



TOWN OF KINGSVILLE
REGULAR MEETING OF COUNCIL
AGENDA

Monday, June 24, 2024, 6:00 PM

Unico Community Centre

37 Beech Street

Kingsville, ON N9Y 1A9

View Livestream at the time of the proceedings at
<https://www.kingsville.ca/livestream>

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needs please contact the Clerk at atoole@kingsville.ca

Pages

A. CALL TO ORDER

B. CLOSED SESSION

Recommended Action

That Council enter into Closed Session at 5:00 p.m. pursuant to Section 239 of the *Municipal Act, 2001*, to discuss the following items:

Item I - Board and Committee Appointments (Communities in Bloom and Joint OPP Detachment Board) to be heard under Section 239(2)(b) being personal matters about an identifiable individual including municipal employees; and,

Item II - Status of Crossing Guard Program to be heard under Section 239(2)(f) being advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

C. LAND ACKNOWLEDGEMENT

D. MOMENT OF SILENT REFLECTION AND NATIONAL ANTHEM

E. MAYOR'S WELCOME AND REMARKS

F. AMENDMENTS TO THE AGENDA

G. DISCLOSURE OF PECUNIARY INTEREST

When a member of Council has any pecuniary interest, direct or indirect, in any matter which is the subject of consideration at this Meeting of Council (or that was the subject of consideration at the previous Meeting of Council at which the member was not in attendance), the member shall disclose the pecuniary interest and its general nature, prior to any consideration of the matter.

H. REPORT OUT OF CLOSED SESSION

Pursuant to Section 239 of the *Municipal Act, 2001*, Council entered into Closed Session at 4:30 p.m. on May 27, 2024, to discuss the following items:

Item Item I - Property Disposition - Lions Park and Lions Hall heard under Section 239(2)(c) being a proposed or pending acquisition or disposition of land by the municipality. There is nothing further to report.

Pursuant to Section 239 of the *Municipal Act, 2001*, Council entered into Closed Session at 7:28 p.m. on May 27, 2024, to discuss the following items:

Item I - Personnel Matter heard under Section 239(2)(b) being personal matters about an identifiable individual, including municipal employees. There is nothing further to report.

Item II - Personnel Matter heard under Section 239(2)(b) being personal matters about an identifiable individual, including municipal employees. There is nothing further to report.

Item III - Matter Regarding an Identifiable Individual heard under Section 239(2)(b) being personal matters about an identifiable individual, including municipal employees; and; Section 239(2)(f) being advice that is subject to solicitor-client privilege, including communications necessary for that purpose. There is nothing further to report.

I. DELEGATIONS

J. PRESENTATIONS

1. **Presentation of 2023 Financial Statement Audit Report - Lindsay latonna, CPA, CA, and Tyler Hicks, CPA, CA, Partners at HMID LLP**

Clerk's Note: See draft Consolidated Financial Statements as of December 31, 2023 appended to Agenda Item M.1. - 2023 Financial Statements and Review.

K. MATTERS SUBJECT TO NOTICE

L. REPORTS - PLANNING AND DEVELOPMENT SERVICES

1. **Jasperson Drive Traffic By-law Amendments**

Recommended Action

That Kingsville Traffic By-law 21-2005 **BE AMENDED** to include "No Stopping" signs on Jasperson Drive from 1576 Jasperson Drive to a point 150 metres north of Woodycrest Ave.

2. West Side Collector Road – Class EA 5

Recommended Action

That Council **ENDORSE** the West Side Collector Road Municipal Class Environmental Assessment Report and **DIRECT** Administration to continue with the requisite detailed engineering and design work.

3. Part Lot Control Exemption Application (PLC-2024-2) for 7 Lukas Drive 12

Recommended Action

That Part Lot Control By-law 43-2024 to allow Block 61 on Plan 12M-598 to be exempt from Section 50(5) of the Planning Act **BE APPROVED**.

M. REPORTS - FINANCE AND CORPORATE SERVICES

1. 2023 Financial Statements and Year End Review 18

Recommended Action

1. That the Financial Statements for the Corporation of the Town of Kingsville for the year ending December 31, 2023, as audited by HMID LLP, **BE APPROVED**;
2. That the 2023 Treasurer's Statement of Development Charge Reserve Funds, **BE APPROVED**;
3. That the 2023 Statement of Investment Activity, **BE APPROVED**; and
4. That the 2023 general budget surplus of \$933,193, be applied to the Ridgeview Park Community Centre project, **BE APPROVED**.

N. REPORTS - FIRE RESCUE SERVICES

No Reports.

O. REPORTS - PUBLIC OPERATIONS

No Reports.

P. REPORTS - BUILDING AND BY-LAW SERVICES

No Reports.

Q. REPORTS - CAO's OFFICE

1. Joint OPP Detachment Board (South) - Appointment Update 61

Recommended Action

That Council **APPOINT** _____ to be the Joint Community Representative (representing the Town of Kingsville, Municipality of Leamington, and Township of Pelee) for the new Joint OPP Detachment

Board – South, effective immediately for a term set to expire on December 31, 2024.

2. Land Acquisition - Road 2

64

Recommended Action

That Council **APPROVE** entering into an Agreement of Purchase and Sale, on the terms described in this report, with the owner of a portion of land municipally known as 500 Road 2 East, Kingsville and direct Administration to execute any documentation required to acquire said lands; and,

That Council **APPROVE** funding the purchase from the Public Works Capital Reserve (03-000-032-39068) in the amount of approximately \$104,700.00.

3. Crossing Guard Program

67

Recommended Action

1. As a result of the closure of Kingsville Public School, Council **APPROVES** the removal of the four crossings at the following locations: Water Street and Division Road, King Street and Division Road, King Street and Chestnut Street and Chestnut and Main Street West, effective September 1, 2024.
2. As a result of lunch schedule change for students at John de Brebeuf, Council **APPROVES** the removal of crossing guard services during lunch hour only at the following locations: Division Road South and Mill Street, and Main Street West at Spruce Street, effective September 1, 2024 (for clarity, crossing guards will continue their services at this location before and after school);
3. Council **APPROVES** that the crossing guard program at all locations, including Division Road South and Mill Street, and Main Street West at Spruce Street, be phased out and replaced with pedestrian crossovers (PXOs) by September 2025; and
4. Council **DIRECTS** Administration to hold a public information meeting to provide information to parents and school board officials on this phase-out change in crossing guard services and the alternative approach of providing pedestrian crossovers (PXOs) by September 2025.

R. CONSENT AGENDA

1. Regular Council Meeting Minutes - May 27, 2024

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2. Heritage Advisory Committee Minutes - May 7, 2024

98

3. Communities in Bloom Minutes - May 7, 2024

101

4. Fantasy of Lights Minutes - April 30, 2024

104

S. CORRESPONDENCE

T. NOTICES OF MOTION

U. UNFINISHED BUSINESS AND ANNOUNCEMENTS

V. BYLAWS

116

Recommended Action

That the following By-law receive three readings and finally pass:

By-law 48-2024 being a By-law authorizing the entering into of a Municipal Funding Agreement between the Association of Municipalities of Ontario and The Corporation of the Town of Kingsville; and,

By-law 44-2024 being a By-law to confirm the proceedings of the Council of the Corporation of the Town of Kingsville at its June 24, 2024 Regular Meeting of Council.

W. CLOSED SESSION

Recommended Action

That Council enter into Closed Session at X:XX p.m. pursuant to Section 239 of the *Municipal Act, 2001*, to discuss the following item:

Item I - Legal Matter to be heard under Section 239(2)(f) being advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

X. ADJOURNMENT

Recommended Action

That Council adjourns this Regular Meeting at p.m.

Date: June 24, 2024

To: Mayor and Council

Author: Tim Del Greco, Senior Manager, Capital Projects and Engineering

RE: Jasperson Drive Traffic By-Law Amendments

RECOMMENDED ACTION

That Kingsville Traffic By-law 21-2005 **BE AMENDED** to include “No Stopping” signs on Jasperson Drive from 1576 Jasperson Drive to a point 150 metres north of Woodycrest Ave.

BACKGROUND

The Greater Essex County District School Board is currently constructing a new school (Kindergarten to Grade 12) on the east side of Jasperson Drive. The Board aims to complete construction and open this school for September of 2024.

In 2020 in preparation for the new school opening, the Town reconstructed Jasperson Drive. As part of this project, Jasperson Drive was converted to a three-lane roadway from Main Street East to the proposed school site. From there, it transitions to a two-lane roadway until it reaches Road 2 East. There is no on-street parking available.

DISCUSSION

The new school property will include parking lanes for motorists to drop off and pick up school children directly on-site. See Appendix A for locations.

It is uncertain whether or not motorists will park or stop on Jasperson Drive for the same purpose. However, doing so will lead to an increase in both traffic congestion and the potential for accidents. Traffic flow will also be impeded during peak hours.

To avoid this conflict, Jasperson Drive can be signed with “No Stopping” signs within the vicinity of the new school, see Appendix B. “No Stopping” signs prohibit both stopping and parking.

If the Recommended Action is approved by Council, Administration will amend the Kingsville Traffic By-law in the short term however defer sign installation closer to September 2024.

FINANCIAL CONSIDERATIONS

All costs for signage will be expensed to the 2024 Public Works Operational Budget.
\$1500 is the estimated cost for all labour and materials.

ENVIRONMENTAL CONSIDERATIONS

N/A

CONSULTATIONS

Kingsville Administration

PREPARED BY:



Tim Del Greco, P. Eng.
Senior Manager, Capital Projects and Engineering

REVIEWED BY:



Richard Wyma
Director of Planning and Development



John Norton
CAO

Appendix B



Date: June 24, 2024

To: Mayor and Council

Author: Tim Del Greco, Senior Manager, Capital Projects and Engineering

RE: West Side Collector Road – Class EA

RECOMMENDED ACTION

That Council **ENDORSE** the West Side Collector Road Municipal Class Environmental Assessment Report and **DIRECT** Administration to continue with the requisite detailed engineering and design work.

BACKGROUND

The construction of a West Side Collector Road (“WSCR”) from Heritage Road to Road 2 West is a recommended initiative in Kingsville’s Transportation Master Plan. The intent of this proposed roadway is to provide a bypass to Main Street in the downtown core, and further, support additional growth in Kingsville. Since 2021, Council has initiated a number of steps in order to advance this project, including:

- Executing a Memo of Understanding with adjacent property owners to secure either the necessary land or a commitment to construct portions of the proposed collector road.
- Approving expropriation to secure remaining lands as required for construction.
- Approving funding to facilitate the completion of a Municipal Class EA and engineering design.
- Approving funding to commence land acquisitions.

The proposed WSCR corridor will also accommodate a section of new transmission watermain required to improve water servicing in the southwest area of Kingsville.

DISCUSSION

The Environmental Assessment Act (“EAA”) provides for the protection, conservation, and sound management of Ontario’s natural, cultural, and built environments. A Class Environmental Assessment (Class EA) is an environmental planning process approved under Ontario’s EAA for certain groups of projects that have predictable and manageable environmental effects. A municipality who receives approval for a project planned in accordance with a Class EA does not need to obtain separate approval under the EAA.

The Town hired Stantec Consulting in 2022 to complete a Class EA for the WSCR. Since that time, a number of studies and assessments have been completed in accordance with the Class EA process, including:

- Archaeological
- Built environment
- Natural environment
- Stormwater management
- Traffic impact studies
- Noise and air quality, etc.

Throughout this planning process, the public has been engaged via public information meetings as well as electronically in order to receive and consider their feedback. The final draft of the Class EA Report (completed in April of 2024) was advertised to the public and applicable government agencies for review for 30 calendar days.

The response from the public was low. Further, all comments received from government agencies have been addressed.

Design Highlights of the Draft Class EA Report:

Cross Section

An illustration of the proposed cross-section is included in Appendix A. The WSCR is proposed to be an urban roadway complete with curbs, sidewalks, and an off-road cycle track. The cycle track is a recommended initiative in Kingsville's Transportation Master Plan. The right-of-way will also accommodate the transmission watermain required to support additional growth in the western area of Kingsville.

Main and Heritage Intersection Improvements

This intersection was evaluated for two potential improvements: signalization vs a roundabout. It was confirmed that both options will provide comparable levels of service with respect to traffic movement, however, the roundabout is much more costly. Increased costs with respect to the roundabout option include:

- Significant utility relocations
- Construction costs (more expensive to construct vs signalization)
- Property acquisitions

An illustration of both options is included in Appendix B.

Alignment

Appendix C details the preferred alignment of the WSCR. The preferred alignment was developed in cooperation with adjacent landowners (whom are also local developers). The majority of lands required for this project are being conveyed from the local developers to the Town. The Town still requires some smaller parcels of land near the intersection of Main and Heritage to accommodate new turning lanes. The Town will pursue those land acquisitions through direct purchases and expropriations.

FINANCIAL CONSIDERATIONS

A high-level cost to construct the WSCR and all associated infrastructure is estimated to be in the range of \$13 - \$15 million. This includes the transmission watermain required to support additional growth in the western area of Kingsville (the portion within the limits of the WSCR project).

Construction costs will be better understood as detailed design of this project progresses. Land acquisition costs can vary greatly, however, these costs can be refined once appraisals are reviewed and negotiations commenced.

ENVIRONMENTAL CONSIDERATIONS

The majority of lands to be impacted by this project are currently used for agricultural field farming. Therefore, environmental impacts are anticipated to be low.

Section 9 of the attached Class EA Report details the potential environmental impacts of this project and the proposed mitigation measures.

ATTACHMENTS

Due to file size, the West Side Collector Road – Municipal Class Environmental Assessment Report, and associated appendices, have not been directly appended to this Report but are currently hosted on the Town's website. Click on the below link to view:

[West Side Collector Road – Municipal Class Environmental Assessment Report](#)

CONSULTATIONS

Kingsville Administration
Residents of Kingsville
Stantec Consulting

PREPARED BY:



Tim Del Greco, P. Eng.
Senior Manager, Capital Projects and Engineering

REVIEWED BY:



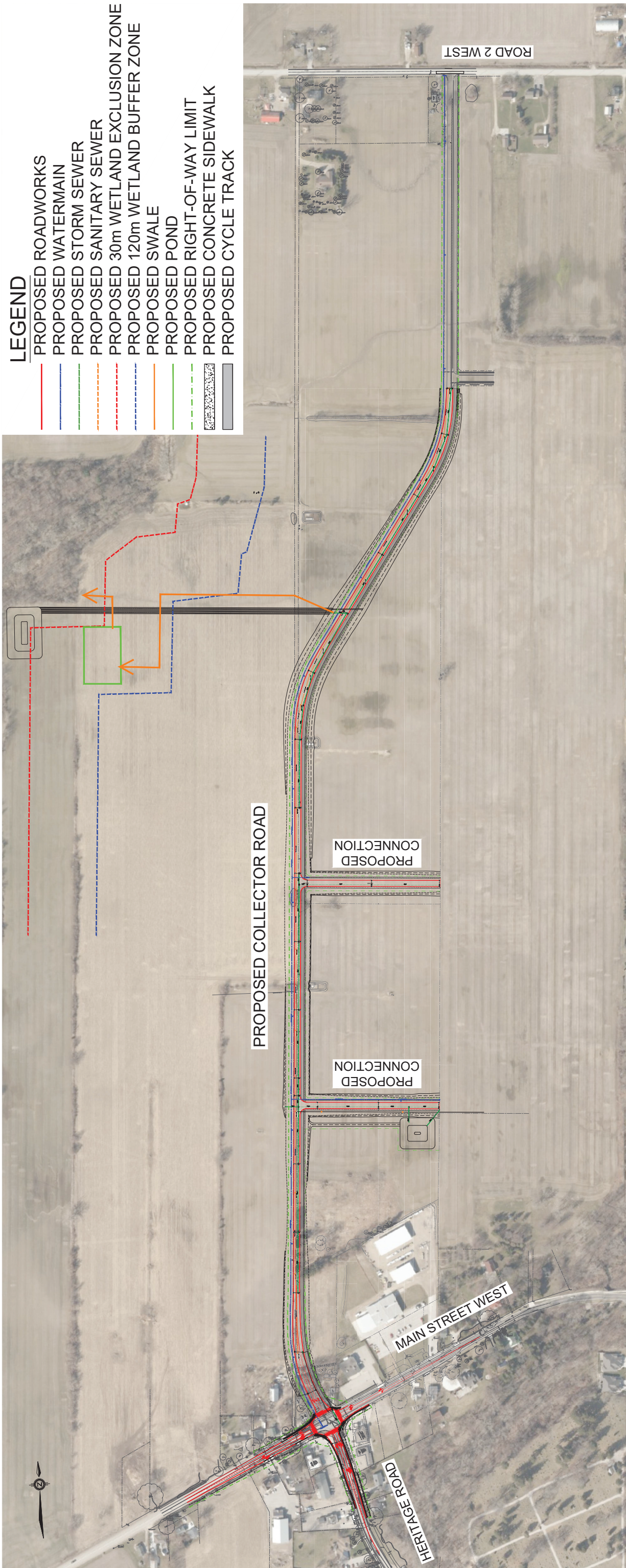
Richard Wyma
Director of Planning and Development



John Norton
CAO

[illegible]





Date: June 10, 2024

To: Mayor and Council

Author: Vitra Chodha, Planner

RE: Part Lot Control Exemption Application (PLC-2024-2) for 7 Lukas Drive

RECOMMENDED ACTION

That Part Lot Control By-law 43-2024 to allow Block 61 on Plan 12M-598 to be exempt from Section 50(5) of the Planning Act **BE APPROVED**.

BACKGROUND

The Part Lot Control exemption application applies to Block 61, PLAN 12M-598, which is located East of Lukas Drive and North of Robin Court (see Appendix A Location Map). The lot was created as part of Subdivision Plan 12M-598.

The applicant has requested exemption from part lot control to subdivide the semi-detached dwelling into two individual freehold units as seen in the applicant survey (see Appendix B). The requested exemption from part lot control is a common occurrence for semi-detached and townhouse dwellings, to ensure that the lot lines are accurately represented at the party wall, post construction.

Once construction is completed, the dwelling is subdivided into individual freehold units. In order to undertake conveyance of each of the individual unit exemption from part lot control is required which then provides the developer the ability to convey the units via completion of a reference plan. Part Lot Control is typically approved for three (3) years.

DISCUSSION

The subject properties are designated "Residential" within the Town of Kingsville Official Plan, and zoned "Residential Zone 2 Urban with exception 6 (R2.1-6)" under the Town of Kingsville Comprehensive Zoning By-law.

In keeping with the zoning, the applicant is constructing a semi-detached dwelling with two units. The proposed dwelling is near completing and the applicant is requesting this PLC exemption to allow separate conveyance of both semi-detached units. This exemption allows the developer to convey the units via completion of a reference plan.

For a Sketch of the Proposed Lots, please refer to Part 1 and Part 2 on the applicant's survey in Appendix B.

Subsection 50(7) of the *Planning Act* authorizes Council to pass a by-law providing that the part lot control provisions of Section 50(5) of the said Act do not apply to lands designated in the by-law. The exemption will allow for the semi-detached dwelling (currently under construction) to be subdivided into two individual units. The application is not subject to a public hearing or appeal because Council has already approved the entire subdivision in principle and the zoning of the lands is in place to accommodate the final lot fabric. This is a common approach for creation of individual semi-detached or townhouse units within a plan of subdivision, particularly once an approval has been registered. This is the final step in allowing the full build out on the subject lands

As per the delegation of authority by-law, approval for a Part Lot Control application has been delegated to the Director of Planning and Development. Council is still required to pass a by-law to be registered on title in order for the part lot control to be executed.

Administration will forward By-law 43-2024 and the Part Lot Control Exemption application to the County of Essex for final approval and to register any by-laws on title as required.

FINANCIAL CONSIDERATIONS

There will be an increase in assessment value as a result of the completed development.

ENVIRONMENTAL CONSIDERATIONS

None.

CONSULTATIONS

No public or agency consultation is required by the *Planning Act* when considering a Part Lot Control Exemption By-law

PREPARED BY:



Vitra Chodha
Town Planner

REVIEWED BY:

A handwritten signature in black ink, appearing to be 'R. Wyma', with a horizontal line extending to the right.

Richard J.H. Wyma, CSLA
Director of Planning and Development

A handwritten signature in black ink, appearing to be 'John Norton', with a horizontal line extending to the right.

John Norton
CAO

1582-1584 Jasperson Drive



Legend

Essex Municipalities

<all other values>

Kingsville

Street

Kingsville Assessment

Notes

Location Map

APPENDIX A

THIS MAP IS NOT TO BE USED FOR NAVIGATION

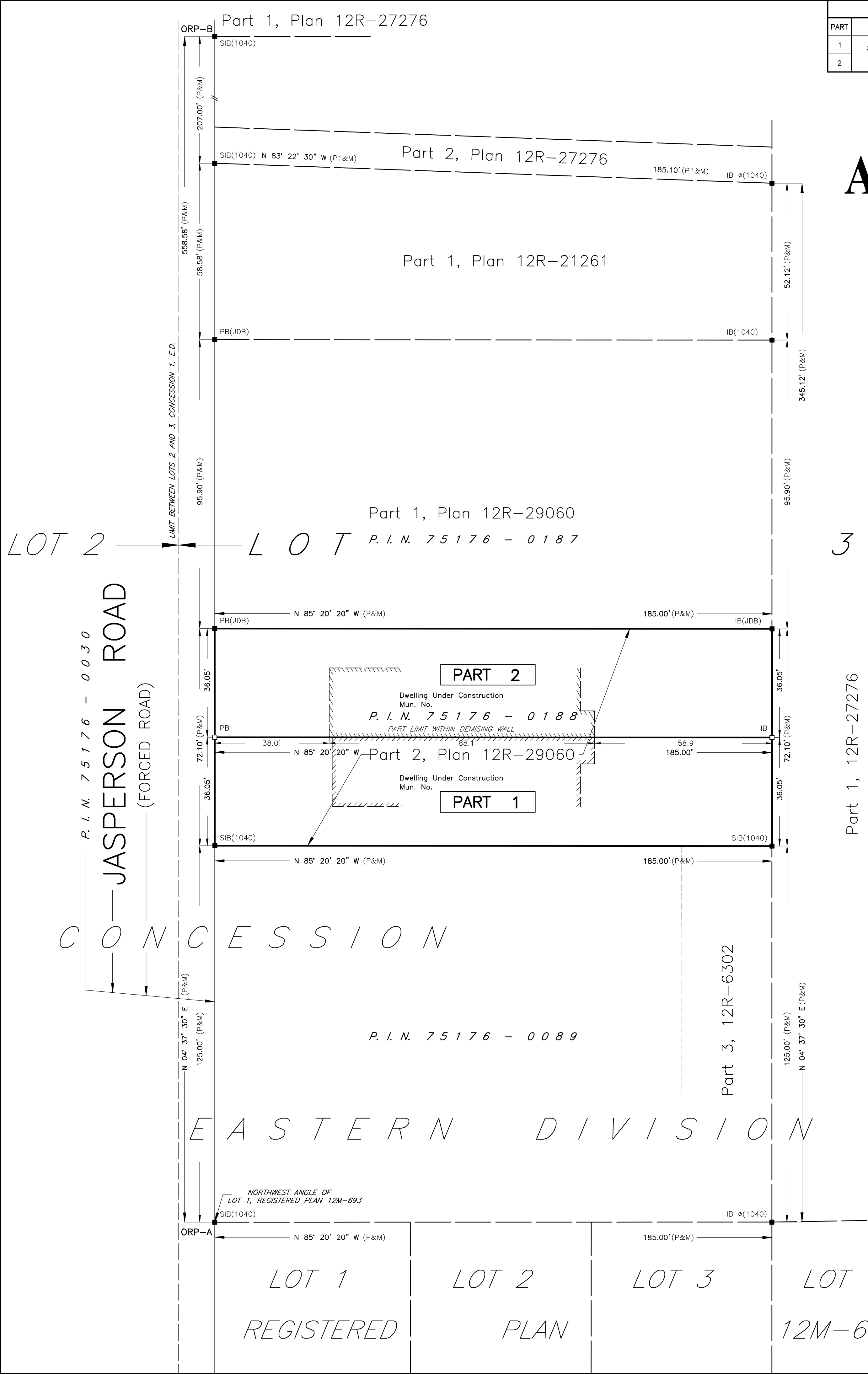
Copyright the Corporation of the County of Essex, 2012. Data herein is provided by the Corporation of the County of Essex on an 'as is' basis. Assessment parcel provided by Teranet Enterprises Inc. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

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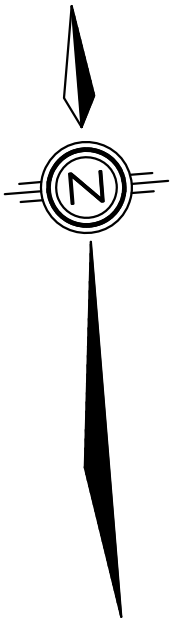


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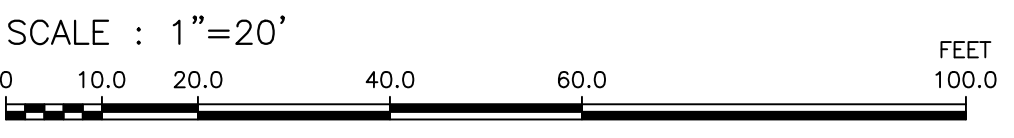


PARTS SCHEDULE				
PART	LOT	CON/PLAN	P.I.N.	AREA
1	PART OF LOT 3	CONCESSION 1 EASTERN DIVISION	ALL OF 75176-0188	0.181 ac.
2				0.181 ac.

APPENDIX B



PLAN OF SURVEY
OF
PART OF LOT 3
CONCESSION 1 EASTERN DIVISION
GEOGRAPHIC TOWNSHIP OF GOSFIELD SOUTH
NOW IN THE
TOWN OF KINGSVILLE
COUNTY OF ESSEX, ONTARIO
VERHAEGEN LAND SURVEYORS, A DIVISION OF J.D. BARNES LTD.



THE INTENDED PLOT SIZE OF THIS PLAN IS 24" IN WIDTH BY 24" IN HEIGHT WHEN PLOTTED AT A SCALE OF 1"=20'

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

INTEGRATION DATA		
OBSERVED REFERENCE POINTS (ORPs): UTM ZONE 17 NAD83 (CSRS) (2010.0). COORDINATES TO URBAN ACCURACY PER SECTION 14 (2) OF O.REG 216/10.		
POINT ID	NORTHING	EASTING
ORP-A	15275819.09	1172190.23
ORP-B	15276375.71	1172235.37
COORDINATES CANNOT, IN THEMSELVES, BE USED TO RE-ESTABLISH CORNERS OR BOUNDARIES SHOWN ON THIS PLAN.		

LEGEND AND NOTES

BEARINGS ARE UTM GRID DERIVED FROM OBSERVED REFERENCE POINTS 'A' AND 'B' BY REAL TIME NETWORK OBSERVATIONS AND ARE REFERRED TO UTM ZONE 17 (81° WEST LONGITUDE) NAD83 (CSRS) (2010.0).

DISTANCES ON THIS PLAN ARE GROUND AND CAN BE CONVERTED TO GRID BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 0.999826

ALL MONUMENTS SHOWN THUSLY □ ARE IRON BARS (IB) UNLESS OTHERWISE NOTED.

SIB DENOTES 25mm X 25mm X 1.22m STANDARD IRON BAR

SSIB DENOTES 25mm X 25mm X 0.61m SHORT STANDARD IRON BAR

IB DENOTES 16mm X 16mm X 0.61m IRON BAR

IB Ø DENOTES 19mm diameter X 0.61m ROUND IRON BAR

CC DENOTES CUT-CROSS

CP DENOTES 5mm X 50mm STEEL PIN

PB DENOTES PLASTIC BAR

■ DENOTES SURVEY MONUMENT FOUND

□ DENOTES SURVEY MONUMENT SET AND MARKED JDB

WIT. DENOTES WITNESS

(S) DENOTES SET (M) DENOTES MEASURED (D) DENOTES INST. No.

ORP DENOTES OBSERVED REFERENCE POINT

ALL SET SSIB AND PB MONUMENTS WERE USED DUE TO LACK OF OVERBURDEN AND/OR PROXIMITY OF UNDERGROUND UTILITIES IN ACCORDANCE WITH SECTION 11(4) OF O.REG. 525/91.

(NI) DENOTES NOT IDENTIFIABLE (OU) DENOTES ORIGIN UNKNOWN

(S/P) DENOTES SET PROPORTIONALLY

(P) DENOTES PLAN 12R-29060

(1744) DENOTES VERHAEGEN SURVEYORS INC., O.L.S.

(JDB) DENOTES J.D. BARNES LIMITED, O.L.S.

