs. Marian VanBruinessen, Treasurer and the employees of the accounting and administration departments of the County for their assistance during the performance of the audit performed in respect of the County's December 31st, 2014 year end financial statements.

During the course of the 2014 audit, we found the records of the County to be in good order, and staff assisted us in locating all information we requested.

As we have relayed in the past, auditing now focuses on understanding sources of business risk, fraud risk, entity governance policies and management's overall decision making processes, rather than simply focussing on the financial statements. The planning and execution of audits includes the requirement for the auditor to obtain an understanding of the internal control designed and implemented by management to prevent and detect fraud and error.

The procedures performed during the course of the audit included documenting the County's system of internal controls. Future audits will include procedures to document changes in internal controls from the previous time period audited. Audit standards require we report on any areas where we see an opportunity to consider enhanced internal controls. The feasibility of the enhancement of internal controls rests with management.

During the course of the audit we identified matters that may be of interest to management. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement. It is not designed for the purpose of identifying matters to communicate. Accordingly an audit would not usually identify all such matters that may be of interest to management and it is inappropriate to conclude that no such matters exist.

The purpose of adequate controls is to ensure, as far as practical, the orderly and efficient conduct of the County's business, including the discharge of statutory responsibilities, for example safeguarding of assets, prevention and detection of fraud and error, reliability of accounting records and timely preparation of financial information.

22 Wilson Street West, Perth, Ontario K7H 2M9 (613) 267-6580 Voice (613) 267-7563 Facsimile allanca.com

Long Range Financial Plan

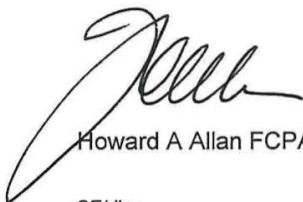
In prior years we recommended the County complete a long range financial plan that would contain statements of strategies, principles and policies to govern financial decision making, including long range financial projections for taxation, debt levels and reserves. The goal of such a plan is to ensure the County is in a sound financial position to be able to finance services to the public on a sustainable basis. We understand that the 2015 Budget includes a 5 year financial projection that encompasses the goals outlined above and has been accepted by the County.

Update of the Records Retention Bylaw Re: Electronic Storage

Similar to last year we discussed with managers the safeguards and protection of electronic documents. This is an issue that has arisen in many areas of government and as such requires careful planning to ensure electronic records retained will continue to be able to be accessed as new technology develops. We would recommend the County review its processes regarding the security of electronic records. The review should consider the ability to archive and retrieve documents that are permanent records. In addition, the electronic storage should encompass processes to ensure the security of the documents from deletion, restrict the ability to change the document and provide levels of security to restrict access to confidential documents.

It is our pleasure to be of service to the County in connection with the fiscal 2014 audited financial statements. If you have any questions on the above noted items, please do not hesitate to contact us.

Yours truly,



Howard A Allan FCPA, FCA



Serena Fortin CPA, CA

SF/dkp

cc: Marian VanBruinessen, Treasurer



Report 2015-042

RECOMMEND REPORT TO COUNCIL

To: Warden and Council Members of the County of Frontenac

From: Kelly J. Pender
Chief Administrative Officer

Prepared by: Joe Gallivan
Director, Planning & Economic Development

Date prepared: March 31, 2015

Date of meeting: April 15, 2015

Re: Planning & Economic Development – Seniors Transportation Demand

Recommendation

THAT County Council receive *Planning & Economic Development – Seniors Transportation Demand* report and direct staff to retain a polling company to undertake a detailed review of the transportation demand needs of senior citizens across Frontenac County, and to report back to County Council with the results.

Background

At its meeting held on September 17th, 2014, County Council approved the September 3rd Committee of the Whole report.

*Motion #: 198-14 Moved By: Councillor Jones
Seconded By: Councillor Purdon*

RESOLVED THAT the Report of the Committee of the Whole be received and adopted.

Recommend Report to Council
Planning and Economic Development – Seniors Transportation Demand
April 15, 2015

Report of the Committee of the Whole

1. *WHEREAS in January 2014 County Council engaged Performance Concepts to assist with the process of developing goals for the balance of its term and for the 2015-18 term;*

WHEREAS on May 15, 2014 Council approved three goals resulting from this initiative;

WHEREAS an implementation plan is deemed necessary to ensure that Council direction is carried out by County administration;

NOW THEREFORE BE IT RESOLVED THAT the Strategic Goals – Implementation Plan presented by staff on September 3, 2014 be approved in principle;

AND FURTHER THAT staff be directed to continue with the implementation plan as presented up to the Council decision points noted in the plan, including funding support as indicated.

CARRIED

On June 18, 2014 County Council endorsed three goals as part of the Strategic Plan that was approved at the September 17th meeting. The first goal had to do with support for seniors:

“Goal #1: Meeting the Aging Tsunami Challenge for Frontenac Seniors by

- ✓ *Addressing the existing gap in Seniors Transportation by ensuring 100% of Seniors receive a timely, affordable ride to scheduled medical appointments (when requests received in a timely fashion) – to be accomplished by the end of the 2015-18 term of Council.*
- ✓ *Addressing the existing gap in Seniors Affordable Housing stock by leveraging and/or funding the construction of a project in each of the four Frontenac Townships – to be accomplished by the end of the 2015-18 term of Council.”*

The purpose of this report is to provide County Council with some base information on the current demand for rural transportation services that are provided by the Northern and Southern Community Service organizations.

Existing Seniors Transportation Demand

Attached is a map of the County that provides a snapshot of demand for rides for seniors in North, Central, and South Frontenac Townships (note: data for Central includes some rides for youth but community services staff believe that number to be

Recommend Report to Council
Planning and Economic Development – Seniors Transportation Demand
April 15, 2015

relatively small). The map illustrates the distribution of rides for seniors across the three Townships. For the eight month period April to December, 2014, over 4,300 rides were provided to seniors for medical appointments. The monthly demand was constant, approximately 400 to 500 total rides. According to staff at Northern Frontenac Community Services (NFCS) and Southern Frontenac Community Services (SFCS) this total represented an increase of almost 1,000 rides from 2014 and 2,000 rides from 2013.

According to SFCS staff, there are a number of reasons that have led to the increased demand for rides:

- There is a significant increase in awareness of SFCS and NFCS, and in particular the offering of the ride service for seniors;
- Additional volunteers have committed to the service which has allowed the higher user demand to be met (note: currently there are forty-two volunteer drivers).
- Gradual increase in seniors population has led to greater demand for the rides.

Based on this growing demand, SFCS and NFCS project 2015 ridership to be over 5,500 rides in 2015.

The transportation cost demand for 2015-2016 is \$80,000, half of which is covered by client fees and the other half covered by Frontenac County and the Southeast LHIN.

It should be noted that there are other services being provided across the Frontenacs that may require transportation to or from a senior's residence. According to SFCS, these include:

- 'Meals on Wheels';
- Home help and respite;
- Palliative care and bereavement;
- Caregiver support;
- Adult day care; and
- 'Diners Club' for seniors.

In summary, there is a significant number of trips per year that are dedicated to helping seniors remain in their home and community. It is likely that the transportation demand for these services will continue to increase.

Sustainability Implications

Section 10 of the *Directions for our Future* document, in particular points 89 and 90, speak to support for age friendly communities and transitional/assisted living environments. This rural transportation initiative will support this aspect of the plan.

Financial Implications

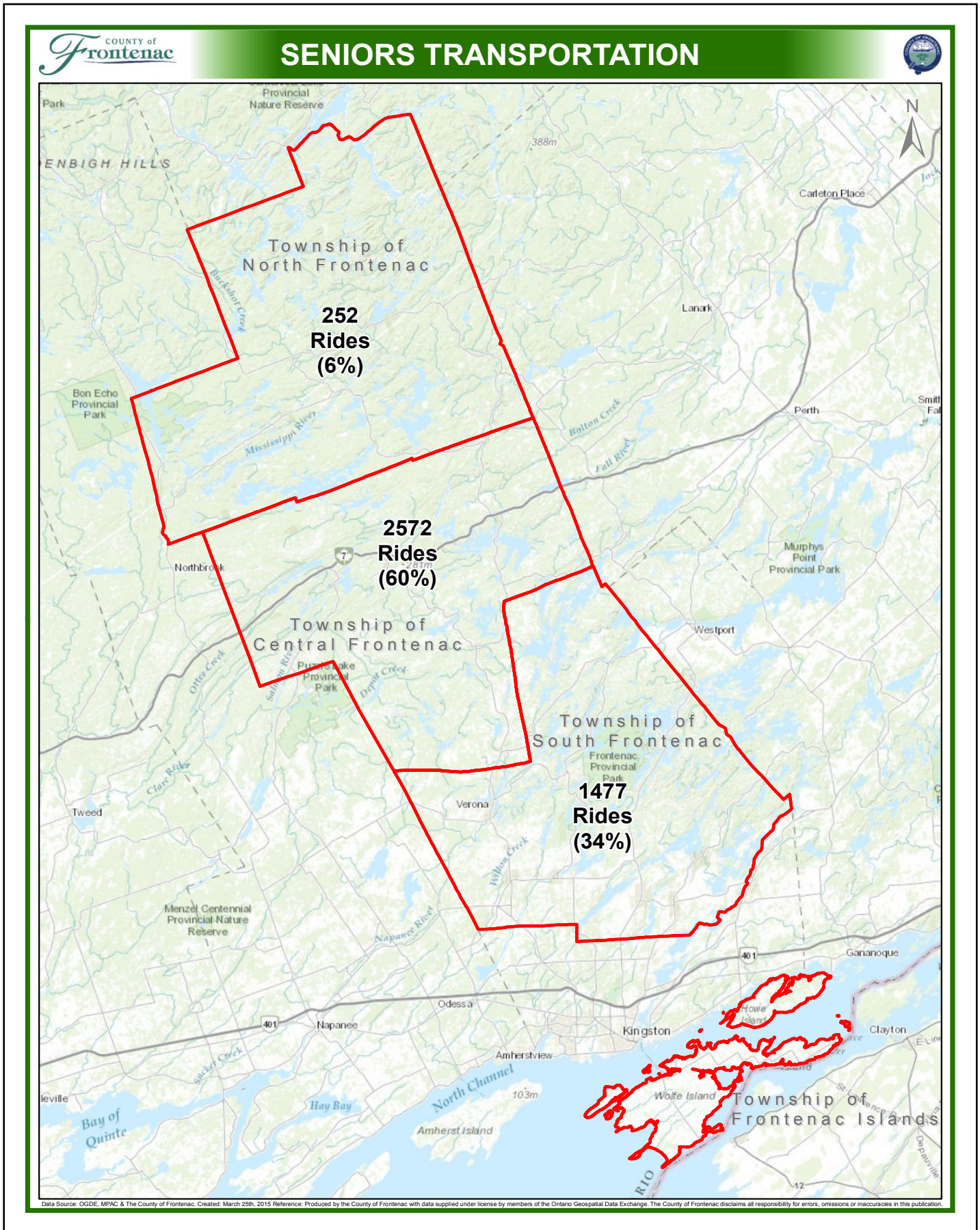
The cost of retaining a polling firm to acquire more detailed trip information is estimated to be \$7,000.

Recommend Report to Council
Planning and Economic Development – Seniors Transportation Demand
April 15, 2015

Organizations, Departments and Individuals Consulted and/or Affected

David Townsend, Southern Frontenac Community Services
Northern Frontenac Community Services

Recommend Report to Council
Planning and Economic Development – Seniors Transportation Demand
April 15, 2015





REPORT 2015-045

RECOMMEND REPORT TO COUNCIL

To: Warden and Council Members of the County of Frontenac

From: Kelly J. Pender
Chief Administrative Office

Prepared by: Darlene Plumley, CAO Frontenac Islands
Wayne Orr, CAO South Frontenac
Steven Silver, Interim CAO Central Frontenac
Jim Zimmerman, CAO Central Frontenac
Cheryl Robson, CAO North Frontenac
Kelly Pender, CAO County of Frontenac

Date prepared: April 7, 2015

Date of meeting: April 15, 2015

Re: **Frontenac Chief Administrative Officers –
Shared Service Delivery**

Recommendation

WHEREAS, in 2014 the Council of the County of Frontenac approved a Service Delivery and Organizational Review (SDOR) report prepared by KPMG;

AND WHEREAS, the SDOR report included a recommendation to examine opportunities for shared services between Frontenac municipalities;

AND WHEREAS, all Frontenac municipalities passed a resolution in 2012 to cooperate on roads, waste and procurement issues;

AND WHEREAS, Council has determined that shared services can be an efficient and effective manner to deliver services to citizens;

AND WHEREAS, the five Chief Administrative Officers delivered a report to their respective Council in April 2015 that set out the principles for shared services discussions, a methodology for examining service delivery and a list of priority areas for examination;

Recommend Report to Council
Corporate Services – Frontenac Chief Administrative Officers –Shared Service Delivery
April 15, 2015

Page 1 of 2

NOW THEREFORE BE IT RESOLVED THAT Council hereby endorses in principle the shared services report prepared by the CAO's;

AND FURTHER THAT the CAO's continue to work on the development of the priority areas for consideration with a report back to each Council in the fall of 2015.

Background

Appended to this report is a copy of the joint report prepared by the Chief Administrative Officers regarding a framework for shared services.

The report contains background, analysis and commentary in support of the recommendation.

Sustainability Implications

The implementation of shared services will help ensure the continued economic viability of the County.

Financial Implications

No financial implications are required at this stage. Where a shared service is recommended a report will be provided and all costs identified.

When evaluating projects, it will be recognized that shifts in expenses may occur that positively or negatively impact the bottom line of an individual municipality. As such, staff will evaluate the total cost of service delivery along with the assessment of ease and impact.

Organizations, Departments and Individuals Consulted and/or Affected

KPMG

Frontenac:

Chief Administrative Officers Committee

Shared Services Delivery – *FINAL*

Report #1

Date: April 2015



Table of Contents

Recommendation	3
Introduction.....	4
Table One: SDOR Description of Shared Services	4
Background	5
Table Two: SDOR Description of Shared Services	6
A Decision Making Framework.....	7
Table Three: Decision Making Scoring Matrix	7
A First Step: Council Coordination	8
Table Four: Council Coordination – Summary Table.....	9
Future Service Areas to be Reviewed.....	9
Financial Implications.....	10
Conclusion	10
Resources	10
Schedule “A” – Initial list of Shared Service Areas (For Discussion in 2015).....	11

Recommendation

Whereas, in 2014 the Council of the County of Frontenac approved a Service Delivery and Organizational Review (SDOR) report prepared by KPMG;

And Whereas, the SDOR report included a recommendation to examine opportunities for shared services between Frontenac municipalities;

And Whereas, all Frontenac municipalities passed a resolution in 2012 to cooperate on roads, waste and procurement issues;

And Whereas, Council has determined that shared services can be an efficient and effective manner to deliver services to citizens;

And Whereas, the five Chief Administrative Officers delivered a report to their respective Council in April 2015 that set out the principles for shared services discussions, a methodology for examining service delivery and a list of priority areas for examination;

Now Therefore, Council hereby endorses in principle the shared services report prepared by the CAO's;

And Further, the CAO's continue to work on the development of the priority areas for consideration with a report back to each Council in the fall of 2015.

Introduction

In 2013 the County of Frontenac commissioned KPMG to complete a Service Delivery and Organizational Review (SDOR) of County operations. Approved in January 2014, one of the thirty recommendation made by KPMG was:

22. Work with the Townships to develop a plan to increase the level of shared services in the County, remembering that good paper ensures good business.¹

The issue is summarized in the report as follows, **Table One:**

Table One: SDOR Description of Shared Services²

Ref. #	Observations and Implications	Leading Practices	Opportunities for Improvement
22.	- Shared services is the key for the long term sustainability of Frontenac County and its member municipalities. No longer can municipalities at either the upper or lower tier operate in isolation of one another. Municipal service delivery is becoming more complex with growing regulatory requirements of the province. Municipalities regardless of size are expected to equally confirm to any regulatory change. This places an increasing burden on smaller municipalities that do not have the capacity to meet these requirements. - The long term sustainability of small municipalities like the member municipalities of Frontenac County depends upon shared service delivery particularly in areas such as back office support. - Holding to the traditional characterization of upper tiers as out of touch or the lower tiers as not up to the task only guarantees a limited future for the County.	- Shared services among member municipalities involving procurement, specialty consulting services (engineering), high demand positions (CBO), AODA, information technology, GIS, human resources, financial services, taxation and communications. - Any shared service arrangements are detailed in an agreement between the involved municipalities.	Thinking of the County as a holistic community allows the municipalities to leverage the efficiencies of shared service delivery and reduce costs and ensure the long term financial sustainability of the County.

This report is provided jointly by the five County CAOs who met on three occasions to discuss how to proceed with implementing this recommendation and to look at "best bets" for success.

¹ KPMG, Frontenac County Comprehensive Review of Services & Organization Final Report, Dec. 18, 2013, page 11.

² *ibid*, page 102.

Background

The geographical Frontenac County (collectively the "Frontenacs") is composed of five governing bodies with 30 locally elected municipal politicians, of which 8 (27%) sit at the County Council table.

This report will be provided to all five Councils during their regular business cycles in April 2015. Coordination of dates will mean that one Council may review the report before another, but the report has been circulated to all 30 Frontenac Council members at the same time.

The purpose of this report is to set out a series of guiding principles for establishing shared services, outline a recommended methodology for evaluating "best bets" for success, introduce one shared service review example and provide an outline of shared services proposed to be evaluated in 2015.

The recommended guiding principles are as follows:

- No assumptions have been made regarding the delivery model. Shared service delivery models can vary widely, from ad hoc to county-wide.
- No assumptions have been made regarding where services should be performed.
- Where on-going shared service agreements are to be implemented, contracts should be established.
- One size does not need to fit all. As such, 100% participation in a shared service is not required in order to proceed.
 - Where sharing does not include all municipalities, non-participating municipalities will not be financially disadvantaged.
- Increased pressure for a higher skilled labour force will place pressure on all municipalities to compete for talent.
- An aging work force presents challenges and opportunities for change.
- The greatest economies of scale will come from sharing technical and back of office functions.
- Shared procurement within the Frontenacs and throughout the broader public service presents some opportunities for cost savings.

The purpose of guiding principles is to assist Council with making strategic decisions that will have the most impact on the use of resources and delivery of services.

In order to begin the process staff will document existing service delivery models and recommend one of four options for each council's consideration:

1. **Status Quo:** Continue to act in an independent manner
2. **Ad Hoc:** Services may be delivered in a shared manner, but on an ad hoc basis, without the need for a formal contract
3. **Purchase:** Shared services should be contemplated on a “fee for service” basis
4. **Partnership:** A partnership between willing parties should be contemplated.

The spectrum from status quo to a county-wide agreement looks like this:

Table Two: SDOR Description of Shared Services

	1.	2.	3.	4.
Model	Status Quo	Ad Hoc	Purchase	Partnership
Discussion	- No change in delivery recommended - Current delivery is most efficient or significant barriers exist to change	- Cooperating from time to time is easy and generally sufficient - No agreement required - Participants pay own costs	One or more municipalities may purchase a service from another on an ongoing basis	A service agreement or partnership agreement is signed for the delivery of services to participating municipalities
Time Frame	n/a	As required	Time delineated	- Ongoing - Clearly outlined opting out clause
Agreement	Not required	Not required	Recommended	Required
Insurance	No additional considerations required	No additional considerations required	Review recommended	Review required

Where options three or four above are considered, the following provides further information:

- **3. Purchase** – where one municipality delivers a service to one or more municipalities for a prescribed fee. The party or parties receiving the service will not be formally involved in operational decisions such as employment matters or procurement. The municipality delivering the service will be assuming a measure of risk related to employment relationships, procurement and liability. The fee for service will likely include a “premium” to cover the costs associated with the agreement such that no municipality is disadvantaged by the execution of duties or the termination of the agreement.
- **4. Partnership** – where accountability, risk, responsibility and liability are shared by all parties. Decision making is shared and the agreement is clear on how liabilities and costs are shared. Cost sharing is based upon actual expenditures, with no “premium” included.

