



**TOWN OF KINGSVILLE  
REGULAR MEETING OF COUNCIL  
AGENDA**

**Monday, August 11, 2025, 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](mailto:atoole@kingsville.ca)

**Pages**

**A. Call to Order**

**B. Closed Session**

**Recommended Action**

That Council **enter** into Closed Session at 5:30 pm pursuant to Section 239 of the *Municipal Act, 2001*, to discuss the following item:

**Item I - Land Acquisition Update (Cedar Island Channel)** to be heard under Section 239(2)(c) being a proposed or pending acquisition or disposition of land by the municipality.

**C. Land Acknowledgement**

We acknowledge 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**

**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

Council entered into Closed Session pursuant to Section 239 of the Municipal Act, 2001, on July 14, 2025, at 7:57 p.m. to discuss the following items:

**Item I - Ferry Service Update** heard under Section 239(2)(f), being advice that is subject to solicitor-client privilege, and Section 239(2)(k), being a position, plan, procedure, criteria, or instruction to be applied to negotiations. There is nothing further to report.

**Item II - Legal Updates on Ruthven Sewer Capacity and Interim Control By-law** heard under Section 239(2)(f), being advice that is subject to solicitor-client privilege, and Section 239(2)(e) being litigation or potential litigation, including matters before administrative tribunals, affecting the municipality. There is nothing further to report.

## I. Delegations

## J. Presentations

1. Expansion of Wastewater Treatment Plant

## K. Matters Subject to Notice

1. Application for Zoning By-law Amendment - 2170 Talbot Road

1

### **Recommended Action**

That Zoning By-law amendment application ZBA-2025-05 to amend the zoning on the subject parcels from Extractive Industrial (M4), to a site-specific Extractive Industrial zone with exception 2 (M4-2), to allow the processing of excess soil as a permitted use, **be approved**;

And that corresponding By-law 47- 2025 **be adopted** during the By-law stage of the Council Agenda.

2. Application for Zoning By-law Amendment - 2135 Talbot Road

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### **Recommended Action**

That Zoning By-law Amendment application ZBA-2025-06, to amend the Comprehensive Zoning By-law 1-2014 for the Town of Kingsville, to change the zoning on the subject property municipally known as 2135 Talbot Road from 'Rural Residential Exception 9 (RR-9)' to 'General

Agricultural – Site-Specific (A1-91)', be **approved** to permit:

- a. The keeping of livestock, consistent with the permitted uses in the General Agricultural (A1) Zone;

And that corresponding By-law 48-2025 **be adopted** during the By-law stage of this Council Agenda.

3. Application for Removal of Holding Symbol - 175 Wigle Phase 1 o/a Tamam Gardens 20

**Recommended Action**

That By-law 50-2025 to amend the zoning on the lands described in the Draft Plan of Subdivision in the Town of Kingsville from "Low Density Urban Residential 2.1 – Holding with exception 19 [R2.1-19 (h)] to "Low Density Urban Residential 2.1 – with exception 19 (R2.1-19)" **be adopted** during the By-law stage of the Council Agenda.

**L. Reports - Planning and Development Services**

1. Application for Extension for Kings Village at the Lake Subdivision Approval – County of Essex File No. 37-T-21002 24

**Recommended Action**

That the request for an extension of subdivision approval for County of Essex File No. 37-T-21002 **be supported** for a period of two years only;

And that Administration **be directed** to forward a copy of this resolution to the County of Essex

**M. Reports - Finance and Corporate Services**

1. Gosfield Communications Sponsorship Agreement 29

**Recommended Action**

That Council **authorize** Administration to enter a sponsorship agreement with Gosfield North Communications Co-operative Limited which includes 20-year naming rights to the new Cottam Community Centre in Ridgeview Park.

2. Cottam Community Centre – Rental Rates 31

**Recommended Action**

That Council **approve** the rental rates for the new Cottam Community Centre;

And that corresponding By-law 49-2025, being a By-law to amend By-law 89-2024, a By-law to impose fees and charges, **be adopted** during the By-law stage of this Council Agenda.

3. Asset Management Plan: Facilities, Parks, Parking lots & Equipment 34

### **Recommended Action**

That the Asset Management Plan: Facilities, Parks, Parking lots & Equipment dated August 11, 2025 **be approved**.

4. Kingsville Pickleball Inc. Licence Agreement 61

### **Recommended Action**

That Council **authorizes** the Mayor and Clerk to enter into a Licence Agreement with Kingsville Pickleball Inc. for designated rental time of the pickleball courts located at the Kingsville Recreation Complex.

5. 2024 Financial Statements and Year End Review 64

### **Recommended Action**

That the Financial Statements for the Corporation of the Town of Kingsville for the year ending December 31, 2024, as audited by HMID LLP, **be approved**;

And that the 2024 Treasurer's Statement of Development Charge Reserve Funds, **be approved**;

And that the 2024 Statement of Investment Activity, **be approved**;

And that the 2024 general budget surplus of \$471,382 be applied to the Property Acquisition and Development Reserve **be approved**.

And that corresponding By-law 52-2025 and By-law 53-2025 to debenture long-term debt with Ontario Infrastructure and Land Corporation, **be adopted** during the By-law stage of this Council Agenda.

## **N. Reports - Public Operations**

1. Ruthven Sanitary System Capacity Update 107

### **Recommended Action**

That Council **approve** By-law 46-2025, being a By-law to amend By-law 24-2025, passed to establish Interim Control on Lands within the Corporation of the Town of Kingsville, to remove restrictions and rescind prohibitions on the issuance of building permits on residential and industrial buildings, except for any requiring new plans of subdivision;

And that Council **directs** Administration to continue restricting the issuance of building permits for new residential or industrial plans of subdivision, or new agricultural or greenhouse operations, to prevent additional discharge into the Ruthven Sanitary Sewer System.

2. Skate Shop Agreement – Kingsville Arena 112

### **Recommended Action**

That Administration **be authorized** to extend the service agreement with Ben Ward, the current contractor of the Kingsville Arena Skate Shop for



Skate Sharpening services, until August 31, 2028.

**O. Consent Agenda**

- |    |   |     |
|----|---|-----|
| 1. | BIA Board of Management Minutes - June 10, 2025           | 114 |
| 2. | Committee of Adjustment & Appeals Minutes - June 17, 2025 | 122 |
| 3. | Migration Festival Committee Minutes - June 24, 2025      | 125 |
| 4. | Regular Council Meeting Minutes - July 14, 2025           | 128 |

**P. Correspondence**

**Q. Notices of Motion**

**R. Unfinished Business and Announcements**

**S. By-laws** 136

**Recommended Action**

That the following By-laws be given three readings and finally pass:

46 -2025 - Being a By-law to amend By-law 24-2025, being a By-law to Establish Interim Control on Lands within the Corporation of the Town of Kingsville;

47-2025 - Being a By-law to amend By-law No. 1-2014, the comprehensive Zoning By-law for the Town of Kingsville;

48 - 2025 - Being a By-law to amend By-law No. 1-2014, the comprehensive Zoning By-law for the Town of Kingsville;

49-2025 - Being a By-law to amend By-law 89-2024, being a By-law to impose fees and charges by The Corporation of the Town of Kingsville;

50-2025 - Being a By-law to amend By-law No. 1-2014, the Comprehensive Zoning By-law for the Town of Kingsville;

54-2025 - Being a By-law to confirm the proceedings of the Council of the Corporation of the Town of Kingsville at its August 11, 2025, Regular Meeting of Council.

**T. Adjournment**

**Recommended Action**

That Council adjourns this Regular Meeting at p.m.



**Date:** August 11, 2025

**To:** Mayor and Council

**Author:** Vitra Chodha, Planner  
Haris Wilkinson, Planning Student

**RE:** Zoning By-Law Amendment (ZBA-2025-05)  
2170 Talbot Road

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## **RECOMMENDED ACTION**

That Zoning By-law amendment application ZBA-2025-05 to amend the zoning on the subject parcels from Extractive Industrial (M4), to a site-specific Extractive Industrial zone with exception 2 (M4-2), to allow the processing of excess soil as a permitted use, **be adopted**;

And that corresponding By-law 47-2025 **be adopted** during the By-law stage of the Council Agenda.

## **BACKGROUND**

The Town of Kingsville has received an application for lands located on the north side of County Road 34 (Talbot Road), directly west of County Road 31 (Albuna Townline Road) as seen in Appendix A. The subject property is designated 'Agricultural' by the Town of Kingsville Official Plan and zoned 'Extractive Industrial (M4)' under the Town of Kingsville Comprehensive Zoning By-law.

The subject property, located at 2170 Talbot Road, has an approximate total area of 18.96 hectares (46.85 acres) and an approximate frontage of 287.46 metres (943.11 feet). The subject parcel is an excavation site that also contains one residential dwelling on the south side of the parcel. The majority of the subject parcel contains the McDonald Pit, an aggregate pit operated by Erie Sand & Gravel Ltd.

The applicant is proposing a site-specific zoning by-law amendment from "Extractive Industrial (M4) to "Extractive Industrial with Exception 2 (M4-2)' to permit the processing of excess soil (i.e. clean fill) as regulated by the Ministry of Natural Resources. As part of its regulatory process, the MNR is responsible for monitoring the quantity and quality of soil that is being processed at this facility.

The applicant's planning consultant has provided satisfactory Planning Justification Report (PJR), seen in Appendix B, justifying the proposed change in land use for this property.

It should be noted that the PJR references liquid soils processing, but the applicants are **not** proposing liquid soil on this site as an additional use; they are only proposing the processing of excess soil. The PJR includes a neighbouring site within the Municipality of Leamington that processes liquid soil which is unrelated to this application.

The corresponding by-law (By-law 47-2025) is included in the By-law section of this council agenda.

## **DISCUSSION**

### **1) Provincial Planning Statement (PPS), 2024**

The PPS provides direction for land use planning that promotes appropriate development while protecting public health and safety, natural and built environments, and resources of provincial interest. It supports long-term objectives through integrated planning that balances environmental, social, and economic goals. The McDonald Pit aligns with PPS policies by offering safe and efficient access to County roads, supporting the movement of goods in a manner consistent with Section 3.3.1 of the PPS. Therefore, the proposal complies with the PPS.

### **2) County of Essex Official Plan, 2014**

The County of Essex Official Plan designates the Subject Lands as 'Agricultural' and within a Mineral Aggregate Resources Overlay, where mineral extraction and associated uses are permitted. The proposed processing of excess soil at the McDonald Pit is supplementary to existing mineral extraction operations and supports the County's objective of making aggregate resources available close to market. Although portions of the site are within Highly Vulnerable Aquifers and Significant Groundwater Recharge Areas, the operation will occur above the water table, with ongoing monitoring and reporting in accordance with licensing requirements. Protective measures will be in place to prevent groundwater impacts and support restoration efforts post-extraction by the Ministry of Natural Resources. Therefore, the proposal complies with the County of Essex Official Plan.

### **3) Town of Kingsville Official Plan, 2023**

The McDonald Pit lands are designated 'Agricultural' with an Extractive Industrial Overlay in the Town of Kingsville Official Plan, which supports the long-term protection and use of mineral resources. The proposed excess soil processing is supplementary to mineral extraction and will not interfere with future aggregate removal. The site is partially within a Highly Vulnerable Aquifer area and a 500-metre influence area of a Waste Disposal Site; however, all operations will occur above the groundwater table with appropriate controls in place. As the use aligns with existing extractive policies and land use designations, an Official Plan

amendment is not required. Therefore, the proposal complies with the Town of Kingsville Official Plan.

#### **4) Town of Kingsville Comprehensive Zoning By-law, 2014**

The McDonald Pit lands are zoned 'Extractive Industrial (M4)' under the Town of Kingsville Comprehensive Zoning By-law 1-2014, as amended, and current mineral extraction operations are compliant with the M4 zoning regulations.

To permit excess soil processing on-site, a zoning amendment is recommended to add the proposed use as a site-specific permitted use on the subject site. Therefore, the proposal complies with the intent of the Town of Kingsville Zoning By-law, subject to a site-specific amendment.

### **FINANCIAL CONSIDERATIONS**

There are no financial concerns with the proposed zoning by-law amendment.

### **ENVIRONMENTAL CONSIDERATIONS**

The Ministry of Natural Resources is the regulating body for operations related to excess soil process and environmental considerations that is addressed by the Ministry.

### **CONSULTATIONS**

#### **1. Public Consultations**

In accordance to O. Reg 545/06 of the *Planning Act*, property owners within 120 metres of the subject site boundaries received the Notice of Public Meeting by mail.

#### **2. Agency & Administrative Consultation**

In accordance with O. Reg 545/06 of the *Planning Act*, Agencies and Town Administration received the Notice of Public Meeting by mail and/or email. At the time of writing, no comments have been received from circulated agencies.

#### **3. Town of Kingsville Technical Advisory Committee**

- Ensure that the site complies with all applicable Excess Soil Regulations, including testing and characterization of any soil imported to the property, limits on the volume of excess soil permitted on-site, and managing associated truck traffic.
- Ensure all related records are submitted to the Town.

### **Additional Comments by CAO**

The CAO notes that the Town of Kingsville does not have a by-law or other regulatory requirements, nor a process for inspection or review of the soils that will be deposited on this site. Soils will likely be imported from outside Kingsville to this site, and quality of that soil will be unknown to the Town of Kingsville. The MNR is wholly responsible for monitoring the quantity and quality of soil that is being processed at this facility.

### **PREPARED BY:**



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Vitra Chodha  
Planner



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Haris Wilkinson  
Planning Student

### **REVIEWED BY:**



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Richard J.H. Wyma  
Director of Planning and Development

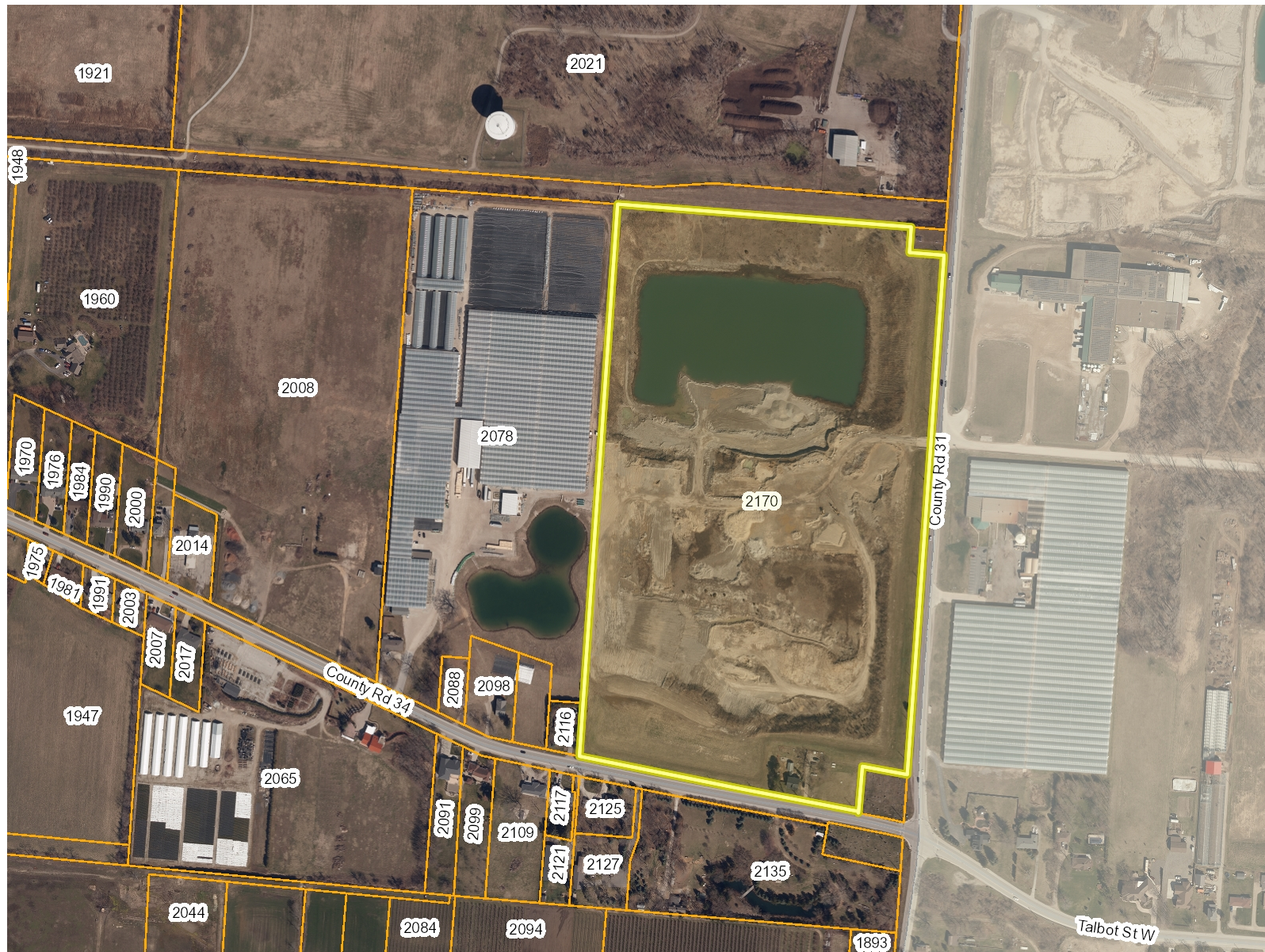


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John Norton  
Chief Administrative Officer



# 2170 South Talbot Road



## 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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1: 6,056



5/22/2025



# Appendix B

## PLANNING JUSTIFICATION REPORT

Town of Kingsville, Ontario

### Abstract

This Planning Justification Report is in support of:

-A Town of Kingsville Zoning By-law Amendment application.

To support the operation of an On-Site Excess Soils and Liquid Soils Management/Processing Facility on the Mc Donald Pit lands located at 2170 Talbot Road in the Town of Kingsville, Ontario.

Date: May 22, 2025

HRK Realty Services Ltd.  
416-220-6903 hkersey4@gmail.com



### **Description of the Proposal**

Erie Sand & Gravel Limited own and operate an approximately 18.95 hectare licenced, and operating sand pit known as the Mc Donald that has its main access/egress at County Road 31 (Albuna Townline Road) in the Town of Kingsville, refer to Figure 1 Location Plan.

The owners of the McDonald Pit are seeking municipal approvals to operate an excess soils and liquid soils processing facility on their lands in accordance with the *Onsite and Excess Soil Management Regulation* (o.Reg 406/19) and related *Rules for Soil Management Soil Management and Excess Soil Quality Standards* requirements made under the *Environmental Protection Act*, R.S.O 1990, c. E. 19 (EPA) and the Ministry of the Environment, Conservation and Parks (MECP) Excess Soil Guideline providing guidance on the requirements and best management practices in managing excess soil resulting from excavation and construction activities.

This Planning Justification Report is in support of an application to the Town of Kingsville to approve a Zoning By-law Amendment to add excess soil processing (both solid and liquid) as an additional permitted use on the McDonald Pit lands.

### **Figure 1 – General Location Plan**

The application subject to this Planning Justification Report are those lands outlined on the following Location Plan located west of County Road 31 (Albuna Townline Road), north of County Road 34 (Talbot Road).





### **Land Ownership**

The lands are described as: Part of Lot 13, Concession 2, Eastern Division (Geographic Township of Gosfield South), now in the Town of Kingsville, being Property Identification Number 75146-0112 (LT). The lands are owned by Erie Sand and Gravel Limited who acquired the property on April 30, 1987.

### **History of the Property**

The McDonald Pit lands have been licensed as an active mineral extraction use for over thirty-five (35) years. The McDonald Pit operates within the terms of its license (ALPS ID:5412) and is subject to on-going operations, regulations, and inspections.

### **Physical Features of Subject Property**

#### **Structures**

There are no operations structures on the property.

#### **Vegetation**

There is no natural or planted vegetation on the property other than the manicured lawns adjacent to the public rights-of-ways.

#### **Topography**

The McDonald Pit lands are generally at a lower elevation than surrounding lands and has a significant surface water pond at the north end of the property that receives rainwater runoff.

### **Surrounding Land Uses**

#### **North**

The Essex-Windsor Solid Waste Authority operates Transfer Station No. 2 immediately north of the Subject Property.

#### **South**

There is a cemetery property on the south side of the property at the northwest corner of the intersection of County Road 31 (Albuna Townline Road) and County Road 34 (Talbot Road).

There is a mix of residential hobby farm and agricultural use operations located on the south side of County Road 34 (Talbot Road).

#### **East**

County Road 31 (Albuna Townline Road) is located to the immediate east of the Subject Property. There are primarily industrial uses located on the east side of County Road 31.

## **West**

There are greenhouse operations to the west of the Subject Lands, with an assortment of residential uses fronting on the north side of County Road 34 (Talbot Road).

## **Planning Policy Documents**

### **Provincial Planning Statement 2024**

The Provincial Planning Statement (PPS) provides policy direction on matters of a provincial interest related to land use planning and development. The PPS provides for appropriate development while protecting resources of a provincial interest, public health and safety, and the quality of the natural and built environments. The PPS supports improved land use planning and management, which contributes to a more effective and efficient land use planning system.

The policies of the PPS are complemented by locally generated policies regarding matters of municipal interest. Provincial plans and municipal official plans provide a framework for comprehensive, integrated, place based and long-term planning that supports and integrates the principles of strong communities, a clean and healthy environment and economic growth, for the long term.

The PPS requires that land use planning decisions made by municipalities, planning boards, the province, or a commission or agency must be consistent with the Provincial Planning Statement. The vision of the PPS is long term prosperity and social well-being of Ontario that depends on planning for strong, sustainable and resilient communities for people of all ages, a clean and healthy environment, and a strong and competitive economy.

PPS Subsection 3.3.1. provides that transportation systems should be provided which are safe, energy efficient, facilitate the movement of people and goods, and are appropriate to address projected needs.

The McDonald Pit has good connectivity to area County roads that provide efficient movement of materials to and from the facility.

### **3.5 Land Use Compatibility**

Major facilities and sensitive land uses shall be planned and developed to avoid, minimize and mitigate any potential adverse effects from odour, noise and other contaminants, minimize risk to public health and safety, and to ensure the long-term operational and economic viability of major facilities in accordance with provincial guidelines, standards and procedures.

There is no better location for processing excess soils and liquid soils than within the McDonald Pit lands that already meet stringent compatibility requirements imposed by the province.

Approval of development applications to facilitate excess soil and liquid soil processing on the McDonald Pit lands is consistent with the PPS (2024).

Subsection 4.2.2 provides that *Development* and *site alteration* shall be restricted in or near *sensitive surface water features* and *sensitive ground water features* such that these features and their related *hydrologic functions* will be protected, improved or restored, which may require mitigative measures and/or alternative development approaches.

Note that the owners of the McDonald Pit lands have undertaken and documented continuous regular surface and groundwater monitoring within the property for over 20 years without finding any negative impacts from operations and will continue to rigorously test water quality to monitor impacts from operations.

#### 4.4 Minerals and Petroleum

##### 4.4.1.1 Minerals and petroleum resources shall be protected for the long term.

Subsection 4.4.2.1 provides that mineral mining operations shall be identified and protected from development and activities that would preclude or hinder their expansion or continued use or which would be incompatible for reasons of public health, public safety or environmental impact.

Subsection 4.4.2.2 provides Known *mineral deposits*, known *petroleum resources* and *significant areas of mineral potential* shall be identified, and *development* and activities in these resources or on *adjacent lands* which would preclude or hinder the establishment of new operations or access to the resources shall only be permitted if:

1. resource use would not be feasible; or
2. the proposed land use or development serves a greater long-term public interest; and
3. issues of public health, public safety and environmental impact are addressed.

Subsection 2.4.3.1 requires that rehabilitation to accommodate subsequent land uses shall be required after extraction activities have ceased. The owner of the McDonald Pit plans to rehabilitate the lands for possible greenhouse operations after extracting the desired minerals from the site.

Given that soils are required to facilitate the rehabilitation plan for the McDonald Pit it is logical to permit the processing of excess soils and liquid soils on the site as much of the material brought in for processing will be used in accordance with the rehabilitation plan.

Processing excess soil and liquid soil on the McDonald Pit lands is a wise use of minerals and resources as soils will be processed for reuse at a facility where the infrastructure for the use is already in place.

Approval of development applications by the Town of Kingsville for excess soils and liquid soils processing on the McDonald Pit is consistent with the Provincial Planning Statement 2024 as it is a wise use and management of resources.

## **County of Essex Official Plan**

The County of Essex is the upper tier municipality to the Town of Kingsville. The County of Essex Official Plan sets out overriding planning policy for Essex County municipalities outside of the City of Windsor. Thus, the Town of Kingsville more detailed and specific planning policy must be consistent with County planning policy.

