



**Frontenac County Council Meeting**  
**Wednesday, July 16, 2025 – 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/VOi\\_YK5\\_pJE?feature=share](https://youtube.com/live/VOi_YK5_pJE?feature=share)

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## **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) Move into closed session**

**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 21, 2025
2. Personal matters about an identifiable individual, including municipal or local board employees - as it relates to the Performance Appraisal of the Chief Administrative Officer
3. Labour relations or employee negotiations - As it relates to negotiations with CUPE109
4. A proposed or pending acquisition or disposition of land by the municipality or local board - as it relates to the acquisition of land for the K&P Trail

##### **b) Return to Council**

**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**

8 - 16

- a) Minutes of Meeting held June 18, 2025

**Resolved That** the minutes of the regular Council meeting held June 18, 2025 be adopted.

[Minutes of Meeting held June 18, 2025](#)

**Delegations and/or Presentations**

17 - 18

- a) **Dr. Terri-Lynn Brennan**, Executive Director of LodgePole Arts, will provide County Council with a presentation on its planned 2025 National Indigenous Presenters Gathering - The Art of Visiting in October.

[LodgePole Official Request to Frontenac County Council July 2025](#)

**Proclamations**

- a) **Open Farms  
September 5, 6 and 7, 2025**

**Whereas** the County of Frontenac recognizes the importance of agriculture in the region; and,

**Whereas** Frontenac County believes a strong agricultural economy is essential for enduring communities, for the health of our residents, and to establish a strong community in support of food security for our citizens as well as our businesses, and organizations; and,

**Whereas** Frontenac County has a vision of a strong agriculture community that is rooted in the character of Frontenac and its residents: welcoming, natural, healthy, clean, tranquil, entrepreneurial, and rural by choice and conviction; and

**Whereas** the County of Frontenac is committed to supporting agriculture to grow businesses, attract more visitors and expand the tax base;

**Now Therefore Be It Resolved That** the Council of the Corporation of the County of Frontenac hereby declares September 5, 6 and 7, 2025, as Open Farms in Frontenac County, and reminds individuals of the importance of this celebration which supports local agriculture and food businesses in our communities

**And Further That** the County encourages all residents to support local farms and food businesses by participating.

**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**

- 19 - 30 a) **Mr. Kevin Farrell**, Chief Administrative Officer, will provide Council with his monthly CAO briefing.  
[CAO Monthly Report](#)

**Unfinished Business**

**Consent Reports from the Chief Administrative Officer**

**Committee of Management of Fairmount Home**

- a) **Move into Committee of Management of Fairmount Home**  
**That** Committee of the Whole Council adjourn and meet as Committee of Management of Fairmount Home, with the Deputy Warden in the Chair.
- 31 - 32 b) **2025-061**  
**Fairmount Home**  
**Q2 Quarterly Update Report**  
This report is for information purposes.  
[Q2 Quarterly Update Report](#)
- c) **Return to Committee of the Whole Council**  
**That** the Committee of Management of Fairmount Home adjourn and revert back to Committee of the Whole Council.

**Recommend Reports from the Chief Administrative Officer**

- a) **Consultant Briefing:** Lori Huber, CPA, CA, Licensed Public Accountant, Auditor, KPMG will brief the Committee of the Whole with respect to the 2024 audited financial statements.  
  
**Please Note:** The information being presented, which the County does not have control over, is not in an accessible format but can be provided upon request.
- 33 - 83 b) **2025-064**  
**Corporate Services**  
**2024 County of Frontenac Audited Financial Statements**  
**Recommendation:**

**Be It Resolved That** the Council of the County of Frontenac receive the Corporate Services - 2024 Audited Financial Statements report;

**And Further That** the Council of the County of Frontenac approve the 2024 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 surplus of \$706,475 to the Stabilization Reserve.

[Appendix A - 2024 Audited Financial Statements](#)  
[2024 County of Frontenac Audited Financial Statements](#)

- 84 - 86      c)    **2025-057**  
**Emergency and Transportation Services**  
**Retain Ambulances Beyond Normal Service Life as Spare Vehicles**  
**Recommendation:**

**Be it Resolved That** Council approve Frontenac Paramedics retaining two ambulances beyond their normal service life cycle to help address the shortage of spare ambulances

[Retain Ambulances Beyond Normal Service Life as Spare Vehicles](#)

- 87 - 89      d)    **2025-058**  
**Corporate Services**  
**Authorization to enter into an Agreement with StoneShare Inc**  
**Recommendation:**

**Be it Resolved That** Council authorize staff to draw up to a maximum of \$12,000 from the Stabilization Reserve to implement City Connections Agenda and Meeting Management Solution;

**And Further That** the Warden and Clerk be authorized to enter into an agreement with StoneShare Inc. for its City Connections Agenda and Meeting Management Solution.

[Authorization to enter into an Agreement with StoneShare Inc](#)

**Information Reports from the Chief Administrative Officer**

- 90 - 91      a)    **2025-059**  
**K&P Trail**  
**Acquisition Update regarding the MVCA K&P Trail**  
[Acquisition Update regarding the MVCA K&P Trail](#)

- 92 - 105    b)    **2025-060**

**Corporate Services  
Rural and Southern Frontenac Community Services First Quarter  
Transportation Report**

[Rural and Southern Frontenac Community Services First Quarter  
Transportation Report](#)

[Appendix A RFCS Q1 2025](#)

[Appendix A RFCS Q1 2025 Accessible](#)

[Appendix B SFCS Q1 2025](#)

[Appendix B SFCS Q1 2025 Accessible](#)

106 - 111

- c) **2025-065**  
**Corporate Services**  
**2024 Reserve and Reserve Funds**  
[2024 Reserve and Reserve Funds](#)

**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**

**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 Municipality of Port Hope regarding a Resolution on Bill 5 Protecting Ontario by Unleashing Our Economy Act 2025  
[Distributed to Members of County Council June 20, 2025]
- b) From the Town of Bracebridge regarding a Resolution on Road Salt Usage  
[Distributed to Members of County Council June 20, 2025]
- c) From the Town of Bradford West Gwillimbury regarding a Resolution on Advocacy for Increased Income Support Thresholds for Canadian Veterans

- [Distributed to Members of County Council June 20, 2025]
- d) From the Township of McNab regarding a Resolution on Bill 5 Protecting Ontario by Unleashing Our Economy Act, 2025  
[Distributed to Members of County Council June 20, 2025]
  - e) From Senator Robert Black regarding the Senates Report on Soil Health and pointing out soil at risk  
[Distributed to Members of County Council June 27, 2025]
  - f) From the County of Northumberland regarding a Resolution of Support for the Procurement and Advocacy for Trade Agreement Exemptions  
[Distributed to Members of County Council June 27, 2025]
  - g) From the County of Prince Edward regarding a Resolution on Bill 5 Protecting Ontario by Unleashing Our Economy Act  
[Distributed to Members of County Council June 27, 2025]
  - h) From the Town of Prescott regarding a Resolution regarding its position on the Strong Mayors Powers  
[Distributed to Members of County Council June 27, 2025]
  - i) From the Town of Renfrew regarding a Resolution of Opposition to Strong Mayor Powers  
[Distributed to Members of County Council June 27, 2025]
  - j) From the Town of Rideau Lakes regarding a Resolution concerning the Strong Mayor Powers  
[Distributed to Members of County Council June 27, 2025]
  - k) From the Township of McNab Braeside regarding a Resolution on Strong Mayor Powers  
[Distributed to Members of County Council June 27, 2025]
  - l) From the Town of Cobourg regarding a Resolution concerning Bill 5 and its Impact on the Local Food System and Environment  
[Distributed to Members of County Council July 4, 2025]

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

### **By-Laws**

- 112** a) To Authorize Warden and Clerk to enter into an agreement with the StoneShare Inc the implementation of a Meeting Management platform  
[Proposed By-law No. 2025-026]  
[To Authorize Warden and Clerk to enter into an agreement with the StoneShare Inc the implementation of a Meeting Management platform](#)
- 113** b) To authorize the execution of an Agreement with the Canadian Union of Public Employees, Local 109  
[Proposed By-law No. 2025-027]  
[To authorize the execution of an Agreement with the Canadian Union of Public Employees, Local 109](#)
- 114** c) To authorize the Warden and Clerk to execute an Agreement of Purchase and Sale for lands legally described as Part of PT LT 11 CON 10 Palmerston PT 1 13R10926, Township of North Frontenac, being part of PIN 36211-0131 (LT)  
[Proposed By-law No. 2025-028]  
[To authorize the Warden and Clerk to execute an Agreement of Purchase and Sale for lands legally described as Part of PT LT 11 CON 10 Palmerston PT 1 13R10926, Township of North Frontenac, being part of PIN 36211-0131 \(LT\)](#)
- 115 - 116** d) To confirm all actions and proceedings of County Council on July 16, 2025  
[Proposed By-law No. 2025-029]  
[To confirm all actions and proceedings of County Council on July 16, 2025](#)

**Adjournment**



# FRONTENAC



## Minutes of the Regular Meeting of Council June 18, 2025

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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, June 18, 2025 at 9:30 a.m.

### Roll Call

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

Also Present:

#### **County:**

Richard Allen, Manager of Economic Development  
Jannette Amini, Manager of Legislative Services/Clerk  
Susan Brant, Administrator-Fairmount Home  
Kristy Elderhorst, Manager of GIS  
Kevin Farrell, Chief Administrative Officer/Deputy Clerk  
Amy Freeburn, Executive Assistant to the CAO  
Joe Gallivan, Director of Planning and Economic Development  
Barb McCulloch, Director of Human Resources  
Phil Piasetzki, Acting Treasurer  
Dean Popov, Deputy Chief of Operations  
Sara Saunders, Manager of Environmental Services

### 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.

### Closed Session

### Approval of Addendum





**c) Return to Committee of the Whole Council**

Motion #: 130-25 Moved By: Councillor Smith  
Seconded By: Councillor Vandewal

**That** the Committee of Management of Fairmount Home adjourn and revert back to Committee of the Whole Council.

**Carried**

**Recommend Reports from the Chief Administrative Officer**

**a) 2025-053  
Frontenac Paramedics  
Joint Fire and Paramedic Station at Taylor Kidd Boulevard and  
Demers Avenue**

Motion #: 131-25 Moved By: Councillor Fowler  
Seconded By: Councillor Leonard

**Be it Resolved That** Council authorize the Warden and Clerk to enter into agreements with the City of Kingston as it relates to the construction of a joint Paramedic and Fire Station to be located at 495 Taylor Kidd Boulevard,

**And Further That** staff be directed to provide a subsequent report to Council outlining detailed plans and financial implications as more information is obtained.

**Carried**

Councillor Greenwood-Speers declared a Pecuniary Interest regarding motion #132-25 being clause b) of the Recommend Reports from the Chief Administrative Officer as she would be paid for Committee work and travel for SEHU. She removed herself from the discussion.

**b) 2025-054  
Corporate Services  
Approval of Expense Reimbursement for Ongoing Transition of the  
South East Health Unit**

Motion #: 132-25 Moved By: Councillor Gowdy  
Seconded By: Councillor Fowler

**Be It Resolved That** staff be directed to continue discussions with the South East Public Health Unit (SEHU) to cover the mileage and per diem costs incurred through attendance at both the Finance and Governance Committees of the SEHU.

**Carried as Amended**

(See motion to Amend below which was Carried)

Motion to Amend

Motion #: 132-25 Moved By: Warden Lichty  
Seconded By: Councillor Smith

**Be It Resolved That** the motion be amended by deleting the second resolve clause, that being:

“**And Further That** should the SEHU not cover these costs, Council authorize that these costs be covered by the County”

**Carried**

c) **2025-056**  
**Office of the Chief Administrative Officer**  
**Frontenac Municipal Services Corporation Shareholder Agreement**

Motion #: 133-25 Moved By: Councillor Smith  
Seconded By: Warden Lichty

**Be It Resolved That** the Council of the County of Frontenac receive the report regarding the Frontenac Municipal Services Corporation Shareholder Agreement attached to this report as Appendix A;

**And Further That** the Warden and Clerk be authorized to sign the Shareholder Agreement on behalf of the County.

**Carried (7:1)**  
(See Recorded Vote)

A Recorded Vote was requested by Councillor Greenwood-Speers

Yeas: Councillor Fowler, Councillor Gowdy, Councillor Leonard, Warden Lichty, Deputy Warden Saunders, Councillor Smith and Councillor Vandewal (7)

Nays: Councillor Greenwood-Speers (1)

**Information Reports from the Chief Administrative Officer**

- a) **2025-052**  
**Corporate Services**  
**2025 First Quarter Financial Summary and Outlook**
- b) **2025-055**  
**Office of the CAO**  
**2024 Key Performance Indicators (KPIs) and Balanced Scorecard Update**



## Giving Notice of Motion

### Communications

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

- a) From Kevin Farrell, CAO providing Council with follow up information regarding Investment Report  
[Distributed to Members of County Council May 23, 2025]
- b) From the EOWC regarding correspondence on Strengthening Eastern Ontario Through Sustainable Investment in Higher Education  
[Distributed to Members of County Council May 23, 2025]
- c) From the Municipality of Assiginack regarding a Resolution opposing the Strong Mayor Powers  
[Distributed to Members of County Council May 23, 2025]
- d) From the South East Health Unit providing Council with information regarding its budget  
[Distributed to Members of County Council May 23, 2025]
- e) From the Town of LaSalle regarding a Resolution concerning Ontario Works Rates  
[Distributed to Members of County Council May 23, 2025]
- f) From the Town of LaSalle regarding a Resolution concerning Ontario Works Rates  
[Distributed to Members of County Council May 23, 2025]
- g) Presentation by Dr. Morrison to County Council FLA OHT - Frontenac County May 2025  
[Distributed to Members of County Council May 23, 2025]
- h) Presentation to County Council by Dr. Morrison Executive Summary\_FLA PCAT Proposal, May 2 2025[75]  
[Distributed to Members of County Council May 23, 2025]
- i) From Bruce County regarding a Resolution on a Municipal Response to Tariffs  
[Distributed to Members of County Council May 30, 2025]
- j) From the Municipality of Grey Highlands regarding a Resolution on a Municipal Response to Tariffs  
[Distributed to Members of County Council May 30, 2025]
- k) From the Township of Archipelago regarding a Resolution to Protect Ontario by Unleashing our Economy Act, 2025  
[Distributed to Members of County Council May 30, 2025]
- l) From the City of Woodstock regarding a Resolution on Bill 5 Protecting Ontario by Unleashing Our Economy Act 2025  
[Distributed to Members of County Council June 6, 2025]
- m) From the County of Norfolk regarding a Resolution opposing Strong Mayor Powers  
[Distributed to Members of County Council June 6, 2025]
- n) From the EOWC providing its June 2025 Newsletter







**LodgePole**  
Arts Alliance

1

July 1, 2025

**Warden Lichy & Frontenac County Council**  
2069 Battersea Road  
Glenburnie, ON  
K0H 1S0

**RE: Partnership Request for The Art of Visiting 2025 (to be offered in association with the PowerPoint presentation shown at the July 16<sup>th</sup>, 2025 Frontenac County Council Meeting)**

Dear Warden Lichy and members of Frontenac County Council,

First let me introduce you to Wolfe Island's [LodgePole Arts Alliance](#) (LPAA). We are a charitable not-for-profit organization whose mandate is to build an Indigenous owned, operated, programmed, and animated land-based cultural studio complex on the eastern edge of the Dish with One Spoon territories (Frontenac biosphere). This conceptual space will be inclusive, grounded in Eastern Woodland (Onkwe'honwe [Haudenosaunee] and Anishinaabe) cultural practices, knowledge and teachings, performances, exhibitions, and celebrations. This Indigenous-focused space will be the first of its kind in Canada on non-First Nation's treaty/territory lands.