(1040) DENOTES WILLIAM J. SETTERINGTON, O.L.S.

SURVEYOR'S CERTIFICATE

I CERTIFY THAT:

- THIS SURVEY AND PLAN ARE CORRECT AND IN ACCORDANCE WITH THE SURVEYS ACT, THE SURVEYORS ACT, THE LAND TITLES ACT AND THE REGULATIONS MADE UNDER THEM.
- THIS SURVEY WAS COMPLETED ON THE 6th. DAY OF NOVEMBER, 2023.

DATE NOVEMBER 7, 2023.

Alec S. Mantha
ALEC S. MANTHA
ONTARIO LAND SURVEYOR

THIS PLAN OF SURVEY RELATES TO AOLS PLAN SUBMISSION FORM NUMBER 2212421

VERHAEGEN
LAND SURVEYORS
A DIVISION OF J.D. BARNES LTD.
944 OTTAWA STREET, WINDSOR, ON, N8X 2E1
T: (519) 258-1772 F: (519) 258-1791 www.jdbarnes.com

DRAWN BY: CMM	CHECKED BY: AM	REFERENCE NO.: 22-48-001-02
CAD File: 22-48-001-02.dwg CAD Date: November 6, 2023 11:06 AM		File: E-GOS. S.-1 E.D.-3

THE CORPORATION OF THE TOWN OF KINGSVILLE
BY-LAW 10-2024

**Being a By-law to exempt certain lands from Part Lot Control
(Part Lot 3, Concession 1 Eastern Division and Part 2 on Plan
12R-29060)**

WHEREAS the *Planning Act*, R.S.O. 1990 c.P.13, as amended, provides that part-lot control shall apply where land is within a plan of subdivision registered before or after the coming into force of the Act;

AND WHEREAS Subsection 7 of Section 50 of the said *Planning Act* provides that the council of a municipality may by by-law provide that part-lot control does not apply to land that is within such registered plan or plans of subdivision or parts thereof as is or are designated in the by-law, and where the by-law is approved by the planning authority, Subsection 5 of Section 50, ceases to apply to such land;

AND WHEREAS it is deemed desirable that the provisions of Subsection 5 of Section 50 of the *Planning Act* shall not apply to certain lands that are within Registered Plan 12R-29060, in the Town of Kingsville;

NOW THEREFORE THE COUNCIL FOR THE CORPORATION OF THE TOWN OF KINGSVILLE ENACTS AS FOLLOWS:

1. That Subsection 5 of Section 50 of the Planning Act, R.S.O. 1990, c.P.13, does not apply to those parts of the registered plan described as follows:

All and singular those certain parcels or tracts of land and premises lying and being in the Town of Kingsville, being Part Lot 3, Concession 1 Eastern Division, more particularly described as Part 2 on Plan 12R-29060.
2. That the development of the lands more particularly described in Section 1 of this by-law shall only be by way of descriptions of lands on a registered Reference Plan, which Reference Plan has been duly approved by the Corporation.
3. This by-law shall expire on February 5th, 2026.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS
5th DAY OF FEBRUARY, 2024.**

MAYOR, Dennis Rogers

ACTING CLERK, Angela Toole

Date: June 24, 2024

To: Mayor and Council

Author: Ryan McLeod, CPA, CA

RE: 2023 Financial Statements and Year End Review

Report No.: FS-2024-06

RECOMMENDED ACTION

1. That the Financial Statements for the Corporation of the Town of Kingsville for the year ending December 31, 2023, as audited by HMID LLP, **BE APPROVED**;
2. That the 2023 Treasurer's Statement of Development Charge Reserve Funds, **BE APPROVED**;
3. That the 2023 Statement of Investment Activity, **BE APPROVED**; and
4. That the 2023 general budget surplus of \$933,193, be applied to the Ridgeview Park Community Centre project, **BE APPROVED**.

BACKGROUND

As per section 294.1 of the *Municipal Act, 2001*, every year, municipalities are required to prepare financial statements in accordance with Public Sector Accounting Board (PSAB) standards. These statements are required to be audited by an independent accounting firm. Prior to issuing their audit opinion, the Financial Statements must be approved by Council.

In addition to the annual Financial Statements, the Treasurer is also required to provide an annual statement on Development Charges and Investment activities.

The following discussion provides Council with an overview of the 2023 Financial Statements and highlights any significant changes or matters of concern.

DISCUSSION

The Consolidated Financial Statements for the Town of Kingsville reflect all municipal operations, which include property tax-funded and rate-funded departments (i.e. Water,

Wastewater, and Building). These statements also include the Town's 38.72% share of the Union Water Supply System (UWSS).

Cash and cash equivalents

On the surface, the Town's cash balance is relatively consistent with 2022, however, Council should understand this balance includes \$9.4 million of UWSS cash (2022 – \$8 million).

Taxes and grants in-lieu receivable

The Town's tax receivable remains at approximately 4% of total taxes levied which is lower than the regional municipal average of 5.4%, as per the 2022 Provincial Financial Indicator Review (Appendix A). A low tax receivable balance is an indicator of effective collection strategies and a healthy local economy.

Trade and other receivables

This refers to water, sewer, drainage and other miscellaneous receivables owing to the Town at year-end. The increase over 2022 is primarily attributable to an increase in Provincial grants receivable at year-end.

Drainage costs recoverable

This refers to drainage work that has yet to be billed. This figure has decreased from 2022 primarily due to the Esseltine Drain project.

Accounts payable and accrued liabilities

These accounts tend to fluctuate with the level of capital spending in the final month or two of the year. All vendor invoices are paid upon approval. The Town had no difficulty meeting its financial obligations as they became due throughout the year.

Municipal debt

A detailed schedule of Municipal Debt can be found in Note 4 of the Financial Statements.

This debt can be summarized in 4 main categories:

	2023	2022	Increase (Decrease)
Property Tax Supported	\$ 4,449,885	\$ 5,183,701	\$ (733,816)
Development Charge Supported	5,016,613	-	5,016,613
Debt Paid by Benefiting land owners	211,223	201,350	9,873
Union Water Debt	2,423,659	3,062,343	(638,684)
	<u>\$12,101,380</u>	<u>\$8,447,394</u>	<u>\$ 3,653,986</u>

It is important to note the Debt reported on the Financial Statements does not include unfinanced capital expenditures. Unfinanced capital refers to amounts which the Town is internally financing through reserves but will eventually recover through the future issuance of debt or other funding sources. As of December 31, 2023, the Town's Unfinanced Capital balance consisted of the following;

	2023	2022	Increase (Decrease)
Wastewater Projects (Rate funded)	\$ 20,251	\$ 20,251	\$ -
Road 2 E (Tax funded)	95,306	462,149	(366,843)
Lakeshore East Sewer (DC Funded)	309,537	309,537	-
Road 2 E (DC Funded)	4,380,061	1,437,442	2,942,619
SW Water Supply (DC funded)	1,893,637	3,579,171	(1,685,534)
	<u>\$6,698,792</u>	<u>\$5,808,550</u>	<u>\$ 890,242</u>

During 2023, Council authorized a \$12,000,000 construction loan with Ontario Infrastructure and Lands Corporation (OILC) to finance the Development Charge (DC) component of the Road 2 E road reconstruction and Southwest Water supply expansion (from Union Ave to Division Rd). As of year-end, the Town had only drawn \$5,016,613 of the \$12M available on this construction loan. Administration intends to draw the balance of this loan when cash demands necessitate, which will occur in Q3 of 2024.

When these projects are 100% complete, Administration is proposing to finance the road component over a 10 year period and the water component over a 20 year period. The Town is well within its Annual Repayment Limit, as calculated by the Province, to support this level of debt.

Asset Retirement Obligations (AROs)

In 2023, the Town was required to adopt a new public sector accounting standard (PS 3280) regarding Asset Retirement Obligations. AROs refer to future liabilities for the removal and disposal of hazardous materials, like asbestos, and other containments. This standard requires public sector bodies to estimate the future cost of abatement and to record the projected liability on their balance sheet. This change is applied retrospectively and requires the restatement of the previous year's figures. Please refer to Notes 16 and 17 of the financial statements for full details.

Employee future benefits

The Employee Future Benefit Obligation represents the Town's estimated liability for benefit payments for its current and future retirees. This benefit is provided to employees who retire earlier than age 65 and ends when the retired employee reaches their 65th birthday.

For clarity, the Employee Future Benefit obligation refers to post-retirement benefits only, and is completely separate from the employee pension plan managed by OMERS. As of December 31, 2023, the Town has fully funded the employer contributions required under the OMERS pension plan.

Deferred revenue

Deferred Revenue consists of the following;

	2023	2022	Increase (Decrease)
Development Charges	\$ 9,263	\$ 44,640	\$ (35,377)
Unspent Grants	2,694,567	2,302,394	392,173
	<u>\$ 2,703,830</u>	<u>\$ 2,347,034</u>	<u>\$ 356,796</u>

During 2023 the Town collected \$1,105,423 (2022- \$2,426,759) in Development Charges (DC). These funds are collected upon the issuance of building permits and are held in a reserve to finance various growth-related capital projects. Over the past few years, the Town proceeded with several large-scale DC projects, namely the Road 2 E reconstruction, the Southwest water supply (from Union Ave to Road 2 E) and the Cottam Lagoon expansion, which has significantly reduced DC reserve balances. As discussed in the Municipal Debt section of this report, some of the Town's recent Development Charge projects will need to be debt financed and repaid through the future collection of DCs.

Please refer to Appendix B for the Treasurer's Annual Statement of Development Charge Activity for full details.

Tangible capital assets

Tangible capital assets refer to all the infrastructure, property, and equipment owned by the Town. This includes assets that were purchased directly by the Town and infrastructure that has been contributed to the Town from developers. It is important to note that the value reported on the financial statements refers to historical cost, less accumulated amortization (also known as "Book Value"), which is significantly lower than replacement value. Council should rely on its Asset Management Plan and other infrastructure studies for long-term financial planning with respect to tangible capital assets.

Annual surplus

The Consolidated Statement of Financial Operations and Accumulated Surplus, also known as an "Income Statement", can be found on page 4 of Financial Statements. This statement provides a summary of the financial activities of the Town for the year ended December 31, 2023.

Under PSAB, the Town is reporting a surplus of \$9,605,990 for 2023. This surplus includes \$2.5 M from its share of UWSS income.

It is important to note there are a number of significant differences between PSAB standards and the modified cash basis / fund accounting method used by the Town for

budgeting purposes. The most significant differences between these two methods of accounting are summarized below.

	PSAB	Budget Accounting
Capital Assets	Most capital expenditures are recognized on the Balance Sheet as long-lived assets and amortized over their useful lives	Capital expenditures are treated as an expense in the year incurred.
Developer Contributions	Any assets built and transferred to the Town are considered to be income at the time of transfer.	Developer contributions are not budgeted for.
Long-term Debt Repayments	Only the interest portion of long-term debt repayments is an expense.	Both the principle and interest payments are expensed in the year incurred.
Reserves	Reserve activity is neither recognized as 'revenue' or an 'expense'.	Contributions from reserves are recognized as 'revenue', contributions to reserves are considered to be an 'expense'.
Employee Future Benefit Obligation	An actuarial valuation is performed. The estimated obligation is recognized as a liability on the Balance Sheet.	Benefit payments on behalf of retirees are expensed in the year the payments are made.
Asset Retirement Obligations	An estimated obligation is recognized as a liability on the Balance Sheet.	Abatement costs are budgeted for in the year they are incurred.
Water & Wastewater & Building Depts.	The Financial Statements include all of the Town's water, wastewater and building department activities.	For budgeting purposes, each of these operations have separate stand-alone budgets.
Union Water Supply System	The Financial Statements include the Town's proportionate share of UWSS assets, liabilities and annual surplus / deficit	The UWSS budget is not incorporated into the Town's budget.

For budget purposes, the Town is reporting a general surplus of \$933,193 from 'tax funded' operations. Please refer to Appendix C for a detailed reconciliation of the surplus for budget purposes to the surplus reported under PSAB standards.

For perspective, this general budget surplus equates to 2.2% of the Town's Operating and Capital expenses during the year.

This surplus is primarily the result of the following:

- Investment income exceeded estimates by \$546,000 due to the dramatic increase in interest rates over recent historical averages.

- Staffing vacancies and leaves of absence resulted in wages and benefit savings of approximately \$488,000
- Higher than expected 'Supplement Tax Revenue' from in-year MPAC assessments contributed to additional \$135,000 in revenue.

These unexpected gains were offset by approximately \$279,000 of expenses resulting from 3 major storm events that occurred during the year.

Budget Surplus Allocation

During 2024 Budget deliberations, Council approved the construction of a new community centre in Ridgeview Park at a cost of \$2,850,000, and recently increased this budget by an additional \$150,000. The funding for this project is outlined below;

Taxation	\$	239,000
Other revenue		46,000
Debt		2,565,000
Unfinanced		<u>150,000</u>
Total	\$	3,000,000

Administration recommends applying the 2023 surplus against the debt and unfinanced portion of this project. This will reduce pressure on future tax rate increases and put the Town in a better financial position to respond to future strategic investment opportunities.

Union Water Supply System (UWSS)

The PSAB financial statements include our proportionate share of UWSS assets, liabilities and any surplus or deficit. As of December 31, 2023 the Town's ownership in UWSS was 38.72%.

The Town's share of UWSS Surplus in 2023 was \$2,530,219. Please refer to Note 3 of the Financial Statements for a breakdown of how UWSS is consolidated with the Town's Financial Statements.

Investment Income

In Ontario, a municipality's ability to invest surplus funds is heavily regulated by O. Reg. 438/97. In addition to compliance with statutory requirements, the Town's Cash Management and Investment Policy cites the *Preservation of Principle* and *Maintaining Liquidity* as key investment objectives.

During 2023, the Town benefited from a general rise in interest rates. Between term deposits and interest on savings accounts, the Town earned \$821,036 (2022 - \$561,343) of investment income. Please refer to Appendix D for a schedule of the Town's financial security activities for the year. This schedule does not include interest

on cash deposit accounts, which earn interest at rates between prime-1.95% and prime-1.5%. All investments are consistent with the Town's Cash Management and Investment policy.

Reserves

As discussed above, Reserves are neither an asset nor a liability under PSAB financial reporting, they are simply an internal allocation of equity. Page 22 of the Financial Statements includes a summary of the Town's reserve balances at year-end. Excluding UWSS reserves, the Town's overall reserve balance decreased by approx. \$873,000 in 2023. Based on the Provincial Financial Indicator review, the Town's reserve balances in relation to operating expenses are slightly 'above average' for Southern Ontario lower-tier municipalities, however, this metric can change quickly based on the timing of large capital expenditures.

FINANCIAL CONSIDERATIONS

Overall, the 2023 Financial Statements indicate that the Town is in a relatively healthy financial position. However, it is important to understand that Financial Statements report on transactions which have already occurred and do not project the future.

From an Asset Management perspective, these statements are of limited value as they do not provide a commentary on the current state of the Town's infrastructure, nor do they provide information on asset replacement values. For the Town to maintain a healthy financial position over the long term, it is imperative that Council remains committed to closing its infrastructure funding gap through steady annual increases to its infrastructure funding. During the 2024 budget, Council approved a \$650,000 increase to its road, bridge and facility life-cycle reserves, which was a significant step towards fiscal sustainability.

Although existing debt levels are relatively low today, Council should expect these levels to rise as the Town finances its existing 'Unfinanced Capital' and the Ridgeview Park Community Centre. Although the Town is well within the debt ceiling prescribed by the Province, Council will need to carefully prioritize strategic capital projects over the next 10-year period. Please refer to Appendix E for a summary of existing and anticipated debt commitments.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

CONSULTATIONS

Financial Services Team

PREPARED BY:

Handwritten signature of Ryan McLeod in black ink.

Ryan McLeod, CPA, CA
Director of Finance, IT & Customer Service

REVIEWED BY:

Handwritten signature of John Norton in black ink.

John Norton
CAO

**THE CORPORATION OF
THE TOWN OF KINGSVILLE**

Consolidated Financial Statements
December 31, 2023

**THE CORPORATION OF
THE TOWN OF KINGSVILLE**
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INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants, and Ratepayers of The Corporation of the Town of Kingsville

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of The Corporation of the Town of Kingsville, which comprise:

- the consolidated statement of financial position as at December 31, 2023
 - the consolidated statement of financial operations and accumulated surplus for the year then ended
 - the consolidated statement of changes in net financial assets
 - the consolidated statement of cash flow for the year then ended
 - and notes to the consolidated financial statements including summary of accounting policies.
- (Hereinafter referred to as the "financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects the consolidated financial position of The Corporation of the Town of Kingsville as at December 31, 2023, and its consolidated results of operations 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 Consolidated Financial Statements* section of our report. We are independent of The Corporation of the Town of Kingsville in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing The Corporation of the Town of Kingsville'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 Corporation of the Town of Kingsville or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing The Corporation of the Town of Kingsville's financial reporting process. When individuals responsible for the oversight of the financial reporting process are the same as those responsible for the preparation of the consolidated financial statements, no reference to oversight responsibilities is required.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Corporation of the Town of Kingsville's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on The Corporation of the Town of Kingsville's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause The Corporation of the Town of Kingsville to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**HICKS, MacPHERSON, IATONNA
& DRIEDGER LLP**

Leamington, Ontario
June 24, 2024

Chartered Professional Accountants
Licensed Public Accountants

Draft

THE CORPORATION OF THE TOWN OF KINGSVILLE
Consolidated Statement of Financial Position
as at December 31, 2023

	<u>2023</u>	<u>2022</u> (Restated - Note 17)
FINANCIAL ASSETS		
Cash and cash equivalents (Notes 3 & 9)	\$ 30,983,354	\$ 29,807,601
Taxes and grants-in-lieu receivable	2,479,577	1,725,167
Trade and other receivables (Note 3)	9,617,039	7,041,042
Drainage costs recoverable (Note 6)	1,164,373	4,661,666
	<u>44,244,343</u>	<u>43,235,476</u>
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities (Note 3)	9,813,583	9,872,379
Accrued interest	27,667	32,227
Municipal debt (Notes 3 & 4)	12,101,380	8,447,394
Asset retirement obligation (Notes 3 & 16)	1,381,936	1,334,487
Employee future benefits (Note 7)	813,809	737,700
Deferred revenue (Schedule 2)	2,703,830	2,347,034
	<u>26,842,205</u>	<u>22,771,221</u>
NET FINANCIAL ASSETS	<u>17,402,138</u>	<u>20,464,255</u>
Contractual obligations (Note 13)		
Contingencies (Note 15)		
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 3, Schedule 1)	172,279,947	159,583,874
Asset retirement obligation assets (Notes 3 & 16)	332,334	343,236
Prepaid expenses	60,040	77,104
	<u>172,672,321</u>	<u>160,004,214</u>
ACCUMULATED SURPLUS	<u>\$ 190,074,459</u>	<u>\$ 180,468,469</u>

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE TOWN OF KINGSVILLE
Consolidated Statement of Financial Operations and Accumulated Surplus
as at December 31, 2023

	<u>2023 Budget</u> (Note 11)	<u>2023</u>	<u>2022</u> (Restated - Note 17)
REVENUES			
Net taxation/user charges	\$ 40,396,537	\$ 36,264,116	\$ 33,289,317
Government transfers	920,100	906,315	1,058,557
Other	1,989,793	2,797,556	2,664,915
TOTAL REVENUES	43,306,430	39,967,987	37,012,789
EXPENSES			
General government	4,892,571	4,837,289	4,951,240
Protection to persons and property	6,844,528	6,817,087	6,394,211
Transportation services	7,937,080	7,896,688	7,842,900
Environmental services	14,032,040	11,159,248	10,695,822
Health services	164,045	147,543	109,895
Recreation and culture	4,130,709	4,178,353	3,911,308
Planning and development	706,624	644,672	716,253
TOTAL EXPENSES	38,707,597	35,680,880	34,621,629
NET REVENUES	4,598,833	4,287,107	2,391,160
OTHER			
Development charges applied	3,551,250	1,142,114	2,481,872
Government transfers received for capital projects	4,875,420	4,381,267	5,835,663
Employee future benefits	-	(76,109)	763,570
Contributed tangible capital assets	-	-	5,631,418
Asset retirement obligation accretion / amortization	-	(58,351)	(56,522)
(Loss) gain on disposal of tangible capital assets	-	(70,038)	47,547
	8,426,670	5,318,883	14,703,548
ANNUAL SURPLUS	13,025,503	9,605,990	17,094,708
ACCUMULATED SURPLUS, BEGINNING OF YEAR	180,468,469	180,468,469	163,373,761
ACCUMULATED SURPLUS, END OF YEAR	\$ 193,493,972	\$ 190,074,459	\$ 180,468,469

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE TOWN OF KINGSVILLE
Consolidated Statement of Changes in Net Financial Assets
as at December 31, 2023

	<u>2023 Budget</u> (Note 11)	<u>2023</u>	<u>2022</u> (Restated - Note 17)
Annual Surplus	\$ 13,025,503	\$ 9,605,990	\$ 17,094,708
Amortization of tangible capital assets	8,307,906	8,702,240	8,307,906
Amortization of ARO Assets		10,902	10,902
Acquisition of tangible capital assets	(37,526,100)	(21,492,567)	(24,508,349)
Disposals of tangible capital assets	-	94,254	66,600
Acquisition of prepaid expense	-	(60,040)	(77,104)
Consumption of prepaid expense	-	77,104	27,162
(DECREASE) INCREASE IN NET FINANCIAL ASSETS	(16,192,691)	(3,062,117)	921,825
NET FINANCIAL ASSETS, BEGINNING OF YEAR	20,464,255	20,464,255	19,542,430
NET FINANCIAL ASSETS, END OF YEAR	\$ 4,271,564	\$ 17,402,138	\$ 20,464,255

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE TOWN OF KINGSVILLE
Consolidated Statement of Cash Flows
as at December 31, 2023

	<u>2023</u>	<u>2022</u> (Restated - Note 17)
OPERATING ACTIVITIES		
Annual Surplus	\$ 9,605,990	\$ 17,094,708
Items Not Involving Cash		
Amortization of tangible capital assets	8,702,240	8,307,906
Accretion and amortization of asset retirement obligations	58,351	56,522
Loss (gain) on disposal of tangible capital assets	70,038	(47,547)
Change in employee future benefits	76,109	(763,570)
Sources (Uses)		
Taxes and grants-in-lieu receivable	(754,410)	(211,424)
Trade and other receivables	(2,575,997)	(1,167,392)
Drainage costs and debt receivable	3,497,293	767,185
Prepaid expenses	17,064	(49,942)
Accounts payable and accrued liabilities	(58,796)	(1,298,679)
Deferred revenue	356,796	(1,626,420)
Accrued interest	(4,560)	(7,231)
	<u>18,990,118</u>	<u>21,054,116</u>
INVESTING ACTIVITIES		
Decrease in long-term investments	-	4,282,601
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(21,492,567)	(24,508,349)
Proceeds on disposal of tangible capital assets	24,216	114,147
	<u>(21,468,351)</u>	<u>(24,394,202)</u>
FINANCING ACTIVITIES		
Municipal debt issued	5,086,213	-
Municipal debt repaid	(1,432,227)	(1,396,268)
	<u>3,653,986</u>	<u>(1,396,268)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,175,753	(453,753)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	29,807,601	30,261,354
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 30,983,354</u>	<u>\$ 29,807,601</u>

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE TOWN OF KINGSVILLE
Notes to the Consolidated Financial Statements
for the year ended December 31, 2023

1. Significant Accounting Policies

(a) Management Responsibility

The consolidated financial statements of the Corporation of the Town of Kingsville (the "Town") are the responsibility of management. They have been prepared in accordance with generally accepted accounting principles established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. The preparation of financial statements requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the statements, and the reported amounts of revenues and expenses during the reported period. Actual results could differ as additional information becomes available in the future.

(b) Basis of Consolidation

(i) Consolidated Entities

The consolidated financial statements reflect the financial assets, liabilities, revenues, expenses, reserves and changes in investment in tangible capital assets of the Town and includes the activities of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Town and are owned or controlled by the Town.

Interdepartmental and inter-organizational transactions and balances have been eliminated.

The Town's proportionate share in the Union Water Supply System is accounted for on a proportionate consolidation basis, consistent with the generally accepted accounting treatment for government partnerships.

(ii) Accounting for County and School Board Transactions

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the School Boards, and the County of Essex are not reflected in the municipal fund balances of these consolidated financial statements. Taxation raised by the municipality on their behalf is reflected as a deduction from total taxation on the Consolidated Statement of Financial Operations. Amounts due from/to the County of Essex and School Boards are included in trade and other receivables/accounts payable and accrued liabilities on the Consolidated Statement of Financial Position.

(iii) Trust Funds

Trust funds and their related operations administered by the municipality are not consolidated, but are reported separately on the Trust Funds Financial Statements.

THE CORPORATION OF THE TOWN OF KINGSVILLE
Notes to the Consolidated Financial Statements
for the year ended December 31, 2023

1. Significant Accounting Policies (Cont'd)

(c) Basis of Accounting

(i) Accrual Basis of Accounting

Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred measurable as a result of receipt of goods and services and the creation of a legal obligation to pay.

(ii) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

(ii.1) Tangible capital assets

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

Land - Not amortized
Land Improvements - 10 to 30 years
Buildings & Improvements - 10 to 40 years
Information Technology - 4 years
Vehicles, Machinery & Equipment - 4 to 25 years
Furniture and Fixtures - 10 to 15 years
Infrastructure - 20 to 50 years

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

The Town has a capitalization threshold of \$5,000 - \$50,000 depending on the asset and the estimated useful life.

THE CORPORATION OF THE TOWN OF KINGSVILLE
Notes to the Consolidated Financial Statements
for the year ended December 31, 2023

1. Significant Accounting Policies (Cont'd)

(ii.2) Asset Retirement Obligations

Asset Retirement Obligations

A liability is recognized when, as at the financial report date:

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 result from the acquisition, construction, development or normal operation of the assets. The liability includes costs for the removal of asbestos in buildings, the demolition of sewer holding ponds and wastewater treatment plants. The estimate of the asset retirement obligation includes costs directly attributable to the asset retirement activities. The resulting costs have been capitalized and are being amortized on the same basis as the related tangible capital asset. The carrying value of the liability is reviewed annually with changes to the timing or amount of the original estimate of cash flows recorded as an adjustment to the liability and related tangible capital asset.

(ii.3) Contribution of tangible capital assets

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

(ii.4) 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.

(ii.5) Inventories

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

(iii) Deferred Revenue

Revenue restricted by legislating, regulation or agreement and is not available for general municipal purposes is reported as deferred revenue on the consolidated statement of financial position. The revenue is reported on the consolidated statement of operations in the year in which it is used for the specific purpose.

(iv) Employee Future Benefits

The Town has adopted the accrual method for employee future benefits as required by the Chartered Professional Accountants of Canada. The cost of future benefits earned by employees is actuarially determined using the projected benefit method prorated on service and assumptions with respect to mortality and termination costs, retirement age and expected inflation costs associated with employee benefit costs.

THE CORPORATION OF THE TOWN OF KINGSVILLE
Notes to the Consolidated Financial Statements
for the year ended December 31, 2023

1. Significant Accounting Policies (Cont'd)

(v) Use of Estimates

The preparation of financial statements in accordance with local government accounting standards established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Actual results could differ from those estimates. Adjustments, if any, will be reflected in operations in the period of settlement.

(vi) Taxes receivable and related revenues

Property tax billings are prepared by the Town based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC"). Tax rates are established annually by Town Council, incorporating amounts to be raised for local services and amounts the Town is required to collect on behalf of the Province of Ontario in respect to education taxes. A normal part of the assessment process is the issuance of supplementary assessment rolls, which provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received, the Town revenues are recorded at the time tax billings are issued. Assessment and the related property taxes are subject to appeal. Tax adjustments as a result of appeals are recorded based upon management's estimate of the outcome taking into consideration historical trends. The Town is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied. Tax revenue is recorded net of reductions. Taxes receivable are reported net of an allowance for doubtful accounts.

(vii) User charges

User charges include water, wastewater, recreation, planning and other revenues based on demand for service. Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenue.

(viii) Government transfers

Government transfers, which include legislative grants, are recognized as revenue in the consolidated financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. When transfer stipulations give rise to a liability, government transfers are recognized as deferred revenue and recognized as revenue when the stipulations are settled.

(ix) Cash and Cash Equivalents

Cash and cash equivalents may include short-term investments with maturity dates of more than six months from the date of acquisition but less than one year.

THE CORPORATION OF THE TOWN OF KINGSVILLE
Notes to the Consolidated Financial Statements
for the year ended December 31, 2023

2. Operation of School Boards and the County of Essex

During the year, the following revenue was raised and remitted to the school boards and the County of Essex.