The Subject Lands are all within the “Agricultural” designation according to Schedule A1 Land Use Plan attached to the Official Plan for the County of Essex.

Given the significant similarities between mineral extraction and processing soils and liquid soils an Official Plan Amendment is not required to process excess soils and liquid soils on the McDonald Pit as the proposed use can be deemed ancillary to mineral extraction activities.

Subsection 2.3.2 Mineral Aggregate Resources of the County Official Plan states in part: “It is the policy of this Plan that as much of the mineral aggregate resources as is realistically possible will be made available to supply mineral resource needs as close to markets as possible.

Processing excess soil and liquid soils on the McDonald Pit complies with the County’s policy to have mineral resources as close to markets as possible.

The applicant of the proposed excess soils and liquid soils processing operation at the McDonald Pit is of the opinion that County Official Plan policies respecting public health, public safety and environmental impact that apply to mineral extraction should also apply to excess soils and liquid soils processing.

A portion of the Subject Lands are shown as having Highly Vulnerable Aquifers on Schedule C4 Highly Vulnerable Aquifers plan attached to the Official Plan for the County of Essex.

The Subject Lands are shown as having “High” vulnerability for Significant Ground Water Recharge Areas as shown on Schedule C5 Significant Ground Water Recharge Areas plan attached to the Official Plan for the County of Essex.

County of Essex official Plan subsection 2.5.2 Groundwater provides: the protection, conservation and careful management of groundwater resources is necessary to meet both the present and future needs of residents, businesses and the natural environment. As groundwater and aquifer contamination is extremely difficult and costly to rectify, prevention of contamination is the most realistic strategy. Aquifers need to be protected across the County to ensure a clean groundwater supply for private water systems, as well as to provide baseflow for creeks and streams, and water sources for ponds and wetlands.

For areas designated Highly Vulnerable Aquifers (HVA) and Significant Groundwater Recharge Areas (SGRA) within the County the following policies apply:

a) The County will support initiatives of the Ministry of the Environment, the Conservation Authorities, the City of Windsor, the Municipality of Chatham-Kent, and other agencies, including the implementation of the Essex Region/Chatham-Kent Regional Groundwater Study in identifying strategies to protect groundwater resources.

b) Development and site alteration that may be a significant threat will only be permitted within an HVA or SGRA where it has been demonstrated by way of the preparation of a groundwater impact assessment that there will be no negative impact on the HVA or SGRA.

c) Where a local municipality contains Highly Vulnerable Aquifers or Significant Groundwater Recharge Areas, as part of the update of their Official Plan, an assessment of the appropriate list of permitted uses shall be undertaken to ensure that no negative impact will occur on a HVA or SGRA.

In accordance with the licence on the McDonald Pit, the operator is required to monitor a number of water monitoring wells both on and off-site on a monthly basis. Water samples are taken and analyzed with findings provided in a report prepared by a qualified hydrogeological consultant and the report is filed with the Ministry of Environment, Conservation and Parks as well as the Ministry of Natural Resources and Forestry. The proposed processing of excess soils and liquid soils is to be undertaken all above the water table and measures will be in place to protect surface and groundwater in the area.

Subsection 3.3.3.6 Mineral Resources in the County of Essex Official Plan provides: the extraction of mineral resources (including non-metallic mineral resources, petroleum resources and mineral aggregate resources) is also permitted on lands within the “Agricultural” designation, in the general locations shown on Schedule “E1”, as an interim land use provided rehabilitation of the site will be carried out whereby substantially the same area and the same average soil quality for agriculture are restored.

The McDonald Pit lands are within the designated Mineral Aggregate Resources Overlay area. Excess soils and liquid soils processed on the McDonald Pit will be used in part to achieve the ultimate restoration plan for the pit once mined out.

Given that the extraction of mineral resources is permitted on the Subject Lands and the processing of excess soils and liquid soils is an associated land use (material handling) we submit that an amendment to the County of Essex Official Plan is not required for the processing of excess soils and liquid soils on a portion of the McDonald Pit lands.

### **Town of Kingsville Official Plan**

The McDonald Pit lands are designated Agricultural according to Schedule “A” Land Use Plan attached to the Official Plan for the Town of Kingsville.

The Subject Lands are shown to be within the Extractive Industrial Overlay on Schedule “D” Natural Resources plan attached to the Town of Kingsville Official Plan.

This proposal promotes that excess soils and liquid soils processing be permitted on lands within the Extractive Industrial Overlay.

Subsection 4.3 Mineral Aggregate Resources provides that: “It is the policy of this Plan that mineral resources will be protected for long-term use. Lands identified as Extractive Industrial Overlay on Schedule “D” of this Plan are areas that have been identified as having mineral aggregate resources (primary and secondary) with extractive industrial potential. As such, any

proposed development can only occur if it has been demonstrated to the satisfaction of the Town and the Province that the development will not interfere with the future removal of the resource.”

This proposal to permit excess soil processing on the McDonald Pit lands assists in protecting the mineral extraction operation for long-term use. Processing soils will not interfere with the removal of the aggregate at the McDonald Pit.

Schedule “E” Roads, Utilities, Services map attached to the Official Plan shows the lands mostly within a 500 metre Influence Area of a Waste Disposal Site.

The owners of the McDonald Pit have a Containment Attenuation Zone Easement Agreement pertaining to Landfill #2 that is registered on title as Instrument CE102617 on September 13, 2004.

Schedule G Highly Vulnerable Aquifers shows the north portion of the McDonald Pit within a Highly Vulnerable Aquifers area.

All excess soils and liquid soils processing operations within the McDonald Pit lands will be undertaken above ground water elevations thus having no negative impacts within a Highly Vulnerable Aquifers area.

Given the similarities between mineral extraction activities and processing excess soils and liquid soils, we are of the opinion that processing excess soils and liquid soils within the McDonald Pit boundaries does not require a Town of Kingsville Official Plan amendment.

#### **Town of Kingsville Comprehensive Zoning By-law 1-2014, as Amended**

The McDonald Pit lands are zoned Industrial Zone (M4) as shown on Map Figure 54 in the Town of Kingsville Comprehensive Zoning By-law 1-2014, as amended.

The McDonald Pit mineral extraction operations are fully compliant with M4 regulations.

We recommend that the Town of Kingsville consider a zoning amendment to permit excess soils and liquid soils processing on the McDonald Pit lands within the M4 zone category.

To facilitate excess soils and liquid soils processing on the McDonald Pit lands the proposed use would need to be added as an additional permitted use in the M4 zone category.

#### **Site Suitability**

The McDonald Pit lands are ideally suited for the processing of excess soils as the proposed use is quite similar to the existing mineral aggregate extraction operations.

#### **Compatibility**

Processing excess soils and liquid soils is compatible with mineral extraction operations in every way.

The owners have responsibly operated the McDonald Pit for many years and through diligent careful management have fostered good relationships with their neighbours and are regarded as good corporate citizens.

The owners and operators of the McDonald Pit will exercise the same care and attention to processing excess soils and liquid soils on the property that they do with their existing mineral extraction operations.

### **Good Planning**

The proposal to permit excess soils and liquid soils processing on the McDonald Pit lands is in this planner's opinion good planning.

This proposal is supported by the Provincial Planning Statement 2024, the County of Essex Official Plan, and the Town of Kingsville Official Plan.

### **Natural Environment Impacts**

The proposal to permit excess soils and liquid soils processing on the McDonald Pit lands does not have any natural environment impacts.

### **Municipal Services**

The proposal to permit excess soils and liquid soils processing on the McDonald Pit lands will not have any negative impacts on municipal services.

### **Social and/or Economic Conditions**

The subject proposal does not affect the social environment and bolsters the economic conditions in the area by providing additional employment that will assist in supporting local businesses.

### **Conclusion**

For reasons provided in this report, a zoning by-law amendment application to add excess soil processing use in the M4 zone should be approved by the Town of Kingsville Council.

**HRK Realty Services Ltd.**



Date: May 22, 2025

---

**Harold R. Kersey, RPP**  
President

**Date:** August 11, 2025

**To:** Mayor and Council

**Author:** Haris Wilkinson, Planning Student

**RE:** Application for Zoning By-law Amendment (ZBA-2025-06)  
2135 Talbot Road

---

## **RECOMMENDED ACTION**

That Zoning By-law Amendment application ZBA-2025-06, to amend the Comprehensive Zoning By-law 1-2014 for the Town of Kingsville, to change the zoning on the subject property municipally known as 2135 Talbot Road from 'Rural Residential Exception 9 (RR-9)' to 'General Agricultural – Site-Specific (A1-91)', be **approved** to permit:

- a. The keeping of livestock, consistent with the permitted uses in the General Agricultural (A1) Zone

And that corresponding By-law 48-2025 **be adopted** during the By-law stage of this Council Agenda.

## **BACKGROUND**

The Town of Kingsville has received a Zoning By-law Amendment application for lands located on the south side of County Road 34, municipally known as 2135 Talbot Road. The property has a frontage of approximately 62.65 metres (205.6 feet) and a total area of approximately 2.70 hectares (6.66 acres) – please see Appendix "A" attached to this report. The subject lands are designated 'Agricultural' in the Town of Kingsville Official Plan and are currently zoned 'Rural Residential Exception 9 (RR-9)' in the Town of Kingsville Comprehensive Zoning By-law.

The applicant is proposing to rezone the lands from RR-9 to a site-specific 'General Agricultural Exception 91 (A1-91)' zone to allow for the keeping of livestock on the property. While the Town of Kingsville Official Plan designation remains Agricultural, the current RR-9 zoning does not permit livestock. The proposed amendment aligns the zoning with the intended agricultural use of the land and brings it into conformity with the general intent of the Town of Kingsville Official Plan.



## DISCUSSION

When considering a rezoning request, it is necessary to review the application in the context of the following documents to determine the appropriateness of the request:

### 1) Provincial Planning Statement (PPS), 2024

The proposed development is consistent with the policies outlined in the Provincial Planning Statement (PPS), 2024. Specifically, subsection 2.6, *Rural Lands in Municipalities*, supports agricultural uses, agriculture-related uses, on-farm diversified uses, and normal farm practices in accordance with provincial standards. Therefore, the proposed amendment aligns with and upholds the intent of the PPS (2024).

### 2) County of Essex Official Plan, 2014

The proposal also conforms to the County of Essex Official Plan, particularly Section 3.3.3.3, which permits agriculture-related uses that are farm-related, small-scale, and directly tied to the farm operation. The proposed use meets these criteria and is therefore in conformity with the County-level planning framework.

### 3) Town of Kingsville Official Plan, 2023

The subject property is designated Agricultural according to Schedule “A” – Land Use Plan of the Town of Kingsville Official Plan. In accordance with Section 3.1.2, permitted uses within this designation include agricultural uses, agriculture-related uses, and on-farm diversified uses. These may encompass a range of activities such as crop production, livestock raising, aquaculture, and associated on-farm structures. As the proposed use aligns with these permitted activities, an Official Plan amendment is not required, and the proposal conforms to the intent of the Town of Kingsville Official Plan.

### 4) Town of Kingsville Comprehensive Zoning By-law, 2014

The subject property is currently zoned Rural Residential Exception 9 (RR-9) under the Town of Kingsville Comprehensive Zoning By-law 1-2014. Section 6.6.9 outlines the permitted uses and regulatory provisions for this zone. The applicant is seeking to rezone the property to a site-specific Agricultural zone, designated as “General Agricultural Exception 91 (A1-91),” to permit the keeping of livestock and to recognize the reduced lot size relative to the standard A1 zone requirements. This proposed zoning amendment is appropriate and logical, as it aligns with the intended agricultural use of the property and is consistent with agriculturally-zoned lands to the south. It is supported by Section 7.1 of the Zoning By-law, which permits accessory uses such as agricultural operations (exclusive of a livestock intensive agricultural use) within the Agricultural (A1)

zone. Additionally, all proposed livestock operations comply with the Minimum Distance Separation II (MDS II) requirements established by the Ontario Ministry of Agriculture, Food and Agribusiness, ensuring compatibility with surrounding land uses.

## **FINANCIAL CONSIDERATIONS**

There are no significant financial considerations resulting from the requested amendment.

## **ENVIRONMENTAL CONSIDERATIONS**

There are no significant environmental considerations resulting from the requested amendment.

## **CONSULTATIONS**

In accordance to Ontario Regulation 545/06 under *the Planning Act*, notice of the Public Meeting was mailed to all property owners located within 120 metres of the subject site boundaries. As of the date of this report, no comments have been received from members of the public.

## **Town of Kingsville Technical Advisory Committee (TAC)**

No concerns were identified by TAC.

## **PREPARED BY:**



---

Haris Wilkinson  
Planning Student

## **REVIEWED BY:**



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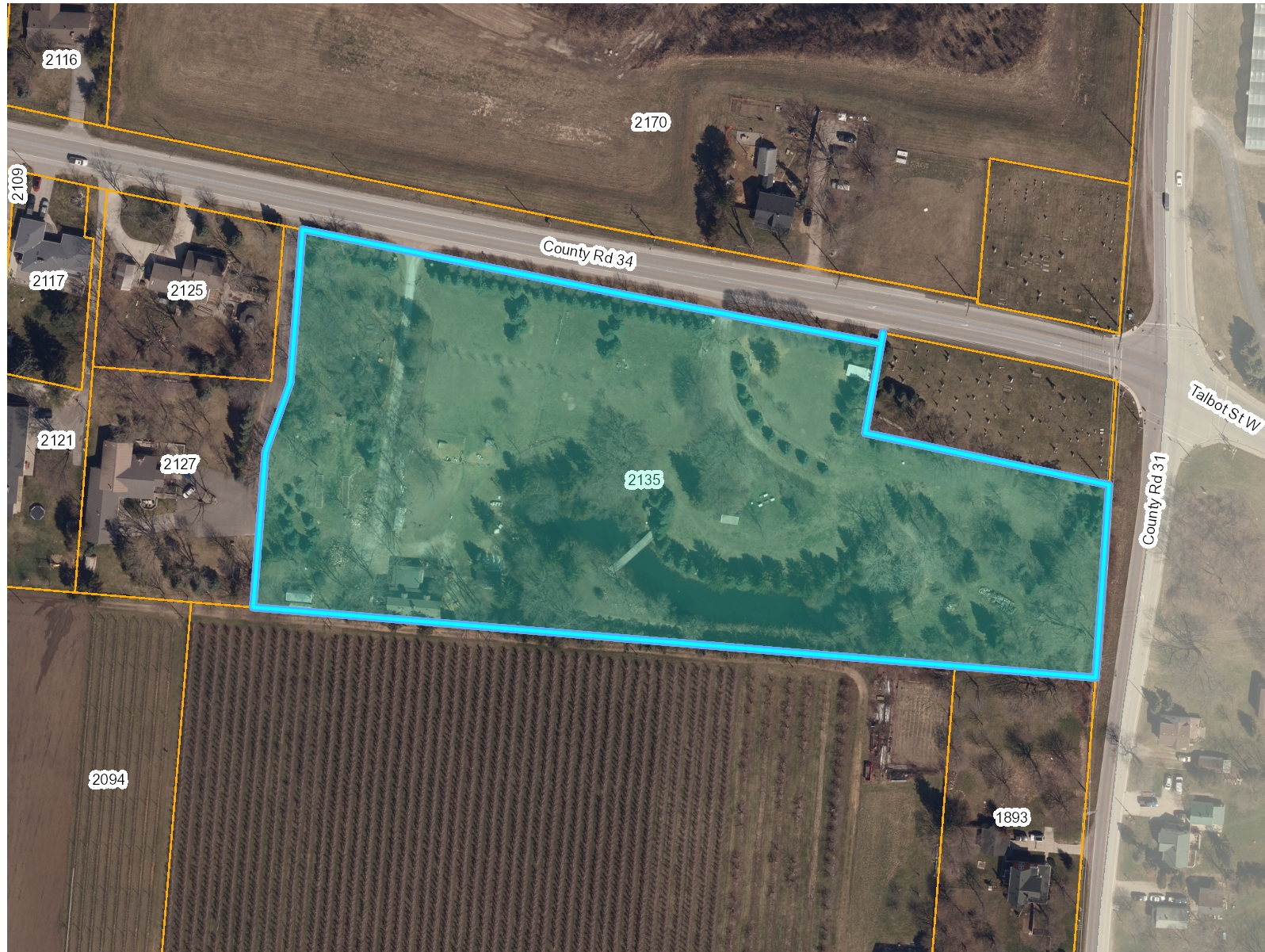
Richard J.H. Wyma  
Director of Planning and Development



---

John Norton  
Chief Administrative Officer

# 2135 Talbot Road



## Legend

### Essex Municipalities

<all other values>

Kingsville

Street

Kingsville Assessment

## Notes

Location Map of 2135 Talbot Road

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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1: 1,940



8/7/2025



**Date:** August 11, 2025

**To:** Mayor and Council

**Author:** Richard J.H. Wyma  
Director of Planning and Development

**RE:** Removal of Holding Provision – 175 Wigle (Tamam Gardens)

---

## **RECOMMENDED ACTION**

That By-law 50-2025 to amend the zoning on the lands described in the Draft Plan of Subdivision in the Town of Kingsville from “Low Density Urban Residential 2.1 – Holding with exception 19 [R2.1-19 (h)] to “Low Density Urban Residential 2.1 – with exception 19 (R2.1-19)” **be adopted** during the By-law stage of the Council Agenda.

## **BACKGROUND**

In December 2024, Council directed Administration to advise the County of Essex that the Town of Kingsville has no concern or comment regarding the proposed (revised) draft plan of subdivision for 175 Wigle, now known as Tamam Gardens (see Appendix “A” for location map). Further, Council approved an associated Zoning By-Law Amendment to rezone the subject lands from “General Commercial – Holding [C4(h)]” to “Low Density Urban Residential 2.1 – Holding with exception 19 [R2.1-19 (h)] with exceptions associated with Minimum Lot Area, Maximum Lot Coverage, and Side Yard/Rear Yard setbacks. The property remained in holding provision until such time as the Development Agreement was approved and securities were collected.

At that time, Council also approved a new (additional) holding provision placed at the rear (eastern) portion of blocks 14 to 18 to temporarily protect the natural features which include endangered species habitat until such time as the requirements of the MECP, as detailed in the applicant’s Information Gathering Form and associated Compensation Plan, have been satisfied.

## **DISCUSSION**

In March 2025, Council approved the Subdivision Agreement for the property and released the holding provisions on the property with the exception of the additional holding provision placed on the rear portion of blocks 14 to 18 as the required compensation works had not yet been completed.

In Spring 2025, the applicant engaged the Essex Region Conservation Authority to undertake the required habitat compensation plan, which included the creation of 1.41 ha of forest, 0.15 ha of meadow, and an artificial snake hibernacula at property owned by the developer at 412 County Road 20. The ERCA was also engaged to undertake annual monitoring for the site as required by the Compensation Plan.

The protection of matters of provincial interest, namely natural features in this instance, fall under responsibilities of the upper-tier municipality (The County of Essex) as the approval authority for a draft plan of subdivision. On July 15, 2025, the County advised that they are satisfied the compensation plan requirements, including long-term monitoring, have been implemented.

To that end, the Town of Kingsville is able to release the holding provisions on the rear (eastern) portions of blocks 14 to 18 as described in By-law 50-2025.

## **FINANCIAL CONSIDERATIONS**

The Subdivision Agreement was approved by Council in March 2025. This means that upon completion of servicing the subdivision, building permits can be issued on each lot. This will result in collection of development charges, parkland payment-in-lieu (at the time of Building Permit) and building permit fees which ultimately will contribute to additional taxation, water, and wastewater revenue for the Town of Kingsville.

## **ENVIRONMENTAL CONSIDERATIONS**

The Plan satisfies the Environmental Impact Assessment completed for the property which required a 3:1 compensation for forest and meadow habitats and an artificial snake hibernacula at property owned by the Developer at 412 County Road 20. These lands will be zoned Environmental Reserve District at a later date.

## **CONSULTATIONS**

The Plan of Subdivision and associated zoning were approved following statutory consultation as required by the *Planning Act*. The town consulted with the Essex Region Conservation Authority and County of Essex to ensure the compensation plan, including annual monitoring requirements, have been completed such that the holding provision on blocks 14 to 18 can be removed.

## **PREPARED BY:**



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Richard J.H. Wyma  
Director of Planning and Development

**REVIEWED BY:**

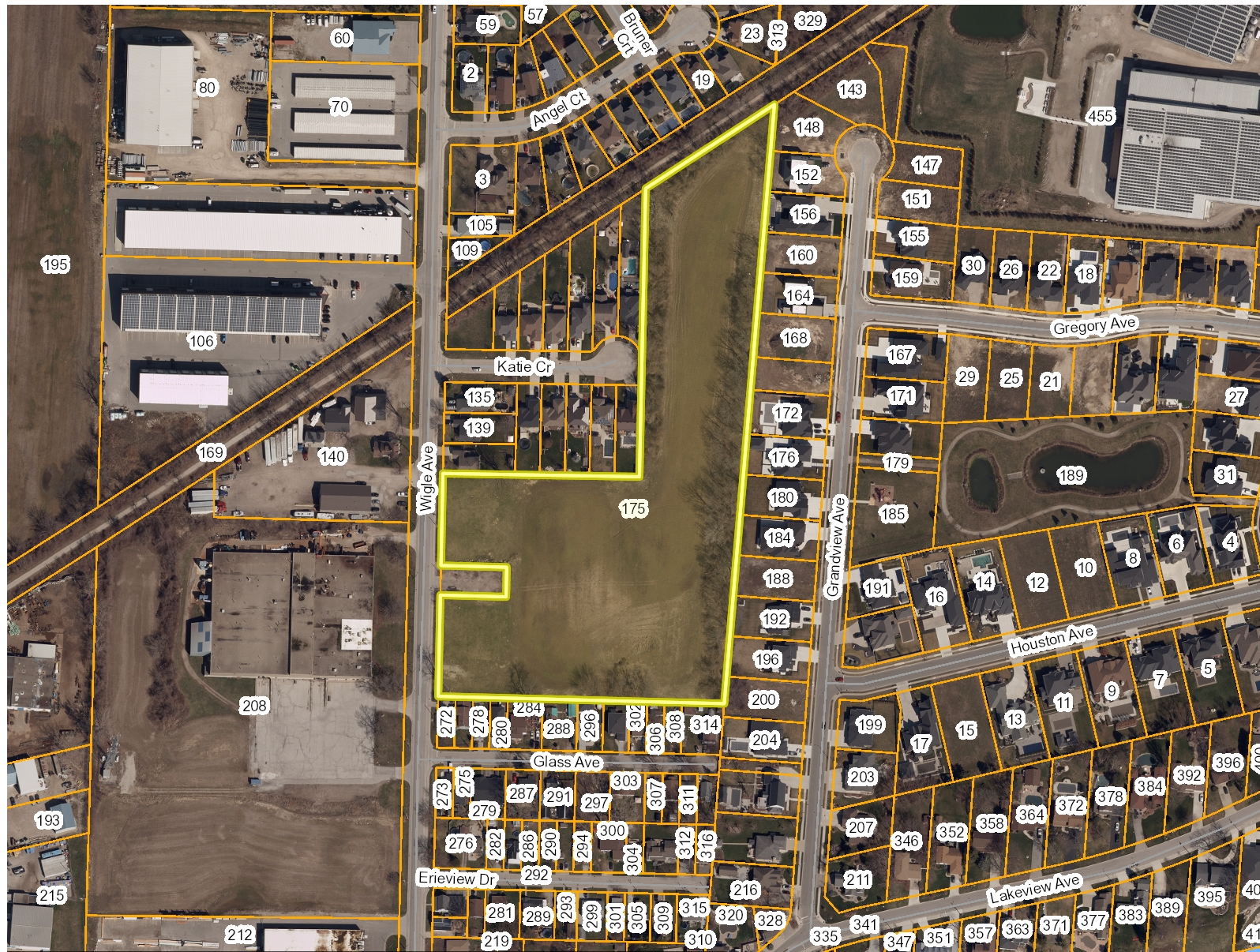
A handwritten signature in black ink, appearing to read 'John Norton', written in a cursive style.