In either of the above, the primary concern is that no costs are incurred by non-participating member municipalities and that reporting relationships are clear.

A Decision Making Framework

In order to evaluate the potential for an operation or service to be "shared", the CAOs first established a decision making framework that assessed potential areas based upon a consideration of two factors, ease of implementation and potential impact, with an ease/impact score of 5/5 being the most logical and highest priority for implementation. The scoring matrix is provided below, **Table Three**.

Table Three: Decision Making Scoring Matrix

Ease of Implementation			
(5) Easiest to (1) Hardest	1	Would require changes to large systems and the addition of significant resources. Significant customer impact. Additional full time staff required/additional budget required.	
	2	Would require changes to large systems <u>or</u> the addition of significant resources. Some customer impact. Additional part time staff needed/additional budget needed.	
	3	Would require some changes to systems or resources. Modest customer impact. Routine O.T. or contract workers needed/with budget from other reductions.	
	4	Would only require minor changes to systems or resources. Minimal customer impact. Reassignment of staff with current budgets.	
	5	Minimal or no disruption to service delivery, minor changes to processes or staffing. No customer impact. Within current duites and budgets	

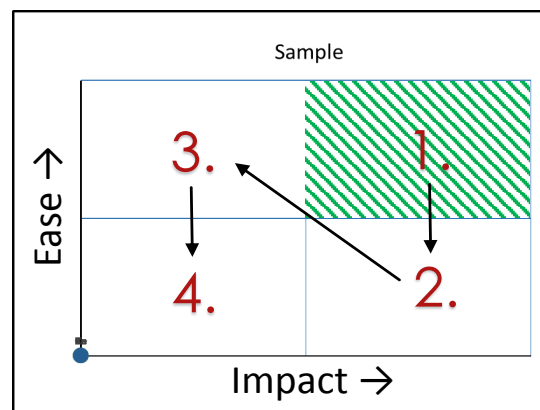
Note: Half scores permitted.

Overall Impact

(5) No Impact (1) Significant Impact	1	Negative impact on service delivery, finances or staffing.	Worst outcome ↓ Best outcome
	2	No impact on service delivery, finances or staffing.	
	3	Some positive impact on service delivery for a minimal investment.	
	4	Would only require minor changes to systems or resources. Minimal customer impact.	
	5	Significant impact - either cost savings, improved customer service, or efficient use of scarce resources.	

Note: Half scores permitted.

To provide a pictorial representation of the assessment, each service area will be graphed and any service that rates 2.5/2.5 or higher on the ease/impact scale should be considered for shared service implementation. On the graph, projects in the upper right hand corner (quadrant #1) will indicate priority services for consideration (see graph below), followed by quadrants 2, 3 and the 4 if justified by a business case.



A First Step: Council Coordination

As a working example in fulfilling the mandate of increased cooperation, CAOs looked at the issue of Council Coordination, in particular orientation and training. This issue was particularly relevant given the October 27, 2014 election. In the area of Council

Coordination we identified a total of four potential services for consideration and rated each based upon the ease/impact scoring matrix outlined in **Table Three**.

The results of our ranking and recommendations are outlined below in **Table Four**.

Table Four: Council Coordination – Summary Table

Frontenac - Chief Administrative Officers Committee												
Shared Services Review												
9-Feb-15												
Council Relations	Ease/Impact			Current Shared Service Status						Recommended Model		
	Key	Ease	Impact	Frontenac Islands	South Frontenac	Central Frontenac	North Frontenac	County	Independent	Ad Hoc	Fee for Service Contract	County Wide Agreement
Orientation	Or	4	5	AH	AH	AH	AH	AH		●		
Training	Tr	3.5	4.5	Ic	Ic	Ic	Ic	Ic		●		
Legislative Change	Le	4	4	I	I	I	I	I		●		
Liability & Risk Management	Li	3	4.5	I	I	I	I	I		●		

Council Coordination		Recommendations	
Ease →	Impact →	ORIENTATION: Staff to develop joint Council orientation to cover orientation issues that are common to all Councils. Focus on reduced overall costs and improved content. TRAINING: Staff to cooperate on joint training programs for meeting procedures and then evaluate. Focus on reduced overall costs and improved content. LEGISLATIVE CHANGE: As legislative change is enacted, CAOs will share research and develop joint position policy documents for review by Council. Focus on reduced staff time. LIABILITY & RISK MGT: Develop systems and processes to ensure that Councilors understand their roles and responsibilities related to risk issues by cooperating on policy and training opportunities.	
		Key n/a = not applicable I = currently completes independently (contract) AH = ad hoc sharing with no payment or agreement F/S = fee for service contract in place CW = county wide agreement in place	

In summary, all four of the areas reviewed by the CAOs finished in the upper right hand quadrant, or above 2.5/2.5 on the ease/impact scoring and are recommended for implementation. Given the sporadic nature of the service requirements and the already cooperative nature of the Clerks, our recommendation is that these services be delivered on an ad hoc basis, utilizing existing resources and each municipality responsible for their own costs.

Future Service Areas to be Reviewed

The CAOs have identified 68 services in 8 delivery areas that we are suggesting be top priorities for investigation and ranking in 2015. The service areas are summarized in **Schedule "A"**, which is appended to this report.

Inclusion on this list does not constitute a commitment to proceed with any or all of the areas as shared services.

It is proposed that the evaluation, ranking and recommendations for the 68 services be brought forward to the five Councils in the Fall of 2015.

As well, it is recognized that there are several complex areas that have been either identified for review by previous Councils, are a logical extension of current work, or are underway in other forms. They include:

- Roads
- Building Inspection and By-law Enforcement
- Fire Management, Prevention and Training
- In-field Communications
- Waste Management and Recycling
- Information Technology

Progress on these issues will continue to be reviewed and managed by the CAO's with reports being provided to Councils as required.

Financial Implications

No financial implications are required at this stage. Where a shared service is recommended a report will be provided and all costs identified.

When evaluating projects, it will be recognized that shifts in expenses may occur that positively or negatively impact the bottom line of an individual municipality. As such, staff will evaluate the total cost of service delivery along with the assessment of ease and impact.

Conclusion

The development of a shared services framework and decision making process will assist all municipalities in the Frontenacs with the provision of services to citizens in the most cost effective and efficient manner possible. The shared services recommendation in the KPMG report provided clear direction regarding the future of shared services models and the benefits that will accrue.

The shared services process and template presented in this report are intended to be ongoing and evolutionary and will help Council and staff focus on “best bets” and projects that will have the highest impact.

Resources

http://www.mfoa.on.ca/sites/default/files/Shared_service_case_studies.pdf

Schedule "A" – Initial list of Shared Service Areas (For Discussion in 2015)

1. Human Resources		
Service	ID	Discussion/Comment
Recruitment	Re	Includes: hiring of staff, from review of job description, environmental scan, advertisement, shortlist, interviews, offer, orientation/on boarding.
Health & Safety	Tr	Includes: environmental scanning, program development, program delivery, policy development, employee tracking
Occupational Health	Oc	Includes: Infectious diseases, immunizations, ergonomic assessments, and return to work.
EAP	Eap	Includes: employee support – generally provided by a third party carrier.
Benefits Management	Be	Includes: procurement and administration of benefit programs.
Training	Tr	- Includes: all in house training and train the trainer type programs such as MOL legislated training, respect in the workplace, code of conduct. - Includes: procurement of external experts for delivery of specialty training.
Performance Management	Pe	- Includes: environmental scanning, program alignment with corporate objectives, program delivery, program training, employee tracking, and coordination with training to align with identified needs. - Assumes performance appraisal is conducted by immediate supervisor.
Collective Bargaining	Co	Includes: environmental scanning, bargaining, labour/management meeting process, letters of understanding, grievance process, mediation, arbitration, employee misconduct, interpreting legislation re employee performance.
Employee Relations	Em	Includes: non-union general labour relations, policy development, policy training, employee engagement, recognition, succession planning.
Compensation	Cm	Includes: environmental scanning, comparator groups
Pay Equity	Pa	Includes: plan administration, job evaluation, review and appeals process.
2. Municipal Planning		
Service	ID	Discussion/Comment
Pre-planning Inquiries	Pr	Includes: meeting with owners and agents re potential development.

Compliance Letters	Co	Includes: research and processing of compliance letters.
By-law Enforcement	By	Includes: the enforcement of zoning, clean yards, and property standards.
Committee of Adjustment/Severance	Coa	Includes: policy development, processing of application, review and recommendation.
Plans of Subdivision	Pl	Includes: policy development, processing of application, review, peer review process and recommendation.
Zoning	Zo	Includes: the development, interpretation and application process related to the Zoning By-law.
Official Plan - Local	Ofi	Includes: the development, interpretation and application process related to the Local Official Plan.
Official Plan - County	Ofc	Includes: the development, interpretation and application process related to the County Official Plan.
Development Charges	De	Includes: the research, development, interpretation and application process related to development charges by-laws.
Community Improvement Plans	Cip	Includes: the research, development, interpretation and application process related to Community Improvement Plans.
Growth and Statistics	Gr	Includes: coordination and management of statistics required for planning purposes.
Ontario Municipal Board	Omb	Includes: background reports, case review/precedents, appearance, and liaison with legal counsel.

3. Corporate Communications

Service	ID	Discussion/Comment
Branding and Corporate Style	Br	Includes: developing a consistent brand – and ensuring consistency – for all communications products from letter head to website.
Media Releases	Me	Includes: the development and distribution of media releases.
Website	We	Includes: procurement, design input, regular maintenance, monitoring, and statistics.
Social Media	So	Includes: setup, policy development, monitoring/control, and content development.
Events	Ev	Includes: event organization, promotion, set up, implementation and follow-up.
Newsletters	Ne	Includes: production, content development/review, circulation.

4. Council Coordination		
Service	ID	Discussion/Comment
Orientation	Or	Includes: legal framework, meeting practices, municipal functions and relationships.
Training	Tr	Includes: Municipal Act, Conflict of Interest Act, Accessibility, Procurement, and Procedural By-law.
Legislative Change	Le	Includes: Background reports, policy development.
Liability & Risk Management	Li	Includes: Role definition, policy framework.
5. Finance		
Service	ID	Discussion/Comment
Accounts Receivable	AR	Includes: the management of the AR process from invoicing to receipt, general ledger and reporting.
Accounts Payable	AP	Includes: the management of the AP process from the invoice receipt, general ledger and reporting.
Taxation	Ta	Includes: the management of the taxation process, from ratio/rate calculations to billing, tax sales and reporting.
Audit	Au	Includes: completion of all audit reports and managing the process in support of the municipal auditor.
FIR	FIR	Includes: the completion of the FIR reporting and all necessary support documentation.
Payroll	Pa	Includes: managing the payroll process including time entry, payroll cost calculations, deposit process, remits and reporting.
Insurance	In	Includes: procurement, deductible management/planning, claims processing/submission and reporting.
Risk Management	Ri	Includes: proactive management of process and resources required to minimize claims.
Procurement	Pr	Includes: the development and management of processes required to ensure efficient and transparent procurement in accordance with the Procedural By-law and acknowledged procurement best practices.
Budgeting and Finance	Bu	Includes: long range planning, budget preparation, business planning, reporting, and budget tracking.
6. Economic Development		
Service	ID	Discussion/Comment

Branding	Br	Includes: development of a brand and enforcement of brand experience in all marketing/communications products.
Community Engagement	Co	Includes: ensuring timely feedback from taxpayers, customers and user groups.
Marketing	Ma	Includes: advancing the brand and products in the community and with target markets.
Business Retention & Expansion (BRE)	BRE	Includes: contact with existing and potential business to increase the commercial activity in the community.
Grant Writing	Gr	Includes: cultivating relationships with grant agencies, investigating opportunities, working with community groups/managers to refine grant proposals, grant submission and reporting.
Research	Re	Includes: conducting research re trends, tracking and reporting progress.
Project Management	Pr	Includes: the management of economic development projects, including capital projects, studies and reports.
7. Emergency Planning		
Service	ID	Discussion/Comment
Plan Development	PI	Includes: research and development of the emergency plan for the community.
Training	Tr	Includes: research and training required to maintain emergency response competencies.
Exercises	Ex	Includes: the research, organization and reporting of exercises required to maintain emergency response competencies.
Emergency Communications	Em	Includes: the management of emergency communications systems required to ensure delivery of communications to first responders.
Stock and Supplies	St	Includes: the procurement and maintenance of stock and supplies necessary during an emergency event.
Business Continuity	Bu	Maintaining business operations and returning services
Emergency Operations Centres	EOC	Ensuring fully redundant emergency operations centres
8. Information Technology & GIS		
Service	ID	Discussion/Comment
Information Technology		
Servers & Server Administration	Se	Includes: setup, configuration, backup and disaster recovery. Includes onsite and virtual servers.

Email	Em	Includes: hosting, management, and configuration.
Desktop Support	De	Includes: response to users, either virtually or at desk, plus tracking monitoring, software upgrading and reporting.
Training	Tr	Includes: training related to software, hardware and I.T. policies/procedures.
Procurement & Life Cycle Management	Pr	Includes: the purchase/lease of hardware and software and managed services (e.g., website renewal, domain registrations) in accordance with industry best practice.
Connectivity	Co	Includes: management of WANs, LANs, Intranet and procurement of ISP service.
GIS		
GIS Administration	Gi	Includes: the overall administration of the GIS system, including procurement.
Base Mapping	Ba	Includes: creation and maintenance of base layers, base data and specialty layers. (e.g., new streets, street names and planning updates)
Spatial Analysis		Includes: analysis of data using two or more variables.
9-1-1 and Civic Addressing	9-	Includes: assigning addresses, providing agency notification and amending mapping.
Road Closures	Ro	Includes: assisting Road Managers with the process of road closures.



REPORT 2015-048

RECOMMEND REPORT

To: Warden and Council Members of the County of Frontenac

From: Kelly J. Pender
Chief Administrative Officer

Prepared by: Anne Marie Young
Manager of Economic Development

Date prepared: April 7, 2015

Date of meeting: April 15, 2015

Re: **Planning & Economic Development – Economic Development
Implementation Plan Update**

Recommendation

WHEREAS, the Council of the County of Frontenac has established as a goal to improve economic opportunities in the Frontenacs;

AND WHEREAS, the County held a series of meetings on March 4th and 5th 2015 to develop an economic development charter and focus our efforts in order to maximize impact;

AND WHEREAS, the results of the economic development charter included:

Three activities:

- Trips and Trails
- Local Food and Beverage
- Recreation Lifestyle; and

Two demographic targets:

- Seniors
- Families and Youth

AND WHEREAS, developing partnerships and community engagement are integral to the economic development process;

Recommend Report
Planning & Economic Development – Frontenac Economic Development Days
April 15, 2015

Page 1 of 3

NOW THEREFORE BE IT RESOLVED THAT Council approve in principle the economic development charter and direct staff to work with the volunteers identified at the March 4th and 5th event to develop implementation plans, including partnership frameworks, timelines and performance measures for consideration by County Council in September 2015.

Background

In April 2014 County Council approved its Strategic Plan which included the following goal for economic development:

Council agrees to prioritize support to the economic development objective of employment/revenue generation; and to support continued efforts to rationalize costs across the Townships and County.

At its September 2014 meeting, County Council approved an implementation plan proposed by staff that included meeting with partner agencies to develop a framework for regional economic development, the preparation of an Economic Development Charter and using the following principles to guide Economic Development:

- The County role is as a partner, facilitator and where appropriate supporting infrastructure investment
- By developing partnerships with agencies that are already working on the ground we will be able leverage resources
- The County will support EOWC and Provincial economic development initiatives
- Results should be measured and reported
- Results need to be examined and evaluated for success over the short-term, medium-term and long-term
- Community consultation needs to be regular, substantive and sustained.

In addition, after a comprehensive review of reserve funds, County Council allocated \$500,000 to the economic development goal, with the plan for allocating the spending to be determined through a priority setting exercise.

Comment

A priority setting exercise was executed during sessions held the March 4 & 5 Economic Development Days. Approximately 40 people attended. Kathy Wood of Natural Capital Resources facilitated the sessions.

On March 4th we:

- Looked at the big picture
- Scoped the 'themes'
- 'Invested' to set priorities

On March 5th we:

- Developed Principles
- Outlined Measures of Success
- Test drove & signed the Charter

The County of Frontenac Economic Development Days Follow-Up Report is attached as Appendix A to this report.

Next steps will include two meetings which are to be held on June 9 and 11, 2015, 10:00 am to 2:00 pm each day – where volunteers, who signed up for a theme of interest, will be brought back to further develop the implementation plans, including partnership frameworks, timelines and performance measures for consideration by County Council in September 2015.

Sustainability Implications

In all that we do in the name of economic development in the Frontenacs, we will live by a set principles that balance the economy, environment, social and cultural interest of our communities.

Financial Implications

\$500,000 has been allocated from reserve funds to further the economic development goal.

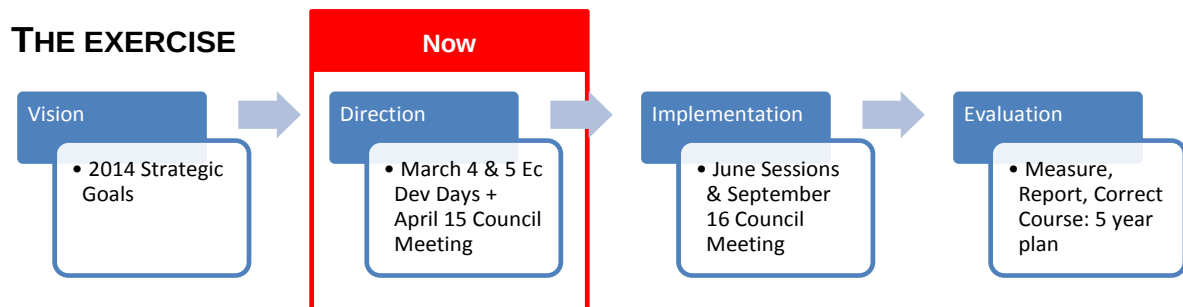
Organizations, Departments and Individuals Consulted and/or Affected

Kelly Pender, CAO
Joe Gallivan, Director of Planning and Economic Development
Alison Vandervelde, Communications Officer
Attendees of the Frontenac Economic Development Days

Frontenac's Economic Development Days



THE FOLLOW-UP REPORT



During its 2014 Strategic Planning exercise, County Council identified three strategic goals for priority focus over the 2014-18 Council term:

1. Meeting the Aging Tsunami Challenge for Frontenac Seniors.
2. Meet the emerging “post landfill” Solid Waste Management challenge for Frontenac residents.
3. Respect for the taxpayer and focused economic development:
 - Recognizing that there is only one ratepayer that bears the burden of property taxes and further that ongoing spending control is a priority, Council will develop a long term financial plan that is sustainable.
 - Council agrees to prioritize support to the economic development objective of employment/revenue generation; and to support continued efforts to rationalize costs across the Townships and County.

In a review of reserve funds, County Council allocated \$500,000 to the economic development goal, with the plan for allocating the spending to be determined through a priority setting exercise.

At its September 2014 meeting, County Council approved an implementation plan that included meeting with partner agencies to develop a framework for regional economic development and the preparation of an Economic Development Charter.

In an effort to bring all the “players” to the table, break down silos and start identifying the enormous leaps we could achieve if we combined forces, the March 4 & 5 Economic Development Days were born.

On March 4th we:

- Looked at the big picture
- Scoped the ‘themes’
- ‘Invested’ to set priorities

On March 5th we:

- Developed Principles
- Outlined Measures of Success
- Test drove & signed the Charter

Frontenacs Economic Development Days
The Follow-up Report

1

EXECUTIVE SUMMARY

An Economic Development Charter for the Frontenacs

March 5, 2015

We believe a strong economy is essential for vibrant, enduring communities, for the happiness, health, and satisfaction of our residents, and for the security of our citizens as well as our businesses, organizations and local governments.

We value collaboration and pledge to work together to develop, gather support for, implement and measure the themes in this Charter.