	<u>2023</u>	<u>2022</u>
School Boards	\$ 6,470,791	\$ 6,233,947
County	<u>15,386,200</u>	<u>14,439,680</u>
	<u><u>\$ 21,856,991</u></u>	<u><u>\$ 20,673,627</u></u>

3. Equity in the Union Water Supply System and Subsequent Event

Effective January 2, 2001, the assets, liabilities, rights and obligations of the Union Water Supply System (UWSS) were transferred from Ontario Clean Water Agency to the joint ownership of the system's participating municipalities pursuant to an order issued by the Minister of the Environment under the Municipal Water and Sewage Act, 1997.

The equity of interest for each municipality is determined every 4 years according to their proportional water consumption from the system. The ownership interests were last set January 1, 2021, where it was decreased to 38.72% (2020 - 40.33%).

The Town's equity in the UWSS is made up as follows:

	<u>2023</u>	<u>2022</u> (Restated - Note 17)
Cash and cash equivalents	\$ 9,423,319	\$ 7,957,459
Trade and other receivables	706,715	485,374
Accounts payable and accrued liabilities	(889,658)	(1,314,257)
Asset retirement obligation	(466,083)	(455,159)
Long-term debt	<u>(2,423,659)</u>	<u>(3,062,343)</u>
Net Financial Assets	6,350,634	3,611,074
 Tangible capital assets	 21,195,900	 21,398,089
Asset retirement obligation asset	<u>253,787</u>	<u>260,940</u>
 Accumulated surplus	 <u><u>\$ 27,800,321</u></u>	 <u><u>\$ 25,270,103</u></u>
 Equity in Reserve and Reserve Funds	 <u><u>\$ 9,240,375</u></u>	 <u><u>\$ 7,128,576</u></u>

The Town's share of any operating surplus or deficit from UWSS is included in Environmental Services expenses on the Consolidated Statement of Financial Operations and Accumulated Surplus. Kingsville's share of the UWSS current year operating surplus was \$2,530,219 (2022 - \$2,364,270).

On February 24, 2023 Union Water System Inc. (UWSS Inc.) was created as a Municipal Service Corporation under Ontario Regulation 599/06 of the Municipal Act, 2001. Effective January 1, 2024, the Town entered into a Water Service Agreement with UWSS Inc. for water treatment services. All assets previously associated with the UWSS partnership were transferred to UWSS Inc. on April 22, 2024. The Town currently owns 38.72% of UWSS Inc.

THE CORPORATION OF THE TOWN OF KINGSVILLE
Notes to the Consolidated Financial Statements
for the year ended December 31, 2023

4. Municipal Debt

(a) The balance of Municipal Debt reported on the "Consolidated Statement of Financial Position" is made up of the following:

	<u>2023</u>	<u>2022</u>
<i>Property Tax Supported</i>		
i) OSIFA Loan - repayable in semi-annual instalments of \$49,389 plus interest at 4.72%, due September, 2027	\$ 345,722	\$ 444,500
ii) OILC Loan - repayable in semi-annual instalments of \$119,772 including interest at 3.97%, due December, 2033	1,961,284	2,118,275
iii) OILC Loan - repayable in semi-annual instalments of \$91,043 including interest at 2.47%, due November, 2025	353,199	523,401
iv) OILC Loan - repayable in semi-annual instalments of \$52,753 including interest at 3.34%, due November, 2035	1,036,102	1,105,266
v) OILC Loan - repayable in semi-annual instalments of \$131,283 including interest at 2.56%, due November, 2026	753,578	992,259
<i>Development Charge Supported</i>		
i) OILC Construction Loan - authorized for a maximum principal draw of \$12,000,000, no fixed repayment term, incurring interest at a variable rate of 5.49%	5,016,613	-
<i>Benefiting Property Owners</i>		
i) Drain Debentures - repayable in annual instalments including interest ranging from 3.0% to 5.0%, due in various amounts from 2023 to 2028	58,433	106,408
ii) Sanitary Sewer Debentures - repayable in annual instalments including interest ranging from 2.83% to 5.0%, due in various amounts from 2022 to 2025	266,240	393,791
iii) Watermain Debentures - repayable in annual instalments including interest of 4.5%, due in 2029	50,238	57,395
iv) Tile Loans - repayable in annual instalments including interest at 6.0%, due in various amounts from 2023 to 2033	<u>119,534</u>	<u>67,590</u>
	9,960,943	5,808,885
Less: Internally financed debt	<u>(283,222)</u>	<u>(423,834)</u>
	9,677,721	5,385,051
Share of Union Water System Obligations	<u>2,423,659</u>	<u>3,062,343</u>
	<u><u>\$ 12,101,380</u></u>	<u><u>\$ 8,447,394</u></u>

THE CORPORATION OF THE TOWN OF KINGSVILLE
Notes to the Financial Statements
for the year ended December 31, 2023

4. Municipal Debt (Cont'd)

(b) Principal payments are as follows;

2024	\$	6,550,551
2025		1,638,443
2026		1,530,055
2027		325,319
2028		286,738
2029 onward		1,770,274
	\$	<u>12,101,380</u>

(c) The long-term liabilities in (a) issued in the name of the Municipality have received approval of the Ontario Municipal Board (or approval by private legislation) for those approved by by-law. The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs.

(d) Total interest charges for the year for the Municipal Debt reported on the Consolidated Statement of Financial Operations, are as follows:

	<u>2023</u>		<u>2022</u>
Interest	\$ 545,062	\$	579,700

5. Trust Funds

The Town administers a Perpetual Care Cemetery Trust Fund which amounts to \$1,328,182 (2022 - \$1,312,582). The assets and liabilities of this trust have not been included in the "Consolidated Statement of Financial Position" nor have the operations been included in the "Consolidated Statement of Financial Operations and Accumulated Surplus".

6. Drainage Costs Recoverable

The Town incurs costs to maintain and construct municipal drains which are recoverable from the benefitting landowners. In accordance with the Drainage Act these costs can accumulate for a five year period prior to being invoiced. Drainage costs recoverable represents accumulated drainage costs which have not yet been invoiced to the benefitting landowners. Any Drainage charges that have been billed to the benefitting landowners and are financed on taxes and are included in Trade and other receivables. The Town issues a debenture by-law for all financed projects which outlines the terms and interest rates. There are approximately 350 municipal drains in the Town of Kingsville.

THE CORPORATION OF THE TOWN OF KINGSVILLE
Notes to the Consolidated Financial Statements
for the year ended December 31, 2023

7. Employee Future Benefits

The municipality pays certain medical, dental and life insurance benefits on behalf of its retired employees until they reach the age of 65. Information about the Town's defined benefit plans is as follows:

	<u>2023</u>	<u>2022</u>
Accrued benefit as at January 1	\$ 737,700	\$ 1,501,270
Service cost	77,600	78,472
Interest cost	35,848	38,926
Benefit paid for year	(37,339)	(45,436)
Actuarial gain	<u>-</u>	<u>(835,532)</u>
Projected accrued benefit obligation at December 31	\$ <u><u>813,809</u></u>	\$ <u><u>737,700</u></u>

All actuarial gains and losses are fully recognized in the year they are identified.

An actuarial valuation was performed as of December 31, 2022. The main actuarial assumptions employed in the valuations are as follows:

	<u>2023</u>	<u>2022</u>
Discount rate	4.5%	4.5%
Salary scale	3.0%	3.0%
Drug expense trend	7% in 2018 to 4% over 20 years	7% in 2018 to 4% over 20 years
Dental expense trend	3.5%	3.5%
Other medical expense trend	4.0%	4.0%

8. Segmented Information

The Town provides a wide range of services to its citizens. On Schedule 5, consolidated revenues and expenses have been presented on a segmented basis. Municipal services have been segmented by grouping activities with similar service objectives. Revenue directly related to each service has been allocated to its respective segment. Municipal taxation revenue has been allocated based on the percentage of total budgeted expenditures. The segments are defined as follows:

General Government

General government consists of governance, corporate management and program support. It includes the offices of council, chief administrative officer, information technology, financial, legal and clerk services.

Protection to Persons and Property

Protection to persons and property includes fire and police services, building permitting & inspection and by-law enforcement, and animal control.

THE CORPORATION OF THE TOWN OF KINGSVILLE
Notes to the Consolidated Financial Statements
for the year ended December 31, 2023

8. Segmented Information (Cont'd)

Transportation

Transportation services refers to the operations of the public works department which is responsible for road maintenance, winter control and street lighting.

Environmental

Environmental services includes the distribution and treatment of water, the collection and treatment of waste water and storm water, and the collection and disposal of garbage.

Health Services

Health services refers to cemetery operations.

Recreation & Culture

Recreation & culture services refers to the operations of municipally owned recreational facilities, parks, arena, marina and community centres. It also includes the delivery of recreational and cultural programming.

Planning & Development

Planning & development refers to the operations of the planning department which facilitates the orderly growth of the Town in accordance with the official plan.

9. Cash and Cash Equivalents

The Town has an authorized overdraft limit of \$2,000,000 bearing interest at prime with TD Canada Trust. At December 31, 2023, the Town had \$2,000,000 (2022 - \$2,000,000) in unused credit available.

Included in cash and cash equivalents is deferred revenue of \$2,703,830 (2022 - \$2,347,034) and reserve funds of \$59,276 (2022 - \$59,276) which is restricted for specific purposes as outlined in schedules 2 and 3.

Cash equivalents may include short-term investments with maturity dates of more than six months from the date of acquisition but less than one year.

THE CORPORATION OF THE TOWN OF KINGSVILLE
Notes to the Consolidated Financial Statements
for the year ended December 31, 2023

10. Reserve, Reserve Funds and Deferred Revenue

The balance of reserve, reserve funds and deferred revenue is made up of the following:

	<u>2023</u>	<u>2022</u>
Total reserves and reserve funds (Schedule 3)	\$ 33,797,811	\$ 32,559,453
Deferred revenue portion of reserve funds set aside for specific purposes by legislation, regulation or agreement (Schedule 2)	<u>2,703,830</u>	<u>2,347,034</u>
	<u><u>\$ 36,501,641</u></u>	<u><u>\$ 34,906,487</u></u>

11. Budget Amounts

The 2023 Financial Budget was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. Further, the budget includes all tangible capital expenditures rather than amortization expense. For the purpose of these financial statements, the budget figures have been modified as follows;

Consolidated Statement of Financial Activities
for the year ended December 31, 2023

	2023 Budget	Change	Restated 2023 Budget
Revenue	\$ 74,260,594		74,260,594
Less: Contributions from reserves		(11,960,112)	(11,960,112)
Less: Proceeds from long-term debt		(10,275,000)	(10,275,000)
Less: Inter-departmental revenues		(453,000)	(453,000)
Plus: Local Improvements		160,618	160,618
	<u>74,260,594</u>	<u>(22,527,494)</u>	<u>51,733,100</u>
Expenses			
Total Expenditures as per budget	74,260,594		74,260,594
Less: Contributions to reserves		(5,166,848)	(5,166,848)
Less: Capital expenditures, net of transfers		(37,526,100)	(37,526,100)
Plus: Amortization		8,307,906	8,307,906
Plus: Interest on non-tax funded debt		17,861	17,861
Less: Repayments of tax funded debt		(733,816)	(733,816)
Less: Inter-departmental expenses		(452,000)	(452,000)
	<u>74,260,594</u>	<u>(35,552,997)</u>	<u>38,707,597</u>
Annual Surplus			13,025,503
Accumulated surplus, beginning of year			180,468,469
Accumulated surplus, end of year			\$ 193,493,972

THE CORPORATION OF THE TOWN OF KINGSVILLE
Notes to the Consolidated Financial Statements
for the year ended December 31, 2023

12. Pension Plan

The Town belongs to the Ontario Municipal Employee Retirement Fund (OMERS) which is a multi-employer plan on behalf of 88 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 their length of service and rates of pay. The plan is funded through equal contributions from the employer and its member employees.

The amount contributed by the Municipality in 2023 was \$705,797 (2022 - \$621,167). At December 31, 2023 the OMERS plan was in a deficit position, funded at 97% (2022 - 95%). Contribution rates to the plan are determined by OMERS, based on the funding status of the plan, investment projections and other actuarial assumptions. Ongoing adequacy of the current contribution rates will need to be monitored as fluctuations in the financial markets may lead to increased future funding requirements.

13. Contractual Obligations

Policing services for the Town are currently provided by the Ontario Provincial Police (OPP). Under the current agreement, which expires December 31, 2023, policing costs are determined annually. In 2023, the OPP contract approximated \$3.3 million (2022 - \$3.3 million).

The Town has entered an agreement with the Ontario Clean Water Agency (OCWA), to operate their sewage facilities through May 31, 2025. Under this agreement, the Town retains responsibility for all operating and capital costs associated with these facilities. Included in the consolidated statement of financial activities are charges from OCWA of approximately \$1,482,500 (2021 - \$1,281,000).

The Town has entered an agreement with GFL Environmental Inc. for waste collection services through December 31, 2026. In 2023, the cost of collection services provided under this agreement was \$657,000 (2022 - \$599,000).

14. Comparative Amounts

Certain comparative balances have been reclassified to conform with the current year's presentation.

15. Contingencies

As of December 31, 2023, certain legal actions are pending against the Town, however, the final outcome of these claims cannot be determined at this time. Based on the available information, any potential settlements are not expected to have a material effect on the consolidated financial statements of the Town.

THE CORPORATION OF THE TOWN OF KINGSVILLE
Notes to the Consolidated Financial Statements
for the year ended December 31, 2023

16. Asset Retirement Obligation

Liabilities exist for the removal and disposal of asbestos or other hazardous substances within buildings and facilities owned by the Town of Kingsville which include the Wastewater Treatment Plant, Police Station, Arena and other Parks & Recreation facilities.

	<u>2023</u>	<u>2022</u> (Restated - Note 17)
Asset Retirement Obligation, beginning of the year	\$ 1,334,487	1,288,867
Settlements during the year	-	-
Accretion expense	<u>47,449</u>	<u>45,620</u>
Asset Retirement Obligation, end of year	\$ <u><u>1,381,936</u></u>	\$ <u><u>1,334,487</u></u>

17. Prior Period Adjustment - Change in Accounting Policy

Effective January 1, 2023, the Town of Kingsville adopted Canadian public sector account stand PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal and disposal within buildings (see note 16). This standard was adopted using the modified retroactive approach.

The impact of the prior period adjustment on the December 31, 2022 comparative amounts is as follows:

	<u>Increase (Decrease)</u>
ARO Asset - Cost	\$ 533,844
ARO Asset - Accumulated Amortization	(179,706)
Asset Retirement Obligation (liability)	(1,288,867)
Accumulated Deficit, January 1, 2022	<u>(934,729)</u>
Amortization/Accretion Expense	(56,522)
Annual Deficit for the year ending December 31, 2022	<u>(56,522)</u>
Accumulated Deficit, December 31, 2022	<u>(991,251)</u>

THE CORPORATION OF THE TOWN OF KINGSVILLE
Consolidated Schedule of Tangible Capital Assets
Categorized by Asset Type
for the year ended December 31, 2023

Schedule 1

	GENERAL					INFRASTRUCTURE			TOTALS	
	Land & Improvements	Buildings & Improvements	Information Technology	Furniture & Fixtures	Vehicles, Machinery & Equipment	Roads & Bridges	Water, Wastewater & Storm Sewers	Construction in Progress	2023	2022
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
COST										
Balance, beginning of year	5,667,781	20,392,207	975,737	561,546	12,482,473	148,063,501	133,563,511	15,992,892	337,699,648	314,324,936
Additions during the year	238,075	1,793,968	65,140	-	2,706,212	2,693,392	12,881,485	1,114,295	21,492,567	24,508,349
Disposals during the year	-	-	(5,034)	-	(522,375)	-	(6,940)	-	(534,349)	(1,133,637)
BALANCE, END OF YEAR	5,905,856	22,186,175	1,035,843	561,546	14,666,310	150,756,893	146,438,056	17,107,187	358,657,866	337,699,648
ACCUMULATED AMORTIZATION										
Balance, beginning of year	329,744	8,311,584	677,359	384,946	6,838,453	107,498,959	54,074,729	-	178,115,774	170,874,905
Amortization during the year	56,125	558,652	107,604	32,399	786,027	3,908,370	3,253,063	-	8,702,240	8,307,906
Accumulated Amortization on disposals	-	-	(5,034)	-	(435,061)	-	-	-	(440,095)	(1,067,037)
BALANCE, END OF YEAR	385,869	8,870,236	779,929	417,345	7,189,419	111,407,329	57,327,792	-	186,377,919	178,115,774
TANGIBLE CAPITAL ASSETS	5,519,987	13,315,939	255,914	144,201	7,476,891	39,349,564	89,110,264	17,107,187	172,279,947	159,583,874

THE CORPORATION OF THE TOWN OF KINGSVILLE
Consolidated Schedule of Deferred Revenue
for the year ended December 31, 2023

Schedule 2

	Opening	Contributions Received	Interest Earned	Deferred Revenue Allocated	Ending
Development charges	\$ 44,640	1,105,423	1,315	(1,142,114)	\$ 9,263
Canada Community Building Fund	493,686	1,126,410	32,469	(530,060)	1,122,505
Ontario Community Infrastructure Grant	1,287,036	1,595,904	44,874	(1,695,264)	1,232,550
Modernization Grant	148,350	-	-	(80,624)	67,726
Safe Restart (Covid) Fund	373,322	-	-	(101,537)	271,785
	2,347,034	3,827,737	78,658	(3,549,599)	2,703,830

THE CORPORATION OF THE TOWN OF KINGSVILLE
Consolidated Schedule of Reserves and Reserve Funds
for the year ended December 31, 2023

Schedule 3

	Opening	Contributions Received	Transfer to Operations	Transfer to Capital	Ending
	\$	\$	\$	\$	\$
RESERVE FUNDS					
WATER CAPITAL	59,276	-	-	-	59,276
RESERVES					
BIA	95,658	15,110	-	-	110,768
BUILDING	2,033,874	22,000	223,416	50,315	1,782,143
FACILITIES	1,030,119	445,000	-	653,465	821,654
FIRE	807,029	300,000	-	494,632	612,397
GENERAL	8,240,333	334,833	20,185	77,523	8,477,458
IT	4,316	28,000	-	-	32,316
MARINA	52,305	10,000	-	5,000	57,305
PARKS & RECREATION	1,383,479	300,980	17,261	558,995	1,108,203
PLANNING	158,865	-	-	8,650	150,215
POLICE	931,388	80,000	-	-	1,011,388
PUBLIC WORKS	5,621,090	2,625,000	15,000	3,126,064	5,105,026
SEWER	1,268,490	1,047,493	-	497,057	1,818,926
WATER - MUNICIPAL	3,744,655	1,151,019	-	1,485,313	3,410,361
WATER - UNION WATER SUPPLY SYSTEM	7,128,576	2,111,799	-	-	9,240,375
	32,500,177	8,471,234	275,862	6,957,014	33,738,535
	32,559,453	8,471,234	275,862	6,957,014	33,797,811

THE CORPORATION OF THE TOWN OF KINGSVILLE
Consolidated Schedule of Accumulated Surplus
for the year ended December 31, 2023

Schedule 4

	<u>2023</u>	<u>2022</u> (Restated - Note 17)
Tangible capital assets	\$ 172,279,947	\$ 159,583,874
Reserves and reserve funds	33,797,811	32,559,453
Operating fund surplus	3,951,426	3,832,367
Unfinanced capital	(6,698,792)	(5,808,550)
Drainage debt receivable	45,335	81,897
Asset retirement obligation (net)	(1,049,602)	(991,251)
Amounts to be Recovered:		
Municipal Debt - Recoverable from future taxation	(9,466,498)	(5,183,700)
Municipal Debt - Recoverable from benefiting property owners	(361,509)	(543,278)
Union Water Supply System Debt - Recoverable from rate payers	(2,423,659)	(3,062,343)
Accumulated Surplus	\$ 190,074,459	\$ 180,468,469

THE CORPORATION OF THE TOWN OF KINGSVILLE
Consolidated Schedule of Segmented Information
for the year ended December 31, 2023

Schedule 5

	General Government	Protection to Persons & Property	Transportation	Environmental	Health Services	Recreation & Culture	Planning & Development	Total
Revenues								
Property taxes	\$ 3,582,039	\$ 5,521,054	\$ 6,840,382	\$ 1,655,853	\$ 62,151	\$ 4,238,176	\$ 530,482	\$ 22,430,136
User charges	82,433	240,512	165,577	12,515,939	79,196	573,451	176,872	13,833,980
Government transfers	697,214	127,019	-	37,089	-	18,743	26,250	906,315
Local improvement charges	-	-	-	167,627	-	-	-	167,627
Licences, permits, rents	20,612	664,078	18,756	2,176	64,380	75,320	-	845,322
Fines and penalties	332,752	61,720	-	28,410	-	50	-	422,932
Donations	-	400	-	-	-	9,076	1,695	11,171
Investment income	922,654	93,074	-	288,512	46,264	-	-	1,350,504
	<u>5,637,704</u>	<u>6,707,857</u>	<u>7,024,715</u>	<u>14,695,606</u>	<u>251,991</u>	<u>4,914,816</u>	<u>735,299</u>	<u>39,967,987</u>
Expenses								
Wages and benefits	2,990,054	2,497,941	1,701,025	1,508,988	57,155	1,844,394	483,707	11,083,264
Interest on long-term debt	12,282	-	125,843	300,994	-	36,343	-	475,462
Materials	1,130,721	603,210	1,861,282	1,202,487	37,050	1,377,310	154,320	6,366,380
Contracted services	453,378	3,440,840	33,402	4,803,440	49,943	136,688	1,315	8,919,006
Rents & financial expenses	91,734	14,940	5,921	-	-	18,323	3,610	134,528
Amortization	159,120	260,157	4,169,214	3,343,336	3,396	765,297	1,720	8,702,240
	<u>4,837,289</u>	<u>6,817,088</u>	<u>7,896,687</u>	<u>11,159,245</u>	<u>147,544</u>	<u>4,178,355</u>	<u>644,672</u>	<u>35,680,880</u>
Other								
Development charges applied	11,797	-	415,045	314,581	-	400,691	-	1,142,114
Government transfers received for capital projects	66,968	-	3,172,535	826,101	-	315,663	-	4,381,267
Employee future benefits	(76,109)	-	-	-	-	-	-	(76,109)
Asset retirement obligation accretion / amortization	-	(3,039)	-	(41,569)	-	(13,743)	-	(58,351)
(Loss) gain on disposal of tangible capital assets	-	(87,312)	16,914	(3,152)	-	3,512	-	(70,038)
	<u>2,656</u>	<u>(90,351)</u>	<u>3,604,494</u>	<u>1,095,961</u>	<u>-</u>	<u>706,123</u>	<u>-</u>	<u>5,318,883</u>
Annual Surplus (Deficit)	<u>\$ 803,071</u>	<u>\$ (199,582)</u>	<u>\$ 2,732,522</u>	<u>\$ 4,632,322</u>	<u>\$ 104,447</u>	<u>\$ 1,442,584</u>	<u>\$ 90,627</u>	<u>\$ 9,605,990</u>

THE CORPORATION OF THE TOWN OF KINGSVILLE
Consolidated Schedule of Segmented Information
for the year ended December 31, 2022
(Restated - Note 17)

Schedule 5

	General Government	Protection to Persons & Property	Transportation	Environmental	Health Services	Recreation & Culture	Planning & Development	Total
Revenues								
Property taxes	\$ 3,132,418	\$ 5,566,887	\$ 6,725,248	\$ 1,575,561	\$ 39,793	\$ 3,177,379	\$ 686,426	\$ 20,903,712
User charges	163,251	174,895	127,400	11,114,327	115,522	556,960	133,250	12,385,605
Government transfers	811,001	72,729	-	54,524	-	95,303	25,000	1,058,557
Local improvement charges	-	-	-	226,909	-	-	-	226,909
Licences, permits, rents	19,132	1,211,807	20,990	960	66,078	101,415	-	1,420,382
Fines and penalties	315,243	83,385	-	26,249	-	-	-	424,877
Donations	-	250	-	-	-	30,954	200	31,404
Investment income	415,067	-	-	122,785	23,491	-	-	561,343
	<u>4,856,112</u>	<u>7,109,953</u>	<u>6,873,638</u>	<u>13,121,314</u>	<u>244,884</u>	<u>3,962,011</u>	<u>844,876</u>	<u>37,012,789</u>
Expenses								
Wages and benefits	2,944,114	2,201,945	1,329,336	1,191,532	34,487	1,663,240	573,080	9,937,734
Interest on long-term debt	15,365	-	143,597	382,141	-	38,597	-	579,700
Materials	1,402,225	514,107	2,143,513	1,474,619	20,104	1,384,933	115,478	7,054,979
Contracted services	307,534	3,420,353	42,334	4,629,796	49,434	117,407	23,225	8,590,083
Rents & financial expenses	90,751	12,199	19,643	356	-	24,668	3,610	151,227
Amortization	191,251	245,607	4,164,477	3,017,378	5,870	682,463	860	8,307,906
	<u>4,951,240</u>	<u>6,394,211</u>	<u>7,842,900</u>	<u>10,695,822</u>	<u>109,895</u>	<u>3,911,308</u>	<u>716,253</u>	<u>34,621,629</u>
Other								
Development charges applied	44,700	-	1,404,770	1,032,402	-	-	-	2,481,872
Government transfers received for capital projects	130,273	-	4,556,158	775,815	-	273,417	100,000	5,835,663
Employee future benefits	763,570	-	-	-	-	-	-	763,570
Contributed tangible capital assets	-	-	1,614,938	4,016,480	-	-	-	5,631,418
Asset retirement obligation accretion / amortization	-	(2,922)	-	(40,425)	-	(13,175)	-	(56,522)
(Loss) gain on disposal of tangible capital assets	-	17,691	17,967	(4,228)	-	16,117	-	47,547
	<u>938,543</u>	<u>14,769</u>	<u>7,593,833</u>	<u>5,780,044</u>	<u>-</u>	<u>276,359</u>	<u>100,000</u>	<u>14,703,548</u>
Annual Surplus	<u>\$ 843,415</u>	<u>\$ 730,511</u>	<u>\$ 6,624,571</u>	<u>\$ 8,205,537</u>	<u>\$ 134,989</u>	<u>\$ 327,062</u>	<u>\$ 228,623</u>	<u>\$ 17,094,708</u>

FINANCIAL INDICATOR REVIEW

(Based on 2022 Financial Information Return)

Kingsville T

Date Prepared:	11-Dec-23
MSO Office:	Western
Prepared By:	Spencer Fitzpatrick
Tier	LT

2022 Households:	9,410
2022 Population	22,119
2023 MFCI Index	2.6

Median Household Income:	77,429
Taxable Residential Assessment as a % of Total Taxable Assessment:	80.4%
Own Purpose Taxation:	20,878,318

SUSTAINABILITY INDICATORS

Indicator	Ranges		Actuals	South - LT - Counties - Non-Rural		Level of Risk
				Median	Average	
Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied	Low: < 10% Mod: 10% to 15% High: > 15%	2018	3.7%	6.1%	6.4%	LOW
		2019	4.0%	5.7%	6.2%	LOW
		2020	4.1%	6.0%	6.4%	LOW
		2021	3.9%	5.2%	5.6%	LOW
		2022	4.2%	4.9%	5.4%	LOW
Net Financial Assets or Net Debt as % of Own Source Revenues	Low: > -50% Mod: -50% to -100% High: < -100%	2018	43.5%	20.2%	14.7%	LOW
		2019	50.1%	37.5%	27.0%	LOW
		2020	66.6%	45.2%	38.2%	LOW
		2021	63.3%	55.4%	47.4%	LOW
		2022	59.4%	39.1%	40.1%	LOW
Total Reserves and Discretionary Reserve Funds as a % of Municipal Expenses	Low: > 20% Mod: 10% to 20% High: < 10%	2018	87.2%	64.4%	67.8%	LOW
		2019	86.9%	78.8%	77.4%	LOW
		2020	101.8%	87.3%	85.6%	LOW
		2021	97.0%	85.7%	92.4%	LOW
		2022	94.9%	79.9%	84.8%	LOW
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	Low: > 50% Mod: 50% to 25% High: < 25%	2018	333.4%	328.7%	341.5%	LOW
		2019	436.0%	365.1%	395.0%	LOW
		2020	363.9%	365.5%	447.6%	LOW
		2021	269.9%	354.5%	446.2%	LOW
		2022	300.9%	346.4%	452.0%	LOW

FLEXIBILITY INDICATORS

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs)	Low: < 5% Mod: 5% to 10% High: >10%	2018	7.1%	5.2%	5.3%	MODERATE
		2019	6.6%	5.0%	5.1%	MODERATE
		2020	5.3%	4.9%	5.5%	MODERATE
		2021	5.1%	4.5%	5.2%	MODERATE
		2022	4.3%	4.3%	5.5%	LOW
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	Low: < 50% Mod: 50% to 75% High: > 75%	2018	58.0%	37.3%	37.7%	MODERATE
		2019	57.9%	38.2%	38.3%	MODERATE
		2020	57.4%	39.0%	39.1%	MODERATE
		2021	56.7%	40.2%	40.0%	MODERATE
		2022	55.2%	40.0%	40.5%	MODERATE
Annual Surplus / (Deficit) as a % of Own Source Revenues	Low: > -1% Mod: -1% to -30% High: < -30%	2018	4.7%	17.7%	20.4%	LOW
		2019	12.0%	17.0%	19.8%	LOW
		2020	30.1%	19.1%	20.2%	LOW
		2021	35.1%	18.1%	20.5%	LOW
		2022	31.4%	21.0%	16.4%	LOW

The data and information contained in this document is for informational purposes only. It is not an opinion about a municipality and is not intended to be used on its own - it should be used in conjunction with other financial information and resources available. It may be used, for example, to support a variety of strategic and policy discussions.