---

John Norton  
Chief Administrative Officer



# 175 Wigle Avenue



## Legend

Essex Municipalities

<all other values>

Kingsville

Street

Kingsville Assessment

## Notes

Location Map of 175 Wigle Avenue

THIS MAP IS NOT TO BE USED FOR NAVIGATION

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0 60.90 121.8 Meters

1: 3,654



8/7/2025





**Date:** August 11, 2025

**To:** Mayor and Council

**Author:** Richard J.H. Wyma  
Director of Planning and Development

**RE:** Application for Extension for Kings Village at the Lake Subdivision  
Approval – County of Essex File No. 37-T-21002

---

## RECOMMENDED ACTION

That the request for an extension of subdivision approval for County of Essex File No. 37-T-21002 **be supported** for a period of two years only;

And that Administration **be directed** to forward a copy of this resolution to the County of Essex

## BACKGROUND

The draft plan approval for the Kings Village at the Lake Subdivision (*County of Essex File No. 37-T-21002*) was originally granted by the Town of Kingsville on August 23, 2021, with final approval issued by the County of Essex on August 31, 2022. The current draft approval is set to lapse on August 31, 2025.

On June 24, 2025, the Town of Kingsville received a request from the developer's agent for a three-year extension to the draft plan approval, to August 31, 2028. The Town advised the developer to request the extension from the County of Essex, who would in turn, seek resolution of support from the Town of Kingsville Council.

That same day, the County of Essex confirmed they had received the extension request and asked that it be brought forward to the Town of Kingsville Council for consideration.

This report is provided in response to that request, with a location map attached as Appendix A and the draft plan of subdivision attached as Appendix B.

## DISCUSSION

The Town of Kingsville Council approved the subdivision on August 23, 2021. Following council support, the developer worked with the Town, County, ERCA and other parties to complete their functional servicing and stormwater reports. Following final review and approval of the studies, the Town finalized a Subdivision Agreement with the Developer,

which was approved by Council on October 28, 2024. The applicants have now requested an extension of three years to allow additional time to complete servicing and build out the approved plans.

Administration does not believe a lengthy extension is in the best interests of the Town and wishes to see this subdivision started as soon as possible. Administration is recommending that the subdivision approval be extended for two years, which is anticipated to provide sufficient time for the completion of servicing works and enabling the issuance of building permits for Phase 1 of the development.

Any further requests for extension will require demonstration of substantial completion of Phase 1 prior to consideration. If, after two years, works are not substantially complete, and Council does not support further extension, service capacity may be reallocated to support other developments.

## **FINANCIAL CONSIDERATIONS**

Completion of the subdivision and associated housing will result in an increase in the tax base. Development charges associated with the development support the west side collector road and water line improvements currently underway.

## **ENVIRONMENTAL CONSIDERATIONS**

Extension of the subdivision approval is not anticipated to have any environmental impacts. Environmental and stormwater studies have all been completed as part of the approval of the Plan of Subdivision.

## **CONSULTATIONS**

There are no *Planning Act* requirements to provide notice of an extension of a subdivision approval.

The Senior Management Team and the Technical Advisory Committee were circulated on the request for an extension. There were no significant concerns raised from a technical perspective, as a development agreement is already in place. Any future dwellings on the newly created lots will require building permits and will be subject to a full review under applicable law at the time of permit application.

## **PREPARED BY:**



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Richard J.H. Wyma  
Director of Planning and Development

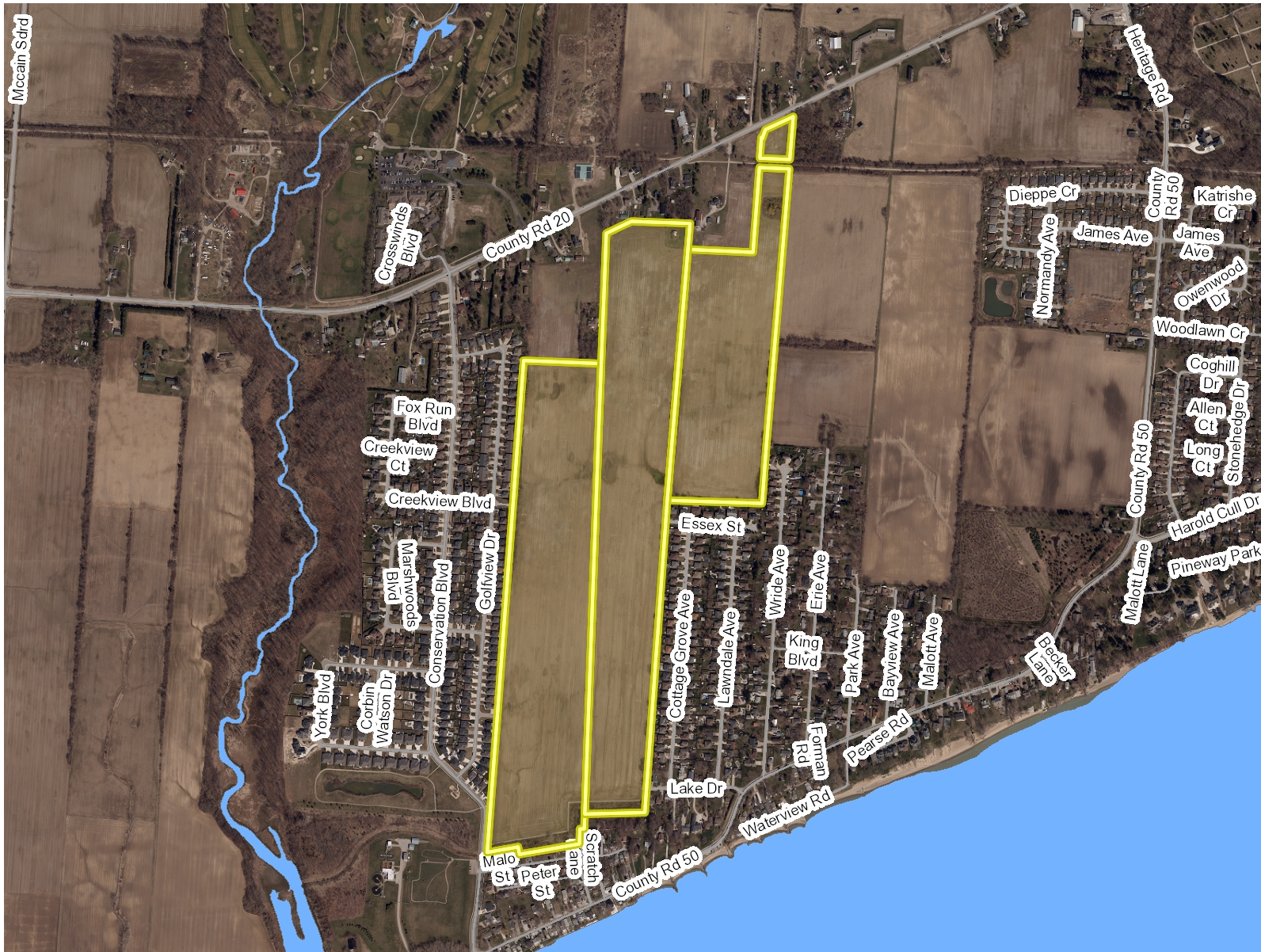
REVIEWED BY:

A handwritten signature in black ink, appearing to read 'John Norton', written over a horizontal line.

John Norton  
Chief Administrative Officer



# Kings Village at the Lake Subdivision Map



## Legend

### Essex Municipalities

<all other values>

Kingsville

Street

## Notes

Location Map of Kings Village at the Lake Subdivision

# 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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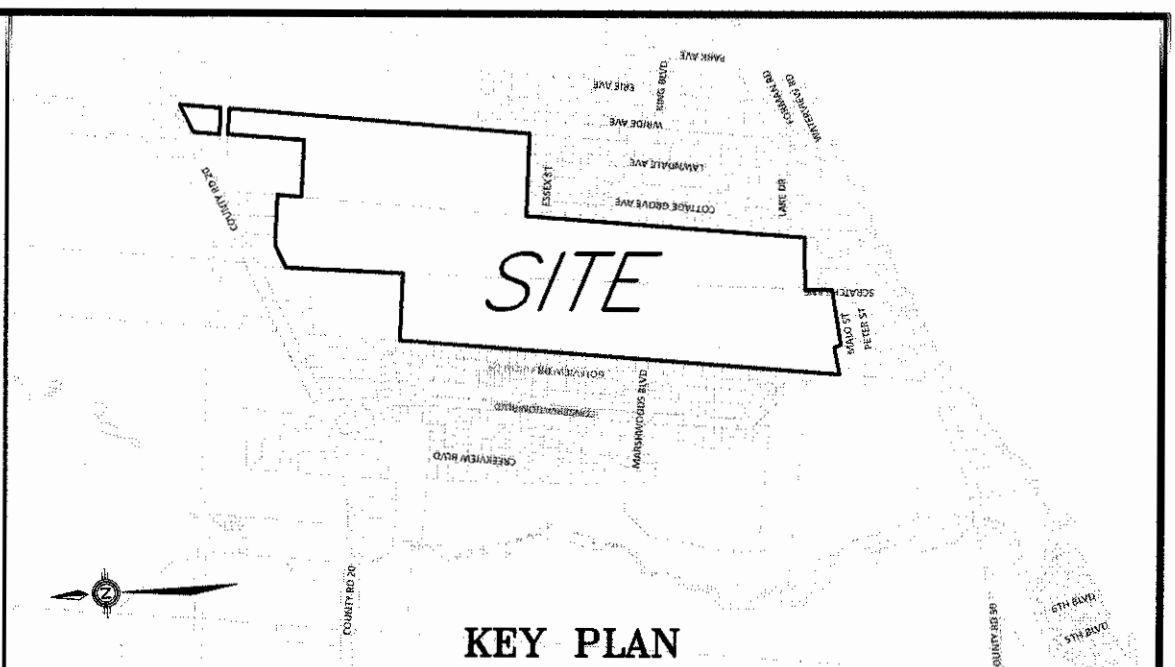
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6/27/2025



# Appendix B



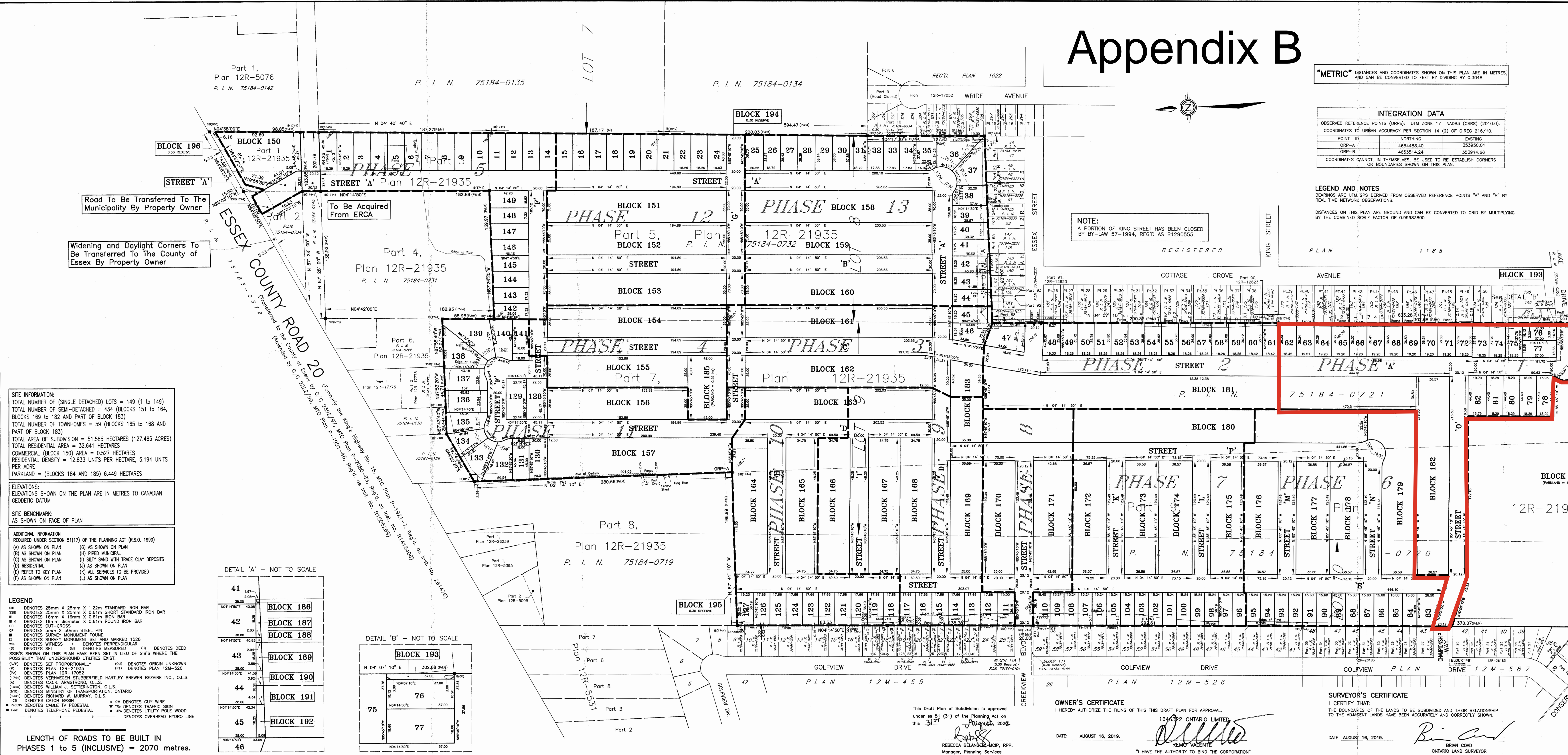
"METRIC" DISTANCES AND COORDINATES SHOWN ON THIS PLAN ARE IN METRES AND CAN BE CONVERTED TO FEET BY DIVIDING BY 0.3048

| INTEGRATION DATA   |            |
|--|------------|
| OBSERVED REFERENCE POINTS (ORP): UTM ZONE 17 NAD83 (CSRS) (2010.0), COORDINATES TO URBAN ACCURACY PER SECTION 14 (2) OF O. REG 216/10. |            |
| POINT ID   | NORTHING   |
| ORP-A  | 4654483.40 |
| ORP-B  | 4653514.34 |
| COORDINATES CANNOT, IN THEMSELVES, BE USED TO RE-ESTABLISH CORNERS OR BOUNDARIES SHOWN ON THIS PLAN.                                   |            |

LEGEND AND NOTES  
BEARINGS ARE UTM GPS DERIVED FROM OBSERVED REFERENCE POINTS "A" AND "B" BY REAL TIME NETWORK OBSERVATIONS.  
DISTANCES ON THIS PLAN ARE GROUND AND CAN BE CONVERTED TO GRID BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 0.99983800

NOTE:  
A PORTION OF KING STREET HAS BEEN CLOSED BY BY-LAW 57-1994, REG'D AS R129055.

DRAFT PLAN OF SUBDIVISION OF  
PART OF LOTS 8, 9 and 10,  
CONCESSION 1, WESTERN DIVISION  
GEOGRAPHIC TOWNSHIP OF GOSFIELD SOUTH  
NOW IN THE  
TOWN OF KINGVILLE  
COUNTY OF ESSEX, ONTARIO  
VERHAEGEN LAND SURVEYORS, A DIVISION OF J.D. BARNES LTD.  
SCALE = 1:1500



SITE INFORMATION:  
TOTAL NUMBER OF (SINGLE DETACHED) LOTS = 149 (1 to 149)  
TOTAL NUMBER OF SEMI-DETACHED = 434 (BLOCKS 151 to 164, BLOCKS 169 to 182 AND PART OF BLOCK 183)  
TOTAL NUMBER OF TOWNHOMES = 59 (BLOCKS 165 to 168 AND PART OF BLOCK 183)  
TOTAL AREA OF SUBDIVISION = 51.585 HECTARES (127.465 ACRES)  
TOTAL RESIDENTIAL AREA = 32.641 HECTARES  
COMMERCIAL (BLOCK 150) AREA = 0.527 HECTARES  
RESIDENTIAL DENSITY = 12.833 UNITS PER HECTARE, 5.194 UNITS PER ACRE  
PARKLAND = (BLOCKS 184 AND 185) 6.449 HECTARES

ELEVATIONS:  
ELEVATIONS SHOWN ON THE PLAN ARE IN METRES TO CANADIAN GEODETIC DATUM

SITE BENCHMARK:  
AS SHOWN ON FACE OF PLAN

ADDITIONAL INFORMATION  
REQUIRED UNDER SECTION 5(17) OF THE PLANNING ACT (R.S.O. 1990)

- (A) AS SHOWN ON PLAN
- (B) AS SHOWN ON PLAN
- (C) AS SHOWN ON PLAN
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- (W) AS SHOWN ON PLAN
- (X) AS SHOWN ON PLAN
- (Y) AS SHOWN ON PLAN
- (Z) AS SHOWN ON PLAN

LENGTH OF ROADS TO BE BUILT IN  
PHASES 1 to 5 (INCLUSIVE) = 2070 metres.

OWNER'S CERTIFICATE  
I HEREBY AUTHORIZE THE FILING OF THIS DRAFT PLAN FOR APPROVAL.  
164-322 ONTARIO LIMITED  
REMO VALENTE  
I HAVE THE AUTHORITY TO BIND THE CORPORATION  
DATE: AUGUST 16, 2019.

SURVEYOR'S CERTIFICATE  
I CERTIFY THAT:  
THE BOUNDARIES OF THE LANDS TO BE SUBDIVIDED AND THEIR RELATIONSHIP TO THE ADJACENT LANDS HAVE BEEN ACCURATELY AND CORRECTLY SHOWN.  
DATE: AUGUST 16, 2019.  
BRIAN COAD  
ONTARIO LAND SURVEYOR

VERHAEGEN LAND SURVEYORS  
J.D. Barnes Limited  
187 TALBOT ST. E. LEAMINGTON, ON N8H 1L8  
T: (519) 322-2375 F: (519) 322-2675 www.jdbarnes.com

DRAWN BY: CMM CHECKED BY: BC REFERENCE NO: 19-48-115-05  
CAD Date: April 12, 2021 2:22 PM FILE NO: E-Gosfield South-1W.D.-B  
CAD File: 19-48-115-05.dwg



**Date:** August 11, 2025

**To:** Mayor and Council

**Author:** Ryan McLeod, Director of Finance & Corporate Services

**RE:** Gosfield Communications Sponsorship Agreement

---

## **RECOMMENDED ACTION**

That Council **authorize** Administration to enter a sponsorship agreement with Gosfield North Communications Co-operative Limited which includes 20-year naming rights to the new Cottam Community Centre in Ridgeview Park.

## **BACKGROUND**

On April 11, 2025, Gosfield North Communications Co-operative Limited ("Gosfield") submitted a sponsorship proposal to the Town regarding the new Cottam Community Centre currently under construction in Ridgeview Park. In exchange for a \$250,000 financial contribution, Gosfield was seeking naming rights, park improvements and programing enhancements in the Cottam community.

## **DISCUSSION**

Administration and Gosfield have reached a tentative sponsorship agreement which includes the following key terms;

- i) Gosfield will provide the Town with a \$250,000 financial contribution which is to be dedicated as follows;
  - \$125,000 towards park enhancements, to be paid within 30 days of entering the agreement
  - \$125,000 to support programing and community use of the facility, to be paid over 5 years at \$25,000 per year.
- ii) The Town will name the new facility "Gosfield Communications Community Centre" for a 20-year period.
- iii) Gosfield to provide an additional amount, up to \$10,000, for audio / visual equipment and 5 years of high-speed internet, at no cost.

As part of this agreement Gosfield has also outlined their intentions to install a permanent historical display within the facility to celebrate the history and evolution of the Cottam community.

## **FINANCIAL CONSIDERATIONS**

The \$125,000 dedicated towards park enhancements will be allocated in future municipal budgets, and as per the sponsorship agreement, will include the following items in Ridgeview Park;

- i) Resurfacing the tennis courts
- ii) Tree plantings around the perimeter of the park
- iii) Benches along the existing trail

The funding for programming and community use (i.e. \$25,000 per year, for 5 years) will be dedicated to the Programs and Events department to expand recreational programming opportunities in Cottam.

## **ENVIRONMENTAL CONSIDERATIONS**

There are no direct environmental considerations associated with this report.

## **CONSULTATIONS**

William Good, Manager of Legal Services

PREPARED BY:



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Ryan McLeod, CPA, CA  
Director of Finance and Corporate Services

REVIEWED BY:



---

John Norton  
Chief Administrative Officer

**Date:** August 11, 2025

**To:** Mayor and Council

**Author:** Ryan McLeod, Director of Finance and Corporate Services

**RE:** Cottam Community Centre – Rental Rates

---

## **RECOMMENDED ACTION**

That Council **approve** the rental rates for the new Cottam Community Centre;

And that corresponding By-law 49-2025, being a By-law to amend By-law 89-2024, a By-law to impose fees and charges, **be adopted** during the By-law stage of this Council Agenda.

## **BACKGROUND**

In 2024, Council approved the construction of a new Community Centre to replace the existing Ridgeview Park Community Centre/Pavilion and Library in Cottam. Both of these facilities had reached the end of their useful lives.

The new Cottam Community Centre is anticipated to be available for public rental in the fall of 2025. As such, Council approval of the new facility rental rates is required.

## **DISCUSSION**

The new Cottam Community Centre includes a library, community hall, a kitchen, storage areas for local user groups, washrooms and a large pavilion. The community hall (1650 square feet) will be available for private rentals and can be divided into two rentable spaces (Hall A and B). Hall A refers to the larger east side of the facility with no direct access to the kitchen or pavilion. Hall B refers to the smaller west side of the facility with direct access to the kitchen and pavilion.

Please refer to the attached draft By-law 49-2025 for the proposed rental rates of the new Cottam Community Centre.

In preparation for the proposed rates, consideration was given to;

- i) The size and intended use of the facility
- ii) The rental fees and rate structure associated with other comparable municipal facilities.



## **FINANCIAL CONSIDERATIONS**

The new Cottam Community Centre had a construction budget of \$3,000,000, which is being financed from a combination of reserves and internally financed long-term debt.

The proposed rental rates are intended to recover the operating costs associated with maintaining and operating the facility. These rates are unlikely to provide for any meaningful recovery of the initial capital investment. This is consistent with all other municipal facilities, where fees are designed to ensure they are financially accessible to residents and local non-profit groups.

The total revenue derived from these rates is difficult to project at this time, as priority will be given to programming provided by the Town, Library and Seniors Active Living Centre, which are not subject to these rates.

## **ENVIRONMENTAL CONSIDERATIONS**

There are no direct environmental considerations associated with this report.

## **CONSULTATIONS**

Courtney Godfrey, Manager of Parks, Recreation and Facilities  
Tim Del Greco, Senior Manager, Capital Projects and Engineering

PREPARED BY:



---

Ryan McLeod, CPA, CA  
Director of Financial and Corporate Services

REVIEWED BY:



---

John Norton  
CAO

**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**BY-LAW 49-2025**

---

**Being a By-law to amend By-law 89-2024, being a By-law to impose fees and charges by The Corporation of the Town of Kingsville**

**Whereas** Council passed By-law 89-2024, being a By-law to impose fees and charges by The Corporation of the Town of Kingsville, on November 25, 2024;

**And whereas** Council of The Corporation of the Town of Kingsville deems it expedient to amend By-law 89-2024 to add fees for the new Community Centre located at 124 Fox Street, Cottam, Ontario;

**Now therefore the Council of The Corporation of the Town of Kingsville enacts as follows:**

1. That Schedule “A” of By-law 89-2024 be amended to include the following:

| Facility Rentals:<br>Cottam Community Centre           | Private<br>Rentals | Non-Profit<br>Rentals |
|--|--------------------|-----------------------|
| Full Hall & Pavilion (12 Hours)                        | \$500.00           | \$100.00              |
| Full Hall & Pavilion (4 Hours)                         | \$250.00           | \$75.00               |
| Full Hall (No pavilion rights) (12 Hours)              | \$400.00           | \$85.00               |
| Full Hall (No pavilion rights) (4 Hours)               | \$200.00           | \$60.00               |
| Hall A (Larger side only/no kitchen access) (12 Hours) | \$300.00           | \$75.00               |
| Hall A (Larger side only/no kitchen access) (4 Hours)  | \$150.00           | \$50.00               |
| Hall B (Kitchen access /no pavilion rights) (12 Hours) | \$250.00           | \$65.00               |
| Hall B (Kitchen access/no pavilion rights) (4 Hours)   | \$125.00           | \$40.00               |
| Hall B (Kitchen access) & Pavilion (12 Hours)          | \$400.00           | \$85.00               |
| Hall B (Kitchen access) & Pavilion (4 Hours)           | \$200.00           | \$60.00               |

2. That the existing Facility Rental fees for the “Ridgeview Park Hall & Pavillion” be removed from Schedule “A” of By-law 89-2024
3. That 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 11th day of August, 2025.**

---

Mayor, Dennis Rogers

---

Acting Clerk, Angela Toole

**Date:** August 11, 2025

**To:** Mayor and Council

**Author:** Ryan McLeod, Director of Finance and Corporate Services

**RE:** Asset Management Plan: Facilities, Parks, Parking lots & Equipment

---

## **RECOMMENDED ACTION**

That the Asset Management Plan: Facilities, Parks, Parking lots & Equipment dated August 11, 2025 **be approved.**

## **BACKGROUND**

Asset management planning is an ongoing and long-term planning process that allows municipalities to make the best possible investment decisions for their assets.