We share a Vision of an economy that is rooted in the character of the Frontenacs and its people: welcoming, natural, healthy, clean, tranquil, entrepreneurial, and rural by choice and conviction.

We agree that success in bringing the Vision to life will come from proactive implementation of initiatives developed within the inter-related themes outlined in this Charter.

We pledge that the Frontenacs will be a stronger by focusing on the following themes:

	Activities		
	Trips and Trails	Local Food and Beverage	Recreation Lifestyle
Describe scope of priority	Providing safe community linkages for recreation, active transportation and tourism will provide opportunities for business and assessment growth.	Food and beverage products that are grown, processed and sold locally, regionally and internationally will reinforce the character and reputation of the Frontenacs, while providing local jobs and support for tourism.	- Promotion of the Frontenacs lifestyle, with access to the natural beauty and amenities of the Frontenacs will appeal to families and businesses. - The recreation lifestyle will be complemented by a "connected" community.
Describe "why" of priority	The geography of the Frontenacs is vast and beautiful. Lifestyle and recreation opportunities will be supported by the successful implementation of a trips and trails strategy.	- The unique geography and environment of the Frontenacs offers the opportunity to provide a rich and diverse range of product offerings for residents and visitors. - Will take advantage of a growing demand for local, healthy food options.	Youth and families that yearn for a rural lifestyle with access to nature, connection to trails and opportunities to work from home will help provide balance to our economy.
Describe general definition of success	- Assessment growth in proximity to trails - Business growth in trips and trails support industries i.e., B&B's, outfitters, restaurants.	- Growth in value added agriculture, agri-business, specialty products and artisan foods - Development of breweries, distilleries and wineries. - Ensuring the required supports are in place.	- Attraction of families and retention of our youth. - Growth in home based businesses.

Frontenacs Economic Development Days
The Follow-up Report

	Demographics	
	Seniors	Families and Youth
Describe scope of priority	- Ensuring that seniors can remain in their home and transition to independent living options will strengthen the fabric of our communities. - The health and quality of life of our seniors is important to our community.	The demography of the Frontenacs needs a balance that includes youth and families. The themes of recreation lifestyle, trips and trails will be the key to the attraction and retention of people that crave the natural beauty and attributes of the Frontenacs.
Describe “why” of priority	Seniors are a vibrant and diverse component of our communities. From the newly retired, to the active senior promoting an “aging-in-place” strategy as an economic development and planning framework will improve our communities.	A diverse population for the Frontenacs will ensure our economy is broadly based.
Describe general definition of success	- Improved “aging-in-place” options. - Improved transportation and access for seniors. - Private sector involvement in providing seniors solutions.	Demographic growth in the 0 to 40 age groups.

Implementation Tools

We recognize that by focusing on these themes, local jobs will be the outcome. We will leverage the power of these themes by utilizing a **coordinated approach to infrastructure, access to grants opportunities, business loans and counseling and regional marketing.**

Principles

In all that we do in the name of economic development in the Frontenacs, we will live by a set principles that balance the economy, environment, social and cultural interest of our communities.

These principles are summarized as follows:

- **Be prepared** – plan, balance risk and take advantage of opportunities
- **Work collaboratively** – as a community of communities and across political boundaries
- **Be accountable** – listen to our citizens and making tough decision and correcting course when required
- **Communicate effectively** – ensure quality, timely communications with our stakeholders and be clear in our intent
- **Recognize the rural lifestyle** – our economy is a reflection of our rural communities

Measurement

We will track our progress and report back to our communities every year. We will identify where we have excelled or fallen short, celebrating or refining our work as we track progress using these indicators:

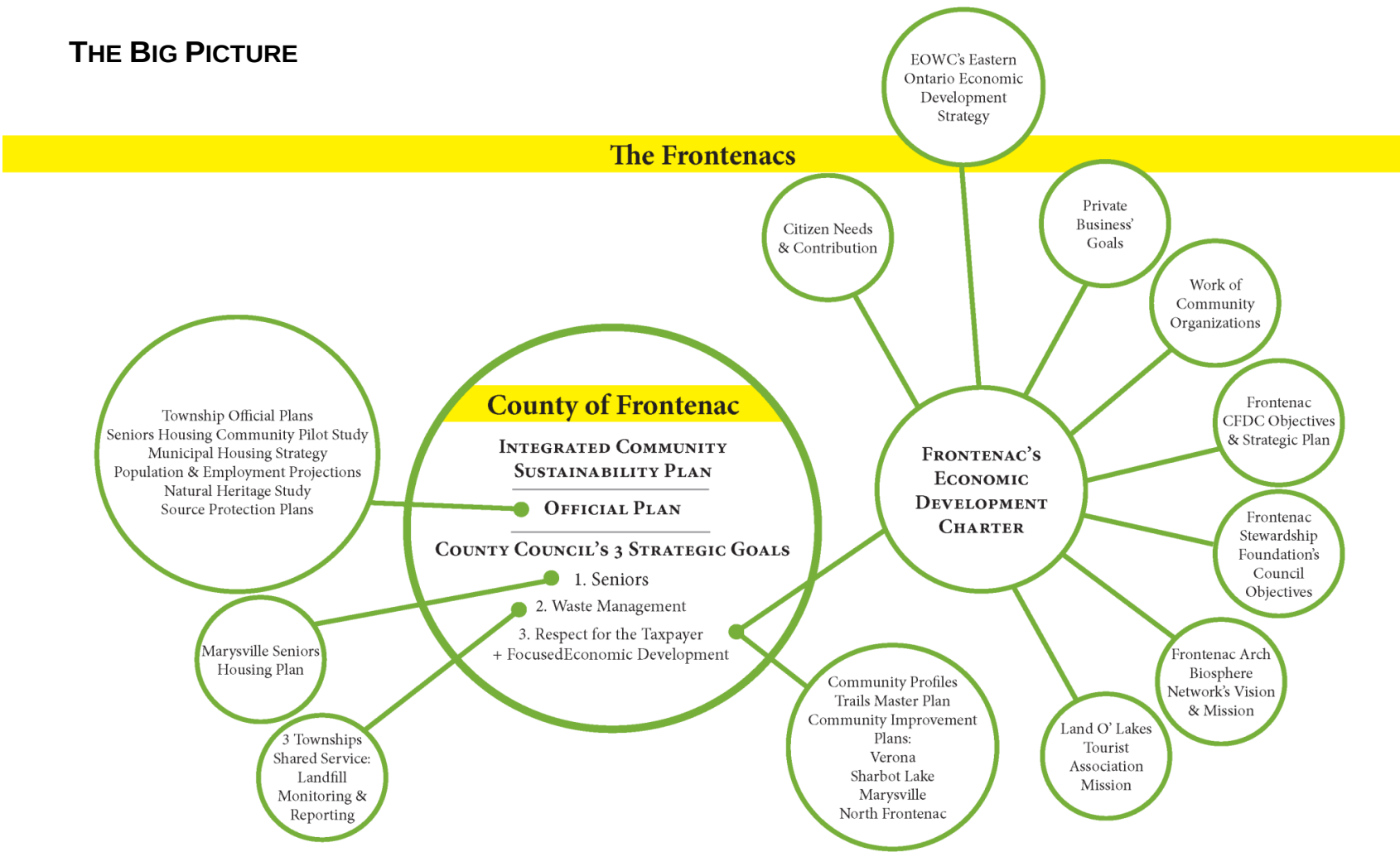
- Increased food and beverage business and supporting infrastructure
- More people living and working in the Frontenacs
- More youth in our communities
- Decreased poverty rates
- More seniors staying and arriving
- Increased partnerships
- Increased sense of community pride
- Success in our schools
- More diverse/larger tax base
- Increased year round tourism
- Increased permanent population
- Use of technology to track businesses and data
- Diversity in demographics – age and race
- More kilometers of trails and related facilities
- More opportunities for self-employment
- Ability to adapt to change

Signed as individuals, this 5th day of March 2015

_____	_____	_____
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Frontenacs Economic Development Days
The Follow-up Report

THE BIG PICTURE



Frontenacs Economic Development Days
The Follow-up Report

THE HONEYCOMB DIAGRAM

Revised after March 5th to reflect the group's input, this visual has become known as the "Honeycomb Diagram". It incorporates the high-level themes of economic development that can combine to create a prosperous future for the Frontenacs.



Frontenacs Economic Development Days
The Follow-up Report

THE DEMOGRAPHIC THEMES

1 | Seniors

Scope & Importance

- Seniors are an active and passionate market contributing positively to the economic development of the Frontenacs
- Seniors should be supported to maintain a good quality of life in their owns homes and through services provided locally beyond the loss of their independence
- Supporting seniors requires businesses and creates jobs
- The theme should be renamed to just “Seniors”, as “Seniors Issues” has a negative connotation

Considerations

- A substantial investment in infrastructure is required to meet housing, transportation, medical and social needs of seniors (part of the municipal government role)
- Needs depend on the wealth and health of seniors, however we must prioritize a good quality of life for all seniors, including meeting their social and cultural needs (including recreational, volunteer, health & wellness, intergenerational programming and on-going education opportunities)
- Need the data that supports a focus on attracting seniors as a good strategy to make sure it more than a short term boost and not a long term drain
- Some issues identified are not “economic development”, and the County has already allocated dollars to seniors issues separately (housing & transportation)

Implementation Ideas

- High-end tailored services (i.e., shrimp delivery)
- Community network – one-stop shopping for information needs (integrate with Community Services)
- Private / public partnerships to develop infrastructure

THE DEMOGRAPHIC THEMES

2 | Families & Youth

Scope & Importance

- Growing the population of the Frontenacs by attracting youth and families will strengthen the fabric of our communities and make our economy more resilient
- Many in this demographic would be attracted to the “work from home, kayak on your lunch” lifestyle the Frontenacs has to offer – need to develop that sense of place and market the Frontenacs under one cohesive “brand” umbrella

Considerations

- Need to create opportunities for jobs (that pay a living wage), housing (including rentals), financing for entrepreneurs, social connections for adults and support services for children and youth
- Transportation might be a hurdle for youth who are considering the rural lifestyle
- There is a potential gap between employer and employee needs/wants.

Implementation Ideas

- As in a neighbouring county, register post-secondary bound youth for an e-newsletter that focuses on the economic development health and successes of the region to entice them to return home upon graduation.

THE ACTIVITY THEMES

1 | Trips & Trails

Scope & Importance

- Embraces and showcases Frontenac's vast geography and beautiful natural features
- Links into our region's best kept secret – our recreation lifestyle – and is a piece of the foundation that will create local jobs through the development of the tourism sector
- A natural cornerstone of the Frontenac “brand” on which to base a regional marketing initiative

Considerations

- Need to understand which markets we are targeting – Ontario, Canadian, American and European are all important.
- As the K&P Trail development finishes, the County's Trails Advisory Committee has the opportunity to broaden its scope

Implementation Ideas

- Develop:
 - a collaborative regional marketing initiative that reaches beyond the geographic boundaries of the County, and focuses on signature trail loops
 - packages with restaurants, B&Bs, etc
 - guided tours and all-season tours
 - geocaching program along trails
- Encourage local events to use the trails (i.e., charity walks/runs)
- Promote the trails as a venue for photographers to capture stunning landscape and wildlife images
- Explore use of personal housing (i.e., VRBO, Air BnB) to fill infrastructure gaps

THE ACTIVITY THEMES

2 | Local Food / Beverage & Value Added Production

Scope & Importance

- Production of all types of food, including veg, fruit, meat, dairy, and grain + value-added products like wine, beer, and specialty and artisan foods
- May include large-scale operations, but the focus is on small-scale operations that are suited to the geography of the Frontenacs
- Includes producers who sell directly to Frontenac residents and visitors, and those who deliver to restaurants and other retailers in the region
- Does not include operations that compromise the integrity of the environment.
- Contributes to the creation of jobs
- Seniors could be an under-tapped market for quality goods
- This is really a community-to-community industry

Considerations

- Substantial investments are required to grow business, especially when market viability is unknown
- Meeting regulations on food products is costly to the point of being prohibitive (i.e., traceability programs costing in the tens of thousands of dollars)
- The industry does not always provide living wages / profitability
- Need for some local infrastructure (i.e., food hubs and abattoirs) and efficient transportation options

Implementation Ideas

- Develop programs to help businesses with management and marketing
- Open up the commercial kitchens in municipally-owned community halls to producers for processing
- Set up a Food Hub as a central location for processing, storage, distribution, which will allow individual producers to expand operation without investing in costly overhead
- Need to develop a Frontenac-wide “brand” around local food and beverage to encourage the individual consumer to increase purchases from local producers, creating a stronger, more reliable market for producers
- Inventory existing producers
- Develop an app to promote Frontenac food and beverage

THE ACTIVITY THEMES

3 | Recreation Lifestyle

Scope & Importance

- All aspects of our natural environment contribute to recreation lifestyle, which includes cycling, hiking, swimming, boating, fishing, ATV'ing, snowmobiling, hunting, trapping, bird watching, photography, camping, dark sky gazing, etc
- Includes appealing to both visitors and residents
- It's our best kept secret, and the foundation of the Frontenac 'sense of place'
- Does not encompass building new facilities, like gyms

Considerations

- Need to ensure broadband and cell service is in place throughout our region
- Continued requirement for infrastructure (parking lots, privies)
- Our natural features are not money makers – need the businesses in place and to create packages to create opportunities for revenue in the County

Implementation Ideas

- Develop an app for cycling routes
- Develop a brand to attract people and businesses

THE OTHER THEMES

Community Engagement

- Developing grass roots support
- Finding the spark of the people
- Breaking down barriers
- Pre-requisite for all economic development
- Listening, not hearing
- Forming communities of interest; facilitating their shared interest
- Bring the thinkers and doers together
- Matching funds with community fundraising
- How to encourage people to continue to work
- Immigrant community
- How NB are festivals and events
- 50% of assessment is waterfront – community development is key

Regional Marketing

- Need a Regional Brand
- Audience = internal + visitors
- Buy-in from all stake holders
- Getting all municipalities to work collectively
- Multiple levels of communications: signage, apps, website, web marketing, direct marketing, promotions, campaigns
- High investment, but if not spent, costly consequences
- Working with organizations outside of the Frontenacs to promote economic development opportunities
- Include Frontenac Arch, LOLTA, RTO 9: The Great Waterway
- Includes Kingston, Military

THE OTHER THEMES

Local Jobs

- Is woven into the foundation of the other themes:
 - Developing the infrastructure that we need (bridges, seniors' complexes, etc) will create jobs.
 - Within Recreation Lifestyle/Trips & Trails, there are opportunities to keep money from bleeding out of the community (staycations), a "repatriation" of resources.
 - Local Food is entrepreneurship at its best.
 - Within Community Building, Education & Skills Development, there lots of possibilities for jobs, including those intergenerational links/knowledge transfer between seniors and youth. Also can be translated into that knowledge-based/creative economy.
- "Local" means within the County, and within a manageable distance for the employee
- Year-round and seasonal employment are both important
- Lack of relevant workforce; employer needs don't always match employee's – a bigger, more diverse workforce is needed
- Does not mean the City of Kingston, does not mean depending on a single large employer that could easily leave the community
- Transportation is not always available
- Beyond pay & job availability, need to look at lifestyle as a factor influencing jobs
- Need supports to help small businesses turn short-term positions into longer-term positions
- Promote Frontenac's Sense of Place and people will find /create jobs once they're here
- Need to ensure we pay attention to succession planning and give preference to employing local people.

Coordination, Infrastructure & Grant Opportunities

- Overlaps with all other themes
- Opportunity for County & TWPs to coordinate grants

THE OTHER THEMES

Business Loans, Start-ups, Retention

- Should be expanded to include business counselling/training
- start up and retention expanded to include expansion
- business counselling will enable more private investment (banks)
- Home grown Loan
- Rate comparable with or better than traditional lenders
- Streamlined application / prequalify
- Flexible arrangements
- Preference for supporting business in keeping with the vision of the County

Community Building, Education & Skills Development

- Access to tool box for success
- Support financially/promoted
- Done by experts (other agencies)
- Common goal for success
- Work with schools / educating public & external stakeholders
- Creating a partnership to support apprenticeship
- Assisting with matching and mentoring people
- Dealing with paperwork to encourage small businesses to be involved
- Engaging stakeholders, with goal of reaching consensus on strategic next steps

IMPLEMENTATION TOOLS

In Place:

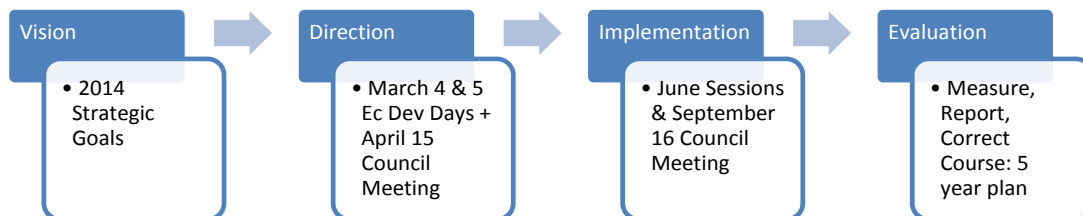
- Community Improvement Plans
 - Verona - 2011
 - Sharbot Lake - 2012
 - Marysville - 2013
 - NF Township - 2015
- Business Retention and Expansion
 - Regional Local Food BR+E 2013
 - County BR+E 2007
- First Impressions Community Exchange
 - Marysville
 - Plevna
 - Arden
- Trail Master Plan
 - Implementation Plan for K&P Trail 2009
 - Implementation Plan for K&P Trail 2013 (Tichborne to Sharbot Lake)
 - Draft County Trails Concept Plan – 2014
- Towards a Strategy for Sustainable Tourism for the County of Frontenac 2011 - FAB

Others to be aware of:

- Downtown Revitalization - OMAFRA
- Community Immigrant Retention in Rural Ontario - OMAFRA
- Healthy Rural Communities Tool Kit - A Guide for Rural Municipalities
- Municipal Planning and Financial Tools for Economic Development - MAH
- Case studies of other communities

NEXT STEPS

Economic Development and Revenue Generation					
ED1	Meet with partner agencies to develop a "framework" for regional economic development	CAO & Mgr of Ec Dev	Internal	100% Complete	Feb 2015
ED2	Prepare an Economic Development Charter	Partners & Mgr of Ec Dev	Internal	100% Complete	March 2015
ED3	Review by Council – Council decision Point		Internal	Complete	March 2015
ED4	Develop Partnership Agreements	CAO & Mgr of Ec Dev	TBD	% Complete	Fall 2015
ED5	Measure & Report	Mgr of Ec Dev	TBD	TBD	Ongoing



Whereas, the Council of the County of Frontenac has established as a goal to improve economic opportunities in the Frontenacs;

And Whereas, the County held a series of meetings on March 4th and 5th 2015 to develop an economic development charter and focus our efforts in order to maximize impact;

And Whereas, the results of the economic development charter included:

Three activities:

- Trips and Trails
- Local Food and Beverage
- Recreation Lifestyle; and

Two demographic targets:

- Seniors
- Families and Youth

And Whereas, developing partnerships and community engagement are integral to the economic development process;

Now therefore, Council approve in principle the economic development charter and direct staff to work with the volunteers identified at the March 4th and 5th event to develop implementation plans, including partnership frameworks, timelines and performance measures for consideration by County Council in September 2015.

Frontenacs Economic Development Days
The Follow-up Report

EVALUATION SURVEY RESULTS

Following the March 4th & 5th Economic Development Days, participants were asked to complete a short evaluation survey. Fourteen responses were received, and full survey results are included here.

Not all participants signed the charter, but it is felt any dissatisfaction with the document was a result of individual perception that it was either too specific, or not specific enough. Over the course of the sessions, and through the anonymous survey, there was no indication that participants thought the charter would lead the region in the *wrong* direction. As Question 4 in the evaluation survey indicates, most respondents felt the individual pieces of the charter were 'just right'.