While we keep searching for an appropriate piece of land on which to build our studio complex, we maintain daily operations as an Arts Service Organization and prioritize the presentation and promotion of Indigenous artists and creatives from across Canada. To this end, we began hosting an annual Indigenous Presenters Gathering in October 2024 at the Hotel Wolfe Island to great success. A success that prompted much encouragement from the national Indigenous arts sector to make the event an annual occurrence.

It is through this initiative that we reach out to you to partner with us in presenting the opening night's Kaswentha dinner. A dinner that honors the original intentions of the 1613 Two Row Wampum Treaty, the first treaty made between Indigenous (Mohawk) and non-Indigenous (Dutch) treaty partners in North America. It is an opportunity to share in the bounty around us through friendship, respect and peace, while acknowledging the sovereignty of each community for time immemorial.

We therefore make this formal request to all of you, Warden Lichy and Frontenac County Council to:

Approve a one-time \$5,000 County Partnership to co-present the Kaswentha Dinner—the

[www.lodgepolearts.ca](http://www.lodgepolearts.ca)  
K0H 2Y0

1237 Road 96, Wolfe Island, Ontario,

signature opening event of LPAA's *Art of Visiting 2025* Gathering on Monday, October 6—to advance Council's goals for cultural tourism, Indigenous-settler reconciliation, and regional economic development.

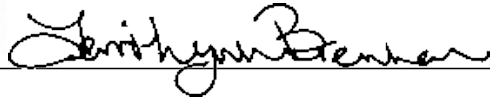
Please reach out at any time with questions or further ideas on how we can continue our partnership beyond the annual Art of Visiting Gathering, or to ask for more details about this upcoming event, or other events that we promote across the region throughout the calendar year.

Sincerely, in peace,



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Harmony Johnson-Harder  
LPAA Council Chair



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Terri-Lynn Brennan  
Executive Director

Copy: Richard Allen, Manager of Economic Development, County of Frontenac

[www.lodgepolearts.ca](http://www.lodgepolearts.ca)  
K0H 2Y0

1237 Road 96, Wolfe Island, Ontario,

# Administrative Report

July 16, 2025

Report 2025-07



# CAO Schedule Highlights – July 2025

- Senior Leadership Team Meeting – July 2<sup>nd</sup>
- StrategyCorp CAO Interview – July 3<sup>rd</sup>
- EOWC MCI Knowledge Exchange – July 3<sup>rd</sup>
- Healthcare in Community Review – July 7<sup>th</sup>
- Technical Committee Meeting – July 8<sup>th</sup>
- Communal Services Meeting – July 8<sup>th</sup>
- EOLC Infrastructure Committee – July 8<sup>th</sup>
- MTO Partnership Meeting – July 9<sup>th</sup>
- New Hire Orientation – July 14<sup>th</sup>
- Emergency Management – July 15<sup>th</sup>
- EOLC Meeting – July 15<sup>th</sup>
- Public Health Meeting – July 15<sup>th</sup>
- Frontenac County Council – July 16<sup>th</sup>
- Old House Staff Meeting – June 17<sup>th</sup>
- EOWC Meeting – July 18<sup>th</sup>
- Business Retreat Networking – July 22<sup>nd</sup>
- Monthly Home Review – July 22<sup>nd</sup>
- Library Board Bus Tour – July 23<sup>rd</sup>
- OPSEU Bargaining – July 22 – 24<sup>th</sup>

# Human Resources Update – Key Activity

## Recruitment

- 223 postings as of July 7th
- Ongoing recruitment in all areas for Fairmount
- Recruitment for up to 30 part-time paramedics

## Labour Relations

- CUPE 2290 – interest arbitration evening date – November 19th
- OPSEU 462 – bargaining will commence July 22nd – 24th
- CUPE 109 – members ratified the CA on July 7th
- 5 ongoing investigations
- 2 mediations / arbitrations

## Miscellaneous

- Business planning and budget
- Succession planning update meeting
- Bargaining preparation and research

# Fairmount Home Kick Off the Summer



# Frontenac Paramedics



- Trevor, Scott, and Julie celebrating Scott's final shift as an ACP student.
- The Community Paramedic Program is welcoming a new Remote Patient Monitoring clerk this month, as Denielle goes to school to become a Paramedic.
- In partnership with Public Health, Community Paramedics are able to administer rabies vaccine in the community. This saves valuable Emergency Department time and helps patients get the care they need in their homes.
- Half of the newly hired Paramedics have completed orientation. The other half are nearly done.

# Communications update

## Website Pageviews

|                    |        |
|--------------------|--------|
| FrontenacCounty.ca | 23,391 |
| VisitFrontenac.ca  | 24,978 |
| FrontenacMaps.ca   | 5,628  |
| EngageFrontenac.ca | 3,920  |
| CivicWebPortal     | 1,434  |

## Social Media Engagement

|                                      |        |
|--------------------------------------|--------|
| County Facebook & Instagram          | 26,812 |
| County X Twitter                     | 1,626  |
| County YouTube                       | 584    |
| County LinkedIn                      | 764    |
| FPS X Twitter                        | 1,711  |
| Visit Frontenac Facebook & Instagram | 8,981  |
| Fairmount Facebook                   | 4,011  |
| K&P Trail Facebook Group             | 1,449  |
| H.I. Ferry X Twitter                 | 185    |

## Total engagements in June

|                           |         |
|---------------------------|---------|
| Total engagements in June | 105,474 |
| Change from May 2025      | 22%     |
| Change from June 2024     | 20%     |



## Wolfe Island | Ferry Schedule

Home / Local Food

AAA | 📱 | ➦ Share

Wolfe Islander: Ferry between Kingston and Wolfe Island

The Wolfe Islander ferry is free for all passengers.

**Please visit [MTO website](#) for docking location updates.**

For public updates on Wolfe Island Docks Projects please follow Wolfe Island Ferry Service on Twitter at [@WolfeIslander3](#) or send an email to [mtoferryinfo@ontario.ca](mailto:mtoferryinfo@ontario.ca) to be added to the Wolfe Island Ferry email distribution list.

The Wolfe Island Ferry Office phone number is 613-548-7227.

**For Wolfe Island Ferry Schedule updates and docking location, please visit the [MTO website](#)**



# Planning Services Update

## Community Planning Permit System – Waterfront Development

State of the Waterfront” survey still available on Engage Frontenac:

[engagefrontenac.ca/community-planning-permit-system](https://engagefrontenac.ca/community-planning-permit-system)

Public information sessions planned for over the summer:

- North Frontenac – August 16
- Central Frontenac – August 14
- South Frontenac – August 21
- Frontenac Islands – date to be determined

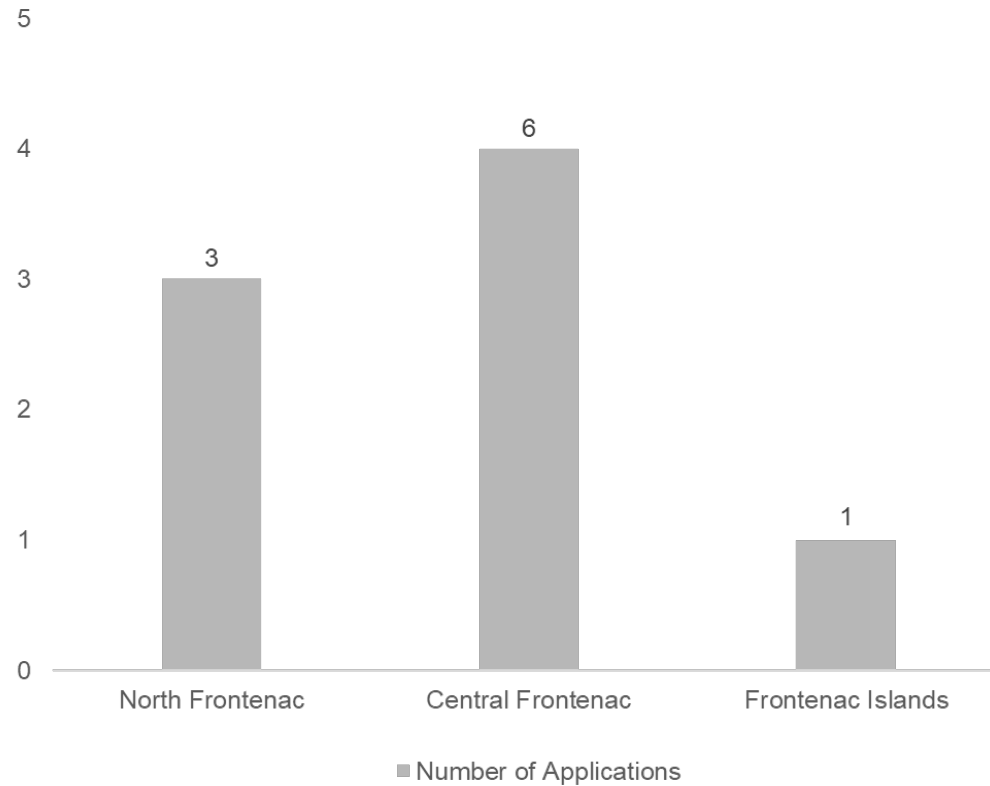


# Canadian Planning Conference (Toronto) - July 8-10

## Communal Services



# Planning Applications – Townships (June)

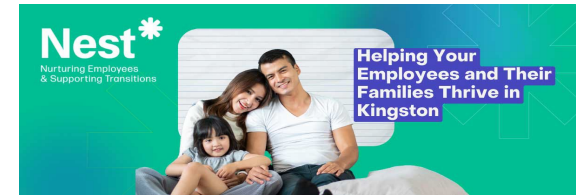


- Applications were at a normal level for June.
- Approximately 40% of the applications received and processed continue to be consents that are approved through delegated authority.

# Economic Development

## Healthcare in Our Community

- Implementation Work is Ongoing
- NEST\* Program Now Available for Prospective Frontenac Doctors
- Community Working Group - Call out to the community



## Provincial Funders Forum

Thursday, July 17, 10:00am – 12:00pm – Portsmouth Olympic Harbour

## Business Networking

Tuesday, June 22, 8:30-10:30am – Lehlewa Lakeside Retreat, Sharbot Lake



## Frontenac Business Retreat

Save the date – Tuesday, October 21 – RKY Camp



# K&P Trail User Survey

The County is currently in the process of conducting two trail surveys:

1. To gather insights from people who use the K&P trail.
2. To gather insights from businesses located on or near Trails in Frontenac County.

This work has been led by Jenna Norman, our Community Development Summer Intern who has been working tirelessly to share the survey online and in person.

As of July 9, 168 survey responses have been gathered from Trail users.



**How's the K&P Trail treating you?**

If the K&P Trail is part of your week, weekend or just something you enjoy now and then...  
**We'd like to hear from you!**  
Survey open June 16 to July 18

Complete the survey and be entered to win Frontenac Merchandise!  
For more info visit [kptrail.ca](http://kptrail.ca)

# K&P Trail

## Upcoming Events

- Kick & Push Century Ride (July 20)

## 2025 Maintenance Completed

- Grading and Compaction between Godfrey & Sharbot Lake
- Dust Suppression between Verona & Clarendon Station
- Brushing & Mowing between Orser Road & Snow Road Station

## Bridge Redecking by Frontenac ATV Club

- Robertsville
- Mississippi Station



Kick & Push Century Ride



Bridge Redecking



**Report 2025-061**

**Information Report to Council**

**To:** Warden and Members of County Council  
**From:** Kevin Farrell, Chief Administrative Officer  
**Prepared by:** Susan Brant, Administrator  
**Date of meeting:** July 16, 2025  
**Re:** **Fairmount Home – Q2 Quarterly Update Report**

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**Recommendation**

This report is for information purposes only.

**Background**

The following information is an update regarding the activities at Fairmount Home (“Fairmount”) from April 1, 2025 to June 30, 2025 as well as significant updates in July 2025.

**Comment**

**Ministry of Long-Term Care – Incidents**

During this period, there were eleven critical incidents logged with the Ministry of Long-Term Care (MLTC), that were unrelated to failures or breakdowns of a major system. Seven critical incidents were related to alleged resident to resident abuse, two critical incidents were related to alleged staff to resident abuse, and two critical incidents were related to resident falls with an injury.

In addition, two critical incidents were filed due to the breakdown of major systems. The first critical incident occurred when a power surge destroyed the fire pump control panel, and the replacement control panel will not be manufactured until the middle of July. In the interim, Fairmount staff must complete hourly fire watch checks within Fairmount Home and County Administration as directed by Kingston Fire and the Ministry of Long-Term Care. The second critical incident occurred when the HVAC system on the north side had a condenser fan motor breakdown that has been repaired.

Thank you to management and staff who were diligent in managing the incidents. The legislated reporting for these incidents were completed as required to Kingston Police and the MLTC.

### **Ministry of Long-Term Care – Inspections**

During the second quarter, an in-person MLTC inspection occurred from June 17 – 24 along with phone inspections to investigate critical incidents. The in-person inspection assessed three alleged resident to resident abuse critical incidents and one fall with an injury critical incident that are mentioned in the above Incident section with no findings of non-compliance.

In addition, several phone inspections occurred that closed three alleged resident to resident abuse critical incidents, two alleged staff to resident abuse critical incidents and one fall with an injury critical incident that are mentioned in the above Incident section with no findings of non-compliance.

The public versions of the reports are posted at Fairmount Home for public review. The Ministries of Health and Long-Term Care publishes the [Reports on Long-Term Care Homes](#) on its website.

Thank you to management and staff who worked professionally and cooperatively with the Ministry Inspectors.

### **Public Health Inspection**

South East Health Unit (formerly KFL&A Public Health) conducted a routine inspection on May 13, 2025 in the main kitchen and serveries with one non-compliance due to food debris underneath a compartment sink, that was cleaned up during the inspection.

Thank you to management and staff who work professionally and cooperatively with the Public Health Inspector. The [Food Establishment and Restaurant Reports](#) are posted on its website.

### **Sustainability and Strategic Priority Implications**

Not applicable

### **Organizations, Departments and Individuals Consulted and/or Affected**

Fairmount Home Management Team

Financial Statements of

**CORPORATION OF THE  
COUNTY OF FRONTENAC**

Year ended December 31, 2024

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# CORPORATION OF THE COUNTY OF FRONTENAC

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Year ended December 31, 2024

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### **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.

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Kevin Farrell  
Chief Administrative Officer  
Treasurer

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Phil Piasetzki Alex Lemieux  
Director of Corporate Services Acting

## 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, 2024
- 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, 2024, 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.

