



Frontenac County Council Meeting
Wednesday, June 19, 2024 – 9:00 a.m.
County of Frontenac Administration Building,
2069 Battersea Road, Glenburnie, ON
Council will resolve into Closed Meeting
and will reconvene as regular Council at 9:30 a.m.
<https://youtube.com/live/xyCfklorXDc?feature=share>

Agenda

Page

Call to Order

We begin this gathering by acknowledging and celebrating these traditional lands as a gathering place of the first peoples and their ancestors who are entrusted to care for mother earth since time immemorial. We do so respecting both the land and the Indigenous People who continue to walk with us through this world. Today, the County is committed to working with Indigenous peoples and all residents to pursue a united path of reconciliation.

Roll Call

Closed Session

- a) **Resolved That** Council resolve itself into Committee of the Whole closed session as authorized under Section 239 of The Municipal Act, to consider:
1. Adoption of Closed Minutes of Meetings held May 15, 2024
 2. Labour relations or employee negotiations - as it relates to Management/Non-Union Compensation
 3. Labour relations or employee negotiations - as it relates to the Collective Agreement with CUPE 2290

Resolved That Council rise from Committee of the Whole closed session with/without reporting

Approval of Addendum

Disclosure of Pecuniary Interest and General Nature Thereof

Adoption of Minutes

18 - 29

- a) Minutes of Meeting held May 15, 2024
Resolved That the minutes of the regular Council meeting held May 15, 2024 be adopted.
[Minutes of Meeting held May 15, 2024](#)

Delegations and/or Presentations

- a) **Sally McIntyre**, General Manager - Mississippi Valley Conservation Authority, and **David Ellingwood**, General Manager - Cataraqui Region Conservation Authority will make a joint presentation to County Council regarding the Conservation Lands Strategy.

Proclamations

- a) **National Indigenous Peoples Day
June 21, 2024**

Whereas, the Constitution of Canada recognizes the existing rights of the Indigenous peoples of Canada; and,

Whereas in the Constitution of Canada includes the **indigenous peoples of Canada**; and,

Whereas the Indigenous peoples of Canada have made and continue to make valuable contributions to Canadian society and it is considered appropriate that there be, in each year, a day to mark and celebrate these contributions and to recognize the different cultures of the Indigenous peoples of Canada; and,

Whereas many Indigenous peoples celebrate the summer solstice, which has an important symbolism within their cultures;

Therefore Be It Resolved That the Council of the County of Frontenac hereby proclaims June 21, 2024 as “National Indigenous Peoples Day” in Frontenac County.

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.

Briefings

- a) **Mr. Kevin Farrell**, Chief Administrative Officer, will provide Council with his monthly CAO briefing.
[CAO Monthly Report](#)

30 - 44

Unfinished Business

Consent Reports from the Chief Administrative Officer

Committee of Management of Fairmount Home

Recommend Reports from the Chief Administrative Officer

- 45 - 50**
- a) **Consultant Briefing:** Jane Mizanski, Vice President, Compensation, Gallagher Consulting, will brief the Committee of the Whole with respect to the Gallagher Benefit Services (Canada) Group Inc. Council Compensation Survey and Review.

[See Recommend Reports from the Chief Administrative Officer, clause b)]

[Consultant Presentation](#)

5 b 2024-066
 1) Office of the Chief Administrative Officer
 - Gallagher Benefit Services (Canada) Group Inc. Council Compensation Survey
 5 and Review
 4

Recommendation:

Be It Resolved That the Council of the County of Frontenac receive the Office of the Chief Administrative Officer – Gallagher Benefit Services (Canada) Group Inc. (Gallagher) 2024 Council Compensation Survey and Review report;

And Further That Council approve one of the following recommendations contained in the Gallagher report, commencing January 1, 2025, as follows:

1. Continue the current benefits, per diems, conventions and benefits practices.
2. Adjust base remuneration for each role of Council to bring it in closer alignment to within 10% of the Market Median P50 of the comparator organizations:

Role	Current 2024	Align to 10% of Market	
		New Annual	% Increase
Warden	\$36,639	\$60,084	49.0%
Deputy Warden	\$19,976	\$23,672	18.5%
Councillor	\$16,647	\$22,723	36.5%

3. Phase in increases over the next 4-5 years by 10%, and then assess market position in 2028.

Role	Current 2024	10% adjustment each year			
		2025	2026	2027	2028
Warden	\$36,639	\$40,303	\$44,333	\$48,767	\$53,643
Deputy Warden	\$19,976	\$21,974	\$24,271	\$26,588	\$29,247
Councillor	\$16,647	\$18,312	\$20,143	\$22,157	\$24,273

And Further That Council continuethethecurrentpracticeofpayingapremiumfortheDeputyWardenof20%abovetheCouncilor'ssalary commencinginthenextterm of Council.

And Further That CouncilcontinuethethepracticeofreviewingCouncil compensation once per Council term.

And Further That Councilexpand the comparator group to include Hastings County, United Counties of Leeds and Grenville, and possible Renfrew County.

[Gallagher Benefit Services \(Canada\) Group Inc. Council Compensation Survey and Review](#)

- c) **Consultant Briefing:** Lori Huber, CPA, CA, Licensed Public Accountant, Auditor, KPMG will brief the Committee of the Whole with respect to the 2023 audited financial statements.

55 - 97

- d) **2024-068**
Corporate Services
2023 County of Frontenac Audited Financial Statements

Recommendation:

Be It Resolved That the Council of the County of Frontenac receive the Corporate Services - 2023 Audited Financial Statements report;

And Further That the Council of the County of Frontenac approve the 2023 Audited Financial Statements of the Corporation of the County of Frontenac.

And Finally That the Council of the County of Frontenac approve the transfer of the year-end deficit of \$37,356 from the Stabilization Reserve.

[2023 County of Frontenac Audited Financial Statements](#)
[Appendix A 2023 Draft Financial Statements](#)

- e) **2024-059**
Office of the Chief Administrative Officer
Consideration of Report and Opinion by the Ontario Land Tribunal
for the Expropriation of Lands for the Frontenac K&P Trail

Recommendation:

Whereas both the Ontario Land Tribunal and County Staff have determined that expropriation of these lands is necessary for the purpose of linking two sections of the Frontenac K&P Trail for the reason of ensuring its continued long-term viability as a public trail within the Frontenac County Trail System;

Be It Resolved That the Council of the County of Frontenac receive the Office of the Chief Administrative Officer – Consideration of the Report and Opinion by the Ontario Land Tribunal for the Expropriation of Lands for the Frontenac K&P Trail report;

And Further That County Council approve the expropriation of an easement over the lands legally described as Part of Lots 11 and 12, Concession 10, in the Township of Palmerston (now the Township of North Frontenac), being Parts 1, 2, 3 and 4 on the Draft Plan of Expropriation;

And Further That the Warden and Chief Administrative Officer be authorized to execute the Certificate of Approval in the prescribed form pursuant to section 8(3) of the *Expropriations Act*, R.S.O. 1990.

[Consideration of Report and Opinion by the Ontario Land Tribunal for the Expropriation of Lands for the Frontenac K&P Trail](#)

[Appendix A OLT-23-001084-APR-19-2024](#)

[Appendix B Draft Expropriation Plan](#)

[Appendix C-10 Pt Lot-11and12](#)

- f) **2024-067**
Office of the CAO
Approval of the Application to Expropriate Lands for the Purposes of the K&P Trail at Part of Lot 11, Concession 10, Geographic Township of Palmerston, Township of North Frontenac, being Part 1 on the Draft Plan of Expropriation

Recommendation:

Whereas County Staff have determined that expropriation of these lands is necessary for the purpose of linking two sections of the Frontenac K&P Trail for the reason of ensuring its continued long-term viability as a public trail within the Frontenac County Trail System, and

Whereas the property owner at Part of Lot 11, Concession 10, Geographic Township of Palmerston, Township of North Frontenac, being Part 1 on the Draft Plan of Expropriation has withdrawn their request for a hearing of necessity, and that the previously scheduled hearing regarding the planned taking at the property has been cancelled by the Ontario Land Tribunal;

Be It Resolved That the Council of the County of Frontenac receive the Office of the Chief Administrative Officer – Approval of the Application to Expropriate Lands for the Purposed of the K&P Trail at Part of Lot 11, Concession 10, Geographic Township of Palmerston, Township of North Frontenac, being Part 1 on the Draft Plan of Expropriation;

And Further That County Council approve the expropriation of the lands legally described as Part of Lot 11, Concession 10, Geographic Township of Palmerston, Township of North Frontenac, being Part 1 on the Draft Plan of Expropriation;

And Further That the Warden and Chief Administrative Officer be authorized to execute the Certificate of Approval in the prescribed form pursuant to section 8(3) of the *Expropriations Act* R.S.O 1990.

[Approval of the Application to Expropriate Lands for the Purposes of the K&P Trail at Part of Lot 11, Concession 10, Geographic Township of Palmerston, Township of North Frontenac, being Part 1 on the Draft Plan of Expropriation](#)

g) **2024-062**
K&P Trail

Request for Access Across the Frontenac K&P Trail at South St. Andrews Lake Lane, located at Part Lot 12, Concession 2, being Part 1 of Registered Plan 13R22990, Geographic Township of Hinchinbrooke, Township of Central Frontenac

Recommendation:

Be It Resolved That the Council of the County of Frontenac receive the K&P Trail report – Request for Access Across the Frontenac K&P Trail at South St. Andrews Lake Lane; located at Lot 12, Concession 2, being Part 1 of Registered Plan 13R23099, Geographic Township of Hinchinbrooke, Township of Central Frontenac.

And That in accordance with By-law Number 17-1995, Council pass a by-law to declare the subject lands surplus for the purpose of granting a right-of-way over lands occupied by the K&P Trail for the purpose of formalizing access.

- The proposed easement is surveyed and identified as Part 1 on reference plan 13R23099 and can be described as where South St. Andrew's Lane intersects with the Frontenac K&P Trail.
- The description in the Transfer and schedule for consent endorsement (application number B-45-23-OS) shall be for the creation of an easement in order for the applicants to retain rights to cross the Frontenac K&P Trail at this location.
- The lots that shall benefit from this easement are existing waterfront residential lots located in the Township of Central Frontenac:
 - a. 1407 South St. Andrews Lane, Assessment Roll Number 103904001002710 and PIN 361500081
 - b. 1441 South St. Andrews Lane, Assessment Roll Number 103904001002703 and PIN 361500084

And Further That the Warden and Clerk be authorized to execute Agreements of Purchase and Sale and all other documents required to complete this transaction.

[Request for Access Across the Frontenac K&P Trail at South St. Andrews Lake Lane, located at Part Lot 12, Concession 2, being Part 1 of Registered Plan 13R22990, Geographic Township of Hinchinbrooke, Township of Central Frontenac](#)

[Appendix A Easement Schedule - Template](#)

[Appendix B Land Use Policy](#)

[Appendix C K&P Trail - Easement Request Map](#)

124 - 127

- h) **2024-060**
Corporate Services
Request by the Township of South Frontenac to release its Seniors Housing Funds

Recommendation:

Be It Resolved That the Council of the County of Frontenac authorize staff to commence releasing funds to the Township of South Frontenac on submitted eligible invoices for its Seniors Housing Project, based on the disbursed formula in line with the progression of the project, covering 33.33% of eligible expenses up to a maximum of \$339,179.53.

[Request by the Township of South Frontenac to release its Seniors Housing Funds](#)

[Appendix A Resolution from Township of South Frontenac Council](#)

128 - 129

- i) **2024-061**
Emergency and Transportation Services
Neighbours Saving Neighbours Study Update

Recommendation:

Be It Resolved That the Council of the County of Frontenac receive the Emergency and Transportation Services – Neighbours Saving Neighbours Study Update report for information.

And Further That the Council of the County of Frontenac support continuing the Neighbours Saving Neighbours program through to November 2024.

[Neighbours Saving Neighbours Study Update](#)

130 - 136

- j) **2024-064**
Corporate Services
Request from the Township of Frontenac Islands for the Removal of Boarding Restrictions and Confirmation to Indemnify the County of Frontenac

Recommendation:

Be It Resolved That staff be authorized to engage legal counsel to negotiate the terms and agreement with the Township of Frontenac Islands to indemnify the County of Frontenac and cover all County costs related to the County of Frontenac amending boarding policies to remove all restrictions during peak commuter hours, thereby deleting the reference to a 3,000 kg weight limit in policies MS-12-019 Heavy Truck Restriction, MS-17-001 Heavy Truck Restriction Period Agricultural Related Exemptions, and MS-12-018 Weekend & Holiday Truck Restrictions;

And Further That prior to the lifting of these restrictions, this agreement come back to County Council for approval.

[Request from the Township of Frontenac Islands for the Removal of Boarding Restrictions and Confirmation to Indemnify the County of Frontenac](#)

[Appendix A Letter to County of Frontenac](#)

Information Reports from the Chief Administrative Officer

137 - 145

- a) **2024-058**
Corporate Services
Rural and Southern Frontenac Community Services Q1-2024 Transportation Report
[Rural and Southern Frontenac Community Services Q1-2024 Transportation Report](#)
[Appendix A - Southern Frontenac Community Services Transportation Report](#)
[Appendix B - Rural Frontenac Community Services Transportation Report](#)

146 - 151

- b) **2024-063**
Corporate Services
2023 Reserve and Reserve Funds
[2023 Reserve and Reserve Funds](#)

- c) **2024-065**
Planning and Economic Development
Summary of Proposed Changes to the Provincial Policy Statement,
***Planning Act*, and the *Development Charges Act* (Bill 185)**
[Summary of Proposed Changes to the Provincial Policy Statement,](#)
[Planning Act, and the Development Charges Act \(Bill 185\)](#)

Reports from Advisory Committees of County Council

Return to Council

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

Adoption of the 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.

Motions, Notice of Which has Been Given

a) **Support for the Implementation of Sustainable Infrastructure Funding for Small Rural Municipalities**

Moved by: Deputy Warden Vandewal

Seconded by: Councillor Leonard

Be It Resolved That the correspondence from Hastings County and the Township of Stirling-Rawdon calling on the Provincial and Federal Governments to implement sustainable infrastructure funding for small rural municipalities be received;

And Further That Council of the County of Frontenac supports the establishment of an intergovernmental working group which would include a member of the Eastern Ontario Wardens Caucus, to develop a plan on how to deal with the impending debt dilemma facing small rural municipalities;

And Further That a copy of this resolution be forwarded to the Right Honourable Justin Trudeau, Prime Minister, the Honourable Sean Fraser, Minister of Housing Infrastructure and Communities, Romy Bowers, President and CEO of Canada Mortgage and Housing Corporation, the Honourable Doug Ford, Premier of Ontario, the Honourable Kinga Surma, Minister of Infrastructure, the Honourable Paul Calandra, Minister of Municipal Affairs and Housing, Scott Reid, MP, Lanark-Frontenac-Kingston, Mark Gerretsen, MP, Kingston and the Islands, John Jordan, MPP, Lanark-Frontenac-Kingston, Ted Hsu, MPP, Kingston and the Islands, AMO, ROMA, EOWC and all municipalities in Ontario.

Giving Notice of Motion

Communications

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

- a) From the City of Belleville regarding a Resolution in Support of Family Doctors
[Distributed to Members of County Council May 17, 2024]
- b) From the Municipality of Casselman regarding a Resolution on Regulatory changes under the Conservation Authorities Act
[Distributed to Members of County Council May 17, 2024]
- c) From the Municipality of East Ferris regarding a Resolution against the phasing out free water testing for private wells
[Distributed to Members of County Council May 17, 2024]

- d) From the Municipality of East Ferris regarding a resolution on the implementation of Sustainable Infrastructure Funding
[Distributed to Members of County Council May 17, 2024]
- e) From the Municipality of East Ferris regarding a Resolution to Restrict the Keeping of Non-native (exotic) Wild Animals
[Distributed to Members of County Council May 17, 2024]
- f) From the Town of Bradford West Gwillimbury regarding a Resolution on phasing out of Well-Water Testing by Public Health
[Distributed to Members of County Council May 17, 2024]
- g) From the Town of Gore Bay regarding a Resolution against the phasing out free water testing for private wells
[Distributed to Members of County Council May 17, 2024]
- h) From the Town of Greater Napanee regarding a Resolution on closure of Kingston Public Health lab
[Distributed to Members of County Council May 17, 2024]
- i) From the Township of Alwicks regarding a Resolution concerning MFIPPA Modernization
[Distributed to Members of County Council May 17, 2024]
- j) From the Township of Amaranth regarding a Resolution against the phasing out free water testing for private wells
[Distributed to Members of County Council May 17, 2024]
- k) From the Township of Athens regarding a Resolution on the closure of the Kingston Public Health Laboratory
[Distributed to Members of County Council May 17, 2024]
- l) From the Township of Georgian Bay regarding a Resolution on Infrastructure Small Rural Municipalities
[Distributed to Members of County Council May 17, 2024]
- m) From the Township of Larder Lake regarding a Resolution to Amend the Blue Box Regulations
[Distributed to Members of County Council May 17, 2024]
- n) From the Township of Larder Lake regarding a Resolution to Restrict the Keeping of Non-native (exotic) Wild Animals
[Distributed to Members of County Council May 17, 2024]
- o) From the Town of Cochrane with a resolution that the Province treat all municipalities fairly on Operational Budget Funding
[Distributed to Members of County Council May 31, 2024]
- p) From the Township of Lucan Biddulph regarding a Resolution against the phasing out free water testing for private wells
[Distributed to Members of County Council May 31, 2024]

- q) From the Municipality of Mattawan regarding a Resolution on sustainable infrastructure funding for small rural municipalities
[Distributed to Members of County Council May 31, 2024]
- r) From the Municipality of Mattawan regarding a Resolution restrictions for keeping Exotic Animals
[Distributed to Members of County Council May 31, 2024]
- s) From the Town of Cochrane regarding a Resolution for the Province to Increase Ontario Community Infrastructure Fund
[Distributed to Members of County Council May 31, 2024]
- t) From the Town of Cochrane regarding a Resolution to Return to Combined ROMA and OGRA Conference
[Distributed to Members of County Council May 31, 2024]
- u) From the Township of Georgian Bluffs regarding a Resolution asking the Province to Amend the Blue Box Regulation
[Distributed to Members of County Council May 31, 2024]
- v) From the Township of Lanark Highlands regarding a Resolution concerning sustainable infrastructure funding
[Distributed to Members of County Council May 31, 2024]
- w) From the Township of Lanark Highlands regarding a Resolution to Amend the Blue Box Regulations
[Distributed to County Council May 31, 2024]
- x) From the Town of The Blue Mountains regarding a Resolution on Ridesharing Services
[Distributed to Members of County Council June 7, 2024]
- y) From the Township of Pelee regarding a Resolution on Rural Affordability of Water and Wastewater Systems
[Distributed to Members of County Council June 7, 2024]
- z) From the Township of Pelee regarding a Resolution on Sustainable Infrastructure Funding for Small Rural Municipalities
[Distributed to Members of County Council June 7, 2024]
- aa) From the City of Hamilton regarding a Resolution to declare Hamilton a No Paid Plasma Zone
[Distributed to Members of County Council June 14, 2024]
- ab) From the EOWC regarding a letter of Support for Communal Decentralized Water and Wastewater Solutions
[Distributed to Members of County Council June 14, 2024]
- ac) From the Municipality of Tweed regarding a Resolution concerning exotic animals in Ontario
[Distributed to Members of County Council June 14, 2024]

- ad) From the Town of Cochrane regarding a Resolution on Free Well Water Testing
[Distributed to Members of County Council June 14, 2024]
- ae) From the Town of Kearney regarding a Resolution for Free Well Water Testing in Ontario
[Distributed to Members of County Council June 14, 2024]
- af) From the Town of Saugeen Shores regarding a Resolution on Cemetery Administration Management
[Distributed to Members of County Council June 14, 2024]
- ag) From the Township of Larder Lake Council Resolution for assistance on Asset Retirement Obligation PS 3280
[Distributed to Members of County Council June 14, 2024]
- ah) From the Township of Larder Lake regarding a Resolution concerning Sustainable Infrastructure
[Distributed to Members of County Council June 14, 2024]
- ai) From the Township of Larder Lake regarding a Resolution for Free Provincial Water Testing
[Distributed to Members of County Council June 14, 2024]
- aj) From the Township of North Dundas regarding a Resolution on Infrastructure Small Rural Municipalities
[Distributed to Members of County Council June 14, 2024]

Other Business

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 e) that have been circulated to all Members of County Council and that by-laws a) through e) be read a first and second time.
- b) Third Reading
Resolved That by-laws a), b), d) and e) be read a third time, signed, sealed and finally passed.

By-Laws

163 - 164

- a) To execute the Certificate of Approval under the Expropriations Act R.S.O 1990, Regulation 363 for lands legally described as Part of Lots 11 and 12, Concession 10, in the Township of Palmerston (now the Township of North Frontenac), being Parts 1, 2, 3 and 4 on the Draft Plan of Expropriation.

[Proposed By-law No. 2024-017]

[To execute the Certificate of Approval under the Expropriations Act R.S.O 1990, Regulation 363 for lands legally described as Part of Lots 11 and 12, Concession 10, in the Township of Palmerston \(now the Township of North Frontenac\), being Parts 1, 2, 3 and 4 on the Draft Plan of Expropriation](#)

165 - 166

- b) To execute the Certificate of Approval in the prescribed form pursuant to section 8(3) of the Expropriations Act R.S.O 1990 for lands legally described as Part of Lot 11, Concession 10, Geographic Township of Palmerston, Township of North Frontenac, being Part 1 on the Draft Plan of Expropriation.

[Proposed By-law No. 2024-018]

[To execute the Certificate of Approval in the prescribed form pursuant to section 8\(3\) of the Expropriations Act R.S.O 1990 for lands legally described as Part of Lot 11, Concession 10, Geographic Township of Palmerston, Township of North Frontenac, being Part 1 on the Draft Plan of Expropriation.](#)

167 - 168

- c) To declare lands Legally Described as Part Lot 12, Concession 2, being Part 1 of Registered Plan 13R22990, Geographic Township of Hinchinbrooke, Township of Central Frontenac, Surplus for the purpose of granting a right-of-way over part of the K&P Trail.

[Proposed By-law No. 2024-019]

[To declare lands Legally Described as Part Lot 12, Concession 2, being Part 1 of Registered Plan 13R22990, Geographic Township of Hinchinbrooke, Township of Central Frontenac, Surplus for the purpose of granting a right-of-way over part of the K&P Trail.](#)

169

- d) To authorize the execution of an Agreement with the Canadian Union of Public Employees, Local 2290 in accordance with the Arbitration Award

[Proposed By-law No. 2024-020]

[To authorize the execution of an Agreement with the Canadian Union of Public Employees, Local 2290 in accordance with the Arbitration Award](#)

- e) To confirm all actions and proceedings of County Council on June 19, 2024
[Proposed By-law No. 2024-021]
[To confirm all actions and proceedings of County Council on June 19, 2024](#)

Adjournment



FRONTENAC



Minutes of the Regular Meeting of Council May 15, 2024

A regular meeting of the Council of the County of Frontenac was held in the Council Chamber of the County Administration Building, 2069 Battersea Road, Glenburnie, on Wednesday, May 15, 2024, at 9:00 am.

There was a "Closed Meeting" of the Committee of the Whole from 9:00 am to 9:29 am, with regular business commencing at 9:30 am.

Roll Call

Present: Warden Fran Smith, Deputy Warden Ron Vandewal,
Councillors Fred Fowler, Nicki Gowdy, Judy Greenwood-
Speers, Ray Leonard, Gerry Lichty, and Bill Saunders

Also Present: **County:**
Richard Allen, Manager of Economic Development
Jannette Amini, Manager of Legislative Services/Clerk
Susan Brant, Administrator, Fairmount Home
Gale Chevalier, Chief/Director of Emergency & Transportation
Services
Rob Dillabough, Manager of Marine Services
Kevin Farrell, Chief Administrative Officer
Joe Gallivan, Director of Planning and Economic Development
Tyler LaLonde, Municipal Climate Intern
Alex Lemieux, Director of Corporate Services/Treasurer
Barb McCulloch, Director of Human Resources
Brianna McEathron, Deputy Clerk
Matt Mills, Communications Officer

Call to Order

We begin this gathering by acknowledging and celebrating these traditional lands as a gathering place of the first peoples and their ancestors who are entrusted to care for mother earth since time immemorial. We do so respecting both the land and the Indigenous People who continue to walk with us through this world. Today, the County is committed to working with Indigenous peoples and all residents to pursue a united path of reconciliation.