In 2017, the Province introduced O. Reg. 588/17 under the *Infrastructure for Jobs and Prosperity Act, 2015* to establish standard content for municipal Asset Management Plans (AMPs). Specifically, this regulation requires that all AMPs include replacement costs, condition assessments, current and proposed levels of service, lifecycle activities and a financial strategy. This regulation included a phase-in milestone schedule, which allowed Municipality's to adopt the expanded criteria for AMPs over a number of years.

Earlier this year, the Town adopted a Core Asset Management Plan which satisfied the July 1, 2024 requirements of O. Reg. 588/17 for its road, bridge, watermain, sanitary and storm sewer assets.

This Asset Management Plan for Facilities, Parks, Parking lots and Equipment was prepared to capture all significant remaining assets not previously captured in the Core Asset Management Plan.

## **DISCUSSION**

The Town's Facilities, Parks and Parking lot & Equipment AMP have a total replacement cost of approximately \$115 million. The average annual lifecycle cost and current funding levels are summarized in the table below.

| <b>Asset Class</b>   | <b>Current Replacement Cost</b> | <b>Average Annual Lifecycle Cost</b> | <b>Current Funding Levels</b> | <b>Current Funding Level %</b> |
|----------------------|---------------------------------|--------------------------------------|-------------------------------|--------------------------------|
| Facilities           | \$75,852,170                    | \$1,712,863                          | \$935,000                     | 55%                            |
| Parks & Parking lots | \$19,788,328                    | \$1,149,813                          | \$120,000                     | 10%                            |
| Equipment            | \$19,314,000                    | \$1,413,601                          | \$1,162,400                   | 82%                            |
| <b>Total</b>         | <b>\$114,954,498</b>            | <b>\$4,276,277</b>                   | <b>\$2,217,400</b>            | <b>52%</b>                     |

Please refer to the attached AMP for detailed information on the Town's non-core asset inventory, replacement values, condition assessments and level of service.

This plan has been developed to bring the Town into full compliance with the July 1, 2024 requirements of O. Reg. 588/17. It also includes proposed levels of service and a 10-year forecast of lifecycle activities which were required as of July 1, 2025.

## **FINANCIAL CONSIDERATIONS**

While the vast majority of the Town's assets are currently in 'good' or 'fair' condition, the existing funding levels are unlikely to sustain the current or proposed levels of service over the long-term.

This AMP, in conjunction with the Core Asset Management Plan, have laid the foundation for a comprehensive financial strategy which will be presented to Council in the fall of 2025. This financial strategy is the final remaining component of current asset management planning framework to achieve full compliance with O. Reg. 588/17.

## **ENVIRONMENTAL CONSIDERATIONS**

Proper asset management planning and maintenance will extend the life of assets, reducing the frequency of major replacements. This reduces waste and the consumption of non-renewable resources.

## **CONSULTATIONS**

Stantec Architecture Ltd  
Parks, Facility and Public Works Management Team

PREPARED BY:



Ryan McLeod, CPA, CA  
Director of Finance and Corporate Services

REVIEWED BY:

A handwritten signature in black ink, appearing to read 'John Norton', with a long horizontal stroke extending to the right.

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John Norton  
CAO

**TOWN OF KINGSVILLE  
ASSET MANAGEMENT PLAN:  
FACILITIES, PARKS, PARKING  
LOTS & EQUIPMENT**

August 11, 2025



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# 1. Executive Summary

## 1.1 Overview

The Town of Kingsville (Town), with the assistance of Stantec Architecture Ltd. (Stantec), has prepared the following Asset Management Plan (AMP or Plan) for Facilities, Parks, Parking Lots, and Equipment, to comply with the July 1, 2024 requirements of Ontario Regulation 588/17. This AMP is supplemental to the Core Infrastructure Asset Management Plan dated March 4, 2025.

The main objective of an asset management plan is to use a municipality's best available information to develop a long-term plan for its capital assets. In addition, the plan should provide a sufficiently documented framework that will enable continual improvement and updates of the plan, to ensure its relevancy over the long term.

The total current replacement cost of the assets covered by this plan is estimated to be approximately \$115 million. A breakdown of the replacement cost by asset class is provided in Table 1-1.

**Table 1-1: Distribution of Replacement Cost by Asset Class**

| Asset Class          | Current Replacement Cost |
|----------------------|--------------------------|
| Facilities           | \$75,852,170             |
| Parks & Parking lots | \$19,788,328             |
| Equipment            | \$19,314,000             |
| <b>Total</b>         | <b>\$114,954,498</b>     |

## 1.2 Legislative Context for the Asset Management Plan

Asset management planning in Ontario has evolved significantly over the past 15 years.

Prior to 2009, it was common municipal practice to expense capital assets in the year of their acquisition or construction. Consequently, this meant that many municipalities did not have appropriate tracking of their capital assets, especially with respect to any changes that capital assets may have undergone (i.e. betterments, disposals, etc.). Furthermore, this also meant that many municipalities had not yet established inventories of their capital assets, both in their accounting structures and financial statements. As a result of revisions to *Section 3150 – Tangible Capital Assets* of the *Public Sector Accounting Board* (PSAB) handbook, which came into effect for the 2009 fiscal year, municipalities were forced to change this long-standing practice and amortize their tangible capital assets over the term of the asset's expected useful service life. In order to comply with this revision, municipalities needed to establish asset inventories, if none previously existed.

In 2012, the Province launched the Municipal Infrastructure Strategy, which required municipalities and local service boards seeking provincial funding to demonstrate how any proposed project fit within a broader asset management plan. In addition, asset management plans encompassing all municipal assets needed to be prepared by the end of 2016 to meet Federal Gas Tax (now the Canada Community-Building Fund) agreement requirements. To help define the components of municipal asset management

plans, the Province produced a document entitled *Building Together: Guide for Municipal Asset Management Plans*. This document outlined the information and analyses that were required to be included in municipal asset management plans under this initiative.

The Province's *Infrastructure for Jobs and Prosperity Act, 2015* (IIPA) was proclaimed on May 1, 2016. This legislation detailed principles for evidence-based and sustainable long-term infrastructure planning. The IIPA also gave the Province the authority to guide municipal asset management planning by way of regulation. In late 2017, the Province introduced O. Reg. 588/17 under the IIPA. The intent of O. Reg. 588/17 is to establish standard content for municipal asset management plans. Specifically, the regulation requires that asset management plans be developed that define levels of service, identify the lifecycle activities that will be undertaken to achieve those levels of service, and provide a financial strategy to support the levels of service and lifecycle activities.

As noted earlier, this AMP for Facilities, Parks, Parking Lots, and Equipment is supplemental to the Core Infrastructure Asset Management Plan dated March 4, 2025. These two plans will form the foundation of a Financial Strategy to bring the Town into full compliance with the 2025 requirements of O. Reg. 588/17.

### **1.3 Asset Management Plan Development**

This asset management plan was developed using an approach that leverages the Town's asset management principles as identified within its strategic asset management policy, capital asset database information, and staff input.

The preparation of this asset management plan was based on the steps summarized below:

- i) Compile asset information into complete inventories that contain relevant asset attributes such as size, quantity, age, useful service life expectations, and replacement cost. As part of this step, replacement costs were determined using a combination of the Town's recent procurement data and/or applicable construction index tables.
- ii) Define and assess the current condition of assets using a combination of physical inspection, staff input, existing background reports and studies, and age-based condition analysis.
- iii) Establish current and proposed levels of service based on analyses of available data and review of various background reports.
- iv) Update lifecycle management strategies that identify the activities required to maintain the current levels of service. The outputs of these strategies were utilized to develop forecasts of annual capital and significant operating expenditures for each asset class.
- v) Document the asset management plan in a formal report to inform future decision-making and to communicate planning to municipal stakeholders.

This plan is intended to be a living document and will evolve as the Town continues on its asset management planning journey.

## 2. State of Assets, Condition and Levels of Service

### 2.1 Introduction

This chapter provides information on the Town's assets, condition and service levels.

O. Reg. 588/17 requires that for each asset class included in the asset management plan, the following information must be identified:

- i Summary of the assets;
- ii Replacement cost of the assets;
- iii Average age of the assets (it is noted that the regulation specifically requires average age to be determined by assessing the age of asset components);
- iv Information available on condition of assets; and
- v Approach to condition assessments (based on recognized and generally accepted good engineering practices where appropriate).

Asset management plans must also identify the current and proposed levels of service being provided for each asset class. Levels of Service (LOS) are driven by the expectations of the Town's customers, staff and external stakeholders that align with the overall objectives of the Town, while at the same time meeting regulatory, safety and technical requirements. There is a direct relationship between service levels and the cost of providing the service.

### 2.2 Facilities

#### 2.2.1 State of Assets

The Town owns and manages 21 facilities that support a broad spectrum of municipal services. These facilities include recreational assets which are accessible to the public, as well as administrative offices, fire stations, a police station and other support facilities (i.e. garages) which enable the delivery of essential services. These facilities are summarized in Table 2.2-1 below.

**Table 2.2-1 – Facility Summary, by Service Area**

| <b>Asset Class</b>                | <b># of Facilities</b> | <b>Current Replacement Cost</b> | <b>% of Total Value</b> |
|-----------------------------------|------------------------|---------------------------------|-------------------------|
| Recreational Facilities           | 13                     | \$ 55,660,300                   | 73%                     |
| Emergency Service Facilities      | 3                      | \$ 11,544,570                   | 15%                     |
| Administrative Facilities         | 1                      | \$ 5,953,500                    | 8%                      |
| Public Works / Support Facilities | 4                      | \$ 2,693,800                    | 4%                      |
| <b>Total</b>                      | <b>21</b>              | <b>\$ 75,852,170</b>            | <b>100%</b>             |

A detailed listing of each facility, age and replacement cost can be found in Appendix A-1.

The estimated replacement cost for each facility is based on the building type and construction materials. The cost per square foot is based on industry accepted standards for similar construction types as published annually by the Altus Group. For the purpose of this AMP, it was assumed that

buildings would be replaced on a 'like for like' basis. If the Town decides to enhance or expand facilities, additional costs should be anticipated.

## 2.2.2 Condition of Assets

The Town has determined the condition of each facility based staff experience and knowledge of existing maintenance issues, visual "walk-through" assessments, external condition assessment reports (where available), and the age of the facility relative to its anticipated useful life.

Depending on the type of construction, buildings are expected to have general life expectancy of 40-60 years.

Facilities were provided with a condition rating based on the following criteria;

| Condition State | Description  |
|-----------------|--|
| Good            | Facility has at least 25 years of useful life remaining and minimal capital maintenance expenditures anticipated within the next 10 years.           |
| Fair            | Facility has less than 25 years of useful life remaining and/or significant capital maintenance expenditures anticipated within the next 5-10 years. |
| Poor            | Facility has less than 5 years of useful life remaining and/or significant capital maintenance expenditures anticipated within the next 5 years.     |

Based on the above noted criteria, the Town's facilities had the following condition ratings;

| Condition State | Qty       | % of Overall Quantity | Replacement Value   | % of Overall Replacement Value |
|-----------------|-----------|-----------------------|---------------------|--------------------------------|
| Good            | 12        | 57 %                  | \$30,729,960        | 41 %                           |
| Fair            | 7         | 33 %                  | \$40,496,210        | 53 %                           |
| Poor            | 2         | 10 %                  | \$ 4,626,000        | 6 %                            |
| <b>Total</b>    | <b>21</b> | <b>100 %</b>          | <b>\$75,852,170</b> | <b>100 %</b>                   |

Refer to Appendix A-1 for the condition rating associated with each facility.

### 2.2.3 Levels of Service

The Town has established the following Level of Service (LoS) framework to evaluate how facilities are performing based on community needs and operational targets.

#### Levels of Service - Facilities

| Service Attribute      | Levels of Service  |
|------------------------|--|
| Accessibility          | The Town strives to ensure that public facing facilities are accessible for all users.   |
| Availability           | The Town strives to ensure that its facilities are dependably available for their intended use.  |
| Capacity               | The Town strives to align the capacity of its facilities with the service demands of the community.  |
| Safety                 | The Town prioritizes the safety of all users of its facilities.  |
| Quality                | The Town strives to maintain its facilities in adequate condition to continue performing as intended.  |
| Fiscal Sustainability  | The Town strives to minimize the average annual lifecycle cost of its facilities by ensuring timely completion of repair, maintenance, rehabilitation, and replacement activities. |
| Operational Efficiency | The Town strives to maintain adequate staffing levels to sustain the efficient operation of its facilities.  |

#### Technical Performance Measures - Facilities

| Service Attribute      | Technical Levels of Service   |
|------------------------|---|
| Accessibility          | Percentage of public facing facilities that are accessible for all users.   |
| Availability           | Number of shutdown days of public facing facilities, or major portions within, due to unplanned repair, maintenance, rehabilitation, or replacement activities. |
| Safety                 | Percentage of public facing facilities that undergo monthly health and safety inspections (2).  |
| Quality                | Facilities with Facility Condition Index ratings of "Poor" or below.  |
| Fiscal Sustainability  | Annual facility lifecycle reserves contribution compared to the targeted lifecycle reserves contribution for all facilities.                                    |
| Operational Efficiency | Number of Parks and Facilities operational staff.   |

Refer to Appendix A-2 for the technical performance measures for current and proposed levels of service for Facilities.



## 2.3 Parks & Parking Lots

### 2.3.1 State of Assets

The Town owns and maintains 31 parks, which includes 52 acres of sports fields, 17 sets of playground equipment, 3 tennis / pickleball court facilities, 2 splash pads, public beaches, a marina and boat launch. In addition to the parking lots associated with specific Town parks and facilities, the Town owns 5 additional stand-alone public parking lots. A summary of the park & parking lot assets is outlined in Table 2.3.1.

**Table 2.3.1 – Parks & Parking Lot Summary**

| Asset Type                 | Quantity      | Current Replacement Cost |
|----------------------------|---------------|--------------------------|
| Playgrounds                | 17 sets       | \$3,475,000              |
| Sports Fields              | 52 acres      | \$2,050,000              |
| Tennis / Pickleball Courts | 3 facilities  | \$1,900,000              |
| Marina / Boat Ramp         | 46 boat slips | \$1,150,000              |
| Splash Pads                | 2             | \$800,000                |
| Basketball Courts          | 2             | \$300,000                |
| Skate Park                 | 1             | \$275,000                |
| Parking Lots               | 14            | \$5,400,000              |
| Other Land Improvements    |               | \$4,438,328              |
| <b>Total</b>               |               | <b>\$19,788,328</b>      |

A detailed listing of each park and parking lot, age and replacement cost can be found in Appendix B-1.

The estimated replacement cost for each park and parking lot asset is based on industry standards and the Town's recent procurement history, where applicable. The replacement values only reflect the cost of depreciable assets and do not include the value of land.

### 2.2.2 Condition of Assets

The Town has determined the condition of each park and parking lot based internal staff experience and knowledge of existing maintenance issues, visual assessments, external condition assessment reports (where available), and the age of the asset relative to its anticipated useful life.

The following life expectancies were applied to park and parking lot assets;

- Playground equipment - 15 years.
- Tennis / pickleball courts – 20 years
- Boat slips / ramp – 20 years
- Splash pads – 15 years
- Parking lot surfaces – 20 years
- Parking lot substructure – 40 years

Parks and parking lots were provided with a condition rating as follows;

| Condition State | Description  |
|-----------------|--|
| Good            | Park / Parking lot has at least 5 years of useful life remaining and minimal capital maintenance expenditures anticipated within the next 5 years.         |
| Fair            | Park / Parking lot has 3-5 years of useful life remaining and/or significant capital maintenance expenditures anticipated within the next 3-5 years.       |
| Poor            | Park / Parking lot has less than 3 years of useful life remaining and/or significant capital maintenance expenditures anticipated within the next 3 years. |

Based on the above noted criteria, the Town's parks and parking lots had the following condition ratings;

| Condition State | Qty       | % of Overall Quantity | Replacement Value   | % of Overall Replacement Value |
|-----------------|-----------|-----------------------|---------------------|--------------------------------|
| Good            | 29        | 81 %                  | \$ 9,504,648        | 48 %                           |
| Fair            | 4         | 11 %                  | \$ 7,989,680        | 40 %                           |
| Poor            | 3         | 8 %                   | \$ 2,294,000        | 12 %                           |
| <b>Total</b>    | <b>36</b> | <b>100 %</b>          | <b>\$19,788,328</b> | <b>100 %</b>                   |

Please refer to Appendix B-1 for the condition rating associated with each park and parking lot.

### 2.2.3 Levels of Service

This section provides an overview of the Town's levels of service framework for Parks & Parking Lots.

#### Levels of Service – Parks & Parking lots

| Service Attribute      | Levels of Service  |
|------------------------|--|
| Accessibility          | The Town strives to ensure that parks and parking lots are accessible for all users.   |
| Availability           | The Town strives to ensure that the quantity of its parks inventory is sufficient to meet the service expectations of its community.   |
| Safety                 | The Town prioritizes the safety of all users of its parks & parking lots.  |
| Quality                | The Town strives to maintain its parks and parking lots are in adequate condition to continue performing as intended.  |
| Fiscal Sustainability  | The Town strives to minimize the average annual lifecycle cost of its parks and parking lots by ensuring timely completion of repair, maintenance, rehabilitation, and replacement activities. |
| Operational Efficiency | The Town strives to maintain adequate staffing levels to sustain the efficient operation of its parks and parking lots.  |

## Technical Performance Measures - Parks & Parking lots

| Service Attribute      | Technical Levels of Service   |
|------------------------|---|
| Accessibility          | Percentage of playgrounds that are accessible for all users.  |
| Availability           | Hectares of parkland per 1,000 residents.   |
| Safety                 | Percentage of parks and parking lots that undergo annual safety inspections.                              |
| Quality                | Parks and parking lots Condition Index ratings of "Poor" or below.  |
| Fiscal Sustainability  | Annual facility lifecycle reserves contribution compared to the targeted lifecycle reserves contribution. |
| Operational Efficiency | Number of Parks and Facilities operational staff.   |

Refer to Appendix B-2 for the technical performance measures for current and proposed levels of service for Parks & Parking lots.

## 2.3 Equipment

### 2.3.1 State of Assets

The Town owns and maintains 112 Equipment assets. This includes 7 heavy duty trucks, 27 light duty pick-ups, 8 passenger vehicles, 7 fire rescue engines and over 60 other pieces of speciality equipment necessary to provide a broad range of municipal services to the community. For the purpose of this AMP, the Town focused on equipment with a replacement value of \$15,000 or greater. A summary of Equipment by Department is outlined in Table 2.3.1.

**Table 2.3.1 – Equipment, by Department**

| Department      | Quantity   | Current Replacement Cost | %           |
|-----------------|------------|--------------------------|-------------|
| Fire            | 21         | \$10,423,500             | 54.0%       |
| Public Works    | 30         | \$5,438,750              | 28.2%       |
| Parks           | 40         | \$2,078,000              | 10.8%       |
| Water           | 13         | \$938,750                | 4.9%        |
| Building        | 4          | \$210,000                | 1.1%        |
| Wastewater      | 2          | \$145,000                | 0.8%        |
| General (Fleet) | 2          | \$80,000                 | 0.4%        |
| <b>Total</b>    | <b>112</b> | <b>\$19,314,000</b>      | <b>100%</b> |

A detailed listing of equipment, by age and replacement cost can be found in Appendix C-1.

The estimated replacement cost for equipment is based on the Town's recent procurement history and current market data.

## 2.2.2 Condition of Assets

The Town has determined the condition of its equipment based internal staff experience and knowledge of existing maintenance issues and the age of the asset relative to its anticipated useful life.

The following life expectancies were applied to equipment;

- Fire Rescue Engines – 25 years
- Light duty trucks & passenger vehicles – 10 years
- Heavy duty trucks – 10 years
- Small Tractors / Grounds Maintenance equipment – 12 years
- Special Equipment – 10 – 25 years

Equipment was provided with a condition rating as follows;

| Condition State | Description   |
|-----------------|---|
| Good            | Equipment has at least 5 years of useful life remaining and minimal capital maintenance expenditures anticipated within the next 5 years.             |
| Fair            | Equipment has less than 5 years of useful life remaining and/or significant repairs and maintenance expenditures anticipated within the next 5 years. |
| Poor            | Equipment is beyond its intended useful life and/or significant capital maintenance expenditures anticipated within the next year.                    |

Based on the above noted criteria, the Town's equipment had the following condition ratings;

| Condition State | Qty        | % of Overall Quantity | Replacement Value   | % of Overall Replacement Value |
|-----------------|------------|-----------------------|---------------------|--------------------------------|
| Good            | 70         | 63 %                  | \$13,702,000        | 71 %                           |
| Fair            | 20         | 18 %                  | \$ 3,680,000        | 19 %                           |
| Poor            | 22         | 19 %                  | \$ 1,932,000        | 10 %                           |
| <b>Total</b>    | <b>112</b> | <b>100 %</b>          | <b>\$19,314,000</b> | <b>100 %</b>                   |

Please refer to Appendix C-1 for the condition rating associated with each piece of equipment.

### 2.2.3 Levels of Service

This section provides an overview of the Town's levels of service framework for equipment.

#### Levels of Service – Equipment

| Service Attribute     | Levels of Service   |
|-----------------------|---|
| Availability          | The Town strives to ensure that the quantity of its equipment is sufficient to meet the service expectations of its community.  |
| Safety                | The Town prioritizes the safety of all users of its equipment.  |
| Quality               | The Town strives to maintain its equipment is in adequate condition to continue performing as intended.   |
| Fiscal Sustainability | The Town strives to minimize the average annual lifecycle cost of its equipment by ensuring timely completion of repair, maintenance, rehabilitation, and replacement activities. |

#### Technical Performance Measures - Equipment

| Service Attribute     | Technical Levels of Service  |
|-----------------------|--|
| Availability          | Number of key pieces of equipment.   |
| Safety                | Percentage of fleet equipment that undergo annual safety inspections.                                      |
| Quality               | Condition Index ratings of "Poor" or below.  |
| Fiscal Sustainability | Annual equipment lifecycle reserves contribution compared to the targeted lifecycle reserves contribution. |

Please refer to Appendix C-2 for information on the current and proposed levels of service for Equipment.

## 3. Lifecycle Management Strategy

### 3.1 Introduction

The lifecycle management strategy in this asset management plan identifies the lifecycle activities that would need to be undertaken to achieve the proposed levels service presented in Chapter 2. Within the context of asset management planning, lifecycle activities are the specified actions that can be performed on an asset in order to ensure it is performing at an appropriate level, and/or to extend its service life. These actions can be carried out on a planned schedule in a prescriptive manner, or through a dynamic approach where the lifecycle activities are only carried out when specified conditions are met.

O. Reg. 588/17 requires that all potential lifecycle activity options be assessed, with the aim of identifying the set of lifecycle activities that can be undertaken at the lowest cost to maintain current levels of service. Asset management plans must include a ten-year capital forecast, identifying the lifecycle activities resulting from the lifecycle management strategy. The 10-year lifecycle expenditure forecasts are preliminary estimates generated based on the lifecycle management models and current condition/age profile of the assets.

### 3.2 Lifecycle Funding Requirements

An annual lifecycle funding target describes the amount of funding that would be required annually to fully finance a lifecycle management strategy over the long term. By planning to achieve this annual funding level, the Town would theoretically be able to fully fund capital works as they arise. In practice, capital needs tend fluctuate significantly from one year to the next. By planning to achieve this level of funding over the long term, however, the periods of relatively low capital needs would allow for the building up of lifecycle reserve funds that could be drawn upon in times of relatively high capital needs.

The annual lifecycle funding targets by asset class and description of the methods applied are presented in Table 3-1 below.