***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.

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- 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)

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# CORPORATION OF THE COUNTY OF FRONTENAC

## Statement of Financial Position

December 31, 2024, with comparative information for 2023

|   | 2024                 | 2023                 |
|---|----------------------|----------------------|
| Financial assets:                                   |                      |                      |
| Cash  | \$ 17,166,640        | \$ 22,225,308        |
| Investments (note 4)                                | 16,933,937           | 8,914,520            |
| Accounts receivable                                 | 7,205,965            | 5,361,008            |
|   | <u>41,306,542</u>    | <u>36,500,836</u>    |
| Financial liabilities:                              |                      |                      |
| Accounts payable and accrued liabilities            | 7,793,088            | 9,443,504            |
| Deferred revenue                                    | 2,507,290            | 3,222,386            |
| Deferred revenue - obligatory reserve fund (note 5) | 1,113,680            | 1,378,748            |
| Employee future benefit obligations (note 6)        | 5,056,469            | 3,426,121            |
| Asset retirement obligations (note 7)               | 1,759,622            | 1,579,562            |
| Long-term debenture (note 8)                        | 2,920,780            | -                    |
|   | <u>21,150,929</u>    | <u>19,050,321</u>    |
| Net financial assets                                | 20,155,613           | 17,450,515           |
| Non-financial assets:                               |                      |                      |
| Tangible capital assets (note 4516)                 | 34,437,388           | 31,127,712           |
| Inventories   | 279,408              | 303,420              |
| Prepaid expenses                                    | 50,767               | 378,763              |
| Total non-financial assets                          | <u>34,767,563</u>    | <u>31,809,895</u>    |
| Contingent liabilities (note 4412)                  |                      |                      |
| Commitments (note 4314)                             |                      |                      |
| Accumulated municipal equity (note 89)              | <u>\$ 54,923,176</u> | <u>\$ 49,260,410</u> |

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

# CORPORATION OF THE COUNTY OF FRONTENAC

## Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

|  | 2024<br>Budget | 2024<br>Actual | 2023<br>Actual |
|--|----------------|----------------|----------------|
|  | (note 1819)    |                |                |
| <b>Revenue:</b>  |                |                |                |
| Government grants                                      | \$ 24,206,164  | \$ 27,101,344  | \$ 24,217,710  |
| Revenue from municipalities                            | 15,409,626     | 17,218,862     | 13,861,744     |
| Taxation from other governments                        | 12,932,195     | 12,873,487     | 12,570,189     |
| Revenue from municipalities                            | 15,409,626     | 17,218,862     | 13,861,744     |
| User charges   | 3,981,235      | 3,960,983      | 3,629,799      |
| Investment income                                      | 600,000        | 1,431,379      | 1,249,538      |
| Deferred revenues earned (note 5)                      | 1,242,851      | 1,377,166      | 1,170,780      |
| Other  | 1,064,190      | 1,296,768      | 1,367,941      |
| Deferred revenues earned (note 5)                      | 1,242,851      | 1,377,166      | 1,170,780      |
| Investment income                                      | 600,000        | 1,431,379      | 1,249,538      |
| Provincial offences, fines and penalties               | 68,372         | (60,555)       | 151,540        |
| Total revenue  | 59,504,633     | 65,199,434     | 58,219,241     |
| <b>Expenses (note 1718):</b>                           |                |                |                |
| Paramedic services                                     | 25,637,595     | 28,326,227     | 24,532,157     |
| Long-term care   | 18,936,079     | 19,098,334     | 18,228,261     |
| General government                                     | 3,843,783      | 4,358,731      | 3,887,494      |
| Transportation services                                | 1,347,472      | 1,462,162      | 1,415,259      |
| Planning and development                               | 1,432,623      | 1,290,294      | 1,323,636      |
| Social and family services                             | 1,243,565      | 1,231,947      | 995,412        |
| Libraries  | 1,010,652      | 977,750        | 929,880        |
| Health services  | 854,930        | 854,930        | 834,078        |
| Social housing   | 793,668        | 851,853        | 651,450        |
| Protection to persons and property                     | 5,300          | 254            | 1,717          |
| Transportation services                                | 1,347,472      | 1,462,162      | 1,415,259      |
| Social housing   | 793,668        | 851,853        | 651,450        |
| Long-term care   | 18,936,079     | 19,098,334     | 18,228,261     |
| Social and family services                             | 1,243,565      | 1,231,947      | 995,412        |
| Health services  | 854,930        | 854,930        | 834,078        |
| Paramedic services                                     | 25,637,595     | 28,326,227     | 24,532,157     |
| Libraries  | 1,010,652      | 977,750        | 929,880        |
| Planning and development                               | 1,432,623      | 1,290,294      | 1,323,636      |
| Other  | 1,034,712      | 1,084,186      | 1,363,272      |
| Total expenses   | 56,140,379     | 59,536,668     | 54,162,616     |
| Annual surplus   | 3,364,254      | 5,662,766      | 4,056,625      |
| Accumulated municipal equity,<br>beginning of year     | 49,260,410     | 49,260,410     | 45,203,785     |
| Accumulated municipal equity,<br>end of year (note 89) | \$ 52,624,664  | \$ 54,923,176  | \$ 49,260,410  |

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, 2024, with comparative information for 2023

|   | 2024<br>Budget | 2024<br>Actual | 2023<br>Actual |
|---|----------------|----------------|----------------|
|   | (note 1819)    |                |                |
| Annual surplus  | \$ 3,364,254   | \$ 5,662,766   | \$ 4,056,625   |
| <u>Adjustments on adoption of asset retirement obligation (note 7)</u>                        | -              | -              | (1,504,345)    |
| <u>Adjustment on adoption-Remeasurement of asset retirement obligation standard (note 37)</u> | -              | (104,287)      | (1,504,345)    |
| Acquisition of capital assets   | (10,474,880)   | (5,746,654)    | (7,083,380)    |
| Amortization of capital assets  | 1,942,002      | 1,974,785      | 1,962,611      |
| Loss (gain) on sale of capital assets   | -              | 361,373        | 166,571        |
| Proceeds on sale of capital assets  | -              | 205,106        | 129,512        |
| Acquisition of inventories  | -              | (279,408)      | (303,420)      |
| Acquisition of prepaid expenses   | -              | (50,767)       | (378,763)      |
| Consumption of inventories  | -              | 303,420        | 334,994        |
| Consumption of prepaid expenses   | -              | 378,764        | 198,156        |
|   | (8,532,878)    | (2,957,668)    | (6,478,064)    |
| Change in net financial assets  | (5,168,624)    | 2,705,098      | (2,421,439)    |
| Net financial assets, beginning of year   | 17,450,515     | 17,450,515     | 19,871,954     |
| Net financial assets, end of year   | \$ 12,281,891  | \$ 20,155,613  | \$ 17,450,515  |

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, 2024 with comparative information for 2023

|  | 2024          | 2023          |
|--|---------------|---------------|
| Cash provided by (used in):  |               |               |
| Operating activities:  |               |               |
| Annual surplus   | \$ 5,662,766  | \$ 4,056,625  |
| Items not involving cash:  |               |               |
| Amortization of tangible capital assets  | 1,974,785     | 1,962,611     |
| Loss <del>(gain)</del> on disposal of tangible capital assets                                | 361,373       | 166,571       |
| <del>Change in asset retirement obligations</del> <del>Inflationary adjustment expense</del> | 75,774        | 75,217        |
| Change in employee future benefits   | 1,630,348     | 913,562       |
| Change in non-cash assets and liabilities:   |               |               |
| Accounts receivable  | (1,844,957)   | 1,841,423     |
| Accounts payable and accrued liabilities   | (1,650,416)   | (692,909)     |
| Deferred revenue   | (715,096)     | 1,027,797     |
| Deferred revenue - obligatory reserve fund   | (265,068)     | (99,237)      |
| Inventories  | 24,012        | 31,574        |
| Prepaid expenses   | 327,996       | (180,607)     |
| Net change in cash from operations   | 5,581,517     | 9,102,627     |
| Capital activities:  |               |               |
| Acquisition of tangible capital assets   | (5,746,654)   | (7,083,380)   |
| Proceeds on disposal of capital assets   | 205,106       | 129,512       |
| Net change in cash from capital activities   | (5,541,548)   | (6,953,868)   |
| Investing activities:  |               |               |
| Increase in investments  | (8,019,417)   | (1,206,603)   |
| Net change in cash from investing activities   | (8,019,417)   | (1,206,603)   |
| Financing activities:  |               |               |
| Repayment of <del>long-term liabilities</del> <del>long-term debt</del>                      | (79,220)      | -             |
| <del>New debt issued</del> <del>Proceeds on issue of long-term debt</del>                    | 3,000,000     | -             |
| Net change in cash from financing activities   | 2,920,780     | -             |
| Increase (decrease) in cash  | (5,058,668)   | 942,156       |
| Cash, beginning of year  | 22,225,308    | 21,283,152    |
| Cash, end of year  | \$ 17,166,640 | \$ 22,225,308 |

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, 2024

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## 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 (continued)

Year ended December 31, 2024

## 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                | 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, 2024

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## 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, 2024

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## 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.

(k) Revenue recognition:

Government transfers and funding for projects are recognized when the transfer is authorized, any eligible criteria has been met and the amount can be reasonably estimated. Corporation generated funds, generally consisting of user fees, licenses and permits, are recognized when the goods are sold or the services are provided, performance obligations fulfilled, and future economic benefits are measurable and expected to be obtained. Other restricted contributions received in advance of the related expenditure are deferred until the related expenditure is incurred.

~~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.~~

(l) 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.

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

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## **2. Significant accounting policies (continued):**

(m) 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

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

## **2. Significant accounting policies (continued):**

### ~~(l)~~ **Liability for contaminated sites (continued):**

(d) it is expected that future economic benefit will be given up; and

(e) a reasonable estimate of the amount can be made.

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.

### ~~(nm)~~ **Asset retirement obligations:**

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).

## **2. Significant accounting policies (continued):**

### ~~(no)~~ **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, 2024

## ~~2. Significant accounting policies (continued):~~

### ~~(pe) 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. Significant areas requiring the use of management's estimates include employee future benefits, asset retirement obligations and the carrying value of tangible capital assets. 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.~~

### ~~(qp) 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, 2024 or 2023.~~

### ~~(rq) Financial instruments:~~

~~Financial instruments are recorded at amortized cost on initial recognition, and reported on the Statement of Financial Position.~~

~~Unrealized changes in fair value are recognized in the Statement of Remeasurement Gains and Losses until they are realized, when they are transferred to the Statement of Operations.~~

~~Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.~~

~~All financial assets are assessed for impairment on an annual basis. Where 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. On sale, the statement of rereasurement gains and losses associated with that instrument are reversed and recognized in the Statement of Operations.~~

~~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.~~

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

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~~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.~~

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# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

## **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.~~

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

The County adopted the following standards concurrently beginning January 1, 2024 prospectively: PS 3400 Revenue, PSG-8 Purchased Intangibles and PS 3160 Public Private Partnerships, ~~PS 3400 Revenue and PSG-8 Purchased Intangibles.~~

### (a) PS 3400 Revenue:

Establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions.

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

and transactions that do not have performance obligations, referred to as non-exchange transactions. For exchange transactions, revenue is recognized when a performance obligation is satisfied. For non-exchange transactions, revenue is recognized when there is authority to retain an inflow of economic resources and a past event that gave rise to an asset has occurred.

(b) PSG-8 Purchased Intangibles:

Provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act.

(c) PS 3160 Public Private Partnerships (P3s):

Provides specific guidance on the accounting and reporting for P3s between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.

There was no impact on the financial statements as a result of adopting the new accounting standards.

~~PS 3400 Revenue establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions.~~

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

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

~~For exchange transactions, revenue is recognized when a performance obligation is satisfied. For non-exchange transactions, revenue is recognized when there is authority to retain an inflow of economic resources and a past event that gave rise to an asset has occurred.~~

~~PSG-8 *Purchased Intangibles* provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act.~~

~~PS 3160 *Public-Private Partnerships (P3s)* provides specific guidance on the accounting and reporting for P3s between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.~~

~~There was no impact to the financial statements as a result of adopting the new accounting standards.~~

### 4. Investments:

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

|  | Level | 2024                 | 2023                |
|--|-------|----------------------|---------------------|
| Cash                                     | 1     | \$ 10,904            | \$ 7,058            |
| Fixed income and mutual fund investments | 2     | 16,923,033           | 8,907,462           |
|  |       | <b>\$ 16,933,937</b> | <b>\$ 8,914,520</b> |

Fixed income investments yields interest rates ranging of 1.67% to 10.8% with varying maturities between January ~~2024~~ 2025 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 | \$ 101,074            | \$ 1,277,674                   | \$ 1,378,748 |

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

|                                 |                   |                    |                     |
|---------------------------------|-------------------|--------------------|---------------------|
| <u>Government grant funding</u> | <u>100,000</u>    | <u>934,219</u>     | <u>1,034,219</u>    |
| <u>Investment income</u>        | <u>6,430</u>      | <u>71,449</u>      | <u>77,879</u>       |
| <u>Utilization of funds</u>     | <u>(79,378)</u>   | <u>(1,297,788)</u> | <u>(1,377,166)</u>  |
| <u>Balance, end of year</u>     | <u>\$ 128,126</u> | <u>\$ 985,554</u>  | <u>\$ 1,113,680</u> |

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# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

## 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:~~

|                                       | <del>Canada</del>     | <del>Infrastructure</del> | <del>community</del>    | <del>grants building fund</del> | <del>Total</del> |
|---------------------------------------|-----------------------|---------------------------|-------------------------|---------------------------------|------------------|
| <del>Balance, beginning of year</del> | <del>\$ 101,074</del> | <del>\$ 1,277,674</del>   | <del>\$ 1,378,748</del> |                                 |                  |
| <del>Government grant funding</del>   | <del>100,000</del>    | <del>934,219</del>        | <del>1,034,219</del>    |                                 |                  |
| <del>Investment income</del>          | <del>6,430</del>      | <del>71,449</del>         | <del>77,879</del>       |                                 |                  |
| <del>Utilization of funds</del>       | <del>(79,378)</del>   | <del>(1,297,788)</del>    | <del>(1,377,166)</del>  |                                 |                  |
| <del>Balance, end of year</del>       | <del>\$ 128,126</del> | <del>\$ 985,554</del>     | <del>\$ 1,113,680</del> |                                 |                  |

## 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, 2024. 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 14 to 17 years (2023 - 14 to 17 years).

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

|                        |                 |
|------------------------|-----------------|
| Interest discount rate | 3.25% per annum |
|------------------------|-----------------|

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

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|                           |   |
|---------------------------|---|
| Medical rate of inflation | Escalate at 5.4166% for 2024 vs. 2023<br>reducing by 0.333% per year to 3.75%<br>per year in 2028 vs 2027 |
| Dental rate of inflation  | 3.75% per annum   |
| Retirement rate           | 25% at first unreduced early<br>Retirement age and 10% thereafter   |

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# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

## 6. Employee future benefits (continued):

(a) (continued):

|   | 2024       | 2023       |
|---|------------|------------|
| Accrued post-retirement benefit obligation at January 1   | \$ 544,741 | \$ 522,606 |
| Benefit cost for the year                                 | 30,262     | 28,735     |
| Interest cost   | 17,774     | 17,067     |
| Expected benefit payments                                 | (25,972)   | (23,667)   |
| Accrued post-retirement benefit obligation at December 31 | 566,805    | 544,741    |
| Unamortized actuarial loss                                | (56,092)   | (59,470)   |
| Accrued post-retirement benefit liability at December 31  | \$ 510,713 | \$ 485,271 |

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

|   | 2024        | 2023        |
|---|-------------|-------------|
| Remaining unamortized loss at January 1   | \$ (59,470) | \$ (62,844) |
| Amortization during the year              | 3,378       | 3,374       |
| Remaining unamortized loss at December 31 | \$ (56,092) | \$ (59,470) |

(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, 2023 for future payments on Workplace Safety and Insurance Board claims occurring on or before December 31, 2023 has been undertaken. The next valuation will be effective December 31, 2027. The most recent actuarial valuation of Workplace Safety and Insurance liabilities resulted in an actuarial loss of \$1,753,558 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 11 years (2023 - 10 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 | 4.50% per annum         |
| Loss of earnings       | 1.75% per annum         |
| Administration costs   | 20.00% of benefit costs |

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

## 6. Employee future benefits (continued):

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

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

|  | 2024         | 2023         |
|--|--------------|--------------|
| Accrued WSIB benefit obligation at January 1   | \$ 4,500,505 | \$ 3,835,260 |
| <del>Unamortization</del> <del>Unamortized</del> actuarial loss from current valuation | 1,753,558    | -            |
| Benefit cost for the year  | 2,063,195    | 1,062,124    |
| Interest cost  | 302,145      | 113,062      |
| Expected benefit payments  | (1,142,656)  | (509,941)    |
| Accrued WSIB benefit obligation at December 31   | 7,476,747    | 4,500,505    |
| Unamortized actuarial loss   | (2,930,991)  | (1,559,655)  |
| Accrued WSIB liability at December 31  | \$ 4,545,756 | \$ 2,940,850 |

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

|  | 2024           | 2023           |
|--|----------------|----------------|
| Remaining unamortized loss at January 1  | \$ (1,559,655) | \$ (1,782,463) |
| <del>Unamortized</del> <del>Unamortization</del> actuarial loss from current valuation | (1,753,558)    | -              |
| Amortization during the year   | 382,222        | 222,808        |
| Remaining unamortized loss at December 31  | \$ (2,930,991) | \$ (1,559,655) |

## 7. Asset retirement obligations:

The County owns and operates several buildings that are known to have asbestos, which represents a health hazard upon demolition of the building and there is a legal obligation to remove it. Following the adoption of PS 3280 Asset Retirement Obligations, the County recognized an asset retirement obligation relating to the legally required removal or remediation of asbestos containing materials in certain buildings.