Communications

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

- a) From the City of Peterborough regarding a Resolution requesting Amendments to the Ombudsman Act
[Distributed to Members of County Council April 19, 2024]
- b) From the County of Hastings regarding a Resolution on Sustainable Infrastructure Funding for Small Rural Municipalities
[Distributed to Members of County Council April 19, 2024]
- c) From the County of Prince Edward regarding a Resolution urging the Province to provide a municipal accessibility fund
[Distributed to Members of County Council April 19, 2024]
- d) From the Municipality of St Charles regarding a Resolution on Expanding the Life Span of Fire Apparatus
[Distributed to Members of County Council April 19, 2024]
- e) From the Municipality of St. Charles regarding a Resolution on a Provincial and National Fire Fighting Strategy
[Distributed to Members of County Council April 19, 2024]
- f) From the Municipality of St. Charles regarding a Resolution on Catch and Release Justice
[Distributed to Members of County Council April 19, 2024]
- g) From the Municipality of St. Charles regarding a Resolution on Conservation Officer Reclassification
[Distributed to Members of County Council April 19, 2024]
- h) From the Municipality of St. Charles regarding a Resolution on Household Food Insecurity
[Distributed to Members of County Council April 19, 2024]
- i) From the Municipality of St. Charles regarding a Resolution on Social and Economic Prosperity Review
[Distributed to Members of County Council April 19, 2024]
- j) From the Municipality of St. Charles regarding a Resolution on the Carbon Tax
[Distributed to Members of County Council April 19, 2024]
- k) From the Municipality of Wawa regarding a Resolution concerning a Municipal Equipment Operator Course
[Distributed to Members of County Council April 19, 2024]
- l) From the Municipality of Wawa regarding a Resolution urging the Province to establish a Municipal Accessibility Fund
[Distributed to Members of County Council April 19, 2024]
- m) From the Municipality of West Perth regarding a Resolution concerning changes to the Conservation Authorities Act
[Distributed to Members of County Council April 19, 2024]
- n) From the Town of Bracebridge regarding a Resolution requesting Gender-Based Violence be declared an epidemic
[Distributed to Members of County Council April 19, 2024]

- o) From the Town of Bracebridge regarding a Resolution to request Provincial support for Cemetery Operations
[Distributed to Members of County Council April 19, 2024]
- p) From the Town of Grimsby regarding a Resolution endorsing Township of Clearview resolution on Bill C-63
[Distributed to Members of County Council April 19, 2024]
- q) From the Township of Lanark Highlands regarding a Resolution Supporting the return to combine ROMA and OGRA Conferences
[Distributed to Members of County Council April 19, 2024]
- r) From the Township of Scugog regarding a Resolution on proposed amendments to Ontario Heritage Act
[Distributed to Members of County Council April 19, 2024]
- s) From a concerned citizen of Frontenac Islands Regarding the Howe Island Ferry
[Distributed to Members of County Council April 26, 2024]
- t) From David Howse regarding concerns about a Ferry vs. Bridge for Howe Island
[Distributed to Members of County Council April 26, 2024]
- u) From Loyalist Township regarding a Resolution concerning an Accessible Ontario by 2025
[Distributed to Members of County Council April 26, 2024]
- v) From Loyalist Township regarding a Resolution concerning Housing Funding
[Distributed to Members of County Council April 26, 2024]
- w) From Loyalist Township regarding a Resolution concerning Public Health Laboratories
[Distributed to Members of County Council April 26, 2024]
- x) From the City of St. Catherines regarding a Resolution to Restrict the Keeping of Non-native (exotic) Wild Animals
[Distributed to County Council April 26, 2024]
- y) From the County of Northumberland Regarding the Use of Long Term Care Funding Support Community Care Services
[Distributed to Members of County Council April 26, 2024]
- z) From the Municipality of Shuniah Regarding the Time for change Municipal Freedom of Information and Protection of Privacy Act
[Distributed to Members of County Council April 26, 2024]
- aa) From the Municipality of South Huron Regarding Time for change Municipal Freedom of Information and Protection of Privacy Act
[Distributed to Members of County Council April 26, 2024]
- ab) From the Municipality of Wawa regarding a Resolution concerning the Occupational Health and Safety Act Clarification
[Distributed to Members of County Council April 26, 2024]
- ac) From the Town of Cobourg Council Resolution Regarding a Proposed Amendment to Subsection 27(16) of the OHA
[Distributed to Members of County Council April 26, 2024]
- ad) From the Town of Grimsby regarding a Resolution to Review the OW and ODSP Financial Assistance Rates
[Distributed to Members of County Council April 26, 2024]

- ae) From the Town of Lincoln Regarding Urgent Need for Increase Funding to Libraries and Museums in Ontario
[Distributed to Members of County Council April 26, 2024]
- af) From the Town of Smith Falls Regarding the Basic Income Guarantee
[Distributed to Members of County Council April 26, 2024]
- ag) From the Township of Alnwick Regarding Support Time for Change - MFIPPA
[Distributed to Members of County Council April 26, 2024]
- ah) From the Township of Stratford Regarding Increased Funding to Libraries and Museums in Ontario
[Distributed to Members of County Council April 26, 2024]
- ai) From the Township of the Archipelago regarding a Resolution against the phasing out free water testing for private wells
[Distributed to Members of County Council April 26, 2024]
- aj) From the Township of Trent Hills Regarding Funding Social Services
[Distributed to Members of County Council April 26, 2024]
- ak) Howe Island - Ferry costs 2024
[Distributed to Members of County Council April 26, 2024]
- al) From the City of Guelph regarding Resolution in Support for the OEB Decision to End the Subsidization of Fossil Gas
[Distributed to Members of County Council May 3, 2024]
- am) From the City of Stratford regarding a Resolution concerning Intimate Partner Violence and Coercive Control
[Distributed to Members of County Council May 3, 2024]
- an) From the City of Stratford regarding a Resolution concerning Operational Budget Funding
[Distributed to Members of County Council May 3, 2024]
- ao) From the City of Stratford regarding a Resolution concerning Proposed Amendment to Subsection 27(16) of the OHA
[Distributed to Members of County Council May 3, 2024]
- ap) From the City of Stratford regarding Resolution in Support for the OEB Decision to End the Subsidization of Fossil Gas
[Distributed to Members of County Council May 3, 2024]
- aq) From the Township of Alnwick Haldimand regarding a Resolution calling for funding for housing and shelter funding
[Distributed to Members of County Council May 3, 2024]
- ar) From the Township of Alnwick Haldimand regarding a Resolution on the Use of Long Term Care to support community care services
[Distributed to Members of County Council May 3, 2024]
- as) From Prince Edward County regarding a Resolution to end the National Housing Affordability Crisis
[Distributed to Members of County Council May 10, 2024]
- at) From the Town of Orangeville regarding a Resolution concerning amendments to the Ontario Heritage Act
[Distributed to Members of County Council May 10, 2024]
- au) From the Town of Plympton-Wyoming regarding a Resolution restricting the keeping of non-native wild animals
[Distributed to Members of County Council May 10, 2024]

Administrative Report

June 19, 2024
Report 2024-06



FRONTENAC



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CAO Schedule – June

- Corporate Training (Labour Relations) – June 3-7th
- 2024 AMCTO Conference – June 10-12th
- Joint CAO/Treasurer Meeting – June 18th
- Frontenac County Council – June 19th
- Emergency Management Committee – June 19th
- Old House Staff Meeting – June 20th
- EOWC – CAOs Planning Meeting – June 21st
- Business Plans & Project Proposals Detailed Budget Presentation (First Pass) – June 24th
- FMSC TSC Meeting – June 25th
- FLA OHT Health Home Support Meeting – June 26th
- Business Plans & Project Proposals Detailed Budget Presentation (First Pass) – June 27th



FRONTENAC

AMO Communications

AMO Matters

Have you considered serving on AMO's Board? Participate in setting strategic objectives, policy and program initiatives, and the budget. Deadline to submit nomination form: Monday, June 24, 2024, at 12:00 p.m. (ET). [Click here](#) for more information.

Provincial Matters

The [EnAbling Change Program](#) provides grants of between \$5,000 and \$150,000 to municipalities and not-for-profit organizations, industry organizations and professional associations, to educate stakeholders about accessibility, help support compliance with accessibility requirements and promote cultural awareness about the value and benefits of accessibility. Deadline: June 27, 2024.



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AMO Communications (2)

Education Opportunities

The [Municipal Codes of Conduct pre-conference workshop](#) on Saturday, August 17 is for those municipal leaders who are looking to guide and strengthen their council and corporation's conduct, behaviour, and practices. Register today - space is limited.

Having conflict-free and collaborative relationships can play a significant role in helping locally elected officials carry out your collective responsibilities as decision-makers of their communities. Learn how to accomplish this at the [June 26-27 Navigating Conflict Relationships workshop](#).

AMO and Hicks Morley have developed training to support municipal elected officials and council in understanding their obligations related to human rights and understanding how to manage seemingly competing human rights. Register for this important [Competing Rights September 26 workshop](#).



FRONTENAC

AMO Policy Update

Bill 200, *Homeowner Protection Act* – Changes to Heritage Designation Deadlines

[Bill 200, the *Homeowner Protection Act*](#) received Royal Assent, extending the deadline to designate properties listed on municipal heritage registers to January 1, 2027. These changes respond to [concerns](#) that the original 2025 deadline did not provide enough time for municipalities to review the listed properties, leading to increased reactionary designations and appeals to the Ontario Land Tribunal. The bill also clarifies changes that properties removed from registers are ineligible for heritage designations for five years, bans registration of Notices of Security Interest for consumer goods on the Land Registry, and establishes a 10-day cooling off period for new homebuyers.

Provincial Guidance on Agricultural Land Protection related to Energy Projects

Minister of Energy and Minister of Agriculture, Food and Rural Affairs [issued a letter](#) providing direction to the Independent Electricity System Operator (IESO) to include agricultural land protections in future energy procurements. This direction comes following [AMO's recent advocacy](#) to the province and IESO seeking stronger guidance on energy project siting and agricultural protection.

Ontario Energy Board (OEB) – Electricity Distribution Financing

AMO [submitted comments](#) to the OEB to inform [their work](#) exploring funding options for growth-related electricity distribution infrastructure. This directly impacts how much new developments cost and local energy rates. This is also one of many important conversations about how we pay for growth. It's estimated that local distribution companies (LDCs) need to spend as much as \$120 billion by 2050 to expand the grid – more than double the rate of current infrastructure investment. As majority LDC owners, municipalities have a vested interest in ensuring LDCs can afford these upgrades.



FRONTENAC

Human Resources Update – Key Activity

- **Recruitment**
 - 162 postings as of June 11th
 - Interviews ongoing in all areas at Fairmount
 - 16 full-time summer contracts posted for FP and being filled
 - Program and Clinical Manager-Nurse Practitioner positions (2) posted; 2 offers accepted
 - Interviews for Project Manager - Senior Planner
 - Paramedic Chief/Director position posted

- **Labour Relations**
 - CUPE 2290 – interest arbitration award
 - OPSEU – meal break grievances withdrawn
 - Day to day communication and resolution of employee and labour relations issues

- **Miscellaneous**
 - Lisa Moreland continues to lead our scheduling software implementation
 - Managing in a Unionized Environment – June 26th – hosted by the County: 27 attendees from County, South Frontenac and two other municipalities
 - Council and non-union remuneration studies received
 - Review of Wellness Survey responses and action planning

Fairmount Home Update

- Spring COVID vaccine clinic provided 92% of the home's residents with the vaccine
- Code Yellow (missing resident) emergency drill was completed with staff to improve the home's emergency management program
- Residents attended the Walk for Alzheimer's on May 25 raising \$2,200 to support Alzheimer Societies' programs & services
- Resident gardening group had a plant sale on May 15 and raised \$1,480 for their gardening program



Fairmount Home Annual Butterfly Release



Family members were invited to a ceremony that included live music, a video tribute and the release of live butterflies in honour of their loved ones. Current residents also released butterflies to honour their friends.



FRONTENAC

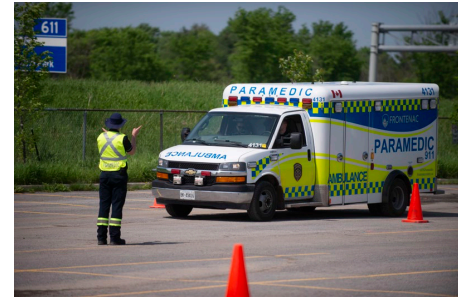


FRONTENAC

Frontenac Paramedics Update

Orientation underway for 17 new Paramedics

- Policies / Protocols / Equipment
- Mental Health
- Driver training





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Frontenac Paramedics

- Paramedic Week Celebrations
 - BBQs
 - Cardiac Arrest Saves and Baby Delivery recognition





FRONTENAC

Engagement and Communications update, May 2024



Website Pageviews

FrontenacCounty.ca	17,842
VisitFrontenac.ca	15,450
FrontenacMaps.ca	6,068
EngageFrontenac.ca	4,457
CivicWebPortal	1,099

Social Media Engagement

County Facebook & Instagram	14,090
County X Twitter	107
County Youtube	338
County LinkedIn	2,592
FPS X Twitter	1,136
Visit Frontenac Facebook & Instagram	
Fairmount Facebook	1,455
K&P Trail Facebook Group	954
H.I. Ferry X Twitter	950

Total engagements in May

Total engagements in May	66,538
Change from April 2024	32%
Change from May 2023	8%



FRONTENAC

Planning Department Update

Community Planning Permit System Waterfront Development

Project page now available on Engage
Frontenac!

engagefrontenac.ca/community-planning-permit-system

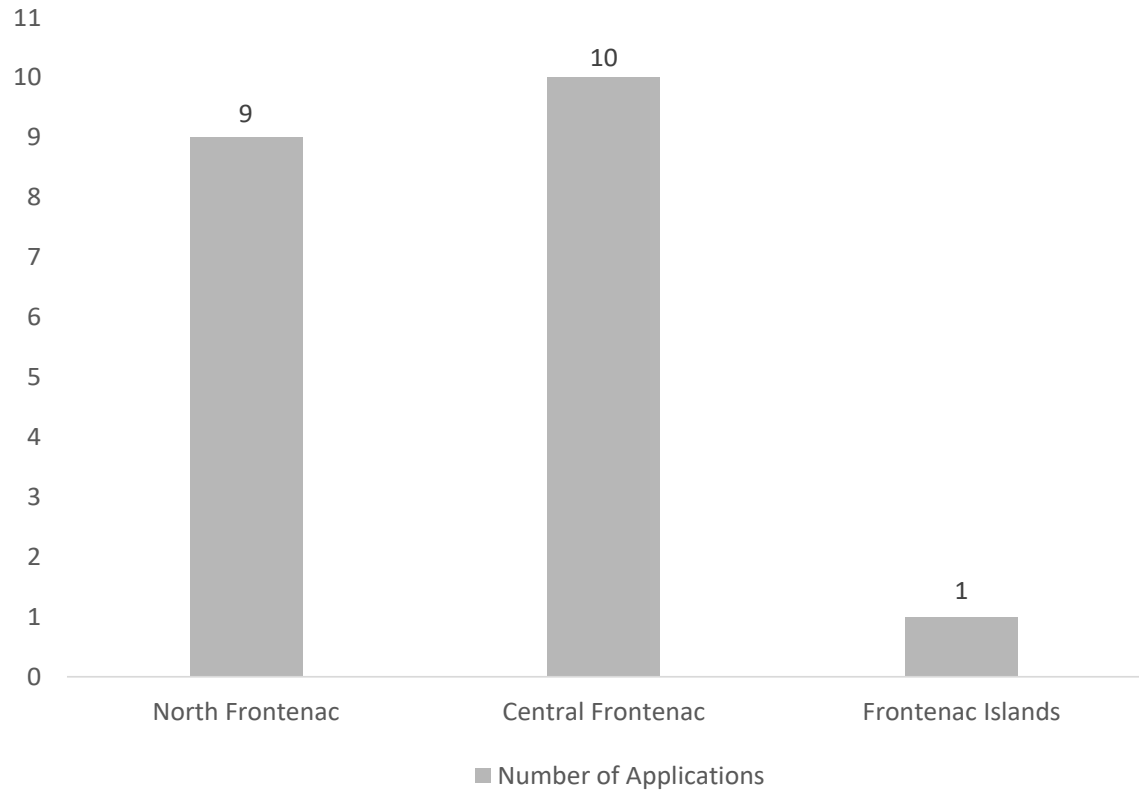




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- Development inquiries and applications remain steady for this time of year.
- Seven of the 20 applications processed in May and June have been consent applications under the recent delegated authority by-laws approved by the three Townships.

Planning Applications – Townships (April & May)





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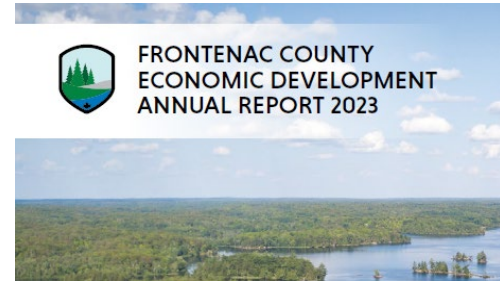
Economic Development Updates

Annual Report

The Economic Development Annual Report is now available along with the K&P Trail Annual Report. Richard and Debbi have been visiting Township councils to present the report.

Networking Event

33 local business owners representing all four Townships joined County staff at Elements Fitness on the morning of June 11



Healthcare in Our Community Information Webpage

There is now a project page on Engage Frontenac where project progress and history related to this file will be updated.





FRONTENAC

K&P Trail Updates

Annual Maintenance Taking Place - Week of June 17

- Brushing & Mowing
- Grading from Verona to Clarendon Station
- Dust Suppression
- Installation of edge protection South of Harrowsmith



Frontenac ATV Club Patrol with OPP S.A.V.E Team

On Friday, June 7, the OPP S.A.V.E Team patrolled the K&P Trail with volunteer trail wardens from the Frontenac ATV Club





County of Frontenac

Council Remuneration Review Final Report

June 19, 2024 | Jane Mizanski



Gallagher

Insurance | Risk Management | Consulting

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Project Mandate Overview

- Gallagher was retained to assess the remuneration and expense practices for elected officials as compared to municipalities of similar size and scope of responsibilities
- Considerations for remuneration:
 - Compensation reflects their respective roles and responsibilities
 - Recognizes the time commitments
 - Is fair and reasonable relative to similar organizations
 - Is within a remuneration framework that is financially sustainable and reasonable given current practices for municipal council remuneration across the province
- The Consultant's report outlines the findings and observations for consideration

External Market Review



- 9 municipal comparators participated in the review:
 - Brant
 - Lanark
 - Peterborough
 - Dufferin
 - Lennox & Addington
 - Prince Edward
 - Elgin
 - Perth
 - Prescott & Russell
- Consultant developed a survey questionnaire to solicit comparator information on:
 - Base remuneration
 - Per diems
 - Allowable expenses, cash allowances
 - Benefits and pension
- Responses tabulated to provide a basis of comparison to the County practices

Market Observations – Remuneration

- Base remuneration typically recognizes time required to attend council meetings and participate on various committees, boards
- County base remuneration across all roles is significantly below the market median of the comparator organizations

Council Remuneration		2024 MARKET SUMMARY - Approved Comparators <i>(-%) = above market +_% = below market</i>				
2024 Annual Base Salary	Frontenac County	No. Obs	Average	% Gap	Median	% Gap
Warden	\$36,639	9	\$64,523	+76.1%	\$60,084	+64.0%
Deputy Warden	\$19,976	3	\$25,870	+29.5%	\$26,130	+30.8%
Councillor	\$16,647	9	\$28,118	+68.9%	\$25,123	+50.9%

- \$150 per diem is below the average of comparators at \$180
- 5 of 9 comparators offer health benefits directly through enrollment in plan or pay in lieu/health spending account

For Council's Consideration

- Align Council remuneration to the 50th percentile of the comparator market
- Conduct a market review once per term of council and review the comparator organizations for appropriateness in size, complexity, other metrics
- 2024 base remuneration options:
 1. Maintain current rates, subject to annual cost of living adjustments, OR
 2. Adjust base for each role to bring within +10% of market median, OR
 3. Phase in adjustments over a period of years – example over 4 years at 10% per year, plus annual cost of living adjustments.



Gallagher

Insurance | Risk Management | Consulting

Jane Mizanski

Senior Consultant

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Canada

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Report 2024-066

Council Recommend Report

To: Warden and Council

From: Kevin Farrell, Chief Administrative Officer

Prepared by: Barb McCulloch, Director of Human Resources
 Alex Lemieux, Director of Corporate Services/Treasurer
 Jannette Amini, Manager of Legislative Services/Clerk

Date of meeting: June 19, 2024

Re: **Office of the CAO – Gallagher Benefit Services (Canada) Group Inc. Council Compensation Survey and Review**

Recommendation

Be It Resolved That the Council of the County of Frontenac receive the Office of the Chief Administrative Officer – Gallagher Benefit Services (Canada) Group Inc. (Gallagher) 2024 Council Compensation Survey and Review report;

And Further That Council approve one of the following recommendations contained in the Gallagher report, commencing January 1, 2025, as follows:

1. Continue the current benefits, per diems, conventions and benefits practices.
2. Adjust base remuneration for each role of Council to bring it in closer alignment to within 10% of the Market Median P50 of the comparator organizations:

Role	Current 2024	Align to 10% of Market	
		New Annual	% Increase
Warden	\$36,639	\$60,084	49.0%
Deputy Warden	\$19,976	\$23,672	18.5%
Councillor	\$16,647	\$22,723	36.5%

3. Phase in increases over the next 4-5 years by 10%, and then assess market position in 2028.

Role	Current 2024	10% adjustment each year			
		2025	2026	2027	2028
Warden	\$36,639	\$40,303	\$44,333	\$48,767	\$53,643
Deputy Warden	\$19,976	\$21,974	\$24,271	\$26,588	\$29,247
Councillor	\$16,647	\$18,312	\$20,143	\$22,157	\$24,273

And Further That Council continue the current practice of paying a premium for the Deputy Warden of 20% above the Councillor's salary commencing in the next term of Council.

And Further That Council continue the practice of reviewing Council compensation once per Council term.

And Further That Council expand the comparator group to include Hastings County, United Counties of Leeds and Grenville, and possible Renfrew County.

Background

In 2021, Krecklo & Associates Inc. was retained to carry out a Compensation Review for the Warden, Deputy Warden, and Councillors at the County of Frontenac. As part of the review, the consultants carried out a market survey among Frontenac County comparator municipalities which included comparisons of total expenditures, full-time employees, number of dwellings and population, and size of Council.

The consultant's recommendations at that time, in order to get Council salaries to the 50th percentile, noted that the Warden's salary would need to increase to \$46,900 and council salaries would need to increase to \$19,400, and that given the significant difference in the Warden's (and Councillor's) base salary and the median of the comparator group, the standard practice would be for the salary adjustments to be implemented in stages.

As a result of the Krecklo & Associates Inc. report, at the June 16, 2021, regular meeting, County Council passed the following motion, being Recommend Reports from the Chief Administrative Officer, clause b):

- b) 2021-049**
Office of the Chief Administrative Officer
Krecklo & Associates 2021 Council Compensation Survey and Review

Be It Resolved That the Council of the County of Frontenac receive the Office of the Chief Administrative Officer – Krecklo & Associates 2021 Council Compensation Survey and Review report;

And Further That Council approve the following recommendations contained in the Krecklo & Associates report, commencing December 1, 2022, as follows:

1. Increase the Warden's base salary by \$6,000 commencing in the first year of the next Council term.
2. Increase the Councillor's base salary by \$4,000 commencing in the first year of the next Council term.
3. Continue the current practice of paying a premium for the Deputy Warden of 20% above the Councillor's salary commencing in the next term of Council.
4. Continue the current benefits, per diems, conventions, and benefits practices.
5. Continue the practice of reviewing Council compensation in the third year of each Council term.

Carried
(Recommendations 1 through 5)
(See motions to Amend below which were Carried)

Comment

In March of this year, Gallagher Benefit Services (Canada) Group Inc. was retained to carry out a survey of Frontenac County Council compensation practices.

Based upon the Frontenac comparator group adopted in 2014, the 2024 Council Compensation Study for the County of Frontenac was developed to provide Council with an overview of its current situation, in comparison to the select group of municipalities illustrated in the report, those being:

1. County of Prince Edward
2. County of Brant
3. County of Perth
4. County of Elgin
5. County of Lennox & Addington
6. County of Dufferin
7. County of Lanark
8. County of Peterborough
9. United Counties of Prescott & Russell

When taking into account the rate of inflation for each of the comparators, recommendations #2 or #3 being presented by Gallagher would bring the compensation of the Warden, Deputy Warden, and members of Council salaries closer to the 50th percentile.

The 2024 Gallagher Council Remuneration Report is attached as Appendix A.

Strategic Priority Implications

Not applicable

Financial Implications

The implications below focus on illustrating the impact of phasing in the known proposed salary increases to the levy. The projections below do not account for any cost-of-living increases.

For illustrative purposes, a \$10,000 increase to the levy in 2025 would represent a 0.078% increase in percent.

Proposed Consultant Recommendation

The below outlines the financial implications of the proposed consultant recommendations:

Option #1:

The first option presented the same salary structure, with normative annual cost of living increases. There would be no immediate increase to the levy, though there would be an increase related to any cost-of-living increase agreed to through the 2025 budget process.

Option #2:

The financial implications for the proposed consultant option to adjust base remuneration for each role of Council to bring it in closer alignment to within 10% of the Market Median P50 of the comparator organizations as a one-time realignment in 2025 would result in an increase of \$63,597 to the levy in 2025.

Option #3:

The financial implications to phasing in increases over the next 5 years by 10%, and then assess market position in 2028 would result in the following annual increases to the levy:

10% adjustment each year				
2025	2026	2027	2028	2029
\$15,652	\$17,213	\$18,935	\$20,831	\$22,911

Organizations, Departments and Individuals Consulted and/or Affected

Barb McCulloch, Director of Human Resources
Jannette Amini, Manager of Legislative Services/Clerk
Alex Lemieux, Director of Corporate Services/Treasurer



Report 2024-068

Recommend Report to Council

To: Warden and Council of the County of Frontenac
From: Kevin Farrell, Chief Administrative Officer
Prepared by: Alex Lemieux, Director of Corporate Services/Treasurer
Date of meeting: June 19, 2024

Re: Corporate Services – 2023 County of Frontenac Audited Financial Statements

Recommendation

Be It Resolved That the Council of the County of Frontenac receive the Corporate Services - 2023 Audited Financial Statements report;

And Further That the Council of the County of Frontenac approve the 2023 Audited Financial Statements of the Corporation of the County of Frontenac.

And Finally That the Council of the County of Frontenac approve the transfer of the year-end deficit of \$37,356 from the Stabilization Reserve.

Background

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

In 2023, the County of Frontenac issued an RFP for Audit Services and KPMG LLC were selected as the successful proponent for the audits from the 2023-2027 fiscal years.

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

The external auditor has concluded a review of the financial records of the County of Frontenac for 2023. The draft audited financial statements are included as Appendix A.

Year-End Surplus/Deficit

After accounting for the budgeted transfers and allocations to reserves for the modernization funding and donations, the County had a year-end deficit of \$37,356. In accordance with the County's budget policy, that amount will be transferred from the Stabilization reserve to close 2023.

Sustainability Implications

Audited financial statements are significant to ensure accountability and transparency to citizens, and to assist municipalities with long-term and strategic planning. Financial statements are an important tool for municipal council and administration to use to report to the taxpayers on the municipal services provided with the resources at their disposal.

Organizations, Departments and Individuals Consulted and/or Affected

Senior Leadership Team
KPMG LLC

Financial Statements of

**CORPORATION OF THE
COUNTY OF FRONTENAC**

Year ended December 31, 2023

DRAFT

CORPORATION OF THE COUNTY OF FRONTENAC

Table of Contents

Year ended December 31, 2023

	Page
Management's Responsibility for the Financial Statements	
Independent Auditor's Report	
Financial Statements:	
Statement of Financial Position	1
Statement of Operations	2
Statement of Change in Net Financial Assets	3
Statement of Cash Flows	4
Notes to Financial Statements	5
TRUST FUNDS	
Independent Auditor's Report	22
Statement of Financial Position	25
Statement of Financial Activities	26
Note to Financial Statements	27

DRAFT

Management's Responsibility for the Financial Statements

The accompanying financial statements of the Corporation of the County of Frontenac (the "County") 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. A summary of the significant accounting policies are described in note 2 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, 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 the financial statements. These systems are monitored and evaluated by management.

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

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the County. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the County's financial statements.

Kevin Farrell
Chief Administrative Officer

Alex Lemieux
Director of Corporate Services/Treasurer

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of the Corporation of the County of Frontenac (the Entity), which comprise:

- the statement of financial position as at December 31, 2023
- the statement of operations for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2023, and its results of operations, its changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditor's Responsibilities for the Audit of the Financial Statements**" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Emphasis of Matter – Change in Accounting Policy

We draw attention to note 2 to the financial statements which indicates that the Entity has changed its accounting policy for Asset Retirement Obligations, as a result of the adoption of PS 3280, Asset Retirement Obligations, and has applied the change using the prospective method.

Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the 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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Page 3

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants
Perth, Canada
June 19, 2024

DRAFT

CORPORATION OF THE COUNTY OF FRONTENAC

Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial assets:		
Cash	\$ 22,225,308	\$ 21,283,152
Investments (note 4)	8,914,520	7,707,917
Accounts receivable	5,361,008	7,202,431
	<u>36,500,836</u>	<u>36,193,500</u>
Financial liabilities:		
Accounts payable and accrued liabilities	9,443,504	10,136,413
Deferred revenue	3,222,386	2,194,589
Deferred revenue - obligatory reserve fund (note 5)	1,378,748	1,477,985
Employee future benefit obligations (note 6)	3,426,121	2,512,559
Asset retirement obligations (note 7)	1,579,562	-
	<u>19,050,321</u>	<u>16,321,546</u>
Net financial assets	17,450,515	19,871,954
Non-financial assets:		
Tangible capital assets (note 15)	31,127,712	24,798,681
Inventories	303,420	334,994
Prepaid expenses	378,763	198,156
Total non-financial assets	31,809,895	25,331,831
Contingent liabilities (note 11)		
Commitments (note 13)		
Accumulated municipal equity (note 8)	\$ 49,260,410	\$ 45,203,785

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

CORPORATION OF THE COUNTY OF FRONTENAC

Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget (note 18)	2023 Actual	2022 Actual
Revenue:			
Government grants	\$ 22,428,419	\$ 24,217,710	\$ 25,616,357
Taxation from other governments	12,551,506	12,570,189	11,545,078
Revenue from municipalities	17,305,470	13,861,744	12,539,650
User charges	3,665,215	3,629,799	3,307,808
Other	981,620	1,367,941	1,115,135
Deferred revenues earned (note 5)	902,851	1,170,780	927,521
Investment income	160,000	1,249,538	513,012
Provincial offences, fines and penalties	81,298	151,540	44,862
Total revenue	58,076,379	58,219,241	55,609,423
Expenses (note 17):			
Paramedic services	24,152,513	24,532,157	23,833,416
Long-term care	17,616,656	18,228,261	16,733,406
General government	3,569,716	3,887,494	3,715,546
Transportation services	1,320,394	1,415,259	1,378,367
Planning and development	1,279,977	1,323,636	1,404,846
Other	1,132,150	1,363,272	1,020,802
Social and family services	1,161,556	995,412	952,723
Libraries	946,275	929,880	927,942
Health services	834,078	834,078	817,724
Social housing	818,041	651,450	646,158
Protection to persons and property	7,552	1,717	3,708
Total expenses	52,838,908	54,162,616	51,434,638
Annual surplus	5,237,471	4,056,625	4,174,785
Accumulated municipal equity, beginning of year	45,203,785	45,203,785	41,029,000
Accumulated municipal equity, end of year (note 8)	\$ 50,441,256	\$ 49,260,410	\$ 45,203,785

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

CORPORATION OF THE COUNTY OF FRONTENAC

Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget (note 18)	2023 Actual	2022 Actual
Annual surplus	\$ 5,237,471	\$ 4,056,625	\$ 4,174,785
Adjustment on adoption of asset retirement obligation standard (note 3)	-	(1,504,345)	-
Acquisition of capital assets	(10,474,880)	(7,083,380)	(4,085,166)
Amortization of capital assets	1,942,002	1,962,611	1,759,110
Loss (gain) on sale of capital assets	-	166,571	(171,962)
Proceeds on sale of capital assets	-	129,512	218,437
Acquisition of inventories	-	(303,420)	(334,994)
Acquisition of prepaid expenses	-	(378,763)	(198,156)
Consumption of inventories	-	334,994	361,765
Consumption of prepaid expenses	-	198,156	232,218
	(8,532,878)	(6,478,064)	(2,218,748)
Change in net financial assets	(3,295,407)	(2,421,439)	1,956,037
Net financial assets, beginning of year	19,871,954	19,871,954	17,915,917
Net financial assets, end of year	\$ 16,576,547	\$ 17,450,515	\$ 19,871,954

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

CORPORATION OF THE COUNTY OF FRONTENAC

Statement of Cash Flows

Year ended December 31, 2023 with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 4,056,625	\$ 4,174,785
Items not involving cash:		
Amortization of tangible capital assets	1,962,611	1,759,110
Loss (gain) on disposal of tangible capital assets	166,571	(171,962)
Inflationary adjustment expense	75,217	-
Change in employee future benefits	913,562	1,055,646
Change in non-cash assets and liabilities:		
Accounts receivable	1,841,423	(3,370,004)
Accounts payable and accrued liabilities	(692,909)	5,549,210
Deferred revenue	1,027,797	646,429
Deferred revenue - obligatory reserve fund	(99,237)	88,456
Inventories	31,574	26,771
Prepaid expenses	(180,607)	34,062
Net change in cash from operations	9,102,627	9,792,503
Capital activities:		
Acquisition of tangible capital assets	(7,083,380)	(4,085,166)
Proceeds on disposal of capital assets	129,512	218,437
Net change in cash from capital activities	(6,953,868)	(3,866,729)
Investing activities:		
Increase in investments	(1,206,603)	(3,120,694)
Financing activities:		
Repayment of long-term liabilities	-	(1,114,042)
Increase in cash	942,156	1,691,038
Cash, beginning of year	21,283,152	19,592,114
Cash, end of year	\$ 22,225,308	\$ 21,283,152

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

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements

Year ended December 31, 2023

1. Status of the County of Frontenac:

The Corporation of 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 financial statements of the Corporation of the County of Frontenac (the "County") are prepared by management in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the County are as follows:

(a) 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 Statement of Operations.

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

(b) Basis of accounting

(i) The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses 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 annual surplus, 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.

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements

Year ended December 31, 2023

2. Significant accounting policies (continued):

(c) Taxation and related revenues:

Property tax billings are prepared by the County based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC"). Tax rates are established by the County Council, incorporating amounts to be raised for local services, amounts to be raised on behalf of the Township of Frontenac Islands, Township of South Frontenac, Township of Central Frontenac and Township of North Frontenac for regional services, and amounts the County is required to collect on behalf of the Province of Ontario in respect of education taxes. Taxation revenues are recorded at the time tax billings are issued. Adjustments to taxation revenues can occur during the year related to the issuance of supplementary tax billings and/or assessment appeals. These adjustments are recorded when the amount of the adjustments can be quantified. The County is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period in which the interest and penalties are applied.

(d) Tangible capital assets:

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

Asset	Useful Life - Years
Land	
Land improvements	10 to 30
Buildings	10 to 50
Vehicles	4.5 to 10
Machinery and equipment	3 to 30
Bridges	16 to 50
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.

When tangible capital assets are disposed of, either by way of a sale, destruction or loss, or abandonment of the asset, the asset's net book value, historical cost less accumulated amortization, is written off. Any resulting gain or loss, equal to the proceeds on disposal less the asset's net book value, is reported on the Statement of Operations in the year of disposal.

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

2. Significant accounting policies (continued):

(d) Tangible capital assets (continued):

When conditions indicate that a tangible capital asset no longer contributes to the County's ability to provide services or the value of the future economic benefits associated with the tangible capital asset are less than its net book value, and the decline is expected to be permanent, the cost and accumulated amortization of the asset are reduced to reflect the revised estimate of the value of the asset's remaining service potential. The resulting net adjustment is reported as an expense on the Statement of Operations.

(e) 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.

(f) Inventories and prepaid expenses:

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

(g) Workplace safety and insurance liabilities:

The County bears the cost of certain insurance benefits awarded under Workplace Safety and Insurance legislation and has accrued the actuarially determined cost of these obligations. Actuarial gains (losses), which can arise from changes in actuarial assumptions, will be amortized over the expected average remaining service life of the related employee groups.

(h) 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 contribution plan. The OMERS plan specifies the retirement benefits to be received by employees based on length of service and pay rates.

(i) Employee future benefits

The County provides extended healthcare, dental and life insurance benefits, as well as a retirement program to eligible employees. The cost of these future benefits earned by employees is actuarially determined using management's best estimate of expected health care costs and retirement ages. Actuarial gains (losses), which can arise from changes in actuarial assumptions, will be amortized over the expected average remaining service life of the related employee groups.

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

2. Significant accounting policies (continued):

(j) 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 except when and to the extent that stipulations by the transferor give rise to an obligation that meets the definition of a liability. Government transfers that give rise to a liability are recognized as revenue as the liability is extinguished.

(k) Deferred revenue:

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 Canada Community Building Fund (CCBF) and Ontario Community Infrastructure Fund (OCIF) funding are reported as deferred revenue in the Statement of Financial Position. These amounts will be recognized as revenue in the fiscal year the services are performed.

The County receives restricted contributions under the authority of Federal and Provincial legislation and County by-laws. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

Deferred revenue represents certain user charges and fees which have been collected but for which the related services have yet to be performed. Deferred revenue also represents contributions that the County has received pursuant to legislation, regulation or agreement that may only be used for certain programs or in the completion of specific work. These amounts are recognized as revenue in the fiscal year the services are performed or related expenses incurred.

(l) Liability for contaminated sites:

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

- (a) an environmental standard exists;
- (b) contamination exceeds the environmental standard;
- (c) the County:
 - (i) is directly responsible; or
 - (ii) accepts responsibility
- (d) it is expected that future economic benefit will be given up; and
- (e) a reasonable estimate of the amount can be made.

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

2. Significant accounting policies (continued):

(l) Liability for contaminated sites (continued):

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

(m) Asset retirement:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

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

Liabilities are recognized for statutory, contractual, or legal obligations associated with the retirement of tangible capital assets when those obligations arise from the acquisition, construction or development and normal use of an asset. Asset retirement obligation liabilities for facilities containing asbestos and decommissioning of wells are initially recognized at the best estimate of future expenses.

The liability for the removal of asbestos in several of the buildings owned by the County has been recognized based on estimated future expenses and post-closure care expense. The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the accounting policies outlined in Note 1(d).

(n) Investments:

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 available current funds and reserve funds (other than obligatory funds) are reported as revenue in the period earned. Investment income earned on obligatory reserve funds is added to the fund balance and forms part of the respective deferred revenue balance.

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

2. Significant accounting policies (continued):

(o) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

The implementation of PS 3280 Asset Retirement Obligations has resulted in the requirement for management to make estimates regarding the useful lives of affected tangible capital assets and the expected retirement costs.

Actual results could differ from these estimates. These estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the period in which they became known.

(p) Statement of rereasurement gains and losses:

A Statement of Remeasurement Gains and Losses has not been provided as there are no significant unrealized gains or losses at December 31, 2023 or 2022.

(q) Financial instruments:

On January 1, 2023, the County adopted PS 3450 Financial Instruments which establishes accounting and reporting for all types of financial instruments, including derivatives as disclosed in Note 3. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost.

Management has not elected to record any investments at fair value as they are managed and evaluated on an amortized cost basis.

On application of this standard, unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses which records the remeasurement gains and losses for financial instruments measured at fair value. Unrealized gains and losses are realized upon settlement of the financial instrument when the financial instrument is sold or reaches maturity through the Statement of Operations and Accumulated Surplus. Changes in the fair value on restricted assets are recognized as a liability until the criterion attached to the restrictions has been met, upon which the gain or loss is recognized in the Statement of Operations and Accumulated Surplus.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

2. Significant accounting policies (continued):

(q) Financial instruments (continued):

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and any unrealized gain is adjusted through the statement of remeasurement gains and losses.

Establishing fair value:

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

Fair value hierarchy:

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1 - fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2 - fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

Level 3 - fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

3. Change in Accounting Policy – Adoption of new accounting standards:

- (a) The County adopted the following standards concurrently beginning January 1, 2023 prospectively: PS 1201 *Financial Statement Presentation*, PS 2601 *Foreign Currency Translation*, PS 3041 *Portfolio Investments*, and PS 3450 *Financial Instruments*.

PS 1201 *Financial Statement Presentation* replaces PS 1200 *Financial Statement Presentation*. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 *Foreign Currency Translation*, PS 3450 *Financial Instruments*, and PS 3041 *Portfolio Investments*, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 2601 *Foreign Currency Translation* replaces PS 2600 *Foreign Currency Translation*. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denoted in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new Statement of Remeasurement Gains and Losses.

PS 3041 *Portfolio Investments* replaces PS 3040 *Portfolio Investments*. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 *Financial Instruments*. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 *Temporary Investments* no longer applies.

PS 3450 *Financial Instruments* establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses.

Establishing fair value:

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

3. Change in Accounting Policy – Adoption of new accounting standards (continued):

(a) (continued)

Fair value hierarchy:

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1 - fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2 - fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

Level 3 - fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

In accordance with PS 3450 *Financial Instruments*, the financial statements of prior periods were not restated on transition. Consequently, the accounting policies for recognition, derecognition and measurement of financial instruments applied to the comparative information reflect those disclosed in the 2022 financial statements.

The adoption of this standard did not result in an accounting policy change for the County, and did not result in any adjustments to the financial statements as at January 1, 2023.

- (b) PS 3280 *Asset Retirement Obligations (ARO)* establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. This standard was adopted on January 1, 2023 on a prospective basis with no prior period restatements.

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

3. Change in Accounting Policy – Adoption of new accounting standards (continued):

In the past, the County has reported its obligations related to the retirement of tangible capital assets in the period when the asset was retired directly as an expense. The new standard requires the recognition of a liability for legal obligations that exist as a result of the acquisition, construction or development of a tangible capital asset, or that result from the normal use of the asset when the asset is recorded, and replaces Section PS 3270, Solid Waste Landfill Closure and Post-Closure Liability (PS 3270). Such obligation justifies recognition of a liability and can result from existing legislation, regulation, agreement, contract, or that is based on a promise and an expectation of performance. The estimate of the liability includes costs directly attributable to asset retirement activities. Costs include post-retirement operation, maintenance, and monitoring that are an integral part of the retirement of the tangible capital asset (if applicable). When recording an asset retirement obligation, the estimated retirement costs are capitalized to the carrying value of the associated assets and amortized over the asset's estimated useful life. The amortization of the asset retirement costs follows the same method of amortization as the associated tangible capital asset.

A significant part of asset retirement obligations results from the removal and disposal of designated substances such as asbestos from County buildings and closure activities. The County reports liabilities related to the legal obligations where the County is obligated to incur costs to retire a tangible capital asset.

The County's ongoing efforts to assess the extent to which designated substances exist in County assets, and new information obtained through regular maintenance and renewal of County assets may result in additional asset retirement obligations from better information on the nature and extent the substance exists or from changes in the estimated cost to fulfil the obligation. The measurement of assets retirement obligations is also impacted by activities that occurred to settle all or part of the obligation, or any changes in the legal obligation. Revisions to the estimated cost of the obligation will result in the carrying amount of the associated assets that are in productive use and amortized as part of the asset on an ongoing basis. When obligations have reliable cash flow projections, the liability may be estimated using the present value of future cash flows. Subsequently, accretion of the discounted liability due to the passage of time is recorded as an in-year expense (if applicable).

To estimate the liability for similar buildings that do not have information on asbestos and other designated substances, the County uses buildings with assessments on the extent and nature of the designated substances in the building to measure the liability and those buildings and this information is extrapolated to a group of similar assets that do not have designated substances reports. As more information becomes available on specific assets, the liability is revised to be asset specific. In other situations, where the building might not be part of a large portfolio, other techniques are used such as using industry data, experts or basing the estimate on a specific asset that is similar (if applicable).

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

3. Change in Accounting Policy – Adoption of new accounting standards (continued):

As a result of applying this accounting standard, an opening asset retirement obligation of \$1,504,345 has recognized as a liability in the Statement of Financial Position. These obligations represent estimated retirement costs for the County owned buildings and equipment, including tanks, and restoration costs related to leasehold improvements. As the County followed the prospective application, no cumulative catch-up adjustments have been made with adjustments arising from the prospective application recorded in the Statement of Operations for the year ended December 31, 2023.

4. Investments:

Investments reported under financial assets represent excess operating funds that are comprised of the following:

	Level	2023	2022
Cash	1	\$ 7,058	\$ 120,336
Fixed income and mutual fund investments	2	8,907,462	7,587,581
		\$ 8,914,520	\$ 7,707,917

Fixed income investments yields interest rates ranging of 1.67% to 10.8% with varying maturities between January 2024 and August 2028.

5. Deferred revenue – obligatory reserve fund:

A requirement of public sector accounting standards of the Chartered Professional Accountants of Canada is that obligatory reserve funds be reported as deferred revenue. 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:

	Infrastructure grants	Canada community building fund	Total
Balance, beginning of year	\$ 250,953	\$ 1,227,032	\$ 1,477,985
Government grant funding	100,000	882,851	982,851
Investment income	12,276	76,416	88,692
Utilization of funds	(262,155)	(908,625)	(1,170,780)
Balance, end of year	\$ 101,074	\$ 1,277,674	\$ 1,378,748

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

6. Employee future benefits:

- (a) The County provides extended health care and dental 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.

An independent actuarial valuation of the future benefits with respect to the post-retirement benefits continuation program has been undertaken for the year ended December 31, 2021, with an extrapolation effective at December 31, 2023. The most recent valuation of future benefits with respect to the post-retirement benefits as of December 31, 2021 resulted in an actuarial loss of \$56,147 to be amortized on a straight-line basis over the expected average remaining benefit lifetime of the related employee groups, which is estimated to be between fourteen to seventeen years (2022 - fourteen to seventeen years).

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

Interest discount rate	3.25% per annum
Medical rate of inflation	Escalate at 5.4166% for 2023 vs. 2022 reducing by 0.333% per year to 3.75% per year in 2028 vs 2027
Dental rate of inflation	3.75% per annum
Retirement rate	25% at first unreduced early Retirement age and 10% thereafter

	2023	2022
Accrued post-retirement benefit obligation at January 1	\$ 522,606	\$ 492,627
Benefit cost for the year	28,735	27,286
Interest cost	17,067	16,234
Expected benefit payments	(23,667)	(13,541)
Accrued post-retirement benefit obligation at December 31	544,741	522,606
Unamortized actuarial loss	(59,470)	(62,844)
Accrued post-retirement benefit liability at December 31	\$ 485,271	\$ 459,762

Information with respect to the County's post-retirement unamortized loss is as follows:

	2023	2022
Remaining unamortized loss at January 1	\$ (62,844)	\$ (66,220)
Amortization during the year	3,374	3,376
Remaining unamortized loss at December 31	\$ (59,470)	\$ (62,844)

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

6. Employee future benefits (continued):

(b) Workplace Safety and Insurance Board (WSIB) liabilities:

In common with other Schedule 2 employers, the County funds its obligations to the Workplace Safety and Insurance Board on a self-funded basis for employees under Schedule 2.

An independent actuarial valuation of Workplace Safety and Insurance liabilities as at December 31, 2020 for future payments on Workplace Safety and Insurance Board claims occurring on or before December 31, 2020 has been undertaken. The next valuation will be effective December 31, 2024. The most recent actuarial valuation of Workplace Safety and Insurance liabilities resulted in an actuarial loss of \$2,001,836 to be amortized on a straight-line basis over the expected average remaining benefit lifetime of the related employee groups, which is estimated to be ten years (2022 - ten years).

The significant actuarial assumptions adopted in estimating the County's Workplace Safety and Insurance Board accrued benefit obligation are as follows:

Interest discount rate	2.75% per annum
Loss of earnings	0.25% per annum
Administration costs	27.0% of benefit costs

Information with respect to the County's Workplace Safety and Insurance Board accrued benefit liability is as follows:

	2023	2022
Accrued WSIB benefit obligation at January 1	\$ 3,835,260	\$ 2,832,158
Benefit cost for the year	1,062,124	1,386,417
Interest cost	113,062	95,209
Expected benefit payments	(509,941)	(478,524)
Accrued WSIB benefit obligation at December 31	4,500,505	3,835,260
Unamortized actuarial loss	(1,559,655)	(1,782,463)
Accrued WSIB liability at December 31	\$ 2,940,850	\$ 2,052,797

Information with respect to the County's Workplace Safety and Insurance Board unamortized loss is as follows:

	2023	2022
Remaining unamortized loss at January 1	\$ (1,782,463)	\$ (1,801,652)
Amortization during the year	222,808	19,189
Remaining unamortized loss at December 31	\$ (1,559,655)	\$ (1,782,463)

17

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

7. Asset retirement obligations:

The County has recorded ARO as of the January 1, 2023 implementation date on a prospective application basis.

The County's asset retirement obligations relate to the legally required removal or remediation of asbestos-containing materials in certain buildings and tanks. The obligation is determined based on the estimated undiscounted cash flows that will be required in the future to remove or remediate the asbestos containing material in accordance with current legislation.

A reconciliation of the beginning and ending aggregate carrying amount of the ARO liability is below:

	2023	2022
Liabilities for asset retirement obligations, beginning of year	\$ —	\$ —
Adjustments for PSAB adoption	1,504,345	—
Inflationary adjustment during the year	75,217	—
Liabilities settled during the year	—	—
Liabilities for asset retirement obligations, end of year	\$ 1,579,562	\$ —

8. Municipal equity:

	2023	2022
Investment in tangible capital assets		
Tangible capital assets	\$ 31,127,712	\$ 24,798,681
Unfunded asset retirement obligations	(1,579,562)	—
Unfunded future employee liabilities	(160,284)	(139,462)
Reserves (Schedule 2)	18,940,678	19,638,520
Reserve funds (Schedule 2)	931,866	906,046
Total municipal equity	\$ 49,260,410	\$ 45,203,785

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

9. 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. Employers and employees contribute to the plan. Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the County does not recognize any share of the OMERS pension surplus or deficit in these financial statements.

The last available report for the OMERS plan was December 31, 2023. At that time, the plan reported a \$4.2 billion actuarial deficit (2022 - \$6.7 billion actuarial deficit).

The amount contributed to OMERS was \$2,214,778 (2022 - \$1,929,197) for current services and is included as an expense on the Statement of Operations classified under the appropriate functional expenditure.

10. Trust funds:

Trust funds administered by the County amounting to \$14,165 (2022 - \$11,195) 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.

11. Contingent liabilities:

The nature of the County's activities is such that there may be litigation pending or in prospect at any time. With respect to claims at December 31, 2023, 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.

12. Contributions to joint boards

- (a) The assets and liabilities of the Kingston-Frontenac Public Library Board (the "Library Board") have not been consolidated. The County contributions to the Library Board for 2023 are \$946,275 (2022 - \$927,942) and are reported on the 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 2023 of \$834,078 (2022 - \$817,724).

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

13. Commitments

In 2018, the County pledged \$55,061 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 recognized \$330,366 for four of ten payments, as of December 31, 2023 (2022 - \$275,305).

14. 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.

15. Tangible capital assets:

Cost	Balance at December 31, 2022	Additions	Adjustment for PS 3280 (note 7)	Transfers, disposals and transfers	Balance at December 31, 2023
Land	\$ 1,071,741	\$ 57,702	\$ -	\$ -	\$ 1,129,443
Land improvements	4,494,462	24,732	439,096	-	4,958,290
Buildings	22,337,370	-	973,382	-	23,310,752
Vehicles	3,286,787	654,149	-	(174,662)	3,766,274
Machinery and equipment	8,731,088	747,537	91,867	(968,106)	8,602,386
Bridges	872,357	504,634	-	-	1,376,991
Work-in-progress	1,804,429	5,094,626	-	(460,301)	6,438,754
Total	\$ 42,598,234	\$ 7,083,380	\$ 1,504,345	\$ (1,603,069)	\$ 49,582,890

Accumulated amortization	Balance at December 31, 2022	Amortization	Adjustment for PS 3280	Transfers, disposals and transfers	Balance at December 31, 2023
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Land improvements	1,843,624	258,438	36,329	-	2,138,391
Buildings	8,656,073	471,282	29,208	-	9,156,563
Vehicles	2,348,293	428,997	-	(542,121)	2,235,169
Machinery and equipment	4,826,121	717,311	3,828	(764,865)	4,782,395
Bridges	125,442	17,218	-	-	142,660
Work-in-progress	-	-	-	-	-
Total	\$ 17,799,553	\$ 1,893,246	\$ 69,365	\$ (1,306,986)	\$ 18,455,178

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

15. Tangible capital assets (continued):

	Net book value December 31, 2022	Net book value December 31, 2023
Land	\$ 1,071,741	\$ 1,129,443
Land improvements	2,650,838	2,819,899
Buildings	13,681,297	14,154,189
Vehicles	938,494	1,531,105
Machinery and equipment	3,904,967	3,819,991
Bridges	746,915	1,234,331
Work-in-progress	1,804,429	6,438,754
Total	\$ 24,798,681	\$ 31,127,712

16. Financial risks and concentration of credit risk:

(a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The County is exposed to credit risk with respect to accounts receivable and investments on the Statement of Financial Position.

The County assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of the County at December 31, 2023 is the carrying value of these assets. The carrying amount of accounts receivable is valued with consideration for an allowance for doubtful accounts. The amount of any related impairment loss is recognized in the Statement of Operations and Accumulated Surplus. Subsequent recoveries of impairment losses related to patient and other accounts receivable are credited to the Statement of Operations. The balance of the allowance for doubtful accounts at December 31, 2023 is \$Nil (2022 - \$Nil).

The County follows an investment policy approved by its Council. The maximum exposure to credit risk with respect to investments of the County at December 31, 2023 is the carrying value of investment.

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

16. Financial risks and concentration of credit risk (continued):

(a) Credit risk (continued):

There have been no significant changes to the credit risk exposure from 2022.

As at December 31, 2023	Current	1 to 30 days	31 to 60 days	61 to 90 days	91+ days	Total
Trade receivables	\$2,500,768	\$ 970,702	\$ 21,542	\$ 10,562	\$ 420,874	\$3,924,448
Other receivables	1,177,311	–	–	–	259,249	1,436,560
Gross receivables	3,678,079	970,702	21,542	10,562	680,123	5,361,008
Net receivables	\$3,678,079	\$ 970,702	\$ 21,542	\$ 10,562	\$ 680,123	\$5,361,008

As at December 31, 2022	Current	1 to 30 days	31 to 60 days	61 to 90 days	91+ days	Total
Trade receivables	\$1,114,520	\$2,087,607	\$ 3,185	\$ 354,021	\$ 129,290	\$3,688,623
Other receivables	3,088,432	–	16,453	–	408,923	3,513,808
Gross receivables	4,202,952	2,087,607	19,638	354,021	538,213	7,202,431
Net receivables	\$4,202,952	\$2,087,607	\$ 19,638	\$ 354,021	\$ 538,213	\$7,202,431

(b) Market risk:

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates, impact the County's income or the value of its holdings of financial instruments. Market factors include three types of risk: currency risk and interest rate risk.

The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return on investment.

There have been no significant changes to the market risk exposure from 2022.

(i) Currency risk:

Currency risk arises from the County's operations in different currencies and converting non-Canadian earnings at different points in time at different foreign currency levels when adverse changes in foreign currency rates occur. The County does not have any material transactions or financial instruments denominated in foreign currencies.

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

16. Financial risks and concentration of credit risk (continued):

(b) Market risk (continued):

(ii) Interest rate risk:

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. The County is exposed to this risk through its interest-bearing investments which bear fixed interest rates.

The County's investments are accounted for as held-to-maturity, and reported at amortized cost. The investments are disclosed in Note 4.

There has been no change to the interest rate risk exposure from 2022.

(c) Liquidity risk:

Liquidity risk is the risk that the County will not be able to meet all of its cash outflow obligations as they come due. The County mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and maintaining investments that may be converted to cash in the near-term if unexpected cash outflows arise.

Accounts payable are all current.

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

As at December 31, 2023	Within 6 months	6-12 months	1-5 years	5+ years	Total
Accounts payable and accrued liabilities	\$ 5,635,865	\$ 420,936	\$ 338,405	\$ 216	\$ 6,395,422
Accrued payroll and employee benefits	2,593,026	218,938	236,118	–	\$3,048,082
	\$ 8,228,891	\$ 639,874	\$ 574,523	\$ 216	\$ 9,443,504

As at December 31, 2022	Within 6 months	6-12 months	1-5 years	5+ years	Total
Accounts payable and accrued liabilities	\$ 6,541,571	\$ 268,003	\$ 341,121	\$ 689	\$ 7,151,384
Accrued payroll and employee benefits	2,295,536	384,444	305,049	–	2,985,029
	\$ 8,837,107	\$ 652,447	\$ 646,170	\$ 689	\$ 10,136,413

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

17. 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 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, expenses 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 financial statements as disclosed in Note 2.