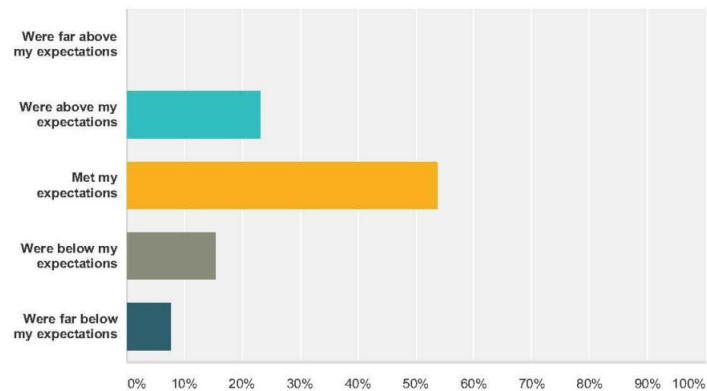
Though a majority of respondents indicated they were in favour of meeting again to review a 'final' version of the charter (question 5), staff suggest another meeting on the charter would not be beneficial at this time. In a group of 30+, it will be impossible to reach total consensus on wordsmithing.

March 4 & 5 Ec Dev Days Evaluation Survey

SurveyMonkey

Q1 In general, the March 4 & 5 Economic Development Days:

Answered: 13 Skipped: 1



Answer Choices	Responses
Were far above my expectations	0.00% 0
Were above my expectations	23.08% 3
Met my expectations	53.85% 7
Were below my expectations	15.38% 2
Were far below my expectations	7.69% 1
Total	13

#	Comments:	Date
1	90% excellent; 10% not so great because of lack of refinement of ideas.	3/15/2015 2:12 PM
2	It reminded me of my children talking about what they wanted for Christmas. At no point was there any conversation about how to make things happen. I don't think a conversation about culture and lifestyle in a room filled with like minded people is even relevant to the broader population. To add to that, I did not hear anyone say "this is what the people in the area need or would like to see". Having a room filled with people that can and want to make things happen, then coming up with a plan is what I was expecting. I left rather confused why the meeting had even taken place. Who doesn't want more jobs, tourism and business setting up in the area? We all want the same things, the rest just seem to be semantics. Actions speak louder than words. Whens the meeting on getting stuff done? thats the one I want to attend and I'll work for you when I show up.	3/13/2015 1:52 PM
3	Had hoped for more brainstorming beyond the Tourism or Food and Beverage themes. Felt I was being lead to a foregone conclusion more than once during the event. Getting people talking about it is still better than doing nothing and for that we should celebrate.	3/13/2015 9:38 AM
4	Thought that the whole exercise was extremely well done	3/13/2015 9:30 AM
5	The Ec Dev days were fantastic on the organizational side, but I felt it left County Council more confused about who was doing what already in the Ec Dev sector if Frontenac.	3/13/2015 9:13 AM

1 / 11

Frontenacs Economic Development Days
The Follow-up Report

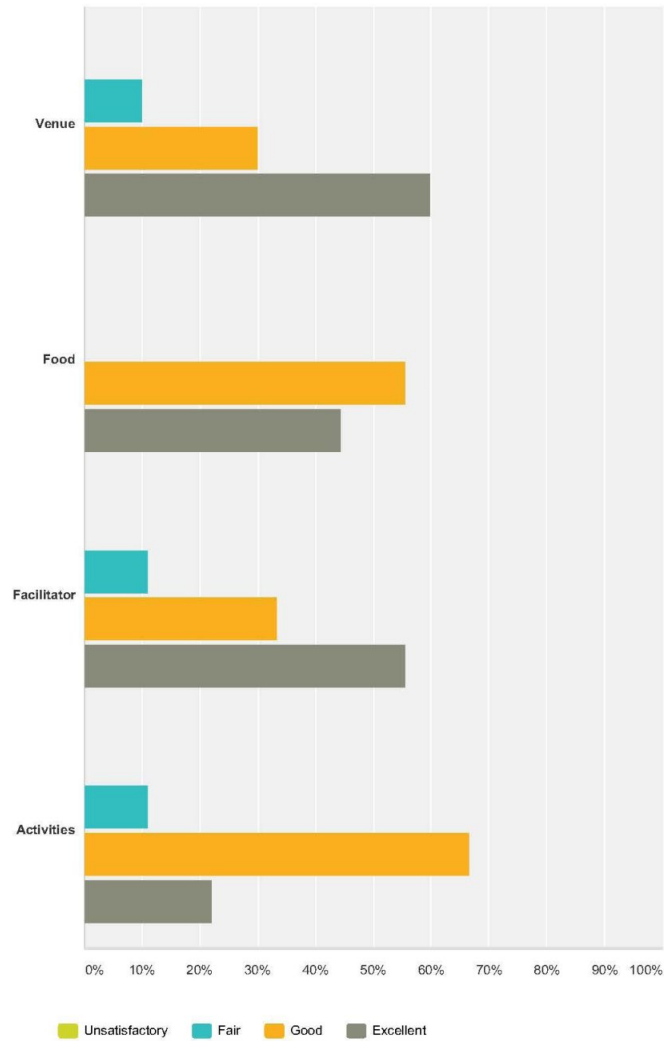
18

March 4 & 5 Ec Dev Days Evaluation Survey

SurveyMonkey

Q2 Please rate the following aspects of the March 4th session

Answered: 10 Skipped: 4



2 / 11

Frontenacs Economic Development Days
The Follow-up Report

19

March 4 & 5 Ec Dev Days Evaluation Survey

SurveyMonkey

	Unsatisfactory	Fair	Good	Excellent	Total
Venue	0.00% 0	10.00% 1	30.00% 3	60.00% 6	10
Food	0.00% 0	0.00% 0	55.56% 5	44.44% 4	9
Facilitator	0.00% 0	11.11% 1	33.33% 3	55.56% 5	9
Activities	0.00% 0	11.11% 1	66.67% 6	22.22% 2	9

#	Comments:	Date
1	I did not attend the March 4 session	3/16/2015 4:22 PM
2	did not need to be there county auditorium would have been fine	3/16/2015 10:34 AM
3	Did not attend	3/13/2015 1:52 PM
4	Was not in attendance for the March 4th activities	3/13/2015 11:11 AM
5	N.A.	3/13/2015 9:45 AM
6	ice breakers are a necessary evil, but on day one we didn't even do introductions, so on day 2 I was still finding out who was in the room. We missed out hearing the feedback from the other groups. The overall agenda was overly optimistic. I liked the idea of back to back sessions and keeping the momentum.	3/13/2015 9:38 AM
7	the thoughtfulness regarding diet was very kind and much appreciated	3/13/2015 9:30 AM

3 / 11

Frontenacs Economic Development Days
The Follow-up Report

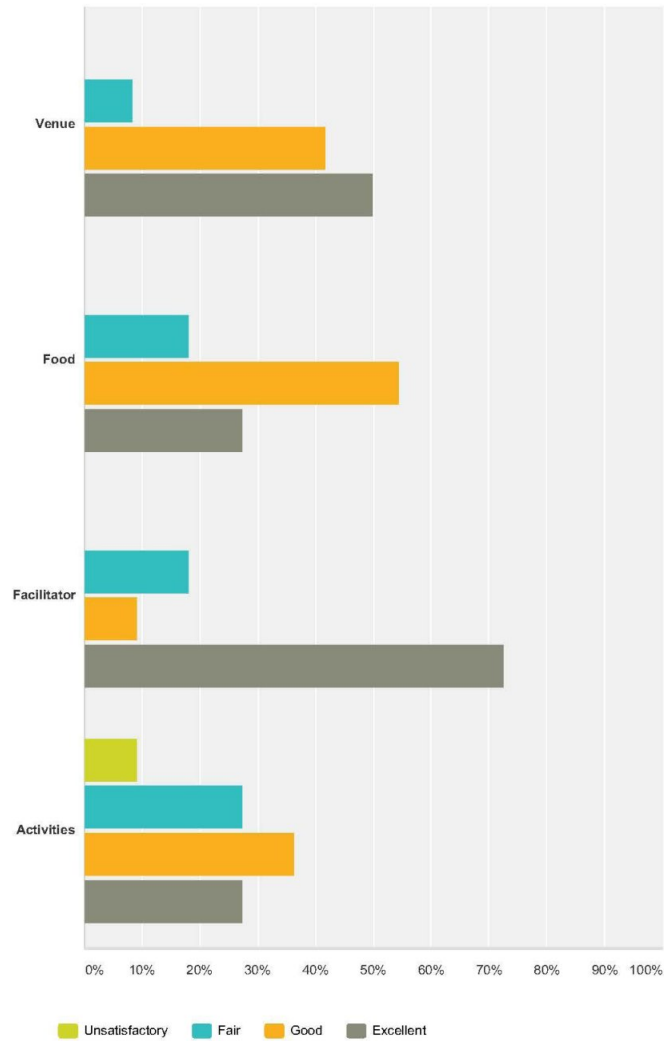
20

March 4 & 5 Ec Dev Days Evaluation Survey

SurveyMonkey

Q3 Please rate the following aspects of the March 5th session

Answered: 12 Skipped: 2



4 / 11

March 4 & 5 Ec Dev Days Evaluation Survey

SurveyMonkey

	Unsatisfactory	Fair	Good	Excellent	Total
Venue	0.00% 0	8.33% 1	41.67% 5	50.00% 6	12
Food	0.00% 0	18.18% 2	54.55% 6	27.27% 3	11
Facilitator	0.00% 0	18.18% 2	9.09% 1	72.73% 8	11
Activities	9.09% 1	27.27% 3	36.36% 4	27.27% 3	11

#	Comments:	Date
1	I felt at a disadvantage not having been at the March 4 session. Without knowing what had already been discussed it was hard to know what was relevant for me to contribute.	3/16/2015 4:22 PM
2	I appreciated the efficiency of the pacing of both sessions. The renovated auditorium at Fairmount is an amazing transformation from what it was like before -- well done!	3/15/2015 4:33 PM
3	Did not attend	3/15/2015 2:14 PM
4	Dragons Den was interesting, but we could have had one mock up and spent the time focused on nailing down the charter. We never actually had uninterrupted time to read the charter before we were asked to sign, the purpose of bringing more people in after the first day was never really clear to either them or those who were there for both, this created confusion. Not sure how the invitees where selected, or why some groups seemed over represented.	3/13/2015 9:38 AM
5	again the thoughtfulness regarding diet was very kind and much appreciated	3/13/2015 9:30 AM
6	There appeared to be a disjunct in continuity between the two days, possibly due to the increase in participants and their lack of 'complete' orientation to the content of the first day's session.	3/13/2015 9:14 AM

5 / 11

Frontenacs Economic Development Days
The Follow-up Report

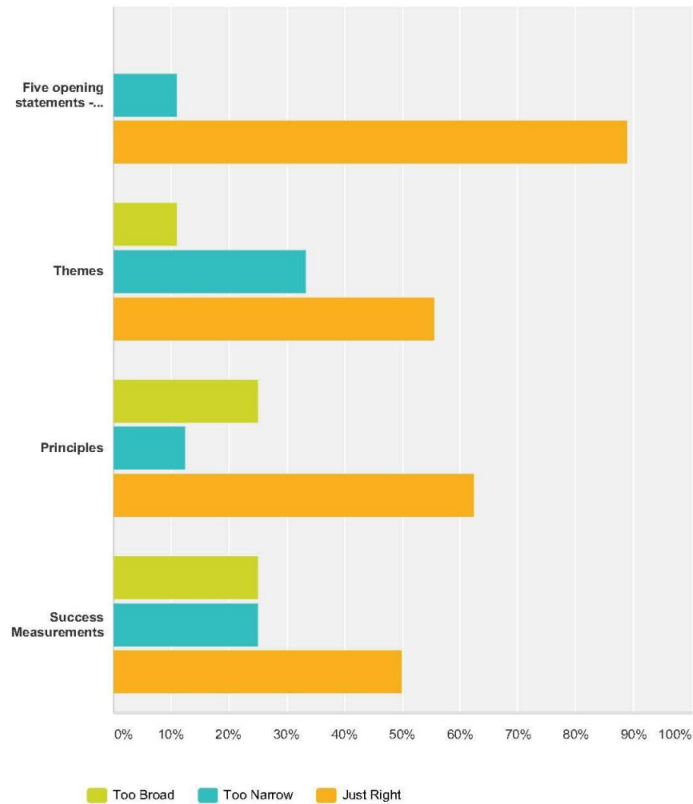
22

March 4 & 5 Ec Dev Days Evaluation Survey

SurveyMonkey

Q4 How do you feel about the individual aspects of the charter?

Answered: 9 Skipped: 5



	Too Broad	Too Narrow	Just Right	Total
Five opening statements -- believe // value // share // agree // pledge	0.00% 0	11.11% 1	88.89% 8	9
Themes	11.11% 1	33.33% 3	55.56% 5	9
Principles	25.00% 2	12.50% 1	62.50% 5	8
Success Measurements	25.00% 2	25.00% 2	50.00% 4	8

6 / 11

Frontenacs Economic Development Days
The Follow-up Report

23

March 4 & 5 Ec Dev Days Evaluation Survey

SurveyMonkey

#	Comments:	Date
1	By "themes", do you mean the items listed under "activities" in the charter? I answered as if that were the case. These are important strategic themes for the Frontenacs, but are not comprehensive of full scope of possibilities. With regard to the success measurements, they are neither too broad nor too narrow, but they need to be refined and considered as a group (no way to indicate this above). For example, one of them is "more seniors staying and arriving", another relates to youth, and still another to diversity. These goals could be seen as overlapping or contradictory, so further elaboration would help. Also, how will "success in our schools" and "ability to adapt to change" be measured?	3/16/2015 4:22 PM
2	i think will be hard to evaluate success	3/16/2015 10:34 AM
3	I think that the charter appears to limit the focus for economic development to those three themes to the exclusion of others. I think some of the success measures will be hard to quantify -- eg. increase partnerships and increased sense of community. I fully support increased success in our schools, but I don't see activities to work on that in the activities section.	3/15/2015 4:33 PM
4	I was not part of drafting the Charter	3/15/2015 2:14 PM
5	Themes, principles, and success measurements need more refinement. Since themes drive the whole process, these are most important.	3/15/2015 2:12 PM
6	All sounded fine. How do we make it happen?	3/13/2015 1:52 PM
7	Don't remember enough of the exact wording to comment.	3/13/2015 9:45 AM
8	I am not sure that everyone clearly understood how the charter was to be applied. The dragons den process may have lead to thinking that a select group will interpret it and apply it as they see fit to award the funds. If this is the case just (unlike provincial funding decisions which we are never sure about) the process needs clarity and transparency so that everyone has clear definitions by which their proposals will be awarded. Seems to set up competition rather than collaboration.	3/13/2015 9:38 AM
9	This is hard to answer - it seemed as if the distillation of the discussion points into the body of the charter were not entirely accurate and that there were some surprising features that were not expected - I don't have a copy of the charter to refer to so I cannot be any more specific that this ...	3/13/2015 9:14 AM

7 / 11

Frontenacs Economic Development Days
The Follow-up Report

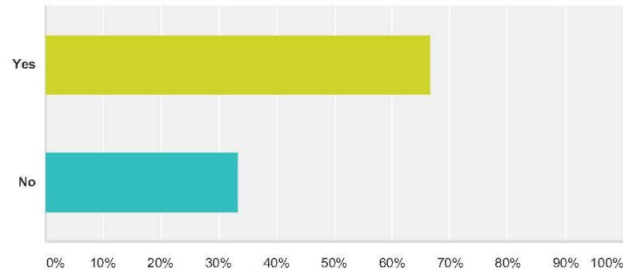
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March 4 & 5 Ec Dev Days Evaluation Survey

SurveyMonkey

Q5 Would you like to meet again as a group within the next month to review a 'final' version of the charter?

Answered: 12 Skipped: 2



Answer Choices	Responses
Yes	66.67% 8
No	33.33% 4
Total	12

#	Comments:	Date
1	i think if the group finds this benefical then yes defenatly would need final review	3/16/2015 10:34 AM
2	I would like to see the charter reviewed by a larger group of people active in the four pillars in the Frontenacs before it is described as final.	3/15/2015 4:33 PM
3	Not sure	3/15/2015 2:14 PM
4	Also need more explanation/discussion of what the Charter is, and what will be done with it.	3/15/2015 2:12 PM
5	We need to continue dialogue, to better understand each others' personal definition of E.D.	3/13/2015 9:45 AM
6	Timing is probably difficult, and it shouldn't be just who can make it, something would be lost. With all the feedback an edited version that considers the feedback should be issued in draft. Ultimatlley it is County Council who have to make a decision. Ideally with the support of the Townships.... may need to take a roadshow to Township Councils before the final adoption by County. We need to find ways to pull us together not sparring for dollars	3/13/2015 9:38 AM
7	I think that many left the final session with a need to discuss the charter further ...	3/13/2015 9:14 AM
8	Highly Recommend.	3/13/2015 9:13 AM

8 / 11

Frontenacs Economic Development Days
The Follow-up Report

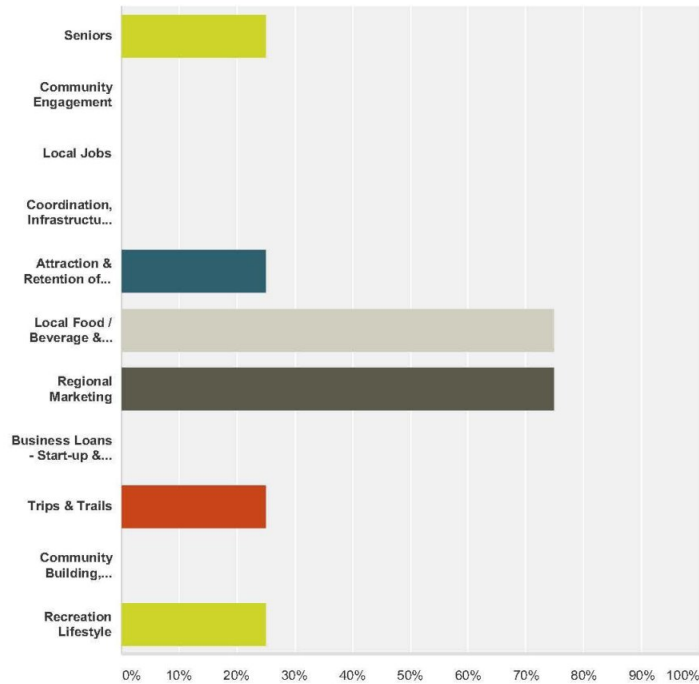
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March 4 & 5 Ec Dev Days Evaluation Survey

SurveyMonkey

Q6 At the end of March 5th, you were given the opportunity to sign up as being interested in continuing the conversation on individual themes. If you did not sign up for any themes, but would like to, please indicate your interests below and include your full name. Or, if you'd rather not identify yourself here, please feel free to email Anne Marie, Alison, Kelly or Joe.

Answered: 4 Skipped: 10



Answer Choices	Responses	
Seniors	25.00%	1
Community Engagement	0.00%	0
Local Jobs	0.00%	0

9 / 11

Frontenacs Economic Development Days
The Follow-up Report

26

March 4 & 5 Ec Dev Days Evaluation Survey

SurveyMonkey

Coordination, Infrastructure & Grant Opportunities	0.00%	0
Attraction & Retention of Families & Youth	25.00%	1
Local Food / Beverage & Value Added Production	75.00%	3
Regional Marketing	75.00%	3
Business Loans - Start-up & Retention	0.00%	0
Trips & Trails	25.00%	1
Community Building, Education & Skills Development	0.00%	0
Recreation Lifestyle	25.00%	1
Total Respondents: 4		

#	Name:	Date
1	Gord Rodgers	3/15/2015 2:12 PM
2	Michael McKenzie	3/13/2015 1:52 PM
3	marcel Giroux	3/13/2015 9:45 AM
4	Tracy John	3/13/2015 9:30 AM

10 / 11

Frontenacs Economic Development Days
The Follow-up Report

27

March 4 & 5 Ec Dev Days Evaluation Survey

SurveyMonkey

Q7 If you have any other comments, please share them with us here:

Answered: 7 Skipped: 7

#	Responses	Date
1	Great initiative to get everyone together and I look forward to the ongoing related work.	3/16/2015 4:22 PM
2	Overall an excellent chance to provide input from the community. I liked the mix of staff, politicians, and community members. BUT - more refinement is needed on themes, principles, and success measures before I can feel comfortable signing a charter.	3/15/2015 2:12 PM
3	I like the direction the charter is going. But we already know our strengths and all want the same thing. Would have loved to see the meeting where we talk about what is achievable and how we can get there.	3/13/2015 1:52 PM
4	Very good day. It was great to see representatives from all municipalities looking forward to working together to enhance economic development throughout the Frontenac's.	3/13/2015 11:11 AM
5	This is a huge and constant problem. Every step helps, however small. Just have to keep walking.	3/13/2015 9:45 AM
6	Thank you for asking	3/13/2015 9:38 AM
7	I thought it was a very positive and productive two days. I sincerely hope that this is the beginning of a new and exciting way forward for Frontenac County	3/13/2015 9:30 AM

11 / 11

Frontenacs Economic Development Days
The Follow-up Report

28

APPENDIX: MARCH 4TH & 5TH SLIDE DECKS



Implementation of Economic Development in *The Frontenacs*

at
Delta Hotel and Frontenac County offices
Kingston, Ontario
March 4 and 5, 2015

1

Our Agenda for Today and Tomorrow

Today, starting at 2 pm...