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 materials in accordance with the current legislation.

~~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~~

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

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~~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.~~

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# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

## 7. Asset retirement obligations (continued):

The change in the estimated obligation during the year consists of the following: A reconciliation of the beginning and ending aggregate carrying amount of the ARO liability is below:

|   | 2024         | 2023             |                    |
|---|--------------|------------------|--------------------|
| Liabilities for asset retirement obligations, beginning of year | \$ 1,579,562 | \$ -             |                    |
| <u>Adjustments for PSAB adoption</u>                            | <u>-</u>     | <u>1,504,345</u> |                    |
| <u>Remeasurement of asset retirement obligation</u>             |              | <u>104,287</u>   | <u>- 1,504,345</u> |
| Inflationary adjustment during the year                         | 75,773       | 75,217           |                    |
| Liabilities settled during the year                             | -            | -                |                    |
| Liabilities for asset retirement obligations, end of year       | \$ 1,759,622 | \$ 1,579,562     |                    |

## 8. Long-term debt:

(a) The balance of long-term debt reported on the Statement of Financial Position is made up of the following:

|   | 2024                | 2023        |
|---|---------------------|-------------|
| <u>Loan-term debt from Ontario Infrastructure and Land Corporation with maturity date of February 2044, repayable in monthly payments of \$18,866 including interest, with interest rate of 4.43%</u> | <u>\$ 2,920,780</u> | <u>\$ -</u> |

(b) Principal due on long-term liabilities is summarized as follows:

|            |                     |
|------------|---------------------|
| 2025       | \$ 98,999           |
| 2026       | 103,475             |
| 2027       | 108,153             |
| 2028       | 113,043             |
| 2029       | 118,154             |
| Thereafter | 2,378,956           |
|            | <u>\$ 2,920,780</u> |

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

## 8. Long-term debt (continued):

(c) Interest expense on long-term debt in 2024 amounted to \$109,443 (2023 - \$Nil).

(d) The long-term debt issued in the name of the County, has been approved by by-law. The annual principal and interest payments required to service this debt are within the annual debt replacement limit prescribed by the Ministry of Municipal Affairs.

## 89. Municipal equity:

|  | 2024                 | 2023                 |
|--|----------------------|----------------------|
| Investment in tangible capital assets: |                      |                      |
| Tangible capital assets                | \$ 34,437,388        | \$ 31,127,712        |
| Unfunded asset retirement obligations  | (1,759,622)          | (1,579,562)          |
| Unfunded future employee liabilities   | (182,101)            | (160,284)            |
| Reserves (Schedule 2)                  | 21,483,103           | 18,940,678           |
| Reserve funds (Schedule 2)             | 944,408              | 931,866              |
| <b>Total municipal equity</b>          | <b>\$ 54,923,176</b> | <b>\$ 49,260,410</b> |

## 910. 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, 2024. At that time, the plan reported a \$4.2 billion actuarial deficit (2023 - \$6.7 billion actuarial deficit).

The amount contributed to OMERS was \$2,425,975 (2023 - \$2,214,778) for current services and is included as an expense on the Statement of Operations classified under the appropriate functional expenditure.

## 11. Trust funds:

Trust funds administered by the County amounting to \$11,507 (2023 - \$14,165) 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.

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

## **9. Pension contributions (continued):**

~~The amount contributed to OMERS was \$2,425,975 (2023 - \$2,214,778) 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 \$11,507 (2023 - \$14,165) 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.~~

## **11.2. 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, 2024, 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.

## **13. 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 2024 are \$1,027,997 (2023 - \$946,275) 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 2024 of \$854,930 (2023 - \$834,078).

## **14. Commitments:**

- (a) 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 \$385,427 for seven of ten payments, as of December 31, 2024 (2023 - \$330,366).
- (b) During fiscal 2023, the County, along with four other municipalities, incorporated the Frontenac Municipal Services Corporation ("FMSC"). The purpose of FMSC is to oversee the implementation and operation of communal water and wastewater services in Frontenac County. The County's ownership percentage is 100% of FMSC's Class B Common Shares, a non-controlling interest. In fiscal 2024, the County committed to a financial contribution of

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

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\$139,360, paid over a five-year period. This amount has been recorded as an expense in fiscal 2024, with \$27,872 having been paid in 2024 and recorded on the Statement of Operations.

~~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 \$385,427 for seven of ten payments, as of December 31, 2024 (2023 - \$330,366).~~

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# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

## 1415. 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.

## 1516. Tangible capital assets:

| Cost                    | Balance at<br>December 31,<br>2023 | Additions            | Adjustment for<br>PS 3280<br>(note 7) | Transfers,<br>disposals and<br>transfers | Balance at<br>December 31,<br>2024 |
|-------------------------|------------------------------------|----------------------|---------------------------------------|--|------------------------------------|
| Land                    | \$ 1,129,443                       | \$ 143,268           | \$ -                                  | \$ -                                     | \$ 1,272,711                       |
| Land improvements       | 4,958,290                          | 1,185,725            | 104,287                               | -  | 6,248,302                          |
| Buildings               | 23,310,752                         | 8,349,472            | -                                     | (931,180)                                | 30,729,044                         |
| Vehicles                | 3,766,274                          | 1,029,021            | -                                     | (843,950)                                | 3,951,345                          |
| Machinery and equipment | 8,602,386                          | 974,009              | -                                     | (1,396,244)                              | 8,180,151                          |
| Bridges                 | 1,376,991                          | -                    | -                                     | -  | 1,376,991                          |
| Work-in-progress        | 6,438,754                          | 479,337              | -                                     | (6,414,180)                              | 503,911                            |
| <b>Total</b>            | <b>\$ 49,582,890</b>               | <b>\$ 12,160,832</b> | <b>\$ 104,287</b>                     | <b>\$ (9,585,554)</b>                    | <b>\$ 52,262,455</b>               |

| Accumulated<br>amortization | Balance at<br>December 31,<br>2023 | Amortization        | Adjustment for<br>PS 3280 | Transfers,<br>disposals and<br>transfers | Balance at<br>December 31,<br>2024 |
|-----------------------------|------------------------------------|---------------------|---------------------------|--|------------------------------------|
| Land                        | \$ -                               | \$ -                | \$ -                      | \$ -                                     | \$ -                               |
| Land improvements           | 2,138,391                          | 294,405             | -                         | -  | 2,432,796                          |
| Buildings                   | 9,156,563                          | 482,022             | -                         | (464,126)                                | 9,174,459                          |
| Vehicles                    | 2,235,169                          | 573,967             | -                         | (803,950)                                | 2,005,186                          |
| Machinery and equipment     | 4,782,395                          | 600,446             | -                         | (1,336,820)                              | 4,046,021                          |
| Bridges                     | 142,660                            | 23,945              | -                         | -  | 166,605                            |
| Work-in-progress            | -                                  | -                   | -                         | -  | -                                  |
| <b>Total</b>                | <b>\$ 18,455,178</b>               | <b>\$ 1,974,785</b> | <b>\$ -</b>               | <b>\$ (2,604,896)</b>                    | <b>\$ 17,825,067</b>               |

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

## 1516. Tangible capital assets (continued):

|                         | Net book value<br>December 31, 2023 | Net book value<br>December 31, 2024 |
|-------------------------|-------------------------------------|-------------------------------------|
| Land                    | \$ 1,129,443                        | \$ 1,272,711                        |
| Land improvements       | 2,819,899                           | 3,815,506                           |
| Buildings               | 14,154,189                          | 21,554,585                          |
| Vehicles                | 1,531,105                           | 1,946,159                           |
| Machinery and equipment | 3,819,991                           | 4,134,130                           |
| Bridges                 | 1,234,331                           | 1,210,386                           |
| Work-in-progress        | 6,438,754                           | 503,911                             |
| <b>Total</b>            | <b>\$ 31,127,712</b>                | <b>\$ 34,437,388</b>                |

## 1617. 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, 2024 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, 2024 is \$Nil (2023 - \$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, 2024 is the carrying value of investment.

There have been no significant changes to the credit risk exposure from 2023.

| As at<br>December 31, 2024 | Current      | 1 to<br>30 days | 31 to<br>60 days | 61 to<br>90 days | 91+ days   | Total        |
|----------------------------|--------------|-----------------|------------------|------------------|------------|--------------|
| Trade receivables          | \$ 1,559,614 | \$ 3,150,760    | \$ 11,696        | \$ 126           | \$ 242,481 | \$ 4,964,677 |
| Other receivables          | 1,555,916    | 27,925          | -                | -                | 657,447    | 2,241,288    |
| Gross receivables          | 3,115,530    | 3,178,685       | 11,696           | 126              | 899,928    | 7,205,965    |
| Net receivables            | \$ 3,115,530 | \$ 3,178,685    | \$ 11,696        | \$ 126           | \$ 899,928 | \$ 7,205,965 |

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

## 1617. Financial risks and concentration of credit risk (continued):

### (a) Credit risk (continued):

| As at<br>December 31, 2023 | Current      | 1 to<br>30 days | 31 to<br>60 days | 61 to<br>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 |

### (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 2023.

#### (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.

#### (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.

In addition to the above, the County is exposed to interest rate risk as it has debt bearing interest at a fixed rate as described in note 8. As prevailing interest rates fluctuate, the market value of these debts will fluctuate. This risk is mitigated by the County's intention to hold the debt to maturity.

There has been no change to the interest rate risk exposure from 2023.

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

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

(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.

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# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

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

### (c) Liquidity risk (continued):

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, 2024                  | Within 6 months | 6-12 months | 1-5 years  | 5+ years | Total        |
|--|-----------------|-------------|------------|----------|--------------|
| Accounts payable and accrued liabilities | \$ 4,796,695    | \$ 151,475  | \$ 100,983 | \$ -     | \$ 5,049,153 |
| Accrued payroll and employee benefits    | 2,125,493       | 618,442     | -          | -        | 2,743,935    |
|  | \$ 6,922,188    | \$ 769,917  | \$ 100,983 | \$ -     | \$ 7,793,088 |

| 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 |

## 17.18. 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.

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

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**4718.** Segmented information (continued):

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# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

| 2024                                     | General<br>Government | Protection<br>to Persons &<br>Property | Transportation<br>Services | Social<br>Housing   | Long-Term<br>Care     | Social &<br>Family<br>Services | Health<br>Services  | Paramedic<br>Services | Libraries           | Planning &<br>Development | Other               | Total               |
|--|-----------------------|--|----------------------------|---------------------|-----------------------|--------------------------------|---------------------|-----------------------|---------------------|---------------------------|---------------------|---------------------|
| <b>Operating revenue:</b>                |                       |  |                            |                     |                       |                                |                     |                       |                     |                           |                     |                     |
| Taxation from other governments          | \$ 12,873,487         | \$ -                                   | \$ -                       | \$ -                | \$ -                  | \$ -                           | \$ -                | \$ -                  | \$ -                | \$ -                      | \$ -                | \$ 12,873,487       |
| User charges                             | 177,295               | -                                      | 315,712                    | -                   | 3,372,742             | -                              | -                   | 92,136                | -                   | 3,098                     | -                   | 3,960,983           |
| Government grants other municipalities   | -                     | -                                      | -                          | -                   | 3,131,743             | -                              | -                   | 14,087,119            | -                   | -                         | -                   | 17,218,862          |
| Government grants federal and provincial | 100,977               | -                                      | 1,242,768                  | -                   | 11,089,196            | -                              | -                   | 14,402,147            | -                   | 266,256                   | -                   | 27,101,344          |
| Deferred revenue                         | 79,378                | -                                      | -                          | -                   | -                     | -                              | -                   | -                     | -                   | 376,750                   | 921,038             | 1,377,166           |
| Provincial offences net revenue          | (60,555)              | -                                      | -                          | -                   | -                     | -                              | -                   | -                     | -                   | -                         | -                   | (60,555)            |
| Investment income                        | 1,430,959             | -                                      | -                          | -                   | -                     | -                              | -                   | 420                   | -                   | -                         | -                   | 1,431,379           |
| Other                                    | 753,549               | -                                      | 20                         | -                   | 162,203               | -                              | -                   | 24,612                | -                   | 356,084                   | 300                 | 1,296,768           |
| <b>Total operating revenue</b>           | <b>15,355,090</b>     | <b>-</b>                               | <b>1,558,500</b>           | <b>-</b>            | <b>17,755,884</b>     | <b>-</b>                       | <b>-</b>            | <b>28,606,434</b>     | <b>-</b>            | <b>1,002,188</b>          | <b>921,338</b>      | <b>65,199,434</b>   |
| <b>Operating expenses:</b>               |                       |  |                            |                     |                       |                                |                     |                       |                     |                           |                     |                     |
| Salaries and benefits                    | 1,837,056             | -                                      | 1,274,051                  | -                   | 13,614,752            | -                              | -                   | 23,166,857            | -                   | 901,216                   | 11,787              | 40,805,719          |
| Materials                                | 226,875               | -                                      | 107,264                    | -                   | 1,489,110             | -                              | -                   | 1,594,476             | -                   | 79,309                    | -                   | 3,497,034           |
| Contracted services                      | 1,159,917             | 254                                    | 75,643                     | 851,853             | 3,264,097             | 1,231,947                      | 854,930             | 2,607,869             | 977,750             | 300,787                   | -                   | 11,325,047          |
| Rents and financing                      | 135,175               | -                                      | -                          | -                   | 2,716                 | -                              | -                   | 236,956               | -                   | -                         | -                   | 374,847             |
| External transfers                       | 27,872                | -                                      | -                          | -                   | -                     | -                              | -                   | -                     | -                   | -                         | 1,072,099           | 1,099,971           |
| Other                                    | 466,799               | -                                      | -                          | -                   | 5,359                 | -                              | -                   | (110,784)             | -                   | -                         | 300                 | 361,674             |
| Amortization                             | 460,707               | -                                      | 5,204                      | -                   | 707,153               | -                              | -                   | 792,739               | -                   | 8,982                     | -                   | 1,974,785           |
| Accretion                                | 44,330                | -                                      | -                          | -                   | 15,147                | -                              | -                   | 38,114                | -                   | -                         | -                   | 97,591              |
| <b>Total operating expenses</b>          | <b>4,358,731</b>      | <b>254</b>                             | <b>1,462,162</b>           | <b>851,853</b>      | <b>19,098,334</b>     | <b>1,231,947</b>               | <b>854,930</b>      | <b>28,326,227</b>     | <b>977,750</b>      | <b>1,290,294</b>          | <b>1,084,186</b>    | <b>59,536,668</b>   |
| <b>Net revenue (expenses)</b>            | <b>\$ 10,996,359</b>  | <b>\$ (254)</b>                        | <b>\$ 96,338</b>           | <b>\$ (851,853)</b> | <b>\$ (1,342,450)</b> | <b>\$ (1,231,947)</b>          | <b>\$ (854,930)</b> | <b>\$ 280,207</b>     | <b>\$ (977,750)</b> | <b>\$ (288,106)</b>       | <b>\$ (162,848)</b> | <b>\$ 5,662,766</b> |