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CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

17. Segmented Information (continued):

2023	General Government	Protection to Persons & Property	Transportation Services	Social Housing	Long-Term Care	Social & Family Services	Health Services	Paramedic Services	Libraries	Planning & Development	Other	Total
Operating Revenue												
Government Grants	\$ 977	\$ -	\$ 1,211,602	\$ -	\$ 11,075,333	\$ -	\$ -	\$ 11,921,139	\$ -	\$ 8,659	\$ -	\$ 24,217,710
Taxation from Other Governments	12,570,189	-	-	-	-	-	-	-	-	-	-	12,570,189
Revenue From Municipalities	-	-	-	-	2,724,412	-	-	11,137,332	-	-	-	13,861,744
User Charges	53,669	-	267,899	-	3,213,936	-	-	93,345	-	950	-	3,629,799
Other	668,438	-	10	-	184,935	-	-	21,446	-	492,812	300	1,367,941
Deferred Revenue	12,155	-	-	-	-	-	-	-	-	25,774	1,132,851	1,170,780
Investment Income	1,249,105	-	-	-	-	-	-	433	-	-	-	1,249,538
Provincial Offences Net Revenue	151,540	-	-	-	-	-	-	-	-	-	-	151,540
Total Operating Revenue	14,706,073	-	1,479,511	-	17,198,616	-	-	23,173,695	-	528,195	1,133,151	58,219,241
Operating Expenses												
Salaries & Benefits	1,792,751	-	1,253,592	-	13,199,785	-	-	19,933,316	-	875,012	-	37,054,456
Materials	246,243	127	96,321	-	1,483,395	-	-	1,379,315	-	53,477	-	3,258,878
Contracted Services	1,325,843	1,590	60,142	651,450	2,565,022	995,412	834,078	2,217,607	929,880	395,147	-	9,976,171
Rents & Financing	17,638	-	-	-	2,623	-	-	285,179	-	-	-	305,440
External Transfers	-	-	-	-	-	-	-	-	-	-	1,362,973	1,362,973
Other	46,910	-	-	-	214,090	-	-	(19,212)	-	-	299	242,087
Depreciation	458,109	-	5,204	-	763,346	-	-	735,952	-	-	-	1,962,611
Total Operating Expenses	3,887,494	1,717	1,415,259	651,450	18,228,261	995,412	834,078	24,532,157	929,880	1,323,636	1,363,272	54,162,616
Net Revenue (Expenses)	\$ 10,818,579	\$ (1,717)	\$ 64,252	\$ (651,450)	\$ (1,029,645)	\$ (995,412)	\$ (834,078)	\$ (1,368,462)	\$ (929,880)	\$ (795,441)	\$ (230,121)	\$ 4,056,625

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

17. Segmented Information (continued):

2022	General Government	Protection to Persons & Property	Transportation Services	Social Housing	Long-Term Care	Social & Family Services	Health Services	Paramedic Services	Libraries	Planning & Development	Other	Total
Operating Revenue												
Taxation from Other Governments	\$ 11,545,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,545,078
User Charges	53,669	-	254,608	-	2,920,839	-	-	76,642	-	2,050	-	3,307,808
Government Grants Provincial	-	-	-	-	-	-	-	-	-	-	-	-
Government Grants Other Municipalities	-	-	-	-	3,694,910	-	-	8,844,740	-	-	-	12,539,650
Government Grants Federal	163,517	-	1,126,890	-	11,916,400	-	-	12,033,418	-	376,132	-	25,616,357
Deferred Revenue	-	-	-	-	-	-	-	-	-	81,455	846,065	927,520
Provincial Offences Net Revenue	44,862	-	-	-	-	-	-	-	-	-	-	44,862
Investment Income	511,251	-	-	-	-	-	-	1,761	-	-	-	513,012
Other	602,038	-	10	-	169,815	-	-	53,451	-	289,522	300	1,115,136
Total Operating Revenue	12,920,415	-	1,381,508	-	18,701,964	-	-	21,010,012	-	749,159	846,365	55,609,423
Operating Expenses												
Salaries & Benefits	1,735,880	-	1,253,900	-	12,429,597	-	-	19,347,293	-	845,817	-	35,612,487
Materials	176,470	457	49,742	-	1,442,269	-	-	1,491,219	-	62,491	-	3,222,648
Contracted Services	1,386,418	3,251	69,521	646,158	2,233,974	952,723	817,724	2,194,612	927,942	495,672	-	9,727,995
Rents & Financing	11,396	-	-	-	33,905	-	-	218,257	-	-	-	263,558
External Transfers	-	-	-	-	-	-	-	-	-	-	1,015,502	1,015,502
Other	-	-	-	-	7,690	-	-	(179,652)	-	-	5,300	(166,662)
Amortization	405,382	-	5,204	-	585,971	-	-	761,687	-	866	-	1,759,110
Total Operating Expenses	3,715,546	3,708	1,378,367	646,158	16,733,406	952,723	817,724	23,833,416	927,942	1,404,846	1,020,802	51,434,638
Net Revenue (Expenses)	\$ 9,204,869	\$ (3,708)	\$ 3,141	\$ (646,158)	\$ 1,968,558	\$ (952,723)	\$ (817,724)	\$ (2,823,404)	\$ (927,942)	\$ (655,687)	\$ (174,437)	\$ 4,174,785

CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2023

18. Budget figures:

The 2023 budget amounts that were approved were not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Board Standards). The budget included capital items such as infrastructure replacements and estimated costs for constructed assets, as program expenses, but the actual expenses have been removed in the Statement of Operations. The revenues attributable to these items continue to be included in the Statement of Operations, resulting in a significant variance. The following analysis is provided to assist readers in their understanding of differences between the approved budget and the audited financial statements:

	Budget	Actual
Total revenues	\$ 58,076,379	\$ 58,219,241
Total expenses	52,838,908	54,162,616
	5,237,471	4,056,625
Amortization	1,942,002	1,962,611
Funds available	7,179,473	6,019,236
Capital expenditures	(10,474,880)	(7,083,380)
Loss on sale of tangible capital assets	–	166,571
Proceeds on disposal of tangible capital assets	–	129,512
Other income	–	96,039
Decrease in operating surplus	\$ (3,295,407)	\$ (672,022)
Allocated as follows:		
Net transfers from reserves	\$ (3,295,407)	\$ (672,022)

CORPORATION OF THE COUNTY OF FRONTENAC

Schedule 1 – Continuity of Reserves and Reserve Funds

Year ended December 31, 2023

	2023 Budget (note 18)	2023 Actual	2022 Actual
Revenue:			
Investment income	\$ 160,000	\$ 379,553	\$ 159,335
Net transfers from/to other funds:			
Transfers to/from operations	1,734,416	1,273,905	(538,872)
Transfers from/to capital acquisitions	(5,189,823)	(2,325,480)	1,181,698
	(3,455,407)	(1,051,575)	642,826
Balances, change in year	(3,295,407)	(672,022)	802,161
Balances, beginning of year	20,544,566	20,544,566	19,742,405
Reserves and reserve fund balances, end of year	\$ 14,785,075	\$ 19,872,544	\$ 20,544,566

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CORPORATION OF THE COUNTY OF FRONTENAC

Schedule 2 – Composition of Reserves and Reserve Funds

Year ended December 31, 2023

	2023	2022
Reserves set aside for specific purposes by Council:		
Operating:		
County of Frontenac - working fund	\$ 1,220,799	\$ 1,220,799
- operating	35,957	20,876
- WSIB	319,896	166,191
Frontenac Paramedic Service - severance	424,585	372,396
- WSIB	3,478,985	2,428,372
Fairmount Home - operating	267,385	219,878
- severance	152,417	145,291
Sustainability	264,716	257,009
Community development reserve	108,281	62,595
Safe Restart	908,332	908,332
Asset Replacement:		
Capital replacement	2,658,572	5,342,731
Ontarians with Disabilities	15,000	-
Fairmont Home - capital replacement	1,105,810	780,449
Fairmount Home - capital reserve fund	700,315	684,352
Frontenac Paramedic Service - vehicle replacement	1,566,427	1,608,381
- equipment replacement	2,347,488	2,111,874
External Agency Reserves:		
Library reserve	289,087	255,087
Social housing - Out of Scope	337,686	337,686
Strategic Regional Reserves:		
Strategic projects reserve	1,614,075	1,618,588
Stabilization Reserves:		
County of Frontenac	1,562,983	1,627,800
Legally Restricted:		
Donations	184,092	176,584
Pathways	47,457	45,109
FRC Frontenac Howe Islander Ferry Reserve	-	18,605
Frontenac Howe Island Ferry WSIB	162,833	64,101
Frontenac Paramedic Service – Operating	99,366	71,480
	\$ 19,872,544	\$ 20,544,566
Reserves	\$ 18,940,678	\$ 19,638,520
Reserve funds	931,866	906,046
Total reserves and reserve funds	\$ 19,872,544	\$ 20,544,566

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of the Trust Funds of the Corporation of the County of Frontenac (the Entity), which comprise:

- the statement of financial position as at December 31, 2023
- the statement of financial activities for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2023, and its financial activities for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditor's Responsibilities for the Audit of the Financial Statements**" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

Management is responsible for the preparation and fair presentation of the 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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Perth, Canada

(date)

CORPORATION OF THE COUNTY OF FRONTENAC

Trust Funds Statement of Financial Position

Year ended December 31, 2023, with comparative information for 2022

	Fairmount Home Residents'	Bridget Fowler	2023 Total	2022 Total
Assets				
Cash	\$ 7,649	\$ 6,516	\$ 14,165	\$ 11,195
Fund Balance				
Fund balance	\$ 7,649	\$ 6,516	\$ 14,165	\$ 11,195

The accompanying note is an integral part of these financial statements.

CORPORATION OF THE COUNTY OF FRONTENAC

Trust Funds

Statement of Financial Activities

Year ended December 31, 2023, with comparative information for 2022

	Fairmount Home Residents'	Bridget Fowler	2023 Total	2022 Total
Receipts:				
Residents' deposits	\$ 11,584	\$ -	\$ 11,584	\$ 5,953
Interest	-	853	853	639
	11,584	853	12,437	6,592
Disbursements:				
Residents' withdrawals	9,168	299	9,467	6,051
Excess of revenue over expenses	2,416	554	2,970	541
Balance, beginning of the year	5,233	5,962	11,195	10,654
Balance, end of year	\$ 7,649	\$ 6,516	\$ 14,165	\$ 11,195

The accompanying note is an integral part of these financial statements.

CORPORATION OF THE COUNTY OF FRONTENAC

Trust Funds
Note to Financial Statements

Year ended December 31, 2023, with comparative information for 2022

1. Basis of accounting:

The statement of Residents' Trust Accounts of the Corporation of the County of Frontenac reports the deposits and disbursements for the year ended December 31, 2023, in accordance with the significant accounting principles prescribed by the Ministry of Health and Ministry of Long-Term Care. General eligibility criteria for expenditures and reporting requirements are described in the 2023 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2023, issued by the Ministry of Health and Ministry of Long-Term Care of Ontario.

The purpose of the Statement is for the Entity to meet its obligation to report to the Ministry of Health and Long-Term Care of Ontario in accordance with the 2023 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2023.

2. Significant accounting policies:

(a) Receipts:

Receipts are recorded on the cash basis.

(b) Disbursements:

Disbursements are recorded on the cash basis.



Report 2024-059

Recommend Report to Council

To: Warden and Members of County Council
From: Kevin Farrell, Chief Administrative Officer
Prepared by: Jannette Amini, Manager of Legislative Services/Clerk
Richard Allen, Manager of Economic Development
Date of meeting: June 19, 2024

**Re: Office of the CAO – Consideration of Report and Opinion by the Ontario
Land Tribunal for the Expropriation of Lands for the Frontenac K&P Trail**

Recommendation

Whereas both the Ontario Land Tribunal and County Staff have determined that expropriation of these lands is necessary for the purpose of linking two sections of the Frontenac K&P Trail for the reason of ensuring its continued long-term viability as a public trail within the Frontenac County Trail System;

Be It Resolved That the Council of the County of Frontenac receive the Office of the Chief Administrative Officer – Consideration of the Report and Opinion by the Ontario Land Tribunal for the Expropriation of Lands for the Frontenac K&P Trail report;

And Further That County Council approve the expropriation of an easement over the lands legally described as Part of Lots 11 and 12, Concession 10, in the Township of Palmerston (now the Township of North Frontenac), being Parts 1, 2, 3 and 4 on the Draft Plan of Expropriation;

And Further That the Warden and Chief Administrative Officer be authorized to execute the Certificate of Approval in the prescribed form pursuant to section 8(3) of the *Expropriations Act*, R.S.O. 1990.

{01359724.DOCX;}

Background

At its regular meeting on June 21, 2023, the Council of the County of Frontenac authorized an application to expropriate lands for the purposes of the K&P Trail, specific to four properties located in the Township of North Frontenac. The owners of three properties requested Hearings of Necessity with the Ontario Land Tribunal. One hearing has taken place concerning the property located at Part of Lots 11 and 12, Concession 10, in the Township of Palmerston (now the Township of North Frontenac), being Parts 1, 2, 3 and 4 on the Draft Plan of Expropriation.

The hearing for this property took place on March 12, 2024, and a Report and Opinion was delivered by J. Campbell and issued on April 19, 2024.

Comment

The Clerk has received the following decision:

- 1) OLT-23-001084 Report and Opinion was delivered by J. Campbell and issued on April 19, 2024.

In the decision, Jennifer Campbell of the Ontario Land Tribunal, concluded that the proposed expropriation of the Subject Property as currently outlined by the Expropriating Authority, County of Frontenac, is neither "reasonably necessary" nor "fair." This conclusion was reached after evaluating the extent of land proposed for expropriation to extend the Frontenac K&P Trail along the Railbed, specifically addressing the considerable width suggested for the northern "stick" portion of the Subject Property.

The Tribunal acknowledged the Expropriating Authority's rationale for a wide expropriation was to prevent the creation of "orphaned parcels" and to maintain a consistent trail width. However, it found that such a width far exceeded the minimal requirements for trail construction and maintenance, especially when compared to other segments of the trail, which are narrower. Furthermore, the Tribunal highlighted that the extensive land taking proposed would severely impact the property owner, Mr. Geddes, by limiting his access to and use of significant portions of his property, including woodlands and meadows that hold intrinsic value for him and his family.

Ultimately, the Tribunal stated that if the width of the expropriation were reduced to align more closely with the actual needs for the trail and consider the property owner's ongoing access and use of his land, particularly along the Antoine Creek, the expropriation would then meet the criteria of being "fair, sound and reasonably necessary" as required by the law.

While the opinion of the OLT is that a reduction of the width of the expropriation would meet the criteria for expropriation, the Act does not bind Council to this opinion, and it

Financial Implications

There is the presumption of full compensation for all losses caused by an expropriation. The *Expropriations Act* provides for the following with respect to costs afforded the landowner:

Compensation

13 (1) Where land is expropriated, the expropriating authority shall pay the owner such compensation as is determined in accordance with this Act. R.S.O. 1990, c. E.26, s. 13 (1).

Idem

(2) Where the land of an owner is expropriated, the compensation payable to the owner shall be based upon,
(a) the market value of the land;
(b) the damages attributable to disturbance;
(c) damages for injurious affection; and
(d) any special difficulties in relocation,

but, where the market value is based upon a use of the land other than the existing use, no compensation shall be paid under clause (b) for damages attributable to disturbance that would have been incurred by the owner in using the land for such other use. R.S.O. 1990, c. E.26, s. 13 (2).

Market value

14 (1) The market value of land expropriated is the amount that the land might be expected to realize if sold in the open market by a willing seller to a willing buyer. R.S.O. 1990, c. E.26, s. 14 (1).

Based on survey and appraisal reports performed on behalf of the County to date, the market value of the land falls within the parameters of negotiation authorized by Council at its March 2016 meeting.

Organizations, Departments and Individuals Consulted and/or Affected

Alex Lemieux, Director of Corporate Services/Treasurer
Phil Piasetzki, Deputy Treasurer
Joe Gallivan, Director of Planning and Economic Development
Cunningham Swan
Rivington Commercial Appraisers
Hopkins Chitty Land Surveyors Inc.

Ontario Land Tribunal
Tribunal ontarien de l'aménagement
du territoire



ISSUE DATE: April 19, 2024

CASE NO(S): OLT-23-001084

PROCEEDING COMMENCED UNDER subsection 7 of the *Expropriations Act*,
R.S.O. 1990, c. E.26

Expropriating Authority:	County of Frontenac
Property Owner:	Andrew Geddes
Subject:	Request for Hearing of Necessity
Property Address/Description:	Part of Lots 11 and 12, Concession 10 in the geographical Township of Palmerston, County of Frontenac
Municipality/Upper Tier:	Frontenac/Frontenac
OLT Case No.:	OLT-23-001084
OLT Lead Case No.:	OLT-23-001084
OLT Case Name:	Geddes v. Frontenac (County)

Heard: March 12, 2024 by video hearing

APPEARANCES:

Parties

Counsel*/Representative

Andrew Geddes

Self-represented

County of Frontenac

Spencer Putnam*

REPORT OF THE TRIBUNAL DELIVERED BY J. CAMPBELL

INTRODUCTION

[1] This is a report of a Hearing of Necessity (the "Hearing") held before the Ontario

Land Tribunal (the “Tribunal”) under Section 7 of the *Expropriations Act*, R.S.O. 1990, c. E.26 (the “Act”). The Hearing is in respect of the proposed expropriation by the County of Frontenac (the “Expropriating Authority”) of Part of Lots 11 and 12, Concession 10, in the Township of Palmerston (now the Township of North Frontenac), being Parts 1, 2, 3 and 4 on the Draft Plan of Expropriation included at Tab 7 of the Document Book appended to this report as Exhibit “1” (the “Subject Property”). The Subject Property is owned by Andrew Geddes (the “Property Owner”).

[2] The Expropriating Authority is in the process of completing a four-season, multi-use public trail system called the Frontenac K&P Trail as one segment of a broader K&P Trail, which traverses 180 kilometres north-south across multiple municipalities. The K&P Trail largely follows the railbed of the former Kingston and Pembroke Railway (the “Railbed”).

[3] The Expropriating Authority is proposing to expropriate the Subject Property in order to link two segments of the Frontenac K&P Trail via the Railbed which traverses the Subject Property. The Property Owner has requested this Hearing to consider whether the proposed taking of the Subject Property is “fair, sound and reasonably necessary in the achievement of the objectives of the expropriating authority” as set forth in section 7(5) of the Act (the “Test”).

[4] At the request of the Expropriating Authority, the Tribunal marked the Book of Documents of the Expropriating Authority as Exhibit “1” to this report.

SUBMISSIONS OF THE PARTIES

[5] Richard Allen testified on behalf of the Expropriating Authority. Mr. Allen manages the operation and promotion of the Frontenac K&P Trail and is responsible for the acquisition of new property to expand the trail. Mr. Allen testified as to the various benefits associated with the Frontenac K&P Trail, including (i) economic benefits to the surrounding communities that are generated by snowmobile and cycle/ATV tourism; and (ii) enhanced safety for recreational vehicles using the trail as an alternative to local

roadways (many of which do not have adequate shoulders). He also confirmed that the lands comprising the Frontenac K&P Trail are principally based on the Railbed and involve rural residential properties without farming operations.

[6] Mr. Allen testified that the use of the Railbed for the Frontenac K&P trail is beneficial as it entails a heritage aspect and is also more cost-effective than utilizing other lands. He confirmed that the Expropriating Authority had considered other alternatives to expropriating land along the Railbed for the trail. However, as Frontenac County is part of the Canadian Shield, the region contains many wetlands and other challenging terrain on which it can be difficult to establish adequate infrastructure. Accordingly, the Expropriating Authority determined that the expropriation of properties along the Railbed is the most cost-effective and efficient means of expanding and constructing the trail.

[7] Mr. Allen then addressed the proposed expropriation of the Subject Property in particular, noting that it generally follows the Railbed subject to certain alterations that have been made to accommodate a nearby residential home owned by the Property Owner. Mr. Allen explained that the Property Owner owns several lots which come together in an unusual formation similar to an “upside down lollipop”, with the southernmost portion of the property housing the residential structure and the “stick” shaped end of the property protruding in a northerly direction. The northern portion of this “stick” widens by up to approximately 40 metres in some locations, as the western side of the property follows the edge of the Antoine Creek. The Expropriating Authority has proposed that the Subject Property to be expropriated follow the existing lot line of the residential parcel to the south (excluding the separate lot on which the residence is located) and include the entirety of the long “stick” to the north. The main area of dispute between the parties relates to the width of this “stick” shaped end of the Subject Property, with the Expropriating Authority proposing to take the entire width of such lands comprising up to approximately 40 metres in some locations, and the Property Owner disputing the rationale for such a wide taking.

[8] Mr. Allen testified that the minimum width required for the Frontenac K&P Trail is between 12 to 15 feet (or approximately 4 to 5 metres), comprised of the original Railbed together with a shoulder on either side of the Railbed to provide for drainage, infrastructure such as signage and fencing, maintenance and a general buffer to the adjoining lands. On cross-examination, Mr. Allen confirmed that the trail was only five metres wide in some locations, and up to approximately 20 metres wide in others. However, the irregular shape of the Subject Property has been proposed in order to (i) encompass the full width of the Subject Property to the north in order to avoid “orphaned parcels” on either side of the “stick” shape, which would be relatively narrow and not capable of development from an economic perspective; and (ii) to maintain the same width moving southward along the Subject Property in order to keep the trail as straight and consistent as possible while following the existing lot line of the parcel on which the residential home is located.

[9] Mr. Geddes was then sworn in as a witness, and raised potential flooding concerns in one area of the Subject Property in which there is a depression in the lands. However, on cross-examination, Mr. Geddes confirmed that the Railbed itself remained dry throughout the year in this area of increased watershed. He also raised some general concerns relating to the increase in dust and noise that was expected as a result of the use of the Frontenac K&P Trail and the potential environmental impacts of any dust remediation treatments. However, these matters are not before the Tribunal in this Hearing and Mr. Geddes testified that he is not opposed to the Frontenac K&P Trail in general. His principal objection at the Hearing related to the proposed width of the expropriation at the northern “stick” end of the Subject Property, which he argued should be narrowed to work in harmony with the surrounding lands and allow for the enjoyment of his remaining property. In particular, he noted that while he agrees that the “orphaned” lands on either side of the “stick” end of the Subject Property would not be capable of economic development, he and his family have utilized these lands for generations in order to access woodlands, maintain a boat launch, collect firewood, fish and generally enjoy the forested areas and adjoining meadows. Accordingly, while he will still have access to wetlands and woodlands of the surrounding area

notwithstanding the width of the expropriation, he submits that he regularly utilizes and enjoys the lands on either side of the “stick” which are proposed to be expropriated.

ANALYSIS

[10] As noted above, the Expropriating Authority has submitted that the rationale for the wider taking at the northern portion of the “stick” is due to the unusual shape of the lands in question which expand and narrow along the boundary of the Antoine Creek, to avoid “orphaned parcels” that would be created on either side of the expropriated lands. The Test set forth in section 7 of the Act is threefold, requiring a determination as to whether the expropriation of the Subject Lands is “fair, sound and reasonably necessary” with regard to the objectives in question. The Tribunal accepts the testimony of the Expropriating Authority that the taking of the entire width of the “stick” end of the Subject Property would constitute good land use planning by eliminating “orphaned” portions of the property which would be too narrow for economic development. While the Property Owner has submitted that his enjoyment of the northern “stick” portion of the property is not related to its economic potential, this does not detract from the soundness of the proposal by the Expropriating Authority from a land use planning perspective. Accordingly, the Tribunal finds that the proposed taking satisfies the “sound” portion of the Test.

[11] In *Parkins v. The Queen in right of Ontario et al.* (1978 CanLII 1254), the Ontario Court of Appeal stated that

It is not necessary that each of the words “fair, sound and reasonably necessary” be treated separately in all cases. There are, as the trial Judge pointed out, too many variables, one of them being the point or points which the owner may wish to make.

However, in the case before the Tribunal, the submissions of the Property Owner directly related to (i) the reasonableness of the width of the northern portion of the taking; and (ii) the private interest of the Property Owner in the remaining parcels. With regard to the latter submission, the Court of Appeal stated in *Parkins* that private

interests must be weighed against the public interest when considering the “fairness” prong of the Test. Accordingly, the Tribunal must also consider the reasonably necessary and fairness portions of the Test with regard to the proposed expropriation of the Subject Property in this case.

[12] The Expropriating Authority acknowledged that the width of the “stick” end of the Subject Property is significantly greater than the width of the Frontenac K&P Trail in other locations. However, the Expropriating Authority submits that while the Property Owner prefers that a narrower portion of the Subject Property be expropriated which would be more comparable to other areas of the trail, the test set forth in section 7 of the Act does not involve comparison of alternatives but instead requires the Tribunal to determine if the expropriation, as proposed, is “fair, sound and reasonably necessary in the achievement of the objectives of the expropriating authority”. While the Tribunal agrees with this submission, the width of the Frontenac K&P Trail in other locations is directly relevant to the determination of whether the size of the property to be expropriated is “fair, sound and reasonably necessary”. To phrase the matter another way, if a width of 5 meters is sufficient to provide for the Frontenac K&P Trail in other areas (inclusive of the adjoining buffer zone for infrastructure and maintenance), the Tribunal must consider whether a taking of up to approximately 40 meters in the case of the Subject Property would be “fair” or “reasonably necessary” in comparison.

[13] The Tribunal will turn first to the “reasonably necessary” prong of the Test. In considering whether an expropriation is “reasonably necessary”, the Court of Appeal in *Parkins* stated that the Test can also be expressed as whether the proposed expropriation is “reasonably defensible” in the achievement of the objectives of the expropriating authority. In this regard, Mr. Allen indicated that (i) the objectives of the Expropriating Authority are to connect and expand the Frontenac K&P Trail along the Railbed; and (ii) the minimum width required for the Frontenac K&P Trail is 4 to 5 metres. Based on this evidence, it is unclear how the proposed taking of the Subject Property (which ranges between approximately 20 and 40 meters wide) could be considered “reasonably necessary” or “reasonably defensible” in furtherance of the

objective of expanding and connecting the trail over the Railbed which requires only a width of 5 metres. Further, the Expropriating Authority acknowledged that the sole reason for such a wide taking in this instance is due to the fact that the “stick” end of the Subject Property happens to be approximately 20 to 40 metres wide. In the Tribunal's view, this is further evidence that the proposed width of the northern portion of the Subject Property is not “reasonably necessary” as it has not been based upon the requirements for construction or maintenance of the trail itself but instead upon considerations of convenience to match the existing width of the northern portion of the Subject Property. Accordingly, the Tribunal is of the opinion that the width of the northern “stick” portion of the Subject Property does not satisfy the “reasonably necessary” prong of the Test in the context of the objectives of the Expropriating Authority.

[14] Although the expropriation of the Subject Property does not satisfy the “reasonably necessary” prong of the Test for the reasons set forth above, The Tribunal will also consider the “fairness” prong of the Test for the purposes of providing a complete analysis. In considering the fairness of the proposed expropriation, the interest of the Property Owner must be weighed against the interest of the public in expropriating the Subject Property for the purpose of expanding and connecting the Frontenac K&P Trail. Given that (i) a width of only 5 meters is required for the Frontenac K&P Trail; and (ii) the existing trail actually narrows to five metres in various locations, the Tribunal does see how an expropriation of less than 20 to 40 metres in the case of the Subject Property would have any material adverse impact on the construction of the trail over the Railbed or its use by the public. Conversely, the taking of the entire width of the “stick” end of the Subject Property to the north would have a materially adverse impact on the Property Owner who would lose significant access to the Antoine Creek as well as the use of woodlands and meadows which have been in his family for generations. There is no doubt that if the parcel to be expropriated is narrowed, the remaining parcels of land that would border the trail would not be capable of economic development. However, that does not mean that such lands are valueless or that the interests of the Property Owner would not be adversely impacted by their

taking. To the contrary, the testimony of the Property Owner emphasized the intrinsic value of these lands given their access to woodlands, meadows and waterways. Accordingly, the Tribunal is of the opinion that the disadvantages to the Property Owner that would result from such a wide taking would outweigh any benefit to the public in having a wider parcel expropriated for the purposes of the Frontenac K&P trail. As a result, the Tribunal is of the opinion that the expropriation of the northern “stick” end of the Subject Property as presently proposed does not satisfy the fairness prong of the Test.

[15] The Tribunal also wishes to address the submissions of the Expropriating Authority to the effect that the Tribunal has found the taking of up to 30 metres for the purpose of expanding the K&P Trail in other cases to have met the Test. The Tribunal does not find this reasoning persuasive in this case. As the Court of Appeal referenced in *Parkins*, each case turns on its own set of variables. Furthermore, if a prior finding in respect of 30 metres would justify the taking of up to 40 metres in this case, then why not 50 metres in the next case, and so on? If that logic were to be applied, the concept of fairness and reasonable necessity prescribed by the Act would be undermined by a formula in which the size of the taking is perpetually increased over time based upon each prior finding.