FINANCIAL INDICATOR REVIEW

(Based on 2022 Financial Information Return)

Kingsville T

NOTES

Financial Information Returns ("FIRs") are a standard set of year-end reports submitted by municipalities to the Province which capture certain financial information. On an annual basis, Ministry staff prepare certain financial indicators for each municipality, based on the information contained in the FIRs. It is important to remember that these financial indicators provide a snapshot at a particular moment in time and should not be considered in isolation, but supported with other relevant information sources. In keeping with our Financial Information Return review process and follow-up, Ministry staff may routinely contact and discuss this information with municipal officials.

Supplementary Indicators of Sustainability and Flexibility

The following is a summary, adapted from the Chartered Professional Accountants of Canada Statement of Recommended Practice (SORP) 4.

- A government (including a municipality) may choose to report supplementary information on financial condition, to expand on and help explain the government's financial statements.
- Supplementary assessment of a government's financial condition needs to consider the elements of sustainability and flexibility.
- Sustainability in this context may be seen as the degree to which a municipality can maintain its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others without inappropriately increasing the debt or tax burden relative to the economy within which it operates.
- Sustainability is an important element to include in an assessment of financial condition because it may help to describe a government's ability to manage its financial and service commitments and debt burden. It may also help to describe the impact that the level of debt could have on service provision.
- Flexibility is the degree to which a government can change its debt or tax level on the economy within which it operates to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others.
- Flexibility provides insights into how a government manages its finances. Increasing taxation or user fees may reduce a municipality's flexibility to respond when adverse circumstances develop if the municipality approaches the limit that citizens and businesses are willing to bear.

A municipality may temporarily use current borrowing, subject to the requirements set out in the Municipal Act to meet expenses and certain other amounts required in the year, until taxes are collected and other revenues are received. Municipal current borrowing cannot be carried over the long term or converted to long term borrowing except in very limited circumstances.

- For each element of financial condition, the report on indicators of financial condition should include municipality-specific indicators and municipality-related indicators. It may be useful to also include economy-wide information when discussing financial condition.

Additional Notes on what Financial Indicators may indicate:

Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied - Shows how much of the taxes billed are not collected.

Net Financial Assets or Net Debt as % of Own Source Revenues - Indicates how much property tax and user fee revenue is servicing debt.

Reserves and Reserve Funds as a % of Municipal Expenses - Indicates how much money is set aside for future needs and contingencies.

Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities) - Indicates how much cash and liquid investments could be available to cover current obligations.

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs) - Indicates how much of each dollar raised in revenue is spent on paying down existing debt.

Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio) - Indicates how much of the assets' life expectancy has been consumed.

Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues - Indicates the municipality's ability to cover its operational costs and have funds available for other purposes (e.g. reserves, debt repayment, etc.)

The Northern and Rural Municipal Fiscal Circumstances Index (MFICI) is used by the Ministry of Finance to calculate the "Northern and Rural Fiscal Circumstances Grant" aimed at northern as well as single and lower-tier rural municipalities. The index measures a municipality's fiscal circumstances. The MFICI is determined by six indicators: Weighted Assessment per Household, Median Household Income, Average Annual Change in Assessment (New Construction), Employment Rate, Ratio of Working Age to Dependent Population, and Per Cent of Population Above Low-Income Threshold. A lower MFICI corresponds to relatively positive fiscal circumstances, whereas a higher MFICI corresponds to more challenging fiscal circumstances. (Note: the MFICI index is only available for northern and rural municipalities)

FINANCIAL INDICATOR REVIEW

(Based on 2022 Financial Information Return)

Kingsville T

CALCULATIONS

Total Taxes Rec. less Allowance for Uncollectibles as % of Total Taxes Levied	SLC 70 0699 01 / (SLC 26 9199 03 - SLC 72 2899 09)
Net Financial Assets or Net Debt as % of Own Source Revenues	SLC 70 9945 01 / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)
Total Reserves and Reserve Funds as a % of Municipal Expenses	(SLC 60 2099 02+SLC 60 2099 03)/(SLC 40 9910 11-SLC 12 9910 03-SLC 12 9910 07)
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	SLC 70 0299 01 / (SLC 70 2099 01 + SLC 70 2299 01)
Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs)	(SLC 74 3099 01 + SLC 74 3099 02) / (SLC 10 9910 01 - SLC 10 1831 01)
Closing Amortization Balance as a % or Total Cost of Capital Assets (Asset Consumption Ratio)	SLC 51 9910 10 / SLC 51 9910 06
Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues	(SLC 10 2099 01 - SLC 10 1831 01) / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)

Appendix B
Town of Kingsville
Annual Treasurer's Statement of Development Charge Reserve Funds (By-Law 4-2023)

Description	Services to which the Development Charge Relates											Total
	Roads	Municipal Parking	Police	Fire	Recreation	Library	Administration	Non-Administrative Facilities	Water	Storm Water	Wastewater	
Opening Balance, January 1, 2023	(1,047,811)	43,818	189,864	395,741	2,111,075	(449,464)	199,466	(2,578)	1,250,038	305,715	(2,951,223)	44,640
Plus:												
Development Charge Collections	435,716	-	15,376	-	130,743	22,987	-	-	217,507	-	283,093	1,105,423
Interest Income / Inter-fund Interest Charges	(51,874)	2,191	9,878	19,787	98,805	(21,898)	9,678	(129)	64,911	15,286	(145,319)	1,315
Sub-Total	(663,969)	46,009	215,118	415,528	2,340,624	(448,376)	209,144	(2,707)	1,532,455	321,000	(2,813,449)	1,151,378
Less:												
Amount Transferred to Capital (or Other) Funds ²	(391,078)	-	-	-	(400,691)	-	(11,797)	-	(62,480)	-	(193,424)	(1,059,470)
Amount Transferred to Debt	(23,967)	-	-	-	-	-	-	-	(58,677)	-	-	(82,644)
Credits	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	(415,045)	-	-	-	(400,691)	-	(11,797)	-	(121,157)	-	(193,424)	(1,142,114)
Closing Balance, December 31, 2023	(1,079,014)	46,009	215,118	415,528	1,939,932	(448,376)	197,347	(2,707)	1,411,298	321,000	(3,006,873)	9,263

Schedule of Debt Financed and Unfinanced Development Charges

Description	Services to which the Development Charge Relates											Total
	Roads	Municipal Parking	Police	Fire	Recreation	Library	Administration	Non-Administrative Facilities	Water	Storm Water	Wastewater	
Opening Balance, January 1, 2023	(1,437,442)	-	-	-	-	-	-	-	(3,579,171)	-	(309,537)	(5,326,150)
Plus:												
Development Charges - To be debt Financed	(4,380,061)	-	-	-	-	-	-	-	(1,893,637)	-	-	(6,273,698)
Accrued Interest	(23,967)								(58,677)			(82,644)
Sub-Total	(5,841,470)	-	-	-	-	-	-	-	(5,531,485)	-	(309,537)	(11,682,492)
Less:												
Development Charges Applied to Debt	23,967	-	-	-	-	-	-	-	58,677	-	-	82,644
Credits	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	23,967	-	-	-	-	-	-	-	58,677	-	-	82,644
Closing Balance, December 31, 2023	(5,817,503)	-	-	-	-	-	-	-	(5,472,808)	-	(309,537)	(11,599,848)

¹ Source of funds used to repay the D.C. reserve fund

² See Appendix A-1 for details

The Municipality is compliant with s.s. 59.1 (1) of the *Development Charges Act*, whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the *Development Charges Act* or another Act.

Appendix B-1
Town of Kingsville
Amount Transferred to Capital (or Other) Funds - Capital Fund Transactions

Capital Fund Transactions	Gross Capital Cost	DC Recoverable Cost Share					Non-D.C. Recoverable Cost Share				
		D.C. By-Law Period			Post D.C. By-Law Period		Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions
		D.C. Reserve Fund Draw	D.C. Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions					
<u>Roads</u>											
Westside Collector Road	284,502	256,052	-	-	-	-	-	-	-	-	28,450
Main St E - Turn Lane at Jaspersen	138,554	103,916	-	-	-	-	-	34,638	-	-	-
Graham Side Rd Reconstruction	62,221	31,110	-	-	-	-	-	-	-	-	31,110
Road 2 E	6,781,055		4,380,061	-	-	-	-	-	-	-	2,400,994
Sub-Total - Roads	7,266,332	391,078	4,380,061	-	-	-	-	34,638	-	-	2,460,555
<u>Recreation</u>											
Lions Park	229,581	74,895	-	-	-	-	69,686	-	-	-	85,000
Mettawas Park	57,396	43,047	-	-	-	-	14,349	-	-	-	-
Ridgeview Park Trail	223,282	55,821	-	-	-	-	30,000	91,461	-	-	46,000
Tractor	55,673	55,673	-	-	-	-	-	-	-	-	-
Watering Truck	73,823	73,823	-	-	-	-	-	-	-	-	-
Groomer	23,762	23,762	-	-	-	-	-	-	-	-	-
Mower	44,970	44,970	-	-	-	-	-	-	-	-	-
Soccer Field Upgrades	49,206	28,699	-	-	-	-	-	-	-	-	20,507
Sub-Total - Roads	757,694	400,691	-	-	-	-	114,035	91,461	-	-	151,507
<u>Administration</u>											
DC Study	11,797	11,797	-	-	-	-	-	-	-	-	-
Sub-Total - Administration	11,797	11,797	-	-	-	-	-	-	-	-	-
<u>Water</u>											
Meter Replacement Program	312,400	62,480	-	-	-	-	-	-	249,920	-	-
Southwest Capacity expansion	2,524,849	-	1,893,637	-	-	-	-	-	631,212	-	-
Sub-Total - Water	2,837,250	62,480	1,893,637	-	-	-	-	-	881,132	-	-
<u>Wastewater</u>											
Ruthven Pump Station	26,319	22,371							3,948		
Lakeshore Sanitary Plant Expansion	116,640	104,976							11,664		
Cottam Lagoon Expan.	66,077	66,077							-		
Sub-Total - Wastewater	209,036	193,424	-	-	-	-	-	-	15,612	-	-
Total	11,082,109	1,059,470	6,273,698	-	-	-	114,035	126,100	896,745	-	2,612,061

Appendix C - PSAB - Budget Reconciliation

	<u>2023</u>
General Surplus for Budget Purposes:	933,193
Self-Funded Municipal Departments:	
Building	(223,416)
Water	110,019
Wastewater – KLSW	214,430
Wastewater – Cottam	70,813
Surplus (Deficit) from Self-funded Departments	171,846
Tangible Capital Asset Adjustments:	
Capitalized additions	20,918,759
Amortization & Disposals	(8,020,497)
Tangible Capital Asset Adjustments	12,898,262
Contributed Capital (i.e. Developer Contributions)	-
Long-term debt principal repayments	733,816
Reserve draws in excess of contributions	(1,933,376)
Proceeds on Long-term Debt / Internal Financing Transfers	(5,906,855)
UWSS Surplus	2,530,219
Non-Budgeted Items:	
Local improvement collections, net of interest expense	149,767
Change in Employee Future Benefit Obligation	(76,109)
Change in Asset Retirement Obligation	(40,275)
Other Items*	145,502
2023 Surplus - PSAB	9,605,990

* These items are not budgeted because they have offsetting reserve adjustments or will be recovered in future years

TOWN OF KINGSVILLE INVESTMENTS
up to December 31, 2023

		Term	Interest	Expires	Opening Balance (Principal)	Net Activity	Interest Received	Interest Accrued	Ending Balance
GENERAL OPERATING - LIBRO									
2576510 - Term Deposit	Libro	12 Months	5.00%	Oct 12/24	\$ 2,042,929.69	\$ 490.00	\$ 68,132.81	\$ 22,055.60	\$ 2,133,608.10
					\$ 2,042,929.69	\$ 490.00	\$ 68,132.81	\$ 22,055.60	\$ 2,133,608.10

ELK FUND									
18-2015	Debenture	2 years	2.83%	Mar 10/25	\$ 265,343.54	\$ (93,500.57)	\$ 7,509.22		\$ 179,352.19
72-2016	Debenture	2 years	5.00%	Dec 30/25	\$ 9,717.25	\$ (3,568.26)	\$ 485.86		\$ 6,634.85
73-2016	Debenture	2 years	5.00%	Dec 30/25	\$ 5,344.83	\$ (1,962.68)	\$ 267.24		\$ 3,649.39
47-2017	Debenture	3 years	4.50%	Dec 30/26	\$ 23,324.99	\$ (6,501.69)	\$ 1,049.62		\$ 17,872.92
124-2018	Debenture	Final	4.25%	July 31/23	\$ 13,950.09	\$ (14,542.99)	\$ 592.90		\$ 0.00
110-2019	Debenture	1 year	4.25%	July 31/24	\$ 24,246.52	\$ (12,901.49)	\$ 1,030.48		\$ 12,375.51
47-2020	Debenture	6 years	4.50%	July 31/29	\$ 57,395.06	\$ (9,740.02)	\$ 2,582.78		\$ 50,237.82
26-2021	Debenture	2 years	3.00%	July 31/25	\$ 8,052.52	\$ (2,846.81)	\$ 241.58		\$ 5,447.29
6-2022	Debenture	Final	3.00%	July 31/23	\$ 6,407.57	\$ (6,599.80)	\$ 192.23		\$ (0.00)
6-2022	Debenture	3 years	3.00%	July 31/26	\$ 10,053.96	\$ (2,704.79)	\$ 301.62		\$ 7,650.79
Debentures Not Yet Cashed					\$ -				\$ -
Due to General Account					\$ -				\$ -
Variance to G/L					\$ (0.05)				\$ (0.05)
					\$ 423,836.28	\$ (154,869.10)	\$ 14,253.53	\$ -	\$ 283,220.71
ELK Bank Account	TD	N/A	P - 1.95%		\$ 1,523,977.41	\$ 154,869.10	\$ 80,580.71		\$ 1,759,427.22
					\$ 1,947,813.69	\$ -	\$ 94,834.24	\$ -	\$ 2,042,647.93

CEMETERY TRUST									
7475080 - #7	WFCU	Final	2.00%	Feb 10/23	\$ 600,000.00	\$ (612,000.00)	\$ 12,000.00		\$ -
7475080 - #8	WFCU	2 year	2.10%	Feb 10/24	\$ 600,000.00	\$ -	\$ 12,600.00		\$ 612,600.00
7475080 - #9	WFCU	1 year	5.25%	Feb 10/24	\$ -	\$ 612,000.00			\$ 612,000.00
					\$ 1,200,000.00	\$ -	\$ 24,600.00	\$ -	\$ 1,224,600.00
Due to Cemetery (C&M)					\$ -	\$ -			\$ -
CEMETERY Bank Account (04-150	TD	N/A	P - 1.95%		\$ 42,380.83	\$ 44,858.15	\$ 3,817.83		\$ 91,056.81
					\$ 42,380.83	\$ 44,858.15	\$ 3,817.83	\$ -	\$ 91,056.81

Town of Kingsville
Debt Forecast

Description			Total Debt	Debt Repayments (Principle & Interest)																
				2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
<u>Property Tax Supported Debt</u>	<u>Interest</u>	<u>Year of Expiry</u>																		
Town of Kingsville (OSIFA) - Roads	4.72%	2027	345,722	114,004	98,778	104,602	50,545	-	-	-	-	-	-	-	-					-
Town of Kingsville (OILC) - Roads	3.97%	2033	1,961,284	239,544	169,833	239,544	239,544	239,544	239,544	239,544	239,544	239,544	239,544	-	-					
Town of Kingsville (OILC) - 2015 - Roads	2.47%	2025	353,199	182,085	178,767	-	-	-	-	-	-	-	-	-	-					
Town of Kingsville (OILC) - 2015 - Arena	3.34%	2035	1,036,102	105,507	73,901	105,507	105,507	105,507	105,507	105,507	105,507	105,507	105,507	105,507	105,507					
Town of Kingsville (OILC) - 2016 - Town Hall	2.56%	2026	387,521	135,022	129,146	135,022	-	-	-	-	-	-	-	-	-					
Town of Kingsville (OILC) - 2016 - Roads	2.56%	2026	366,057	127,543	121,993	127,543	-	-	-	-	-	-	-	-	-					
Ridgeview Park Community Centre	4.22%	2034	2,715,000	239,000	338,411	338,411	338,411	338,411	338,411	338,411	338,411	338,411	338,411	338,411						
Property Tax Supported Debt			7,164,884	1,142,706	1,110,828	1,050,630	734,007	683,462	683,462	683,462	683,462	683,462	683,462	443,918	105,507	-	-	-	-	-
% of Tax Rate				4.8%	4.6%	4.4%	3.1%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	1.9%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Development Charge Supported Debt</u>																				
Road 2 E (Union to Division)	4.22%	2034	6,170,829	260,409	769,162	769,162	769,162	769,162	769,162	769,162	769,162	769,162	769,162	769,162						
Southwest Water (Union to Division)	4.62%	2044	5,829,171	269,308	452,796	452,796	452,796	452,796	452,796	452,796	452,796	452,796	452,796	452,796	452,796	452,796	452,796	452,796	452,796	452,796
Total DC Committed Debt			12,000,000	529,717	1,221,958	1,221,958	1,221,958	1,221,958	1,221,958	1,221,958	1,221,958	1,221,958	1,221,958	1,221,958	452,796	452,796	452,796	452,796	452,796	452,796
5-Year Average DC Collections + 5% Growth Factor				1,841,591	1,933,670	2,030,354	2,131,872	2,238,465	2,350,388	2,467,908	2,591,303	2,720,868	2,856,912	2,999,757	3,149,745	3,307,232	3,472,594	3,646,224	3,828,535	4,019,962
Available DCs over Existing Debt Commitments				1,311,874	711,712	808,395	909,913	1,016,507	1,128,430	1,245,949	1,369,345	1,498,910	1,634,953	1,777,799	2,696,949	2,854,437	3,019,798	3,193,428	3,375,739	3,567,166
<u>Anticipated Development Charge Debt</u>																				
Southwest Water (Division - West End)	4.62%	2045	9,681,087		752,003	752,003	752,003	752,003	752,003	752,003	752,003	752,003	752,003	752,003	752,003	752,003	752,003	752,003	752,003	752,003
Westside Collector Road	4.62%	2046	9,000,000		699,098	699,098	699,098	699,098	699,098	699,098	699,098	699,098	699,098	699,098	699,098	699,098	699,098	699,098	699,098	699,098
Additional DC Debt Servicing Costs					752,003	1,451,102	1,451,102	1,451,102	1,451,102	1,451,102	1,451,102	1,451,102	1,451,102	1,451,102	1,451,102	1,451,102	1,451,102	1,451,102	1,451,102	1,451,102
DC Shortfall - To be temporarily financed by Property Tax or Water Reserves					(40,292)	(642,706)	(541,189)	(434,595)	(322,672)	(205,152)	(81,757)	47,808	183,852	326,697	1,245,848	464,157				
					Projected Borrowing Period							Projected Repayment Period								

Based on Current IO Rates - Actual Rates TBD
Does not reflect recommendation to apply 2023 budget surplus

Date: June 14, 2024

To: Mayor and Council

Author: Angela Toole, Acting Clerk

RE: Joint OPP Detachment Board (South) – Appointment Update

RECOMMENDED ACTION

That Council **APPOINT** _____ to be the Joint Community Representative (representing the Town of Kingsville, Municipality of Leamington, and Township of Pelee) for the new Joint OPP Detachment Board – South, effective immediately for a term set to expire on December 31, 2024.

BACKGROUND

On April 1, 2024, the *Community Safety and Policing Act, 2019* (“CSPA”) came into force and effect replacing the *Police Services Act, 2019* (“PSA”). The CSPA mandates the consolidation of police service boards across the province and as a result, the former Kingsville Police Services Board has been replaced by the new Joint OPP Detachment Board – South (the “Board”). The composition of this Board, prescribed within CSPA regulations, constitutes a mix of Council and community representatives from all four (4) communities in the detachment including the Town of Kingsville, Municipality of Leamington, Township of Pelee and Caldwell First Nation.

DISCUSSION

As of the writing of this Report, the Municipality of Leamington, Township of Pelee and Caldwell First Nation have made the following appointments to the Joint OPP Detachment Board South.

1. Council Members: Four (4) Seats

(One (1) Council member appointee per community in the detachment)

- Town of Kingsville – Mayor Denis Rogers
- Municipality of Leamington – Mayor Hilda McDonald
- Township of Pelee – Councillor Stephanie Briggs-Crawford
- Caldwell First Nation – Councillor Doug Heil

2. Community Representatives: Three (3) Seats

- Town of Kingsville – Douglas Cowper
- Municipality of Leamington – Harpreet Singh
- Joint Community Representative for Kingsville, Leamington, and Pelee – **Vacant**

3. Provincial Appointees: Two (2) Seats

Administration has yet to be advised of the requisite Provincial appointments.

Total Current Appointments: Six (6) of Nine (9) Seats

While member communities have quickly moved to appoint the requisite Community and Council representatives, Council will note that the Joint Community Representative appointment is currently vacant. Based on Administration's meetings with the Municipality of Leamington and Township of Pelee the previous report detailed that the Joint Community Representative will be a rotational appointee to allow for equitable representation from each municipality over time. This appointee will serve on the Board through to the end of 2024 and will be a person from Kingsville, based on the order in which "Kingsville" falls in the alphabet. Since the last Report, Administration met with the Municipality of Leamington to clarify the process for appointing the Joint Community Representative. To keep the process simple, it was agreed that Administration from the Town of Kingsville, Municipality of Leamington, and Township of Pelee should reach a consensus on a person to recommend to Town of Kingsville Council for appointment. It was further agreed that Town of Kingsville Council should have sole appointing authority for the Joint Community Representative and that the same authority will apply to the other municipalities when it is their turn in the Joint Community Representative rotation.

It should be noted that the rotational nature of the Joint Community Representative and the associated method of appointment as set by Administration, are interim measures to aid in the expeditious constitution of the Joint OPP Detachment Board given the tight timeline imposed by the Province. It is entirely possible that the Board, once formed, may wish to this process and any other administrative logistics previously set by Administration.

FINANCIAL CONSIDERATIONS

The rate of remuneration for current Police Services Board members is \$523.00 per quarter. Once the new Board is fully established, the Board will need to determine cost-sharing formulas between the three municipalities and the Caldwell First Nation for expenses and remuneration for the new Joint Detachment Board Members.

ENVIRONMENTAL CONSIDERATIONS

None.

CONSULTATIONS

John Norton, CAO

Peter Neufeld, CAO (Municipality of Leamington)

Matt Todd, Director of Legal and Legislative Services (Municipality of Leamington)

Jameson Pritiko, Lawyer (Municipality of Leamington)

PREPARED BY:



Angela Toole

Acting Manager of Municipal Governance & Clerk

REVIEWED BY:



John Norton
CAO

Date: June 12, 2024

To: Mayor and Council

Author: William Good, Manager of Legal Services

RE: Purchase of land for future expansion of Kratz Road

RECOMMENDED ACTION

That Council **APPROVE** entering into an Agreement of Purchase and Sale, on the terms described in this report, with the owner of a portion of land municipally known as 500 Road 2 East, Kingsville and direct Administration to execute any documentation required to acquire said lands; and,

That Council **APPROVE** funding the purchase from the Public Works Capital Reserve (03-000-032-39068) in the amount of approximately \$104,700.00.

BACKGROUND

In 2020, Council approved SPA 10-20, a Site Plan Agreement related to Phases 3 and 4 of Boem Berry Farms. This Site Plan agreement identified a future Road Right of Way (ROW) as an extension of Kratz Road, and an easement over the proposed future road right of way for drainage and services. The identified ROW could not be secured at that time, as a portion of the lands needed were outside the site plan and would be identified in future phases of greenhouse development.

In 2023, Boem Berry Farms ("Owner") submitted a site plan application for Phases 5 and 6 that included the remaining lands needed for the ROW. The Site Plan was approved on April 15, 2024. As part of the approval of that agreement, the Owner and Administration negotiated the transfer of the lands directly to the north of the existing end of Kratz Road ("Lands") for the ROW.

The Lands have a total area of 3.49 acres and are more particularly described in the draft survey enclosed with this report. There are already several municipal services that occupy the Lands which would prohibit the construction of any structures on the same.

Kratz Road has been identified in the Town's Comprehensive Transportation Master Plan ("TMP") as a primary route to assist with the future transportation needs of the Town. The TMP identified this extension as a long-term project and would likely not be developed for ten or more years.

DISCUSSION

Administration and the Owner held productive negotiations resulting in an agreement to purchase the Lands at a fixed price per acre for the Land based on appraised agricultural land values. The proposed purchase price is reflective of recent fair market values Administration has seen for other similar lands. The Owner will require an easement for services and access over the Land until such a time that a road is opened. The Owner also has laneways and drainage over the lands which they will need to maintain.

Though Kratz Road may not be developed for some time, it was determined that securing the lands today would be less expensive than having to acquire or expropriate lands at a likely higher value per acre in the future.

FINANCIAL CONSIDERATIONS

The vendor has agreed to transfer the Lands for \$30,000 per acre for 3.49 acres. The property acquisition will cost approximately \$104,700.00.

It is reasonably expected that a future acquisition would require expropriation at a high fair market value per acre.

Administration recommends funding this land acquisition from the Public Works Capital Reserve (03-000-032-39068).

CONSULTATIONS

Richard Wyma, Director, Planning and Development
Tim Del Greco, Senior Manager, Capital Projects and Engineering
Shaun Martinho, Director, Public Operations
Ryan McLeod, Director of Finance and Corporate Services/Treasurer

PREPARED BY:

William Good

William Good
Manager of Legal Services

REVIEWED BY:



John Norton
CAO

Date: June 24, 2024

To: Mayor and Council

Author: Jennifer Galea, Manager of Human Resources

RE: Crossing Guard Program

Report No.: HR-2024-01

RECOMMENDED ACTION

1. As a result of the closure of Kingsville Public School, Council **APPROVES** the removal of the four crossings at the following locations: Water Street and Division Road, King Street and Division Road, King Street and Chestnut Street and Chestnut and Main Street West, effective September 1, 2024.
2. As a result of lunch schedule change for students at John de Brebeuf, Council **APPROVES** the removal of crossing guard services during lunch hour only at the following locations: Division Road South and Mill Street, and Main Street West at Spruce Street, effective September 1, 2024 (for clarity, crossing guards will continue their services at this location before and after school);
3. Council **APPROVES** that the crossing guard program at all locations, including Division Road South and Mill Street, and Main Street West at Spruce Street, be phased out and replaced with pedestrian crossovers (PXOs) by September 2025; and
4. Council **DIRECTS** Administration to hold a public information meeting to provide information to parents and school board officials on this phase-out change in crossing guard services and the alternative approach of providing pedestrian crossovers (PXOs) by September 2025.

BACKGROUND

Opening of the new Erie Migration District School and closure of Kingsville Public School has caused Administration to do a review of the locations of the crossing guards and evaluate the effectiveness of the entire program.

The Town of Kingsville currently employs six crossing guards. Four of the crossing guards are assigned to students walking to Kingsville Public School and crossing the street at Water Street and Division Road, King Street and Division Road, King Street

and Chestnut Street and Chestnut and Main Street West. Two of the crossing guards are assigned to students walking to St. John de Brebeuf Catholic Elementary School at Division Road South and Mill Street and Main Street West at Spruce Street. The Town also employs three alternate crossing guards, which cover the absences of the permanent crossing guards.

Kingsville Public School will be permanently closing at the end of June 2024. In September 2024, Erie Migration District School will be opening and the four crossing guards for Kingsville Public School will no longer be required.