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

| 2024                                     | General<br>Government | Protection<br>to Persons &<br>Property | Transportation<br>Services | Social<br>Housing   | Long-Term<br>Care     | Social &<br>Family<br>Services | Health<br>Services  | Paramedic<br>Services | Libraries           | Planning &<br>Development | Other               | Total               |
|--|-----------------------|--|----------------------------|---------------------|-----------------------|--------------------------------|---------------------|-----------------------|---------------------|---------------------------|---------------------|---------------------|
| <b>Operating revenue:</b>                |                       |  |                            |                     |                       |                                |                     |                       |                     |                           |                     |                     |
| Taxation from other governments          | \$ 12,873,487         | \$ -                                   | \$ -                       | \$ -                | \$ -                  | \$ -                           | \$ -                | \$ -                  | \$ -                | \$ -                      | \$ -                | \$ 12,873,487       |
| User charges                             | 177,295               | -                                      | 315,712                    | -                   | 3,372,742             | -                              | -                   | 92,136                | -                   | 3,098                     | -                   | 3,960,983           |
| Government grants other municipalities   | -                     | -                                      | -                          | -                   | 3,131,743             | -                              | -                   | 14,087,119            | -                   | -                         | -                   | 17,218,862          |
| Government grants federal and provincial | 100,977               | -                                      | 1,242,768                  | -                   | 11,089,196            | -                              | -                   | 14,402,147            | -                   | 266,256                   | -                   | 27,101,344          |
| Deferred revenue                         | 79,378                | -                                      | -                          | -                   | -                     | -                              | -                   | -                     | -                   | 376,750                   | 921,038             | 1,377,166           |
| Provincial offences net revenue          | (60,555)              | -                                      | -                          | -                   | -                     | -                              | -                   | -                     | -                   | -                         | -                   | (60,555)            |
| Investment income                        | 1,430,959             | -                                      | -                          | -                   | -                     | -                              | -                   | 420                   | -                   | -                         | -                   | 1,431,379           |
| Other                                    | 753,549               | -                                      | 20                         | -                   | 162,203               | -                              | -                   | 24,612                | -                   | 356,084                   | 300                 | 1,296,768           |
| <b>Total operating revenue</b>           | <b>15,355,090</b>     | <b>-</b>                               | <b>1,558,500</b>           | <b>-</b>            | <b>17,755,884</b>     | <b>-</b>                       | <b>-</b>            | <b>28,606,434</b>     | <b>-</b>            | <b>1,002,188</b>          | <b>921,338</b>      | <b>65,199,434</b>   |
| <b>Operating expenses:</b>               |                       |  |                            |                     |                       |                                |                     |                       |                     |                           |                     |                     |
| Salaries and benefits                    | 1,837,056             | -                                      | 1,274,051                  | -                   | 13,614,752            | -                              | -                   | 23,166,857            | -                   | 901,216                   | 11,787              | 40,805,719          |
| Materials                                | 226,875               | -                                      | 107,264                    | -                   | 1,489,110             | -                              | -                   | 1,594,476             | -                   | 79,309                    | -                   | 3,497,034           |
| Contracted services                      | 1,159,917             | 254                                    | 75,643                     | 851,853             | 3,264,097             | 1,231,947                      | 854,930             | 2,607,869             | 977,750             | 300,787                   | -                   | 11,325,047          |
| Rents and financing                      | 135,175               | -                                      | -                          | -                   | 2,716                 | -                              | -                   | 236,956               | -                   | -                         | -                   | 374,847             |
| External transfers                       | 27,872                | -                                      | -                          | -                   | -                     | -                              | -                   | -                     | -                   | -                         | 1,072,099           | 1,099,971           |
| Other                                    | 511,129               | -                                      | -                          | -                   | 20,506                | -                              | -                   | (72,670)              | -                   | -                         | 300                 | 459,265             |
| Amortization                             | 460,707               | -                                      | 5,204                      | -                   | 707,153               | -                              | -                   | 792,739               | -                   | 8,982                     | -                   | 1,974,785           |
| <b>Total operating expenses</b>          | <b>4,358,731</b>      | <b>254</b>                             | <b>1,462,162</b>           | <b>851,853</b>      | <b>19,098,334</b>     | <b>1,231,947</b>               | <b>854,930</b>      | <b>28,326,227</b>     | <b>977,750</b>      | <b>1,290,294</b>          | <b>1,084,186</b>    | <b>59,536,668</b>   |
| <b>Net revenue (expenses)</b>            | <b>\$ 10,996,359</b>  | <b>\$ (254)</b>                        | <b>\$ 96,338</b>           | <b>\$ (851,853)</b> | <b>\$ (1,342,450)</b> | <b>\$ (1,231,947)</b>          | <b>\$ (854,930)</b> | <b>\$ 280,207</b>     | <b>\$ (977,750)</b> | <b>\$ (288,106)</b>       | <b>\$ (162,848)</b> | <b>\$ 5,662,766</b> |

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

## 4718. Segmented information (continued):

| 2023                                     | General<br>Government | Protection<br>to Persons &<br>Property | Transportation<br>Services | Social<br>Housing   | Long-Term<br>Care     | Social &<br>Family<br>Services | Health<br>Services  | Paramedic<br>Services | Libraries           | Planning &<br>Development | Other               | Total               |
|--|-----------------------|--|----------------------------|---------------------|-----------------------|--------------------------------|---------------------|-----------------------|---------------------|---------------------------|---------------------|---------------------|
| <b>Operating revenue:</b>                |                       |  |                            |                     |                       |                                |                     |                       |                     |                           |                     |                     |
| Taxation from other governments          | \$ 12,570,189         | \$ -                                   | \$ -                       | \$ -                | \$ -                  | \$ -                           | \$ -                | \$ -                  | \$ -                | \$ -                      | \$ -                | \$ 12,570,189       |
| User charges                             | 53,669                | -                                      | 267,899                    | -                   | 3,213,936             | -                              | -                   | 93,345                | -                   | 950                       | -                   | 3,629,799           |
| Government grants other municipalities   | -                     | -                                      | -                          | -                   | 2,724,412             | -                              | -                   | 11,137,332            | -                   | -                         | -                   | 13,861,744          |
| Government grants federal and provincial | 977                   | -                                      | 1,211,602                  | -                   | 11,075,333            | -                              | -                   | 11,921,139            | -                   | 8,659                     | -                   | 24,217,710          |
| Deferred revenue                         | 12,155                | -                                      | -                          | -                   | -                     | -                              | -                   | -                     | -                   | 25,774                    | 1,132,851           | 1,170,780           |
| Provincial offences net revenue          | 151,540               | -                                      | -                          | -                   | -                     | -                              | -                   | -                     | -                   | -                         | -                   | 151,540             |
| Investment income                        | 1,249,105             | -                                      | -                          | -                   | -                     | -                              | -                   | 433                   | -                   | -                         | -                   | 1,249,538           |
| Other                                    | 668,438               | -                                      | 10                         | -                   | 184,935               | -                              | -                   | 21,446                | -                   | 492,812                   | 300                 | 1,367,941           |
| <b>Total operating revenue</b>           | <b>14,706,073</b>     | <b>-</b>                               | <b>1,479,511</b>           | <b>-</b>            | <b>17,198,616</b>     | <b>-</b>                       | <b>-</b>            | <b>23,173,695</b>     | <b>-</b>            | <b>528,195</b>            | <b>1,133,151</b>    | <b>58,219,241</b>   |
| <b>Operating expenses:</b>               |                       |  |                            |                     |                       |                                |                     |                       |                     |                           |                     |                     |
| Salaries and 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 and 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             |
| Amortization                             | 458,109               | -                                      | 5,204                      | -                   | 763,346               | -                              | -                   | 735,952               | -                   | -                         | -                   | 1,962,611           |
| <b>Total operating expenses</b>          | <b>3,887,494</b>      | <b>1,717</b>                           | <b>1,415,259</b>           | <b>651,450</b>      | <b>18,228,261</b>     | <b>995,412</b>                 | <b>834,078</b>      | <b>24,532,157</b>     | <b>929,880</b>      | <b>1,323,636</b>          | <b>1,363,272</b>    | <b>54,162,616</b>   |
| <b>Net revenue (expenses)</b>            | <b>\$ 10,818,579</b>  | <b>\$ (1,717)</b>                      | <b>\$ 64,252</b>           | <b>\$ (651,450)</b> | <b>\$ (1,029,645)</b> | <b>\$ (995,412)</b>            | <b>\$ (834,078)</b> | <b>\$ (1,358,462)</b> | <b>\$ (929,880)</b> | <b>\$ (795,441)</b>       | <b>\$ (230,121)</b> | <b>\$ 4,056,625</b> |

# CORPORATION OF THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2024

## 1819. Budget figures:

The 2024 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   | \$ 59,504,633                       | \$ <del>65,199,434</del> 65,559,436 |
| Total expenses   | 56,140,379                          | <del>59,536,668</del> 59,911,073    |
|  | 3,364,254                           | <del>5,662,766</del> 5,648,363      |
| Amortization   | <del>1,942,002</del> 2,056,311      | 1,974,785                           |
| Funds available  | <del>5,306,256</del> 5,420,565      | <del>7,637,551</del> 7,623,148      |
| Capital expenditures   | <del>(10,474,880)</del> (2,433,236) | <del>(5,746,654)</del> (5,745,564)  |
| Loss on sale of tangible capital assets                      | –                                   | 361,373                             |
| Proceeds on disposal of tangible capital assets              | –                                   | 205,106                             |
| Principal <del>Repayments</del> repayments                   | (108,716)                           | (79,220)                            |
| Other income   | 300,000                             | 97,591                              |
| <del>(Decrease) Decrease</del> increase in operating surplus | \$ <del>(4,977,340)</del> 3,178,613 | \$ <del>2,554,978</del> 2,554,978   |
| Allocated as follows:  |                                     |                                     |
| Net transfers <del>(from) from</del> to reserves             | \$ <del>(4,977,340)</del> 3,178,613 | \$ <del>2,554,978</del> 2,554,978   |

# CORPORATION OF THE COUNTY OF FRONTENAC

## Schedule 1 – Continuity of Reserves and Reserve Funds

Year ended December 31, 2024

|  | 2024<br>Budget         | 2024<br>Actual | 2023<br>Actual |
|--|------------------------|----------------|----------------|
|  | (note 1819)            |                |                |
| Revenue:   |                        |                |                |
| Investment income                                  | \$299,600,157,000      | \$ 498,860     | \$ 379,553     |
| Net transfers from/to other funds:                 |                        |                |                |
| Transfers to/from operations                       | 1,185,701,479,226      | 1,438,759      | 1,273,905      |
| Transfers from/to capital acquisitions             | (6,763,041,578,898)    | 617,359        | (2,325,480)    |
|  | 4,058,124(5,577,340)   | 2,056,118      | (1,051,575)    |
| Balances, change in year                           | (4,977,340)1,357,284   | 12,554,978     | (672,022)      |
| Balances, beginning of year                        | 19,872,544             | 19,872,544     | 20,544,566     |
| Reserves and reserve fund balances,<br>end of year | \$14,895,20421,229,825 | \$ 22,427,522  | \$ 19,872,544  |

# CORPORATION OF THE COUNTY OF FRONTENAC

## Schedule 2 – Composition of Reserves and Reserve Funds

Year ended December 31, 2024

|  | 2024                 | 2023                 |
|--|----------------------|----------------------|
| Reserves set aside for specific purposes by Council: |                      |                      |
| Operating:   |                      |                      |
| County of Frontenac - working fund                   | \$ 1,220,799         | \$ 1,220,799         |
| - operating  | 40,897               | 35,957               |
| - WSIB   | 491,578              | 319,896              |
| Frontenac Paramedic Service - severance              | 419,445              | 424,585              |
| - WSIB   | 4,512,203            | 3,478,985            |
| Fairmount Home - operating                           | 290,629              | 267,385              |
| - severance  | 151,869              | 152,417              |
| Sustainability                                       | 290,136              | 264,716              |
| Community development reserve                        | 112,192              | 108,281              |
| Safe Restart   | 860,186              | 908,332              |
| Asset Replacement:                                   |                      |                      |
| Capital replacement                                  | 3,224,480            | 2,658,572            |
| Ontarians with Disabilities                          | -                    | 15,000               |
| Fairmount Home -capital replacement                  | 1,275,137            | 1,105,810            |
| Fairmount Home - capital reserve fund                | 728,075              | 700,315              |
| Frontenac Paramedic Service - vehicle replacement    | 1,305,991            | 1,566,427            |
| - equipment replacement                              | 2,723,930            | 2,347,488            |
| External Agency Reserves:                            |                      |                      |
| Library reserve                                      | 276,591              | 289,087              |
| Social housing - Out of Scope                        | 337,686              | 337,686              |
| Strategic Regional Reserves:                         |                      |                      |
| Strategic projects reserve                           | 1,657,148            | 1,614,075            |
| Stabilization Reserves:                              |                      |                      |
| County of Frontenac                                  | 1,907,390            | 1,562,983            |
| Legally Restricted:                                  |                      |                      |
| Donations  | 166,489              | 184,092              |
| Pathways   | 49,845               | 47,457               |
| Frontenac Howe Island Ferry WSIB                     | 267,961              | 162,833              |
| Frontenac Paramedic Service – Operating              | 116,865              | 99,366               |
|  | \$ 22,427,522        | \$ 19,872,544        |
| Reserves   | \$ 21,483,114        | \$ 18,940,678        |
| Reserve funds  | 944,408              | 931,866              |
| <b>Total reserves and reserve funds</b>              | <b>\$ 22,427,522</b> | <b>\$ 19,872,544</b> |

## 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, 2024
- 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, 2024, 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.

***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.

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- 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)

DRAFT

# CORPORATION OF THE COUNTY OF FRONTENAC

## Trust Funds Statement of Financial Position

Year ended December 31, 2024, with comparative information for 2023

|                     | Fairmount<br>Home<br>Residents | Bridget<br>Fowler | 2024<br>Total | 2023<br>Total |
|---------------------|--------------------------------|-------------------|---------------|---------------|
| <b>Assets</b>       |                                |                   |               |               |
| Cash                | \$ 4,404                       | \$ 7,103          | \$ 11,507     | \$ 14,165     |
| <b>Fund Balance</b> |                                |                   |               |               |
| Fund balance        | \$ 4,404                       | \$ 7,103          | \$ 11,507     | \$ 14,165     |

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

DRAFT

# CORPORATION OF THE COUNTY OF FRONTENAC

## Trust Funds

### Statement of Financial Activities

Year ended December 31, 2024, with comparative information for 2023

|   | Fairmount<br>Home<br>Residents | Bridget<br>Fowler | 2024<br>Total | 2023<br>Total |
|---|--------------------------------|-------------------|---------------|---------------|
| Receipts:   |                                |                   |               |               |
| Residents' deposits   | \$ 5,162                       | \$ -              | \$ 5,162      | \$ 11,584     |
| Interest  | -                              | 887               | 887           | 853           |
|   | 5,162                          | 887               | 6,049         | 12,437        |
| Disbursements:  |                                |                   |               |               |
| Residents' withdrawals  | 8,407                          | 300               | 8,707         | 9,467         |
| Excess of revenue over expenses<br><u>(expenses over revenue)</u> | (3,245)                        | 587               | (2,658)       | 2,970         |
| Balance, beginning of the year                                    | 7,649                          | 6,516             | 14,165        | 11,195        |
| Balance, end of year  | \$ 4,404                       | \$ 7,103          | \$ 11,507     | \$ 14,165     |

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, 2024, with comparative information for 2023

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#### 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, 2024, 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 2023-2023 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30October 30, 20232024, 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 2023-2023 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated October 30April 30, 20232024.

#### 2. Significant accounting policies:

(a) Receipts:

Receipts are recorded on the cash basis.

(b) Disbursements:

Disbursements are recorded on the cash basis.



**Report 2025-064**

### **Recommend Report to Council**

**To:** Warden and Members of County Council  
**From:** Kevin Farrell, Chief Administrative Officer  
**Prepared by:** Phil Piasetzki, Acting Director of Corporate Services/Treasurer  
**Date of meeting:** July 16, 2025

**Re: Corporate Services – 2024 County of Frontenac Audited Financial Statements**

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#### **Recommendation**

**Be It Resolved That** the Council of the County of Frontenac approve the 2024 Audited Financial Statements of the Corporation of the County of Frontenac,

**And Further That** the Council of the County of Frontenac approve the transfer of the year-end surplus of \$706,475 to 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 2024. The draft audited financial statements have been included for your review.