- Welcome and introduction
- What's happening in economic development these days?
- Icebreaker
- Review of themes and pre-event survey results
- *Concentration break*
- Scoping the themes
- *"Working dinner"*
- Recap on day's discussions
- Dessert and "Investing" in Themes
- Adjournment: **8:15 pm latest**

Tomorrow, starting at 9 am...

- Introduction and recap
- Icebreaker
- Charter: what's in it?
- Principles (for application in decision-making)
- *Concentration Break*
- Measuring success
- Presentation of draft charter
- Dragon's Den – Part One
- *"Working lunch"*
- Dragon's Den – Part Two
- Return to Charter and Wrap Up at **2:30 pm latest**

2

Frontenacs Economic Development Days
The Follow-up Report

29

Goal 3

Respect for the taxpayer and focused economic development:

- Recognizing that there is only one ratepayer that bears the burden of property taxes and further that ongoing spending control is a priority, Council will develop a long term financial plan that is sustainable.
- Council agrees to prioritize support to the economic development objective of employment/revenue generation; and to support continued efforts to rationalize costs across the Townships and County.

3

Economic Development & Revenue Generation

“The implementation of the strategy should be undertaken with **a sense of urgency** – opportunities and stakeholders **ready to move** the effort forward”

It is time for action.

4

Economic Development & Revenue Generation

How do we move forward?

Principles proposed to guide Economic Development:

- The County role is as a partner, facilitator and where appropriate supporting infrastructure investment
- By developing partnerships with agencies that are already working on the ground we will be able leverage resources
- The County will support EOWC and Provincial economic development initiatives
- Results should be measured and reported
- Results need to be examined and evaluated for success over the short-term, medium-term and long-term
- Community consultation needs to be regular, substantive and sustained.



5

Ec Dev & Revenue Generation

What needs to be done?

ID	Task	Assigned	Resources	Measured	Completed
ED1	Meet with partner agencies to develop a framework for regional economic development	County Staff: CAO & Ec Dev Mgr	Internal	% Complete	March 2015
ED2	Prepare an Economic Development Charter	Partners & Ec Dev Mgr	Internal	% Complete	March 2015
ED3	Review by Council -- Council Decision Point --		Internal	Complete	March 2015
ED4	Develop Partnership Agreements	County Staff: CAO & Ec Dev Mgr	TBD	TBD	Fall 2015
ED5	Measure & Report	Ec Dev Mgr	TBD	TBD	Ongoing

6

Coming out of today...

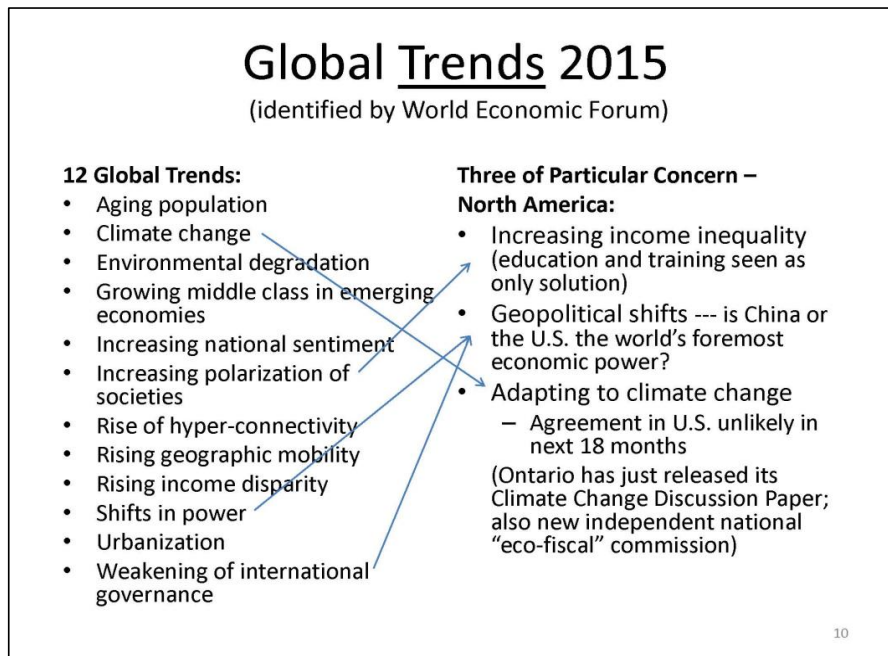
- Understanding that we are guiding development and implementation of a plan for the Frontenacs, not a plan for Frontenac County
- Aspire to conclude meeting with agreement on an Economic Development Charter that reflects the discussions we have today
- Intend to engage you thoroughly in days' activities and encourage you to express interest in ongoing involvement

7

Ground Rules

- Attention in the room, not on electronics please
- Respect for views of others; let's hear from everyone
- Think about what's good for the entire area
- Aiming for consensus as we go along but minority perspectives permitted and will be noted
- Recipe cards --- use them at any time to capture ideas; we will update you at key points in the proceedings and bring all ideas to the table before we're done
- Post-it notes --- use them to make notes to yourself, pass on notes to others, to the organizers
- Participate! Lots of opportunity for input and interaction with colleagues
- Have some fun!

8



Global Risks 2015

(identified by World Economic Forum)

Top 10 Risks in terms of *likelihood*:

1. Interstate conflict
2. Extreme weather events*
3. Failure of national governance
4. State collapse or crisis
5. Unemployment or underemployment
6. Natural catastrophes
7. Failure of climate change adaptation*
8. Water crises*
9. Data fraud or theft
10. Cyber attacks

Top 10 Risks in terms of *impact*:

1. Water crises*
2. Spread of infectious diseases
3. Weapons of mass destruction
4. Interstate conflict
5. Failure of climate change adaptation*
6. Energy price shock
7. Critical information infrastructure breakdown
8. Fiscal crises
9. Unemployment or underemployment
10. Biodiversity loss and ecosystem collapse*

* Emphasized in Ontario's Climate Change Discussion Paper; also notes economic opportunities as compatible with environmental protection and refers to Rural Ontario

Practice of Economic Development

job creation **wealth** *assets* **quality of life**
promotion *serviced sites* **planning**
 business attraction **Growth** **productivity**
restructuring **clusters** **creative**
 innovation **Infrastructure** **workforce**
 diversification **technology** **business climate**
 sense of place **resilience** **demographics**

Source: International Economic Development Council

12

Getting a Strategy Implemented

“Studies have found that two-thirds to three-quarters of large organizations struggle to implement their strategies.”

Harvard Business Review, March 2015

Why?

- Inability to work well ‘horizontally’
- Inability to change quickly in response to external changes
- Confusion between frequency and clarity of communications
- Performance culture overpowers candour and collaboration
- Over-emphasis on top-down; need those ‘on the ground’

13



Review of Themes

10 Themes:

- Business Loans – Start-up & Retention
- Community Building, Education & Skills Development
- Coordination, Infrastructure and Grant Opportunities
- Community Engagement
- Local food/beverage & Value Added Production
- Local Jobs
- Recreation Lifestyle
- Regional Marketing
- Seniors Issues
- Trips & Trails

15



What Did We Learn from Pre-event Survey?

Q1. Words We Most Want Associated With The Frontenacs

Words Most Associated with The Frontenacs

- Welcoming (91%)
- Natural (87%)
- Healthy (69%)
- Clean (65%)
- Rural (61%)
- Tranquil (56%)
- Entrepreneurial (44%)

- Words "in the middle"
- Safe (39%)
 - Creative (35%)
 - Fun (35%)
 - Respectful (35%)
 - Innovative (30%)
 - Quality-minded (30%)
 - Spacious (30%)
 - Skilled (22%)

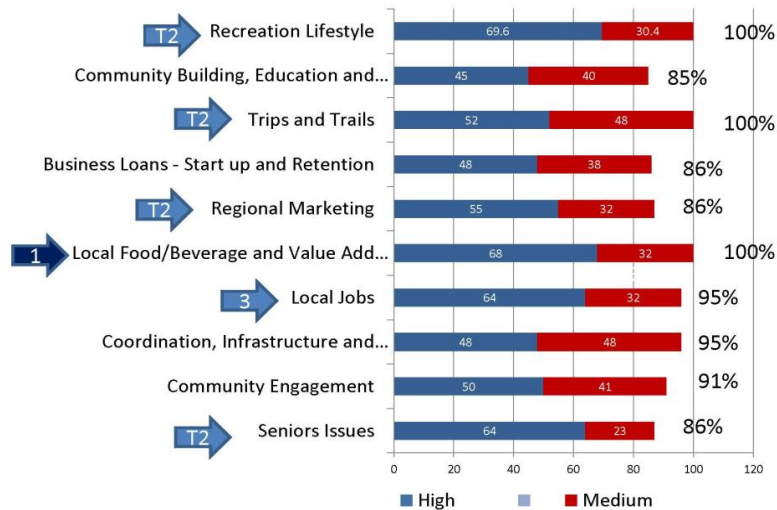
- Suggestions
- Authentic
 - Protectors
 - Resourceful
 - Unique
 - Family/youth oriented
 - Wholesome
 - Interesting

Words Least Associated with The Frontenacs

- Fast-paced (0%)
- Wise (4%)
- High-tech (9%)
- Industrious (9%)
- Helpful (13%)
- Prosperous (17%)
- Professional (17%)
- Efficient (17%)
- Generous (17%)

17

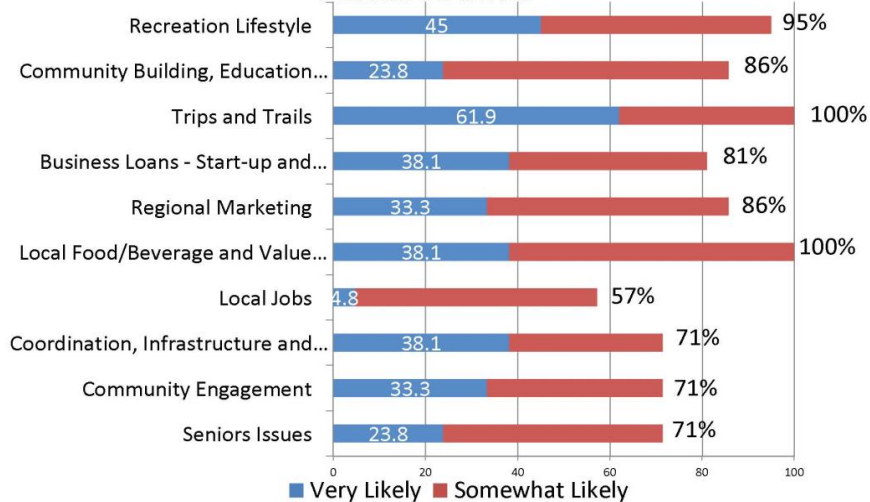
Q2 and Q3. Relative Importance of Themes



One of "three most important" themes

18

Q4. Likelihood of Finding Partners, Finances...



19

Q 6. CATALYSTs for ACTION on themes

	County	Townships	Other Community Agencies	Private Sector	Public/Citizens
Seniors Issues	19 (90.5%)	12 (57.1%)	12 (57.1%)	8 (38.1%)	5 (23.8%)
Community Engagement	11 (52.4%)	18 (85.7%)	3 (14.3%)	0 (0.0%)	11 (52.4%)
Coordination, Infrastructure and Grant Opportunities	18 (90.0%)	8 (40.0%)	9 (45.0%)	3 (15.0%)	1 (5.0%)
Local Jobs	6 (28.6%)	7 (33.3%)	11 (52.4%)	16 (76.2%)	3 (14.3%)
Local Food/Beverage and Value Added Production	6 (28.6%)	4 (19.0%)	11 (52.4%)	13 (61.9%)	6 (28.6%)
Regional Marketing	16 (80.0%)	5 (25.0%)	8 (40.0%)	5 (25.0%)	0 (0.0%)
Business Loans - Start-up and Retention	7 (33.3%)	1 (4.8%)	18 (85.7%)	7 (33.3%)	0 (0.0%)
Trips and Trails	16 (80.0%)	14 (70.0%)	8 (40.0%)	6 (30.0%)	7 (35.0%)
Community Building, Education and Skills Development	7 (33.3%)	7 (33.3%)	13 (61.9%)	5 (23.8%)	11 (52.4%)
Recreation Lifestyle	7 (33.3%)	15 (71.4%)	6 (28.6%)	7 (33.3%)	10 (47.6%)

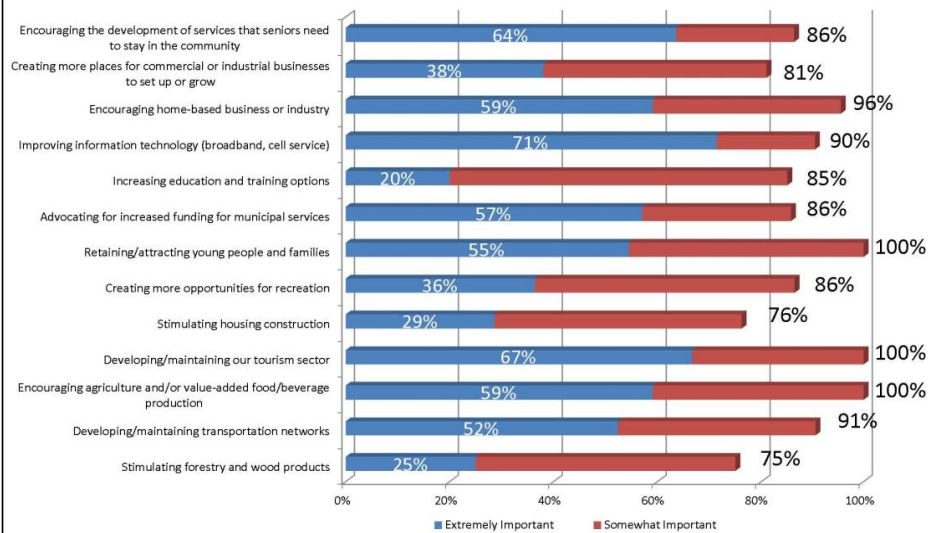
20

Q7. ALLOCATING money to themes

	Yes	No	Don't know/ can't say	Total Responses
Seniors Issues	82.4%	5.9%	11.8%	17
Community Engagement	60.0%	33.3%	6.7%	15
Coordination, Infrastructure and Grant Opportunities	82.4%	17.6%	0.0%	17
Local Jobs	50.0%	31.2%	18.8%	16
Local Food/Beverage and Value Added Production	87.5%	12.5%	0.0%	16
Regional Marketing	82.4%	5.9%	11.8%	17
Business Loans - Start-up and Retention	50.0%	37.5%	12.5%	16
Trips and Trails	82.4%	17.6%	0.0%	17
Community Building, Education and Skills Development	60.0%	26.7%	13.3%	15
Recreation Lifestyle	71.4%	14.3%	14.3%	14

21

Q8. IMPORTANCE of potential actions



22

Q9. ONE 'MOST IMPORTANT' RECOMMENDATION for ACTION

- Collaborate and coordinate; work together/get rid of silos
- Work in partnerships (including City of Kingston)
- Leverage collective resources
- Build on.... existing strengths, assets (not what we wish we had); 'natural'
- All-age friendly; special attention on seniors' needs
- Support for businesses, including farming
- County support.... Engage, measure success at township level
- Keep sustainability in mind
- Focus on just a couple of major initiatives (1 to 3)
- Let's see what people have to say (today)....

23



Frontenacs Economic Development Days
The Follow-up Report

40

Scoping the Themes

- How do we interpret the theme's title?
- What's in/what's out?
- Small group discussions
- Plenary session to consolidate results
- Seek consensus on definition of each theme

25

"Working Dinner"

- Discuss the themes over dinner
- Recap after the main course...
- Over dessert:
 - Each table will receive \$100
 - By consensus, table must decide which themes to invest in/how to distribute \$100 among "jars"
 - Maximum of \$40 can be invested in any one theme
 - Tally will be taken and results announced as prelude to Tuesday's discussions

26

Recap on Day's Discussions

27

"Investing" in Themes... Results!

28

Frontenacs Economic Development Days
The Follow-up Report

42



See you in the morning!
9 am at Frontenac County Fairmount Home

29

Frontenacs Economic Development Days
The Follow-up Report

43



Implementation of Economic Development in *The Frontenacs*

at
Delta Hotel and Frontenac County offices
Kingston, Ontario
March 4 and 5, 2015

1

Our Agenda for Today

Starting at 9 am...

- Introduction and recap of yesterday's work
- Icebreaker
- Charter: what's in it?
- Principles (for application in decision-making)
- *Concentration Break*
- Measuring success
- Presentation of draft charter
- Dragon's Den – Part One
- "Working lunch"
- Dragon's Den – Part Two
- Return to Charter and Wrap Up at **2:30 pm latest**

2

Introduction and Recap

- Self-introductions
- Purpose/Deliverables
 - Charter for the Frontenacs
 - Structural options for moving forward
 - Implementation ideas associated with themes
- Ground rules

3

Recap of yesterday's work

- Overview of origins of Economic Development Vision as part of County's strategic plan
 - 3 Major Goals... ED goal is for the Frontenacs
 - \$500,000 set-aside; not allocated; only one source of financial support
- Reviewed global trends, risks and keys to successful implementation
- Reviewed results of pre-event survey
- Scoped 10 Themes and discussed 5 in some detail
 - Highlights
 - Group "investment" decisions
 - Generally correct?

4

Recap of Yesterday's Work

- “Most important” themes
 - Local food/beverage and value added production
 - Recreation lifestyle, Trips & Trails, Regional Marketing , Seniors
 - Local jobs
- At end of day, when asked to invest \$100....

5

Investing in ‘themes’



Frontenacs Economic Development Days
The Follow-up Report

46

Community Engagement

- Developing grass roots support
- Finding the spark of the people
- Breaking down barriers
- Pre-requisite for all economic development
- Listening, not hearing
- Forming communities of interest; facilitating their shared interest
- Bring the thinkers and doers together
- Matching funds with community fundraising
- How to encourage people to continue to work
- Immigrant community
- How NB are festivals and events
- 50% of assessment is waterfront – community development is key

Regional Marketing

- Need a Regional Brand
- Audience = internal + visitors
- Buy-in from all stake holders
- Getting all municipalities to work collectively
- Multiple levels of communications: signage, apps, website, web marketing, direct marketing, promotions, campaigns
- High investment, but if not spent, costly consequences
- Working with org's outside of the Frontenacs to promote ec. Dev. opportunities
- Include Frontenac Arch, LOLTA, RTO 9: The Great Waterway
- Includes Kingston, Military

Business Loans, Start-ups, Retention

- Should be expanded to include business counselling/training
- start up and retention expanded to include expansion
- business counselling will enable more private investment (banks)
- Home grown Loan
- Rate comparable with or better than traditional lenders
- Streamlined application / prequalify
- Flexible arrangements
- Preference for supporting business in keeping with the vision of the County

Community Building, Education & Skills Development

- Access to tool box for success
- Support financially/promoted
- Done by experts (other agencies)
- Common goal for success
- Work with schools / educating public & external stakeholders
- Creating a partnership to support apprenticeship
- Assisting with matching and mentoring people
- Dealing with paperwork to encourage small businesses to be involved
- Engaging stakeholders, with goal of reaching consensus on strategic next steps

Coordination, Infrastructure & Grant Opportunities

- Overlaps with all other themes
- Opportunity for County & TWP's to coordinate grant opps?