[16] Finally, the Tribunal wishes to note that its findings as to the “fairness” and “reasonably necessary” portions of the Test are based principally upon the very wide taking along the northern “stick” portion of the Subject Property. Accordingly, if the width of the proposed expropriation is narrowed such that (i) it aligns more closely with the width of the land actually required for construction and maintenance of the trail; and (ii) it provides for a more appropriate balance with the continued use by the Property Owner of the remainder of his lands, particularly along the Antoine Creek, it is the view of the Tribunal that these prongs of the Test would be adequately met.

FINDING AND OPINION

[17] The Tribunal is of the opinion that the expropriation of the Subject Property as presently proposed is neither reasonably necessary nor fair in view of the objective of the Expropriating Authority of connecting and expanding the Frontenac K&P Trail along the Railbed. The Tribunal is also of the opinion that if the width of the proposed expropriation is narrowed (i) to align more closely with the minimum width of land required for construction and maintenance of the Frontenac K&P Trail; and (ii) to provide for the retention by the Property Owner of a reasonable portion of the northern “stick” end of the Subject Property and access thereto (particularly along the Antoine Creek), the proposed expropriation would be “fair, sound and reasonably necessary in the achievement of the objectives of the expropriating authority” in accordance with section 7(5) of the Act.

“Jennifer Campbell”

JENNIFER CAMPBELL
MEMBER

Ontario Land Tribunal

Website: www.olt.gov.on.ca Telephone: 416-212-6349 Toll Free: 1-866-448-2248

The Conservation Review Board, the Environmental Review Tribunal, the Local Planning Appeal Tribunal and the Mining and Lands Tribunal are amalgamated and continued as the Ontario Land Tribunal (“Tribunal”). Any reference to the preceding tribunals or the former Ontario Municipal Board is deemed to be a reference to the Tribunal.

EXPROPRIATIONS ACT
PLAN of SURVEY of
PART of LOTS 11 & 12, CONCESSION 10
 Geographic Township of Palmerston
TOWNSHIP of NORTH FRONTENAC
 COUNTY of FRONTENAC

SCALE = 1:1000
 25metres 0 25 50 75 100metres

HOPKINS CHITTY LAND SURVEYORS INC.
 -2023-

PLAN

I CERTIFY THAT THIS PLAN IS REGISTERED IN THE LAND REGISTRY OFFICE FOR THE LAND TITLES DIVISION OF FRONTENAC (13) AT _____ DAY OF _____ 2023, AND ENTERED IN THE PARCEL REGISTER FOR THE PROPERTY IDENTIFIER 36211-0083 (LT)

REPRESENTATIVE FOR THE LAND REGISTRAR

SCHEDULE A

THE PARTS ENUMERATED HEREBUNDER REFERS TO LAND IN WHICH ALL RIGHT, TITLE AND INTEREST IN THE SAME IS HEREBY EXPROPRIATED BY THE CORPORATION OF THE COUNTY OF FRONTENAC

PART	LOT	CON.	PIN No.	OWNER	AREA
1	Part of 11 & 12				1.84 Ha
2	Part of 11	10	Part of 36211-0083 (LT)	GEDDES, RALPH DEAN BOX	212.5 m ²
3	Part of 11				207.1 m ²
4	Part of 12				71.7 m ²

PART 3 AND 4 ARE SUBJECT TO RIGHT OF WAY PER INSTRUMENT No. FR684301

OBSERVED REFERENCE POINTS (ORP'S) DERIVED FROM GPS OBSERVATIONS USING PRECISE POINT POSITIONING (PPP) SERVICE. UTM ZONE 18, NAD83 (CSRS) (2010). COORDINATES TO RURAL ACCURACY PER SEC. 14(2) OF O.R.C. 216/10

POINT ID	NORTHING	EASTING
ORP 'A'	4978707.68	367013.40
ORP 'B'	4979047.16	367037.51

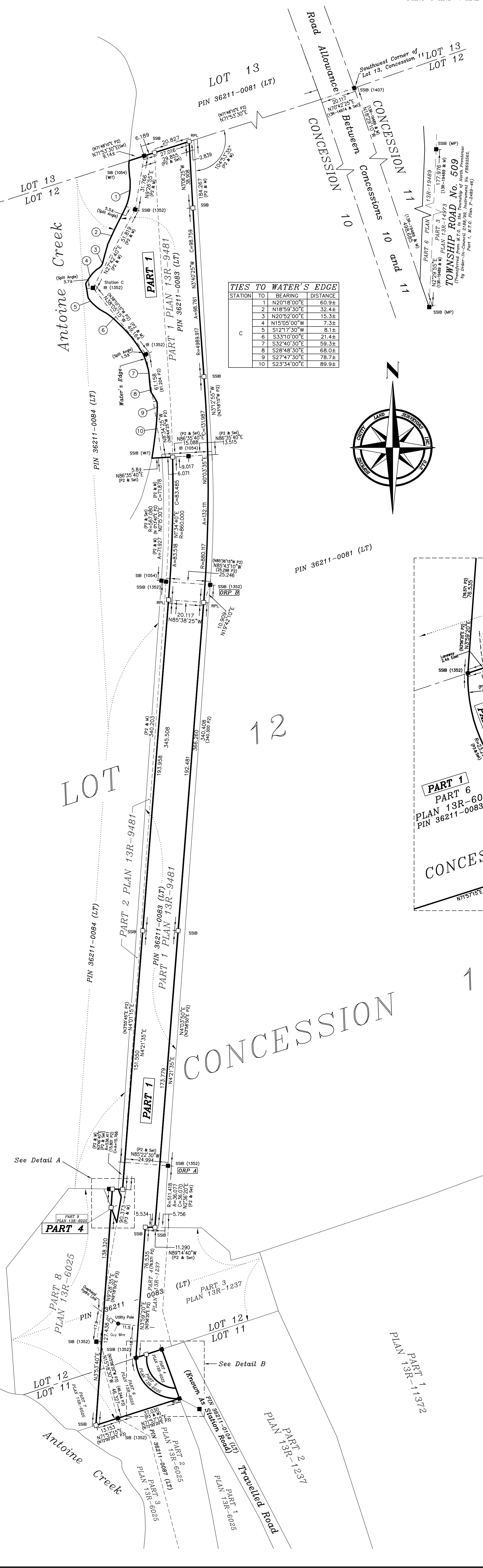
COORDINATES CANNOT, IN THEMSELVES BE USED TO RE-ESTABLISH CORNERS OR BOUNDARIES SHOWN ON THIS PLAN.

BEARINGS ARE UTM GRID, DERIVED FROM MULTIPLE REAL TIME KINEMATIC (RTK) OBSERVATIONS FROM MONUMENT "TO B", UTM ZONE 18 (73° WEST LONGITUDE) NAD83 (CSRS) (2010)

FOR BEARING COMPARISONS, A ROTATION OF 1°11'30" CLOCKWISE WAS APPLIED TO BEARINGS ON LOTS 11 & 12 & CONCESSION 10

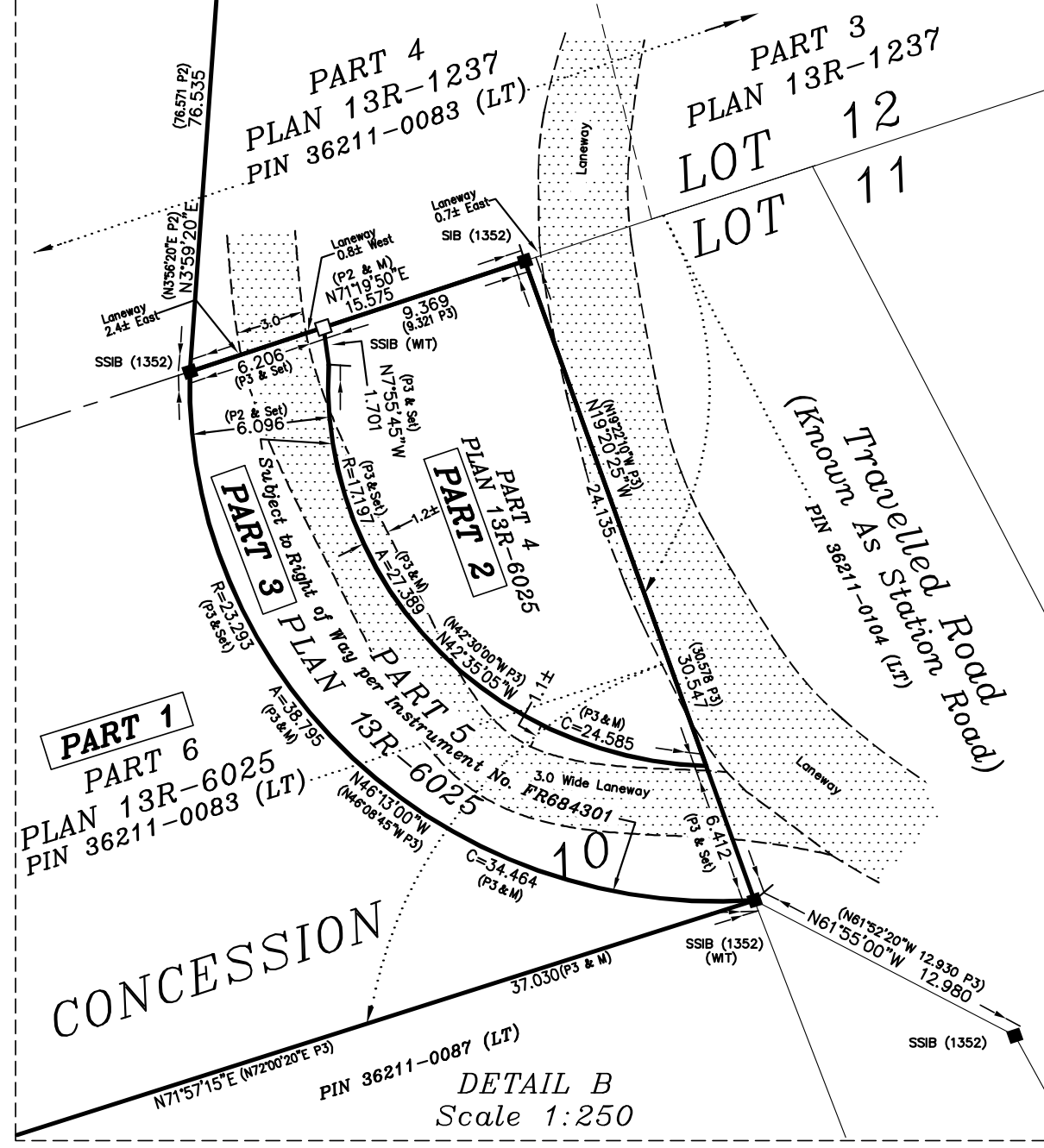
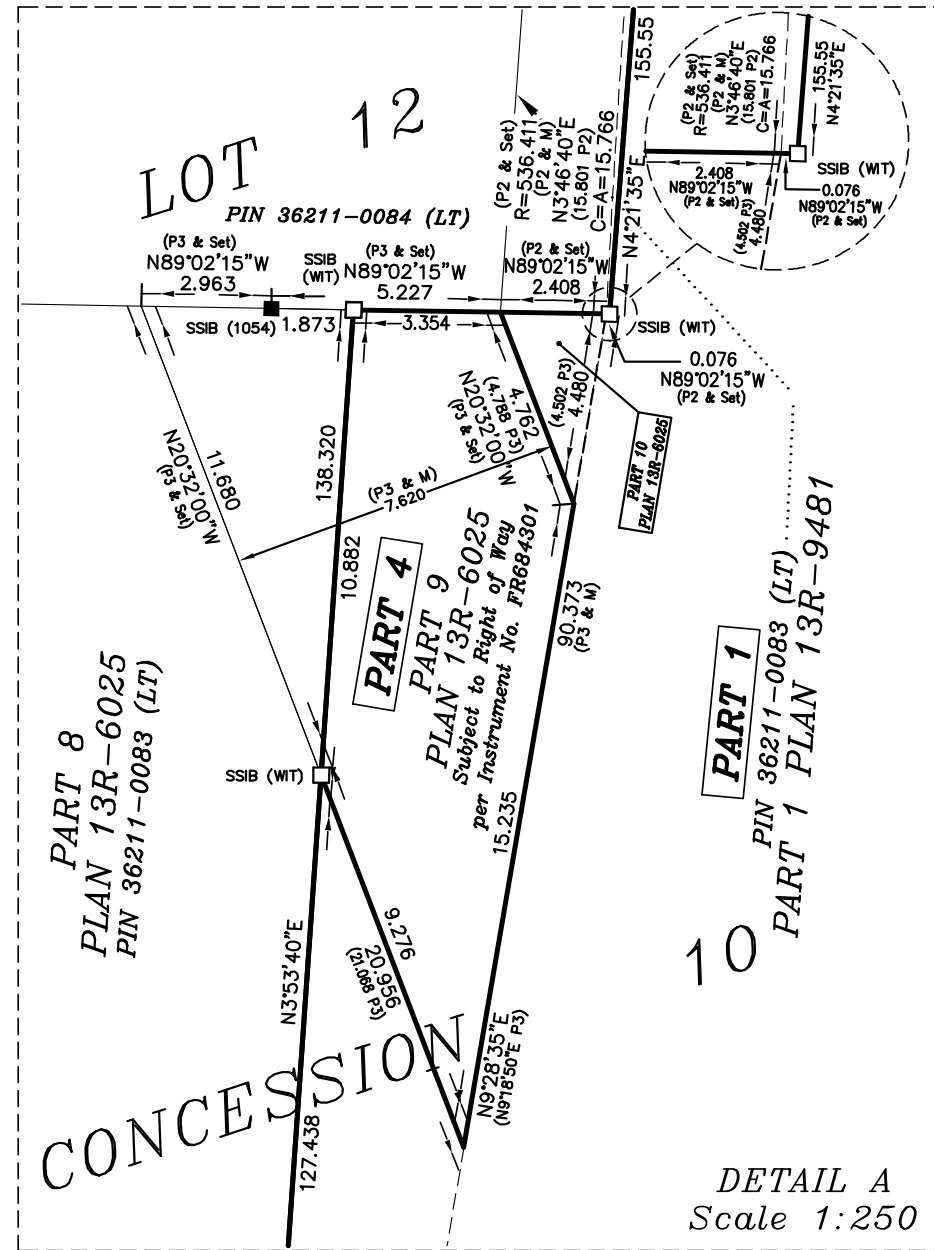
DISTANCES ARE GROUND AND CAN BE CONVERTED TO GRID BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 0.9997865

DISTANCES AND COORDINATES SHOWN ON THIS PLAN ARE IN METRES AND CAN BE CONVERTED TO FEET BY DIVIDING BY 0.3048



TIES TO WATER'S EDGE

STATION	TO	BEARING	DISTANCE
1	N20°18'00"E	60.9±	
2	N18°59'30"E	32.4±	
3	N20°52'00"E	15.3±	
4	N15°05'00"W	7.3±	
5	S12°17'30"W	8.1±	
6	S33°10'00"E	21.4±	
7	S32°40'30"E	59.3±	
8	S28°48'30"E	68.0±	
9	S27°47'30"E	78.7±	
10	S23°34'00"E	89.9±	



EXPROPRIATING AUTHORITY CERTIFICATE:

THIS PLAN HAS BEEN PREPARED IN ACCORDANCE WITH THE MUNICIPAL ACT, 2001 AND THE EXPROPRIATIONS ACT AND THE REGULATIONS MADE UNDER THEM.

PARTS 1, 2, 3, AND 4 SHOWN HEREON ARE HEREBY EXPROPRIATED BY THE CORPORATION OF THE COUNTY OF FRONTENAC BY BY-LAW No. 2223-23 DATED THE DAY OF _____, 2023.

DATED AT THE COUNTY OF FRONTENAC ON THIS _____ DAY OF _____, 2023.

RON VANDEWAL
WARDEN

JANNETTE AMINI
CLERK

THE CORPORATION OF THE COUNTY OF FRONTENAC
(WE HAVE THE AUTHORITY TO BIND THE CORPORATION)

CERTIFICATE OF APPROVAL:

THE COUNCIL OF THE CORPORATION OF COUNTY OF FRONTENAC HEREBY CERTIFIES THAT APPROVAL WAS GIVEN TO THE CORPORATION OF THE COUNTY OF FRONTENAC ON THE _____ DAY OF _____, 2023 TO EXPROPRIATE THE LANDS SHOWN AS PARTS 1, 2, 3 AND 4 ON THIS PLAN.

DATED AT THE COUNTY OF FRONTENAC THIS _____ DAY OF _____, 2023.

RON VANDEWAL
WARDEN

JANNETTE AMINI
CLERK

THE CORPORATION OF THE COUNTY OF FRONTENAC
(WE HAVE THE AUTHORITY TO BIND THE CORPORATION)

LEGEND:

- SSIB'S PLANTED DUE TO INSUFFICIENT OVERBURDEN
- denotes Planted Survey Monument
- Found Survey Monument
- SIB Standard Iron Bar
- SSIB Short Standard Iron Bar
- IB Iron Bar
- IBR Iron Bar (round)
- RB Rock Bar
- RPL Rock Plug
- (WT) Witness
- (M) Measured
- CC Cut Cross
- (HP) Hydro Pole
- (1407) George W. Bracken-O.L.S.
- (MP) McIntosh Perry Surveying Inc-O.L.S.
- (1352) Brian W. Kerr-O.L.S.
- (1407) Orange W. Elliot Ltd-O.L.S.
- (P1) Reference Plan 13R-19491
- (P2) Reference Plan 13R-9481
- (P3) Reference Plan 13R-6025

SURVEYOR'S CERTIFICATE:

I CERTIFY THAT:

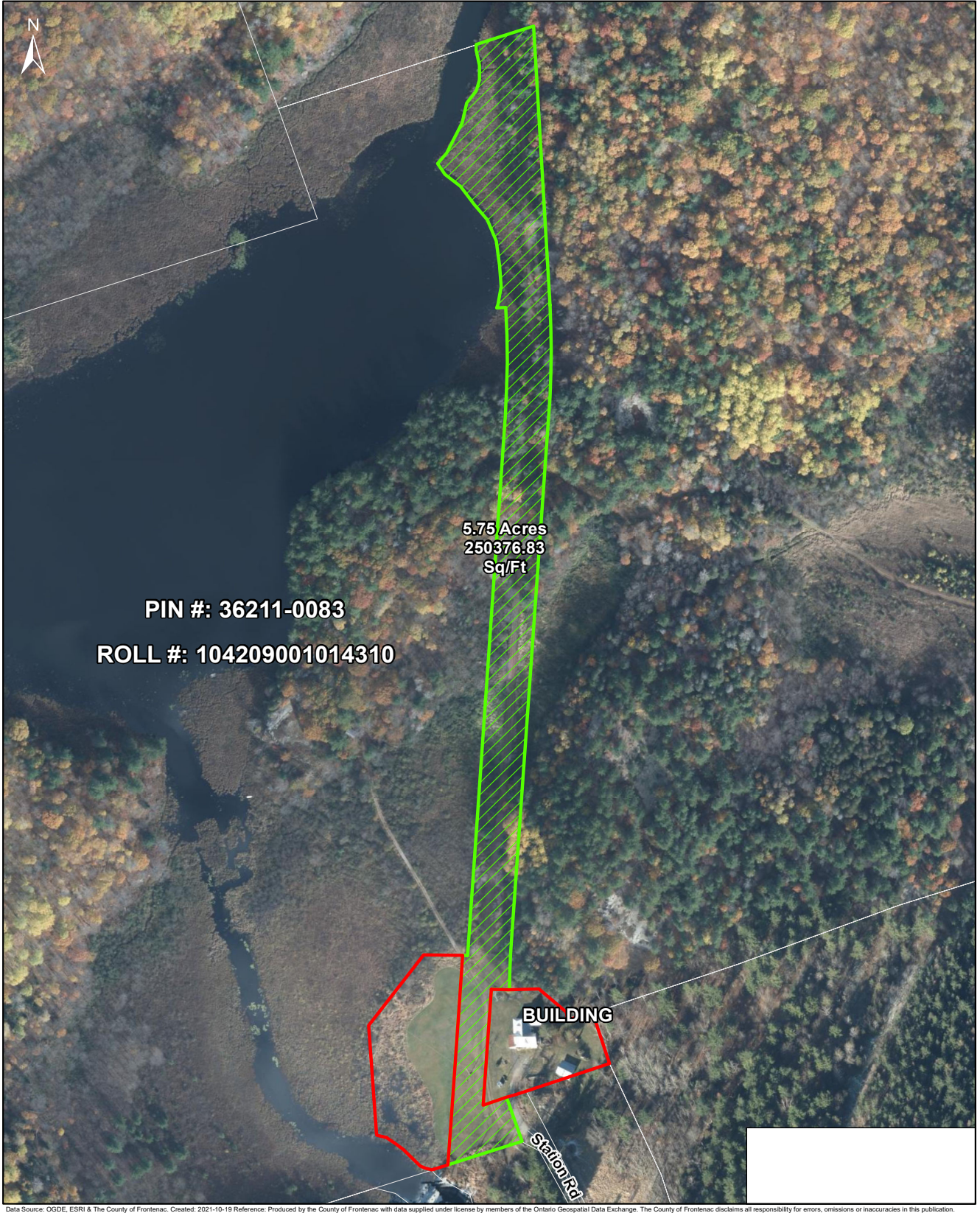
- This Survey and Plan are correct and in accordance with the SURVEY ACT, the SURVEYORS ACT, the LAND TITLES ACT and the EXPROPRIATIONS ACT and the REGULATIONS made under them.
- The SURVEY was completed on the 8th day of June, 2023.

DATE: JUNE 9, 2023

PHIL W. CHITTY-O.L.S.

THIS PLAN OF SURVEY RELATES TO AOLS PLAN SUBMISSION FORM NUMBER Y-48086

Party Chief: TJ	Instrument: MT	Checked By: PFC	Plan By: RH
HOPKINS CHITTY LAND SURVEYORS INC. Ontario Land Surveyors www.hopkinschitty.com			
1224 GARDINERS ROAD, SUITE 102 KINGSTON, ONTARIO K7P-0G2 Tel (613) 384-9266 Fax (613) 384-3513	PROJECT No. 2023-0116 LOT 11 & 12, CONCESSION 10 TOWNSHIP OF PALMERSTON		



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Report 2024-067

Recommend Report to Council

To: Warden and Members of County Council

From: Kevin Farrell, Chief Administrative Officer

Prepared by: Jannette Amini, Manager of Legislative Services/Clerk
Richard Allen, Manager of Economic Development

Date of meeting: June 19, 2024

Re: Office of the CAO – Approval of the Application to Expropriate Lands for the Purposes of the K&P Trail at Part of Lot 11, Concession 10, Geographic Township of Palmerston, Township of North Frontenac, being Part 1 on the Draft Plan of Expropriation

Recommendation

Whereas County Staff have recommended that expropriation of these lands is necessary for the purpose of linking two sections of the Frontenac K&P Trail for the reason of ensuring its continued long-term viability as a public trail within the Frontenac County Trail System, and

Whereas the property owner at Part of Lot 11, Concession 10, Geographic Township of Palmerston, Township of North Frontenac, being Part 1 on the Draft Plan of Expropriation has withdrawn their request for a hearing of necessity, and that the previously scheduled hearing regarding the planned taking at the property has been cancelled by the Ontario Land Tribunal

Be It Resolved That the Council of the County of Frontenac receive the Office of the Chief Administrative Officer – Approval of the Application to Expropriate Lands for the Purposed of the K&P Trail at Part of Lot 11, Concession 10, Geographic Township of Palmerston, Township of North Frontenac, being Part 1 on the Draft Plan of Expropriation

And Further That County Council affirm its decision to certify its approval of the expropriation of the lands legally described as Part of Lot 11, Concession 10, Geographic Township of Palmerston, Township of North Frontenac, being Part 1 on the Draft Plan of Expropriation as set out in County Council's decision on Motion No. 130-23 at its meeting on June 21, 2023.

And Further That the Warden and Chief Administrative Officer be authorized to execute the Certificate of Approval (Form 5) under the Expropriations Act R.S.O 1990, Regulation 363.

Background

Before an expropriation can occur, the Expropriating Authority must make an application to the Approval Authority for approval to expropriate land. In some cases, as is the case with the County of Frontenac, the Expropriating Authority and the Approval Authority are the same entity. Section 5(1) of the *Expropriation Act* states that:

Approving authority

5 (1) Subject to subsections (4), (5) and (6), the approving authority in respect of an expropriation shall be the Minister responsible for the administration of the Act in which the power to expropriate is granted, except that,

(a) where a municipality or a local board thereof, other than an elected school board, expropriates lands for municipal purposes, the approving authority shall be the council of the municipality.

Pursuant to Section 6(1) of the *Expropriations Act*, upon applying for approval, a Notice of Intention for approval to expropriate must be served on each registered owner. The Notice of Application for Approval to Expropriate must also be published in a local newspaper for three consecutive weeks. Once the landowner receives a Notice of Application for Approval to Expropriate, they may wish to exercise the option of requesting a Hearing of Necessity. A Notice of Possession indicating the date on which the expropriating authority requires possession of the lands, and a Notice of Election, which permits the owner to select one of three dates upon which compensation for the lands expropriated will be based are also required to complete the process.

At its regular meeting on June 21, 2023, the Council of the County of Frontenac authorized an application to expropriate lands for the purposes of the K&P Trail, specific to four properties located in the Township of North Frontenac. A negotiated deal was reached in one case but the owners of three properties requested Hearings of Necessity with the Ontario Land Tribunal:

- a. Hearing completed on April 19, 2024: Part of Lots 11 and 12, Concession 10, in the Township of Palmerston (now the Township of North Frontenac), being Parts 1, 2, 3 and 4 on the Draft Plan of Expropriation, being part of PIN 362110083. A separate recommendation has been provided regarding this property in Report 2024-059.
- b. Hearing scheduled for July 22, 2024: Part of Lots 13 and 14, Concession 10, Geographic Township of Palmerston, Township of North Frontenac, County of Frontenac, being a portion of PIN 36211-0081

- c. Request for Hearing Withdrawn: Part of Lot 11, Concession 10, Geographic Township of Palmerston, (now the Township of North Frontenac), being Part 1 on the Draft Plan of Expropriation and being part of PIN 362110087.

Comment

As the request for a Hearing of Necessity has been withdrawn for the property identified as Part of Lot 11, Concession 10, Geographic Township of Palmerston, (now the Township of North Frontenac), being Part 1 on the Draft Plan of Expropriation and being part of PIN 362110087 County Council may now proceed with approval of the request to expropriate.

The purpose of this report is to seek from the Approval Authority (that being County Council) approval to expropriate the lands being legally described as:

Part of Lot 11, Concession 10, Geographic Township of Palmerston, Township of North Frontenac (now the Township of North Frontenac), being Part 1 on the Draft Plan of Expropriation and being part of PIN 362110087

Upon approval, staff, in consultation with the County's solicitors will commence the expropriation process.

Staff are satisfied that the process Council followed in order to serve its intention to expropriate meets the requirements of the Act and this property is required in order for the County to continue with Phase 6 of development of the K&P Trail between Clarendon Station and the boundary with Lanark County. It is the recommendation of this report that Council affirm its decision to certify its approval of the expropriation of these lands.

Strategic Priorities

Priority 1 Develop a Regional Approach to Overcome Infrastructure Issues and Maximize Infrastructure Development Opportunities.

- 1.2 Develop strategies to improve regional transportation connectivity and accessibility.

Priority 2 Contribute to the Progress of Sustainable Economic Growth and Prosperity Throughout the County.

- 2.1 Work with Townships to improve and sustain the villages and hamlets across the region.