**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 surplus of \$706,475. In accordance with the County's budget policy, that amount will be transferred to the Stabilization reserve to close 2024.

**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



**Report 2025-057**

**Recommend Report to Council**

**To:** Warden and Members of County Council  
**From:** Kevin Farrell, Chief Administrative Officer  
**Prepared by:** Marc Goudie, Paramedic Chief/Director Emergency and Transportation Services  
**Date of meeting:** July 16, 2025

**Re: Emergency and Transportation Services – Retain Ambulances Beyond Normal Service Life as Spare Vehicles**

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**Recommendation**

**Be it Resolved That** Council approve Frontenac Paramedics retaining two ambulances beyond their normal service life cycle to help address the shortage of spare ambulances.

**Background**

Since 2020 the cost and lead time for ambulance procurement has increased substantially. The cost of an ambulance has also increased by approximately 40% since 2018 and now significant deposits are required when an order is placed. The current cost of a new ambulance is approximately \$260,000 and requires a deposit of approximately \$77,000. From the time an ambulance is ordered to when Frontenac Paramedics receive delivery of the ambulance is anywhere from 18-24 months. Often it is at or slightly beyond the 24-month mark to receive delivery.

In 2024, Frontenac Paramedics added two 12-hour paramedic resources (1 starting in April and 1 Starting in October), and another 12-hour paramedic resource starting on January 1, 2025. Following the ORH recommendations it is further anticipated that two more 12-hour paramedic resources will be starting in January of 2026 and 2027

respectively. While anticipated, these would need to be brought forward for Council approval through the regular budget process.

With the addition of two paramedic resources in 2024 and one in 2025, two of the three ambulances needed for these enhancements have come from our complement of spare vehicles which has placed greater strain on our system to address maintenance, repair, and surge capacity needs.

### **Comments**

To meet stringent Ministry of Health vehicle and equipment standards, ambulances must be taken out of service so that regular maintenance and testing of equipment can be performed. This has been a challenge to accomplish in 2024 and 2025 with the number of spare ambulances that we currently have. Often, spare ambulances are put into service because a front-line ambulance has been taken out of service for mechanical or electrical repairs; an operational or contractual upstaff; or has been in a collision and needs to be repaired or replaced. Not only does this have a significant impact on our ability to maintain the fleet but also puts our ability to respond to the community at risk. There is little surge capacity built into our system to be able to adequately respond in the event of a major incident requiring more Paramedic resources to be deployed rapidly.

Frontenac Paramedics are increasingly experiencing periods of time where there are no usable spare vehicles. This has resulted in paramedic crews not having vehicles to book into, and having to delay shift starts until a vehicle is available. During the most recent orientations, we did not have sufficient spare vehicle to train our new Paramedics in. They needed to use rented moving vehicles for driver training. Furthermore, the required preventative maintenance has not been fully completed for all ambulances within the allotted timeframes for this quarter. This is partially a result of not having enough spare vehicles and not the first quarter where this has occurred.

Frontenac Paramedics have completed two studies regarding paramedic resourcing since 2023 and both provide recommendations for needed investments into paramedic staffing. Based on the ORH report, Paramedic resources are recommended to increase steadily until 2034. These reports provided less information and recommendations on ambulance resources that would operationally support the recommended staffing increases.

The Eastern Ontario Wardens' Caucus (EOWC) Partial Refresh of the 2019 EOWC Paramedic Services Situational Overview report recommends that "an allowance of 5.5 additional paramedic [Full-Time Equivalent] and 0.5 ambulance, should be included for each additional 12-hour shift" (EOWC, p. 36, 2023). Frontenac Paramedics are below this recommended ratio.

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Recommend Report to Council  
Emergency and Transportation Services – Retain Ambulances Beyond Normal Service Life as Spare Vehicles.  
June 18, 2025

By keeping two vehicles beyond their normal end of life to be used as spares, it will provide a temporary and short-term solution to not having a sufficient number of ambulances.

### **Financial Implications**

The operating costs of retaining an ambulance beyond the normal service life cycle include insurance and licensing, which will be approximately \$5k per vehicle. Maintenance costs are difficult to quantify as the County has no internal historical data available. However, an aging ambulance will likely require increased repairs due to potential electrical and HVAC issues, front and rear suspension and door and seal integrity concerns. We estimate that annual maintenance costs could be \$6k per vehicle. For the last six months of 2025, we estimate that the operating costs for the unit at its end of life will be \$4k. In 2026, we anticipate that the annual operating costs will be \$11k per vehicle.

### **Organizations, Departments and Individuals Consulted and/or Affected**

Phil Piasetzki, Acting Director of Corporate Services/Treasurer  
Dean Popov, Deputy Chief of Operations, Frontenac Paramedics



**Report 2025-058**

**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  
**Date of meeting:** July 16, 2025  
**Re: Corporate Services – Authorization to enter into an Agreement with StoneShare Inc.**

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**Recommendation**

**Be it Resolved That** Council authorize staff to draw up to a maximum of \$12,000 from the Stabilization Reserve to implement City Connections Agenda and Meeting Management Solution;

**And Further That** the Warden and Clerk be authorized to enter into an agreement with StoneShare Inc. for its City Connections Agenda and Meeting Management Solution.

**Background**

In August 2011, the County of Frontenac entered into an agreement with iCompass Technologies Inc. to provide a hosted application service for the County's meeting management platform. The meeting management platform allowed the County to eliminate paper costs and optimize meeting preparation by creating, sharing, modifying, and collaborating on meeting materials without printing through a centralized meeting management information hub.

The platform is an annual subscription. In 2012, the annual fee was \$10,311. In 2019, the County moved to the platform's Civic Web portal which brought an additional \$5,000 implementation fee. In 2025, the annual subscription rose to \$17,431. Based on costs from 2011 to 2025, the subscription increases approximately 5% annually.

**Comments**

As part of the 2025 budget, Council approved a 5-year implementation phase for moving the County to an Electronic Document Records Management System (EDRMS) leveraging the County's use of Microsoft 365 and its SharePoint online platform. The

contract was awarded to StoneShare Inc. for its TownSquare solution in March, with the Legislative Services unit and the Office of the Chief Administrative Officer being the first units to be onboarded.

Through this process, staff have discovered that StoneShare also provides a meeting management solution called City Connections. City Connections is a configurable, Microsoft 365-native solution designed specifically to help municipalities manage agendas, staff reports, organize meetings, public notices, and records retention, all within the County's existing Microsoft environment. Built entirely on SharePoint, Power Platform, Teams, and Purview, it will allow the County to continue to streamline meeting management while enhancing compliance, collaboration, and transparency. In addition, City Connections will also reinforce familiar processes by allowing staff to work in tools they already know such as Word, SharePoint, and Teams. It also brings consistency and security to meeting records by automatically applying retention labels, directly supporting compliance efforts.

The cost of moving to City Connections is a one-time fee, with 2 versions:

**1. Essentials - Agenda Management - \$12,000**

**Features include:**

- Agenda Creation
- Minute Taking
- Content Management
- Participant Management
- Real-time Editing in Word
- Agenda Approval Workflows
- Staff/Council Report Workflows
- Publishing to Public Website
- Support Teams, Zoom, or YouTube Broadcast
- Integrated Records Management
- Admin Controls for Templates / Workflows

**2. Pro – Additional \$10,000**

- Advanced Meeting Management with custom Teams Interface and AI minutes

At this time, staff are only looking to implement the Essentials version as the County does not utilize meeting management through Teams or take notes or comments in Council and Committee minutes.

Staff are recommending that this one-time cost be taken from reserves and paid back in 2026 through the elimination of the annual software subscription to iCompass Inc.

**Strategic Priorities Implications**

**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**

The County's current agenda and meeting management solutions, iCompass, requires annual software subscriptions. In 2025, the cost of this subscription has increased to \$15,425 + tax.

StoneShare, a Certified Microsoft Partner based in Ottawa, specializes in IT consulting for local governments and has assisted over 55 municipalities in Ontario with workplace modernization. In collaboration with six municipalities and the County of Stormont, Dundas and Glengarry, StoneShare developed City Connections, a Microsoft-based agenda and meeting management solution.

City Connections is now available to other municipalities, with the first phase launching in November and early adopter incentives available. Unlike iCompass's recurring annual subscription costs, City Connections is a one-time purchase price of \$12,250. A second phase, which include MS Teams live broadcast and advanced meeting management features, is also available for an additional \$10,000; however, staff are not considering proceeding with this option currently.

Staff are recommending that \$12,250 be drawn from the Stabilization Reserve and paid back in 2026 through the budgeted \$16,300 allocated to the iCompass Civic Web Portal, leaving a surplus or savings in 2026 of \$4,050.

For 2027 and beyond, this would eliminate the annual software subscription allocation by approximately \$17,000 (excluding future annual increases).

## **Organizations, Departments and Individuals Consulted and/or Affected**

Phil Piassetzki, Acting Treasurer  
David Millard, Manager of Frontenac Municipal Information Services  
Greg Bell, Partner, VP Customer Success StoneShare Inc.



**Report 2025-059**

### **Council Information Report**

**To:** Warden and Members of County Council  
**From:** Kevin Farrell, Chief Administrative Officer  
**Prepared by:** Richard Allen, Manager of Economic Development  
**Date of meeting:** July 16, 2025  
**Re:** **K&P Trail – Acquisition Update regarding the MVCA K&P Trail**

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#### **Recommendation**

This report is for information purposes only. County Council has already provided direction to staff to purchase the K&P Trail from the MVCA with a free and clear title.

#### **Background**

At its regular meeting on May 17, 2023 County Council considered [Report 2023-061](#) and provided the following direction to staff:

Motion #107-23  
Moved By: Councillor Saunders  
Seconded By: Councillor Gowdy

**Be It Resolved That** the Warden and Clerk be authorized to enter into an Agreement of Purchase and Sale with the Mississippi Valley Conservation Authority for the Frontenac County portion of the K&P Trail section for one dollar (\$1), with a free and clear title;

**And Further That** the County Clerk is hereby further authorized to execute all closing documents as may be required in order to complete the subject transaction, and to do all other things as may be reasonably required to close and complete the foregoing transaction.

Council revisited the matter on April 17, 2024 when it reviewed [Report 2024-035 from the Planning and Economic Development Committee](#). At that meeting, Council considered—but ultimately deferred—a recommendation to enter into a lease for any parcels where free and clear title could not be obtained. Council directed staff to postpone the lease decision until clear title is available.

## Comments

Earlier this year, both Lanark County and Renfrew County have enacted by-laws authorizing a multi-party purchase agreement with the MVCA, as well as companion lease agreements for their own encumbered parcels. As directed by Council, Frontenac County is not participating in those leases; however, the regional purchase agreement cannot be finalized until Frontenac also signs.

Within Frontenac County two parcels remain encumbered and will therefore be removed from the current agreement. Their status is summarised below:

| Parcel | Location      | Current issue  | Likely path to resolution  |
|--------|---------------|--|--|
| 1      | Near Road 509 | Minor title irregularity requiring clarification by MVCA                   | Expected to be resolved in the short term, then conveyed to the County under a separate agreement. |
| 2      | Near Wilbur   | Part of an ongoing boundary dispute between MVCA and an adjacent landowner | Resolution is expected to take some time; MVCA will retain ownership until issue is resolved.      |

With these parcels removed from the multi-party agreement, staff are now in a position to sign the joint Agreement of Purchase and Sale together with Renfrew County, Lanark County and the MVCA, fully consistent with Motion #107-23. Execution of this agreement will move the broader K&P Trail acquisition forward while isolating only those parcels that still require legal attention.

Council will receive further updates as the two outstanding titles progress toward resolution and before any subsequent transfer to the County is considered.

## Financial Implications

The cost to purchase the land from the MVCA is \$1, plus any related legal fees and potential survey costs.

It is estimated that it will cost around \$527,915 to rehabilitate this 7.8-kilometre section to the County's safe and reliable standard defined in the K&P Trail Management Plan.

## Organizations, Departments and Individuals Consulted and/or Affected

Lanark County  
Renfrew County  
Mississippi Valley Conservation Authority  
Township of North Frontenac  
Cunningham Swan Carty Little & Bonham LLP  
Snow Road Snowmobile Club  
Frontenac ATV Club



**Report 2025-060**

**Information 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  
**Date of meeting:** July 16, 2025  
**Re: Corporate Services – Rural and Southern Frontenac Community Services  
First Quarter Transportation Report**

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**Recommendation**

This report is for information purposes only.

**Background**

In 2010, the County of Frontenac provided \$80,000 to 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 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 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  
Philip Piassetzki, Acting Director of Corporate Services/Treasurer



**Rural Frontenac Community Services**

Transportation Reporting - 2025

8/Jul/25

**DATA Reporting**

CFCFS Funding County Funding (Annual)

\$ 48,000

Indicates -> Input Cells

| Row # | Base Information             | Q1      | Q2 | Q3 | Q4 | Total   | Comment                           |
|-------|------------------------------|---------|----|----|----|---------|-----------------------------------|
| 1     | # of Drives                  | 1,956   |    |    |    | 1,956   | All Drives Provided by the Agency |
| 2     | # of KMs Driven              | 124,268 |    |    |    | 124,268 | All Drives Provided by the Agency |
| 3     | # of Clients Driven          | 99      | 0  | 0  | 0  |         |                                   |
| 4     | # of New Clients             | 10      |    |    |    |         |                                   |
| 5     | # of Seniors Driven          | 47      |    |    |    |         |                                   |
| 6     | Total # Seniors Subsidized   | 47      | 0  | 0  | 0  |         | 2                                 |
| 7     | % Seniors Subsidized         | 100%    | 0% | 0% | 0% |         |                                   |
| 9     | Total Fees Charged for Rides | 71,941  |    |    |    | 71,941  |                                   |
| 10    | \$ Paid to Drivers           | 60,077  |    |    |    | 60,077  |                                   |
| 11    | # of Drivers                 | 21      |    |    |    |         |                                   |
| 12    | # of New Drivers             | 2       |    |    |    |         |                                   |

| Row # | Reason for ride                   | Q1           | Q2       | Q3       | Q4       | Total        | Comment                                |
|-------|-----------------------------------|--------------|----------|----------|----------|--------------|--|
| 14    | Appointments non medical          | 38           |          |          |          | 38           |  |
| 15    | Employment                        | 0            |          |          |          | 0            |  |
| 16    | Groups/Programs/Classes           | 156          |          |          |          | 156          |  |
| 17    | Hospital appointments/treatments  | 284          |          |          |          | 284          |  |
| 18    | Medical Appointment               | 868          |          |          |          | 868          |  |
| 19    | Miscellaneous                     | 46           |          |          |          | 46           |  |
| 20    | School/Daycare                    | 0            |          |          |          | 0            |  |
| 21    | Shopping/Errands                  | 162          |          |          |          | 162          |  |
| 22    | Social Visits/Events              | 30           |          |          |          | 30           |  |
| 23    | Deliveries of food/pharmacy/other | 92           |          |          |          | 92           |  |
| 24    | Delivery of Meals on Wheels       | 280          |          |          |          | 280          |  |
|       | <b>Check</b>                      | <b>1,956</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>1,956</b> | Good if Row 1 - Row = 0, Otherwise ERR |
|       |                                   | Good         | Good     | Good     | Good     | Good         |  |

| 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 received                    | 41,937        |               |               |               | 41,937         |                |
| 28    | Min of Health funding for seniors rides | 17,432        |               |               |               | 17,432         |                |
| 29    | Meals on Wheels Deliveries              | 8,819         |               |               |               | 8,819          |                |
| 30    |   |               |               |               |               | 0              |                |
| 31    |   |               |               |               |               | 0              |                |
| 32    | <b>Revenue Total</b>                    | <b>80,188</b> | <b>12,000</b> | <b>12,000</b> | <b>12,000</b> | <b>116,188</b> |                |
|       |   |               |               |               |               | 0              |                |

| Row # | Expense Summary                    | Q1            | Q2       | Q3       | Q4       | Total         | Comment |
|-------|------------------------------------|---------------|----------|----------|----------|---------------|---------|
| 33    | Salaries, Wages & Benefits (SWB)   | 22,014        |          |          |          | 22,014        |         |
| 34    | Mileage Paid to Volunteers Drivers | 52,617        |          |          |          | 52,617        |         |
| 35    | Program & Admin                    | 7,171         |          |          |          | 7,171         |         |
| 36    | Ride Assistance non senior         | 3,060         |          |          |          | 3,060         |         |
| 37    | Bad Debt                           | 230           |          |          |          | 230           |         |
| 38    | Volunteer Appreciation             | 600           |          |          |          | 600           |         |
|       | <b>Expenditure Total</b>           | <b>85,692</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>85,692</b> |         |