**Table 3-1 – Annual Lifecycle Funding Targets by Asset Class**

| <b>Asset Class</b>   | <b>Lifecycle Cost Estimation Method</b>   | <b>Average Annual Lifecycle Cost (2025)</b> |
|----------------------|---|---|
| Facilities           | Capital Replacement Cost + 35% for major repairs and maintenance (i.e. Roof, HVAC, Exterior Maint.), divided by the General Life Expectancy | \$1,712,863                                 |
| Parks & Parking lots | Capital Replacement Cost + 15% for major repairs and maintenance, divided by the General Life Expectancy of the individual components.      | \$1,149,813                                 |
| Equipment            | Capital Replacement Cost + 10% for major repairs and maintenance for equipment, divided by the General Life Expectancy                      | \$1,413,601                                 |
| <b>Total</b>         |   | <b>\$4,276,277</b>                          |

The Annual Lifecycle Cost is based on 2025 values and will need to be adjusted annually for inflation.



Minor or routine maintenance and expenditures will continue to be captured in the Town's respective departmental operating budgets.

### **3.3 10-year Expenditure Forecast**

For the purposes of this Asset Management Plan, a 10-year expenditure forecast was prepared to anticipate cash flows over the next decade. Refer to Appendix D-1 for details.

This capital forecast is a living document and further adjustments may be required as new information becomes available.

As the Town currently has a significant lifecycle funding deficit, the Town will need to consider the following options over the next 10 years;

- a) Increasing taxation
- b) Assuming long-term debt for the replacement of existing assets
- c) Retiring and not replacing certain assets
- d) Allowing certain assets to function below their intended service levels.

## **4. Risk Analysis**

An initial risk review was undertaken for this Asset Management Plan as part of the condition assessment and Lifecycle Expenditure Forecast. Where financial constraints exist, priority will be given to Critical Assets, which are generally those assets which create major service consequences or have associated life safety risks.

The Town currently performs a mix of formal and informal preventative maintenance programs, including monthly inspections, minor repairs, and major capital replacements. With the recent staffing additions to create dedicated Park, Facility and Fleet Supervisor positions, it is anticipated that a more formal risk assessment and maintenance programs will be established.

## **5. Population Growth**

According to its 2022 Development Charges Background Study, the Town's population is expected to reach approximately 26,120 residents by late 2032. This would represent an approximately 1.34% year-over-year increase compared to the estimated 2022 population of approximately 22,870 residents.

Future growth in population is expected to result in incremental service demands that may impact the current levels of service. The Town's anticipated growth-related capital asset needs are summarized in the Town's 2022 Development Charges Background Study and are funded through development charges imposed on new development. Utilizing development charges helps reduce the effects that future population and employment growth have on the cost of maintaining levels of service for existing tax and rate payers. The estimated capital expenditures related to the lifecycle activities required to maintain the current levels of service considering the projected increases in demand caused by growth are also included in the Town's 2022 Development Charges Background Study.

## **6. Conclusion and Next Steps**

This Asset Management Plan (AMP) for Facilities, Parks, Parking Lots and Equipment was prepared to capture all remaining assets not captured in the Core Asset Management Plan dated March 4, 2025.

This plan has been developed to bring the Town into full compliance with the July 1, 2024 requirements of O. Reg. 588/17. It also includes proposed levels of service and a 10-year forecast of lifecycle

activities that would be required to achieve those proposed levels of service. This AMP, in conjunction with the Core Asset Management Plan, have laid the foundation for a comprehensive financial strategy which will be adopted in the fall of 2025 to fully comply with the current requirements of O. Reg. 588/17.

This plan is based on the best information available to the Town at this time. It will continue to evolve as new information becomes available on asset conditions, lifecycle management strategies, replacement costs and other environmental factors that impact the Town's Asset Management strategy.

APPENDIX A - 1: Facility - Replacement Values and Condition Assessment

| Asset No | Asset Name                                   | Construction Year | General Life Expectancy | Estimated Remaining Life | Replacement Year | Quantity | Units | % of TERV | R&M as % Base Capital Value | Capital Replacement Cost | Total Cost (Replacement + R&M Capital Investment) | Average Annual Lifecycle Cost | Condition |
|----------|--|-------------------|-------------------------|--------------------------|------------------|----------|-------|-----------|-----------------------------|--------------------------|---|-------------------------------|-----------|
| F1       | Lions Hall                                   | 1985              | 60                      | 21                       | 2045             | 10,200   | SQFT  | 100%      | 35%                         | \$ 4,998,000             | \$ 6,747,300                                      | \$ 112,455                    | Fair      |
| F2       | Carnegie                                     | 1911              | 60                      | 25                       | 2049             | 3,500    | SQFT  | 100%      | 35%                         | \$ 2,653,000             | \$ 3,581,550                                      | \$ 59,693                     | Good      |
| F3       | Kingsville Public Library                    | 1990              | 60                      | 26                       | 2050             | 12,000   | SQFT  | 100%      | 35%                         | \$ 6,600,000             | \$ 8,910,000                                      | \$ 148,500                    | Good      |
| F4       | Kingsville OPP Station                       | 1973              | 60                      | 2                        | 2026             | 6,300    | SQFT  | 100%      | 35%                         | \$ 3,906,000             | \$ 5,273,100                                      | \$ 87,885                     | Poor      |
| F5       | Kingsville Fire Hall                         | 1990              | 60                      | 26                       | 2050             | 8,253    | SQFT  | 100%      | 35%                         | \$ 4,704,210             | \$ 6,350,684                                      | \$ 105,845                    | Fair      |
| F6       | Kingsville Municipal Office Building         | 1957              | 60                      | 25                       | 2049             | 12,150   | SQFT  | 100%      | 35%                         | \$ 5,953,500             | \$ 8,037,225                                      | \$ 133,954                    | Good      |
| F7       | Unico Community Centre                       | 1990              | 60                      | 26                       | 2050             | 3,420    | SQFT  | 100%      | 35%                         | \$ 1,675,800             | \$ 2,262,330                                      | \$ 37,706                     | Good      |
| F8       | Dog Pound                                    | 1981              | 60                      | 17                       | 2041             | 1,650    | SQFT  | 100%      | 35%                         | \$ 297,000               | \$ 400,950  | \$ 6,683                      | Fair      |
| F9       | Cottam Fire Hall                             | 2006              | 60                      | 42                       | 2066             | 5,148    | SQFT  | 100%      | 35%                         | \$ 2,934,360             | \$ 3,961,386                                      | \$ 66,023                     | Good      |
| F10      | Kingsville Arena                             | 1974              | 60                      | 15                       | 2039             | 52,000   | SQFT  | 100%      | 35%                         | \$ 23,400,000            | \$ 31,590,000                                     | \$ 526,500                    | Fair      |
| F11      | Kingsville Arena Pole Barn                   | 2014              | 40                      | 30                       | 2054             | 4,400    | SQFT  | 100%      | 35%                         | \$ 352,000               | \$ 475,200  | \$ 11,880                     | Good      |
| F12      | Kingsville Baseball Field House / Pavillion  | 1982              | 60                      | 18                       | 2042             | 2,500    | SQFT  | 100%      | 35%                         | \$ 825,000               | \$ 1,113,750                                      | \$ 18,563                     | Fair      |
| F13      | Lakeside Park Washrooms                      | 2022              | 60                      | 58                       | 2082             | 900      | SQFT  | 100%      | 35%                         | \$ 297,000               | \$ 400,950  | \$ 6,683                      | Good      |
| F14      | Grovedale Arts and Culture Centre            | 2020              | 60                      | 56                       | 2080             | 7,500    | SQFT  | 100%      | 35%                         | \$ 5,685,000             | \$ 7,674,750                                      | \$ 127,913                    | Good      |
| F15      | Cedar Island Beach/Marina Washrooms          | 2016              | 60                      | 52                       | 2076             | 750      | SQFT  | 100%      | 35%                         | \$ 247,500               | \$ 334,125  | \$ 5,569                      | Good      |
| F16      | Cedar Beach Conservation Area Washrooms      | 1989              | 60                      | 25                       | 2049             | 500      | SQFT  | 100%      | 35%                         | \$ 165,000               | \$ 222,750  | \$ 3,713                      | Good      |
| F17      | Public Works Garage                          | 2002              | 60                      | 38                       | 2062             | 7,360    | SQFT  | 100%      | 35%                         | \$ 1,324,800             | \$ 1,788,480                                      | \$ 29,808                     | Good      |
| F18      | Water Service Garage                         | 1957              | 60                      | 10                       | 2034             | 4,000    | SQFT  | 100%      | 35%                         | \$ 720,000               | \$ 972,000  | \$ 16,200                     | Poor      |
| F19      | Ruthven Public Library / Montessori Day Care | 1988              | 60                      | 24                       | 2048             | 5,100    | SQFT  | 100%      | 35%                         | \$ 2,499,000             | \$ 3,373,650                                      | \$ 56,228                     | Fair      |
| F20      | Lakeside Park Pavillion                      | 1913              | 60                      | 15                       | 2039             | 7,700    | SQFT  | 100%      | 35%                         | \$ 3,773,000             | \$ 4,647,650                                      | \$ 77,461                     | Fair      |
| F21      | Ruthven Public Library                       | 2025              | 60                      | 61                       | 2085             | 5,800    | SQFT  | 100%      | 35%                         | \$ 2,842,000             | \$ 4,416,370                                      | \$ 73,606                     | Good      |
|          |  |                   |                         |                          | Total            |          |       |           |                             | \$ 75,852,170            | \$ 102,534,200                                    | \$ 1,712,863                  |           |

## Appendix A-2: Facilities - Levels of Service - Technical Performance Measures

| Service Attribute  | Technical Levels of Service  | Current Performance | Proposed Performance | Explanation of Proposed Performance  |
|--|--|---------------------|----------------------|--|
| Accessibility  | Percentage of public facing facilities that are accessible for all users.  | 65%                 | 100%                 | The Town intends on improving accessibility during major rehabilitation projects, and further, all new rebuilds will be accessible.  |
| Availability   | Number of shutdown days of public facing facilities, or major portions within, due to unplanned repair, maintenance, rehabilitation, or replacement activities (1) | 1.5 shutdown days   | 1.5 shutdown days.   | The Town intends to minimize the occurrence of shutdowns while realizing that they are not 100% preventable.   |
| Safety   | Percentage of public facing facilities that undergo monthly health and safety inspections (2).   | 100%                | 100%                 | This is the highest level of service achievable.   |
| Quality  | Facilities with Facility Condition Index ratings of "Poor" or below.   | 3                   | 2                    | The Town intends to minimize the number of facilities in poor condition while recognizing that it can periodically occur due to fiscal challenges.   |
| Fiscal Sustainability  | Annual facility lifecycle reserves contribution compared to the targeted lifecycle reserves contribution for all facilities.                                       | 55%                 | 85%                  | As identified in the Town's Strategic Plan, it is the Town's objective to achieve 85% funding levels by the year 2040. It is accepted that certain assets will need to be used beyond their expected useful lives if alternative funding sources (i.e. grants) can not be secured. |
| Operational Efficiency   | Number of Parks and Facilities operational staff (FT & PT)   | 21                  | 26                   | The proposed performance is based on the Town's 2040 Staffing Plan. This plan is a living document and subject to change over the years.   |
| <b>Notes:</b><br>(1) current performance is based on the number of shutdown days in 2024 divided by the number of public facing facilities.<br>(2) seasonal facilities (outdoor washrooms) are not included in this calculation for the months in which they are closed to the public. |  |                     |                      |  |

APPENDIX B - 1: Parks and Parking Lots - Replacement Values and Condition Assessment

| Asset No                   | Asset Name                         | Construction Year | General Life Expectancy | Replacement Year | R&M as % Base Capital Value | Capital Replacement Cost | Total Cost (Replacement + R&M Capital Investment) | Average Annual Lifecycle Cost | Condition |
|----------------------------|------------------------------------|-------------------|-------------------------|------------------|-----------------------------|--------------------------|---|-------------------------------|-----------|
| PARKS                      |                                    |                   |                         |                  |                             |                          |   |                               |           |
| P1                         | Applewood Park                     | 2018              | 20                      | 2033             | 15%                         | \$ 186,300               | \$ 214,245  | \$ 11,215                     | Good      |
| P2                         | Bernath Park                       | 2010              | 20                      | 2024             | 15%                         | \$ 100,000               | \$ 115,000  | \$ 5,750                      | Good      |
| P3                         | Cedar Beach                        | 1994              | 20                      | 2032             | 15%                         | \$ 380,000               | \$ 437,000  | \$ 21,160                     | Good      |
| P4                         | Cedar Island Park                  | 1984              | 20                      | 2026             | 15%                         | \$ 725,000               | \$ 833,750  | \$ 44,007                     | Poor      |
| P5                         | Cogill Park                        | 2018              | 20                      | 2033             | 15%                         | \$ 191,550               | \$ 220,283  | \$ 13,199                     | Good      |
| P6                         | Cottam Rotary Park                 | 2004              | 20                      | 2036             | 15%                         | \$ 535,500               | \$ 615,825  | \$ 28,587                     | Good      |
| P7                         | Emily Ave Trail                    | 2024              | 20                      | 2044             | 15%                         | \$ 26,000                | \$ 29,900   | \$ 1,323                      | Good      |
| P8                         | Evelina Medeiros Park              | 2015              | 50                      | 2065             | 15%                         | \$ 110,000               | \$ 126,500  | \$ 2,875                      | Good      |
| P9                         | Heritage Lake Drive Beach          | 2010              | 20                      | 2030             | 15%                         | \$ 100,000               | \$ 115,000  | \$ 2,300                      | Good      |
| P10                        | Katrish Park                       | 1960              | 20                      | 2024             | 15%                         | \$ 30,000                | \$ 34,500   | \$ 1,035                      | Good      |
| P11                        | Kingsville Recreation Complex Park | 1972              | 20                      | 2030             | 15%                         | \$ 4,580,000             | \$ 5,267,000                                      | \$ 259,325                    | Fair      |
| P12                        | Lakeside Park                      | 1994              | 20                      | 2024             | 15%                         | \$ 2,215,000             | \$ 2,547,250                                      | \$ 169,338                    | Good      |
| P13                        | Larry Santos Park                  | 2018              | 20                      | 2032             | 15%                         | \$ 190,500               | \$ 219,075  | \$ 14,979                     | Good      |
| P14                        | Linden Beach Dog Park              | 2016              | 20                      | 2036             | 15%                         | \$ 250,000               | \$ 287,500  | \$ 12,650                     | Good      |
| P15                        | Lions Park                         | 2020              | 20                      | 2040             | 15%                         | \$ 854,000               | \$ 982,100  | \$ 48,913                     | Good      |
| P16                        | McCallum Street Park               | 1960              | 20                      | 2024             | 15%                         | \$ 25,000                | \$ 28,750   | \$ 575                        | Good      |
| P17                        | Metawas Park & Beach               | 2017              | 20                      | 2037             | 15%                         | \$ 995,000               | \$ 1,144,250                                      | \$ 47,533                     | Good      |
| P18                        | Millbrook Park                     | 2020              | 20                      | 2035             | 15%                         | \$ 190,250               | \$ 218,788  | \$ 12,952                     | Good      |
| P19                        | Porrone Park                       | 2022              | 20                      | 2037             | 15%                         | \$ 190,250               | \$ 218,788  | \$ 12,952                     | Good      |
| P20                        | Pine Tree Park                     | 2009              | 20                      | 2029             | 15%                         | \$ 185,000               | \$ 212,750  | \$ 12,650                     | Good      |
| P21                        | Prince Albert Park                 | 2018              | 20                      | 2033             | 15%                         | \$ 241,500               | \$ 277,725  | \$ 16,378                     | Good      |
| P22                        | Regent Park                        | 1980              | 20                      | 2024             | 15%                         | \$ 50,000                | \$ 57,500   | \$ 1,150                      | Good      |
| P23                        | Repko Dog Park                     | 2024              | 20                      | 2044             | 15%                         | \$ 230,000               | \$ 264,500  | \$ 12,267                     | Good      |
| P24                        | Ridgeview Park                     | 2004              | 20                      | 2029             | 15%                         | \$ 2,650,000             | \$ 3,047,500                                      | \$ 154,867                    | Fair      |
| P25                        | Timbercreek Park                   | 2018              | 20                      | 2033             | 15%                         | \$ 287,500               | \$ 330,625  | \$ 19,330                     | Good      |
| P26                        | Train Court Park                   | 1960              | 20                      | 2024             | 15%                         | \$ 30,000                | \$ 34,500   | \$ 1,035                      | Good      |
| P27                        | Union Beach                        | 1999              | 20                      | 2039             | 15%                         | \$ 50,000                | \$ 57,500   | \$ 767                        | Good      |
| P28                        | William Ave Park                   | 2010              | 20                      | 2030             | 15%                         | \$ 10,000                | \$ 11,500   | \$ 403                        | Good      |
| P29                        | William Street Park                | 2009              | 20                      | 2031             | 15%                         | \$ 180,000               | \$ 207,000  | \$ 12,535                     | Good      |
| P30                        | York Park                          | 2016              | 20                      | 2031             | 15%                         | \$ 350,000               | \$ 402,500  | \$ 23,192                     | Good      |
| P31                        | Cedar Island Marina / Boat Ramp    | 2010              | 20                      | 2030             | 15%                         | \$ 1,250,000             | \$ 1,437,500                                      | \$ 71,875                     | Poor      |
| PARKING LOTS - STAND ALONE |                                    |                   |                         |                  |                             |                          |   |                               |           |
| PL1                        | Pearl Street W Parking Lot         | 2012              | 40                      | 2052             | 15%                         | \$ 437,384               | \$ 502,992  | \$ 20,539                     | Fair      |
| PL2                        | 13 Beech Street Parking Lot        | 2000              | 40                      | 2040             | 15%                         | \$ 319,000               | \$ 366,850  | \$ 14,980                     | Poor      |
| PL3                        | 41 Beech Street Parking Lot        | 2015              | 40                      | 2055             | 15%                         | \$ 457,600               | \$ 526,240  | \$ 21,488                     | Good      |
| PL4                        | Chestnut / Library Parking Lot     | 2015              | 40                      | 2055             | 15%                         | \$ 863,698               | \$ 993,253  | \$ 40,558                     | Good      |
| PL5                        | King Street Parking Lot            | 2002              | 40                      | 2042             | 15%                         | \$ 322,296               | \$ 370,640  | \$ 15,134                     | Fair      |
|                            |                                    |                   |                         | Total            |                             | \$ 19,788,328            | \$ 22,756,577                                     | \$ 1,149,813                  |           |

## Appendix B-2: Parks & Parking Lot - Levels of Service - Technical Performance Measures

| Service Attribute      | Technical Levels of Service   | Current Performance | Proposed Performance | Explanation of Proposed Performance  |
|------------------------|---|---------------------|----------------------|--|
| Accessibility          | Percentage of playgrounds that are accessible for all users.  | 86%                 | 100%                 | This is the highest level of service achievable. Future construction of playgrounds will adhere to accessibility standards.  |
| Availability           | Hectares of parkland per 1,000 residents.   | 2.5 hectares.       | 2.5 hectares.        | The current and proposed performance levels are consistent with the Town's Official Plan.  |
| Safety                 | Percentage of parks and parking lots that undergo annual safety inspections.  | 100%                | 100%                 | This is the highest level of service achievable.   |
| Quality                | Parks and parking lots Condition Index ratings of "Poor" or below.  | 3                   | 2                    | The Town intends to minimize the number of amenities in poor condition while recognizing that it can periodically occur due to fiscal challenges.  |
| Availability           | Hectares of parkland per 1,000 residents.   | 2.5 hectares.       | 2.5 hectares.        | The current and proposed performance levels are consistent with the Town's Official Plan.  |
| Fiscal Sustainability  | Annual park & parking lot lifecycle reserves contribution compared to the targeted lifecycle reserves contribution. | 10%                 | 85%                  | It is the Town's objective to achieve 85% funding levels by the year 2040. It is accepted that certain assets will need to be used beyond their expected useful lives if alternative funding sources (i.e. grants) can not be secured. |
| Operational Efficiency | Number of Parks and Facilities operational staff (FT & PT)  | 21                  | 26                   | The proposed performance is based on the Town's 2040 Staffing Plan. This plan is a living document and subject to change over the years.   |