Financial Implications

There is the presumption of full compensation for all losses caused by an expropriation. The *Expropriations Act* provides for the following with respect to costs afforded the landowner:

Compensation

13 (1) Where land is expropriated, the expropriating authority shall pay the owner such compensation as is determined in accordance with this Act. R.S.O. 1990, c. E.26, s. 13 (1).

Idem

(2) Where the land of an owner is expropriated, the compensation payable to the owner shall be based upon,
(a) the market value of the land;
(b) the damages attributable to disturbance;
(c) damages for injurious affection; and
(d) any special difficulties in relocation,

but, where the market value is based upon a use of the land other than the existing use, no compensation shall be paid under clause (b) for damages attributable to disturbance that would have been incurred by the owner in using the land for such other use. R.S.O. 1990, c. E.26, s. 13 (2).

Market value

14 (1) The market value of land expropriated is the amount that the land might be expected to realize if sold in the open market by a willing seller to a willing buyer. R.S.O. 1990, c. E.26, s. 14 (1).

Based on survey and appraisal reports performed on behalf of the County to date, the market value of the land falls within the parameters of negotiation authorized by Council at its March 2016 meeting.

Organizations, Departments and Individuals Consulted and/or Affected

Alex Lemieux, Director of Corporate Services/Treasurer
Joe Gallivan, Director of Planning and Economic Development
Cunningham Swan
Rivington Commercial Appraisers
Hopkins Chitty Land Surveyors Inc.



Report 2024-062

Council Recommend Report

To: Warden & County Council

From: Kevin Farrell, Chief Administrative Officer

Prepared by: Richard Allen, Manager of Economic Development

Date of meeting: June 19, 2024

Re: **K&P Trail – Request for Access Across the Frontenac K&P Trail at South St. Andrews Lake Lane, located at Part Lot 12, Concession 2, being Part 1 of Registered Plan 13R22990, Geographic Township of Hinchinbrooke, Township of Central Frontenac**

Recommendation

Be It Resolved That the Council of the County of Frontenac receive the K&P Trail report – Request for Access Across the Frontenac K&P Trail at South St. Andrews Lake Lane; located at Lot 12, Concession 2, being Part 1 of Registered Plan 13R23099, Geographic Township of Hinchinbrooke, Township of Central Frontenac.

And That in accordance with By-law Number 17-1995, Council pass a by-law to declare the subject lands surplus for the purpose of granting a right-of-way over lands occupied by the K&P Trail for the purpose of formalizing access.

- The proposed easement is surveyed and identified as Part 1 on reference plan 13R23099 and can be described as where South St. Andrew's Lane intersects with the Frontenac K&P Trail.
- The description in the Transfer and schedule for consent endorsement (application number B-45-23-OS) shall be for the creation of an easement in order for the applicants to retain rights to cross the Frontenac K&P Trail at this location.
- The lots that shall benefit from this easement are existing waterfront residential lots located in the Township of Central Frontenac:
 1. 1407 South St. Andrews Lane, Assessment Roll Number 103904001002710 and PIN 361500081
 2. 1441 South St. Andrews Lane, Assessment Roll Number 103904001002703 and PIN 361500084

And Further That the Warden and Clerk be authorized to execute Agreements of Purchase and Sale and all other documents required to complete this transaction.

Background

County Council, at its regular meeting held September 17, 2014, passed a County of Frontenac Land Use Policy (Appendix A) which established a decision-making framework for Council, staff and other stakeholders to ensure that the most efficient and least intrusive measure is applied to requests for use of lands owned by the County. The above request falls within the jurisdiction of the Land Use Policy and the right-of-way agreement will be on title for the subject property that will benefit from the easement.

On February 24, 2024, the County of Frontenac received a request to grant a Right-of-Way across the K&P Trail benefitting a property located at 1407 South St. Andrews Lake Lane. On April 5, 2024, a subsequent request was received for the same easement, now benefitting the property located at 1441 South St Andrews Lake Lane. Both sets of applicants have submitted the required application fees and provided a survey of the subject area.

Comment

The proposed location of the right-of-way is an established trail crossing used by the applicants and their neighbour to access their properties on St. Andrews Lake using the private road known as Evergreen Lane. Staff have identified no concerns with granting this request for an easement across the trail providing benefit to each of the identified properties.

Strategic Plan Alignment

Financial Implications

The applicants will be responsible for all legal fees incurred with respect to the creation of the right-of-way access across the Frontenac K&P Trail. The applicants have both submitted the \$700.00 fee for Citizen Land Use on County Owned Property as noted under Schedule F of User Fee and Charges for Services By-Law Number 2024-0001.

Organizations, Departments and Individuals Consulted and/or Affected

Sonya Bolton, Manager of Community Planning
Jannette Amini, Clerk / Manager of Legislative Services

Attachments

Attachment 1 – County of Frontenac Land Use Policy
Attachment 2 – Easement Template
Attachment 3 – Map of subject lands

Easement Schedule

[insert legal description of lands]

The servient lands shall be subject to an easement in favour of the dominant lands for the purpose of a right-of-way for pedestrian and vehicular access way subject to the following conditions:

- All surveying and legal fees be borne by the landowner;
- The right-of-way across the K&P Trail shall be surveyed to a minimum of 10 meters (33 feet) along the frontage of both lots to gain access across the trail; and
- Trail crossing be upgraded, at the expense of the applicant, to improve visibility for trail users and right-of-way users to the satisfaction of the Manager of Economic Development, or their designate.

No use of the servient lands for the purpose of the easement contained herein shall be conducted or carried out in any manner that interferes with the public's use of the K & P Trail in the manner for which the K & P Trail has been built and is being operated on the servient lands.

The owner of the dominant lands may make such improvements to the servient lands as are reasonably necessary to ensure their continued use for the purpose for which the easement is granted, but no such improvements shall be made to that portion of the servient lands that have been improved for and are being used by the public as part of the K & P Trail without the express prior written consent of the owner of the servient lands, which consent shall not be unreasonably withheld.

The owner of the dominant lands shall, after carrying out all work on the servient lands, remove all surplus soil and debris and in all respects restore the servient lands so far as reasonably practical to their former state at the expense of the owner of the dominant lands.

The owner of the dominant lands shall not erect any buildings, fences or other structures of any kind whatsoever on the servient lands without the express prior written consent of the owner of the servient lands, which consent may be arbitrarily withheld.

Subject to the owner of the servient lands operating and maintaining the K & P Trail for the benefit of the public, the owner of the servient lands shall not do or permit to be done any other thing that might damage or interfere with the normal operation and functioning of the easement for the purposes for which it was designed and constructed without the prior written consent of the owner of the dominant lands.

The rights, title, interest and obligations granted and contained herein shall be binding upon and ensure to the benefit of the respective heirs, administrators, successors and assigns of the owners of the dominant lands and servient lands.



County of Frontenac Corporate Policy & Procedure Manual

Subject: Land Use Policy

Index Number XXX
Page 1 of 3

Approved:

Effective Date: September 17, 2014

Policy:

The County of Frontenac recognizes as a property owner that requests for use of County property will arise from time to time and that the timely handling such issues is necessary for the protection of the public interest and in the interests of the citizen making a request.

Objective:

To provide a decision making framework for Council, citizens and staff to ensure that the most efficient and least intrusive measure is applied to citizen requests for use of lands owned by the County.

Procedure:

1. Staff will review with the applicant their needs and work with them to process their application in a timely and efficient manner.
2. In reviewing applications, the table below will be used to direct the applicant to the least onerous method possible. The Table is generally structured from "least" onerous (Certificate of Permission), to "most" onerous (Right of Way and Sale).

Method	Time Period	Examples	Conditions	Approval Authority	Transferable
Certificate of Permission	Less than one year	Access across the property for a limited time (e.g., construction or tree harvesting)	Pre and post inspection Deposit equal to potential restoration Proof of insurance Site sketch Signed agreement Taxes in good standing	Delegated to staff	No



County of Frontenac Corporate Policy & Procedure Manual

Subject: Land Use Policy

Index Number XXX
Page 2 of 3

Approved:

Effective Date: September 17, 2014

<p>License of Occupation</p>	<p>Generally for a period up to three years In any case, not more than 21 years</p>	<p>Water line under property for a temporary period Fence encroachment Well installation Property access while a permanent access is being constructed</p>	<p>Pre and post inspection + periodic compliance inspections Proof of insurance Legal Survey Signed agreement Taxes in good standing</p>	<p>Council approval</p>	<p>Not as of right, but with County permission Not past original length</p>
<p>Encroachment Agreement</p>	<p>Indefinite, but may expire if the encroachment is replaced</p>	<p>Previously constructed structures</p>	<p>Pre- inspection Proof of insurance Legal survey Signed agreement Taxes in good standing</p>	<p>Delegate to staff for encroachments less than 1m² Council approval for encroachments greater than 1m²</p>	<p>With County permission</p>



County of Frontenac Corporate Policy & Procedure Manual

Subject: Land Use Policy

Index Number XXX
Page 3 of 3

Approved:

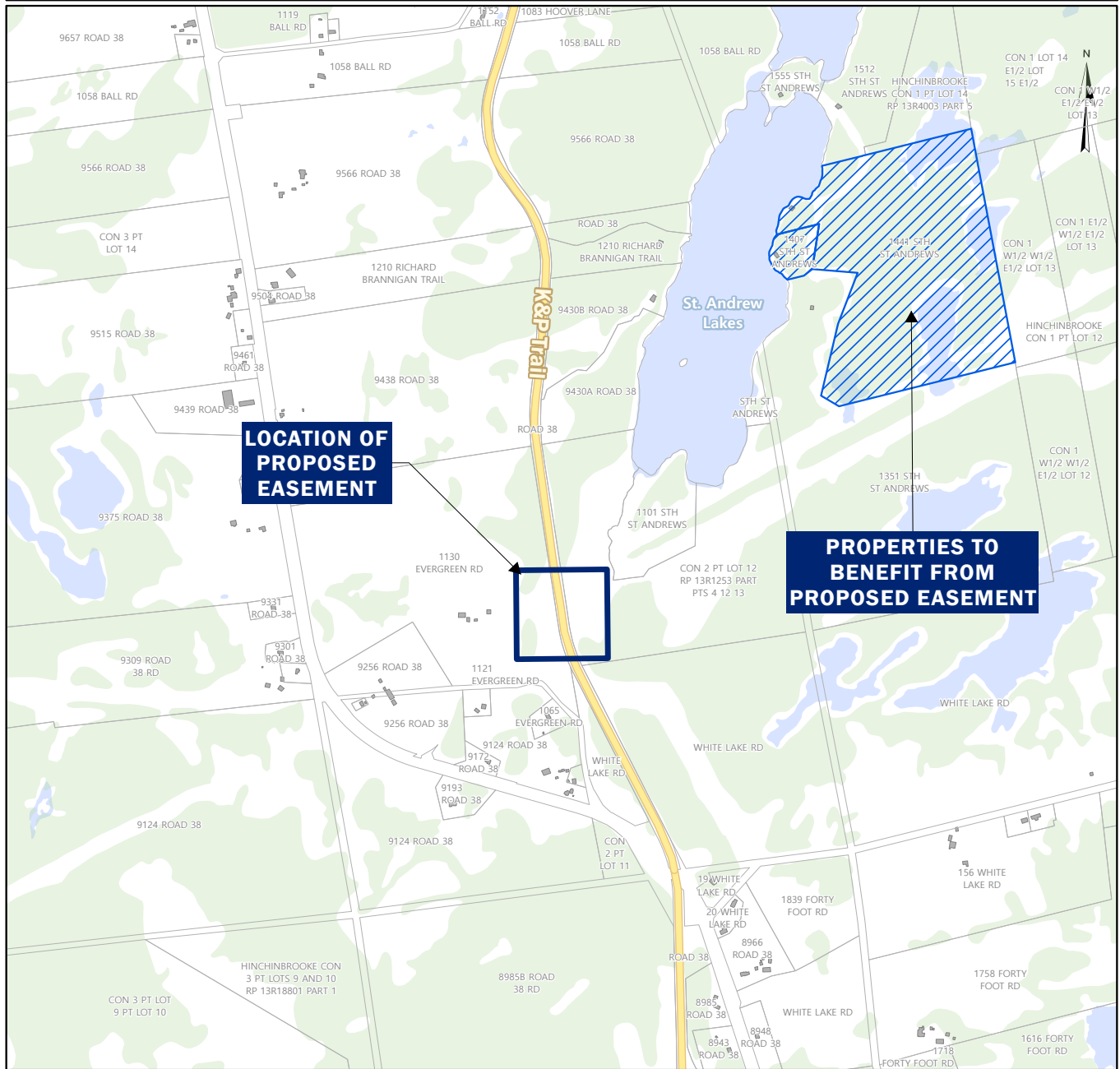
Effective Date: September 17, 2014

Right of Way (RoW)	In perpetuity	Driveway access for a home or accessory building Permanent installations above, on or below	Pre and post inspection + periodic compliance inspections (because it is permanent, a post-inspection is not necessary) Proof of insurance Legal Survey Signed agreement Taxes in good standing	Approved by Council Considered a disposition of property under the County By-law	No need to transfer – transferred with title as of right
Sale	Disposal	Sale for a lot addition Sale as surplus to County needs	Pre inspection Legal Survey Signed agreement Taxes in good standing	Approved by Council Considered a disposition of property under the County By-law	n/a

Notes:

1. In all instances the proponent is responsible for all costs + applicable fees
 - a. Fees and charges as per County By-law
2. Permission may be refused in the following instances:
 - a. Where granting permission would result in an unsafe condition
 - b. Where permission would interfere with or limit future trail development
 - c. Where the portion of County property at issue abuts waterfront
 - d. Where the permission would allow land uses that may have negative impacts on the use or users of the trail
 - e. Longitudinal access for an extended length of the trail
3. Conditions may be imposed on any of the above, which may include:
 - a. Requirements for engineered drawings to show improvements to the trail surface, drainage, access points etc.
 - b. Conditions governing usage and safety
 - c. Requirements for fencing and signage
 - d. Insurance and indemnities









FRONTENAC K&P TRAIL LOCATION OF PROPOSED EASEMENT

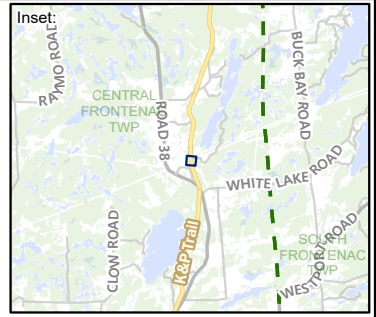
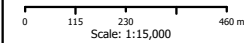


LOCATION OF PROPOSED EASEMENT

PROPERTIES TO BENEFIT FROM PROPOSED EASEMENT



- LEGEND**
-  Location of Proposed Easement
 -  Properties to benefit from proposed easement
 -  K&P Trail
 -  Township Boundaries
 -  Parcels
 -  Building Footprints
 -  Wooded Area
 -  Waterbody



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Report 2024-060

Council Information Report

To: Warden and Council

From: Kevin Farrell, Chief Administrative Officer

Prepared by: Kevin Farrell, Chief Administrative Officer
Jannette Amini, Manager of Legislative Services/Clerk

Date of meeting: June 19, 2024

Re: **Corporate Services – Request by the Township of South Frontenac to release its Seniors Housing Funds**

Recommendation

Be It Resolved That the Council of the County of Frontenac authorize staff to commence releasing funds to the Township of South Frontenac on submitted eligible invoices for its Seniors Housing Project, based on the disbursed formula in line with the progression of the project, covering 33.33% of eligible expenses up to a maximum of \$339,179.53.

Background

In early January of 2014, when Frontenac County Council began working with Performance Concepts to assist with the development of goals for the balance of the 2010-14 term and the 2015-18 term of Councils Strategic Goal Implementation plan, Goal #1 of that Strategic Plan was: 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.

A total of \$1,500,000 was reserved in 2014 for Seniors Issues in accordance with the County's strategic plan. The breakdown was discussed as being \$1,400,000 for Seniors

Housing which was formalized by Council at its meeting held September 21, 2016 through report [2016-104](#).

The \$1.4M set aside for this goal is to be divided evenly between the four municipalities. Subject to a final accounting of the disbursement, it was anticipated that approximately \$337,500 would be available to each Township, representing approximately one-third the total anticipated investment in housing.

Since that time, all member municipalities have a Council approved Business Plan. The total disbursed for the Business Plans was \$43,281.07, leaving \$339,179.73 available to each Township for implementation of their Seniors Housing project. As of June 7, 2024, the Township of Frontenac Islands is the only municipality to have completed its Seniors Housing complex in late 2017.

Comment

In terms of the Township of South Frontenac, and its pursuit of its seniors housing units, in December 2019 the County transferred portions of the K&P Trail in Verona to the Township of South Frontenac to aid the Township's development of affordable seniors' housing, with the project itself pending the completion of the Verona Master Plan.

On May 14, 2024, County staff received confirmation from the Townships CAO that the Township of South Frontenac, at its April 2nd, 2024 Council meeting, approved the following resolution:

Resolution No. 2024:07:06

Moved by Councillor Roberts
Seconded by Councillor Ruttan

Whereas the County has funding available to support seniors housing developed within the County;

Therefore, Be It Resolved That Council request that the County funding be released to South Frontenac for its use under the Verona Housing project, following County guidelines for the release of the funds estimated to be \$330,000.

Carried

The original funding formula contemplated that the projects would incur costs of approximately \$1,000,000, and that the Townships would be reimbursed for 33.33% of costs incurred through a claim to the County. Given that the Verona Project is budgeted at \$40,000,000, staff are recommending that the funding percentage remain the same and be disbursed based on 33.33% of incurred costs to a maximum of \$339,179.53 (i.e. The disbursements would occur on the first \$1,017,548 in costs incurred).

Strategic Priorities Implications

Priority 3 Strengthen Quality of Life through Enhanced Service Delivery

- Advocate for additional funding and resources from provincial and federal governments for social services and affordable housing.
- Invest additional resources in the availability of affordable housing and related services.

Financial Implications

The matching funds of \$339,179.73 from the County would come from an existing allocation within the Strategic Projects Reserve and would be transferred to South Frontenac based on the first \$1,017,548 in expenses incurred. There is no levy impact with the recommended disbursement method.

Organizations, Departments and Individuals Consulted and/or Affected

Alex Lemieux, Director of Corporate Services/Treasurer



**SOUTH
FRONTENAC**

Development Services
4432 George St, Box 100
Sydenham ON, K0H 2T0
613-376-3027
mhannah@southfrontenac.net

May 14, 2024

Memo: Resolution for Verona Housing Funding

To: Louise Fragnito, CAO

At the April 2nd, 2024 Council meeting, the following resolution was approved:

Resolution No. 2024:07:06

Moved by Councillor Roberts
Seconded by Councillor Ruttan

Whereas the County has funding available to support seniors housing developed within the County;

Therefore, Be It Resolved That Council request that the County funding be released to South Frontenac for it's use under the Verona Housing project, following County guidelines for the release of the funds estimated to be \$330,000.

Carried

If you have any questions, please do not hesitate to contact me.

Sincerely,

Michelle Hannah
Deputy Clerk

www.southfrontenac.net

South Frontenac is a welcoming and thriving rural community



Report 2024-061

Recommend Report to Council

To: Warden and Council of the County of Frontenac

From: Kevin Farrell, Chief Administrative Officer

Prepared By: Gale Chevalier, Chief of Paramedic Services/Director
Emergency & Transportation Services

Date of Meeting: June 19, 2024

Re: **Emergency and Transportation Services – Neighbours Saving
Neighbours Study Update**

Recommendation

Be It Resolved That the Council of the County of Frontenac receive the Emergency and Transportation Services – Neighbours Saving Neighbours Study Update report for information.

And Further That the Council of the County of Frontenac support continuing the Neighbours Saving Neighbours program through to November 2024.

Background

In April 2022, County Council authorized Frontenac Paramedics to participate in the Neighbours Saving Neighbours Feasibility Study.

This program targets rural communities with longer than average response times for Paramedics. Citizen volunteers are trained in CPR and equipped with automated external defibrillators (AEDs). They are then dispatched to calls for cardiac arrests in their communities.

COVID-19 caused delays in the launch of the program, but it has now been running for eight months with close to 100 volunteers trained. Volunteers have responded to more than 40 calls and have had one successful cardiac arrest resuscitation. This was recognized at the March 20, 2024, meeting of Council.

Comments

The funding for this research project ends in June 2024. Based on a successful proof-of-concept implementation in Frontenac County, Dr. Brooks is planning a larger implementation with interest from several paramedic services in Ontario, Alberta, and British Columbia. More time and increased sample size are required to provide reliable research data. He will be applying for funding to continue the study of this strategy from the Canadian Institutes of Health Research in the fall 2024 competition. He is also applying for philanthropic and community dollars to support an expanded pilot.

It is recommended that Frontenac Paramedics continue to participate in the Neighbours Saving Neighbours program until November 2024. No new volunteers will be recruited during this time and there will be minimal costs for oversight of the program. At that time, it should be known if there will be additional funding available to continue with this beneficial program. If no further funding is available, a Project Proposal will be presented at the 2025 budget deliberations for County Council's consideration regarding the future of this program in Frontenac County.

Strategic Priorities Implications

Strengthen Quality of Life through Enhanced Service Delivery

To provide high quality patient care

To ensure effective operations and continued leadership

Financial Implications

Costs incurred during the period from June to November 2024 would consist of in-kind volunteer oversight by Community Paramedicine/Education Coordinator Jason Kervin.

Organizations, Departments and Individuals Consulted and/or Affected

Dr. Steven Brooks Investigator, Queen's University
Marc Goudie, Deputy Chief, Performance Standards, Frontenac Paramedics
Jason Kervin, Community Paramedicine/Education Coordinator, Frontenac Paramedics



Report 2024-064

Council Recommend Report

To: Warden and Council
From: Kevin Farrell, Chief Administrative Officer
Prepared by: Jannette Amini, Manager of Legislative Services/Clerk
Date of meeting: June 19, 2024
Re: **Corporate Services – Request from the Township of Frontenac Islands for the Removal of Boarding Restrictions and Confirmation to Indemnify the County of Frontenac**

Recommendation

Be It Resolved That staff be authorized to engage legal counsel to negotiate the terms and agreement with the Township of Frontenac Islands to indemnify the County of Frontenac and cover all County costs related to the County of Frontenac amending boarding policies to remove all restrictions during peak commuter hours, thereby deleting the reference to a 3,000 kg weight limit in policies MS-12-019 Heavy Truck Restriction, MS-17-001 Heavy Truck Restriction Period Agricultural Related Exemptions, and MS-12-018 Weekend & Holiday Truck Restrictions;

And Further That prior to the lifting of these restrictions, this agreement come back to County Council for approval.

Background

At the March 11, 2024, meeting of the Council of the Township of Frontenac Islands, the following motion was passed:

Moved by: Councillor Ackley

Seconded by: Councillor Jablonicky

That Council direct staff to prepare a letter to the Frontenac County requesting that all restrictions regarding the 3,000 kg large vehicle from 6:30 am to 8:30 am and the 4:00 pm – 6:00 pm, be lifted; and that it be a first come first serve use.

Carried

Comment

On June 5, 2024, the Clerk received correspondence from the CAO/Clerk of the Township of Frontenac Islands with a new request, advising that the Council of Frontenac Islands, at its regular meeting held on June 3, 2024, passed the following resolution:

Moved by: Deputy Mayor Saunders
Seconded by: Councillor Ackley

Whereas the Frontenac Howe Islander Ferry is operated by the County of Frontenac;

And Whereas all costs associated with the operation of the ferry are the responsibility of the vessel owner, the Ontario Ministry of Transportation (MTO) and the Township of Frontenac Islands (the "Township");

And Whereas the County of Frontenac currently has policies in place in relation to the operation of the Howe Island County Ferry that restrict vehicles weighing more than 3,000 kg from using the Ferry during peak commuter hours;

And Whereas after receiving several delegations about the current weight-related restrictions and conducting a survey with its residents, the Township of Frontenac Islands has requested that the County of Frontenac consider amending boarding policies to remove all restrictions during peak commuter hours, thereby deleting the reference to a 3,000 kg weight limit in the following policies:

- MS-12-019 Heavy Truck Restriction
- MS-17-001 Heavy Truck Restriction Period Agricultural Related Exemptions
- MS-12-018 Weekend & Holiday Truck Restrictions

And Whereas it is important to take into account the opinion of residents regarding the change as prior changes to boarding policies have been extremely contentious;

Now Therefore Be It Resolved That the Township of Frontenac Islands agrees to the legal liability and indemnification resulting from any lawsuits brought against the County due to the lifting of the weight restrictions;

And Further That the Township of Frontenac Islands acknowledge that all costs resulting from any lawsuits brought against the County due to the lifting of the weight restrictions will be the responsibility of the Township;

And Further That the Township of Frontenac Islands agrees to respond to any and all questions, comments and concerns received by County of Frontenac staff in relation to the request to lift weight restrictions.

Carried

Staff are now confident that County Council may proceed with the Township of Frontenac Islands request that the County of Frontenac consider amending boarding policies to remove all restrictions during peak commuter hours, thereby deleting the reference to a 3,000 kg weight limit in the following policies:

- MS-12-019 Heavy Truck Restriction
- MS-17-001 Heavy Truck Restriction Period Agricultural Related Exemptions
- MS-12-018 Weekend & Holiday Truck Restrictions

Prior to the lifting of these restrictions, staff are recommending that a formal agreement be entered into with the Township of Frontenac Islands, in a form acceptable to the County of Frontenac Chief Administrative Officer and Director of Corporate Services/Treasurer, with respect to the Township of Frontenac Islands indemnifying the County of Frontenac and covering County staff costs related to these changes.

Financial Implications

Given that the Township of Frontenac Islands has agreed to now indemnify against any legal actions related to the lifting of the weight restrictions, the County's financial exposure should be limited to non-labour legal costs in relation to legal advice and drafting and reviewing a formal indemnification agreement. County costs incurred in the defense of any legal actions related to the weight restriction being lifted would be billed back to the Township of Frontenac Islands.

Organizations, Departments and Individuals Consulted and/or Affected

Rob Dillabough, Manager of Marine Services
Alex Lemieux, Director of Corporate Services/Treasurer
Councillor Bill Saunders, Deputy Mayor, Township of Frontenac Islands
Vanessa Latimer, Chief Administrative Officer, Township of Frontenac Islands

Township of Frontenac Islands

WOLFE ISLAND OFFICE
PO BOX 130, 1191 ROAD 96
WOLFE ISLAND, ON KOH2Y0
PH: 613-385-2216



HOWE ISLAND OFFICE
50 BASELINE RD, R.R. #4
GANANOQUE, ON K7G 2V6
PH: 613-544-6348

June 5, 2024

County of Frontenac
2069 Battersea, Road
Glenburnie, ON K0H 1S0

Via email: jamini@frontenacounty.ca

Dear County Council:

RE: Frontenac Islands Council Meeting – June 3, 2024 – Ongoing Howe Island Ferry Issues

Please be advised that the Council of Frontenac Islands, at its regular meeting held on June 3, 2024, passed the following resolution:

Moved by: Deputy Mayor Saunders
Seconded by: Councillor Ackley

WHEREAS the Frontenac Howe Islander Ferry is operated by the County of Frontenac;

AND WHEREAS all costs associated with the operation of the ferry are the responsibility of the vessel owner, the Ontario Ministry of Transportation (MTO) and the Township of Frontenac Islands (the "Township");

AND WHEREAS the County of Frontenac currently has policies in place in relation to the operation of the Howe Island County Ferry that restrict vehicles weighing more than 3,000kg from using the Ferry during peak commuter hours;

AND WHEREAS after receiving several delegations about the current weight-related restrictions and conducting a survey with its residents, the Township of Frontenac Islands has requested that the County of Frontenac consider amending boarding policies to remove all restrictions during peak commuter hours, thereby deleting the reference to a 3,000 kg weight limit in the following policies:

- MS-12-019 Heavy Truck Restriction
- MS-17-001 Heavy Truck Restriction Period Agricultural Related Exemptions
- MS-12-018 Weekend & Holiday Truck Restrictions

AND WHEREAS it is important to take into account the opinion of residents regarding the change as prior changes to boarding policies have been extremely contentious;

NOW THEREFORE BE IT RESOLVED THAT the Township of Frontenac Islands agrees to the legal liability and indemnification resulting from any lawsuits brought against the County due to the lifting of the weight restrictions;

AND FURTHER THAT the Township of Frontenac Islands acknowledge that all costs resulting from any lawsuits brought against the County due to the lifting of the weight restrictions will be the responsibility of the Township;

AND FURTHER THAT the Township of Frontenac Islands agrees to respond to any and all questions, comments and concerns received by County of Frontenac staff in relation to the request to lift weight restrictions.