Additionally, St. John de Brebeuf School was contacted in May 2024 and confirmed that children are not able to leave during the lunch hour. The two crossing guards for the catholic school have been working through the lunch hour but this service is no longer needed. The two catholic school crossing guards will only be needed before and after school.

DISCUSSION

The Town of Kingsville has had many recruitment challenges in hiring and retaining crossing guards. This has caused some of the crossings not to be filled on occasion or to be filled by full-time Town of Kingsville staff, including public works, parks and recreation, by law enforcement, fire department and management staff. This has taken full-time staff away from their regular duties. The Town is grateful for the many excellent individuals who serve and have served, as crossing guards presently and in the past.

In decades past, crossing guard programs across Ontario were operated by schools and the school boards utilized older students to assist younger students with street crossings. The school boards, at some point, decided that this created liability for the school boards and stopped providing this service. Municipalities across Ontario were pressured years ago, often by the very school boards that previously provided the service, to take on this responsibility. However, the same liability that concerns school boards applies equally to a Municipality providing the service. There is nothing in the *Municipal Act* that requires a municipality to have crossing guards and this is not traditionally a service that municipalities provided.

In November 2023, the Town retained RC Spencer and Associates to complete a review of Jasperson Drive as it relates to the new Erie Migration District School. The report states, *“For both controlled and uncontrolled crossings, School Crossing Guards are considered an “optional component” in the OTM Book 15 reference; however, if implemented, only the uncontrolled crossing should be treated with accompanying “school crossing” signage and pavement markings”*. The various provincial crossing guard references suggest that guards are only intended for elementary school-aged children, as they *“generally have not yet developed good judgement related to traffic”*.

At the intersection of Woodycrest Avenue and Jasperson Drive, there is no expectation for elementary-aged students to cross at this location; therefore, it is the engineer's

opinion that the subject location does not require a crossing guard or higher-degree crossing treatment.

Regarding the existing pedestrian crossovers (PXOs), the Ontario Traffic Council (OTC) 2023 School Crossing Guard Guide, Section 6.4, clearly states that *“As per OTM Book 6 – Warning Signs, Section 7, signed school crossing must not be located at a pedestrian crossover or at any signalized intersections Thus, no school-related signs or pavement markings should be placed... Any deviation from the OTM requirements should be supported by a well-documented rationale.”*. “

On May 13, 2024, the Town of Tecumseh made a recommendation to provide broader coverage for safe pedestrian crossovers. Tecumseh Council received a report regarding the current School Crossing Guard Program (Appendix ‘A’) relative to new pedestrian crossover and traffic control measures. These measures include utilizing pedestrian crossover treatments with higher control levels at current crossing guard locations. Tecumseh Council approved recommendations directing Administration to coordinate information sessions with the local schools affected by a change in approach to crossing guards. Tecumseh council further directed the phasing out or further assessment of current Crossing Guard Program locations. Crossing Guards at the DM Eagle school will be discontinued after June 2024 due to the closure of that school. For other locations, further assessments will be undertaken over the next few years, with results reported to Council prior to any decisions on the implementation of safety measures and the Crossing Guard Program.

On April 5, 2024, Martin Gallant, from Windsor-Essex Student Transportation Services confirmed that students in all grades who live under 1.0 kilometres from the school are not provided bus transportation to school. Students in JK/SK who live between 1 and 1.6 kilometres from the school and students in JK to Grade 8 who live over 1.6 kilometres from the school are provided transportation.

Appendix ‘B’ outlines the current walk zones for both the public and catholic schools. Noted in the black outline section is the overlap between the public and catholic schools. Administration is not recommending increasing crossing guard coverage in this area.

Administration is suggesting eliminating the two crossing guards at St. John de Brebeuf Catholic Elementary School in September 2025. The crossing at Main Street West and Spruce Street is currently a lighted intersection and does not require any changes. The crossing guard currently located at Division Road South and Mill Street would be replaced with a pedestrian crossover (PXO). Administration could coordinate information sessions with St. John de Brebeuf and boards affected by this change in approach to Crossing Guards prior to the end of the current school year in June 2025.

FINANCIAL CONSIDERATIONS

The average cost for one crossing guard during the school year is approximately \$10,000 plus uniform and safety personal protective equipment. The total cost of crossing guards is based on the number of crossing guards employed.

A pedestrian crossover is estimated to be \$40,000 to \$50,000 and would be included in the operational budget for 2025.

ENVIRONMENTAL CONSIDERATIONS

None.

CONSULTATIONS

Senior Management Team
Senior Manager, Capital Projects
RC Spencer and Associates
Martin Gallant, Windsor-Essex Student Transportation Services

PREPARED BY:

Jennifer Galea

Jennifer Galea, CHRL
Manager of Human Resources

REVIEWED BY:



John Norton
CAO



The Corporation of the Town of Tecumseh

Public Works & Engineering Services

To: Mayor and Members of Council

From: Phil Bartnik, Director Public Works & Engineering Services

Date to Council: April 23, 2024

Report Number: PWES-2024-25

Subject: School Crossing Guard Program Recommendation

Recommendations

It is recommended:

That Report PWES-2024-25 School Crossing Guard Program Recommendation **be received**;

And that the current School Crossing Guard Program **be phased out** and replaced with pedestrian crossover and traffic control measures as contained within the following policies:

- Community Safety Zone Policy 123
- Controlled Pedestrian Crossing Policy 124
- School Safety Zone Policy 125
- Speed Management & Traffic Calming Policy 126

And further that subject to Council's decision on the School Crossing Guard Program, Administration **coordinate information sessions** with the local school and boards affected by this change in approach to Crossing Guards prior to the end of the current school year in June 2024.

Background

At the March 26, 2024 Policies & Priorities Committee (PPC) Meeting, the Committee received report [PWES-2024-22](#) School Crossing Guard Program. That report provided a background on the Town's current school crossing guard program and its limitations on the very narrow application of this service across the whole community. It also highlighted alternative approaches for greater application to a broad range of pedestrians, of all ages and abilities as well as day/days of week coverage to a broader geographic scope of coverage.

At the April 9, 2024 Regular Council Meeting, Council approved the following motion (Motion: RCM-84/24):

That the minutes of the Policies & Priorities Committee meeting as were duplicated and delivered to the Members **be adopted**;

And that the attached policies: Travel Policy - Council, Awards Policy No. 2, Community Safety Zone, Controlled Pedestrian Crossing, School Safety Zone, **be approved**;

And further that Administration **be directed** to bring a report to the April 23, 2024 Regular Council Meeting regarding the discontinuation of the current School Crossing Guard Program, should the following pedestrian crossover and traffic control measures be approved through the adoption of the by-laws for:

- Community Safety Zone Policy 123
- Controlled Pedestrian Crossing Policy 124
- School Safety Zone Policy 125

And furthermore that, subject to the approval and adoption of the foregoing Policy 125 and By-laws, the review and analysis of the twelve (12) School Safety Zones in 2024 **be authorized and funded** in the amount of \$180,000 from the Road Lifecycle Reserve, at the April 9, 2024 Regular Council Meeting;

And furthermore that, subject to Council's decision on the School Crossing Guard Program in April, Administration **coordinate information sessions** with the local schools and boards affected by this change in approach to Crossing Guards prior to the end of the current school year in June 2024.

Comments

As contained within the PPC report PWES-2024-22, in an effort to provide broader coverage for safe pedestrian crossovers, Administration recommends that the current School Crossing Guard Program be phased out in favour of the following:

- The use of existing pedestrian crossover measures that are a higher form of control at the current crossing guard locations; and
- Reliance on pedestrian crossover and traffic control measures proposed through the newly Council adopted policies, including:
 - Community Safety Zone Policy 123
 - Controlled Pedestrian Crossing Policy 124
 - School Safety Zone Policy 125
 - Speed Management and Traffic Calming Policy 126

Accordingly, School Crossing Guards would be phased out gradually and not before:

- The end of a school year;
- Designated School Safety Zones have been assessed in accordance with the School Safety Zone Policy and any recommendations being implemented; and
- Implementation of the recommendations from the October 2023 Pedestrian Crossing Treatment Review.

Consultations

Chief Administrative Officer and People & Culture
Financial Services

Financial Implications

The cost of the current school crossing guard program is in the range of \$80,000 to \$100,000 per annum to staff seven (7) intersections for two (2) hours per school day. It is estimated that ten (10) hours per week for an additional annual cost of \$27,000 are required to support the administration of the crossing guards. Support includes coverage, timesheet review, recruitment, onboarding and general support to the guards. The total cost of approximately \$127,000 annually represents a very limited scope of coverage relative to all schools in the community as well as all pedestrians.

As the pedestrian crossover and traffic control measures are implemented and the School Crossing Guard locations are gradually phased out, the operational costs will be updated as part of the annual Operational Budget.

Link to Strategic Priorities

Applicable	2023-2026 Strategic Priorities
☐	Sustainable Growth: Achieve prosperity and a livable community through sustainable growth.
☐	Community Health and Inclusion: Integrate community health and inclusion into our places and spaces and everything we do.
☒	Service Experience: Enhance the experience of Team Tecumseh and our citizens through responsive and respectful service.

Communications

Not applicable ☒

Website ☐ Social Media ☐ News Release ☐ Local Newspaper ☐

This report has been reviewed by Senior Administration as indicated below and recommended for submission by the Chief Administrative Officer.

Prepared by:

Phil Bartnik, P.Eng.
Director Public Works & Engineering Services

Reviewed by:

Michelle Drouillard, BA Hons., CHRL
Director People & Culture

Reviewed by:

Tom Kitsos, CPA, CMA, BComm
Director Financial Services & Chief Financial Officer

Recommended by:

Margaret Misk-Evans, MCIP, RPP
Chief Administrative Officer

Attachment Number	Attachment Name
1	Report PWES-2024-22 School Crossing Guard Program (as presented to the Policies & Priorities Committee on March 26, 2024)
2	Existing School Crossing Guard Locations – List
3	Existing School Crossing Guard Locations – Map



The Corporation of the Town of Tecumseh

Public Works & Engineering Services

To: Policies and Priorities Committee

From: Phil Bartnik, Director Public Works & Engineering Services

Date to Council: March 26, 2024

Report Number: PWES-2024-22

Subject: School Crossing Guard Program

Recommendations

It is recommended:

That Report PWES-2024-22 School Crossing Guard Program **be received**;

And that Administration **be directed** to bring a report to the April 23, 2024 Regular Council Meeting regarding the discontinuation of the current School Crossing Guard Program, should the following pedestrian crossover and traffic control measures be approved through the adoption of the:

- Community Safety Zone Policy 123
- Controlled Pedestrian Crossing Policy 124
- School Safety Zone Policy 125
- Speed Management and Traffic Calming Policy 126

And furthermore that, subject to Council's decision on the School Crossing Guard Program in April, Administration **coordinate information sessions** with the local schools and boards affected by this change in approach to Crossing Guards prior to the end of the current school year in June 2024.

Background

At the December 11, 2018 Regular Council Meeting, Council approved the recommendations within report [PWES-2018-08](#), titled “2019-2023 Public Works & Environmental Services Five Year Capital Works Plan” that authorized Administration to complete a traffic calming study (Motion: RCM-361/18). The study intended to review the general policies on traffic calming, outline the process for determining if a problem exists and the process for addressing inquiries from the public in an efficient and consistent manner.

As the study progressed, and as public inquiries were received on a variety of traffic-related issues, Administration identified several traffic-related policies and programs required to assist in handling those inquiries, which include the following:

- Speed Management and Traffic Calming Policy
- School Safety Zone Policy
- Community Safety Zone Policy
- Controlled Pedestrian Crossing Policy
- School Crossing Guard Program

This Administrative report provides key technical information and regulations relating to School Crossing Guards (SCG) and recommends the elimination of the current School Crossing Guard Program in favour of pedestrian crossover and traffic control measures proposed through the above-noted new policies.

Comments

Existing Crossing Guard Program

The Town currently has seven (7) crossing guard locations for six (6) of the eleven (11) Elementary Schools, that were established prior to amalgamation. It is unknown how these crossing guard locations were established or whether any analysis for the need of a crossing guard was undertaken at any of them. The locations of the current crossing guards are listed in Attachment 2 and depicted on a map in Attachment 3. The map also depicts all school facilities in Tecumseh, indicating the very narrow application of this service across the whole community.

The existing seven (7) Crossing Guard locations have been grandfathered since amalgamation with morning, lunch and afternoon services. The lunch service was recently removed through report [CAO-PC-2023-04](#) at the September 12, 2023 Regular Council Meeting (Motion: RCM-241/23). The locations require the Town to employ seven (7) regular Crossing Guards and an additional four (4) alternates to ensure all corners and shifts are covered.

Historically, requests for additional crossing guards were managed through the Clerk's Office with assistance from the Public Works & Engineering Services Department. Individual requests were received, reviewed and responded to, which was found to be extremely time-consuming and an inefficient use of staff resources, particularly in the absence of a policy framework for addressing requests for Crossing Guards or other pedestrian crossover facilities.

Technical Information

In 2006 the Ontario Traffic Council (OTC), in coordination with the Ministry of Transportation (MTO), completed a School Crossing Guard Guide (SCGG) to provide guidance to municipalities in establishing school crossing guard locations. The guidance is not a requirement or a standard but rather a compendium of best practices. While the SCGG covers a broad range of best practices, no one document can cover all situations involving a school crossing guard. It is therefore the practitioner's responsibility to exercise good engineering judgement and experience on technical matters in the best interests of the public and students.

Since the original publication of the guidance, new technology has evolved for crossing locations, such as a wider range of automated pedestrian crossovers. New Ontario Traffic Manuals have been produced while others have been updated, and the Highway Traffic Act has been amended. The SCGG was updated in 2017 to reflect these changes in policy and best practices. These updated methods from the OTM for safer pedestrian crossings provide permanent automated controls that operate at all times of the day for all age groups, in contrast to the limited coverage of School Crossing Guards.

The SCGG is clear that "a school crossing guard should not be considered the only or first tool to improve safety of students as they cross roadways to and from school". The guidance document outlines several alternative solutions to safe crossing at intersections, including all way stop intersections, public education on safe crossing practices and safe routes to school, installation of traffic-calming devices such as curb extensions, medians or refuge islands, or modifications to parking regulations depending on parking practices in the area.

School crossing guards are single purpose and do not address the safety of all pedestrians in crossing streets. Alternative approaches may be beneficial for greater application to a broader range of pedestrians, of all ages and abilities as well as time of day/days of week coverage and a broader geographic scope of coverage.

October 2023 - Pedestrian Crossing Treatment Review

In October 2023, Administration retained the services of an engineering consultant to undertake a pedestrian crossing treatment review in accordance with Ontario Traffic Manual (OTM) Book 15 at all seven (7) locations where School Crossing Guards are

currently located. The results of the pedestrian crossing treatment review and Administration's recommendations are summarized as follows:

Locations	Existing Intersection Control	Recommended Intersection Control
Lesperance / Arbour	Signalized Intersection	No Change. Highest form of pedestrian control.
Tecumseh / Arlington	All-Way Stop Controlled	No Change. Higher form of pedestrian control than a pedestrian crossover (PXO).
Tecumseh / Estate Park	Minor Street Stop Controlled	A PXO will not be warranted with the relocation of D.M. Eagle Elementary School in 2024.
Lesperance / St. Thomas	Minor Street Stop Controlled	Installation of a Level 2 Type B PXO warranted.
Lacasse / St. Thomas	All-Way Stop Controlled	No Change. Higher form of pedestrian control than a PXO.
Lacasse / Clapp	All-Way Stop Controlled	No Change. Higher form of pedestrian control than a PXO.
St. Thomas / Michael	All-Way Stop Controlled	No Change. Higher form of pedestrian control than a PXO.

As signalized intersections and all-way stop controlled intersections are a higher form of pedestrian controls, OTM Book 15 does not recommend the installation of PXOs at those locations. A figure depicting the Level 2 Type B PXO from OTM Book 15 is found in Attachment 4. It is important to note that traffic signals or all-way stop controlled intersections, or the installation of a PXO, have been identified in the SCGG as alternative solutions to Crossing Guards.

What are other Municipalities Doing?

Local municipalities have continued to struggle with the recruitment and retention of Crossing Guards and in at least one case have moved to outsourcing as a (higher cost) solution that removes the responsibility of staffing from the municipality.

In 2016, Chatham-Kent phased out their School Guards program affecting twelve school zones and implemented enhanced pedestrian crossing measures after conducting engineering reviews of the affected areas. As of January 2024, Chatham-Kent has not revisited their decision to eliminate the School Guard program and has continued enhanced pedestrian crossover measures to provide safety to all pedestrians.

Change in Approach to the School Crossing Guard Program

In keeping with the changes in best practice and in an effort to provide broader coverage for safe pedestrian crossovers, including students, Administration recommends that the current School Crossing Guard Program be discontinued in favour of reliance on the following:

- The use of existing pedestrian crossover measures that are a higher form of control at the current crossing Guard locations (as set out in the table above); and
- Reliance on pedestrian crossover and traffic control measures proposed through the following new policies, including:
 - Community Safety Zone Policy 123
 - Controlled Pedestrian Crossing Policy 124
 - School Safety Zone Policy 125
 - Speed Management and Traffic Calming Policy 126

Accordingly, School crossing Guards would be phased out gradually and not before:

- Council has adopted the suite of traffic-related policies listed above;
- The end of a school year;
- Designated School Safety Zones have been assessed in accordance with the School Safety Zone Policy and any recommendations being implemented; and
- Implementation of the recommendations from the October 2023 Pedestrian Crossing Treatment Review.

Further, it is proposed that Administration hold information sessions with the local schools and boards affected by this change in approach to Crossing Guards prior to the end of the current school year in June 2024.

Consultations

Chief Administrative Officer and People & Culture
Financial Services
SSL Project Services Inc.

Financial Implications

The existing crossing guard locations require the Town to employ seven (7) regular crossing guards and an additional four (4) alternates to ensure all corners and shifts are covered. These positions are extremely difficult to recruit and retain due to the schedule and limited hours of work. Scheduling is complicated and causes significant administrative burden. The cost of the current school crossing guard program is in the range of \$80,000 to \$100,000 per annum to staff seven (7) intersections for two (2) hours per school day. It is estimated that ten (10) hours per week for an additional annual cost of \$27,000 are required to support the administration of the crossing guards. Support includes coverage, timesheet review, recruitment, onboarding and general support to the guards. The total cost of approximately \$127,000 annually represents a very limited scope of coverage relative to all schools in the community as well as all pedestrians.

The current and projected annual costs for the existing seven (7) School Crossing Guards are (not including Administrative Staff costs estimated at \$27,000 annually):

- 2023 - \$95,084
- 2024 - \$85,460 (reduction in lunch service at 4 corners)
- 2025 - \$87,964 (will be impacted by negotiations)
- 2026 - \$90,544 (will be impacted by negotiations)

Estimated costs to install alternative pedestrian crossing treatments are dependent on the Level and Type of the treatment and could range anywhere between \$3,000 to \$100,000 per location.

Level 2 Type B PXO – Lesperance Road @ St. Thomas Street

The pedestrian crossing treatment review conducted in October 2023 identified a warrant for the installation of a Level 2 Type B PXO across Lesperance Road at St. Thomas Street.

Estimated costs for its installation (as a stand-alone project) vary anywhere between \$60,000-\$100,000. Integration of this infrastructure into a larger capital works tender has previously generated lower costs due to project and construction efficiencies. The Manning Road Improvement Project (Phase 2) is a good example of this, with the installation of two PXOs as part of that larger infrastructure project.

Administration is recommending the installation of the Level 2 Type B PXO across Lesperance Road at St. Thomas Street as part of the Town's current capital project "Multi-Use Recreational Pathways: Lesperance Road (Riverside Drive to First Street) & Little River Boulevard (Gauthier Street to Lesperance Road)". This project has been approved by Council for design in 2024 and construction in 2025. The project budget

carried contingencies and accounted for a minimum of two PXOs crossing Lesperance Road for connectivity to the multi-use pathway.

Link to Strategic Priorities

Applicable	2023-2026 Strategic Priorities
☐	Sustainable Growth: Achieve prosperity and a livable community through sustainable growth.
☐	Community Health and Inclusion: Integrate community health and inclusion into our places and spaces and everything we do.
☒	Service Experience: Enhance the experience of Team Tecumseh and our citizens through responsive and respectful service.

Communications

Not applicable ☒

Website ☐ Social Media ☐ News Release ☐ Local Newspaper ☐

This report has been reviewed by Senior Administration as indicated below and recommended for submission by the Chief Administrative Officer.

Prepared by:

Phil Bartnik, P.Eng.
Director Public Works & Engineering Services

Reviewed by:

Michelle Drouillard, BA Hons., CHRL
Director People & Culture

Reviewed by:

Tom Kitsos, CPA, CMA, BComm
Director Financial Services & Chief Financial Officer

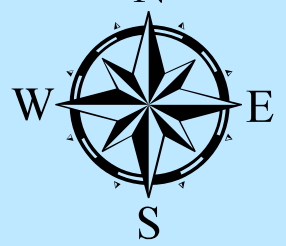
Recommended by:

Margaret Misek-Evans, MCIP, RPP
Chief Administrative Officer

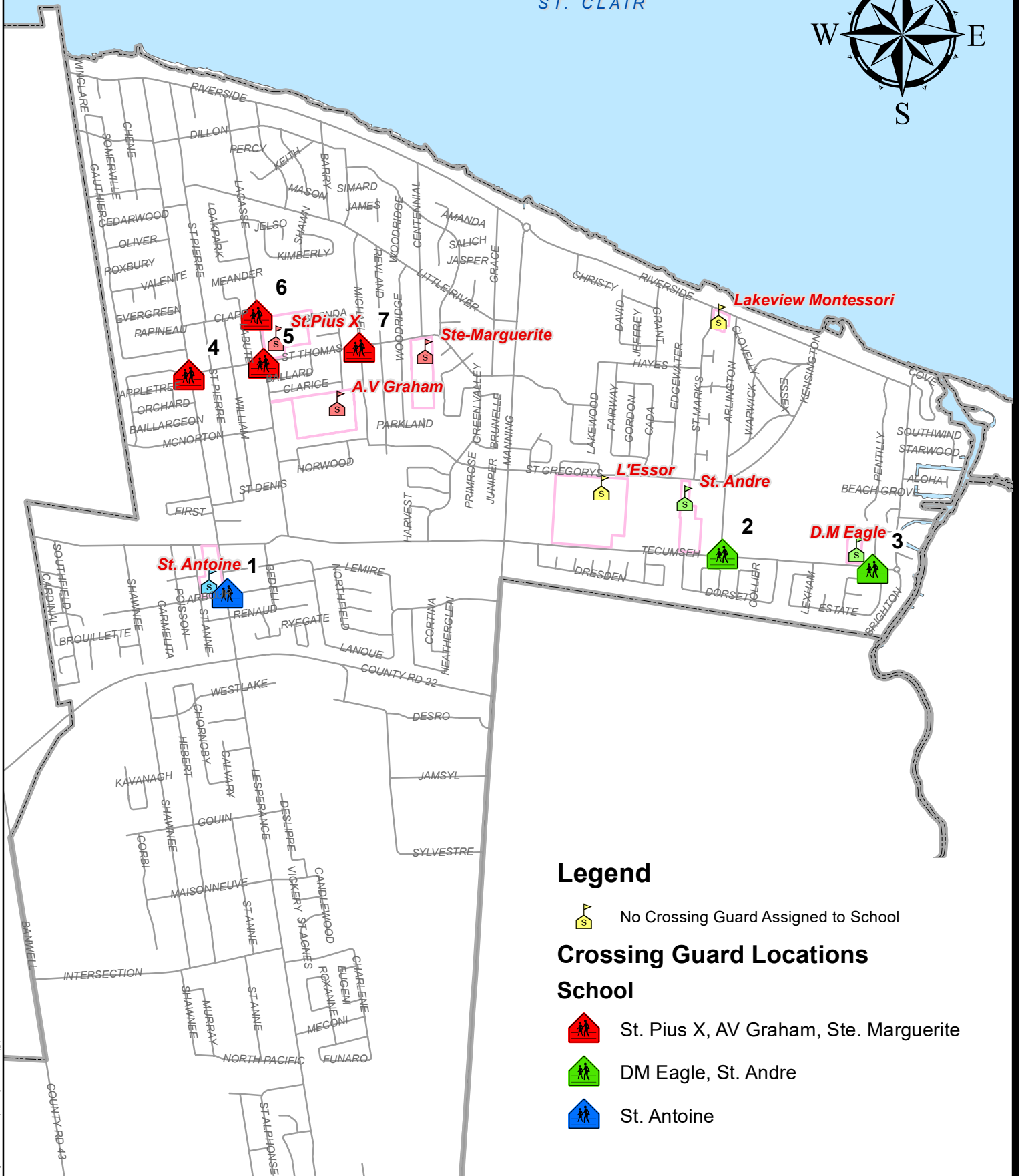
Attachment Number	Attachment Name
1	Existing School Crossing Guard Locations – List
2	Existing School Crossing Guard Locations – Map
3	Level 2 Type B PXO – Figure

Existing School Crossing Guard Locations

No.	Crossing Guard Location	Speed Limit	Type of Intersection	Elementary Schools in Close Vicinity	Address of School
1	Lesperance Rd @ Arbour St	50 km/h Lesperance Rd.	Fully signalized	St. Antoine	1317 Arbour St
		40 km/h Arbour St.			
2	Tecumseh Rd @ Arlington Blvd	40 km/h Tecumseh	3-way stop	DM Eagle	14194 Tecumseh Rd
		40 km/h Arlington		St. Andre	13765 St. Gregory's
3	Tecumseh Rd @ Estate Pk	40 km/h Tecumseh Rd.	Minor Rd stop	DM Eagle	14194 Tecumseh Rd
		50 km/h Estate Pk.			
4	Lesperance Rd @ St. Thomas St	50 km/h Lesperance Rd.	Minor Rd stop	St. Pius	644 Lacasse Blvd
		40 km/h St. Thomas St.		AV Graham	815 Brenda Cres
				Ste. Marguerite	13025 St. Thomas
5	Lacasse Blvd @ St. Thomas St	40 km/h Lacasse Blvd.	4-way stop	St. Pius	644 Lacasse Blvd
		40 km/h St. Thomas St.		AV Graham	815 Brenda Cres
				Ste. Marguerite	13025 St. Thomas
6	Lacasse Blvd @ Clapp St	40 km/h Lacasse Blvd.	3-way stop	St. Pius	644 Lacasse Blvd
		50 km/h Clapp		AV Graham	815 Brenda Cres
				Ste. Marguerite	13025 St. Thomas
7	St. Thomas @ Michael St	40 km/h St. Thomas St.	4-way stop	St. Pius	644 Lacasse Blvd
		40 km/h Michael St.		AV Graham	815 Brenda Cres
				Ste. Marguerite	13025 St. Thomas



LAKE
ST. CLAIR



Legend



No Crossing Guard Assigned to School

Crossing Guard Locations

School



St. Pius X, AV Graham, Ste. Marguerite



DM Eagle, St. Andre



St. Antoine

Conditions of Use

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TOWN OF
Tecumseh
ONTARIO • CANADA

Work Done:

Author:

<INSERT NAME>

Date: 2023-12-05

Scale:

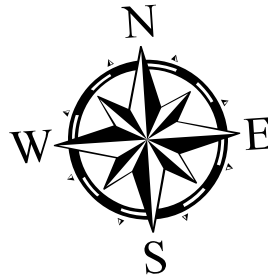
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Crossing Guard Locations

Town of Tecumseh Schools

PROJECT No.