| APPENDIX C - 1: Equipment - Replacement Values and Condition Assessment |          |  |              |                   |      |                         |                          |                  |          |               |                          |   |                               |           |
|---|----------|--|--------------|-------------------|------|-------------------------|--------------------------|------------------|----------|---------------|--------------------------|---|-------------------------------|-----------|
|   | Asset No | Asset Name                                   | Department   | Type              | Year | General Life Expectancy | Estimated Remaining Life | Replacement Year | Quantity | % Maintenance | Capital Replacement Cost | Total Cost (Replacement + R&M Capital Investment) | Average Annual Lifecycle Cost | Condition |
| E   | 1        | Engine (#122)                                | Fire         | Rescue Engine     | 2001 | 25                      | 2                        | 2026             | 1        | 10%           | \$ 1,100,000             | \$ 1,210,000                                      | \$ 48,400                     | Fair      |
| E   | 2        | Engine (#218)                                | Fire         | Rescue Engine     | 2006 | 25                      | 7                        | 2031             | 1        | 10%           | \$ 1,100,000             | \$ 1,210,000                                      | \$ 48,400                     | Good      |
| E   | 3        | Rescue (#220)                                | Fire         | Rescue Engine     | 2008 | 25                      | 9                        | 2033             | 1        | 10%           | \$ 750,000               | \$ 825,000  | \$ 33,000                     | Good      |
| E   | 4        | Air Compressor & Cacade System (2)           | Fire         | Special Equipment | 2010 | 25                      | 11                       | 2035             | 1        | 10%           | \$ 163,000               | \$ 179,300  | \$ 7,172                      | Good      |
| E   | 5        | Brush Truck (Unit # 215)                     | Fire         | Special Equipment | 2011 | 20                      | 7                        | 2031             | 1        | 10%           | \$ 90,000                | \$ 99,000   | \$ 4,950                      | Good      |
| E   | 6        | Fire Training Vehicle (Car 4)                | Fire         | Passenger (10)    | 2013 | 10                      | 0                        | 2024             | 1        | 10%           | \$ 60,000                | \$ 66,000   | \$ 6,600                      | Poor      |
| E   | 7        | Engine (#123)                                | Fire         | Rescue Engine     | 2013 | 25                      | 14                       | 2038             | 1        | 10%           | \$ 1,100,000             | \$ 1,210,000                                      | \$ 48,400                     | Good      |
| E   | 8        | Fire Prevention (Car 3)                      | Fire         | Passenger (10)    | 2014 | 10                      | 0                        | 2024             | 1        | 10%           | \$ 60,000                | \$ 66,000   | \$ 6,600                      | Poor      |
| E   | 9        | Aerial (219)                                 | Fire         | Rescue Engine     | 2014 | 25                      | 15                       | 2039             | 1        | 10%           | \$ 3,000,000             | \$ 3,300,000                                      | \$ 132,000                    | Good      |
| E   | 10       | Hydraulic Extrication Tool Sets (4)          | Fire         | Equipment (10)    | 2014 | 10                      | 0                        | 2024             | 1        | 10%           | \$ 160,000               | \$ 176,000  | \$ 17,600                     | Poor      |
| E   | 11       | Fire Prevention Vehicle (Car 5)              | Fire         | Passenger (10)    | 2015 | 10                      | 1                        | 2025             | 1        | 10%           | \$ 85,000                | \$ 93,500   | \$ 9,350                      | Poor      |
| E   | 12       | Assist. Chief (Car 2)                        | Fire         | Passenger (10)    | 2016 | 10                      | 2                        | 2026             | 1        | 10%           | \$ 85,000                | \$ 93,500   | \$ 9,350                      | Fair      |
| E   | 13       | Air Packs (34) & Cylinders (100)             | Fire         | Special Equipment | 2016 | 15                      | 7                        | 2031             | 1        | 10%           | \$ 561,000               | \$ 617,100  | \$ 41,140                     | Good      |
| E   | 14       | Electric Positive Pressure Fans (3)          | Fire         | Equipment (10)    | 2019 | 10                      | 5                        | 2029             | 1        | 10%           | \$ 22,500                | \$ 24,750   | \$ 2,475                      | Good      |
| E   | 15       | Chief (Car 1)                                | Fire         | Passenger (10)    | 2020 | 10                      | 6                        | 2030             | 1        | 10%           | \$ 85,000                | \$ 93,500   | \$ 9,350                      | Good      |
| E   | 16       | Engine (#214)                                | Fire         | Rescue Engine     | 2021 | 25                      | 22                       | 2046             | 1        | 10%           | \$ 1,100,000             | \$ 1,210,000                                      | \$ 48,400                     | Good      |
| E   | 17       | Rescue Boat and Trailer                      | Fire         | Equipment (10)    | 2021 | 10                      | 7                        | 2031             | 1        | 10%           | \$ 40,000                | \$ 44,000   | \$ 4,400                      | Good      |
| E   | 18       | Lifecycle of Defibrillators (3 total) (2023) | Fire         | Equipment (10)    | 2023 | 10                      | 9                        | 2033             | 1        | 10%           | \$ 10,000                | \$ 11,000   | \$ 1,100                      | Good      |
| E   | 19       | Portable Radios (30)                         | Fire         | Equipment (10)    | 2023 | 10                      | 9                        | 2033             | 1        | 10%           | \$ 48,000                | \$ 52,800   | \$ 5,280                      | Good      |
| E   | 20       | Rescue (#124)                                | Fire         | Rescue Engine     | 2023 | 25                      | 24                       | 2048             | 1        | 10%           | \$ 750,000               | \$ 825,000  | \$ 33,000                     | Good      |
| E   | 21       | Fire Safety Trailer                          | Fire         | Equipment (10)    | 2023 | 10                      | 9                        | 2033             | 1        | 10%           | \$ 54,000                | \$ 59,400   | \$ 5,940                      | Good      |
| E   | 22       | 24-01 Chevrolet Equinox SUV                  | General      | Light Truck       | 2024 | 10                      | 10                       | 2034             | 1        | 10%           | \$ 40,000                | \$ 44,000   | \$ 4,400                      | Good      |
| E   | 23       | 16-02 Ford F-150 Pick-up                     | Building     | Light Truck       | 2016 | 10                      | 2                        | 2026             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 7,150                      | Fair      |
| E   | 24       | 15-03 Ford F-150 Pick-up                     | Building     | Light Truck       | 2015 | 10                      | 1                        | 2025             | 1        | 10%           | \$ 40,000                | \$ 44,000   | \$ 4,400                      | Poor      |
| E   | 25       | 14-02 Ford F-150 Pick-up                     | Building     | Light Truck       | 2014 | 10                      | 0                        | 2024             | 1        | 10%           | \$ 40,000                | \$ 44,000   | \$ 4,400                      | Poor      |
| E   | 26       | 20-03 Chevy Silverado (By-law)               | Building     | Light Truck       | 2020 | 10                      | 6                        | 2030             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 7,150                      | Good      |
| E   | 27       | 23-06 Chevrolet Equinox SUV (Pool)           | General      | Passenger (10)    | 2023 | 10                      | 9                        | 2033             | 1        | 10%           | \$ 40,000                | \$ 44,000   | \$ 4,400                      | Good      |
| E   | 28       | 12-03 International 7500 (Snow Plow) - Repla | Public Works | Heavy Truck (10)  | 2024 | 10                      | 10                       | 2034             | 1        | 10%           | \$ 400,000               | \$ 440,000  | \$ 44,000                     | Good      |
| E   | 29       | 24-03 Paint Trailer                          | Public Works | Special Equipment | 2024 | 12                      | 12                       | 2036             | 1        | 10%           | \$ 20,000                | \$ 22,000   | \$ 1,833                      | Good      |
| E   | 30       | 24-05 Generac Power Generator MMG55DF        | Public Works | Special Equipment | 2024 | 12                      | 12                       | 2036             | 1        | 10%           | \$ 70,000                | \$ 77,000   | \$ 6,417                      | Good      |
| E   | 31       | 24-06 Western Star 47x                       | Public Works | Heavy Truck (10)  | 2024 | 10                      | 10                       | 2034             | 1        | 10%           | \$ 400,000               | \$ 440,000  | \$ 44,000                     | Good      |
| E   | 32       | 24-09 Kubota RTV-X1100C                      | Public Works | Equipment (10)    | 2024 | 10                      | 10                       | 2034             | 1        | 10%           | \$ 55,000                | \$ 60,500   | \$ 6,050                      | Good      |
| E   | 33       | 24-10 Kubota RTV-X1100C                      | Public Works | Equipment (10)    | 2024 | 10                      | 10                       | 2034             | 1        | 10%           | \$ 55,000                | \$ 60,500   | \$ 6,050                      | Good      |
| E   | 34       | 24-11 Tractor (cemetery)                     | Public Works | Grounds equipment | 2024 | 12                      | 12                       | 2036             | 1        | 10%           | \$ 20,000                | \$ 22,000   | \$ 1,833                      | Good      |
| E   | 35       | 23-03 580 Case SN Backhoe                    | Public Works | Special Equipment | 2024 | 12                      | 12                       | 2036             | 1        | 10%           | \$ 131,250               | \$ 144,375  | \$ 12,031                     | Good      |
| E   | 36       | 23-07 Dodge Ram 1500 Quad 4/4                | Public Works | Light Truck       | 2023 | 10                      | 9                        | 2033             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 7,150                      | Good      |
| E   | 37       | 23-08 Dodge Ram 1500 Quad 4/4                | Public Works | Light Truck       | 2023 | 10                      | 9                        | 2033             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 7,150                      | Good      |
| E   | 38       | 23-09 Dodge Ram 1500 Quad 4/4                | Public Works | Light Truck       | 2023 | 10                      | 9                        | 2033             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 7,150                      | Good      |
| E   | 39       | 23-10 Case 621G Loader                       | Public Works | Special Equipment | 2023 | 12                      | 11                       | 2035             | 1        | 10%           | \$ 195,000               | \$ 214,500  | \$ 17,875                     | Good      |
| E   | 40       | 23-12 Trackless Articulating Tractor         | Public Works | Special Equipment | 2023 | 12                      | 11                       | 2035             | 1        | 10%           | \$ 300,000               | \$ 330,000  | \$ 27,500                     | Good      |
| E   | 41       | 23-13 John Deere Grader                      | Public Works | Special Equipment | 2023 | 25                      | 24                       | 2048             | 1        | 10%           | \$ 550,000               | \$ 605,000  | \$ 24,200                     | Good      |



| APPENDIX C - 1: Equipment - Replacement Values and Condition Assessment |          |  |              |                      |      |                         |                          |                  |          |               |                          |   |                               |           |
|---|----------|--|--------------|----------------------|------|-------------------------|--------------------------|------------------|----------|---------------|--------------------------|---|-------------------------------|-----------|
|   | Asset No | Asset Name                             | Department   | Type                 | Year | General Life Expectancy | Estimated Remaining Life | Replacement Year | Quantity | % Maintenance | Capital Replacement Cost | Total Cost (Replacement + R&M Capital Investment) | Average Annual Lifecycle Cost | Condition |
| E   | 42       | 22-01 Chevy Silverado 1500             | Public Works | Light Truck          | 2022 | 10                      | 8                        | 2032             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 7,150                      | Good      |
| E   | 43       | 21-01 Vermac Sign Board                | Public Works | Special Equipment    | 2021 | 10                      | 7                        | 2031             | 1        | 10%           | \$ 20,000                | \$ 22,000   | \$ 2,200                      | Good      |
| E   | 44       | 21-02 Vermac Sign Board                | Public Works | Special Equipment    | 2021 | 10                      | 7                        | 2031             | 1        | 10%           | \$ 20,000                | \$ 22,000   | \$ 2,200                      | Good      |
| E   | 45       | 21-03 Vermeer Chipper                  | Public Works | Special Equipment    | 2021 | 15                      | 12                       | 2036             | 1        | 10%           | \$ 75,000                | \$ 82,500   | \$ 5,500                      | Good      |
| E   | 46       | 21-06 Dodge Ram 5500 w Dump Body       | Public Works | Light Truck          | 2021 | 10                      | 7                        | 2031             | 1        | 10%           | \$ 82,500                | \$ 90,750   | \$ 9,075                      | Good      |
| E   | 47       | 20-04 Chevy Silverado 1500             | Public Works | Light Truck          | 2020 | 10                      | 6                        | 2030             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 7,150                      | Good      |
| E   | 48       | 19-01 Kubota M6-131                    | Public Works | Grounds equipment    | 2019 | 12                      | 7                        | 2031             | 1        | 10%           | \$ 80,000                | \$ 88,000   | \$ 7,333                      | Good      |
| E   | 49       | 19-02 Ford F550 w Altec 37G            | Public Works | Special Equipment    | 2019 | 10                      | 5                        | 2029             | 1        | 10%           | \$ 165,000               | \$ 181,500  | \$ 18,150                     | Good      |
| E   | 50       | 18-01 Dodge Ram 1500 Quad Cab          | Public Works | Light Truck          | 2018 | 10                      | 4                        | 2028             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 7,150                      | Fair      |
| E   | 51       | 18-06 International 7400 sidedump      | Public Works | Heavy Truck (10)     | 2018 | 10                      | 4                        | 2028             | 1        | 10%           | \$ 350,000               | \$ 385,000  | \$ 38,500                     | Fair      |
| E   | 52       | 17-05 Freightliner S/A                 | Public Works | Heavy Truck (10)     | 2017 | 10                      | 3                        | 2027             | 1        | 10%           | \$ 350,000               | \$ 385,000  | \$ 38,500                     | Fair      |
| E   | 53       | 16-01 Peterbuilt COE (Sweeper)         | Public Works | Special Equipment    | 2016 | 10                      | 2                        | 2026             | 1        | 10%           | \$ 500,000               | \$ 550,000  | \$ 55,000                     | Fair      |
| E   | 54       | 15-01 International 70S (Snow Plow)    | Public Works | Heavy Truck (10)     | 2015 | 10                      | 1                        | 2025             | 1        | 10%           | \$ 400,000               | \$ 440,000  | \$ 44,000                     | Poor      |
| E   | 55       | 14-05 International 4300 (Roll-off)    | Public Works | Special Equipment    | 2014 | 12                      | 2                        | 2026             | 1        | 10%           | \$ 350,000               | \$ 385,000  | \$ 32,083                     | Fair      |
| E   | 56       | 13-03 International 70S (Snow Plow)    | Public Works | Heavy Truck (10)     | 2013 | 10                      | 0                        | 2024             | 1        | 10%           | \$ 400,000               | \$ 440,000  | \$ 44,000                     | Poor      |
| E   | 57       | 12-09 Brush Hog Mower (Valmet Tractor) | Public Works | Special Equipment    | 2012 | 15                      | 3                        | 2027             | 1        | 10%           | \$ 60,000                | \$ 66,000   | \$ 4,400                      | Fair      |
| E   | 58       | Trailer - 12' Flat bed                 | Parks        | Special Equipment    | 2004 | 12                      | 0                        | 2024             | 1        | 10%           | \$ 15,000                | \$ 16,500   | \$ 1,375                      | Poor      |
| E   | 59       | 2007 Areator                           | Parks        | Grounds equipment    | 2007 | 12                      | 0                        | 2024             | 1        | 10%           | \$ 33,000                | \$ 36,300   | \$ 3,025                      | Poor      |
| E   | 60       | Ball Groomers (x2)                     | Parks        | Grounds equipment    | 2010 | 12                      | 0                        | 2024             | 1        | 10%           | \$ 15,000                | \$ 16,500   | \$ 1,375                      | Poor      |
| E   | 61       | Topdresser                             | Parks        | Special Equipment    | 2011 | 10                      | 0                        | 2024             | 1        | 10%           | \$ 45,000                | \$ 49,500   | \$ 4,950                      | Poor      |
| E   | 62       | Floor Scrubber - Arena                 | Parks        | Equipment (10)       | 2011 | 10                      | 0                        | 2024             | 1        | 10%           | \$ 12,000                | \$ 13,200   | \$ 1,320                      | Poor      |
| E   | 63       | Floor Scrubber - Lakeside              | Parks        | Equipment (10)       | 2011 | 10                      | 0                        | 2024             | 1        | 10%           | \$ 12,000                | \$ 13,200   | \$ 1,320                      | Poor      |
| E   | 64       | Trailer - 18' Tilt deck                | Parks        | Special Equipment    | 2011 | 12                      | 0                        | 2024             | 1        | 10%           | \$ 20,000                | \$ 22,000   | \$ 1,833                      | Poor      |
| E   | 65       | 12-02 Kubota M6040                     | Parks        | Grounds equipment    | 2012 | 12                      | 0                        | 2024             | 1        | 10%           | \$ 75,000                | \$ 82,500   | \$ 6,875                      | Poor      |
| E   | 66       | 14-01 Bobcat 590                       | Parks        | Grounds equipment    | 2014 | 12                      | 2                        | 2026             | 1        | 10%           | \$ 80,000                | \$ 88,000   | \$ 7,333                      | Fair      |
| E   | 67       | Beach Groomer - Barber Surf Rake 400   | Parks        | Grounds equipment    | 2014 | 12                      | 2                        | 2026             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 5,958                      | Fair      |
| E   | 68       | 15-02 Kioti Model NX4510HCB            | Parks        | Equipment (10)       | 2015 | 10                      | 1                        | 2025             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 7,150                      | Poor      |
| E   | 69       | 17-02 Ford F550 Dump with Plow         | Parks        | Light Truck          | 2017 | 10                      | 3                        | 2027             | 1        | 10%           | \$ 100,000               | \$ 110,000  | \$ 11,000                     | Fair      |
| E   | 70       | 17-04 Ford F550 Dump                   | Parks        | Light Truck          | 2017 | 10                      | 3                        | 2027             | 1        | 10%           | \$ 80,000                | \$ 88,000   | \$ 8,800                      | Fair      |
| E   | 71       | 22-02 2017 Dodge Caravan               | Parks        | Passenger (10)       | 2017 | 10                      | 3                        | 2027             | 1        | 10%           | \$ 40,000                | \$ 44,000   | \$ 4,400                      | Fair      |
| E   | 72       | 18-02 Ford F250 with tailgate loader   | Parks        | Light Truck          | 2018 | 10                      | 4                        | 2028             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 7,150                      | Fair      |
| E   | 73       | 18-03 Chevy 1500 w 8' box              | Parks        | Light Truck          | 2018 | 10                      | 4                        | 2028             | 1        | 10%           | \$ 50,000                | \$ 55,000   | \$ 5,500                      | Fair      |
| E   | 74       | 18-04 Chevy 1500 w 8' box              | Parks        | Light Truck          | 2018 | 10                      | 4                        | 2028             | 1        | 10%           | \$ 50,000                | \$ 55,000   | \$ 5,500                      | Fair      |
| E   | 75       | 18-05 Chevy 1500 w 8' box              | Parks        | Light Truck          | 2018 | 10                      | 4                        | 2028             | 1        | 10%           | \$ 50,000                | \$ 55,000   | \$ 5,500                      | Fair      |
| E   | 76       | Floor Scrubber - Grovedale             | Parks        | Equipment (10)       | 2019 | 12                      | 7                        | 2031             | 1        | 10%           | \$ 12,000                | \$ 13,200   | \$ 1,100                      | Good      |
| E   | 77       | 20-06 Chevy Silverado 1500             | Parks        | Light Truck          | 2020 | 10                      | 6                        | 2030             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 7,150                      | Good      |
| E   | 78       | Olympia Ice Resurfacer                 | Parks        | Ice maintenance (20) | 2020 | 12                      | 8                        | 2032             | 1        | 10%           | \$ 100,000               | \$ 110,000  | \$ 9,167                      | Good      |
| E   | 79       | 21-04 John Deere 1370 Front Cut        | Parks        | Grounds equipment    | 2021 | 12                      | 9                        | 2033             | 1        | 10%           | \$ 40,000                | \$ 44,000   | \$ 3,667                      | Good      |
| E   | 80       | 21-05 John Deere 1370 Front Cut        | Parks        | Grounds equipment    | 2021 | 12                      | 9                        | 2033             | 1        | 10%           | \$ 40,000                | \$ 44,000   | \$ 3,667                      | Good      |
| E   | 81       | Recreation Utility Trailer             | Parks        | Equipment (10)       | 2021 | 12                      | 9                        | 2033             | 1        | 10%           | \$ 150,000               | \$ 165,000  | \$ 13,750                     | Good      |
| E   | 82       | Kingsville Express Train               | Parks        | Special Equipment    | 2021 | 12                      | 9                        | 2033             | 1        | 10%           | \$ 70,000                | \$ 77,000   | \$ 6,417                      | Good      |

| APPENDIX C - 1: Equipment - Replacement Values and Condition Assessment |          |   |            |                   |      |                         |                          |                  |          |               |                          |   |                               |  |           |
|---|----------|---|------------|-------------------|------|-------------------------|--------------------------|------------------|----------|---------------|--------------------------|---|-------------------------------|--|-----------|
|   | Asset No | Asset Name                                  | Department | Type              | Year | General Life Expectancy | Estimated Remaining Life | Replacement Year | Quantity | % Maintenance | Capital Replacement Cost | Total Cost (Replacement + R&M Capital Investment) | Average Annual Lifecycle Cost |  | Condition |
| E   | 83       | 23-11 Ram 2500 - Heavy Duty Watering Truck  | Parks      | Special Equipment | 2023 | 12                      | 11                       | 2035             | 1        | 10%           | \$ 75,000                | \$ 82,500   | \$ 6,875                      |  | Good      |
| E   | 84       | 23-01 John Deere 3046R Tractor w Loader Bu  | Parks      | Grounds equipment | 2023 | 12                      | 11                       | 2035             | 1        | 10%           | \$ 75,000                | \$ 82,500   | \$ 6,875                      |  | Good      |
| E   | 85       | 23-02 John Deere 3046R Tractor              | Parks      | Grounds equipment | 2023 | 12                      | 11                       | 2035             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 5,958                      |  | Good      |
| E   | 86       | 23-04 John Deere 1570 Terrain 72" Deck with | Parks      | Grounds equipment | 2023 | 12                      | 11                       | 2035             | 1        | 10%           | \$ 45,000                | \$ 49,500   | \$ 4,125                      |  | Good      |
| E   | 87       | 23-05 Mower - Exmark 96" Diesel             | Parks      | Grounds equipment | 2023 | 12                      | 11                       | 2035             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 5,958                      |  | Good      |
| E   | 88       | 72" Trail Pro Groomer                       | Parks      | Special Equipment | 2023 | 12                      | 11                       | 2035             | 1        | 10%           | \$ 25,000                | \$ 27,500   | \$ 2,292                      |  | Good      |
| E   | 89       | 20-01 Kubota RTV-X900G                      | Parks      | Equipment (10)    | 2023 | 10                      | 9                        | 2033             | 1        | 10%           | \$ 18,000                | \$ 19,800   | \$ 1,980                      |  | Good      |
| E   | 90       | 20-02 Kubota RTV-X900G                      | Parks      | Equipment (10)    | 2023 | 10                      | 9                        | 2033             | 1        | 10%           | \$ 18,000                | \$ 19,800   | \$ 1,980                      |  | Good      |
| E   | 91       | 05-10 Skyjack Scissor Lift - Replacement    | Parks      | Equipment (10)    | 2024 | 10                      | 10                       | 2034             | 1        | 10%           | \$ 85,000                | \$ 93,500   | \$ 9,350                      |  | Good      |
| E   | 92       | 14-03 Ford F-150 Pick-up Truck - Replacemen | Parks      | Light Truck       | 2024 | 10                      | 10                       | 2034             | 1        | 10%           | \$ 50,000                | \$ 55,000   | \$ 5,500                      |  | Good      |
| E   | 93       | 13-01 Kioti CCK-20SH - Replacement          | Parks      | Equipment (10)    | 2024 | 10                      | 10                       | 2034             | 1        | 10%           | \$ 50,000                | \$ 55,000   | \$ 5,500                      |  | Good      |
| E   | 94       | 13-02 Kioti CK20S - Replacement             | Parks      | Equipment (10)    | 2024 | 10                      | 10                       | 2034             | 1        | 10%           | \$ 50,000                | \$ 55,000   | \$ 5,500                      |  | Good      |
| E   | 95       | 13-01 Kioti Tractor CK20S - Replacement     | Parks      | Equipment (10)    | 2024 | 10                      | 10                       | 2034             | 1        | 10%           | \$ 50,000                | \$ 55,000   | \$ 5,500                      |  | Good      |
| E   | 96       | 24-11 K Trail Dump Trailer                  | Parks      | Special Equipment | 2024 | 12                      | 12                       | 2036             | 1        | 10%           | \$ 18,000                | \$ 19,800   | \$ 1,650                      |  | Good      |
| E   | 97       | 24-02 Chevy Equinox                         | Parks      | Passenger (10)    | 2024 | 10                      | 10                       | 2034             | 1        | 10%           | \$ 40,000                | \$ 44,000   | \$ 4,400                      |  | Good      |
| E   | 98       | 12-01 International Workstar Tandem Dump    | Water      | Heavy Truck (10)  | 2012 | 10                      | 0                        | 2024             | 1        | 10%           | \$ 100,000               | \$ 110,000  | \$ 11,000                     |  | Poor      |
| E   | 99       | 12-06 Valve Turning Trailer                 | Water      | Special Equipment | 2012 | 12                      | 0                        | 2024             | 1        | 10%           | \$ 85,000                | \$ 93,500   | \$ 7,792                      |  | Poor      |
| E   | 100      | 13-05 Ford F-150 Extended Cab               | Water      | Light Truck       | 2013 | 10                      | 0                        | 2024             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 7,150                      |  | Poor      |
| E   | 101      | 17-03 Ford F250 with Slider                 | Water      | Light Truck       | 2017 | 10                      | 3                        | 2027             | 1        | 10%           | \$ 80,000                | \$ 88,000   | \$ 8,800                      |  | Fair      |
| E   | 102      | 18-06 Ford F350 with Service Body           | Water      | Light Truck       | 2018 | 10                      | 4                        | 2028             | 1        | 10%           | \$ 95,000                | \$ 104,500  | \$ 10,450                     |  | Fair      |
| E   | 103      | 19-03 Ford F350 with Service Body           | Water      | Light Truck       | 2019 | 10                      | 5                        | 2029             | 1        | 10%           | \$ 95,000                | \$ 104,500  | \$ 10,450                     |  | Good      |
| E   | 104      | 20-05 Chevy Silverado 1500                  | Water      | Light Truck       | 2020 | 10                      | 6                        | 2030             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 7,150                      |  | Good      |
| E   | 105      | 20-07 Ford F350 with Service Body           | Water      | Light Truck       | 2020 | 10                      | 6                        | 2030             | 1        | 10%           | \$ 95,000                | \$ 104,500  | \$ 10,450                     |  | Good      |
| E   | 106      | 23-03 580 Case SN Backhoe (Water Portion)   | Water      | Special Equipment | 2023 | 12                      | 11                       | 2035             | 1        | 10%           | \$ 43,750                | \$ 48,125   | \$ 4,010                      |  | Good      |
| E   | 107      | 23-10 Case 621G Loader (Water Portion)      | Water      | Special Equipment | 2023 | 12                      | 11                       | 2035             | 1        | 10%           | \$ 65,000                | \$ 71,500   | \$ 5,958                      |  | Good      |
| E   | 108      | Hydraulic Pump and Power Pack               | Water      | Equipment (10)    | 2024 | 10                      | 10                       | 2034             | 1        | 10%           | \$ 25,000                | \$ 27,500   | \$ 2,750                      |  | Good      |
| E   | 109      | 24 Meter Van                                | Water      | Light Truck       | 2024 | 10                      | 10                       | 2034             | 1        | 10%           | \$ 100,000               | \$ 110,000  | \$ 11,000                     |  | Good      |
| E   | 110      | Utility Trailer                             | Water      | Equipment (10)    | 2024 | 10                      | 10                       | 2034             | 1        | 10%           | \$ 25,000                | \$ 27,500   | \$ 2,750                      |  | Good      |
| E   | 111      | Daewoo Extended Boom Liftruck               | Wastewater | Special Equipment | 1999 | 18                      | 0                        | 2024             | 1        | 10%           | \$ 25,000                | \$ 27,500   | \$ 1,528                      |  | Poor      |
| E   | 112      | 14-06 Peterbilt Dump Truck                  | Wastewater | Equipment (10)    | 2014 | 10                      | 0                        | 2024             | 1        | 10%           | \$ 120,000               | \$ 132,000  | \$ 13,200                     |  | Poor      |
|   |          |   |            |                   |      |                         |                          |                  |          |               |                          |   |                               |  |           |
|   | Total    |   |            |                   |      |                         |                          |                  | 112      |               | \$ 19,314,000            | \$ 21,245,400                                     | 1,413,601                     |  |           |

## Appendix C-2: Equipment - Levels of Service - Technical Performance Measures

| Service Attribute     | Technical Levels of Service  | Current Performance | Proposed Performance | Explanation of Proposed Performance  |
|-----------------------|--|---------------------|----------------------|--|
| Availability          | Number of key pieces of equipment.   | 112                 | 120                  | Staff have identified a number of additional key pieces of equipment necessary to meet the proposed levels of service standards for Parks and Public Works.  |
| Safety                | Percentage of fleet equipment that undergo annual safety inspections.  | 100%                | 100%                 | This is the highest level of service achievable.   |
| Quality               | Equipment Condition Index ratings of "Poor" or below.  | 22                  | 15                   | The Town intends to minimize the number of equipment in poor condition while recognizing that it can periodically occur due to fiscal challenges or certain equipment may function acceptably beyond their estimated useful lives. |
| Fiscal Sustainability | Annual equipment (fleet) lifecycle reserves contribution compared to the targeted lifecycle reserves contribution. | 82%                 | 100%                 | It is the Towns objective to achieve 100% funding levels by the year 2040.   |

Appendix D-1: 10 Year Lifecycle Expenditure, by Asset Class

| Asset Category       | 2025      | 2026      | 2027      | 2028      | 2029      | 2030      | 2031      | 2032      | 2033      | 2034      | 2035      |
|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Facilities           | 660,000   | 5,211,969 | 954,895   | 450,865   | 2,216,864 | 977,575   | 936,370   | 7,921,378 | 595,350   | 4,429,718 | 284,250   |
| Parks & Parking Lots | 245,000   | 1,684,500 | 1,100,000 | 511,148   | 1,773,997 | 2,102,740 | 400,000   | 1,321,215 | 675,000   | 1,000,000 | 821,889   |
| Equipment            | 590,000   | 2,245,000 | 710,000   | 725,000   | 282,500   | 440,000   | 2,005,500 | 165,000   | 1,433,000 | 1,425,000 | 2,190,750 |
|                      | 1,495,000 | 9,141,469 | 2,764,895 | 1,687,013 | 4,273,360 | 3,520,315 | 3,341,870 | 9,407,593 | 2,703,350 | 6,854,718 | 3,296,889 |

**Date:** August 11, 2025

**To:** Mayor and Council

**Author:** Natalie Sharp, Supervisor of Municipal Governance / Deputy Clerk

**RE:** Kingsville Pickleball Inc. Licence Agreement

---

## **RECOMMENDED ACTION**

That Council **authorizes** the Mayor and Clerk to enter into a Licence Agreement with Kingsville Pickleball Inc. for designated rental time of the pickleball courts located at the Kingsville Recreation Complex.