Additional Suggested Theme

Arts, Culture & Heritage

- Knowledge economy discussion is missing
- Focus needed for home-based businesses
- Seniors Classes – adult learning
- Combine with lake communities for educational issues ie science, lake management... could tie in with Local Queens/SLC Info
- Promote an environmental focus on economy
- Bring bright experienced people together = an incubator
- Resource based tourism (i.e. Costa Rica)
- Twist to 'Lodge' life outside of fishing (focus on Europeans)
- Tourism for knowledge industry

Additional Suggested Theme

Attraction & Retention of young people / families

- Create opps for:
 - jobs/entrepreneurship
 - housing (incl. rentals)
 - financing for businesses
 - a good place to live
 - social connections
 - family services / services for children and youth

Recap of yesterday's work

Highlights:

- Lots of opportunity in the Frontenacs!
- Multiple types of infrastructure required (physical, technology, financial)
- Strong desire to build on existing assets
- Acknowledgement that we have some gaps
- Seniors: a key target group; all ages matter
- Many connections/linkages across themes

12

Coming out of today...

- Understanding that we are guiding development and implementation of a plan for the Frontenacs, not a plan for Frontenac County
- Aspire to conclude meeting with agreement on an Economic Development Charter that reflects the discussions of the group
- Intend to engage you thoroughly in day's activities and encourage you to express interest in ongoing involvement

13

Ground Rules

- Attention in the room, not on electronics please
- Respect for views of others; let's hear from everyone
- Think about what's good for the entire area
- Aiming for consensus as we go along but minority perspectives permitted and will be noted
- Recipe cards --- use them at any time to capture ideas; we will update you at key points in the proceedings and bring all ideas to the table when we're done
- Post-it notes --- use them to make notes to yourself; pass on notes to others, to the organizers
- Participate! Lots of opportunity for input and interaction with colleagues
- Have some fun!

14



Economic Development Charter for the Frontenacs

Purposes

- Statement of intent
- Expression of commitment and support
- Tool linking strategy and policy to community action
- Guiding document for implementation
- Stimulates broader community engagement
- Prompts collaboration

Content

- Vision Statement(s)
- Principles/Guidelines
- Action Goals (usually linked to priorities)
- How Success is Measured
- Who is Committed to the Charter

Breaking new ground with this use of a Charter

16

Principles

- Statement of *how* we will operate in implementation phase
- Often used explicitly as “filters” for decision-making
 - **Leverage resources** (all types)
 - **Be prepared** (do work in advance to increase prospects for success)
 - Work **collaboratively, in partnerships** (may be different from theme to theme)
 - **Recognize character** of the Frontenacs (e.g. community of communities)
 - **Consideration based on facts**/do our homework
 - Think/make decisions over **multiple timeframes** (short, medium, long-term); want to assure that we have a ‘project pipeline’
 - Recognize and balance **risk and reward**
 - Make the **difficult choices**; be prepared to act if we get off track
 - Be **accountable** (measure and report) and **transparent**
 - Evaluate based on “**economic development plus...**”

17



Frontenacs Economic Development Days
The Follow-up Report

52

Measuring Our Success

- Small group discussions
- Key Questions:
 - How would the Frontenacs be different (than today) if we implement successfully?
 - What are the top three ways you would measure success?
 - Think “across themes”. Think about the Vision as a whole.
 - Think implementation process as well as specific initiatives.
- Full group discussion
 - Full list
 - ‘Top 3’ list

19

Draft Economic Development Charter

- What we’ve heard so far....

20

Dragon's Den – Part One

- Goal is to test process embodied in Charter
- In table groups...
 - Random selection of dragons
 - Assignment of a theme; designate presenter(s)
 - Brainstorm ideas for implementation projects within that theme
 - Capture all the ideas and discuss so everyone at the table knows what they mean
 - Choose one idea, and using template provided, develop your pitch for investment by the Dragons

21

“Working Lunch”

- Continue to develop your pitch and plan brief (5 minute maximum) presentation
- Dragons and Pitchmasters will have similar templates
- NOT evaluating presentation skills or detail of content
- ARE evaluating if pitch is consistent with Charter

22

Dragon's Den – Part Two

- 5 minutes to make your pitch to the Dragons
- 2 minutes after pitch for Dragons' questions
- Following all pitches, Dragons will 'huddle' before making their investment decisions
- Meanwhile... pitch teams critique process and Charter "fit"
- Investment decisions announced
- Group discussion of reasons for investment decisions (in relation to Charter)

23

Economic Charter for the Frontenacs

- Opportunity to:
 - Signal your support
 - Sign up for no more than two areas of interest
 - All themes open for sign-up
 - Let us know about others that should be invited to participate (remember the post-it notes?)
 - Keep in mind:
 - Governance model 'default' is community-based task force... but other options would be considered (e.g. expert advisory panel, staff support/secretariat)

24

Next Steps?

- Distill information from these meetings into a supporting document to 'back up' Charter
- Prepare update report for presentation to County Council (focused on Charter and overall implementation plan; request that staff be directed to support next steps in implementation)
- Communicate with you (keep you in touch); discuss how you can help advance the implementation process; consider ongoing forms of communication.
- Anything else?

25



Report 2015-038

RECOMMEND REPORT TO COUNCIL

To: Warden and Council Members of the County of Frontenac

From: Kelly J. Pender
Chief Administrative Office

Prepared by: Marian VanBruinessen
Director of Corporate Services/Treasurer

Date prepared: March 9, 2015

Date of meeting: April 15, 2015

Re: **Corporate Services – 2015 Property Tax Capping**

Recommendation

WHEREAS the County of Frontenac adopted tax ratios of 1.0 for the Multi-residential, Commercial and Industrial Classes in 1998 thereby providing a fair and equitable property tax environment for the business sector;

AND WHEREAS property taxation at Current Value Assessment (CVA) is considered fair and equitable;

AND WHEREAS the property taxation at CVA has been the goal since its implementation in 1998;

AND WHEREAS property tax decreases continue to fund the claw-back resulting from capped properties;

AND WHEREAS under the *Municipal Act S.O. 2001, Chapter 25 as amended* (the Act), Subsection 329.1 (1), upper tier and single tier municipalities have the opportunity to select from prescribed options the calculation of the amount of taxes for municipal and school purposes payable in respect of property in the commercial class, industrial class or multi-residential property class for 2005 or a subsequent taxation year;

AND WHEREAS County Council has reviewed the provisions of Section 329.1(1) of the Act and hereby deems it necessary and appropriate to adopt optional tools for the purpose of providing minimum amounts for properties subject to the provisions of Section 331 for the Commercial, Industrial and Multi-residential property classes;

Recommend Report to Council
Corporate Services – 2015 Property Tax Capping
April 15, 2015

Page 1 of 7

NOW THEREFORE BE IT RESOLVED THAT the Council of the County of Frontenac accepts this *Financial Services – 2015 Property Tax Capping* report;

AND FURTHER THAT the Council of the County of Frontenac adopt a bylaw setting the 2015 capping adjustment at 10% of the previous year's annualized tax or 5% of CVA tax, whichever is greater and a threshold of \$250 for increasing and decreasing properties in the Commercial, Industrial and Multi-residential Classes to which Part IX of the Act applies;

AND FURTHER THAT properties that were at CVA tax in 2014 are excluded from the capping and claw-back calculation in 2015;

AND FURTHER THAT properties that would move from being capped in 2014 to being clawed back in 2015 or from being clawed back in 2014 to being capped in 2015 as a result of the changes to the CVA tax caused by the 2015 reassessment be excluded;

AND FURTHER THAT for all properties that become eligible within the meaning of subsection 331(20) of the Act, the taxes for municipal and school purposes for the year or portion of the year shall be the greater of:

- a) the amount of the taxes determined for the property for 2015 under subsection 331(2), and
- b) the amount of the uncapped taxes for the property multiplied by one hundred per cent (100%) where "uncapped taxes" means the taxes for municipal and school purposes that would have been imposed for the taxation year but for the application of the cap.

Background

Under the *Fair Municipal Tax Finance Act, S.O. 1997, c. 29, as amended*, the provincial government introduced an assessment and taxation policy to affect a more equitable distribution of municipal property taxation. Current Value Assessment (CVA) was to result in similar tax bills for similarly valued properties in the same municipality. It was also to ensure that similarly-valued properties in different municipalities would bear similar assessments. Full implementation of CVA would have addressed the unfairness of two similar properties in the same municipality paying significantly different tax bills. However, the shifts to achieve this level of fairness resulted in an outcry by those individuals and collective groups anticipating the significant increases to their tax bills and, in response, the provincial government introduced a tax capping program requiring that property tax increases for the Multi-residential, Commercial and Industrial tax classes be contained. Within the capping regime, properties which should be experiencing a decrease in taxation as a result of Current Value Assessment (CVA) are shouldering the burden of tax protection. In the two tier system, the claw-back process is undertaken across the County. County Council had the option to finance the subsidization of the capped property owners' taxes either through a general levy across each municipality as a whole or from within the same property tax class.

A strong but unsuccessful argument was presented at the time to exclude Frontenac from the tax capping program. Justifying this position was the tax policy decision made by Council in 1998 to bring the tax ratios for all property classes to 1.0. This, in effect, reduced any additional tax burden experienced by Multi-residential, Commercial and Industrial properties vis-a-vis residential property owners within the County. In fact, it shifted the burden of property taxes from non-residential to residential taxpayers creating a more desirable environment for our non-residential taxpayers. This full movement to the fair assessment environment led to Council's decision to finance taxation subsidies resulting from the capping program from within each property class. Shifting any further costs to the residential taxpayer would have added an unreasonable additional burden to this class of ratepayers.

Under the *Budget Measures Act, 2004*, new Property Tax Capping Options have been offered for 2005 and future years. These options are described in the *Municipal Act, S.O. 2001, c. 25 as amended*, Section 329.1 (1), which is attached as Appendix A. Starting in 2005, municipalities could set the annual percentage rate of the cap using some or all of the following parameters:

- at 5 per cent of the previous year's CVA taxes
- up to 10 per cent of the previous year's annualized taxes
- at the greater of the above or up to 5 percent of the previous year's annualized CVA taxes.

Municipalities can move capped or clawed-back properties directly to their CVA taxes if the taxes are within (up to) \$250 of the properties' CVA taxes. Although this will not significantly reduce the overall level of protection, it will reduce the number of protected properties.

In 2010 municipalities had two additional options, which the County implemented.

The first is the "Stay at CVA Tax" Option which excludes properties from the capping and claw-back calculation if they were at CVA tax in the prior year.

The second is the "Cross CVA Tax" Option which excludes properties that would move from being capped in the prior year to being clawed back in the current year or from being clawed back in the prior year to being capped in current year.

If a municipality decides to adopt an option other than the default option (5% of previous year's annualized taxes), the municipality must specify the option in a by-law each year.

Comment

The capping program is complex. The basic intent of the program was and continues to be the reduction of the tax bill levied against certain properties at the expense of other taxpayers. The County's policy actions since 1998 have already reduced the obligations of all non-residential ratepayers, including those captured within the capping program. The opportunity presented by the revised legislative framework allows the County to follow its established taxation policy to the greatest extent by removing the

maximum number of properties from the program and reducing the excess burden placed on the balance of the ratepayers in the affected assessment classes.

County Council undertook an extensive review of the options available in 2005 and set the capped adjustment at the greater of 10% of the prior year's annualized taxes or 5% of the previous year's annualized CVA and moved any capped or clawed-back properties directly to their CVA taxes if the taxes are within (up to) \$250 of the properties' CVA taxes.

In 2010 Council adopted the new parameters whereby properties previously at CVA tax will not move back into the capping program and therefore the number of capped properties will be reduced.

After consultation with the Township Treasurers in 2015, it has been agreed that setting the options as specified above is the most appropriate course of action.

Sustainability Implications

Governance – appropriate stewardship of County resources.

Financial Implications

As all Township budgets have not been passed, or if passed, rates have not been input into the OPTA system, it is difficult to provide actual financial implications. Using the OPTA Tax Tools, which provide for estimated tax rates, capping would have no impact on multi-residential properties, the cap impact on commercial properties is estimated at \$578 and industrial properties would not be impacted. This policy will ensure that more properties move toward or stay at their CVA tax rate.

Organizations, Departments and Individuals Consulted and/or Affected

Louise Fragnito, Treasurer, Township of South Frontenac
Michael McGovern, Treasurer, Township of Central Frontenac
Angela Millar, Treasurer, Township of North Frontenac
Carol Dwyre, Deputy Treasurer, Township of Frontenac Islands

APPENDIX A:**Municipal Act 2001, as amended, Section 329.1 (1)****Municipal option: application of certain provisions of the Act**

329.1 (1) A municipality, other than a lower-tier municipality, may pass a by-law to have one or more of the following paragraphs apply in the calculation of the amount of taxes for municipal and school purposes payable in respect of property in the commercial classes, industrial classes or multi-residential property class for 2005 or a subsequent taxation year:

1. In determining the amount of taxes for municipal and school purposes for the year under subsection 329 (1) and the amount of the tenant's cap under subsection 332 (5),
 - i. 10 per cent or a percentage specified in the by-law for the purposes of this paragraph that exceeds 5 per cent, whichever is lower, shall be used, instead of 5 per cent, in determining the amount to be added under paragraph 2 of subsection 329 (1), and
 - ii. the same percentage used under subparagraph i, instead of 5 per cent, shall be used in increasing under paragraph 2 of subsection 332 (5) the amount calculated under paragraph 1 of that subsection.
2. In determining the amount of taxes for municipal and school purposes for the year under subsection 329 (1) and the amount of the tenant's cap under subsection 332 (5),
 - i. the amount to be added under paragraph 2 of subsection 329 (1) shall be the greatest of,
 - A. the amount of the taxes for municipal and school purposes that would have been levied in respect of the property for the previous year but for the application of this Part, subject to such adjustments as may be prescribed, multiplied by 5 per cent or a percentage specified in the by-law for the purposes of this subparagraph that is less than 5 per cent,
 - B. the amount that would be added under paragraph 2 of subsection 329 (1) for the year using the percentage used under subparagraph 1 i, if the municipality passes a by-law to have paragraph 1 apply for the year to property in the class in which the property is included, and
 - C. 5 per cent of the amount determined under paragraph 1 of subsection 329 (1) for the property for the year, and

- ii. the amount determined under paragraph 1 of subsection 332 (5) shall be increased under paragraph 2 of that subsection by the amount determined under the following, instead of the amount specified in paragraph 2 of that subsection:
 - A. the amount on account of taxes levied for municipal and school purposes that the tenant would have been required to pay under the tenant's lease in the previous year but for the application of section 332 multiplied by the percentage used in determining the amount under sub-subparagraph i A, if the amount determined under sub-subparagraph i A is the greatest of the amounts determined under subparagraph i,
 - B. the amount calculated under paragraph 1 of subsection 332 (5) multiplied by the percentage used in determining the amount under sub-subparagraph i B, if the amount determined under sub-subparagraph i B is the greatest of the amounts determined under subparagraph i, or
 - C. the amount calculated under paragraph 1 of subsection 332 (5) multiplied by the percentage used under sub-subparagraph i C, if the amount determined under sub-subparagraph i C is the greatest of the amounts determined under subparagraph i.
- 3. The amount of the taxes for municipal and school purposes for a property for a taxation year shall be the amount of the uncapped taxes for the property for the year if the amount of the uncapped taxes exceeds the amount of the taxes for municipal and school purposes for the property for the taxation year as determined under section 329 by the lesser of,
 - i. \$250, and
 - ii. the amount, if any, specified in the by-law for the purposes of this paragraph.
- 4. The amount of the taxes for municipal and school purposes for a property for a taxation year shall be the amount of the uncapped taxes for the property for the year if the amount of the taxes for municipal and school purposes for the property for the taxation year as determined under section 330 exceeds the amount of the uncapped taxes by the lesser of,
 - i. \$250, and
 - ii. the amount, if any, specified in the by-law for the purposes of this paragraph.
- 5. If, for all or part of 2006, a property becomes an eligible property within the meaning of subsection 331 (20), the taxes for municipal and school purposes for the year or portion of the year shall be the greater of,
 - i. the amount of the taxes determined for the property for 2006 under subsection 331 (2), and

- ii. the amount of the uncapped taxes for the property for 2006 multiplied by 80 per cent or the percentage specified in the by-law for the purposes of this subparagraph, whichever is lower.
- 6. If, for all or part of 2006, a property becomes an eligible property within the meaning of subsection 331 (20), the taxes for municipal and school purposes for the year or portion of the year shall be the greater of,
 - i. the amount of the taxes determined for the property for 2006 under subsection 331 (2), and
 - ii. the amount of the uncapped taxes for the property for 2006 multiplied by 80 per cent or the percentage specified in the by-law for the purposes of this subparagraph, whichever is lower.
- 7. If, for all or part of 2007, a property becomes an eligible property within the meaning of subsection 331 (20), the taxes for municipal and school purposes for the year or portion of the year shall be the greater of,
 - i. the amount of the taxes determined for the property for 2007 under subsection 331 (2), and
 - ii. the amount of the uncapped taxes for the property for 2007 multiplied by 90 per cent or the percentage specified in the by-law for the purposes of this subparagraph, whichever is lower.
- 8. If, for all or part of 2008 or a subsequent taxation year, a property becomes an eligible property within the meaning of subsection 331 (20), the taxes for municipal and school purposes for the year or portion of the year shall be the greater of,
 - i. the amount of the taxes determined for the property for the taxation year under subsection 331 (2), and
 - ii. the amount of the uncapped taxes for the property for the taxation year multiplied by 100 per cent or the percentage specified in the by-law for the purposes of this subparagraph, whichever is lower. 2004, c. 7, s. 11.



Report 2015-039

RECOMMEND REPORT TO COUNCIL

To: Warden and Council Members of the County of Frontenac

From: Kelly J. Pender
Chief Administrative Officer

Prepared by: Paul J. Charbonneau
Director of Emergency & Transportation Services/Chief of
Paramedic Services

Date prepared: March 17, 2015

Date of meeting: April 15, 2015

**Re: Emergency and Transportation Services – Election to
Paramedic Chiefs of Canada (PCC) Board of Directors and
Executive of the Chief of Paramedic Services**

Recommendation

RESOLVED THAT the Council of the County of Frontenac accept the *Emergency and Transportation Services – Election to Paramedic Chiefs of Canada (PCC) Board of Directors and Executive of the Chief of Paramedic Services* report for information;

AND FURTHER THAT the Council of the County of Frontenac support the Chief of Paramedic Services' election to the Board and Executive of the Paramedic Chiefs of Canada for the period of June 5, 2015 to June 8, 2018.

Background

At the meeting of March 19, 2014 County Council passed the following:

*Motion #: 64-14 Moved By: Councillor Jones
Seconded By: Councillor Davison*

RESOLVED THAT the Council of the County of Frontenac accept the Emergency and Transportation Services – Election to Paramedic Chiefs of Canada (PCC) Board of Directors Executive of the Chief of Paramedic Services report for information;

Recommend Report
Emergency and Transportation Services – Election to Paramedic Chiefs of Canada (PCC) Board of Directors and
Executive of the Chief of Paramedic Services
April 15, 2015

Page 1

Page 1 of 2

AND FURTHER the Council of the County of Frontenac support the Chief of Paramedic Services' election to the Executive of the Paramedic Chiefs of Canada for the period of June 13, 2014 to June 12, 2015.