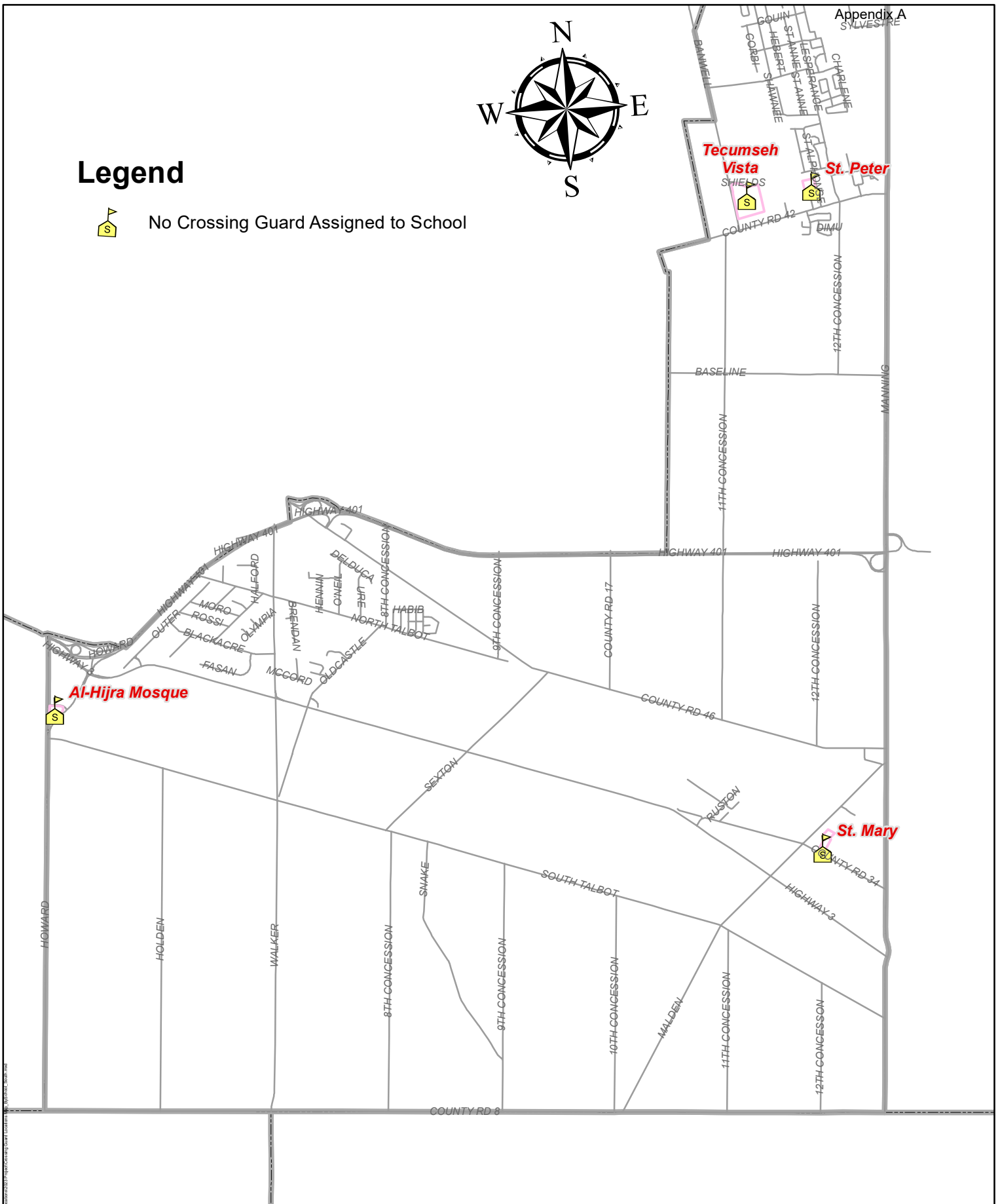
SHEET No.



Legend



No Crossing Guard Assigned to School



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TOWN OF
Tecumseh
ONTARIO · CANADA

86

Work Done:
Date: 2023-12-05
Scale: NTS

Author:
<INSERT NAME>
Date: 2023-12-05
Scale: NTS

Crossing Guard Locations

Town of Tecumseh Schools

PROJECT No.

SHEET No.

2

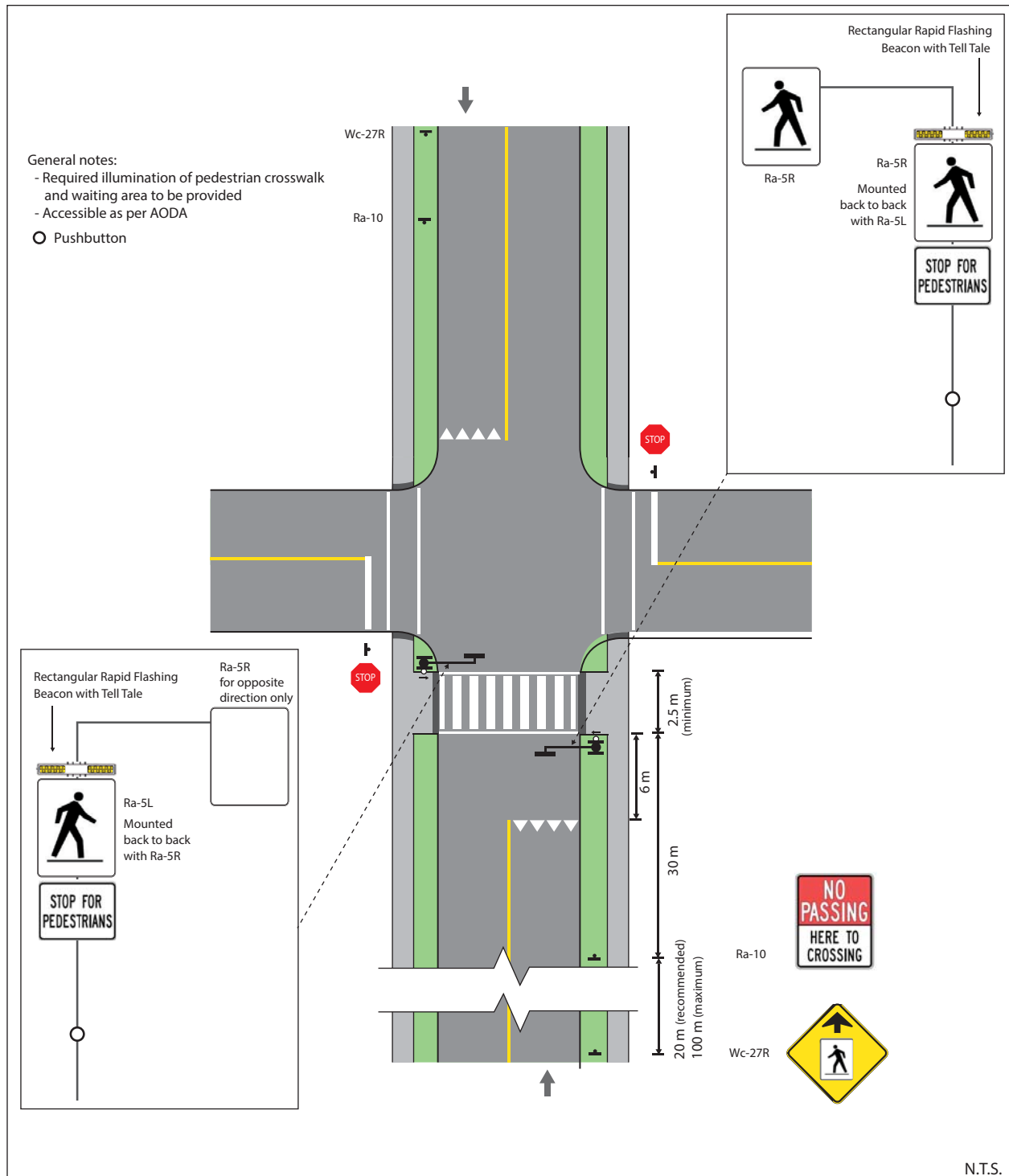
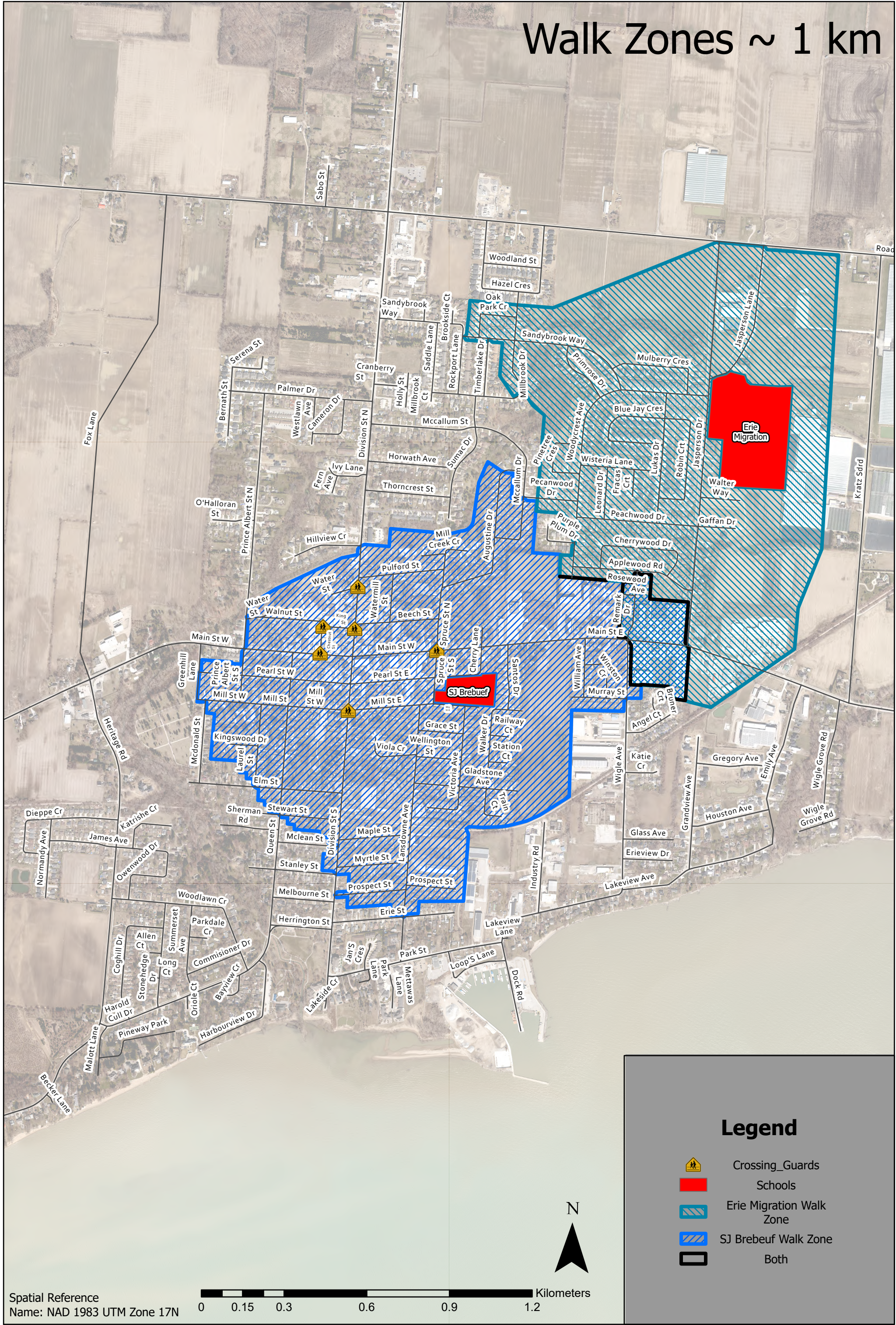
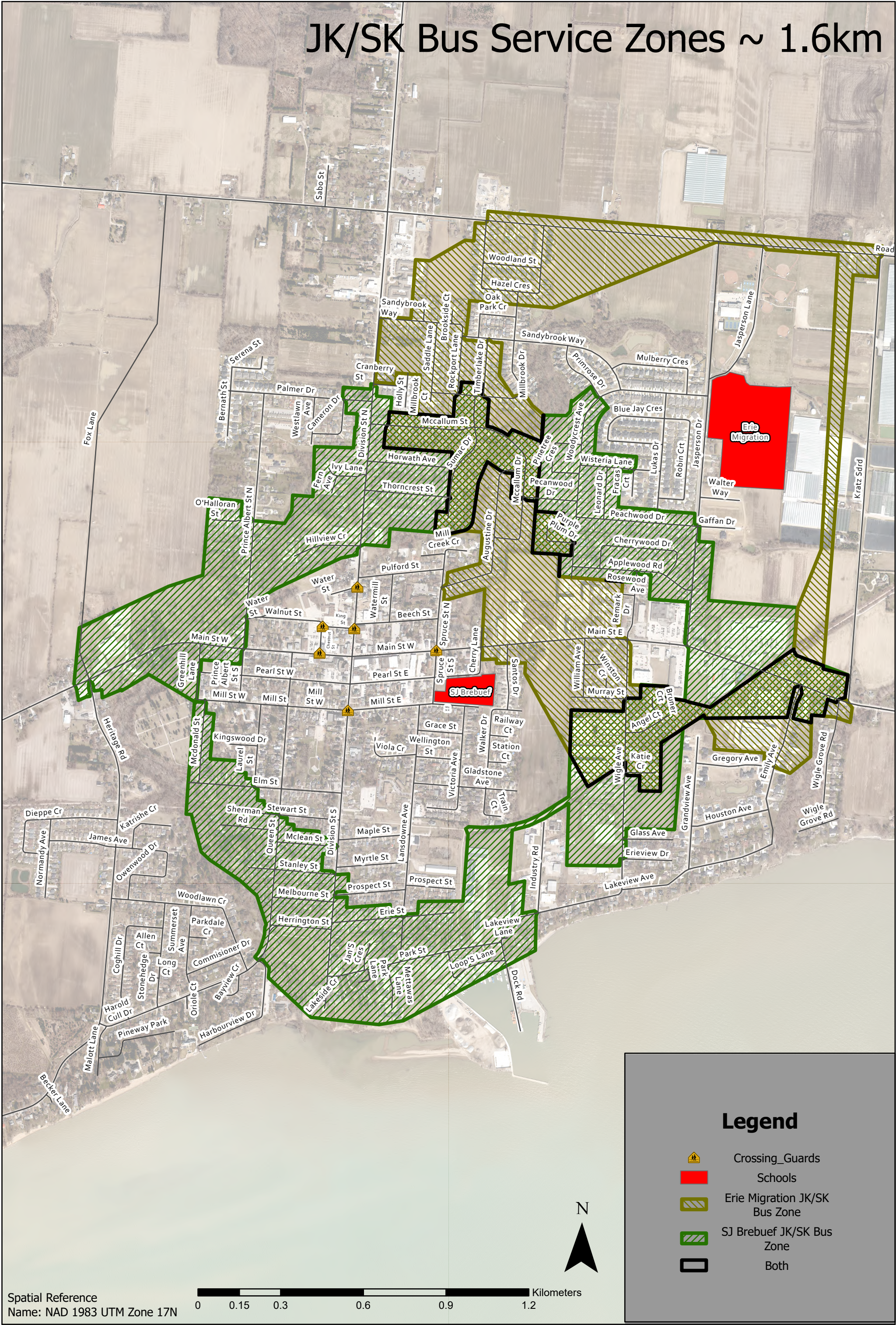


Figure 27: Pedestrian Crossover Level 2 Type B – Intersection (2-way)





**REGULAR MEETING OF COUNCIL
MINUTES**

**Monday, May 27, 2024
6:00 PM
Unico Community Centre
37 Beech Street
Kingsville, ON N9Y 1A9**

PRESENT Mayor Dennis Rogers
Deputy Mayor Kimberly DeYong
Councillor Tony Gaffan
Councillor Debby Jarvis-Chausse
Councillor Sheri Lowrie
Councillor Thomas Neufeld
Councillor Larry Patterson

Staff Present CAO, John Norton
Acting Clerk, Angela Toole

A. CALL TO ORDER

Mayor Rogers called the Regular Meeting to order at 4:30 p.m. and Council immediately moved into Closed Session.

B. CLOSED SESSION

106-05272024

Moved By Councillor Jarvis-Chausse

Seconded By Councillor Gaffan

That Council move into Closed Session at 4:30 p.m. pursuant to Section 239 of the *Municipal Act, 2001*, to discuss the following item:

Item I - Property Disposition - Lions Park and Lions Hall to be heard under Section 239(2)(c) being a proposed or pending acquisition or disposition of land by the municipality.

CARRIED

107-05272024

Moved By Councillor Jarvis-Chausse

Seconded By Councillor Patterson

That Council rise from Closed Session 5:46 p.m.

CARRIED

The Regular Meeting of Council resumed at 6:00 p.m.

C. LAND ACKNOWLEDGEMENT

Mayor Rogers acknowledged the Three Fires Confederacy (Ojibwe, Potawatomie and Odawa) and the Traditional ancestral, unceded territory of Caldwell First Nation; the original people of Point Pelee, Pelee Island and its surrounding waters. We recognize and respect the First Nations who are stewards of the land and waters of Turtle Island and who have embraced this stewardship since time immemorial. We would also like to acknowledge all the moccasins who have walked lands of Turtle Island.

D. MOMENT OF SILENT REFLECTION AND NATIONAL ANTHEM

Council and Administration observed a moment of silent reflection and stood for the O Canada.

E. MAYOR'S WELCOME AND REMARKS

Mayor Rogers welcomed everyone to attend the Town's new Cottam Block Party being held on June 15, 2024.

Mayor Rogers reminded the public that questions and complaints can be sent to requests@kingsville.ca to which Town staff will respond with a tracking number. He noted that the Town is committed to good customer service and communication and also asked residents to subscribe to receive weekly news updates from the Town by visiting www.kingsville.ca/subscribe.

Mayor Rogers recognized and thanked Jason Suchiu, Fire Chief, for his contributions to the Town and wished him well as he departs the Town of Kingsville for a new job opportunity.

F. AMENDMENTS TO THE AGENDA

Councillor Jarvis-Chausse withdrew her Notice of Motion - Item T.1. - Disposition of Lions Hall.

G. DISCLOSURE OF PECUNIARY INTEREST

Mayor Rogers reminded Council that any declaration is to be made prior to each item being discussed and to identify the nature of the conflict, if any, as agenda items come forward.

None were noted.

H. REPORT OUT OF CLOSED SESSION

The Clerk gave the following Report out of Closed Session:

Pursuant to Section 239 of the Municipal Act, 2001, Council entered into Closed Session at 6:34 p.m. May 6, 2024, to discuss the following items:

Item I - Sanitary Sewer Connections heard under Section 239(2)(f) being advice that is subject to solicitor-client privilege, including communications necessary for that purpose; and, a position, plan, procedure, criteria, or instruction to be applied to negotiations. There is nothing further to report.

***Item II - Legal Matter** heard under Section 239(2)(f) being advice that is subject to solicitor-client privilege, including communications necessary for that purpose. There is nothing further to report.

***Item III - Use of Email** heard under Section 239(3.1) being educating or training members of a council, a local board or committee. There is nothing further to report; and,

Item IV - Personnel Matter heard under Section 239(2)(b) being personal matters about an identifiable individual, including municipal employees. There is nothing further to report.

I. DELEGATIONS

No Delegations.

J. PRESENTATIONS

No Presentations.

K. MATTERS SUBJECT TO NOTICE

- 1. Application for Consent and Zoning By-law Amendment (B-2024-14 & ZBA-2024-7): 366 North Talbot Road**

Manager of Planning, Sahar Jamshidi, was present to speak to the application and answer any Council questions.

108-05272024

Moved By Councillor Patterson

Seconded By Councillor Jarvis-Chausse

1. That consent application B-2024-14, to sever an existing dwelling, deemed surplus to the needs of the applicants' farming operation with an area of 0.92 ac (0.37 ha) lot shown as Part 1 on the applicants' sketch, known as 366 North Talbot Road, in the Town of Kingsville, **BE APPROVED**, subject to the following conditions:
 - a. Prior to consent being endorsed on the deeds the property owners are to execute an agreement for drainage apportionment due to lands severance or sale approved by the Municipality for each parcel being severed. Drainage Apportionment Request, 12R plan shall be submitted to the Municipality a minimum of one month prior to the stamping of the deeds.
 - b. Prior to consent being endorsed on the deeds a lot grading plan acceptable to the municipality, shall be provided by the applicant to serve the lands being conveyed, and the lands being retained, with the cost of such drainage being solely at the expense of the applicant. Lot Grading Plans shall be submitted to the Engineering Department a minimum of three months prior to the stamping of the deeds.
 - c. That the applicant provide confirmation to the satisfaction of the Town the location of any existing septic systems in relation to the revised lot line locations.
 - d. That the necessary deed(s), transfer or changes be submitted electronically, signed and fully executed, including a copy of the reference plan, prior to certification.
 - e. The conditions imposed above shall be fulfilled by May 27th, 2026 or this application shall be deemed to be refused in accordance with Section 53(41) of the Planning Act.
2. And that By-law 41-2024 being a By-law to amend the Comprehensive Zoning By-law 1-2014 for the Town of Kingsville, to amend the zoning on the retained farm parcel municipally known as VL North Talbot Road from 'General Agricultural (A1)' to 'Agricultural - Restricted (A2)' **BE APPROVED**; and the Mayor and Clerk **BE AUTHORIZED** to sign same.

For (7): Mayor Rogers, Deputy Mayor DeYong, Councillor Gaffan, Councillor Jarvis-Chausse, Councillor Lowrie, Councillor Neufeld, and Councillor Patterson

CARRIED (7 to 0)

L. REPORTS - PLANNING AND DEVELOPMENT SERVICES

1. Ridgeview Park Community Centre / Cottam Library Rebuild

Senior Manager of Capital Projects and Engineering, Tim Del Greco, was present to provide an overview of the preferred design option and answer any Council questions.

109-05272024

Moved By Councillor Gaffan

Seconded By Councillor Jarvis-Chausse

1. That Council **ENDORSE** the preferred design option for a new Cottam Community Centre as illustrated in Appendix C of this report, and further, **DIRECT** Administration to proceed with detailed design.

For (7): Mayor Rogers, Deputy Mayor DeYong, Councillor Gaffan, Councillor Jarvis-Chausse, Councillor Lowrie, Councillor Neufeld, and Councillor Patterson

CARRIED (7 to 0)

110-05272024

Moved By Councillor Neufeld

Seconded By Councillor Jarvis-Chausse

That Council **DIRECT** Administration to increase the budget for the Cottam Community Centre project from \$2,850,000 to \$3,000,000 to include the addition of a folding divider wall and increased square footage in the multi-purpose hall.

For (6): Mayor Rogers, Deputy Mayor DeYong, Councillor Gaffan, Councillor Jarvis-Chausse, Councillor Lowrie, and Councillor Neufeld

Against (1): Councillor Patterson

CARRIED (6 to 1)

M. REPORTS - FINANCE AND CORPORATE SERVICES

No Reports.

N. REPORTS - FIRE RESCUE SERVICES

No Reports.

O. REPORTS - PUBLIC OPERATIONS

1. 2024 Main Street Division Street Intersection Report

Manager of Public Works and Environmental Services, Erica Allen, was present to provide an overview of the project and answer Council questions.

111-05272024

Moved By Deputy Mayor DeYong

Seconded By Councillor Gaffan

That the Division Street / Main Street Intersection **BE IMPROVED** with the addition of a dedicated westbound right turn lane as per Appendix A within the existing pavement width to improve traffic movement in the Kingsville Downtown core.

For (2): Deputy Mayor DeYong, and Councillor Gaffan

Against (5): Mayor Rogers, Councillor Jarvis-Chausse, Councillor Lowrie, Councillor Neufeld, and Councillor Patterson

LOST (2 to 5)

112-05272024

Moved By Councillor Neufeld

Seconded By Councillor Patterson

That the Division Street / Main Street Intersection **BE IMPROVED** with the addition of a dedicated westbound right turn lane as per Appendix B within the existing pavement width to improve traffic movement in the Kingsville Downtown core.

For (5): Mayor Rogers, Councillor Jarvis-Chausse, Councillor Lowrie, Councillor Neufeld, and Councillor Patterson

Against (2): Deputy Mayor DeYong, and Councillor Gaffan

CARRIED (5 to 2)

2. Lakeside Park Playground – Equipment Replacement

Manager of Parks, Recreation and Facilities, Courtney Godfrey, was present to provide an overview of the project and answer Council questions.

113-05272024

Moved By Councillor Patterson

Seconded By Councillor Gaffan

That the Lakeside Park Playground – Equipment Replacement **BE AWARDED** to Park N Play Design – Option 1.

For (7): Mayor Rogers, Deputy Mayor DeYong, Councillor Gaffan, Councillor Jarvis-Chausse, Councillor Lowrie, Councillor Neufeld, and Councillor Patterson

CARRIED (7 to 0)

P. REPORTS - BUILDING AND BY-LAW SERVICES

No Reports.

Q. REPORTS - CAO's OFFICE

No Reports.

R. CONSENT AGENDA

114-05272024

Moved By Councillor Lowrie

Seconded By Councillor Patterson

That Items 1 through 4 on the Consent Agenda, **BE RECEIVED**.

1. Regular Council Meeting Minutes - May 6, 2024
2. Communities in Bloom Minutes - April 2, 2024
3. BIA Minutes - April 9, 2024
4. Migration Festival Minutes - April 23, 2024

CARRIED

S. CORRESPONDENCE

No Correspondence.

T. NOTICES OF MOTION

No Notices of Motion.

U. UNFINISHED BUSINESS AND ANNOUNCEMENTS

No Unfinished Business or Announcements.

V. BYLAWS

115-05272024

Moved By Deputy Mayor DeYong

Seconded By Councillor Jarvis-Chausse

That the following By-law receive three readings and finally pass:

By-law 42-2024 being a By-law to confirm the proceedings of the Council of the Corporation of the Town of Kingsville at its May 27, 2024 Regular Meeting of Council.

CARRIED

W. CLOSED SESSION

116-05272024

Moved By Councillor Gaffan

Seconded By Councillor Lowrie

That Council enter into Closed Session at 7:28 p.m. pursuant to Section 239 of the *Municipal Act, 2001*, to discuss the following item:

Item I - Personnel Matter to be heard under Section 239(2)(b) being personal matters about an identifiable individual, including municipal employees.

***Item II - Personnel Matter** to be heard under Section 239(2)(b) being personal matters about an identifiable individual, including municipal employees; and,

***Item III - Matter Regarding an Identifiable Individual** to be heard under Section 239(2)(b) being personal matters about an identifiable individual, including municipal employees; and; Section 239(2)(f) being advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

CARRIED

X. ADJOURNMENT

117-05272024

Moved By Councillor Jarvis-Chausse

Seconded By Councillor Lowrie

That Council rise from Closed Session and adjourn the Regular Meeting at
8:56 p.m.

CARRIED

MAYOR, Dennis Rogers

ACTING CLERK, Angela Toole



COMMITTEE MINUTES

Kingsville Municipal Heritage Advisory Committee

Tuesday, May 7, 2024 at 6:00 P.M.

Kingsville Arena Complex

1741 Jasperson Drive, 2nd Floor, Room B

A. Call to Order

Jeffrey Robinson called the Meeting to order at 6:00 p.m. with the following persons in attendance:

Members of Municipal

Heritage Advisory Committee:

Jeffrey Robinson, Chair

Stacey Jones, Vice-Chair

Councillor Sheri Lowrie

Carolyn Smith

Steve Allman Jr.

Members of Administration:

Director of Planning Services, Richard Wyma

Manager of Planning, Sahar Jamshidi

Town Planner, Vitra Chodha

B. Disclosure of Pecuniary Interest

Chair, Jeffrey Robinson reminded the Committee members in attendance that any declaration is to be made prior to each item being discussed and to identify the nature of the conflict, if any, as the agenda items come forward.

C. Minutes of the Previous Meeting

Review & adopt Kingsville Municipal Heritage Advisory Committee Meeting Minutes, dated April 2, 2024.

MHC-17-2024

Moved by Stacy Jones seconded by Counsellor Sheri Lowrie, that the minutes of the Kingsville Municipal Heritage Advisory Committee Meeting, dated April 2, 2024 be adopted.

CARRIED

D. Discussions

1. Vitra Chodha, Town Planner – Report to Council for 12 Main Street East – the Pastorious House

A report was brought by the administration to the Council on May 6th, 2024 for a motion to designated. The Council has passed a motion to designate the Pastorious House.

Administration is to follow up with the owners of 12 Main Street East to discuss the next steps.

The Director of Planning and Development, Richard Wyma provided directions on how to move forward with future recommendation to designated from the Heritage Committee to the Council. This includes inviting the Owners of the property to a meeting of the Heritage Committee, having a consent signed from willing owners.

2. Kingsville Municipal Heritage Advisory Committee – Review & Discuss the 16 properties that were scored on Main Street

The Town Planner, Vitra Chodha presented an excel document to the Heritage Committee outlining the scores the administration has received to this date. Vitra mentioned that there is some missing information on certain properties therefore the top score averages might not be an accurate representation.



COMMITTEE MINUTES

The Director of Planning and Development, Richard Wyma mentioned that an important aspect of bringing these ranking to Council is to add a positive comment in terms of the owner's willingness to pursue designation.

Richard suggests that the Committee should have a talk with the Top 10 properties and engage with them to ask what the barriers to getting designated are or the reasons for not being interested in pursuing this. The feedback could be obtained through an online survey, mailed out surveys, emails etc.