## **BACKGROUND**

In 2020, the Town of Kingsville ("the Town") and Kingsville Pickleball Inc. ("KPI") partnered through a contribution agreement to build eight (8) pickleball courts located at the Kingsville Recreation Complex. The pickleball courts were fully constructed and open to the public in May of 2021. Pickleball continues to be one of the fastest growing sports in Canada and a popular sport in Kingsville. To build on and fulfill the contribution agreement and support the sport's continued success in Kingsville, the Town and KPI have agreed to proceed with a Licence Agreement.

## **DISCUSSION**

Kingsville Pickleball Inc. was founded in 2013 and has been very successful in promoting the sport locally. The sport of pickleball is recognized as one of the fastest-growing sports, with participation across all age levels. Since the construction of the pickleball courts, KPI has successfully organized games, welcomed new members, and ensured the courts are well-used and cared for.

The Licence Agreement provides KPI with access to the pickleball courts during designated times, allowing the club to run its programs. The term of the agreement is the entire rental season from April 15 to October 31 for a total of fifteen seasons starting in 2025 and ending in 2040. KPI will have access to the courts following the schedule outlined below:

|           |                          |                      |
|-----------|--------------------------|----------------------|
| Monday    | 6 am -1 pm<br>4pm – 9 pm | 8 Courts<br>6 courts |
| Tuesday   | 6 am -1 pm 4pm –<br>9 pm | 8 Courts<br>6 courts |
| Wednesday | 6 am -1 pm<br>4pm – 9 pm | 8 Courts<br>6 courts |
| Thursday  | 6 am -1 pm<br>4pm – 9 pm | 8 Courts<br>6 courts |
| Friday    | 6 am -1 pm<br>4pm – 9 pm | 8 Courts<br>6 courts |
| Saturday  | 7 am – 1 pm              | 4 courts             |
| Sunday    | 7 am – 1 pm              | 4 courts             |

The agreement also confirms that this access will continue even if the courts are relocated or reconstructed in the future. The Town will continue to support KPI in their mission to grow the sport and maintain a welcoming space for Kingsville residents to play.

## **FINANCIAL CONSIDERATIONS**

The original 2020 contribution agreement indicated that KPI would be responsible for a portion of the ongoing maintenance costs of the courts. Under the proposed licensing agreement, KPI has agreed to contribute \$3,000 per year to satisfy this commitment.

## **ENVIRONMENTAL CONSIDERATIONS**

None.

## **CONSULTATIONS**

William Good, Manager of Legal Services

PREPARED BY:




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Natalie Sharp  
Supervisor of Municipal Governance / Deputy Clerk

REVIEWED BY:

A handwritten signature in black ink, appearing to read 'Ry McLeod', with a long horizontal flourish extending to the right.

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Ryan McLeod, CPA, CA  
Director of Finance and Corporate Services

REVIEWED BY:

A handwritten signature in black ink, appearing to read 'John Norton', with a long horizontal flourish extending to the right.

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John Norton  
Chief Administrative Officer

**Date:** June 16, 2025

**To:** Mayor and Council

**Author:** Ryan McLeod, Director of Finance & Corporate Services  
Margaret Schroeder, Manager of Finance & Customer Services

**RE:** 2024 Financial Statements and Year End Review

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### **RECOMMENDED ACTION**

That the Financial Statements for the Corporation of the Town of Kingsville for the year ending December 31, 2024, as audited by HMID LLP, **be approved;**

And that the 2024 Treasurer's Statement of Development Charge Reserve Funds, **be approved;**

And that the 2024 Statement of Investment Activity, **be approved;**

And that the 2024 general budget surplus of \$471,382 be applied to the Property Acquisition and Development Reserve **be approved.**

And that corresponding By-law 52-2025 and By-law 53-2025 to debenture long-term debt with Ontario Infrastructure and Land Corporation, **be adopted** during the By-law stage of this Council Agenda.

### **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 Charge and Investment activities.

The following discussion provides Council with an overview of the 2024 Financial Statements and highlight any significant changes or other matters of financial concern.



## **DISCUSSION**

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

### **Investment in UWSS Inc.**

In 2023 and prior, the Town's financial statements included its proportionate share (38.72%) of Union Water Supply System (UWSS) assets and liabilities. During the year, all assets and liabilities were transferred from the UWSS partnership to UWSS Inc. While the Town's ownership interest remains the same at 38.72%, this corporate re-organization has changed the manner in which the Town accounts for UWSS. All previous assets and liabilities associated with UWSS are now reported on a single line called 'Investment in UWSS Inc'. This investment will fluctuate from year to year based on the Town's share of UWSS Inc.'s profit or loss. Refer to Note 3 of Financial Statements for further details.

### **Cash and cash equivalents**

The Town's cash balance has decreased by \$11.1 million from 2023, however, this decrease is primarily related to the change in accounting treatment of UWSS assets. The 2023 cash balance included \$9.4 million of cash controlled by UWSS. The 2024 balance now reflects only the bank accounts or short-term investments held directly by the Town of Kingsville.

### **Taxes and grants in-lieu receivable**

The Town's tax receivable balance is approximately \$1.5 million higher than 2023. Based on a review of outstanding balances, Administration believes this increase can be attributed in large part to the postal strike from November 15 – December 15<sup>th</sup> rather than a symptom of broader economic challenges.

### **Trade and other receivables**

This refers to water, sewer, drainage and other miscellaneous receivables owing to the Town at year end. The increase over 2023 is primarily attributable to an increase in water works performed and recoverable from the MTO (Ministry of Transportation) in regard to the Highway 3 expansion.

### **Drainage costs recoverable**

This refers to drainage work that has yet to be billed. This figure has increased from 2023 due to a general increase ongoing drainage projects.

### **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 into 4 main categories:

|                                     | 2024               | 2023                | Increase<br>(Decrease) |
|-------------------------------------|--------------------|---------------------|------------------------|
| Property Tax Supported              | \$ 3,697,065       | \$ 4,449,885        | \$ (752,820)           |
| Development Charge Supported        | 5,016,613          | \$5,016,613         | -                      |
| Debt Paid by Benefiting land owners | 205,895            | 211,223             | 5,328                  |
| Union Water Debt                    | -                  | 2,423,659           | (2,423,659)            |
|                                     | <u>\$8,919,573</u> | <u>\$12,101,380</u> | <u>\$ 3,181,807</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, 2024, the Town's Unfinanced Capital balance consisted of the following;

|                                    | 2024                | 2023               | Increase<br>(Decrease) |
|------------------------------------|---------------------|--------------------|------------------------|
| Wastewater Projects (Rate funded)  | \$ -                | \$ 20,251          | \$ (20,251)            |
| Road 2 E (Tax funded)              | -                   | 95,306             | (95,306)               |
| Lakeshore East Sewer (DC funded)   | 309,537             | 309,537            | -                      |
| West Side Collector Rd (DC funded) | 457,649             | -                  | 457,649                |
| Water Meter Upgrade (Rate funded)  | 1,916,312           | -                  | 1,916,312              |
| Road 2 E (DC funded)               | 5,684,665           | 4,380,061          | 1,304,604              |
| SW Water Supply (DC funded)        | 2,094,169           | 1,893,637          | 200,532                |
|                                    | <u>\$10,462,332</u> | <u>\$6,698,792</u> | <u>\$ 3,763,540</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 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. In 2025, an additional \$6,827,556 was drawn on this loan. As these projects are now complete, Administration recommends converting its \$11,844,169 construction loan with a variable interest rate into a long-term debenture with a fixed repayment schedule (By-law 52-2025 & By-law 53-2025). This debt will be repaid through the future collection of Development Charges.

## 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 found on municipal properties. This standard requires public sector bodies to estimate the future cost of abatement and to record the projected liability on their balance sheet. Please refer to Notes 16 of the financial statements for the noted liability.

### 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 65<sup>th</sup> 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, 2024, the Town has fully funded the employer contributions required under the OMERS pension plan.

### Deferred revenue

Deferred Revenue consists of the following;

|                     | 2024                | 2023                | Increase<br>(Decrease) |
|---------------------|---------------------|---------------------|------------------------|
| Development Charges | \$ 87,639           | \$ 9,263            | \$ 78,376              |
| Unspent Grants      | 3,116,489           | 2,694,567           | 421,923                |
|                     | <u>\$ 3,204,128</u> | <u>\$ 2,703,830</u> | <u>\$ 500,299</u>      |

During 2024 the Town collected \$2,590,891 (2023- \$1,105,423) 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 A 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, 2024.

Under PSAB, the Town is reporting a surplus of \$11,612,484 for 2024. This surplus includes \$2.2M from our share of UWSS Inc.’s 2024 profit.

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.   | Abetment costs are budgeted for in the year they are incurred.  |
| Water & Wastewater & Building Depts. | The Financial Statements include all of the Town’s water,  | For budgeting purposes, each of these operations have separate stand-alone budgets.                                   |

|                           |   |   |
|---------------------------|---|---|
|                           | wastewater and building department activities.  |   |
| Union Water Supply System | The Financial Statements include the Town's proportionate share of 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 \$471,382 from 'tax funded' operations. Please refer to Appendix B 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 1.2% of the Town's Operating and Capital expenses during the year.

This surplus is primarily the result of savings due to staffing vacancies and other leaves of absence which are difficult to predict during budget preparation.

### **Budget Surplus Allocation**

Administration recommends applying the 2024 surplus towards the Property Acquisition and Development Reserve. This will put the Town in a better financial position to respond to strategic investment opportunities and reduce pressure on future tax rate increases.

### **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 2024, the Town benefited from a general rise in interest rates. Between term deposits and interest on savings accounts, the Town earned \$791,736 (2023 - \$821,036) of general investment income. Please refer to Appendix C for a schedule of the Town's financial security activities for the year. This schedule does not include interest on all 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.

As the prime rate has decreased from 7.2% on January 1, 2024 to 4.95% at present, Council should expect a significant reduction in interest income in 2025.

### **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 summary of the Town's reserve balances at year end. Excluding

UWSS Inc, the Town's overall reserve balance increased by approx. \$2.9M in 2024 due to increased contributions lifecycle reserves and strategic investments in the property acquisition & development reserve. Based on the latest Provincial Financial Indicator review (Appendix D), 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 2024 Financial Statements indicate that the Town is in a relatively healthy financial position. Operating revenue and expenses have remained relatively stable with 2023 and municipal reserve balances are growing. 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 disclose any financial requirements to keep infrastructure in a state of good repair. 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 infrastructure funding. During the 2025 budget, Council approved a \$650,000 increase to its road, bridge and facility life-cycle reserves, which was certainly another meaningful step towards long-term financial sustainability.

Although debt levels were relatively low as of year-end, Council should expect these balances to rise in the near future as the Town finances its existing 'Unfinanced Capital' for the Road 2 E road and watermain construction projects. It is no secret that the Town is currently facing infrastructure challenges to support growth in both the Ruthven (sewer capacity) and the west side settlement areas (water infrastructure). The Town will need to take on additional debt to enable these development-related infrastructure projects to proceed. Please refer to Appendix E for a summary of Existing and Projected Debt Repayments.

Although the Town is well within the debt ceiling prescribed by the Province, Council will need to carefully prioritize its strategic projects to avoid over-extending itself.

## **ENVIRONMENTAL CONSIDERATIONS**

There are no direct environmental considerations associated with this report.

## **CONSULTATIONS**

Financial Services Team

PREPARED BY:



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Margaret Schroeder, CPA, CGA  
Manager of Financial Services/Deputy Treasurer & Customer Service

REVIEWED BY:



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Ryan McLeod, CPA, CA  
Director of Finance & Corporate Services



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John Norton, CAO

**THE CORPORATION OF  
THE TOWN OF KINGSVILLE**

Consolidated Financial Statements  
December 31, 2024



**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, 2024
- 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 flows 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, 2024, 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  
August 11, 2025

Chartered Professional Accountants  
Licensed Public Accountants

DRAFT

**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**Consolidated Statement of Financial Position**  
as at December 31, 2024

|  | <u><b>2024</b></u>           | <u><b>2023</b></u>           |
|--|------------------------------|------------------------------|
| <b>FINANCIAL ASSETS</b>                      |                              |                              |
| Cash and cash equivalents (Note 1 & 9)       | \$ 19,834,260                | \$ 30,983,354                |
| Taxes and grants-in-lieu receivable          | 3,989,794                    | 2,479,577                    |
| Trade and other receivables                  | 10,185,146                   | 9,617,039                    |
| Drainage costs recoverable (Note 6)          | 1,542,087                    | 1,164,373                    |
| Investment in UWSS Inc. (Note 3)             | 30,013,907                   | -                            |
|  | <u>65,565,194</u>            | <u>44,244,343</u>            |
| <b>FINANCIAL LIABILITIES</b>                 |                              |                              |
| Accounts payable and accrued liabilities     | 12,064,461                   | 9,813,583                    |
| Accrued interest                             | 21,656                       | 27,667                       |
| Municipal debt (Note 4)                      | 8,919,573                    | 12,101,380                   |
| Asset retirement obligation (Note 16)        | 954,020                      | 1,381,936                    |
| Employee future benefits (Note 7)            | 887,613                      | 813,809                      |
| Deferred revenue (Note 10 & Schedule 2)      | 3,204,128                    | 2,703,830                    |
|  | <u>26,051,451</u>            | <u>26,842,205</u>            |
| <b>NET FINANCIAL ASSETS</b>                  | <u><b>39,513,743</b></u>     | <u><b>17,402,138</b></u>     |
| <b>NON-FINANCIAL ASSETS</b>                  |                              |                              |
| Tangible capital assets (Schedule 1)         | 161,052,222                  | 172,279,947                  |
| Asset retirement obligation assets (Note 16) | 74,796                       | 332,334                      |
| Prepaid expenses                             | 1,046,182                    | 60,040                       |
|  | <u>162,173,200</u>           | <u>172,672,321</u>           |
| <b>ACCUMULATED SURPLUS</b>                   | <u><b>\$ 201,686,943</b></u> | <u><b>\$ 190,074,459</b></u> |

**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**Consolidated Statement of Financial Operations and Accumulated Surplus**  
as at December 31, 2024

|   | <u>2024 Budget</u><br>(Note 11) | <u>2024</u>           | <u>2023</u>           |
|---|---------------------------------|-----------------------|-----------------------|
| <b>REVENUES</b>                                       |                                 |                       |                       |
| Net taxation/user charges                             | \$ 35,434,905                   | \$ 35,551,435         | \$ 36,264,116         |
| Government transfers                                  | 850,750                         | 938,486               | 906,315               |
| Other   | 2,041,569                       | 2,983,744             | 2,797,556             |
| <b>TOTAL REVENUES</b>                                 | <b>38,327,224</b>               | <b>39,473,665</b>     | <b>39,967,987</b>     |
| <b>EXPENSES</b>                                       |                                 |                       |                       |
| General government                                    | 5,187,942                       | 5,342,845             | 4,837,289             |
| Protection to persons and property                    | 7,102,672                       | 6,825,810             | 6,817,087             |
| Transportation services                               | 8,534,542                       | 8,383,250             | 7,896,688             |
| Environmental services                                | 9,630,666                       | 9,681,982             | 11,159,248            |
| Health services                                       | 171,018                         | 161,067               | 147,543               |
| Recreation and culture                                | 4,431,202                       | 4,614,763             | 4,178,353             |
| Planning and development                              | 708,627                         | 748,115               | 644,672               |
| <b>TOTAL EXPENSES</b>                                 | <b>35,766,669</b>               | <b>35,757,832</b>     | <b>35,680,880</b>     |
| <b>NET REVENUES</b>                                   | <b>2,560,555</b>                | <b>3,715,833</b>      | <b>4,287,107</b>      |
| <b>OTHER</b>  |                                 |                       |                       |
| Development charges applied                           | 1,402,500                       | 2,530,374             | 1,142,114             |
| Government transfers received for capital projects    | 3,280,000                       | 3,256,206             | 4,381,267             |
| Developer Contributions received for capital projects | 4,600,000                       | 33,888                | -                     |
| Employee future benefits                              | -                               | (73,804)              | (76,109)              |
| Contributed tangible capital assets (net)             | 1,200,000                       | 161,517               | -                     |
| Asset retirement obligation accretion / amortization  | -                               | (41,918)              | (58,351)              |
| Investment Income/UWSS Inc. (Note 3)                  | -                               | 2,213,547             | -                     |
| Loss on disposal of tangible capital assets           | -                               | (183,159)             | (70,038)              |
|   | 10,482,500                      | 7,896,651             | 5,318,883             |
| <b>ANNUAL SURPLUS</b>                                 | <b>13,043,055</b>               | <b>11,612,484</b>     | <b>9,605,990</b>      |
| <b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>         | <b>190,074,459</b>              | <b>190,074,459</b>    | <b>180,468,469</b>    |
| <b>ACCUMULATED SURPLUS, END OF YEAR</b>               | <b>\$ 203,117,514</b>           | <b>\$ 201,686,943</b> | <b>\$ 190,074,459</b> |



**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**Consolidated Statement of Changes in Net Financial Assets**  
as at December 31, 2024

|   | <u>2024 Budget</u><br>(Note 11) | <u>2024</u>          | <u>2023</u>          |
|---|---------------------------------|----------------------|----------------------|
| <b>Annual Surplus</b>                                     | \$ 13,043,055                   | \$ 11,612,484        | \$ 9,605,990         |
| Amortization of tangible capital assets                   | 7,933,183                       | 8,620,444            | 8,702,240            |
| Amortization of ARO assets                                | -                               | 3,750                | 10,902               |
| Acquisition of tangible capital assets                    | (31,015,500)                    | (18,802,089)         | (21,492,567)         |
| Transfer of tangible capital assets to UWSS Inc. (Note 3) | -                               | 21,195,899           | -                    |
| Transfer of ARO asset to UWSS Inc. (Note 3)               | -                               | 253,788              | -                    |
| Disposals of tangible capital assets                      | -                               | 213,471              | 94,254               |
| Acquisition of prepaid expense                            | -                               | (1,046,182)          | (60,040)             |
| Consumption of prepaid expense                            | -                               | 60,040               | 77,104               |
| <b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b>        | <b>(10,039,262)</b>             | <b>22,111,605</b>    | <b>(3,062,117)</b>   |
| <b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>            | <b>17,402,138</b>               | <b>17,402,138</b>    | <b>20,464,255</b>    |
| <b>NET FINANCIAL ASSETS, END OF YEAR</b>                  | <b>\$ 7,362,876</b>             | <b>\$ 39,513,743</b> | <b>\$ 17,402,138</b> |

**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**Consolidated Statement of Cash Flows**  
as at December 31, 2024

|   | <u><b>2024</b></u>   | <u><b>2023</b></u>   |
|---|----------------------|----------------------|
| <b>OPERATING ACTIVITIES</b>                                 |                      |                      |
| Annual Surplus  | \$ 11,612,484        | \$ 9,605,990         |
| <b>Items Not Involving Cash</b>                             |                      |                      |
| Amortization of tangible capital assets                     | 8,620,444            | 8,702,240            |
| Amortization of asset retirement obligations                | 41,918               | 58,351               |
| Loss on disposal of tangible capital assets                 | 183,159              | 70,038               |
| Share of UWSS income  | (2,213,547)          |                      |
| Transfer of Reserves - UWSS Inc                             | (9,240,375)          |                      |
| Change in employee future benefits                          | 73,804               | 76,109               |
| <b>Sources (Uses)</b>                                       |                      |                      |
| Taxes and grants-in-lieu receivable                         | (1,510,217)          | (754,410)            |
| Trade and other receivables                                 | (568,107)            | (2,575,997)          |
| Drainage costs and debt receivable                          | (377,714)            | 3,497,293            |
| Prepaid expenses  | (986,142)            | 17,064               |
| Accounts payable and accrued liabilities                    | 2,250,878            | (58,796)             |
| Deferred revenue  | 500,298              | 356,796              |
| Accrued interest  | (6,011)              | (4,560)              |
|   | <u>8,380,872</u>     | <u>18,990,118</u>    |
| <b>INVESTING ACTIVITIES</b>                                 |                      |                      |
| Investment in UWSS Inc (common shares)                      | <u>(39)</u>          |                      |
| <b>CAPITAL ACTIVITIES</b>                                   |                      |                      |
| Acquisition of tangible capital assets                      | (18,802,089)         | (21,492,567)         |
| Proceeds on disposal of tangible capital assets             | 30,312               | 24,216               |
|   | <u>(18,771,777)</u>  | <u>(21,468,351)</u>  |
| <b>FINANCING ACTIVITIES</b>                                 |                      |                      |
| Municipal debt issued                                       | 58,500               | 5,086,213            |
| Municipal debt repaid                                       | (816,650)            | (1,432,227)          |
|   | <u>(758,150)</u>     | <u>3,653,986</u>     |
| <b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b> | (11,149,094)         | 1,175,753            |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>         | 30,983,354           | 29,807,601           |
| <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>               | <u>\$ 19,834,260</u> | <u>\$ 30,983,354</u> |

**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**Notes to the Consolidated Financial Statements**  
**for the year ended December 31, 2024**

**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.

For the year ended December 31, 2023, 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. The financial figures reported as of December 31 2024, are not consolidated and represent solely the Town of Kingsville's financial position.