**Net (Cost) or Profit**

\$5,504      \$12,000      \$12,000      \$12,000      \$30,496      Transferred to 2026

**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.

June 13 2025

Date

Nicki Gowdy

Signature









### Southern Frontenac Community Services

Transportation Reporting - 2025

9-Jul-25

**DATA Reporting**

CFCS Funding County Funding (Annual) \$ 48,000

**Note:** Working Password = Transportation

Indicates -> Input Cells

| Row #                          |                           | Q1           | Q2          | Q3          | Q4          | Total        | Comment                                   |
|--------------------------------|---------------------------|--------------|-------------|-------------|-------------|--------------|---|
| <b>Base Information</b>        |                           |              |             |             |             |              |   |
| 1                              | # of Drives               | 1,485        |             |             |             | 1,485        | All Drives Provided by the Agency         |
| 2                              | # of KMs Driven           | 55,079       |             |             |             | 55,079       | All Drives Provided by the Agency         |
| 3                              | # of Unique Clients       | 114          |             |             |             | 114          | Cumulative Total                          |
| 4                              | % of Seniors              | 93.0%        |             |             |             |              |   |
| 5                              | # of Unique Seniors       | 106          | 0           | 0           | 0           | 106          | Row 3 x Row 4                             |
| 6                              | Total # Subsidized        | 30           |             |             |             | 30           |   |
| 7                              | % Subsidized              | 26.3%        | 0.0%        | 0.0%        | 0.0%        | 26.3%        | Row 3/Row 6                               |
| 8                              | # of KMs Driven/Client    | 483          | 0           | 0           | 0           | 483          | Row 2/Row 3                               |
| 9                              | \$'s/KM Charged to Client | 8,104        |             |             |             | 8,104        |   |
| 10                             | \$'s/KM Paid to Drivers   | 19,849       |             |             |             | 19,849       |   |
| 11                             | # of Drivers              | 43           |             |             |             | 43           |   |
| 12                             |                           |              |             |             |             |              |   |
| <b>Destination Information</b> |                           |              |             |             |             |              |   |
| 14                             | Hospital                  | 84           |             |             |             | 84           |   |
| 15                             | GSAC Programs             | 70           |             |             |             | 70           |   |
| 16                             | Adult Day Programs        | 522          |             |             |             | 522          |   |
| 17                             | Medical                   | 259          |             |             |             | 259          |   |
| 18                             | Shopping                  | 101          |             |             |             | 101          |   |
| 19                             | Miscellaneous             | 137          |             |             |             | 137          |   |
| 20                             | Meals on Wheels Routes    | 259          |             |             |             | 259          |   |
| 21                             | Diners                    | 53           |             |             |             | 53           | Diners & SALT                             |
| 22                             |                           |              |             |             |             |              |   |
| 23                             | <b>Total</b>              | <b>1,485</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>1,485</b> |   |
| 24                             | <b>Check</b>              | <b>Good</b>  | <b>Good</b> | <b>Good</b> | <b>Good</b> | <b>Good</b>  | Good if Row 1 - Row 23 = 0, Otherwise ERR |



**Southern Frontenac Community Services**

Transportation Reporting - 2025

9-Jul-25

| Row #                  |                                  | Q1              | Q2              | Q3              | Q4              | Total           | Comment  |
|------------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| <b>Revenue Summary</b> |                                  |                 |                 |                 |                 |                 |  |
| 25                     | County of Frontenac Grant        | 12,000          | 12,000          | 12,000          | 12,000          | 48,000          | County Grant/4   |
| 26                     | Total Fees Collected             | 6,928           |                 |                 |                 | 6,928           |  |
| 27                     | Subsidy from LHIN                | 15,425          |                 |                 |                 | 15,425          |  |
| 28                     | Subsidy from 3rd Party           | 2,441           |                 |                 |                 | 2,441           | LHIN subsidy adjusted due to Commom Basket of Services reconfiguration |
| 29                     |                                  |                 |                 |                 |                 | 0               |  |
| 30                     |                                  |                 |                 |                 |                 | 0               |  |
| 31                     | <b>Revenue Total</b>             | <b>36,794</b>   | <b>12,000</b>   | <b>12,000</b>   | <b>12,000</b>   | <b>72,794</b>   |  |
|                        |                                  |                 |                 |                 |                 | 0               |  |
| <b>Expense Summary</b> |                                  |                 |                 |                 |                 |                 |  |
| 32                     | Salaries, Wages & Benefits (SWB) | 22,246          |                 |                 |                 | 22,246          | Insert Salary Allocated to the Program                                 |
| 33                     | Paid to Volunteers               | 16,751          |                 |                 |                 | 16,751          | All Expenses Paid to Volunteers  |
| 34                     | Allocation of Overhead           | 871             |                 |                 |                 | 871             | In Accordance with Your Budget Policy                                  |
| 35                     | Advertising                      | 204             |                 |                 |                 | 204             |  |
| 36                     | Bad Debts Written Off            | 630.25          |                 |                 |                 | 630             |  |
| 37                     |                                  |                 |                 |                 |                 | 0               |  |
| 38                     | <b>Expenditure Total</b>         | <b>40,703</b>   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>40,703</b>   |  |
| 39                     |                                  |                 |                 |                 |                 |                 |  |
| 40                     |                                  |                 |                 |                 |                 |                 |  |
| 41                     | <b>Net ( Cost ) or Profit</b>    | <b>-\$3,909</b> | <b>\$12,000</b> | <b>\$12,000</b> | <b>\$12,000</b> | <b>\$32,091</b> | 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.

\_\_\_\_\_

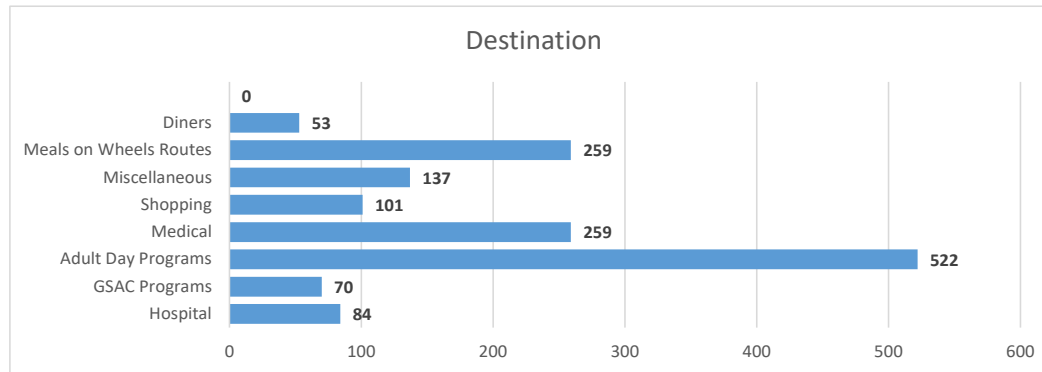
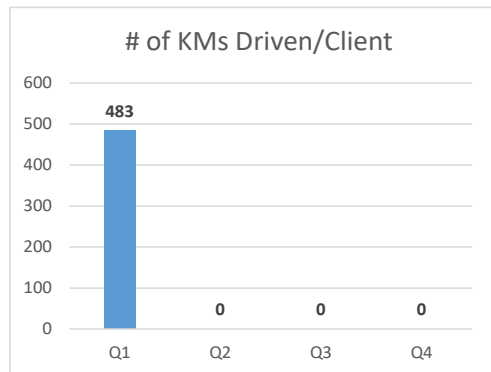
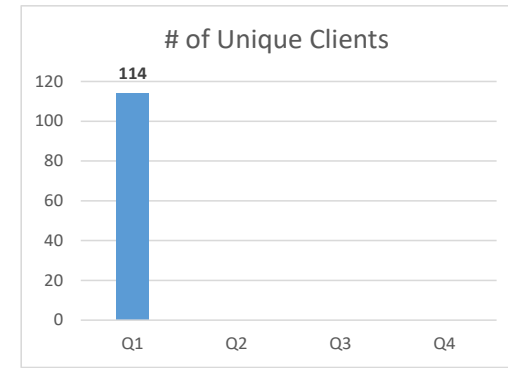
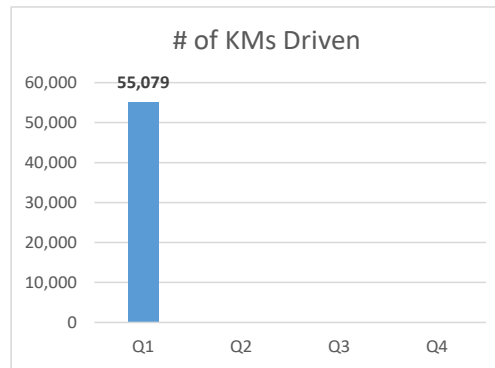
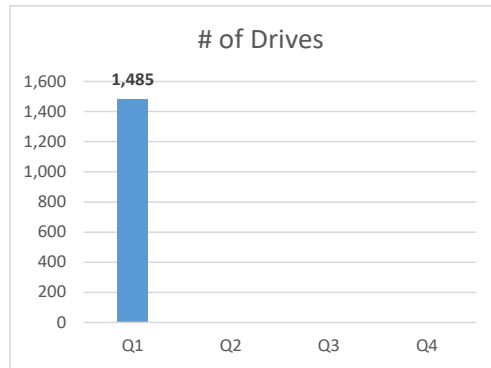
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## Southern Frontenac Community Services

Transportation Reporting - 2025

9-Jul-25

### GRAPHS (To Date)





### Southern Frontenac Community Services

Transportation Reporting - 2025

10-Jul-25

**DATA Reporting**

CFCFS Funding County Funding (Annual) \$ 48,000

**Note:** Working Password = Transportation

Indicates -> Input Cells

| Row # | Base Information               | Q1           | Q2          | Q3          | Q4          | Total        | Comment                                   |
|-------|--------------------------------|--------------|-------------|-------------|-------------|--------------|---|
| 1     | # of Drives                    | 1,485        |             |             |             | 1,485        | All Drives Provided by the Agency         |
| 2     | # of KMs Driven                | 55,079       |             |             |             | 55,079       | All Drives Provided by the Agency         |
| 3     | # of Unique Clients            | 114          |             |             |             | 114          | Cumulative Total                          |
| 4     | % of Seniors                   | 93.0%        |             |             |             |              |   |
| 5     | # of Unique Seniors            | 106          | 0           | 0           | 0           | 106          | Row 3 x Row 4                             |
| 6     | Total # Subsidized             | 30           |             |             |             | 30           |   |
| 7     | % Subsidized                   | 26.3%        | 0.0%        | 0.0%        | 0.0%        | 26.3%        | Row 3/Row 6                               |
| 8     | # of KMs Driven/Client         | 483          | 0           | 0           | 0           | 483          | Row 2/Row 3                               |
| 9     | \$'s/KM Charged to Client      | 8,104        |             |             |             | 8,104        |   |
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| 12    |                                |              |             |             |             |              |   |
| 13    | <b>Destination Information</b> |              |             |             |             |              |   |
| 14    | Hospital                       | 84           |             |             |             | 84           |   |
| 15    | GSAC Programs                  | 70           |             |             |             | 70           |   |
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| 17    | Medical                        | 259          |             |             |             | 259          |   |
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| 21    | Diners                         | 53           |             |             |             | 53           | Diners & SALT                             |
| 22    |                                |              |             |             |             |              |   |
| 23    | <b>Total</b>                   | <b>1,485</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>1,485</b> |   |
| 24    | <b>Check</b>                   | <b>Good</b>  | <b>Good</b> | <b>Good</b> | <b>Good</b> | <b>Good</b>  | Good if Row 1 - Row 23 = 0, Otherwise ERR |



**Southern Frontenac Community Services**

Transportation Reporting - 2025

10-Jul-25

| Row #                  |                                  | Q1              | Q2              | Q3              | Q4              | Total           | Comment  |
|------------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| <b>Revenue Summary</b> |                                  |                 |                 |                 |                 |                 |  |
| 25                     | County of Frontenac Grant        | 12,000          | 12,000          | 12,000          | 12,000          | 48,000          | County Grant/4   |
| 26                     | Total Fees Collected             | 6,928           |                 |                 |                 | 6,928           |  |
| 27                     | Subsidy from LHIN                | 15,425          |                 |                 |                 | 15,425          |  |
| 28                     | Subsidy from 3rd Party           | 2,441           |                 |                 |                 | 2,441           | LHIN subsidy adjusted due to Commom Basket of Services reconfiguration |
| 29                     |                                  |                 |                 |                 |                 | 0               |  |
| 30                     |                                  |                 |                 |                 |                 | 0               |  |
| 31                     | <b>Revenue Total</b>             | <b>36,794</b>   | <b>12,000</b>   | <b>12,000</b>   | <b>12,000</b>   | <b>72,794</b>   |  |
|                        |                                  |                 |                 |                 |                 | 0               |  |
| <b>Expense Summary</b> |                                  |                 |                 |                 |                 |                 |  |
| 32                     | Salaries, Wages & Benefits (SWB) | 22,246          |                 |                 |                 | 22,246          | Insert Salary Allocated to the Program                                 |
| 33                     | Paid to Volunteers               | 16,751          |                 |                 |                 | 16,751          | All Expenses Paid to Volunteers  |
| 34                     | Allocation of Overhead           | 871             |                 |                 |                 | 871             | In Accordance with Your Budget Policy                                  |
| 35                     | Advertising                      | 204             |                 |                 |                 | 204             |  |
| 36                     | Bad Debts Written Off            | 630.25          |                 |                 |                 | 630             |  |
| 37                     |                                  |                 |                 |                 |                 | 0               |  |
| 38                     | <b>Expenditure Total</b>         | <b>40,703</b>   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>40,703</b>   |  |
| 39                     |                                  |                 |                 |                 |                 |                 |  |
| 40                     |                                  |                 |                 |                 |                 |                 |  |
| 41                     | <b>Net (Cost) or Profit</b>      | <b>-\$3,909</b> | <b>\$12,000</b> | <b>\$12,000</b> | <b>\$12,000</b> | <b>\$32,091</b> | 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