E. Next Meeting Date

The next meeting of the Kingsville Municipal Heritage Advisory Committee shall be May 7, 2024

F. Adjournment

MHC-18-2024 *Moved by Stacey Jones, seconded by Steve Allman Jr., to adjourn this meeting at 7:01 p.m.*

CARRIED

CHAIR, Jeffrey Robinson

STAFF LIAISON, Vitra Chodha



COMMITTEE MINUTES

COMMUNITIES IN BLOOM COMMITTEE

May 7, 2024, 6:00 p.m.
Kingsville Arena – Room C
1741 Jasperson Drive, Kingsville

PRESENT: Carol Dunn, Chair
Alan Batke
Heather Crewe
Jessica Towle
Janet Willoughby
Deputy Mayor, Kimberley DeYong
Karin Sonnenberg, Recording Secretary
Karen Loney, Staff Liaison

A. CALL TO ORDER

Chair, C. Dunn called the meeting to order at 6:04 p.m.

B. DISCLOSURE OF PECUNIARY INTEREST

The Chair reminded the Committee of their duty to disclose any pecuniary interests as they arise.

C. ORDER OF BUSINESS

1. Meeting Schedule

Moved by A. Batke
Seconded J. Willoughby

That the meetings scheduled for July 2, 2024 and August 6, 2024, be cancelled.

CARRIED

D. MINUTES OF THE PREVIOUS MEETING

1. Communities in Bloom Committee Meeting Minutes of April 2, 2024, were approved, as amended.

Moved by J. Willoughby
Seconded by H. Crewe

THAT the minutes of the Communities in Bloom Committee dated April 2, 2024 BE APPROVED.

CARRIED

STAFF REPORTS

1. J. Willoughby will assist K. Loney with the ordering of T-shirts.
2. C. Dunn will reach out to the group that was selling rain barrels as a fundraiser.

E. INFORMATION ITEMS

1. Cemetery Pollinator Garden – J. Willoughby will plant preliminary shrubs/trees. The dates for planting the winter sowed and purchased plants will be May 15 and May 22 at 3:00 p.m. and 5:00 p.m. A photo op during pollinator week was discussed but sign may not be available.
2. Meditation Trail – Three signs are in and will feature twelve meditations.
3. Get in Touch with Nature Event, May 26 – Members asked to distribute flyers to local businesses to promote event. The Estate of Health will be sharing information about the event on their website. Volunteers should arrive around 8:30 a.m. K. Loney will confirm the attendance of the scouts.
4. Pollinator Week June 17-23 – The following groups will provide an activity during the week.
 - Jack Miners – C. Dunn to confirm.
 - Kingsville Library
 - Natural Pathways – C. Dunn to confirm.
 - Colasanti – K. Loney will call Ashley.
 - Unico – Pollinator Planters June 18, 9:00 - 10:00 am. KCC to provide soil and look after registration (20 max): native plant give away will be June 20, 11:00 – noon.

- Parks & Recreation – Walk through Kennedy Woods, June 19. Bat Box activity put on hold this year. June 22 play at the park will incorporate a pollinator theme to provide an activity for children.

K. Loney asked that a list of activities for the week be provided for posting purposes.

5. Internal Review of Judges' Comments – To set meeting with CIB National to learn more about the judging process.

F. NEXT MEETING DATE

The next meeting of the Communities in Bloom Committee will take place on Tuesday, June 11, 2024, as opposed to the previous meeting date of June 4, 2024, due to member conflicts. Members are asked to be at the Rotary Park Pavilion in Cottam at 5:00 p.m. for clean-up and the meeting will commence at 6:00 p.m.

Moved by J. Willoughby
Seconded by J. Towle

THAT the meeting be changed to June 11, 2024 at 5:00 p.m. in Cottam.

G. ADJOURNMENT

Moved by H. Crewe
Seconded by A. Batke

THAT the meeting adjourn at 7:29 p.m.

CARRIED

CHAIR, Carol Dunn

RECORDING SECRETARY, Karin Sonnenberg



COMMITTEE MINUTES

FANTASY OF LIGHTS COMMITTEE

Tuesday, April 30, 2024 – 5:00 pm

Kingsville Arena – Board Room

1741 Jasperson Drive, Kingsville

PRESENT: Chair Councillor Tony Gaffan
Glenda Willemsma
Janet Willoughby
Leslie Pittendreigh
Maria Edwards
William Szabo Verzoc
Shelby Gault, Staff Liaison

REGRETS: Dave Laman

A. CALL TO ORDER

Chair Councillor Tony Gaffan called the meeting to order at 5:02 pm

B. DISCLOSURE OF PECUNIARY INTEREST

The Chair reminded the Committee of their duty to disclose any pecuniary interests as they arise.

C. MINUTES OF THE PREVIOUS MEETING

1. Fantasy of Lights Committee Meeting Minutes—March 19, 2024

Moved by Maria Edwards

Seconded by Leslie Pittendreigh

THAT the minutes of the Fantasy of Lights Committee dated March 19, 2024 BE RECEIVED.

CARRIED

D. ORDER OF BUSINESS

1. Welcome William Szabo Verzoc Committee Member

2. Christmas in July Marketplace

The committee debated the different options to facilitate the Christmas in July Marketplace and Movie.

Moved by Leslie Pittendriegh

Seconded by Janet Willoughby

THAT the Christmas in July Marketplace will be planned to be held outside at Mettawas Park and the back Grovedale Parking Lot (with a rain plan to go inside the Grovedale) and a family movie will be planned to be held inside the Grovedale Arts beginning at 7:00 pm.

CARRIED

3. December 21 Christmas Concert

The committee has indicated they will move forward with the Kingsville Music Society providing the entertainment for a maximum of \$1,500 for December 21, 2024. The committee has given direction to confirm what possible entertainment choices are available. The committee is looking for a family entertainer and then a general entertainer for the December 21 date (the last weekend of the Fantasy of Lights Kingsville Express Train Rides).

4. Optimist Sponsors Band

For the committee's information, the Optimist Club of Kingsville is interested in sponsoring the booking of the Windsor Youth Optimist Band for the Fantasy of Lights Santa Claus Parade.

Moved by Glenda Willemsma

Seconded by Leslie Pittendreigh

THAT the committee supports the sponsorship of the Optimist Club of Kingsville.

CARRIED

E. STAFF REPORTS

1. S. Gault, Programs And Special Events Coordinator

a. Marketplace Fees

Moved by Leslie Pittendreigh

Seconded by Maria Edwards

THAT the vendor fee for the Christmas in July Marketplace and the Christmas Artisan Marketplace will be \$45, a \$10 increase from \$35.

CARRIED

F. INFORMATION ITEMS

1. Swag Request

Moved by Leslie Pittendreigh

Seconded by Maria Edwards

THAT staff will investigate prices on Fantasy of Lights Committee swag items and return to the committee with the information.

CARRIED

2. Gingerbread House Sponsorship

Moved by Janet Willoughby

Seconded by Leslie Pittendreigh

THAT staff will approach Kingsville builders/contractors with information on the Gingerbread House sponsorship opportunity.

CARRIED



COMMITTEE MINUTES

3. Requests to Council

Moved by Glenda Willemsma

Seconded by Janet Willoughby

THAT the committee is requesting an investigation by Town Staff into the cost of installing WiFi at the Lakeside Park Pavilion.

CARRIED

Moved by Glenda Willemsma

Seconded by Janet Willoughby

THAT the committee is requesting an investigation by Town Staff into the cost of improving the electricity system at the Lakeside Park Gazebo, Pavilion, and the lawns.

CARRIED

G. NEXT MEETING DATE

Tuesday, May 21, 2024 at the Kingsville Arena, Room B.

H. ADJOURNMENT

Moved by Janet Willoughby.

Seconded by William Szabo Verzoc

THAT the meeting adjourn at 6:00 pm.

CARRIED

CHAIR, Councillor Tony Gaffan

RECORDING SECRETARY, Shelby Gault



COMMITTEE MINUTES

Kingsville Municipal Heritage Advisory Committee

Tuesday, April 2, 2024 at 6:00 P.M.

Kingsville Arena Complex

1741 Jasperson Drive, 2nd Floor, Room B

A. Call to Order

Jeffrey Robinson called the Meeting to order at 6:01 p.m. with the following persons in attendance:

Members of Municipal

Heritage Advisory Committee:

Jeffrey Robinson, Chair
Stacey Jones, Vice-Chair
Councillor Sheri Lowrie
Carolyn Smith
Steve Allman Jr.

Members of Administration:

Chief Administrative Officer, John Norton
Director of Planning Services, Richard Wyma
Manager of Planning, Sahar Jamshidi
Planner, Vitra Chodha
Recording Secretary, Angelina Pannunzio

B. Disclosure of Pecuniary Interest

Chair, Jeffrey Robinson reminded the Committee members in attendance that any declaration is to be made prior to each item being discussed and to identify the nature of the conflict, if any, as the agenda items come forward.

C. Minutes of the Previous Meeting

Review & adopt Kingsville Municipal Heritage Advisory Committee Meeting Minutes, dated February 6, 2024

MHC-10-2024 *Moved by Carolyn Smith, seconded by Stacey Jones, that the minutes of the Kingsville Municipal Heritage Advisory Committee Meeting, dated February 6, 2024 be adopted.*

CARRIED

D. Reports

1. John Norton, Chief Administrative Officer – Discussion with Committee regarding direction from Council to pursue research of properties on Main Street for possible Heritage Designation

John Norton, Chief Administrative Officer, relayed to the Committee that Council and Administration prioritize the Town's heritage and want to ensure the Committee is receiving any support needed. He offered details on the roles of both Council and the Committee during the discussion, stating that Administration's task is to encourage the decisions made by the Committee and bring forth to Council for their consent.

Mr. Norton asked whether the current model is sufficient for the Committee and discussed current resources such as budget, staffing, and third-party research.

Jeffrey Robinson, Chair, commented that while the current staffing is fantastic, the Committee feels that Luke Taylor, the Heritage Research Summer Student who assisted with the designation of 101 Mill Street West, was very a valuable addition to the team.

Committee Member, Stacey Jones, referred to the question of budget and asked whether any financial assistance, such as provincial grants, could be utilized by the Committee.

Mr. Norton stated that there is a rebate on property for taxes for heritage homeowners, but he is not aware of any grants at this time. He encouraged the Committee to reach out to Sue Rice, the Town's Economic Development & Tourism Officer, as she supports the Town's Business Improvement Area (BIA), which defines an area where all relevant properties have access to a budget which is used for aesthetic improvements, revitalization, and marketing for local businesses.

Director of Planning Services, Richard Wyma, added that some communities have Community Improvement Programs (CIP), which offer small business owners within the private sector financial incentives to beautify their property. He added that Cottam, which is under the jurisdiction of the Town of Kingsville, offers CIP, and that there has been discussions with Council to extend this program to Kingsville, specifically Main Street, although the opportunity has not yet been pursued.

Mr. Norton assured the Committee that the Town is proud of its heritage and wants to maintain its heritage structures and engage both Council and the community in recognizing its importance. He relayed that Council hopes to direct the Committee's focus to the potential designation of properties on Main Street and within its corridor. He stated that Council would like the Committee to score and research properties within

the Main Street corridor and offer recommendations to Council, whether or not the owner is willing, which Administration can provide their support for. He confirmed that the final decision lies with Council regardless of the support from Administration, but assured members not to be discouraged if their recommendation is not followed.

2. 12 Main Street East (Grove Hotel)

a) Vitra Chodha, Planner – Review of Draft Research Report for The Grove Hotel

Vitra Chodha, Planner, referred to the draft research report provided by Veronica Brown, Researcher, which compiles information on 12 Main Street East, The Grove Hotel. Ms. Chodha requested the Committee's comments and concerns after their review prior to the meeting.

Councillor Sheri Lowrie identified clerical errors within the report. All other members concurred the report is acceptable, save except for the clerical errors.

MHC-11-2024 *Moved by Stacey Jones, seconded by Steve Allman Jr., that the Committee recommends that the research report for 12 Main Street East, The Grove Hotel, as amended, be forwarded to Council for approval*

CARRIED

b) Kingsville Municipal Heritage Advisory Committee – Review and Discuss
Data for Possible Attributes for Designation for The Grove Hotel

The Committee discussed and compared their chosen potential attributes for The Grove Hotel. They agreed on the attributes they wish to include in the designation by-law, omitting those that reference interior features.

3. Top 20 List

a) Kingsville Municipal Heritage Advisory Committee – Review & Discuss Data for 'Top 20' List

At the February 6, 2024 Kingsville Municipal Heritage Advisory Committee (KMHAC) meeting, members were asked to individually formulate a list of twenty properties in the Town that they feel best represent its heritage, whether designated or not. Members submitted their lists to Administration, who grouped the data, indicating any properties that are on Main Street and not currently designated.

The Committee considered which undesignated properties they determine to be most desirable for designation with focus on the Main Street and its corridor, and agreed to score, request research, and present their recommendation to Council for each.

Members concluded the following properties should be scored by the end of May, 2024:

- 1) 1 Main Street East
- 2) 13 King Street
- 3) 108 Main Street West
- 4) 190 Main Street West
- 5) 12 Main Street East
- 6) 24 Main Street West
- 7) 31 Main Street West

- 8) 33 Main Street West
- 9) 14 Division Street South
- 10) 56 Division Street South
- 11) 15 Main Street East
- 12) 119 Main Street West
- 13) 25 Division Street North
- 14) 33 Main Street West
- 15) 84 Main Street West
- 16) 93 Main Street East

MHC-12-2024 *Moved by Steve Allman Jr., seconded by Carolyn Smith, that the Committee score all properties determined to be the most desirable for designation, and that Administration submit the evaluations to Council for their review.*

CARRIED

E. Updates

- 1. Vitra Chodha, Planner – Discussion of Proposed Community Outreach Event

Vitra Chodha, Planner, reminded the Committee of their plans to host a community outreach event, at which they would engage and educate the public on the Town's heritage and the benefits of designation. Ms. Chodha informed the Committee of the lack of availability of Lakeside Park Pavilion, and asked whether members might offer a new proposed date. After discussion, members resolved to proceed with the community

outreach event either in September or during the Kingsville Block Party events, ideally on July 20 and August 17.

Members then considered the benefits of outreach through social media, and concluded that the Town's Communications Officer should obtain Administrator rights to the existing Kingsville Municipal Heritage Advisory Committee Facebook page, with rights given to the Committee to upload its content.

MHC-13-2024 *Moved by Councillor Sheri Lowrie, seconded by Carolyn Smith, that the Committee select two (2) weekends during the Kingsville Block Party, being the weekends of July 20 and August 17, to operate a booth to engage and educate the public on the Town's heritage and the benefits of designation*

CARRIED

MHC-14-2024 *Moved by Steve Allman Jr., seconded by Stacey Jones, that the Town's Communications Officer obtain Administrator rights to the existing Kingsville Municipal Heritage Advisory Committee Facebook page, with rights given to the Committee to upload its content*

CARRIED

F. Next Meeting Date

The next meeting of the Kingsville Municipal Heritage Advisory Committee shall be May 7, 2024



COMMITTEE MINUTES

G. Adjournment

MHC-16-2024 *Moved by Stacey Jones, seconded by Steve Allman Jr., to adjourn this meeting at 7:43 p.m.*

CARRIED

CHAIR, Jeffrey Robinson

STAFF LIAISON, Vitra Chodha

THE CORPORATION OF THE TOWN OF KINGSVILLE

BY-LAW 48 - 2024

Being a By-law authorizing the entering into of a Municipal Funding Agreement between the Association of Municipalities of Ontario and The Corporation of the Town of Kingsville

WHEREAS Section 9 of the *Municipal Act, 2001*, S.O. 2001, c.25 confers natural person powers on municipalities which include the power to enter into agreements with individuals and corporations;

AND WHEREAS through the Canada Community-Building Fund (“CCBF”) formerly known as the Gas Tax Fund, the Government of Canada administers funds to Canadian municipalities to promote economic growth, strengthen communities, and improve the environment;

AND WHEREAS the Government of Canada (“Canada”), His Majesty the King in Right of Ontario (“Ontario”), the Association of Municipalities of Ontario (“AMO”), and the City of Toronto (“Toronto”) entered into an Administrative Agreement defining the roles and responsibilities of said parties for the administration of the CCBF;

AND WHEREAS AMO is responsible for the administration of the CCBF funding made available to all municipalities in Ontario;

AND WHEREAS The Corporation of the Town of Kingsville (the “Town”) deems it expedient to enter into a Municipal Funding Agreement (“Agreement”) with AMO in order to participate in the CCBF;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF KINGSVILLE ENACTS AS FOLLOWS:

1. **THAT** the Corporation of the Town of Kingsville enter into and execute the Municipal Funding Agreement with The Association of Municipalities of Ontario in order to participate in Canada Community-Building Fund, attached hereto as Schedule “A” and forming part of this By-law.
2. **THAT** the Mayor and the Clerk be and the same are hereby authorized to execute said Agreement on behalf of the Corporation and affix the Corporation’s seal thereto, as well as any and all other documents that may be necessary to give effect to the terms of said Agreement.
3. This By-law comes into force and takes effect on the day of final passing thereof.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 24th DAY OF JUNE, 2024.

MAYOR, Dennis Rogers

ACTING CLERK, Angela Toole

MUNICIPAL FUNDING AGREEMENT ON THE CANADA COMMUNITY-BUILDING FUND

BETWEEN:

THE ASSOCIATION OF MUNICIPALITIES OF ONTARIO

(referred to herein as “**AMO**”)

AND:

THE TOWN OF KINGSVILLE

(a municipal corporation pursuant to the *Municipal Act, 2001*, referred to herein as the “**Recipient**”)

WHEREAS the Government of Canada, the Government of Ontario, AMO, and the City of Toronto are signatories to the Administrative Agreement on the Canada Community-Building Fund effective April 1, 2024 (the “**Administrative Agreement**”), which governs the transfer and use of the Canada Community-Building Fund (“**CCBF**”) in Ontario;

AND WHEREAS AMO is responsible for the administration of CCBF funding made available to all Municipalities in Ontario – except the City of Toronto – under the Administrative Agreement, and will therefore undertake (and require the Recipient to undertake) certain activities as set out in this Agreement;

AND WHEREAS the Recipient wishes to enter into this Agreement to access CCBF funding;

NOW THEREFORE the Parties agree as follows:

1. DEFINITIONS AND INTERPRETATIONS

- 1.1 **Definitions.** For the purposes of this Agreement, the following terms shall have the meanings ascribed to them below:

“Annual Report” means the duly completed report to be prepared and delivered to AMO as described in Section 6.1.

“Asset Management” is a principle/practice that includes planning processes, approaches, plans, or related documents that support an integrated lifecycle approach to the effective stewardship of infrastructure assets to maximize benefits and effectively manage risk.

“Canada” means the Government of Canada, as represented by the Minister of Housing, Infrastructure and Communities.

“Canada Community-Building Fund” or “CCBF” means the program established under section 161 of the *Keeping Canada’s Economy and Jobs Growing Act*, S.C. 2011, c. 24 as amended by section 233 of the *Economic Action Plan 2013 Act, No. 1*, S.C. 2013, c. 33, as the Gas Tax Fund and renamed the Canada Community-Building Fund in section 199 of *Budget Implementation Act, 2021, No. 1*.

“Contract” means an agreement between the Recipient and a Third Party whereby the latter agrees to supply a product or service to an Eligible Project in return for financial consideration.

“Eligible Expenditure” means an expenditure described as eligible in Schedule B or deemed eligible by Canada in accordance with Section 4.2.

“Eligible Investment Category” means an investment category listed in Schedule A or deemed eligible by Canada in accordance with Section 3.2.

“Eligible Project” means a project that fits within an Eligible Investment Category.

“Event of Default” has the meaning given to it in Section 13.1 of this Agreement.

“Funds” mean the funds made available to the Recipient through the CCBF or any other source of funding as determined by Canada. Funds are made available pursuant to this Agreement and includes any interest earned on the said Funds. Funds transferred to another Municipality in accordance with Section 5.3 of this Agreement are to be treated as Funds by the Municipality to which the Funds are transferred; and Funds transferred to a non-municipal entity in accordance with Section 5.4 of this Agreement shall remain as Funds under this Agreement for all purposes and the Recipient shall continue to be bound by all provisions of this Agreement with respect to such transferred Funds.

“Housing Needs Assessment” or **“HNA”** means a report informed by data and research describing the current and future housing needs of a Municipality or community according to guidance provided by Canada.

“Ineligible Expenditures” means those expenditures described as ineligible in Schedule C or deemed ineligible by Canada in accordance with Section 4.2.

“Infrastructure” means tangible capital assets that are primarily for public use or benefit in Ontario – whether municipal or regional, and whether publicly or privately owned.

“Lower-Tier Municipality” means a Municipality that forms part of an Upper-Tier Municipality for municipal purposes, as defined under the *Municipal Act, 2001*, S.O. 2001, c. 25.

“Municipal Fiscal Year” means the period beginning January 1st of a year and ending December 31st of the same year.

“Municipality” and **“Municipalities”** means every municipality as defined under the *Municipal Act, 2001*, S.O. 2001, c. 25.

“Non-Municipal Transfer By-law” means a by-law passed by Council of the Recipient pursuant to Section 5.4 of this Agreement.

“Parties” means AMO and the Recipient.

“Prior Agreement” means the municipal funding agreement for the transfer of federal gas tax funds entered into by AMO and the Recipient, effective April 2014 and with an expiry date of March 31, 2024.

“Single-Tier Municipality” means a Municipality, other than an Upper-Tier Municipality, that does not form part of an Upper-Tier Municipality for municipal purposes, as defined under the *Municipal Act, 2001*, S.O. 2001 c. 25.

“Third Party” means any person or legal entity, other than the Parties to this Agreement, who participates in the implementation of an Eligible Project by means of a Contract.

“Transfer By-law” means a by-law passed by Council of the Recipient pursuant to Section 5.3 of this Agreement.

“Unspent Funds” means the amount reported as unspent by the Recipient as of December 31, 2023 in the Recipient’s 2023 Annual Report (as defined under the Prior Agreement).

“Upper-Tier Municipality” means a Municipality of which two or more Lower-Tier Municipalities form part for municipal purposes, as defined under the *Municipal Act, 2001*, S.O. 2001 c. 25.

1.2 Interpretations

- a) **“Agreement”** refers to this agreement as a whole, including the cover and execution pages and all of the schedules hereto, and all amendments made hereto in accordance with the provisions hereof.
- b) The words **“herein”**, **“hereof”** and **“hereunder”** and other words of similar import refer to this Agreement as a whole and not any particular schedule, article, section, paragraph or other subdivision of this Agreement.
- c) The term **“including”** or **“includes”** means including or includes (as applicable) without limitation or restriction.
- d) Any reference to a federal or provincial statute is to such statute and to the regulations made pursuant to such statute as such statute and regulations may at any time be amended or modified and in effect and to any statute or regulations that may be passed that have the effect of supplementing or superseding such statute or regulations.

2. TERM OF THE AGREEMENT

- 2.1 **Term.** Subject to any extension or termination of this Agreement or the survival of any of the provisions of this Agreement pursuant to the provisions contained herein, this Agreement shall come into effect as of April 1, 2024 up to and including March 31, 2034.
- 2.2 **Review.** This Agreement will be reviewed by AMO by June 30, 2027.
- 2.3 **Amendment.** This Agreement may be amended at any time in writing as agreed to by AMO and the Recipient.
- 2.4 **Notice.** Any of the Parties may terminate this Agreement on two (2) years written notice.
- 2.5 **Prior Agreement.** The Parties agree that the Prior Agreement, including Section 15.5 thereof, is hereby terminated. Notwithstanding the termination of the Prior Agreement, including Section 15.5, the reporting and indemnity obligations of the Recipient thereunder with respect to expended Funds governed by the Prior Agreement as set forth in Sections 5, 7, 10.3, 10.4 and 10.5 of the Prior Agreement shall survive the said termination.

3. ELIGIBLE PROJECTS

- 3.1 **Eligible Projects.** Eligible Projects are those that fit within an Eligible Investment Category. Eligible Investment Categories are listed in Schedule A.
- 3.2 **Discretion of Canada.** The eligibility of any investment category not listed in Schedule A is solely at the discretion of Canada.
- 3.3 **Recipient Fully Responsible.** The Recipient is fully responsible for the completion of each Eligible Project in accordance with Schedule A and Schedule B.

4. ELIGIBLE EXPENDITURES

- 4.1 **Eligible Expenditures and Ineligible Expenditures.** Eligible Expenditures are described in Schedule B. Ineligible Expenditures are described in Schedule C.
- 4.2 **Discretion of Canada.** The eligibility of any item not listed in Schedule B or Schedule C to this Agreement is solely at the discretion of Canada.
- 4.3 **Reasonable Access.** The Recipient shall allow AMO and Canada reasonable and timely access to all documentation, records and accounts and those of their respective agents or Third Parties related to the receipt, deposit and use of Funds and Unspent Funds, and any interest earned thereon, and all other relevant information and documentation requested by AMO or Canada or their respective designated representatives for the purposes of audit, evaluation, and ensuring compliance with this Agreement.
- 4.4 **Retention of Receipts.** The Recipient will keep proper and accurate accounts and records of all Eligible Projects including invoices and receipts for Eligible Expenditures for at least six (6) years after the completion of the project.
- 4.5 **Contracts.** The Recipient will award and manage all Contracts in accordance with its relevant policies and procedures and, if applicable, in accordance with any domestic or international trade agreements, and all other applicable laws. The Recipient will ensure any of its Contracts for the supply of services or materials to implement its responsibilities under this Agreement will be awarded in a way that is transparent, competitive, consistent with value for money principles and pursuant to its adopted procurement policy.

5. FUNDS

- 5.1 **Use of Funds.** The Recipient acknowledges and agrees the Funds are intended for and shall be used only for Eligible Expenditures in respect of Eligible Projects.

- 5.2 **Unspent Funds.** Any Unspent Funds, and any interest earned thereon, will be subject to the terms and conditions of this Agreement, and will no longer be governed by the terms and conditions of the Prior Agreement.
- 5.3 **Transfer of Funds to a Municipality.** Where a Recipient decides to allocate and transfer Funds to another Municipality (the “Transferee Municipality”):
- a) The allocation and transfer shall be authorized by a Transfer By-law. The Transfer By-law shall be passed by the Recipient’s council and submitted to AMO as soon thereafter as practicable. The Transfer By-law shall identify the Transferee Municipality and the amount of Funds the Transferee Municipality is to receive for the Municipal Fiscal Year(s) specified in the Transfer By-law.
 - b) The Recipient is still required to submit an Annual Report in accordance with Section 6.1 hereof with respect to the Funds transferred.
 - c) No transfer of Funds pursuant to this Section 5.3 shall be effected unless and until the Transferee Municipality has either (i) entered into an agreement with AMO on substantially the same terms as this Agreement, or (ii) has executed and delivered to AMO a written undertaking to assume all of the Recipient’s obligations under this Agreement with respect to the Funds transferred, such as undertaking in a form satisfactory to AMO.
- 5.4 **Transfer of Funds to a Non-Municipal Entity.** Where a Recipient decides to support an Eligible Project undertaken by a non-municipal entity (whether a for profit, non-governmental, or not-for profit organization):
- a) The provision of such support shall be authorized by a Transfer By-law (a “Non-Municipal Transfer By-law”). The Non-Municipal Transfer By-law shall be passed by the Recipient’s council and submitted to AMO as soon as practicable thereafter. The Non-Municipal Transfer By-law shall identify the non-municipal entity, and the amount of Funds the non-municipal entity is to receive for that Eligible Project.
 - b) The Recipient shall continue to be bound by all the provisions of this Agreement notwithstanding any such transfer.
 - c) No transfer of Funds pursuant to this Section 5.4 shall be effected unless and until the non-municipal entity receiving the Funds has executed and delivered to AMO a written undertaking to assume all of the Recipient’s obligations under this Agreement with respect to the Funds transferred, in a form exclusively satisfactory to AMO.
- 5.5 **Payout of Funds.** Subject to Sections 5.14 and 5.15, AMO will transfer Funds twice yearly, on or before the dates agreed upon by Canada and AMO.