Carried.

I trust you will find this in order, please do not hesitate to contact me if you have any questions at 613-544-6348 or via email at vlatimer@frontenacislands.ca.

Sincerely,



Vanessa Latimer, AMCT
CAO/Clerk

Cc: Kevin Farrell, CAO



Report 2024-058

Information Report to Council

To: Warden and Council of the County of Frontenac
From: Kevin Farrell, Chief Administrative Officer
Prepared by: Jannette Amini, Manager of Legislative Services/Clerk
Date of meeting: June 19, 2024
**Re: Corporate Services – Rural and Southern Frontenac Community Services
Q1-2024 Transportation Report**

Recommendation

This report is for information purposes only.

Background

In 2010, the County of Frontenac provided \$80,000 to Frontenac Transportation Services (FTS) to support drives totaling over 500,000 kms. In 2011, FTS sought County of Frontenac support in the amount of \$86,000. In 2014, this was increased by an additional \$10,000 to \$96,000 to support senior transportation services in the County. The grant was in support of the prior Council's strategic priority namely:

“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.”

In prior years, the entire grant was provided to Frontenac Transportation Services (FTS) who in turn supported transportation services provided by Southern Frontenac Community Services (SFCS); however, in 2019, the grant was split between the two organizations, with both services now reporting to Council.

It was identified that given this grant was and continues to be supported annually by County Council, there was a need to standardize reporting for Council to be able to evaluate performance against stated objectives. As a result, at its regular meeting held October 16, 2019, Council passed the following resolution, being Recommend Reports from the Chief Administrative Officer, clause f):

f) **2019-121**
Office of the Chief Administrative Officer
Transportation Services – Reporting Document

Motion #: 179-19 Moved By: Councillor Martin

Seconded By: Councillor Higgs

Be It Resolved That the Council of the County of Frontenac receive for information the Office of the Chief Administrative Officer – Transportation Services – Reporting Document report;

And Further That County Council approve the Transportation Reporting Document, to be used by Southern Frontenac Community Services and Rural Frontenac Community Services when submitting quarterly reports on the use of the County grant funding in support of their respective Transportation Services.

Carried

The standard reporting form compiled quarterly by each agency is to be submitted within 15 days of the end of each quarter.

Comments

The purpose of this report is to provide County Council with the Q1-2024 reports of Rural and Southern Frontenac Community Services, which are attached to this report as Appendices A and B respectively.

These reports were provided to Council previously through its weekly distribution package, however a quarterly report to Council provides better transparency and accountability on how County funds are being utilized.

Strategic Priorities Implications

Priority 1 Develop a Regional Approach to Overcome Infrastructure Issues and Maximize Infrastructure Development Opportunities

1.2 Develop strategies to improve regional transportation connectivity and accessibility.

Priority 4 Maximize Administrative Leadership within the County Administration

4.1 Ensure efficient and responsible financial management of County resources.

4.2 Ensure transparency and accountability of the governance of the County of Frontenac.

Financial Implications

There are no financial implications associated with this report.

Organizations, Departments and Individuals Consulted and/or Affected

Nicki Gowdy, Rural Frontenac Community Services
Heather Rogers, Southern Frontenac Community Services
Alex Lemieux, Director of Corporate Services/Treasurer



Southern Frontenac Community Services

Transportation Reporting - 2019

30-May-24

DATA Reporting

CFCS Funding County Funding (Annual)

\$ 48,000

Note: Working Password = Transportation
Indicates -> Input Cells

Row #		Q1	Q2	Q3	Q4	Total	Comment
Base Information							
1	# of Drives	1,486				1,486	All Drives Provided by the Agency
2	# of KMs Driven	38,805				38,805	All Drives Provided by the Agency
3	# of Unique Clients	114				114	Cumulative Total
4	% of Seniors	92.0%					
5	# of Unique Seniors	105	0	0	0	105	Row 3 x Row 4
6	Total # Subsidized	14				14	
7	% Subsidized	12.3%	0.0%	0.0%	0.0%	12.3%	Row 3/Row 6
8	# of KMs Driven/Client	340	0	0	0	340	Row 2/Row 3
9	\$'s/KM Charged to Client	9,378				9,378	
10	\$'s/KM Paid to Drivers	16,838				16,838	
11	# of Drivers	47				47	
12							
Destination Information							
14	Hospital	75				75	
15	GSAC Programs	62				62	
16	Adult Day Programs	652				652	
17	Medical	281				281	Includes Hospital
18	Shopping	123				123	
19	Miscellaneous	28				28	Social
20	Meals on Wheels Routes	234				234	70 clients received MOW delivered
21	Diners	31				31	Diners & SALT
22							
23	Total	1,486	0	0	0	1,486	
24	Check	Good	Good	Good	Good	Good	Good if Row 1 - Row 23 = 0, Otherwise ERR



Southern Frontenac Community Services

Transportation Reporting - 2019

30-May-24

Row #		Q1	Q2	Q3	Q4	Total	Comment
Revenue Summary							
25	County of Frontenac Grant	12,000	12,000	12,000	12,000	48,000	County Grant/4
26	Total Fees Collected	8,879				8,879	
27	Subsidy from LHIN	23,063				23,063	
28	Subsidy from 3rd Party	4,365				4,365	Bingo
29						0	LHIN subsidy adjusted due to Commom Basket of Se
30						0	
31	Revenue Total	48,306	12,000	12,000	12,000	84,306	
						0	
Expense Summary							
32	Salaries, Wages & Benefits (SWB)	23,701				23,701	Insert Salary Allocated to the Program
33	Paid to Volunteers	21,035				21,035	All Expenses Paid to Volunteers
34	Allocation of Overhead	665				665	In Accordance with Your Budget Policy
35	Advertising	156				156	
36	Bad Debts Written Off	179.1				179	
37						0	
38	Expenditure Total	45,736	0	0	0	45,736	
39							
40							
41	Net (Cost) or Profit	\$2,570	\$12,000	\$12,000	\$12,000	\$38,570	Row 31 - Row 38

Attestation:

I, _____, representing Southern Frontenac Community Services (SFCS), hereby attest the above submission is a true representation of the transportation services provided by SFCS during the reporting period. I understand the information is subject to audit by the County of Frontenac.

Date

Signature

Southern Frontenac Community Services

Transportation Reporting - 2019



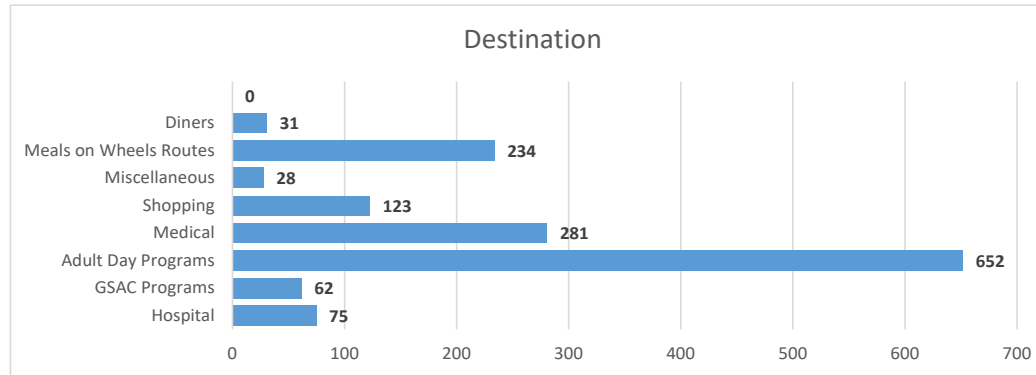
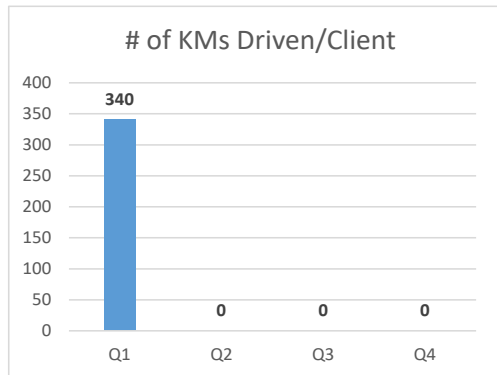
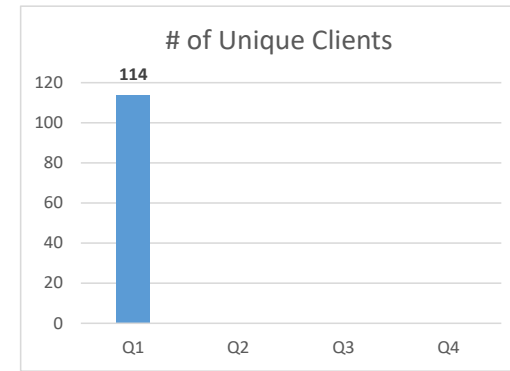
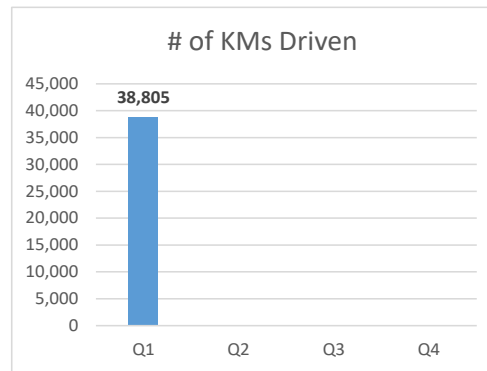
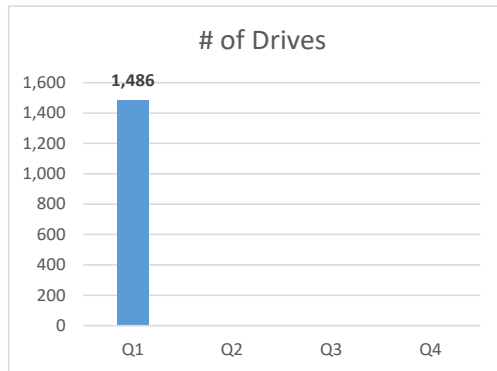
30-May-24

Southern Frontenac Community Services

Transportation Reporting - 2019

30-May-24

GRAPHS (To Date)



Southern Frontenac Community Services

Transportation Reporting - 2019



30-May-24



Rural Frontenac Community Services

Transportation Reporting - 2024

3/May/24

DATA Reporting

CFCFS Funding County Funding (Annual)

\$ 48,000

Indicates -> Input Cells

Row #	Base Information	Q1	Q2	Q3	Q4	Total	Comment
1	# of Drives	2,210				2,210	All Drives Provided by the Agency
2	# of KMs Driven	132,682				132,682	All Drives Provided by the Agency
3	# of Clients Driven	118	0	0	0		
4	# of New Clients	18.0%					
5	# of Seniors Driven	45					
6	Total # Subsidized	45	0	0	0		2
7	% Subsidized	38%	0%	0%	0%		
9	Total Fees Charged for Rides	77,017				77,017	
10	\$ Paid to Drivers	63,986				63,986	
11	# of Drivers	26					
12	# of New Drivers	2					

Row #	Reason for ride	Q1	Q2	Q3	Q4	Total	Comment
14	Appointments non medical	10				10	
15	Employment	0				0	
16	Groups/Programs/Classes	234				234	
17	Hospital appointments/treatments	390				390	
18	Medical Appointment	1,014				1,014	
19	Miscellaneous	0				0	
20	School/Daycare	0				0	
21	Shopping/Errands	152				152	
22	Social Visits/Events	32				32	
23	Deliveries of food/pharmacy/other	88				88	
24	Delivery of Meals on Wheels	290				290	
	Check	2,210	0	0	0	2,210	Good if Row 1 - Row = 0, Otherwise ERR

Row #	Revenue Summary	Q1	Q2	Q3	Q4	Total	Comment
26	County of Frontenac Grant	12,000	12,000	12,000	12,000	48,000	County Grant/4
27	Client Fees Collected for Rides	40,964				40,964	ODSP caught up on past due accounts
28	Min of Health transportation funding for sen	21,128				21,128	
29	Ride Subsidies	2,776				2,776	
30	Meals on Wheels Deliveries	8,122				8,122	
31						0	
32	Revenue Total	84,990	12,000	12,000	12,000	120,990	0

Row #	Expense Summary	Q1	Q2	Q3	Q4	Total	Comment
33	Salaries, Wages & Benefits (SWB)	13,899				13,899	
34	Mileage Paid to Volunteers Drivers	56,937				56,937	based on pay periods which doesn't aline to month end
35	Allocation of Overhead	7,928				7,928	
36	Advertising	726				726	
37	Bad Debt	2,113				2,113	
	Expenditure Total	81,603	0	0	0	81,603	

Net (Cost) or Profit \$3,387 \$12,000 \$12,000 \$12,000 \$39,387 Transferred to 2023

Attestation:

I, Nicki Gowdy FTS Supervisor, hereby attest the above submission is a true representation of Frontenac Transportation Services during the reporting period. I understand the information is subject to audit by the County of Frontenac.

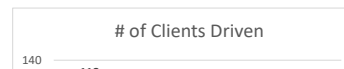
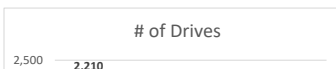
April 19 2024

Date

Nicki Gowdy

Signature

GRAPHS (To Date)

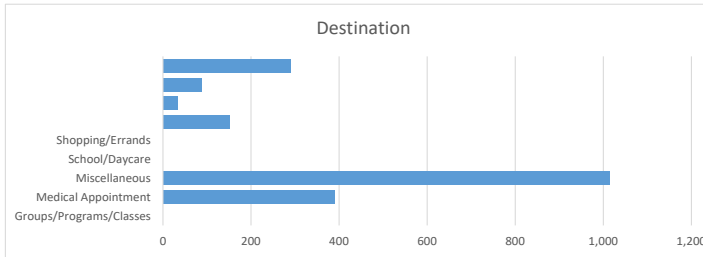
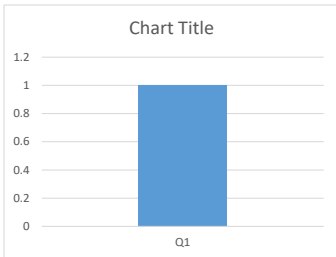
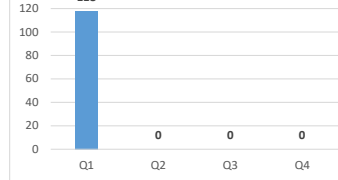
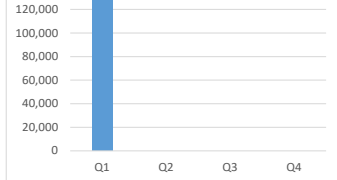
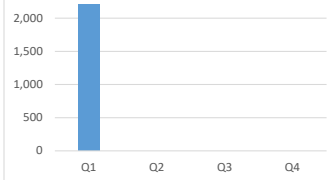




Rural Frontenac Community Services

3/May/24

Transportation Reporting - 2024





Report 2024-063

Information Report to Council

To: Warden and Council Members of the County of Frontenac
From: Kevin Farrell, Chief Administrative Officer
Prepared by: Alex Lemieux, Director of Corporate Services/Treasurer
Date of meeting: June 19, 2024

Re: Corporate Services – Finance – 2023 Reserve and Reserve Funds

Information

This report is for information purposes only.

Background

Council adopted a Reserve and Reserve Fund Policy in May 2015, which aligned the requirements and long-term direction of Council.

Reserve and Reserve funds are defined in six categories:

1. Operating Reserves
2. Capital Reserves
3. Levy Stabilization Reserves
4. Strategic Project Reserves
5. External Agency Reserves
6. Restricted Reserves

Comment

Council maintained its commitment to the Reserve and Reserve Fund Policy during its 2023 budget deliberations.

Operating Reserves: The operating reserves are built up to fund ongoing operations and planned expenditures which may vary from year to year (such as Workplace Safety and Insurance Board (WSIB) or severance costs), or which may occur on a cycle of

every few years. These reserves provide funding for County activities, such as asset condition assessments, compensation reviews, actuarial assessments, etc. which occur on an intermittent basis.

- The balance on WSIB reserves continued to increase for all three business units as the budgeted premiums for WSIB exceeded the costs incurred to manage claims. However, the costs to service claims related to Paramedic Services have increased in each of the past six years. The County is currently undergoing an actuarial assessment to measure its future liabilities with regards to WSIB benefits. The reserve balance exceeded the amount of the liability for 2023, and there may be an opportunity to rebalance the contribution rates during the 2025 budget, pending the results of the actuarial assessment.

	Opening Balance	Closing Balance	Net Change
Operating Reserves			
Working Fund Frontenac	1,220,799	1,220,799	0
FRC Sustainability Reserve	257,009	264,716	7,707
FMT Severance	145,291	152,417	7,127
Joint FP Severance	372,396	424,585	52,189
FRC Operating	20,876	35,957	15,081
FMT Operating	219,878	267,385	47,507
FP Operating	71,480	99,366	27,886
Corporate WSIB Reserve	166,191	319,896	153,705
Ferry WSIB reserve	64,102	162,833	98,731
Joint FPS WSIB	2,428,372	3,478,985	1,050,613
Community Development Reserve	62,595	108,281	45,686
Safe Restart Reserve	908,332	908,332	0
Total Operating Reserve Balance	5,937,320	7,443,551	1,506,231

Capital Asset Management Reserves: The capital asset management reserves are used to fund the replacement of long-lived equipment, vehicles, and buildings.

Risk: The Capital Asset Management Reserves are below the amount recommended by Public Sector Digest in their 2014 Asset Management Review. However, the current plan of a .65% increase per year (2024 was year 10 of 10) had not included the addition of any new assets from 2014 to now, or the significant cost increases for building replacement.

Staff will be recommending an increase to the annual capital levy contribution during the 2025 budget so that the reserve balances are sufficient to meet future capital requirements. Based on the County's state of infrastructure and recent condition assessments, preliminary indications are that the annual commitment to capital will require an annual increase of 1.5% per year to maintain the level of service of its current assets. A complete report and updated asset management plan will be shared with Council prior to the 2025 budget.

In 2023, the incurred capital expenditures were more than what was contributed to the capital reserve. The main driver was a \$2.8 million contribution to offset the costs of the Administration Building renovation. Other significant outflows from reserves included the replacement of Elbow Creek Bridge, and offsets for Paramedic Vehicle purchases and Fairmount capital works.

	Opening Balance	Closing Balance	Net Change
Asset Replacement			
FMT Capital Reserve Fund (Rebuild)	684,352	700,315	15,963
JOINT FPS Vehicle Replacement	1,608,381	1,566,427	-41,954
JOINT FPS Equipment Replacement	2,111,874	2,347,488	235,614
FMT Capital Replacement	780,449	594,100	-186,349
JOINT FMT Capital Replacement	0	511,710	511,710
FRC Ontarians with Disabilities	0	15,000	15,000
FRC Capital Replacement	5,342,731	2,658,572	-2,684,159
Total Asset Replacement Balance	10,527,787	8,393,612	-2,134,175

Stabilization Reserve: Expenses offset by the Stabilization Reserve in 2023 included:

- \$23,060 for 2023-2026 Strategic Plan

Contributions to the stabilization reserve are generally not budgeted for, with the year-end surplus making up the contributions to the reserve in years where an unallocated surplus occurs. In 2024, County Council agreed to contribute 2% of the annual levy to the Stabilization Reserve based on stronger than expected investment returns. In 2023, the unallocated year-end deficit of \$37,257.03, was taken from the Stabilization Reserve.

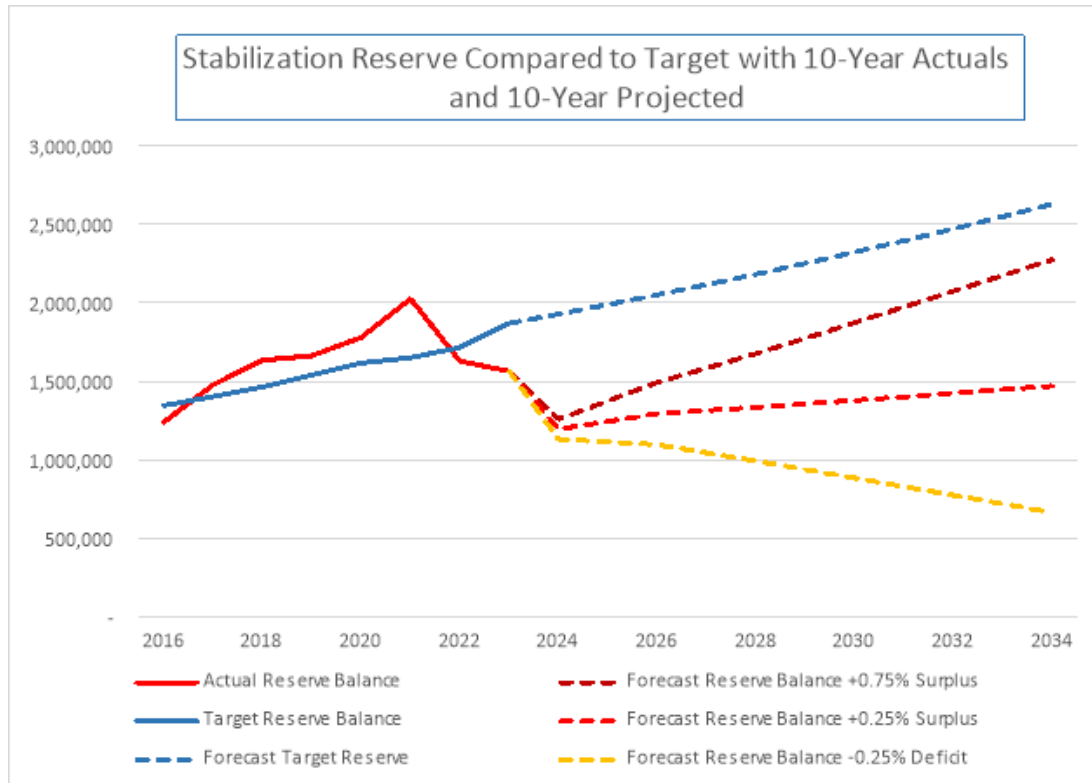
Note: As of 2023, the Stabilization Reserve is below the amount recommended by the 2013 KPMG Service Delivery and Organization review¹ (recommendation #21, pg. 11 and 102). KPMG's recommendation was for a stabilization reserve equivalent to 10% of the budgets for Frontenac Paramedics and Fairmount Home, or approximately \$3.5M for 2021.

Subsequently the reserve level was reduced by County Council to recognize the fiscal realities of meeting that goal and the addition of the dedicated 0.65% annual increase for capital replacement. The County's reserve policy in 2015 adopted a more conservative target for its stabilization reserve of 15% of the municipal levy, or approximately \$1.87M for 2023.

County Council approved the use of the Stabilization Reserve to offset its portion of the construction of the Paramedic Base at 2129 Battersea Road. The contribution from reserve will occur in 2024 and estimated to be \$617,410. The use of the Stabilization

¹ Link to KPMG Report: [\[Link Here\]](#)

Reserve to offset the construction of the Paramedic Base has resulted in the reserve being below the levy percentage target.



	Opening Balance	Closing Balance	Net Change
Stabilization Reserve	1,627,000	1,562,983	-64,818

Strategic Regional: This reserve will continue to be used for the projects identified by Council in 2015. The last remaining project relates to the funds set aside for the Seniors' Housing initiatives at the Township level.

The \$725,000 received from the Province of Ontario as Municipal Modernization Funding in 2019 has been allocated to the Strategic Project Reserve. The initiatives approved by Council in 2020 have been included in the chart below with a progress update through December 31, 2023. The Administrative Facility Architectural has been incurred and will offset expenses in 2024. The Scheduling Software project is also underway and expected to be fully incurred through 2024.

Strategic Project Reserve (20-90-91000-31009) - By Project (As of December 31, 2023)

2015 Allocation	Original Allocation	Allocation Spent	Remaining
Waste Management Planning	\$ 100,000.00	\$ 73,473.40	\$ 26,526.60
Seniors' Housing	\$ 1,400,000.00	\$ 382,460.80	\$ 1,017,539.20
Seniors' Transportation	\$ 100,000.00	\$ 100,000.00	\$ -
Economic Development	\$ 500,000.00	\$ 500,000.00	\$ -

**2019 Allocation -
Modernization Funding**

Long-Term Care Review	\$ 70,000.00	\$ 70,000.00	\$ -
EORN Cell Gap Project	\$ 250,000.00	\$ 250,000.00	\$ -
Communications/Engagement Tool	\$ 25,000.00	\$ 25,000.00	\$ -
Regional Roads Needs Update	\$ 40,000.00	\$ 40,000.00	\$ -
Scheduling Software	\$ 40,000.00	\$ -	\$ 40,000.00
Continuous Improvement/Planning Intern	\$ 90,000.00	\$ 70,365.70	\$ 19,634.30
Administration Facility Architectural	\$ 100,000.00	\$ -	\$ 100,000.00
Communal Services Implementation	\$ 50,000.00	\$ 50,000.00	\$ -
Energy Conservation and Demand Management	\$ 30,000.00	\$ 17,802.53	\$ 12,197.47
EOWC - Eastern Ontario Initiatives	\$ 25,000.00	\$ 25,000.00	\$ -
Municipal 511	\$ 5,000.00	\$ 3,845.77	\$ 1,154.23

Total Balance Remaining on Committed Projects			\$ 1,217,051.80
2022 Ending Reserve Balance			\$ 1,614,075.13
Difference (Unallocated to Specific Projects)			\$ 397,023.33

There is currently \$397,023 unallocated to any specific projects. This amount could be allocated to any project which Council deems to be a strategic initiative.

	Opening Balance	Closing Balance	Net Change
Strategic Project Reserve	1,618,588	1,614,075	-4,513
Sustainability Implications			

Governance – appropriate stewardship of County resources.

Financial Implications

The following table reflects the 2023 audited year end balances, summarized by reserve classification:

Information Report
Corporate Services Reserve and Reserve Funds
June 19, 2024

2023 Reserve and Reserve Funds

Category	2023 Actual (\$)	Performance versus requirements
Operating Reserves	7,443,551	Meets current requirements – WSIB reserve contributions may be adjusted for future anticipated requirements
Capital Asset Reserves	8,393,612	Underfunded - Ongoing review and annual allocation
External Agency Reserves	626,772	Meets current requirements
Strategic Regional Reserves	1,614,075	Meets current requirements
Stabilization Reserve	1,562,983	Underfunded
Legally Restricted Reserves	231,551	Meets current requirements
Obligatory Reserves (CCBF and OCIF)	1,378,747	Meets current requirements
Total	21,251,291	

*37% of the total reserve balance is held jointly with the City of Kingston for Land Ambulance and Fairmount Home.

From a policy perspective, most of the County’s operating reserves are meeting current requirements.