Comment

The County of Frontenac Paramedic Services has been a member of the Paramedic Chiefs of Canada (PCC) since 2004. The Chief of Frontenac Paramedic Services has been the Tier 1 Voting Member for the County of Frontenac since 2005, an elected member of the Board of PCC since 2007 and has served on various committees and as Treasurer of the association for two years and, most recently, President since June 12th, 2014. Additionally, Deputy Chiefs have served on various working groups and task forces in support of national initiatives such as Paramedic Services Week, Leadership Development and Research Leads.

The value to membership are the opportunities to participate in a formal research agenda, access to a national research database, community of practice standards and policies, community paramedicine papers and roundtable forums, membership services including access to membership list serve, monthly webinars delivered by subject matter experts, PCC newsletter, on-line forums and the annual general meeting and conference. In addition, there is also the opportunity to share in best practices from across the country, which turns performance standards issues into opportunities.

Sustainability Implications

Being active in and having influence with the PCC allows staff to provide first person reporting, back to County Council, on developments within the industry provincially and nationally, thereby enhancing the quality service provided to our community.

Financial Implications

The PCC will cover any travel costs, for work undertaken on behalf of the PCC and when representing the PCC, therefore no travel costs are associated with election to the PCC Executive.



REPORT 2015-050

RECOMMEND REPORT TO COUNCIL

To: Warden and Council of the County of Frontenac

From: Marian VanBruinessen
Director of Corporate Services/Treasurer

Prepared By: David Millard
Manager of Information Services

Date Prepared: April 9, 2015

Date of Meeting: April 15, 2015

Re: **Corporate Services – Information Services Staff Attendance at Conferences in Fiscal 2015**

Recommendation

RESOLVED THAT the Council of the County of Frontenac receive this *Corporate Services – Information Services Staff Attendance at Conferences in Fiscal 2015* report;

AND FURTHER THAT the Council of the County of Frontenac authorize the following Information Services staff to attend the following conferences in 2015:

- Kevin Farrell – Geographical Information System Specialist
ESRI User Conference, July 20th to 24th, 2015, San Diego Convention Centre

Background

With Council's direction, at its January 16, 2013 meeting, only Directors/Managers are now able to attend a conference and authorization is required from Council for any other staff member to attend conferences.

Comment

The following conferences have been identified for attendance by Information Services staff:

ESRI 2015 User Conference:

For five days in one place, this conference provides up to 16 hours of ESRI software training, hundreds of user presentations that share best practices, and opportunities for our staff to get specific technical questions answered by ESRI staff. It also includes vendor and map displays from around the world and special interest group meetings that will connect our staff with GIS users from our region and industry.

Over 15,000 professionals across industries attend the UC, representing nearly every commercial sector, government organization, and non-profit field. This abundance of user-to-user communication opportunities is essential for learning about real-life GIS experiences, best practices, and tips.

This is an especially important year to keep up with changes in geospatial technology because of rapid advancements in the field. GIS is becoming more powerful and accessible, and staff need to know how we can leverage its capabilities to make the most of our resources and keep up with our peers

Participant: Geographical Information Services Specialist – Kevin Farrell

Sustainability Implications

It is important that staff at the County keep abreast and up to date on issues and emerging trends related to municipal information systems, and opportunities for excellence.

Financial Implications

Costs for this conference are included in the 2015 Corporate Services Conference budget.

Organizations, Departments and Individuals Consulted and/or Affected

Marian VanBruinessen, Director of Corporate Services/Treasurer
Colleen Hickey, Manager of Human Resources



Report 2015-043

INFORMATION REPORT TO COUNCIL

To: Warden and Council Members of County of Frontenac

From: Kelly J. Pender
Chief Administrative Officer

Prepared By: Colleen Hickey
Manager of Human Resources

Date prepared: April 2, 2015

Date of meeting: April 15, 2015

Re: **Corporate Services –
Monthly Absenteeism Report Card - MARCH**

Recommendation

This report is for information only.

Background

For the purpose of this report Absenteeism is defined as sick time. All job protected leaves covered under the Employment Standards Act such as emergency, maternity, parental and compassionate leave are not recorded in this report.

Council directed that management provide a monthly report indicating the following information:

1. The efforts management staff is taking to ensure employee absenteeism due to illness is managed.
2. Hours of absenteeism due to illness for Emergency and Transportation Services, Fairmount Home and Corporate Services.
3. Cost of paid absenteeism for Emergency and Transportation Services, Fairmount Home and Corporate Services.

Comment

The report reflects the financial data to show the replacement cost when an employee is to be replaced albeit through collective agreement language or needs of the Corporation.

Management continues to monitor employee absenteeism on a daily basis and works within legislation, County policies, procedures and collective agreements.

**1. Total Hours of Absenteeism for 2013, 2014 & 2015.
(100%, 75% and Unpaid Sick Time)**

A. Total Hours of Absenteeism for Fairmount Home

Month	2013	2014	2015
January	1273.50	998.58	1395.00
February	772.02	832.00	1333.00
March	531.75	716.22	915.50
April	358.25	859.20	
May	398.19	1035.34	
June	808.25	1956.25	
July	1402.84	1925.50	
August	1618.33	1543.00	
September	1266.75	1817.50	
October	1031.08	1657.42	
November	1079.90	1489.00	
December	978.40	1210.00	
Annual Total	11519.26	16040.01	

B. Total Hours of Absenteeism for Emergency & Transportation Services

Month	2013	2014	2015
January	1484.42	2150.50	950.90
February	1168.11	1574.25	1463.50
March	1309.87	1207.41	1760.26
April	1980.88	1432.59	
May	1754.05	1245.22	
June	1789.37	1433.25	
July	1607.87	1137.00	
August	1839.00	1467.43	
September	2019.85	1824.14	
October	2250.75	1653.50	
Nov	2485.85	1968.33	
Dec	2223.17	1829.75	
Annual Total	21913.19	18923.37	

C. Total Hours of Absenteeism for Corporate Services

Month	2013	2014	2015
Jan	63.25	16.87	15.00
Feb	22.50	94.00	22.50
March	82.00	7.50	90.00
April	44.50	22.50	
May	195.50	37.50	
June	160.50	93.25	
July	183.75	11.00	
Aug	136.50	3.50	
Sept	22.58	34.92	
Oct	21.50	26.00	
Nov	15.00	37.50	
Dec	29.50	15	
Annual Total	977.08	399.54	

2. Operational cost of paid sick leave for Emergency & Transportation Services, Fairmount Home and Corporate Services

A.

	Corporate Services	Emergency & Transportation Services	Fairmount
	\$	\$	\$
2013	23,142.00	654,142.96	203,232.24
2014	10,343.08	584,263.90	291,941.00
2015 accumulated	3533.13	122,083.81	65,015.89
January	456.45	28,158.30	27,507.74
February	438.38	41,360.92	22,063.45
March	2638.30	52,564.59	15,444.70

Replacement cost (for positions that require replacement) for Emergency & Transportation Services, Fairmount Home and Corporate Services

B.

2015	Corporate Services	Emergency & Transportation Services	Fairmount
	\$	\$	\$
January	0	21,773.57	21,614.08
February	0	34,279.58	15,461.03
March	0	45,470.97	11,773.28
April	0		
May	0		
June	0		

Sustainability Implications

Working together to identify and reduce absenteeism and maintain key policies and best practices consistently will create a renewed awareness in the overall improvement required in this area.

Financial Implications

Using consistent policies and practices will assist to create awareness in the need to minimize the impact on high absenteeism and associated cost. Absenteeism is a significant cost to the Employer and must be managed to ensure fiscal responsibility.

Organizations, Departments and Individuals Consulted and/or Affected

Sherry Corneil, Human Resources Generalist
Susan Brant, Deputy Treasurer



REPORT 2015-047

INFORMATION REPORT

To: Warden and Council Members of the County of Frontenac

From: Kelly J. Pender
Chief Administrative Officer

Prepared by: Colleen Hickey
Manager, Human Resources

Date prepared: April 9, 2015

Date of meeting: April 15, 2015

Re: Human Resources – Award of Settlement with CUPE Local 2290

Recommendation

This report is for information purposes only.

Background

The County's Fairmount Home and Corporate Services unionized staff are represented by Local 2290 of the Canadian Union of Public Employees (CUPE). The last collective agreement expired on December 31, 2012. The parties could not reach an agreement during three (3) days of bargaining and the matter was referred to Interest Arbitration. The committee met with the Interest Arbitration panel on October of 2014 to present their cases.

Comment

The Interest Arbitration Board provided the Award on Thursday, April 2, 2015. The parties (County of Frontenac and CUPE Local 2290) were directed to enter into a renewal collective agreement with a term extending January 1, 2013 to December 31, 2014. The Award provides for the following:

1. A wage increase with retroactive pay is as follows:
Effective January 01, 2013 1.75%
Effective January 01, 2014 1.5%

Information Report
Human Resources – Interest Arbitration Award CUPE Local 2290
April 15, 2015

Page 1 of 2

All retroactivity of wages are to be conducted within sixty (60) of April 2, 2015.

2. The Board has awarded the following benefits to CUPE 2290:

- Effective April 2, 2015, the percentage in lieu offset for part-time and casual employee who participate in OMERS from 6.5% to 3.25%
- Week end premium increased from 0.17 to .25/hour
- Vision increase of 25.00 per person.

The negotiating committees will reconvene in early summer of 2015 to commence negotiations for a new collective agreement that can be bargained freely under the labour relations strategy.

Financial Implications

The Award represents an overall cost of \$400,235.81 for the two years of wages. Amounts were accrued in 2013 and 2014 that cover this cost.

Organizations, Departments and Individuals Consulted and/or Affected

Finance
CUPE Local 2290
Hicks Morley



COMMITTEE REPORT TO COUNCIL

To: Warden and Council Members of the County of Frontenac

From: Jannette Amini
Manager of Legislative Services/Clerk

Date prepared: April 9, 2015

Date of meeting: April 15, 2015

Re: 150th Anniversary Planning Advisory Committee – Report to Council

The 150th Anniversary Planning Advisory Committee reports and recommends as follows:

1. **2015-046**
County Support for Proposed Book on the History of Frontenac County

BE IT RESOLVED THAT County Council financially supports the historical book project as presented by Mr. Orland French and that the financial model as presented by staff be forwarded to County Council for its consideration at its regular meeting of April 15th.

The Committee chose not to address the following staff recommendation that was contained in the report.

WHEREAS the historical book project as presented by Mr. Orland French requires a prohibitively high initial investment and, given the extremely labour intensive nature of selling the books, the potential for the County of Frontenac to recover its cost is low, and the project holds relatively low value as a marketing tool for the region,

THEREFORE BE IT RESOLVED THAT the County of Frontenac not provide financial support for the historical book project as presented by Mr. Orland French.



**Minutes of the 150th Anniversary Planning Advisory Committee Meeting
April 8, 2015**

A meeting of the 150th Anniversary Planning Advisory Committee was held in the Bud Clayton Memorial Room at the County Administrative Office, 2069 Battersea Road, Glenburnie on Wednesday, April 8, 2015 at 10:00 AM

Present:

Natalie Nossal
Barb Sproule
Pat Barr
Tasha Lloyd
David Woodman
Gary Davison
Phil Leonard

Regrets:

Jim Vanden Hoek

Staff Present:

Anne Marie Young, Manager of Economic Development
Alison Vandervelde, Communications Officer (Recording Secretary)
Kelly Pender, Chief Administrative Officer

1. Call to order 10:03

2. Adoption of the agenda

Moved By: Councillor Nossal
Seconded By: Mr. Leonard

THAT the agenda for the April 8, 2015 150th Anniversary Planning Advisory Committee be adopted as circulated.

CARRIED

3. Disclosure of pecuniary interest and general nature thereof

None were declared.

4. Adoption of minutes

Minutes of Meeting held February 11, 2015

Moved By: Ms. Sproule
Seconded By: Councillor Nossal

THAT the minutes of the 150th Anniversary Planning Advisory Committee meeting held February 11, 2015 be adopted as circulated.

CARRIED

5. Deputations and/or presentations

Mr. Orland French appeared before the Committee and presented his proposal to publish a new book on Frontenac County's history and request the County's assistance.

His presentation echoed that of the January Council meeting, and featured a video of some of the 2000+ aerial photos of the County taken in the fall.

Mr. Orland stated that the project will go ahead in some way even without support from the County, but his group would like the County to come on board as the main partner. He outlined a business model that has worked elsewhere in the past: The \$80,000 investment could be split five ways between the Townships and the County. 2,800 books would be printed, with each book costing approximately \$30 to produce. Each book could be sold for \$40 or \$45, with a profit margin of about \$10 or \$15 per book. It could be used as a fundraiser for local community groups.

Mr. French outlined a possible financial schedule: The contract with his group would be for \$50,000 – the \$30,000 would be paid at the end of the project and cover the printing costs. He would require 10% upfront and the remainder could be paid out on a monthly basis.

6. 150th Anniversary Advisory Committee (AAC) Work Plan

2015-046

150th Anniversary Planning Advisory Committee

County Support for Proposed Book on the History of Frontenac County

The Committee chose not to address the following staff recommendation that was contained in the report.

WHEREAS the historical book project as presented by Mr. Orland French requires a prohibitively high initial investment and, given the extremely labour intensive nature of selling the books, the potential for the County of Frontenac to recover its cost is low, and the project holds relatively low value as a marketing tool for the region,

THEREFORE BE IT RESOVED THAT the County of Frontenac not provide financial support for the historical book project as presented by Mr. Orland French.

Mr. Pender joined the meeting and guided the committee through the financial model developed by staff. The committee discussed the logistics of the financial commitment and the implementation of the project. Concerns were expressed including the importance of having control over the editorial content and the hidden costs in staff time associated with selling the book. It was also suggested that there might be a connection with the nation's 150th Anniversary coming up in 2017, and the potential availability of grants.

Moved by: Mr. Leonard
Seconded by: Mr. Woodman

BE IT RESOLVED THAT the 150th Anniversary Planning Advisory Committee recommends County Council financially supports the historical book project as presented by Mr. Orland French and that the financial model as presented by staff be forwarded to County Council for its consideration at its regular meeting of April 15th.

CARRIED

**2015-037
150th Anniversary Planning Advisory Committee
2015 Work Plan Update**

Mr. McKinnon from Frontenac County Plowmen's Association told the committee the Association is going ahead with plans to host its 2015 match to coincide with the 150th August Showcase, and in a field adjacent to Centennial Park. The Association usually publishes a tabloid program with advertising dollars covering the costs of hosting the match. Because that will not happen this year, the Association will require some financial support from the County. Costs are normally in the range of \$1,500. With the bigger celebration this year, it might be wise to increase that investment to attract more participants and increase prize money.

The committee agreed that \$2,000 should be allocated to the plowing match.

Mr. Woodman advised the committee that he had recently made contact with Laura Price, the 2014-2015 Ontario Queen of the Furrow. The committee directed Ms. Vandervelde to send a formal invitation to Ms. Price.

The next meeting of the FCPA will be in May.

The committee agreed that at each of the next four County Council meetings, Ms. Young should dress in her period costume and do a brief presentation.

7. Communications

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**8. Other business**

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9. Next meeting date

The next regular meeting of the 150th Anniversary Planning Advisory Committee is scheduled for June 10, 2015 at the County Administrative Building.

10. Adjournment

Moved By: Councillor Nossal
Seconded By: Ms. Barr

THAT the meeting hereby adjourn at 11:13am

CARRIED

REPORT ON THE FCM CONFERENCE FEBRUARY, 2015 **LONDON, ONTARIO**

Denis Doyle, Warden, County of Frontenac

I attended this year's FCM Sustainability Conference in London, February 10th through the 12th. I also attended this conference last year and their focus was on building "Resilient Communities" so that we can deal with whatever is thrown at us! This year the theme was a little broader and talked a lot about the fact that Climate Change is upon us, and that with the lack of leadership around the world at the Country level, municipal leaders must do the heavy lifting and address the issue as when it comes down to it, all meaningful actions must be implemented locally anyway. There is no magic bullet here and successful municipalities have taken a holistic approach to the problem. We have some leaders in Canada, Vancouver for example have a target to become the most Sustainable City in the world, and they have already met Kyoto targets set out years ago, which most countries have now abandoned. Surprising to me was that fact that London is also a leader in sustainability and away ahead of most of us on things like Waste Management, planting trees, programs to encourage cycling and other active transportation programs. One of the major streams this year was on Waste Management, which I followed throughout the conference, and tried to attend every session on this topic. This conference always holds training workshops on the first day, which is really the day before the main conference starts, and I would strongly recommend that if anyone is thinking of attending that unless you can participate in these sessions, put your attendance at this conference off until you can find a year when you can arrive in time to participate in the training day. I attended the full day pre-season titled "Waste as a Resource – Maximizing Opportunities for the Environment and Economy" it was excellent and the highlight of the conference for me.

Tuesday February 10, 2015

The optional training session that I attended was excellent and put on by the City of London, and our host for the day was Jay Stanford, Director Environmental, Fleet & Solid Waste Environmental & Engineering Services. London has made significant investment in land for its waste site and partnered with different private firms to assist in managing waste at an affordable cost, which they say is about \$98 per household for the City of London. To give a comparison they backed out the revenue they receive from their recycling operation, as that is the way most other cities measure it, and their cost is \$128 per household, while Toronto is running at \$238 per household. Other important measurements are percentage of waste that are diverted from land fill sites, and across the province of Ontario is currently running at only 22%, and MOE have suggested a target of 60%. London is not yet at the suggested target, but are moving closer and now at 45% with strict rules around what is considered true diversion. They had mentioned that Markham claims the highest at 82%, but did say there was no agreement on what was acceptable to be counted as diversion. They however were very diplomatic and did not say anything negative about fudging the numbers. At a session later in the conference Markham's high diversion rate came up again, with more specifics and it was mentioned that while they are very good the true diversion is not as high as advertised, as they have programs that they outsource to a private firm, and who knows what they do with it. The construction and similar waste was mentioned, where the firm goes through all of the material, separates out the wood and metal, which they truly do recycle, but what is done

with the remainder was a big question. It was stated that a lot of this material was left over, perhaps half, and the private firm operating outside Markham at the end of their process simply takes that to another waste site in another municipality. It is true that Markham has diverted from their landfills, but the point was we need clearly defined definitions across the Province so that we are comparing apples to apples. All of that aside, I am sure that across Frontenac County we have a lot of work to do to reach a recyclable target of 60%. In my municipality, while one ward is running around 10 % and another around 30%, we are averaging at about the Ontario figure of 22%. I suggest that as a start we establish targets for ourselves, and calculate just what our recycle rates are in the Frontenac's.

Before getting into the detail on the various programs London has going, let me say that there was a lot of controversy throughout the conference sessions on the best approach to address the fact that Landfill Sites are no longer the accepted way of handling our waste. There is a very strong Zero Waste group that want to get to a day where 100% of the waste is diverted. The other camp say that 100% diversion is just not feasible and after diversion of as much as practical and economically affordable, then build plants like the one recently opened in Durham, and generate electricity form the heat created from burning the garbage. Summary of the London Facilities visited.