- 5.6 **Deposit of Funds.** The Recipient will deposit the Funds in:
- a) An interest-bearing bank account; or
 - b) An investment permitted under:
 - i. The Recipient's investment policy; and
 - ii. Provincial legislation and regulation.
- 5.7 **Interest Earnings and Investment Gains.** Interest earnings and investment gains will be:
- Proportionately allocated to the CCBF when applicable; and
 - Applied to Eligible Expenditures for Eligible Projects.
- 5.8 **Funds Advanced.** Funds shall be spent (in accordance with Sections 3 and 4) or transferred (in accordance with Sections 5.3 or 5.4) within five (5) years after the end of the year in which Funds were received. Unexpended Funds shall not be retained beyond such five (5) year period without the documented consent of AMO. AMO reserves the right to declare that unexpended Funds after five (5) years become a debt to Canada which the Recipient will reimburse forthwith on demand to AMO for transmission to Canada.
- 5.9 **Expenditure of Funds.** The Recipient shall expend all Funds by December 31, 2038.
- 5.10 **HST.** The use of Funds is based on the net amount of harmonized sales tax to be paid by the Recipient net of any applicable tax rebates.
- 5.11 **Limit on Canada's Financial Commitments.** The Recipient may use Funds to pay up to one hundred percent (100%) of Eligible Expenditures of an Eligible Project.
- 5.12 **Federal Funds.** The Recipient agrees that any Funds received will be treated as "federal funds" for the purpose of other federal infrastructure programs.
- 5.13 **Stacking.** If the Recipient is receiving federal funds under other federal infrastructure programs in respect of an Eligible Project to which the Recipient wishes to apply Funds, the maximum federal contribution limitation set out in any other federal infrastructure program agreement made in respect of that Eligible Project shall continue to apply.
- 5.14 **Withholding Payment.** AMO may, in its exclusive discretion, withhold Funds where the Recipient is in default of compliance with any provisions of this Agreement.
- 5.15 **Insufficient Funds Provided by Canada.** Notwithstanding the provisions of Section 2, if Canada does not provide sufficient funds to continue the Funds for any Municipal

Fiscal Year during which this Agreement is in effect, AMO may immediately terminate this Agreement on written notice to the Recipient.

6. REPORTING REQUIREMENTS

- 6.1 **Annual Report.** The Recipient shall submit a report to AMO by April 30th each year, or as otherwise notified by AMO. The report shall be submitted in an electronic format deemed acceptable by AMO and shall contain the information described in Schedule D.
- 6.2 **Project List.** The Recipient shall ensure that projects are reported in advance of construction. Information required is as noted in Section 2.3 of Schedule E.

7. ASSET MANAGEMENT

- 7.1 **Implementation of Asset Management.** The Recipient will develop and implement an Asset Management plan, culture, and methodology in accordance with legislation and regulation established by the Government of Ontario (e.g., O. Reg. 588/17).
- 7.2 **Asset Data.** The Recipient will continue to improve data describing the condition of, long-term cost of, levels of service provided by, and risks associated with infrastructure assets.

8. HOUSING NEEDS ASSESSMENT

- 8.1 **Requirement.** While an HNA is encouraged for all Municipalities, the Recipient must complete a HNA if it had a population of 30,000 or more on the 2021 Census of Canada and is a Single-Tier Municipality or a Lower-Tier Municipality.
- 8.2 **Content of the HNA.** The Recipient will prepare the HNA in accordance with the guidance provided from time to time by Canada.
- 8.3 **Use of HNA.** The Recipient is expected to prioritize projects that support the growth of the housing supply. The HNA is to be used by Municipalities to prioritize, where possible, Infrastructure or capacity building projects that support increased housing supply where it makes sense to do so.
- 8.4 **Publication of the HNA.** The Recipient will publish the HNA on its website.
- 8.5 **HNA reporting requirements.** The Recipient will send to AMO by March 31, 2025, unless otherwise agreed upon:
- a) A copy of any HNA it is required to complete in accordance with Section 8.1; and

- b) The URL to the published HNA on the Recipient's website.

9. COMMUNICATIONS REQUIREMENTS

- 9.1 The Recipient will comply with all communication requirements outlined in Schedule E.

10. RECORDS AND AUDIT

- 10.1 **Accounting Principles.** All accounting terms not otherwise defined herein have the meanings assigned to them; all calculations will be made and all financial data to be submitted will be prepared in accordance with generally accepted accounting principles ("GAAP") in effect in Ontario. GAAP will include, without limitation, those principles approved or recommended for local governments from time to time by the Public Sector Accounting Board or the Chartered Professional Accountants of Canada or any successor institute, applied on a consistent basis.
- 10.2 **Separate Records.** The Recipient shall maintain separate records and documentation for the Funds and keep all records including invoices, statements, receipts, and vouchers in respect of Funds expended on Eligible Projects in accordance with the Recipient's municipal records retention by-law. Upon reasonable notice by AMO or Canada, the Recipient shall submit all records and documentation relating to the Funds for inspection or audit.
- 10.3 **External Auditor.** AMO or Canada may request, upon written notice to Recipient, an audit of Eligible Project(s) or Annual Report(s). AMO shall retain an external auditor to carry out an audit and ensure that any auditor who conducts an audit pursuant to this Agreement or otherwise, provides a copy of the audit report to the Recipient.

11. INSURANCE AND INDEMNITY

- 11.1 **Insurance.** The Recipient shall put in effect and maintain in full force and effect or cause to be put into effect and maintained for the term of this Agreement all the necessary insurance with respect to each Eligible Project, including any Eligible Projects with respect to which the Recipient has transferred Funds pursuant to Section 5 of this Agreement, that would be considered appropriate for a prudent Municipality undertaking similar Eligible Projects, including, where appropriate and without limitation, property, construction, and liability insurance, which insurance coverage shall identify Canada and AMO as additional insureds for the purposes of the Eligible Projects.
- 11.2 **Certificates of Insurance.** Throughout the term of this Agreement, the Recipient shall have a valid certificate of insurance that confirms compliance with the requirements

of Section 11.1. The Recipient shall produce such certificate of insurance on request, including as part of any AMO or Canada audit.

11.3 AMO Not Liable. In no event shall Canada or AMO be liable for:

- Any bodily injury, death or property damages to the Recipient, its employees, agents, or consultants or for any claim, demand or action by any Third Party against the Recipient, its employees, agents, or consultants, arising out of or in any way related to this Agreement; or
- Any incidental, indirect, special, or consequential damages, or any loss of use, revenue or profit to the Recipient, its employees, agents, or consultants arising out of any or in any way related to this Agreement.

11.4 Recipient to Compensate Canada. The Recipient will ensure that it will not, at any time, hold the Government of Canada, its officers, servants, employees or agents responsible for any claims or losses of any kind that the Recipient, Third Parties or any other person or entity may suffer in relation to any matter related to the Funds or an Eligible Project and that the Recipient will, at all times, compensate Canada, its officers, servants, employees and agents for any claims or losses of any kind that any of them may suffer in relation to any matter related to CCBF funding or an Eligible Project.

11.5 Recipient to Indemnify AMO. The Recipient hereby agrees to indemnify and hold harmless AMO, its officers, servants, employees or agents (each of which is called an “Indemnatee”), from and against all claims, losses, damages, liabilities and related expenses including the fees, charges and disbursements of any counsel for any Indemnatee incurred by any Indemnatee or asserted against any Indemnatee by whomsoever brought or prosecuted in any manner based upon, or occasioned by, any injury to persons, damage to or loss or destruction of property, economic loss or infringement of rights caused by or arising directly or indirectly from:

- The Funds;
- The Recipient’s Eligible Projects, including the design, construction, operation, maintenance, and repair of any part or all of the Eligible Projects;
- The performance of this Agreement or the breach of any term or condition of this Agreement by the Recipient, its officers, servants, employees, and agents, or by a Third Party, its officers, servants, employees, or agents; and
- Any omission or other wilful or negligent act of the Recipient or Third Party and their respective officers, servants, employees, or agents.

12. TRANSFER AND OPERATION OF MUNICIPAL INFRASTRUCTURE

- 12.1 **Reinvestment.** The Recipient will invest into Eligible Projects, any revenue that is generated from the sale, lease, encumbrance, or other disposal of an asset resulting from an Eligible Project where such disposal takes place within five (5) years of the date of completion of the Eligible Project.
- 12.2 **Notice.** The Recipient shall notify AMO in writing 120 days in advance and at any time during the five (5) years following the date of completion of an Eligible Project if it is sold, leased, encumbered, or otherwise disposed of.
- 12.3 **Public Use.** The Recipient will ensure that Infrastructure resulting from any Eligible Project that is not sold, leased, encumbered, or otherwise disposed of, remains primarily for public use or benefit.

13. DEFAULT AND TERMINATION

- 13.1 **Event of Default.** AMO may declare in writing that an Event of Default has occurred when the Recipient has not complied with any condition, undertaking or term in this Agreement. AMO will not declare in writing that an Event of Default has occurred unless it has first consulted with the Recipient. For the purposes of this Agreement, each of the following events shall constitute an “Event of Default”:
- Failure by the Recipient to deliver in a timely manner an Annual Report or respond to questionnaires or reports as required;
 - Delivery of an Annual Report that discloses non-compliance with any condition, undertaking or material term in this Agreement;
 - Failure by the Recipient to co-operate in an external audit undertaken by Canada, AMO or their agents;
 - Delivery of an external audit report that discloses non-compliance with any condition, undertaking or term in this Agreement; and
 - Failure by the Recipient to expend Funds in accordance with the terms of this Agreement, including Section 5.8.
- 13.2 **Waiver.** AMO may withdraw its notice of an Event of Default if the Recipient, within thirty (30) calendar days of receipt of the notice, either corrects the default or demonstrates, to the satisfaction of AMO in its sole discretion that it has taken such steps as are necessary to correct the default.
- 13.3 **Remedies on Default.** If AMO declares that an Event of Default has occurred under Section 13.1, after thirty (30) calendar days from the Recipient’s receipt of the notice

of an Event of Default, it may immediately terminate this Agreement or suspend its obligation to pay the Funds. If AMO suspends payment, it may pay suspended Funds if AMO is satisfied that the default has been cured.

- 13.4 **Repayment of Funds.** If AMO declares that an Event of Default has not been cured to its exclusive satisfaction, AMO reserves the right to declare that prior payments of Funds become a debt to Canada which the Recipient will reimburse forthwith on demand to AMO for transmission to Canada.

14. CONFLICT OF INTEREST

- 14.1 **No Conflict of Interest.** The Recipient will ensure that no current member of the AMO Board of Directors and no current or former public servant or office holder to whom any post-employment, ethics and conflict of interest legislation, guidelines, codes or policies of Canada applies will derive direct benefit from the Funds, the Unspent Funds, and any interest earned thereon, unless the provision of receipt of such benefits is in compliance with such legislation, guidelines, policies or codes.

15. NOTICE

- 15.1 **Notice.** Any notice, information or document provided for under this Agreement will be effectively given if in writing and if delivered by hand, or overnight courier, mailed, postage or other charges prepaid, or sent by email to the addresses in Section 15.3. Any notice that is sent by hand or overnight courier service shall be deemed to have been given when received; any notice mailed shall be deemed to have been received on the eighth (8) calendar day following the day on which it was mailed; any notice sent by email shall be deemed to have been received on the sender's receipt of an acknowledgment from the intended recipient (such as by the "return receipt requested" function, as available, return email or other written acknowledgment), provided that in the case of a notice sent by email, if it is not given on a business day before 4:30 p.m. Eastern Standard Time, it shall be deemed to have been given at 8:30 a.m. on the next business day for the recipient.
- 15.2 **Representatives.** The individuals identified in Section 15.3 of this Agreement, in the first instance, act as AMO's or the Recipient's, as the case may be, representative for the purpose of implementing this Agreement.
- 15.3 **Addresses for Notice.** Further to Section 15.1 of this Agreement, notice can be given at the following addresses:

- If to AMO:

Executive Director
Canada Community-Building Fund Agreement
Association of Municipalities of Ontario
155 University Avenue, Suite 800
Toronto, ON M5H 3B7

Telephone: 416-971-9856
Email: ccbf@amo.on.ca

- If to the Recipient:

Treasurer
The Town of Kingsville
2021 Division Road N.
Kingsville, ON N9Y 2Y9

16. MISCELLANEOUS

- 16.1 **Counterpart Signature.** This Agreement may be signed (including by electronic signature) and delivered (including by facsimile transmission, by email in PDF or similar format or using an online contracting service designated by AMO) in counterparts, and each signed and delivered counterpart will be deemed an original and both counterparts will together constitute one and the same document.
- 16.2 **Severability.** If for any reason a provision of this Agreement that is not a fundamental term is found to be or becomes invalid or unenforceable, in whole or in part, it will be deemed to be severable and will be deleted from this Agreement, but all the other terms and conditions of this Agreement will continue to be valid and enforceable.
- 16.3 **Waiver.** AMO may waive any right in this Agreement only in writing, and any tolerance or indulgence demonstrated by AMO will not constitute waiver of rights in this Agreement. Unless a waiver is executed in writing, AMO will be entitled to seek any remedy that it may have under this Agreement or under the law.
- 16.4 **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the laws of Canada applicable in Ontario.
- 16.5 **Survival.** The Recipient agrees that the following sections and provisions of this Agreement shall extend for seven (7) years beyond the expiration or termination of this Agreement: Sections 4, 5.8, 5.9, 6.1, 11.4, 11.5, 12, 13.4 and 16.8.
- 16.6 **AMO, Canada and Recipient Independent.** The Recipient will ensure its actions do not establish or will not be deemed to establish a partnership, joint venture, principal-

agent relationship, or employer-employee relationship in any way or for any purpose whatsoever between Canada and the Recipient, between AMO and the Recipient, between Canada and a Third Party or between AMO and a Third Party.

- 16.7 **No Authority to Represent.** The Recipient will ensure that it does not represent itself, including in any agreement with a Third Party, as a partner, employee, or agent of Canada or AMO.
- 16.8 **Debts Due to AMO.** Any amount owed under this Agreement will constitute a debt due to AMO, which the Recipient will reimburse forthwith, on demand, to AMO.
- 16.9 **Priority.** In the event of a conflict, the part of this Agreement that precedes the signature of the Parties will take precedence over the Schedules.
- 16.10 **Complementarity.** The Recipient is to use the CCBF to complement, without replacing or displacing, other sources of funding for municipal infrastructure.
- 16.11 **Equity.** The Recipient is to consider Gender Based Analysis Plus (“**GBA+**”) lenses when undertaking a project.

17. SCHEDULES

- 17.1 This Agreement, including:

Schedule A	Eligible Investment Categories
Schedule B	Eligible Expenditures
Schedule C	Ineligible Expenditures
Schedule D	The Annual Report
Schedule E	Communications Requirements

constitute the entire agreement between the Parties with respect to the subject matter contained in this Agreement and supersedes all prior oral or written representations and agreements.

18. SIGNATURES

IN WITNESS WHEREOF, AMO and the Recipient have respectively executed, and delivered this Agreement, effective April 1, 2024.

THE TOWN OF KINGSVILLE

By:

Name:

Title:

Date

Name:

Title:

Date

THE ASSOCIATION OF MUNICIPALITIES OF ONTARIO

By:

Name:

Title: Executive Director

Date

Witness:

Title:

Date

SCHEDULE A: ELIGIBLE INVESTMENT CATEGORIES

1. **Broadband connectivity** – investments in the construction, material enhancement, or renewal of infrastructure that provides internet access to residents, businesses, and/or institutions in Canadian communities.
2. **Brownfield redevelopment** – investments in the remediation or decontamination of a brownfield site within municipal boundaries – provided that the site is being redeveloped to construct a public park for municipal use, publicly owned social housing, or Infrastructure eligible under another investment category listed in this schedule.
3. **Capacity-building** – investments that strengthen the Recipient's ability to develop long-term planning practices as described in Schedule B, item 2.
4. **Community energy systems** – investments in the construction, material enhancement, or renewal of infrastructure that generates energy or increases energy efficiency.
5. **Cultural infrastructure** – investments in the construction, material enhancement, or renewal of infrastructure that supports the arts, humanities, or heritage.
6. **Drinking water** – investments in the construction, material enhancement, or renewal of infrastructure that supports drinking water conservation, collection, treatment, and distribution systems.
7. **Fire halls** – investments in the construction, material enhancement, or renewal of fire halls and fire station infrastructure.
8. **Local roads and bridges** – investments in the construction, material enhancement, or renewal of roads, bridges, tunnels, highways, and active transportation infrastructure.
9. **Public transit** – investments in the construction, material enhancement, or renewal of infrastructure that supports a shared passenger transport system that is available for public use.
10. **Recreational infrastructure** – investments in the construction, material enhancement, or renewal of recreational facilities or networks.
11. **Regional and local airports** – investments in the construction, material enhancement, or renewal of airport-related infrastructure (excluding infrastructure in the National Airports System).
12. **Resilience** – investments in the construction, material enhancement, or renewal of built and natural infrastructure assets and systems that protect and strengthen the resilience

of communities and withstand and sustain service in the face of climate change, natural disasters, and extreme weather events.

13. **Short-line rail** – investments in the construction, material enhancement, or renewal of railway-related infrastructure for carriage of passengers or freight.
14. **Short-sea shipping** – investments in the construction, material enhancement, or renewal of infrastructure related to the movement of cargo and passengers around the coast and on inland waterways, without directly crossing an ocean.
15. **Solid waste** – investments in the construction, material enhancement, or renewal of infrastructure that supports solid waste management systems (including the collection, diversion, and disposal of recyclables, compostable materials, and garbage).
16. **Sport infrastructure** – investments in the construction, material enhancement, or renewal of amateur sport infrastructure (facilities housing professional or semi-professional sports teams are ineligible).
17. **Tourism infrastructure** – investments in the construction, material enhancement, or renewal of infrastructure that attracts travelers for recreation, leisure, business, or other purposes.
18. **Wastewater** – investments in the construction, material enhancement, or renewal of infrastructure that supports wastewater and storm water collection, treatment, and management systems.

Note: Investments in health infrastructure (e.g., hospitals, long-term care facilities, convalescent centres, and senior centres) are not eligible.

SCHEDULE B: ELIGIBLE EXPENDITURES

Eligible Expenditures will be limited to the following:

1. **Infrastructure investments** – expenditures associated with acquiring, planning, designing, constructing, or renovating a tangible capital asset and any related debt financing charges specifically identified with that asset.
2. **Capacity-building costs** – for projects eligible under the capacity-building category only, expenditures associated with the development and implementation of:
 - Capital investment plans, integrated community sustainability plans, integrated regional plans, housing needs assessments, or asset management plans;
 - Studies, strategies, systems, software, third-party assessments, plans, or training related to asset management;
 - Studies, strategies, systems, or plans related to housing or land use;
 - Studies, strategies, or plans related to the long-term management of infrastructure; and
 - Other initiatives that strengthen the Recipient's ability to improve local and regional planning.
3. **Joint communications and signage costs** – expenditures directly associated with joint federal communication activities and with federal project signage.
4. **Employee costs** – the costs of the Recipient's employees for projects eligible under the capacity-building category only – provided that the costs, on an annual basis, do not exceed the lesser of:
 - 40% of the Recipient's annual allocation (i.e., the amount of CCBF funding made available to the Recipient by AMO under Section 5.5 of this Agreement); or
 - \$80,000.

SCHEDULE C: INELIGIBLE EXPENDITURES

The following are deemed Ineligible Expenditures:

1. **Costs incurred before the Fund was established** – project expenditures incurred before April 1, 2005.
2. **Costs incurred before categories were eligible** – project expenditures incurred:
 - Before April 1, 2014 – under the broadband connectivity, brownfield redevelopment, cultural infrastructure, disaster mitigation (now resilience), recreational infrastructure, regional and local airports, short-line rail, short-sea shipping, sport infrastructure, and tourism infrastructure categories; and.
 - Before April 1, 2021 – under the fire halls category.
3. **Internal costs** – the Recipient's overhead costs (including salaries and other employment benefits), operating or administrative costs (related to planning, engineering, architecture, supervision, management, and other activities normally carried out by the Recipient's staff), and equipment leasing costs – except in accordance with Eligible Expenditures described in Schedule B.
4. **Rebated costs** – taxes for which the Recipient is eligible for a tax rebate and all other costs eligible for rebates.
5. **Land costs** – the purchase of land or any interest therein and related costs.
6. **Legal fees.**
7. **Routine repair or maintenance costs** – costs that do not result in the construction, material enhancement, or renewal of a tangible capital asset.
8. **Investments in health infrastructure** – costs associated with health infrastructure or assets (e.g., hospitals, long-term care facilities, convalescent centres, and senior centres).
9. **Investments in professional or semi-professional sports facilities** – costs associated with facilities used by professional or semi-professional sports teams.

SCHEDULE D: ANNUAL REPORT

The Annual Report may include – but is not necessarily limited to – the following information pertaining to the previous fiscal year:

1. **Financial information** – and particularly:

- Interest earnings and investment gains – in accordance with Section 5.7;
- Proceeds from the disposal of assets – in accordance with Section 12.1;
- Outgoing transfers – in accordance with Sections 5.3 and 5.4;
- Incoming transfers – in accordance with Section 5.3; and
- Amounts paid – in aggregate for Eligible Expenditures on each Eligible Project.

2. **Project information** – describing each Eligible Project that started, ended, or was ongoing in the reporting year.

3. **Results** – and particularly:

- Expected outputs and outcomes for each ongoing Eligible Project;
- Outputs generated and outcomes achieved for each Eligible Project that ended construction in the reporting year; and
- Housing outcomes resulting from each Eligible Project that ended construction in the reporting year, and specifically:
 - i. The number of housing units enabled, supported, or preserved; and
 - ii. The number of affordable housing units enabled, supported, or preserved.

4. **Other information** – such as:

- Progress made in the development and implementation of asset management plans and systems; and
- The impact of the CCBF on housing pressures tied to infrastructure gaps, the housing supply, and housing affordability.

SCHEDULE E: COMMUNICATIONS REQUIREMENTS

1. COMMUNICATIONS ACTIVITIES

- 1.1 **Scope.** The provisions of this Schedule apply to all communications activities related to any Funds and Eligible Projects.
- 1.2 **Definition.** Communications activities may include (but are not limited to) public or media events, news releases, reports, web articles, blogs, project signs, digital signs, publications, success stories and vignettes, photo compilations, videos, advertising campaigns, awareness campaigns, editorials, award programs, and multi-media products.

2. INFORMATION SHARING REQUIREMENTS

- 2.1 **Notification requirements.** The Recipient must report all active Eligible Projects to AMO in advance of construction each year. Reports must be submitted in an electronic format deemed acceptable by AMO.
- 2.2 **Active Eligible Projects.** Active Eligible Projects are those Eligible Projects that either begin in the current calendar year or are ongoing in the current calendar year.
- 2.3 **Information required.** The report must include, at a minimum, the name, category, description, expected outcomes, anticipated CCBF contribution, anticipated start date, and anticipated end date of each active Eligible Project.

3. PROJECT SIGNAGE REQUIREMENTS

- 3.1 **Installation requirements.** Unless otherwise approved by Canada, the Recipient must install a federal sign to recognize federal funding for each Eligible Project in accordance with design, content, and installation guidelines provided by Canada.
- 3.2 **Permanent signs, plaques, and markers.** Permanent signage, plaques, and markers recognizing municipal or provincial contributions to an Eligible Project must also recognize the federal contribution and must be approved by Canada.
- 3.3 **Responsibilities.** The Recipient is responsible for the production and installation of Eligible Project signage in accordance with Section 3 of this Schedule E, except as otherwise agreed upon.
- 3.4 **Reporting requirements.** The Recipient must inform AMO of signage installations in a manner determined by AMO.

4. DIGITAL COMMUNICATIONS REQUIREMENTS

- 4.1 **Social media.** AMO maintains accounts dedicated to the CCBF on several social media networks. The Recipient must @mention the relevant account when producing content that promotes or communicates progress on one or more Eligible Projects. AMO's CCBF-dedicated social media accounts are identified on www.buildingcommunities.ca.
- 4.2 **Websites and webpages.** Websites and webpages created to promote or communicate progress on one or more Eligible Projects must recognize federal funding using either:
- a) A digital sign; or
 - b) The Canada wordmark and the following wording (as applicable):
 - i. "This project is funded in part by the Government of Canada"; or
 - ii. "This project is funded by the Government of Canada".

The Canada wordmark or digital sign must link to www.infrastructure.gc.ca. Guidelines describing how this recognition is to appear and language requirements are posted at <http://www.infrastructure.gc.ca/pub/signage-panneaux/intro-eng.html>.

5. REQUIREMENTS FOR MEDIA EVENTS AND ANNOUNCEMENTS

- 5.1 **Definitions.** Media events and announcements include, but are not limited to, news conferences, public announcements, and the issuing of news releases to communicate the funding of Eligible Projects or achievement of key milestones (such as groundbreaking ceremonies, grand openings, and completions).
- 5.2 **Authority.** Canada, AMO, or the Recipient may request a media event or announcement.
- 5.3 **Notification requirements.** Media events and announcements must not proceed without the prior knowledge and agreement of AMO, Canada, and the Recipient.
- 5.4 **Notice.** The requester of a media event or announcement must provide at least fifteen (15) business days' notice to other parties of their intention to undertake such an event or announcement. If communications are proposed through a news release with no supporting event, Canada additionally requires five (5) business days with the draft news release to secure approvals and confirm the federal representative's quote.
- 5.5 **Date and location.** Media events and announcements must take place at a date and location that is mutually agreed to by the Recipient, AMO and Canada.

- 5.6 **Representatives.** The Recipient, AMO, and Canada will have the opportunity to participate in media events and announcements through a designated representative. Each Party will choose its own designated representative.
- 5.7 **Responsibilities.** AMO and the Recipient are responsible for coordinating all onsite logistics for media events and announcements unless otherwise agreed on.
- 5.8 **No unreasonable delay.** The Recipient must not unreasonably delay media events and announcements.
- 5.9 **Precedence.** The conduct of all joint media events, announcements, and supporting communications materials (e.g., news releases, media advisories) will follow the [Table of Precedence for Canada](#).
- 5.10 **Federal approval.** All joint communications material related to media events and announcements must be approved by Canada and recognize the funding of all contributors.
- 5.11 **Federal policies.** All joint communications material must reflect Canada's Policy on Official Languages and the Policy on Communications and Federal Identity.
- 5.12 **Equal visibility.** The Recipient, Canada, and AMO will have equal visibility in all communications activities.

6. PROGRAM COMMUNICATIONS

- 6.1 **Own communications activities.** The Recipient may include messaging in its own communications products and activities with regards to the use of Funds.
- 6.2 **Funding acknowledgements.** The Recipient must recognize the funding of all contributors when undertaking such activities.

7. OPERATIONAL COMMUNICATIONS

- 7.1 **Responsibilities.** The Recipient is solely responsible for operational communications with respect to the Eligible Projects, including but not limited to, calls for tender, construction, and public safety notices. Operational communications as described above are not subject to the federal official languages policy.
- 7.2 **Federal funding acknowledgement.** Operational communications should include, where appropriate, the following statement (as appropriate):
 - a) "This project is funded in part by the Government of Canada"; or
 - b) "This project is funded by the Government of Canada".

- 7.3 **Notification requirements.** The Recipient must share information promptly with AMO should significant emerging media or stakeholder issues relating to an Eligible Project arise. AMO will advise the Recipient, when appropriate, about media inquiries received concerning an Eligible Project.

8. COMMUNICATING SUCCESS STORIES

- 8.1 **Participation requirements.** The Recipient must work with Canada and AMO when asked to collaborate on communications activities – including, but not limited to, Eligible Project success stories (including positive impacts on housing), Eligible Project vignettes, and Eligible Project start-to-finish features.

9. ADVERTISING CAMPAIGNS

- 9.1 **Responsibilities.** The Recipient may, at its own cost, organize an advertising or public information campaign related to the use of the Funds or Eligible Projects, provided that the campaign respects the provisions of this Agreement.
- 9.2 **Notice.** The Recipient must inform Canada and AMO of its intention to organize a campaign no less than twenty-one (21) working days prior to the launch of the campaign.

THE CORPORATION OF THE TOWN OF KINGSVILLE
BY-LAW 44 - 2024

**Being a By-law to confirm the proceedings of the
Council of the Corporation of the Town of Kingsville at its
June 24, 2024 Regular Meeting of Council**

WHEREAS sections 8 and 9 of the *Municipal Act, 2001* S.O. 2001 c. 25, as amended, (the “Act”) provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising the authority conferred upon a municipality to govern its affairs as it considers appropriate.

AND WHEREAS section 5(3) of the Act provides that such power shall be exercised by by-law, unless the municipality is specifically authorized to do so otherwise.

AND WHEREAS it is deemed expedient that the proceedings of the Council of The Corporation of the Town of Kingsville (the “Town”) be confirmed and adopted by by-law.

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE
TOWN OF KINGSVILLE ENACTS AS FOLLOWS:**

1. The actions of the Council at its June 24, 2024 Regular Meeting in respect of each report, motion, resolution or other action taken or direction given by the Council at its meeting, is hereby adopted, ratified and confirmed, as if each resolution or other action was adopted, ratified and confirmed by its separate by-law.
2. The Chief Administrative Officer and/or the appropriate officers of the Town are hereby authorized and directed to do all things necessary to give effect to the actions set out in paragraph 1, or obtain approvals, where required, and, except where otherwise provided, the Mayor and the Clerk are hereby directed to execute all documents necessary and to affix the corporate seal to all such documents.
3. This By-Law comes into force and takes effect on the day of the final passing thereof.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS
24th DAY OF JUNE, 2024.**

MAYOR, Dennis Rogers

ACTING CLERK, Angela Toole