- **WSIB Reserves:** Changes to annual contributions will be adjusted as a percentage of direct salaries in line with the estimated future liabilities following actuarial assessments. The next actuarial assessment is scheduled to cover 2024 through 2026.
- **Stabilization Reserve:** No action recommended at this time, though caution is advised if planning to use the stabilization reserve to offset the costs of one-off requests. The long-range trend has been small, annual increases in the stabilization reserve relating to unallocated surpluses. Staff will continue to monitor the balance in the stabilization reserve and may recommend a different course of action should the balance continue to decrease.
- **Capital Replacement Reserves:** Reserve contributions in the form of a dedicated capital levy will need to continue for some time, and likely increase going forward. Staff will bring forward an updated Asset Management Plan prior to the 2025 budget with a long-term recommendation on how to proceed to build up the capital replacement reserves.

Organizations, Departments and Individuals Consulted and/or Affected

Frontenac Paramedics
 Fairmount Home
 Planning and Economic Development
 Kathie Shaw, Senior Financial Analyst



Report 2024-065

Council Information Report

To: Warden and Members of County Council

From: Kevin Farrell, Chief Administrative Officer

Prepared by: Sonya Bolton, Manager of Community Planning
Michael Kelly, Community Planner

Date of meeting: June 19, 2024

Re: **Planning and Economic Development – Summary of Proposed Changes to the Provincial Policy Statement, *Planning Act*, and the *Development Charges Act* (Bill 185)**

Recommendation

This report is for information purposes only.

Background

On April 10, 2024, the Province of Ontario announced its latest policy and legislative initiatives as part of its Housing Supply Action Plan intended to support the provincial housing mandate. The Province was seeking comments on some of these changes through three different Environmental Registry of Ontario (ERO) postings. The deadline for comments involved a very short turnaround time with comments due to the Province by May 10, 2024.

These latest initiatives include a proposal to amend the previously proposed “Provincial Planning Statement” intended as a replacement to the Provincial Policy Statement (PPS) and the Growth Plan for the Greater Golden Horseshoe, the later of which is not applicable to Frontenac County. The Province also intends to amend the *Planning Act*, *Development Charges Act*, and other pieces of legislation through *Bill 185, The Cutting Red Tape to Build More Homes Act, 2024*. A copy of the Bill can be found at [Legislative](#)

[Assembly of Ontario: Bill 185](#). Bill 185 received Royal Assent on June 7, 2024. At the time of writing this report, there was no indication of when the new PPS would be finalized.

The Provincial Policy Statement, 2020 (PPS 2020) is a comprehensive land use planning policy that sets out policies that all municipalities must consider for any planning-related matter. Every land use planning decision made by a municipality must be consistent with the policies of the PPS.

The policies of the PPS address the following:

- Growth management, housing and economic development;
- Infrastructure planning, including sewage, water and stormwater management services, transportation, transit, energy supply and corridor protection;
- Protection and management of resources, including prime agricultural areas, aggregates, natural heritage, water, and cultural heritage; and
- Protection of public health and safety, such as mitigating potential risks due to natural and human-made hazards.

The changes propose to replace the PPS with a new document titled the 'Provincial Planning Statement' (PPS 2024). PPS 2024 builds on changes made in a previous draft released in 2023 and will follow the same general format of PPS 2020, with modifications to certain sections.

While there are a number of changes proposed through PPS 2024 and Bill 185, a majority of them appear to be geared more toward urban municipalities and will therefore have limited impact on Frontenac County. Only those changes that are most relevant to Frontenac County and its partner Townships are discussed in this report.

Comment

Changes to Provincial Policy Statement

1. Natural Heritage

Changes:

Natural heritage policies were conspicuously absent from a previous Provincial Planning Statement draft proposal released in April of 2023. The updated proposal, PPS 2024, proposes to reintroduce the natural heritage policies as they exist in the Provincial Policy Statement, 2020. Other than amending a few associated definitions, no changes were made to these policies as they appeared in the Provincial Policy Statement 2020.

Staff Comment:

As the natural heritage policies are set to remain the same as they are currently represented in Provincial Policy, no alterations to the current planning framework are required by the County or any individual Townships from a natural heritage perspective. It will be important to monitor whether the Province makes any changes to other regulations or guidelines related to natural heritage, such as the Natural Heritage Reference Manual.

2. Watershed Planning**Changes:**

A policy was added to PPS 2024 which requires 29 designated “large and fast-growing municipalities” to undertake watershed planning.

Staff Comments:

Kingston is listed as one of the 29 municipalities now required to undertake watershed planning. As watersheds transcend municipal boundaries, the City of Kingston may reach out to surrounding Townships or the County during the course of the development of their watershed plans.

3. Planning for People and Homes / Planning Horizons**Changes:**

The planning horizon for new Official Plans and Official Plan updates has been altered from a minimum of 25 years to a window from 20 - 30 years. However, this 30-year planning cap does not apply to infrastructure, public service facilities, strategic growth areas, or employment areas which may extend beyond this timeline.

PPS 2024 will reimplement the requirement that planning authorities establish and implement minimum targets for the provision of housing that is affordable to low- and moderate-income households. Further, PPS 2024 redefines ‘affordable’ and ‘low- and moderate-income households’ to be based off the income conditions for the local municipality, rather than the “regional market area”.

PPS 2024 will require that planning authorities base population and employment growth forecasts on Ministry of Finance (MOF) 25-year projections and may modify projections, as appropriate.

Staff Comment:

The option to extend infrastructure planning beyond a 30-year window is valuable as it provides flexibility for municipalities in properly planning what is generally their most expansive and expensive services.

The previous definitions for “affordable” relying on the “regional market area” was too broad to provide sufficient direction to planning authorities. The redefining of affordable housing to consider the local context and market conditions allows municipalities to better service their local populations.

MOF population and employment projections are only provided at a census division level rather than at a municipal scale, and they do not extend to the 30 plus year horizon allowed for under PPS 2024. Due to this it does not appear that the province is intending for MOF projections to fully replace long-term forecasting by municipalities (generally carried out by specialized consulting firms), but rather that MOF forecasts are meant to serve as the starting point for these forecasts.

4. Settlement Areas

Continuing with the proposals of the draft PPS 2023, settlement areas will be permitted to be created and expanded outside of the Municipal Comprehensive Review process. The current requirements for evaluating a growth boundary would be removed and instead PPS 2024 establishes that the planning authority shall consider the following criteria:

- a) the need to designate and plan for additional land to accommodate an appropriate range and mix of land uses;
- b) if there is sufficient capacity in existing or planned infrastructure and public service facilities;
- c) whether the applicable lands comprise specialty crop areas;
- d) the evaluation of alternative locations which avoid prime agricultural areas and, where avoidance is not possible, consider reasonable alternatives on lower priority agricultural lands in prime agricultural areas;
- e) whether the new or expanded settlement area complies with the minimum distance separation formulae;
- f) whether impacts on the agricultural system are avoided, or where avoidance is not possible, minimized and mitigated to the extent feasible as determined through an agricultural impact assessment or equivalent analysis, based on provincial guidance; and
- g) the new or expanded settlement area provides for the phased progression of urban development.

Further, despite the wording in sub-section b) above, planning authorities may identify a new settlement area only where it has been demonstrated that the infrastructure and public service facilities to support development are planned or available.

In addition to these changes, PPS 2024 has removed “multi-lot residential development” from its list of permitted uses on rural lands. In addition, a policy has been added which expressly states that rural settlement areas shall be the focus of growth and development within rural areas.

Staff Comment:

The removal of the comprehensive review process as a requirement opens up the possibility of establishing new, and expanding existing, settlement areas at any time. In addition, these actions can be initiated via a private Official Plan Amendment. There does not appear to be any considerations for limitations on the size of the settlement area expansions. Overall, it appears that these changes will provide more flexibility to the applicable municipalities regarding the establishment and expansion of their settlement areas.

The removal of “multi-lot residential development” may be significant as it implies that plans of subdivision will not be permitted on rural lands. This is further emphasized by the push for rural settlement areas to be the focus for growth in rural areas. This could prove quite significant for the County as much of its land is rural, and many developments which have been approved over the past decades have been outside of defined settlement areas. However, this issue would benefit from further clarification from the Province, as it may be up to each municipality to further define appropriate types of rural development in their official plans. Municipalities may also have to do more detailed analyses of their existing settlement areas to ensure that there is sufficient space for future growth and that it can be appropriately serviced.

5. Agricultural Areas

Some changes in the policies concerning prime agricultural lands have occurred. Primarily, the residential lot creation on prime-agricultural land policies introduced in the 2023 draft PPS have been completely removed from PPS 2024.

A principal dwelling associated with an agricultural operation shall be permitted in prime agricultural areas as an agricultural use. This permission may only be redacted in situations of lot creation and farm consolidation, where other criteria apply.

Further to this, the province has made it easier to locate additional residential units within prime agricultural lands. In all situations where a residential dwelling is permitted on a lot in a prime agricultural area, up to two additional residential units shall be permitted in accordance with provincial guidance, provided that:

- a) any additional residential units comply with the minimum distance separation formulae;
- b) are compatible with, and would not hinder, surrounding agricultural operations; and
- c) have appropriate sewage and water services;
- d) address any public health and safety concerns;
- e) are of limited scale and are located within, attached, or in close proximity to the principal dwelling or farm building cluster; and
- f) minimize land taken out of agricultural production.

In addition, additional residential units may only be severed from the lot containing the principal dwelling in accordance with the following policy:

- a) up to one residence surplus to an agricultural operation per farm consolidation, provided that:
1. the new lot will be limited to a minimum size needed to accommodate the use and appropriate sewage and water services; and
 2. the planning authority ensures that new dwellings and additional residential units are prohibited on any remnant parcel of farmland created by the severance. The approach used to ensure that no new dwellings or additional residential units are permitted on the remnant parcel may be recommended by the Province, or based on municipal approaches that achieve the same objective;

Staff Comment:

The removal of policies related to residential lot creation on prime agricultural land, seems to alleviate some of the potential pressure on agricultural uses which may have occurred if new residential developments were allowed to be built as of right on prime agricultural lands. The proposed policies will allow for a principal dwelling as well as additional residential units to be built on prime agricultural lands as long as they comply with policies which are intended to ensure that they do not conflict with the associated or surrounding agricultural operations.

6. Implementation

The entire implementation section has been altered from its existing form in the 2020 PPS. More overt attention has been brought to the idea that municipal planning policy documents must be consistent with the PPS at all times. PPS 2024 requires that planning authorities keep their zoning and development permit by-laws up-to-date with their Official Plans and the Provincial Planning Statement by establishing permitted uses, minimum densities, heights and other development standards to accommodate growth and development.

Further, in situations where a planning authority must decide on a planning matter before their Official Plan has been updated to be consistent with the Provincial Planning Statement, or before other applicable planning instruments have been updated accordingly, it must still make a decision that is consistent with the Provincial Planning Statement.

Staff Comment:

This statement seems to be simply a more explicit reiteration of policies which have existed within the PPS since at least the late 1990s. Requiring all disputes to be resolved in favor of the PPS has been the norm for many years now. As such no drastic changes to County or Township planning documents are required in response to this change in policy.

Changes to *Planning Act* as proposed by Bill 185.

1. Pre-application Consultation

New additions to the *Planning Act* will remove the authority of municipalities to make pre-application consultation a requirement for planning applications. Instead, this process will be considered to be completely voluntary on the part of applicants. Applicants have also been granted more freedom regarding their ability to launch appeals for incomplete applications. Under the current legislation, applicants have 30 days to appeal a planning authority's determination of an incomplete application. Bill 185 proposes to remove this deadline entirely, allowing an applicant to appeal a determination of incompleteness at any time after a pre-application consultation meeting has occurred or an application fee has been paid. Despite these changes, there have been no changes to the requirements for a complete application.

Staff Comment:

The requirements for a complete application as written in a municipality's Official Plan have not changed. The only change is that an applicant can appeal the reasonableness of these requirements at any time after a pre-application consultation meeting. As long as the municipality maintains the authority to establish what constitutes a complete application, it appears that the applicant will have to adhere to these requirements.

As for pre-application consultation meetings no longer being mandatory, staff are recommending no changes to the current process regarding municipal policies in the Official Plan or Pre-Application Consultation By-Laws. Both the County and the Townships have put in place fair and comprehensive pre-application consultation processes that provide valuable information to the applicants about the planning process and what they will need to submit for a complete application. If an applicant refuses to participate in the process, the municipality would not be able to prevent them from moving forward with an application, but the applicant would be less likely to submit a complete application or a proposal that would receive the support of planning staff.

2. Fee Refund Requirements

Bill 109 previously required that municipalities provide refunds for designated planning applications if decisions were not provided before the expiry of a statutory deadline. Bill 185 proposes to remove these fee refund requirements. Refund requirements will remain in place only for Zoning By-Law amendments and site plan applications deemed

complete after July 1st, 2023, and before the date that Bill 185 comes into effect. Any applications deemed complete after the date Bill 185 comes into effect would not be subject to any refund requirements.

Staff Comments:

The removal of refund requirements for planning act applications will likely result in a much lower requirement to frontend all applications and result in a quicker transition through the pre-application consultation process. However, the associated removal of the mandatory pre-application consultation requirements as stated previously, could lead to a much more drawn-out process after an application has been submitted if an applicant refused to meet with staff in advance of the submission.

3. Lapsing Approval Provisions on Draft Plans of Subdivision and Site Plan Agreements

Bill 185 proposes requiring municipalities to place lapsing provisions on site plan agreements and draft plans of subdivision which have received approval but have not been issued a building permit. The prescribed time period for a lapsing of approval for a plan shall not be less than such prescribed time period as may be applicable to the development, exceed such prescribed time period as may be applicable to the development, or be less than three years, if one of the two previous measures do not apply to the development. Further, any draft plan of subdivision approved before or on March 27, 1995, which has not been acted upon will lapse three (3) years after Bill 185 comes into effect.

Staff Comments:

The intention of this is policy seems to be to ensure that development times match municipal efforts to implement the related infrastructure, ideally reducing the situations where municipalities allocate resources for projects which do not occur in a reasonable time frame thereby unnecessarily absorbing resources. It will also incentivize developers to have a more comprehensive understanding of their own timelines much earlier in their development process; simply acquiring approvals and sitting on them will no longer be tolerated.

4. Appeal Rights

Bill 185 continues the trend of the removal of third-party appeal rights to planning decisions that the province has undertaken over the last couple of years. Bill 23 previously restricted the ability to appeal approvals made on minor variances, draft plans of subdivision, and consents to the applicant, the municipality, the Minister, a public body or a specified person. The term “specified person” was introduced to refer to a list of entities that largely includes utilities, oil and gas companies, rail companies, and telecommunications companies. Between second and third reading of Bill 185, “specified person” has been expanded to also include: NAV Canada, the owner of an airport, the owner of a pit or quarry provided their property is within 300 metres of the

subject property, and the owner of a property that holds an Environmental Compliance Approval (ECA) provided their property is within an employment area and within 300 metres of the subject property. The term “public body” has also been expanded to include hospitals as defined by the *Public Hospitals Act*.

Bill 185 will extend the limitations of appeal rights to municipally approved Official Plans, Official Plan amendments, Zoning By-Laws, and Zoning By-Law amendments. As a result, only the applicant, the municipality, the Minister, or “specified persons” who made written or oral submissions prior to the approval of the item in question will have the right to appeal the decision. Between second and third reading of Bill 185, the province has added the right of a property owner impacted by the adoption of an Official Plan or Zoning By-Law the right of appeal, provided they submit comment before the plan is adopted or the by-law passed by the municipality.

Further, Bill 185 sets a cut-off date for all third party appeals of April 10, 2024. In other words, any appeal not made by one of the people or public bodies listed in the previous section which has not been scheduled prior to April 10, 2024, will not be considered by the Ontario Land Tribunal.

Bill 185 has also proposed new appeal rights for settlement area boundary expansion applications. If the Bill passes, the applicant will be able to appeal an approval authority’s non-decision or denial of settlement area expansions (but not the denial or non-decision of new settlement areas).

Staff Comments:

The reduction in appeal rights will likely result in a precipitous drop in the number of third-party appeals which are brought to the attention of the Ontario Land Tribunal. However, this may also lead people to attempt to appeal decisions to other courts if they are truly against a decision which the approval authority has made.

5. Additional Residential Units (ARUs)

Bill 185 proposes that the Minister will be granted increased powers to authorize regulations establishing requirements and standards with respect to any additional residential units in a detached house, semi-detached house or rowhouse, a residential unit in a building or structure ancillary to such a house, a parcel of land where such residential units are located or a building or structure within which such residential units are located. This proposal will widen the Minister’s ability to regulate any ARU in a home or a building adjacent to one.

Additionally, a new provision allows regulations for ARUs in the above-mentioned structures to negate any provision of Part V (Zoning By-Laws and Site Plans) or Section 70.2 (Community Permit Planning System) of the *Planning Act*. These proposed provisions would also prevail over any other act if it was specified. There is currently no information as to what these regulations may be.

Staff Comments:

As there is currently no information as to what these regulations are that the Minister may implement, staff are not currently able to properly comment on the implications of these changes.

Changes to the *Development Charges Act*

Currently, only the Townships of South Frontenac and Frontenac Islands have Development Charges By-Laws.

1. Capital Costs Inclusions

Changes:

Amendments made in Bill 23 will be reversed, allowing municipalities to include the costs of a wider variety of studies in their development charges rates, including the cost of master plans for servicing as well as development charges background studies.

Staff Comments:

This seems to provide a municipality with more flexibility to establish the proper fees required to cover its capital costs in relation to studies surrounding growth and development, and specifically development charges studies themselves.

2. Expiry of Frozen Development Charges

Changes:

Currently, development charges are frozen for an applicant as of the date a complete application is submitted for either a Zoning By-Law amendment or site plan approval, whichever one occurs later. This freeze maintains the development costs at the price they were the day of the application submission as long as a building permit is acquired within two years after the application receives approval. This policy will be amended to require the permit to be acquired within 18 months for the freeze to remain in effect.

Staff Comments:

This seems to be intended to speed up the building permit acquisition phase without allowing applicants to pay development fees which may no longer adequately reflect the costs of their developments on the municipality.

3. Repeal of Mandatory Phase in

Bill 23 implemented a phase in schedule which would result in only a portion of development fees being required to be paid within a specified time period of the adoption of a new development charges by-law by a municipality. This system is set to

be repealed. some policies have been added to cover the transition away from these policies. For site plan and Zoning By-Law amendment applications made prior to the passing of Bill 185, all charges payable will be those made on the day the application was made, including the existing mandatory phase in.

Staff Comments:

This will only apply if a new development charges by-law was passed by a municipality after January 1, 2022, but before November 28, 2022.

Strategic Priority Implications

Contribute to the Progress of Sustainable Economic Growth and Prosperity Throughout the County

- Work with Townships to improve and sustain the villages and hamlets across the region.
- Support different forms of housing such as small apartments, affordable houses, and seniors housing.

Financial Implications

There are no immediate financial implications. Staff will need to review any final changes made once Bill 185 has passed and the new PPS is in place. The main cost will be related to staff time to implement any changes. Over the last two years, staff have spent just over 250 hours responding to and implementing by-law and policy updates because of changes to provincial legislation. This work was done as a County project and was not billed to the Townships.

Organizations, Departments and Individuals Consulted and/or Affected

County of Frontenac
Township of North Frontenac
Township of Central Frontenac
Township of South Frontenac
Township of Frontenac Islands

By-Law Number 2024-017

of

The Corporation of the County of Frontenac

being a by-law to execute the Certificate of Approval under the Expropriations Act R.S.O 1990, Regulation 363 for lands legally described as Part of Lots 11 and 12, Concession 10, in the Township of Palmerston (now the Township of North Frontenac), being Parts 1, 2, 3 and 4 on the Draft Plan of Expropriation.

Whereas Sections 5 of the *Municipal Act, 2001*, as amended (hereinafter the Act) provides that a municipal power, including a municipality's capacity, rights, powers and privileges, shall be exercised by its council by by-law, unless the municipality is specifically authorized to do otherwise; and,

Whereas the County of Frontenac at its meeting held June 21, 2023 passed by-law 2023-030 to authorize an application to Approve the Expropriation of Lands for the purposes of the K&P Trail; and,

Whereas Hearings of Necessity were heard on March 12, 2024, to determine whether the proposed taking by the County of Frontenac (expropriating authority) of the owner's land was "fair, sound and reasonably necessary in the achievement of the objectives of the expropriating authority" as the Act states; and,

Whereas OLT-22-004142 Decision and Order was delivered by Jennifer Campbell and issued on April 19, 2024; and,

Whereas the Act requires that County Council consider and make a decision on an objection within 90 days from the end of the objection period; and,

Whereas Council is satisfied that the process Council followed in order to serve its intention to expropriate meets the requirements of the Act; and,

Now Therefore Be It Resolved That the Council of the Corporation of the County of Frontenac enacts as follows:

1. **That** County Council approve the expropriation of an easement over the lands legally described as Part of Lots 11 and 12, Concession 10, in the Township of Palmerston (now the Township of North Frontenac), being Parts 1, 2, 3 and 4 on the Draft Plan of Expropriation; and,
2. **That** the Warden and Chief Administrative Officer be authorized to execute the Certificate of Approval in the prescribed form pursuant to section 8(3) of the *Expropriations Act*, R.S.O. 1990.
3. **That** this By-law shall come into force and take effect upon the date of final passing.

Read a First and Second Time this 19th day of June, 2024.

Read a Third Time, Signed, Sealed and Finally Passed this 19th day of June, 2024.

The Corporation of the County of Frontenac

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Frances Smith, Warden	Jannette Amini, Clerk

By-law 2024-017 –to execute the Certificate of Approval (Form 5) under the Expropriations Act R.S.O 1990, Regulation 363 for lands legally described as Part of Lots 11 and 12, Concession 10, in the Township of Palmerston (now the Township of North Frontenac), being Parts 1, 2, 3 and 4 on the Draft Plan of Expropriation.
June 19, 2024

Page 2 of 2

By-Law Number 2024-018

of

The Corporation of the County of Frontenac

being a by-law to execute the Certificate of Approval in the prescribed form pursuant to section 8(3) of the Expropriations Act R.S.O 1990 for lands legally described as Part of Lot 11, Concession 10, Geographic Township of Palmerston, Township of North Frontenac, being Part 1 on the Draft Plan of Expropriation.

Whereas Sections 5 of the *Municipal Act, 2001*, as amended (hereinafter the Act) provides that a municipal power, including a municipality's capacity, rights, powers and privileges, shall be exercised by its council by by-law, unless the municipality is specifically authorized to do otherwise; and,

Whereas the County of Frontenac at its meeting held June 21, 2023 passed by-law 2023-032 to authorize an application to Approve the Expropriation of Lands for the purposes of the K&P Trail; and,

Whereas Hearings of Necessity were withdrawn by the property owner and the previously scheduled hearing regarding the planned taking at the property has been cancelled by the Ontario Land Tribunal; and,

Whereas the Act requires that County Council consider and make a decision on an objection within 90 days from the end of the objection period; and,

Whereas Council is satisfied that the process Council followed in order to serve its intention to expropriate meets the requirements of the Act; and,

Now Therefore Be It Resolved That the Council of the Corporation of the County of Frontenac enacts as follows:

1. **That** County Council affirm its decision to state its intention to expropriate lands legally described as Part of Lot 11, Concession 10, Geographic Township of Palmerston, Township of North Frontenac, being Part 1 on the Draft Plan of Expropriation as set out in County Council's decision on Motion No. 130-23 at its meeting on June 21, 2023; and,
2. **That** the Warden and Chief Administrative Officer be authorized to execute the Certificate of Approval in the prescribed form pursuant to section 8(3) of the *Expropriations Act R.S.O 1990*

3. **That** this By-law shall come into force and take effect upon the date of final passing.

Read a First and Second Time this 19th day of June, 2024.

Read a Third Time, Signed, Sealed and Finally Passed this 19th day of June, 2024.

The Corporation of the County of Frontenac

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Frances Smith, Warden	Jannette Amini, Clerk

By-Law No. 2024-019

Of

The Corporation of the County of Frontenac

Being a by-law to declare lands Legally Described as Part Lot 12, Concession 2, being Part 1 of Registered Plan 13R22990, Geographic Township of Hinchinbrooke, Township of Central Frontenac, Surplus for the purpose of granting a right-of-way over part of the K&P Trail.

Whereas the County of Frontenac By-law No. 17-1995 establishes procedures governing the sale of real property;

And Whereas Section 2(a) requires that prior to the sale of any real property Council shall pass a by-law or resolution at a meeting open to the public to declare the real property to be surplus;

And Whereas Section 3(a) requires that notice to the public of a proposed sale of real property shall be given prior to the date of sale by publication in a newspaper that is, in the Clerk's opinion, of sufficiently general paid or unpaid circulation within the municipality to give the public reasonable notice of the sale;

And Whereas the Council for the Corporation of the County of Frontenac considers it desirable and expedient to declare lands legally described as to declare lands Legally Described as Part Lot 12, Concession 2, being Part 1 of Registered Plan 13R22990, Geographic Township of Hinchinbrooke, Township of Central Frontenac, Surplus for the purpose of granting a right-of-way over part of the K&P Trail;

Now Therefore Be It Resolved That the Council of the Corporation of the County of Frontenac does hereby enacts the following:

1. **That** lands legally described as to declare lands Legally Described as Part Lot 12, Concession 2, being Part 1 of Registered Plan 13R22990, Geographic Township of Hinchinbrooke, Township of Central Frontenac, surplus for the purpose of granting a right-of-way over part of the K&P Trail;
2. **That** pursuant to By-law No. 17-1995, third reading of this by-law be given at the July 17, 2024 County Council meeting to accommodate public notice requirements;
3. **That** this by-law shall come into force and take effect upon the date of final passing.

Read a first and second time this 19th day of June, 2023.

Read a third time, signed, sealed and finally passed this 17th day of July, 2024.

The Corporation of the County of Frontenac

Frances Smith, Warden

Jannette Amini, Clerk

By-law No. 2024-019 – to declare lands Legally Described as Part Lot 12, Concession 2, being Part 1 of Registered Plan 13R22990, Geographic Township of Hinchinbrooke, Township of Central Frontenac, Surplus for the purpose of granting a right-of-way over part of the K&P Trail.
July 17, 2024

Page 2 of 2

By-Law No. 2024-020

of

The Corporation of the County of Frontenac

being a by-law to authorize the execution of an Agreement with the Canadian Union of Public Employees, Local 2290 in accordance with the Arbitration Award

Whereas the Canadian Union of Public Employees has been designated by the Labour Relations Board as the bargaining agent to represent the unionized Fairmount Home and County Administration staff; and,

Whereas the negotiating committees of the Union and the County of Frontenac attended interest arbitration on December 4, 2023; and,

Whereas the Arbitration Board awarded its decision on June 12, 2024; 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:

Now Therefore Be It Resolved That the Council of the Corporation of the County of Frontenac enacts as follows:

1. **That** the Warden and Clerk are hereby authorized to execute a Collective Agreement with the Canadian Union of Public Employees, Local 2290 in accordance with the Arbitration Award dated June 12, 2024; and,
2. **That** the agreement shall be attached to and form part of this by-law.
3. **That** this By-law shall come into force and take effect as of the final passing thereof.

Read a first and second time this 19th day of June, 2024.

Read a third time and finally passed this 19th day of June, 2024.

The Corporation of the County of Frontenac

Frances Smith, Warden

Jannette Amini, Clerk

By-Law No. 2024-021

of

The Corporation of the County OF Frontenac

being a by-law to confirm all actions and proceedings of County Council on
June 19, 2024

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 June 19, 2024, 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 June 19, 2024, 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 June 19, 2024, 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 19th day of June 2024

Read a Third Time and Finally Passed, Signed and Sealed this 19th day of June 2024.

The Corporation of the County of Frontenac

Frances Smith, Warden

Jannette Amini, Clerk