- The Manning Drive Recovery Facility is located on their main Landfill site and is owned by the city, but operated by Miller Waste Systems. This is a massive building of 75,000 square feet built for just over \$20 Million in 2011 with the help of a \$4.4M grant from Ontario's Waste Diversion Organization. Here they handle sorting of recyclables received in their blue box pickups and material received from commercial customers, plus surrounding municipalities. The facility has a lot of automated equipment (Optical Sorters, magnetic conveyer belts, etc.) to separate paper, plastics, metal etc. but after this sort there are long conveyer belts with people lining each side to do a final sort. The different materials are baled up for shipment to various markets. The plant is not at its full capacity of 75,000 tonnes per year, but they are doing well financially and in 2014 received \$136 per ton of the sorted and baled products. While Miller shares this revenue, the other municipalities that ship to this facility get between \$20 and \$50 a ton for the material they provide, the exact price depends on the quality of their blue box material. The facility was impressive and they save over \$1 million a year as compared to costs experienced prior to opening this facility.
- The next stop was at Harvest Power where they process food waste in a new large Anaerobic Digester that produces enough electricity to power 3,500 homes. This facility is located by their main Landfill, but run by a private company. At this point most of the food supply comes from large grocery stores, and commercial operations as London has not yet got their food pickup fully implemented. In addition to the electricity produced, all of the material left over is dried out and bagged as fertilizer and sold at a profit. As a matter of interest we just obtained a MOE amendment to our Wolfe Waste site operating certificate to handle Bio waste and ship to a local farmer who has an Anaerobic Digester on his farm, so small municipalities do not always have to build their own facility to process bio-waste.
- The next stop was at a city owned site, Clark Road Community Enviro-Depot, where they allow people to drop off things that are not picked up at curbside, such as: propane tanks; electronic waste; tires; batteries; appliances; brush and yard waste; construction waste; and .appliances

- The final offsite facility visited was a massive operation owned by Try recycling who take compostable material and construction waste, plus material such as tree branches, leaves and grass clippings from London and 23 other municipalities and turns it into bag-able compost that we have all no doubt purchased in the big box stores. While I did not write it down I believe this was a few hundred acre site at the north edge of the city that had mountains of compostable that they turnover with huge hi-hoes regularly. Once composting is complete they screen it and it is trucked offsite for bagging.
- After the tour the group of about 40 people went back to the Convention Centre for a round table discussion on waste management with the focus on how do we move more waste as a resource and avoid dumping it in landfills. There was general agreement that the producers of waste must do better and be held accountable for the excess packaging, and help with costs of disposing their products at the end of life. The debate on whether the best way to handle waste is to strive for Zero waste going into the landfill, or burn it in a modern Energy-From-Waste Facility did not reach an agreement. The Zero waste people said these so called modern garbage power generators basically put the garbage in the sky, instead of in the landfill, and at the end of the day you have 15% of it left over in the form of highly toxic ash that still has to go in the landfill, thus if you could get to 85% diversion ratio these facilities would buy you nothing. On the other side of the argument with Ontario running at 22% diversion after many years of working at it, there is little hope to get to 60% never mind 85 or 100%, so there is a place for facilities that turn waste into electricity. This debate will no doubt go on, but there were a number of things agreed upon: a) Work with private partners to help with Bio and Blue Box waste; b) get the public to do better presorting of waste streams; c) find markets for products recovered from waste to help offset costs; d) the manufactures/retailers must do better in reducing at their end and help cover our costs of handling waste at the municipal level; e) a clear definition of what can be counted as diverted waste is needed, so that we have a common way of measuring across Ontario.

For those interested I have a binder that covers the above in more detail, and a sample of the fertilized that comes out of the Anaerobic Digester!

Wednesday February 11th

The day started off with a Plenary Session “**Learning from Success – Creating a Sustainable Future**”. With questionable leadership at the world, or country level to take action to counteract climate change the importance of Municipalities taking the lead was the first big message. Praise was given to many, such as the city of London, Hamilton, Vancouver, Whistler B C and so on. The importance of Community engagement was stated to be imperative to be successful when implementing sustainability initiatives in any municipality. Many successful programs were reviewed, such as; green roofs; solar hot water; use grey water in toilets; bike lanes and bike share programs have proven to keep cars off the road reducing greenhouse gas; waste management activities focusing on recycling and processing bio-waste; etc.! This stuff is not easy, and no one activity will solve the issues we face, but you have to start some place and aggressively keep working at it.

The next season had four different workshops at the same time, I attended “**Facing the**

Future: Building Resilience in the Age of Climate Change. At the outset there was discussion on the fact that both adoption, and mitigation was needed in building resilient communities. The federal government is working on programs to assist Communities to adapt to climate change, but there is still a lot of work to be done to share information and build international programs, as these changes do not stop at municipal, provincial or country borders. Over the past decade in general there has been a lot more rain, it is getting warmer, and there are more and stronger storms. It is predicted that these trends are going to get a lot worse over the next several decades, so we simply must be better prepared to handle more water runoff, and fix the damage created. To help cover the costs of adopting to more rain the city of Waterloo has come up with a charge for builders paving over, or building on, land as once covered it magnifies the water runoff problem. At the same time those who build natural parks, and plant trees to help cope with excess rain should be given credit. A good summary comment here was you must start now, take small steps, establish a continuous improvement process, and be prepared for climate change to ensure your community is prepared to handle what mother nature will through at you in the future. Floods, tornadoes and whatever!

From the next four workshops I choose one on **“Healthy Communities by Design; Turning Research into Results”**. This session was more relevant to large cities, but a few points were made that would help rural areas and small towns. The session was led by the Canadian Institute of Health Research. One comment that struck me was: “in Canada we have a good Health treatment system to look after sick people, but what we are lacking is a Health issue Prevention Plans”. It was recommended that municipal planning departments get actively engaged in promoting health in their communities, it should not be just the Public Health Units in the area that are focusing on healthy life styles. A number of cities across the country when planning new developments strive to get people out of their cars, encourage walking, cycling, public transit, etc. Some jurisdictions are laying out new subdivisions with what they call Transportation Spines so that people have easy walking access to parks, shopping and so on from any point in the development. In summary the more progressive Planning Departments are going beyond traditional planning roles and are now encouraging Physical and mental Health improvements with better designed housing developments and getting people out of their cars, promoting local agri-food, and other health lifestyle actions.

The next session attended was titled; **“Unlocking the Ivory Tower: Putting Research into Practice”**. The speakers here were primarily Academics talking about all the fine work and papers being generated at the University level on such things as Energy Efficiency methods to reduce greenhouse gas and house retrofits to save energy. The discussions also covered the need to build resiliency into your municipalities so that you can cope with floods, ice storms, tornadoes and the like. The main message at the end of all this was Municipalities should work closer with their local Universities and Colleges to capitalize on the good research already done, plus engage the Ivory Tower types to help with specific issues we may be facing in our communities. For the Frontenac’s perhaps Queens or St Lawrence College should be asked if they could help with our Waste Management work, or Energy Efficiency retrofit programs?

Thursday February 12, 2015

This plenary session was titled: **“Sharing Failures – What it Takes to Learn from What Didn’t Work”**. At the outset, once again the much over used word “sustainability” got a shot and it was said people want to hear language that means something to them and there is no room for 14 letter “s” words! We need to first of all look at other successful municipalities and borrow their best practices, but just as important we must be brave and try to implement bold initiatives but we mature enough to admit mistakes and learn from them. The only people who never make a mistake are those who never do anything. Difficult tasks never have a straight road to follow, and you must always expect many curves to pop up as you are moving along, but do watch for issues, admit and learn from your mistakes, and adjust your plan accordingly. Some interesting numbers were quoted: 10% of our learning comes from training and formal education, 70% from experience by trial and error and making mistakes, and 20% from others around you. While municipalities live in a fish bowl with the eyes of the public always watching, you have to take risks with the courage to make the odd mistake and learn from them and move forward. Of course you must be well prepared and do your research before bolting ahead and adopt best practices learned by others doing similar projects. Be a great listener, realize that planning and discussion with stakeholders is not over until the project is finished, ambitious projects always have set backs so be prepared to deal with them, but the biggest mistake you can make is letting fear of failure stop you from moving forward on a project! Get started, make some mistakes, learn from what didn’t work as planned, modify the plan and move on.

The next workshop was titled: **“The Two-Sided Coin: Navigating Polarized Issues”**. This season got us back into the waste management discussion.

- The first speaker, John Bolden from Resource Recovery Council, Waste Management said the biggest challenge is far, far too much packaging is used, and they are always coming out with new things, like coffee discs that cannot be recycled. He expressed a wish that we could get 90% of the people to participate in recycling, that would be great, but over the past 15 years blue box participation has only moved from 20% to 25% so we have a long way to go. We must continue convincing those who currently refuse to get with the agenda to follow the recycling rules. It will not be easy, and there are no silver bullets but don’t give up, as until we get most of the 75% who currently do not recycle to participate, we have a huge problem. It was stated that 13 of the world leading cities in sustainability, including Vancouver, do incinerate garbage, so until we can somehow get recycle rates up, do not reject this alternative. If we only moved the rate by 5% in 15 years, at that rate it will take 195 more years to get to 90%, so we must do something in the interim!!
- The next presenter was Mike Enwall from Energy Justice Network – Zero Waste Canada. As the name implies he was away out there in promoting zero waste and made nasty comments about new incinerator plants like the one in Durham saying what it does is covert garbage to toxic air, and states that it is too small to be successful! He did make some good points however, that there are some easy things that we all must do, such as separate out all the bio waste and process it to the very acceptable Anaerobic Digesters, and like the previous speaker said work on increasing recycling and get the manufacturers to take ownership with the end of life of what they produce and cut down on packaging.
- Peter Veaga from the Region of Durham who just opened there new Energy from

Waste plant reviewed this project. They started in 2000 by developing a Waste Plan, and set a target to divert 50% of their waste from landfills. They have been shipping their garbage to NY and Michigan, so they investigated technology available and built the new plant and now handle their own garbage in their municipality. The plant meets all Ontario regulations, thus disputing the previous speakers' claim that these plants are basically landfills in the sky and convert waste to toxic air. The question that I have is who do you believe, but for the Frontenac's we have to get involved and try to understand everyone's point of view and decide for ourselves the best way to go!

- Patricia Ross, a Councillor from Fraser Valley Region in BC shared her feelings on the issue, and expressed concerns with incineration. She started off saying that the sellers of the new incinerator technology do not tell you all the risks and pitfalls, and claimed that the Vancouver went 45% from initial cost estimates, and Durham 44% increase. She was suspicious of claims that these facilities meet all emission standards and said there have been a lot of fines to those who do not properly maintain system and remove all dangerous gases! Her conclusion was that she favoured putting efforts in to increasing recycling, and pointed to Austin Texas having a target of 95%, and Markham Ontario already bragging that they are at 82% all ready, but she did acknowledge clear definitions are needed on just what should be counted as diversion.

Next session was on: **"Rural Sustainability Solutions"**. An interesting session, but they did not go into projects that were completed, and concentrated the discussion on the process which is nothing new to us in Frontenac County. Things like take a long term approach, chose the best option as opposed to the cheapest but good sustainable projects are not necessarily high cost. There was consensus amongst the three panelist that it is imperative to engage the public early and often, and keep them involved throughout the life of all projects. Of course there are different levels of projects that require different level of public engagement, for example place rain barrels at the library may be just a notification that this is being done, while building a new bicycle or walking path to get people out of their cars may need several meetings. It was stated that Rural Communities are all about resilience as they often do not have the resources, services and staff that cities have. The need of having regular reports with clear and simple to follow indicators of success is very important. The point was made that you can benefit by collaborating with others in your area that might be involved, for example if you are working on getting people active by building trails, involve the local Health Unit who are no doubt promoting physical exercise in your region.

The wrap up session; **"The Next Great Idea: The Challenges and Opportunities"**, covered several award winning projects that received FCM formal awards at an award presentation the evening before.

- Jennifer Watts and Councillor from Halifax explain how their Award winning Solar Hot Water project worked. They started installing Hot Water Solar Panels on roofs in 2012, and now have them on over 400 houses with a target of 1,000. This project is streamlined administratively and the home owner makes one contact to the city, who contact the contractor who does all installations, and when they complete the installation a notification is sent to the city who starts the chargeback through the Tax system and it is worked out so that the cash flow is neutral. The calculated savings after the first 380 installations, and it amounted to 50,000 liters of oil, or 750,000 KWH of electricity which is equal to 700 tons of Green House Gas savings. They are now looking at other home

energy savings programs that can be implemented with a similar simple to administer process, were the will go out with an RFP and select one contractor to do all the installations and handle the bulk of the administrative load.

- A small town in NL explained how they moved from open burning of garbage, which was legal there until recently, to a robust recycle and composting program which accounted for about is about 30% of their garbage. While I did not hear, or confirm, but I think it follows that at least 30% of landfill garbage could also be save by sending it too one of these Anaerobic Digesters, and likely a higher percentage as they take meat products that are not suitable for composting. They discussed that they are working with the province to increase the number if returnable products, for example all Tomato Juice bottles have a deposit and are returnable, but tomatoes that come in very similar bottles are not returnable. In Ontario AMO is working on these kind of issues, and lobbying the Province to improve manufactures support to help us address the fact that Manufactures are not paying their fair share of the costs for handling waste.
- Next Mayor Alan D'Souza of Saint Laurent PQ talked about their award winning Hi-tech natural park development with most of the land provided by a builder who wanted to do a major development in the area. This 47 acres has streams, a lot of trees and has already attracted a beaver and many birds in the middle of the city, and as a bonus has created natural drainage and avoided some of the normal storm sewers.
- The next was the City of Ottawa Transportation group who talked about things that we will never see, such as electric light rail expanding daily ridership by 400,000 a day. The first stage of the project was \$3.2 Billion, with the next stage looking for another \$3B, away above anything we would be involved in, so will not elaborate.
- Okotoks Alberta, 20 minutes south of Calgary, received an award for their project to use water from a river going through town to support 28,000 people. They are also working on a district heating system using solar to heat all houses in a new development. Again likely not projects that we would get involved in.
- Surrey BC is a community growing at 1,000 people a month have strategies to meet provincial guidelines on saving Greenhouse Gas. Some are Light Rail, Geo-thermal community heating system, implementing an Organic waste processing sytem. They are even forcing any new gas stations in the city to install electric charging stations to encourage people to switch to electric vehicles. These folks are in a different league then us and they concluded by saying to handle their rapid growth that have 10,000 acres of land for expansion and housing developments.
- The manager of Whitehorse's Infrastructure and Operations reviewed there solid waste program to compost organic materials. The project so far has the residential organic waste up to 50% however Commercial is an issue and only at 20%. They have a proposal in front of council to seek approval to expand door to door collection and if approved that have committed to increase combine residential/commercial to 50%. They stressed the need engage the public and effective communication to increase participation, they claimed this is not easy but you have to keep lobbying the public to participate to be successful in such programs.

If you have any questions on the above please feel free to ask me as I have more notes and information on what I have shared above. Before closing I just want to say that a lot of work is being done on improving Waste Management across Canada, and we must get more engaged in what is being done and learn from others how we can improve in the townships across Frontenac County.

BY-LAW NO. 2015-0020

OF

THE CORPORATION OF THE COUNTY OF FRONTENAC

being a by-law to provide for 2015 property tax capping to adopt optional tools for the purpose of providing minimum amounts for properties subject to the provisions of Section 331 of the *Municipal Act, 2001, S.O. 2001, c.25*, as amended for the commercial, industrial and multi-residential property classes

WHEREAS the County of Frontenac adopted tax ratios of 1.0 for the Multi-residential, Commercial and Industrial Classes in 1998 thereby providing a fair and equitable property tax environment for the business sector;

AND WHEREAS property taxation at Current Value Assessment (CVA) is considered fair and equitable;

AND WHEREAS the property taxation at CVA has been the goal since its implementation in 1998;

AND WHEREAS property tax decreases continue to fund the claw-back resulting from capped properties;

AND WHEREAS under the Municipal Act S.O. 2001, Chapter 25 as amended (the Act), Subsection 329.1 (1), upper tier and single tier municipalities have the opportunity to select from prescribed options the calculation of the amount of taxes for municipal and school purposes payable in respect of property in the commercial class, industrial class or multi-residential property class for 2005 or a subsequent taxation year;

AND WHEREAS County Council has reviewed the provisions of Section 329.1(1) of the Act and hereby deems it necessary and appropriate to adopt optional tools for the purpose of providing minimum amounts for properties subject to the provisions of Section 331 for the Commercial, Industrial and Multi-residential property classes;

NOW THEREFORE, the Council of the Corporation of the County of Frontenac hereby implements the following:

- 1. THAT** Council adopt a bylaw setting the 2015 capping adjustment at 10% of the previous year's annualized tax or 5% of CVA tax, whichever is greater and a threshold of \$250 for increasing and decreasing properties for properties in the Commercial, Industrial and Multi-residential Classes to which Part IX of the Act applies;

2. **AND FURTHER THAT** properties that were at CVA tax in 2014 are excluded from the capping and claw-back calculation in 2015;
3. **AND FURTHER THAT** properties that would move from being capped in 2014 to being clawed back in 2015 or from being clawed back in 2014 to being capped in 2015 as a result of the changes to the CVA tax caused by the 2015 reassessment be excluded;
4. **AND FURTHER THAT** for all properties that become eligible within the meaning of subsection 331(20) of the Act, the taxes for municipal and school purposes for the year or portion of the year shall be the greater of:
 - a) the amount of the taxes determined for the property for 2015 under subsection 331(2), and
 - b) the amount of the uncapped taxes for the property multiplied by one hundred per cent (100%) where “uncapped taxes” means the taxes for municipal and school purposes that would have been imposed for the taxation year but for the application of the cap.
5. **THAT** this by-law shall come into force and take effect as of the date of final passing thereof.

Read a First and Second Time this 15th day of April, 2015.

Read a Third Time, Signed, Sealed and Finally Passed this 15th day of April, 2015.

The Corporation of the County of Frontenac

Denis Doyle, Warden

Jannette Amini, Clerk

BY-LAW NO. 2015-0021

OF

THE CORPORATION OF THE COUNTY OF FRONTENAC

being a by-law to appoint Members of Council and Members of the Community to
Frontenac County Advisory Committees for the Term of Council

WHEREAS Section 5 of the *Municipal Act* provides that a municipal power, including a municipality's capacity, rights, powers and privileges, shall be exercised by its council and by by-law, unless the municipality is specifically authorized to do otherwise;

AND WHEREAS the Council of the Corporation of the County of Frontenac deems it expedient to appoint Members of Council and Members of the Community to Frontenac County Advisory Committees for the term of council;

NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE COUNTY OF FRONTENAC hereby enacts as follows:

1. **THAT** Council make the following appointments to Frontenac County Advisory Committees for the term of council:

Advisory Committee	Appointees
Joint Frontenac Accessibility Advisory Committee	Township of Frontenac Islands • _____

2. **THAT** this by-law shall take effect on the date of its final passing.

Read a first and second time this 15th day of April, 2015.

Read a third time and finally passed this 15th day of April, 2015.

The Corporation of the County of Frontenac

Denis Doyle, Warden

Jannette Amini, Clerk

BY-LAW NO. 2015-0022

OF

THE CORPORATION OF THE COUNTY OF FRONTENAC

being a by-law to confirm all actions and proceedings of County Council at its meeting held on April 15, 2015

WHEREAS Section 8 of the *Municipal Act, S.O. 2001, c.25* and amendments thereto provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under the *Municipal Act* or any other Act; and;

WHEREAS Subsection 2 of Section 11 of the *Municipal Act, S.O. 2001, c.25* and amendments thereto provides that a lower-tier municipality and an upper-tier municipality may pass by-laws respecting matters within the spheres of jurisdiction described in the Table to Subsection 2 subject to certain provisions, and;

WHEREAS Section 5 of the *Municipal Act, S.O. 2001, c. 25* and amendments thereto provides that a municipal power, including a municipality's capacity, rights, powers and privileges under Section 8 shall be exercised by its council and by by-law unless the municipality is specifically authorized to do otherwise; and;

WHEREAS the Council of the County of Frontenac deems it expedient to confirm its actions and proceedings;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the County of Frontenac hereby enacts as follows:

1. **THAT** all actions and proceedings of the Council of the County of Frontenac taken at its regular meeting held on April 15, 2015 be confirmed as actions for which the municipality has the capacity, rights, powers and privileges of a natural person.
2. **THAT** all actions and proceedings of the Council of the County of Frontenac taken at its regular meeting held on April 15, 2015 be confirmed as being matters within the spheres of jurisdiction described in Subsection 2 of Section 11 of the *Municipal Act, S.O. 2001, c.25* and amendments thereto.
3. **THAT** all actions and proceedings of the Council of the Corporation of the County of Frontenac taken at its regular meeting held on April 15, 2015 except those taken by by-law and those required by by-law to be done by resolution are hereby sanctioned, ratified and confirmed as though set out within and forming part of this by-law.

4. **THAT** this by-law shall come into force and take effect as of the final passing thereof.

Read a First and Second Time this 15th day of April 2015.

Read a Third Time and Finally Passed, Signed and Sealed this 15th day of April 2015.

The Corporation of the County of Frontenac

Denis Doyle, Warden

Jannette Amini, Clerk