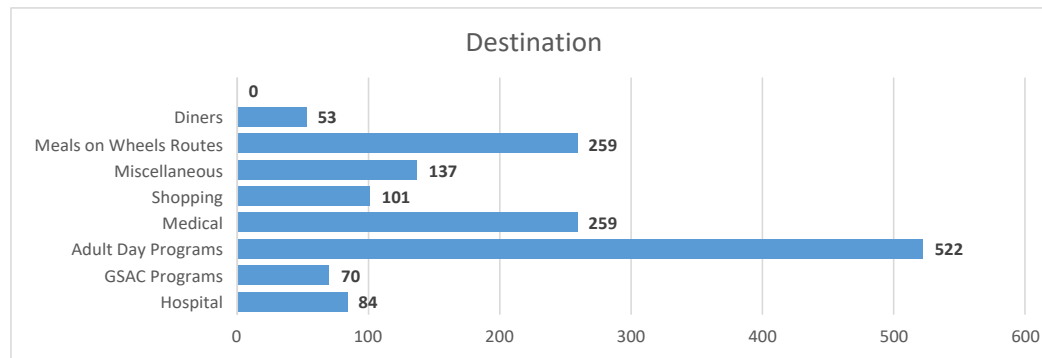
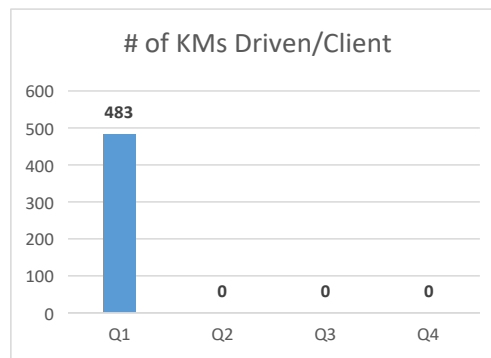
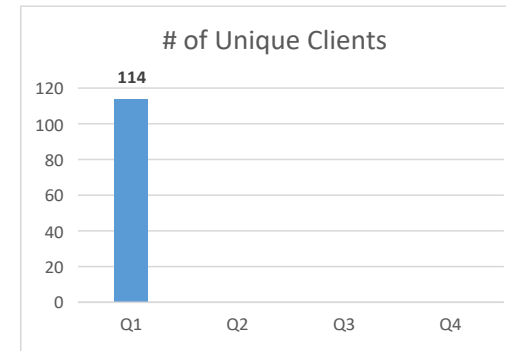
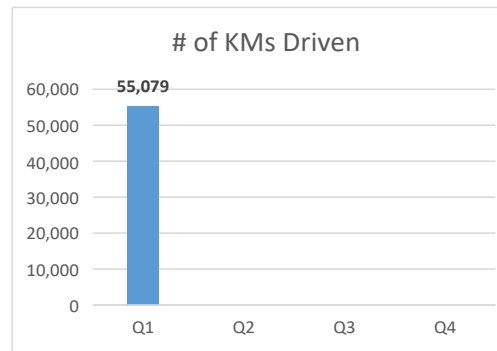
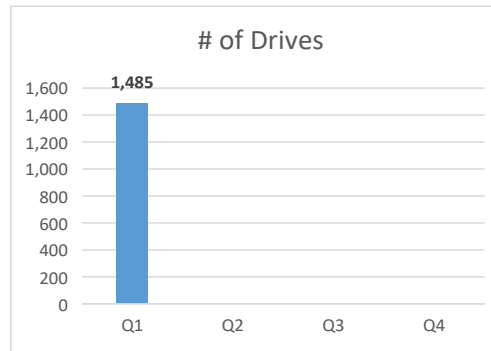


### Southern Frontenac Community Services

Transportation Reporting - 2025

10-Jul-25

#### GRAPHS (To Date)





**Southern Frontenac Community Services**

Transportation Reporting - 2025

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10-Jul-25

**April:**

3,405 Med/other

2,274 ADP

= 5,679

**May:**

3,679 med/other

2,895 ADP

=6,547

**June:**

4,168 med/other

3,102 ADP

= 7,270



**Report 2025-065**

### **Information Report to Council**

**To:** Warden and Members of County Council  
**From:** Kevin Farrell, Chief Administrative Officer  
**Prepared by:** Phil Piasetzki, Acting Director of Corporate Services/Treasurer  
**Date of meeting:** July 16, 2025

**Re: Corporate Services – 2024 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 with 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 2024 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 the 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 Paramedic Services claims have increased in each of the past seven years. In 2024, the County underwent an actuarial assessment to measure its future liabilities with regards to WSIB benefits, which resulted in increased rates for Paramedic services.

|  | Opening<br>Balance | Closing<br>Balance | Net<br>Change    |
|--|--------------------|--------------------|------------------|
| <b>Operating Reserves</b>              |                    |                    |                  |
| Working Fund Frontenac                 | 1,220,799          | 1,220,799          | 0                |
| FRC Sustainability Reserve             | 264,716            | 290,136            | 25,420           |
| FMT Severance                          | 152,417            | 151,869            | -548             |
| Joint FP Severance                     | 424,585            | 419,445            | -5,140           |
| FRC Operating                          | 35,957             | 40,897             | 4,940            |
| FMT Operating                          | 267,385            | 290,629            | 23,244           |
| FP Operating                           | 99,366             | 116,865            | 17,499           |
| Corporate WSIB Reserve                 | 319,896            | 491,578            | 171,682          |
| Ferry WSIB reserve                     | 162,832            | 267,961            | 105,129          |
| Joint FPS WSIB                         | 3,478,985          | 4,512,206          | 1,033,221        |
| Community Development Reserve          | 108,281            | 112,192            | 3,911            |
| Safe Restart Reserve                   | 908,332            | 860,186            | -48,146          |
| <b>Total Operating Reserve Balance</b> | <b>7,443,551</b>   | <b>8,774,763</b>   | <b>1,331,212</b> |

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

For 2024 the County had a dedicated capital levy of 0.65%. Based on the projections in the Asset Management Plan, we identified a shortfall and approval was granted to increase the contribution to a dedicated levy of 1% in 2025. This reserve contribution will increase to a 1.6% dedicated capital levy from 2026-2034.

In 2024, the main usage of the reserves was for the new Paramedic Base on Battersea Road, Renovations of the Administration building, K&P Trail development and Paramedic Vehicle Purchases.

|  | Opening<br>Balance | Closing<br>Balance | Net<br>Change  |
|--|--------------------|--------------------|----------------|
| <b>Asset Replacement</b>               |                    |                    |                |
| FMT Capital Reserve Fund (Rebuild)     | 700,315            | 728,075            | 27,760         |
| JOINT FPS Vehicle Replacement          | 1,566,427          | 1,305,991          | -260,436       |
| JOINT FPS Equipment Replacement        | 2,347,488          | 2,723,930          | 376,442        |
| FMT Capital Replacement                | 594,110            | 342,639            | -251,471       |
| JOINT FMT Capital Replacement          | 511,710            | 932,498            | 420,788        |
| FRC Ontarians with Disabilities        | 15,000             | 0                  | -15,000        |
| FRC Capital Replacement                | 2,658,562          | 3,224,480          | 565,918        |
| <b>Total Asset Replacement Balance</b> | <b>8,393,612</b>   | <b>9,257,613</b>   | <b>864,001</b> |

**Stabilization Reserve:** Expenses offset by the Stabilization Reserve in 2024 included:

- \$15,264 for Records Management Assessment
- \$627,938 for the new FP Base

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 a one-time contribution of 2% of the annual levy to the Stabilization Reserve based on stronger than expected investment returns. In 2024, the unallocated year-end surplus of \$706,475.87, was transferred into the Stabilization Reserve.

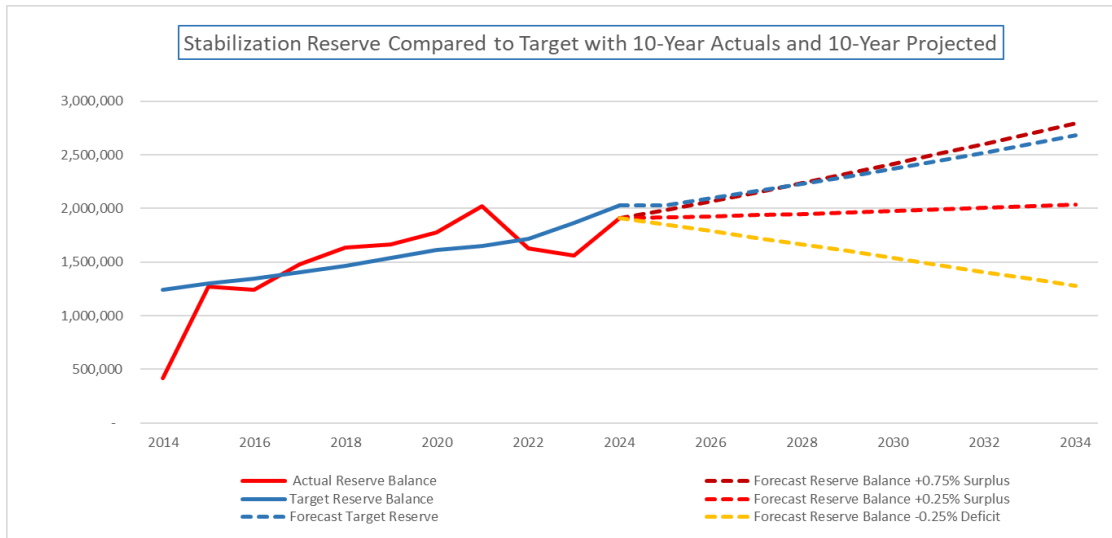
**Note:** As of 2024, the Stabilization Reserve is below the amount recommended by the 2013 KPMG Service Delivery and Organization review<sup>1</sup> (recommendation #21, pg. 11 and 102). KPMG's recommendation was for a stabilization reserve equivalent to 10% of the budgets for Frontenac Paramedics and Fairmount Home, or approximately \$3.5M for 2021.

The County's reserve policy in 2015 adopted a more conservative target for its stabilization reserve of 15% of the municipal levy, or approximately \$1.92M for 2024. To help achieve this targeted reserve level, a dedicated 0.65% annual increase for capital replacement was implemented. This dedicated levy was increased to 1.0% beginning in 2025.

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 in 2024 was \$627,938. The use of the Stabilization Reserve to offset the construction of the Paramedic Base has resulted in the reserve being slightly below the levy percentage target.

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<sup>1</sup> Link to KPMG Report: [\[Link Here\]](#)



|                       | Opening Balance | Closing Balance | Net Change |
|-----------------------|-----------------|-----------------|------------|
| Stabilization Reserve | 1,562,983       | 1,907,390       | 344,407    |

**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, 2024.

**Strategic Project Reserve (20-90-91000-31009) - By Project (As of December 31, 2024)**

| 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  | \$ - |

Information Report to Council  
Corporate Services – 2024 Reserve and Reserve Funds  
July 16, 2025

|   |               |              |               |
|---|---------------|--------------|---------------|
| 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   |

|   |              |           |              |
|---|--------------|-----------|--------------|
| Healthcare in our Community – Physician Recruitment | \$ 44,000.00 | \$ 927.61 | \$ 43,072.39 |
|---|--------------|-----------|--------------|

|  |  |  |                      |
|--|--|--|----------------------|
| Total Balance Remaining on Committed Projects        |  |  | \$ 1,260,124.19      |
| 2022 Ending Reserve Balance                          |  |  | \$ 1,657,147.52      |
| <b>Difference (Unallocated to Specific Projects)</b> |  |  | <b>\$ 397,023.33</b> |

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<br>Balance | Closing<br>Balance | Net<br>Change |
|---------------------------|--------------------|--------------------|---------------|
| Strategic Project Reserve | 1,614,075          | 1,657,148          | 43,073        |

### Sustainability Implications

Governance – appropriate stewardship of County resources.

### Financial Implications

The following table reflects the 2024 audited year end balances, summarized by reserve classification:

**2024 Reserve and Reserve Funds**

| <b>Category</b>                     | <b>2024 Actual (\$)</b> | <b>Performance versus requirements</b>  |
|-------------------------------------|-------------------------|---|
| Operating Reserves                  | 8,774,762               | Meets current requirements – WSIB reserve contributions may be adjusted for future anticipated requirements |
| Capital Asset Reserves              | 9,257,613               | Underfunded - Ongoing review  |
| External Agency Reserves            | 614,276                 | Meets current requirements  |
| Strategic Regional Reserves         | 1,657,148               | Meets current requirements  |
| Stabilization Reserve               | 1,907,390               | Meets current requirements  |
| Legally Restricted Reserves         | 216,333                 | Meets current requirements  |
| Obligatory Reserves (CCBF and OCIF) | 1,113,679               | Meets current requirements  |
| <b>Total</b>                        | <b>23,541,202</b>       |   |

\*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 are adjusted as a percentage of direct salaries in line with the estimated future liabilities determined during the latest actuarial assessment, which covers the period of 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:** The dedicated capital levy increased to 1% in 2025 and will further increase to a 1.6% dedicated capital levy from 2026-2034.

**Organizations, Departments and Individuals Consulted and/or Affected**

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

**By-Law Number 2025-026**

**of**

**The Corporation of the County of Frontenac**

being a by-law to authorize the Warden and Clerk to enter into an agreement with StoneShare Inc. to implement City Connections Agenda and Meeting Management Solution.

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**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 wishes to enter into an agreement with StoneShare Inc. for a meeting management solution;

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

1. **That** the Warden and the Clerk be authorized to enter into an agreement with StoneShare Inc. to implement City Connections Agenda and Meeting Management Solution.
2. **That** this By-law shall come into force and take effect upon the date of final passing.

Read a First and Second Time this 16<sup>th</sup> day of July, 2025.

Read a Third Time, Signed, Sealed and Finally Passed this 16<sup>th</sup> day of July, 2025.

**The Corporation of the County of Frontenac**

\_\_\_\_\_  
Gerry Lichty, Warden

\_\_\_\_\_  
Jannette Amini, Clerk

**By-Law No. 2025-027**

**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 109

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**Whereas** the County of Frontenac's Marine Services Crew are represented by Local 109 of the Canadian Union of Public Employees (CUPE Local 109);

**And Whereas** the County of Frontenac's collective agreement with CUPE Local 109 expired as of December 31, 2024;

**And Whereas** a four year collective agreement, effective January 1, 2025 to December 31, 2027, was reached and has been affirmed by a union membership ratification vote taken July 7, 2025;

**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 Corporation of the County of Frontenac hereby enacts as follows:

1. **That** the Warden and Clerk be authorized to execute a two year collective agreement, effective January 1, 2025 to December 31, 2027, with Local 109 of the Canadian Union of Public Employees (CUPE Local 109) which represents the County's Marine Services Crew;
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 16<sup>th</sup> day of July, 2025.

Read a third time and finally passed this 16<sup>th</sup> day of July, 2025.

**The Corporation of the County of Frontenac**

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Gerry Lichy, Warden

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Jannette Amini, Clerk

**By-Law Number 2025-028**

**of**

**The Corporation of the County of Frontenac**

being a by-law to authorize the Warden and Clerk to execute an Agreement of Purchase and Sale for lands legally described as Part of PT LT 11 CON 10 Palmerston PT 1 13R10926, Township of North Frontenac, being part of PIN 36211-0131 (LT).

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**Whereas** in 2020 County Council approved the Frontenac K&P Trail expansion from Sharbot Lake to Clarendon, and

**Whereas** a negotiation process was necessary with current landowners of the abandoned rail bed between Sharbot Lake to Clarendon; and,

**Whereas** the Council of the County of Frontenac deems it appropriate to purchase lands to develop the K&P Trail from Sharbot Lake to Clarendon:

**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 be authorized to enter into an Agreement of Purchase and Sale for lands for lands legally described as Part of PT LT 11 CON 10 Palmerston PT 1 13R10926, Township of North Frontenac, being part of PIN 36211-0131 (LT); and,
2. **That** the County Clerk is hereby further authorized to execute all closing documents as may be required in order to complete the subject transaction, and to do all other things as may be reasonably required to close and complete the foregoing transaction; and,
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 16<sup>th</sup> day of July, 2025.

Read a Third Time, Signed, Sealed and Finally Passed this 16<sup>th</sup> day of July, 2025.

**The Corporation of the County of Frontenac**

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Gerry Lichty, Warden

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Jannette Amini, Clerk

**By-Law No. 2025-029**

**of**

**The Corporation of the County OF Frontenac**

being a by-law to confirm all actions and proceedings of County Council on  
July 16, 2025

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**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 July 16, 2025, 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 July 16, 2025, 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 July 16, 2025, 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 16<sup>th</sup> day of July 2025

Read a Third Time and Finally Passed, Signed and Sealed this 16<sup>th</sup> day of July 2025.

**The Corporation of the County of Frontenac**

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Gerry Lichty, Warden

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Jannette Amini, Clerk