**(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, 2024**

**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, 2024**

**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, 2024**

**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, 2024

**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>2024</u>          | <u>2023</u>          |
|---------------|----------------------|----------------------|
| School Boards | \$ 6,575,994         | \$ 6,470,791         |
| County        | <u>16,476,435</u>    | <u>15,386,200</u>    |
|               | <u>\$ 23,052,429</u> | <u>\$ 21,856,991</u> |

**3. Investment in the Union Water Supply System (UWSS) Inc.**

On February 24, 2023 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. No monetary or share-based consideration was provided for the asset transfer. The Town's equity in UWSS Inc. is recorded at the net book value of the transferred assets. The Town currently owns 38.72% of UWSS Inc. The investment is accounted for using the equity method, as the Town has significant influence over the strategic operating, investing, and financing policies of the enterprise.

|                               | <u>2024</u>          | <u>2023</u> |
|-------------------------------|----------------------|-------------|
| Equity in contributed capital | \$ 27,800,321        | \$ -        |
| Common shares                 | 39                   | -           |
| Net income                    | <u>2,213,547</u>     | <u>-</u>    |
|                               | <u>\$ 30,013,907</u> | <u>\$ -</u> |

The following table provides supplementary information for UWSS Inc. as at December 31.

|   | <u>2024</u>         | <u>2023</u> |
|---|---------------------|-------------|
| <b>Financial Position</b>                       |                     |             |
| Current assets                                  | \$ 23,802,335       | \$ -        |
| Tangible capital assets, net                    | <u>59,183,874</u>   | <u>-</u>    |
| Total Assets                                    | <u>82,986,209</u>   | <u>-</u>    |
| Current liabilities                             | 4,238,343           | -           |
| Non-current liabilities                         | <u>1,232,615</u>    | <u>-</u>    |
| Total Liabilities                               | <u>5,470,958</u>    | <u>-</u>    |
| Equity  | <u>77,515,251</u>   | <u>-</u>    |
| <b>Results from Operations</b>                  |                     |             |
| Revenues  | 15,185,316          | -           |
| Expenses  | <u>10,751,542</u>   | <u>-</u>    |
| Income before Other Items                       | 4,433,774           | -           |
| Other items                                     | <u>1,283,031</u>    | <u>-</u>    |
| Net Income and Retained Earnings, End of Period | <u>\$ 5,716,805</u> | <u>\$ -</u> |

**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**Notes to the Consolidated Financial Statements**  
for the year ended December 31, 2024

**4. Municipal Debt and Subsequent Event**

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

|   | <u><b>2024</b></u>         | <u><b>2023</b></u>          |
|---|----------------------------|-----------------------------|
| <b><i>Property Tax Supported</i></b>  |                            |                             |
| i) OSIFA Loan - repayable in semi-annual instalments of \$49,389 plus interest at 4.72%, due September, 2027  | \$ 246,944                 | \$ 345,722                  |
| ii) OILC Loan - repayable in semi-annual instalments of \$119,772 including interest at 3.97%, due December, 2033   | 1,797,998                  | 1,961,284                   |
| iii) OILC Loan - repayable in semi-annual instalments of \$91,043 including interest at 2.47%, due November, 2025   | 178,767                    | 353,199                     |
| iv) OILC Loan - repayable in semi-annual instalments of \$52,753 including interest at 3.34%, due November, 2035  | 964,609                    | 1,036,102                   |
| v) OILC Loan - repayable in semi-annual instalments of \$131,283 including interest at 2.56%, due November, 2026  | 508,747                    | 753,578                     |
| <b><i>Development Charge Supported</i></b>  |                            |                             |
| 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 4.2% | 5,016,613                  | 5,016,613                   |
| <b><i>Benefiting Property Owners</i></b>  |                            |                             |
| i) Drain Debentures - repayable in annual instalments including interest ranging from 3.0% to 5.0%, due in various amounts from 2025 to 2028                | 29,649                     | 58,433                      |
| ii) Sanitary Sewer Debentures - repayable in annual instalments including interest ranging from 2.83% to 5.0%, due in various amounts in 2025               | 135,012                    | 266,240                     |
| iii) Watermain Debentures - repayable in annual instalments including interest of 4.5%, due in 2029   | 42,759                     | 50,238                      |
| iv) Tile Loans - repayable in annual instalments including interest at 6.0%, due in various amounts from 2025 to 2034                                       | <u>157,544</u>             | <u>119,534</u>              |
|   | 9,078,642                  | 9,960,943                   |
| Less: Internally financed debt  | <u>(159,069)</u>           | <u>(283,222)</u>            |
|   | 8,919,573                  | 9,677,721                   |
| Share of Union Water System Obligations   | -                          | 2,423,659                   |
|   | <u><u>\$ 8,919,573</u></u> | <u><u>\$ 12,101,380</u></u> |

**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**Notes to the Financial Statements**  
for the year ended December 31, 2024

**4. Municipal Debt and Subsequent Event (Cont'd)**

(b) Principal payments are due as follows;

|             |    |                  |
|-------------|----|------------------|
| 2025        | \$ | 5,854,849        |
| 2026        |    | 633,036          |
| 2027        |    | 330,306          |
| 2028        |    | 292,024          |
| 2029        |    | 295,793          |
| 2030 onward |    | 1,513,566        |
|             | \$ | <u>8,919,573</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>2024</u> | <u>2023</u> |
|----------|-------------|-------------|
| Interest | \$ 306,457  | \$ 545,062  |

(e) On February 3, 2025, the Town withdrew an additional \$6,273,698 on its \$12,000,000 construction loan with Ontario Infrastructure and Lands Corporation (OILC).

**5. Trust Funds**

The Town administers a Perpetual Care Cemetery Trust Fund which amounts to \$1,343,282 (2023 - \$1,328,182). 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, 2024

**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><b>2024</b></u>       | <u><b>2023</b></u>       |
|---|--------------------------|--------------------------|
| Accrued benefit as at January 1                     | \$ 813,809               | \$ 737,700               |
| Service cost  | 81,092                   | 77,600                   |
| Interest cost                                       | 39,224                   | 35,848                   |
| Benefit paid for year                               | <u>(46,512)</u>          | <u>(37,339)</u>          |
| Projected accrued benefit obligation at December 31 | \$ <u><u>887,613</u></u> | \$ <u><u>813,809</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><b>2024</b></u>                | <u><b>2023</b></u>                   |
|-----------------------------|-----------------------------------|--------------------------------------|
| Discount rate               | 4.5%                              | 4.5%                                 |
| Salary scale                | 3.0%                              | 3.0%                                 |
| Drug expense trend          | 7% in 2018 to 4%<br>over 20 years | 7% in 2018 to<br>4% over 20<br>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, 2024**

**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, 2024, the Town had \$2,000,000 (2023 - \$2,000,000) in unused credit available.

Included in cash and cash equivalents is deferred revenue of \$3,204,128 (2023 - \$2,703,830) and reserve funds of \$59,276 (2023 - \$59,276) which is restricted for specific purposes as outlined in schedules 2 and 3.

**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**Notes to the Consolidated Financial Statements**  
for the year ended December 31, 2024

**10. Reserve, Reserve Funds and Deferred Revenue**

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

|  | <u><b>2024</b></u>          | <u><b>2023</b></u>          |
|--|-----------------------------|-----------------------------|
| Total reserves and reserve funds (Schedule 3)  | \$ 27,424,002               | \$ 33,797,811               |
| Deferred revenue portion of reserve funds set aside<br>for specific purposes by legislation, regulation or<br>agreement (Schedule 2) | <u>3,204,128</u>            | <u>2,703,830</u>            |
|  | <u><u>\$ 30,628,130</u></u> | <u><u>\$ 36,501,641</u></u> |

**11. Budget Amounts**

The 2024 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, 2024

|  | <b>2024 Budget</b> | <b>Change</b>       | <b>Restated 2024<br/>Budget</b> |
|--|--------------------|---------------------|---------------------------------|
| <b>Revenue</b>                               | \$ 67,444,765      | \$                  | \$ 67,444,765                   |
| Less: Contributions from reserves            |                    | (10,601,860)        | (10,601,860)                    |
| Less: Proceeds from long-term debt           |                    | (7,668,750)         | (7,668,750)                     |
| Less: Inter-departmental revenues            |                    | (531,000)           | (531,000)                       |
| Plus: Local Improvements                     |                    | 166,569             | 166,569                         |
|  | <u>67,444,765</u>  | <u>(18,635,041)</u> | <u>48,809,724</u>               |
| <b>Expenses</b>                              |                    |                     |                                 |
| Total Expenditures as per budget             | 67,444,765         | \$                  | 67,444,765                      |
| Less: Contributions to reserves              |                    | (7,325,537)         | (7,325,537)                     |
| Less: Capital expenditures, net of transfers |                    | (31,015,500)        | (31,015,500)                    |
| Plus: Amortization                           |                    | 7,933,183           | 7,933,183                       |
| Plus: Interest on non-tax funded debt        |                    | 13,577              | 13,577                          |
| Less: Repayments of tax funded debt          |                    | (752,819)           | (752,819)                       |
| Less: Inter-departmental expenses            |                    | (531,000)           | (531,000)                       |
|  | <u>67,444,765</u>  | <u>(31,678,096)</u> | <u>35,766,669</u>               |
| Annual Surplus                               |                    |                     | 13,043,055                      |
| Accumulated surplus, beginning of year       |                    |                     | 190,074,459                     |
| Accumulated surplus, end of year             |                    |                     | \$ 203,117,514                  |



**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**Notes to the Consolidated Financial Statements**  
**for the year ended December 31, 2024**

**12. Pension Plan**

The Town belongs to the Ontario Municipal Employee Retirement Fund (OMERS) which is a multi-employer plan on behalf of 105 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 2024 was \$806,464 (2023 - \$705,797). At December 31, 2024 the OMERS plan was in a deficit position, funded at 98% (2023 - 97%). 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, 2026, policing costs are determined annually. In 2024, the OPP contract approximated \$3.0 million (2023 - \$3.3 million).

The Town has entered an agreement with the Ontario Clean Water Agency (OCWA), to operate their sewage facilities through December 31, 2026. 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 \$1,544,115 (2023 - \$1,482,500).

The Town has entered an agreement with GFL Environmental Inc. for waste collection services through December 31, 2026. In 2024, the cost of collection services provided under this agreement was \$682,000 (2023 - \$657,000).

**14. Comparative Amounts**

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

**15. Contingencies**

As of December 31, 2024, 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, 2024

**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><b>2024</b></u>       | <u><b>2023</b></u>         |
|--|--------------------------|----------------------------|
| Asset Retirement Obligation, beginning of the year | \$ 1,381,936             | \$ 1,334,487               |
| Transfer of ARO to UWSS Inc.                       | (466,084)                | -                          |
| Accretion expense                                  | <u>38,168</u>            | <u>47,449</u>              |
| Asset Retirement Obligation, end of year           | \$ <u><u>954,020</u></u> | \$ <u><u>1,381,936</u></u> |

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**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**Consolidated Schedule of Tangible Capital Assets**  
**Categorized by Asset Type**  
**for the year ended December 31, 2024**

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 | 2024                  | 2023                  |
| <b>COST</b>                           |                     |                          |                        |                      |                                 |                      |                                  |                          |                       |                       |
| Balance, beginning 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            | <b>\$ 358,657,866</b> | <b>\$ 337,699,648</b> |
| Additions during the year             | 322,045             | 840,145                  |                        | 38,079               | 6,373,025                       | 15,886,416           | 7,635,182                        | (12,292,803)             | <b>18,802,089</b>     | <b>21,492,567</b>     |
| Disposals during the year             |                     | (15,253)                 |                        |                      | (215,721)                       | (838,965)            | (111,867)                        |                          | <b>(1,181,806)</b>    | <b>(534,349)</b>      |
| Transfer of UWSS assets               |                     |                          |                        |                      |                                 |                      | (33,441,851)                     |                          | <b>(33,441,851)</b>   | <b>-</b>              |
| <b>BALANCE, END OF YEAR</b>           | <b>6,227,901</b>    | <b>23,011,067</b>        | <b>1,035,843</b>       | <b>599,625</b>       | <b>20,823,614</b>               | <b>165,804,344</b>   | <b>120,519,520</b>               | <b>4,814,384</b>         | <b>342,836,298</b>    | <b>358,657,866</b>    |
| <b>ACCUMULATED AMORTIZATION</b>       |                     |                          |                        |                      |                                 |                      |                                  |                          |                       |                       |
| Balance, beginning of year            | 385,869             | 8,870,236                | 779,929                | 417,345              | 7,189,419                       | 111,407,329          | 57,327,792                       | -                        | <b>186,377,919</b>    | <b>178,115,774</b>    |
| Amortization during the year          | 65,136              | 612,015                  | 75,338                 | 32,212               | 1,042,696                       | 4,017,546            | 2,775,501                        | -                        | <b>8,620,444</b>      | <b>8,702,240</b>      |
| Accumulated Amortization on disposals |                     | (15,252.00)              |                        |                      | (215,720)                       | (642,255)            | (95,108)                         | -                        | <b>(968,335)</b>      | <b>(440,095)</b>      |
| Transfer of UWSS balance              |                     |                          |                        |                      |                                 |                      | (12,245,952)                     |                          | <b>(12,245,952)</b>   | <b>-</b>              |
| <b>BALANCE, END OF YEAR</b>           | <b>451,005</b>      | <b>9,466,999</b>         | <b>855,267</b>         | <b>449,557</b>       | <b>8,016,395</b>                | <b>114,782,620</b>   | <b>47,762,233</b>                | <b>-</b>                 | <b>181,784,076</b>    | <b>186,377,919</b>    |
| <b>TANGIBLE CAPITAL ASSETS</b>        | <b>\$ 5,776,896</b> | <b>\$ 13,544,068</b>     | <b>\$ 180,576</b>      | <b>\$ 150,068</b>    | <b>\$ 12,807,219</b>            | <b>\$ 51,021,724</b> | <b>\$ 72,757,287</b>             | <b>\$ 4,814,384</b>      | <b>\$ 161,052,222</b> | <b>\$ 172,279,947</b> |

**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**Consolidated Schedule of Deferred Revenue**  
for the year ended December 31, 2024

**Schedule 2**

|  | Opening             | Contributions<br>Received<br>(Repaid) | Interest<br>Earned | Deferred<br>Revenue<br>Allocated | Ending              |
|--|---------------------|---------------------------------------|--------------------|----------------------------------|---------------------|
| Development charges                          | \$ 9,263            | \$ 2,590,891                          | \$ 17,859          | \$ (2,530,374)                   | \$ 87,639           |
| Canada Community Building Fund               | 1,122,505           | 1,129,128                             | 54,889             | (813,496)                        | 1,493,026           |
| Ontario Community Infrastructure<br>Grant    | 1,232,550           | 1,377,196                             | 54,737             | (1,296,954)                      | 1,367,530           |
| Seniors Active Living Centre<br>(SALC) Grant | -                   | 19,887                                | -                  | -                                | 19,887              |
| Modernization Grant                          | 67,726              | (8,393)                               | -                  | -                                | 59,333              |
| Safe Restart (Covid) Fund                    | 271,785             | -                                     | -                  | (95,072)                         | 176,713             |
|  | <b>\$ 2,703,830</b> | <b>\$ 5,108,710</b>                   | <b>\$ 127,485</b>  | <b>\$ (4,735,896)</b>            | <b>\$ 3,204,128</b> |

**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**Consolidated Schedule of Reserves and Reserve Funds**  
for the year ended December 31, 2024

**Schedule 3**

| Opening | Contributions<br>Received | Transfer to<br>Operations | Transfer to<br>Capital/UWSS | Ending |
|---------|---------------------------|---------------------------|-----------------------------|--------|
|---------|---------------------------|---------------------------|-----------------------------|--------|

**RESERVE FUNDS**

|               |           |      |      |      |           |
|---------------|-----------|------|------|------|-----------|
| WATER CAPITAL | \$ 59,276 | \$ - | \$ - | \$ - | \$ 59,276 |
|---------------|-----------|------|------|------|-----------|

**RESERVES**

|                                   |                      |                      |                   |                      |                      |
|-----------------------------------|----------------------|----------------------|-------------------|----------------------|----------------------|
| BIA                               | 110,768              | 12,553               | -                 | -                    | 123,321              |
| BUILDING                          | 1,782,143            | 27,500               | 104,215           | 32,590               | 1,672,838            |
| FACILITIES                        | 821,654              | 1,588,193            | -                 | 554,213              | 1,855,634            |
| FIRE                              | 612,397              | 375,000              | -                 | 8,248                | 979,149              |
| GENERAL                           | 8,477,458            | 1,037,587            | -                 | 26,417               | 9,488,628            |
| IT                                | 32,316               | 57,000               | -                 | 25,085               | 64,231               |
| MARINA                            | 57,305               | 10,000               | -                 | -                    | 67,305               |
| PARKS & RECREATION                | 1,108,203            | 955,367              | -                 | 433,434              | 1,630,136            |
| PLANNING                          | 150,215              | -                    | -                 | -                    | 150,215              |
| POLICE                            | 1,011,388            | 80,000               | -                 | -                    | 1,091,388            |
| PUBLIC WORKS                      | 5,105,026            | 3,214,093            | 15,000            | 3,388,887            | 4,915,232            |
| SEWER                             | 1,818,926            | 1,130,952            | -                 | 1,604,040            | 1,345,838            |
| WATER - MUNICIPAL                 | 3,410,361            | 1,783,896            | -                 | 1,213,446            | 3,980,811            |
| WATER - UNION WATER SUPPLY SYSTEM | 9,240,375            | -                    | -                 | 9,240,375            | -                    |
|                                   | 33,738,535           | 10,272,141           | 119,215           | 16,526,735           | 27,364,726           |
|                                   | <u>\$ 33,797,811</u> | <u>\$ 10,272,141</u> | <u>\$ 119,215</u> | <u>\$ 16,526,735</u> | <u>\$ 27,424,002</u> |

**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**Consolidated Schedule of Accumulated Surplus**  
for the year ended December 31, 2024

Schedule 4

|   | <u>2024</u>           |           | <u>2023</u>        |
|---|-----------------------|-----------|--------------------|
| Tangible capital assets                                       | \$ 161,052,222        | \$        | 172,279,947        |
| Reserves and reserve funds                                    | 27,424,002            |           | 33,797,811         |
| Operating fund surplus  | 33,435,689            |           | 3,951,426          |
| Unfinanced capital  | (10,462,332)          |           | (6,698,792)        |
| Drainage debt receivable                                      | 21,710                |           | 45,335             |
| Asset retirement obligation (net)                             | (879,224)             |           | (1,049,602)        |
| Amounts to be Recovered:                                      |                       |           |                    |
| Municipal Debt - Recoverable from future taxation             | (8,713,678)           |           | (9,466,498)        |
| Municipal Debt - Recoverable from benefiting property owners  | (191,446)             |           | (361,509)          |
| Union Water Supply System Debt - Recoverable from rate payers | -                     |           | (2,423,659)        |
| <b>Accumulated Surplus</b>                                    | <b>\$ 201,686,943</b> | <b>\$</b> | <b>190,074,459</b> |



**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**Consolidated Schedule of Segmented Information**  
for the year ended December 31, 2024

**Schedule 5**

|  | General<br>Government | Protection to<br>Persons &<br>Property | Transportation      | Environmental       | Health<br>Services | Recreation &<br>Culture | Planning &<br>Development | Total                |
|--|-----------------------|--|---------------------|---------------------|--------------------|-------------------------|---------------------------|----------------------|
| <b>Revenues</b>                                      |                       |  |                     |                     |                    |                         |                           |                      |
| Property taxes (net)                                 | \$ 4,047,691          | \$ 5,877,357                           | \$ 7,819,918        | \$ 1,763,288        | \$ 67,883          | \$ 4,825,582            | \$ 493,041                | \$ 24,894,760        |
| User charges   | 130,940               | 195,820                                | 997,869             | 8,271,308           | 72,604             | 843,383                 | 178,640                   | 10,690,564           |
| Government transfers                                 | 611,240               | 79,635                                 | -                   | 155,590             | -                  | 65,055                  | 26,966                    | 938,486              |
| Local improvement charges                            | -                     | -                                      | -                   | 166,026             | -                  | -                       | -                         | 166,026              |
| Licences, permits, rents                             | 17,546                | 938,181                                | 10,920              | 4,825               | 20,516             | 61,755                  | -                         | 1,053,743            |
| Fines and penalties                                  | 380,140               | 87,767                                 | -                   | 37,816              | 25                 | -                       | -                         | 505,748              |
| Donations  | -                     | 400                                    | -                   | -                   | -                  | 29,889                  | -                         | 30,289               |
| Investment income                                    | 905,118               | 80,431                                 | -                   | 175,650             | 66,739             | -                       | -                         | 1,227,938            |
|  | <u>6,092,675</u>      | <u>7,259,591</u>                       | <u>8,828,707</u>    | <u>10,574,503</u>   | <u>227,767</u>     | <u>5,825,664</u>        | <u>698,647</u>            | <u>39,507,554</u>    |
| <b>Expenses</b>                                      |                       |  |                     |                     |                    |                         |                           |                      |
| Wages and benefits                                   | 3,342,774             | 2,691,786                              | 1,745,573           | 1,512,682           | 66,514             | 2,075,106               | 587,952                   | 12,022,387           |
| Interest on long-term debt                           | 9,120                 | -                                      | 107,714             | 155,609             | -                  | 34,014                  | -                         | 306,457              |
| Materials  | 1,473,073             | 704,308                                | 2,137,992           | 1,470,207           | 39,181             | 1,524,687               | 97,176                    | 7,446,624            |
| Contracted services                                  | 300,515               | 3,130,236                              | 23,438              | 3,538,019           | 54,449             | 114,511                 | 57,657                    | 7,218,825            |
| Rents & financial expenses                           | 87,560                | 8,603                                  | 17,385              | -                   | -                  | 25,938                  | 3,610                     | 143,096              |
| Amortization   | 129,803               | 290,877                                | 4,351,148           | 3,005,466           | 923                | 840,507                 | 1,720                     | 8,620,444            |
|  | <u>5,342,845</u>      | <u>6,825,810</u>                       | <u>8,383,250</u>    | <u>9,681,982</u>    | <u>161,067</u>     | <u>4,614,763</u>        | <u>748,115</u>            | <u>35,757,832</u>    |
| <b>Other</b>   |                       |  |                     |                     |                    |                         |                           |                      |
| Development charges applied                          | -                     | 142,057                                | 742,411             | 1,066,842           | -                  | 579,064                 | -                         | 2,530,374            |
| Government transfers received for capital projects   | 237,843               | 23,327                                 | 2,455,609           | 539,427             | -                  | -                       | -                         | 3,256,206            |
| Employee future benefits                             | (73,804)              | -                                      | -                   | -                   | -                  | -                       | -                         | (73,804)             |
| Contributed tangible capital assets (net)            | -                     | -                                      | 192,893             | (31,376)            | -                  | -                       | -                         | 161,517              |
| Asset retirement obligation accretion / amortization | -                     | (3,160)                                | -                   | (24,422)            | -                  | (14,336)                | -                         | (41,918)             |
| Investment Income/UWSS Inc.                          | -                     | -                                      | -                   | 2,213,547           | -                  | -                       | -                         | 2,213,547            |
| (Loss) gain on disposal of tangible capital assets   | -                     | 14,225                                 | (185,164)           | (12,833)            | -                  | 613                     | -                         | (183,159)            |
|  | <u>164,039</u>        | <u>176,449</u>                         | <u>3,205,749</u>    | <u>3,751,185</u>    | <u>-</u>           | <u>565,341</u>          | <u>-</u>                  | <u>7,862,763</u>     |
| <b>Annual Surplus (Deficit)</b>                      | <u>\$ 913,869</u>     | <u>\$ 610,230</u>                      | <u>\$ 3,651,206</u> | <u>\$ 4,643,704</u> | <u>\$ 66,700</u>   | <u>\$ 1,776,242</u>     | <u>\$ (49,468)</u>        | <u>\$ 11,612,484</u> |

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

**Schedule 5**

|  | General<br>Government | Protection to<br>Persons &<br>Property | Transportation      | Environmental       | Health<br>Services | Recreation &<br>Culture | Planning &<br>Development | Total               |
|--|-----------------------|--|---------------------|---------------------|--------------------|-------------------------|---------------------------|---------------------|
| <b>Revenues</b>                                      |                       |  |                     |                     |                    |                         |                           |                     |
| Property taxes (net)                                 | \$ 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>   |
| <b>Expenses</b>                                      |                       |  |                     |                     |                    |                         |                           |                     |
| 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>   |
| <b>Other</b>   |                       |  |                     |                     |                    |                         |                           |                     |
| 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>    |
| <b>Annual Surplus (Deficit)</b>                      | <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> |

**Appendix A**  
**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, 2024                            | (1,079,014)                                      | 46,009            | 215,118 | 415,528   | 1,939,932  | (448,376) | 197,347        | (2,707)                       | 1,411,298 | 321,000     | (3,006,872) | 9,263       |
| <b>Plus:</b>  |  |                   |         |           |            |           |                |                               |           |             |             |             |
| Development Charge Collections                              | 1,281,205  | -                 | 46,192  | -         | 176,827    | 32,580    | -              | -                             | 645,709   | -           | 408,378     | 2,590,891   |
| Interest Income / Inter-fund Interest Charges               | (38,862)   | 2,208             | 11,434  | 16,536    | 83,463     | (20,740)  | 9,473          | (130)                         | 63,882    | 15,408      | (124,813)   | 17,859      |
| Sub-Total   | 163,329  | 48,217            | 272,744 | 432,064   | 2,200,222  | (436,536) | 206,820        | (2,837)                       | 2,120,889 | 336,408     | (2,723,307) | 2,618,013   |
| <b>Less:</b>  |  |                   |         |           |            |           |                |                               |           |             |             |             |
| Amount Transferred to Capital (or Other) Funds <sup>2</sup> | (660,504)  | -                 | -       | (142,057) | (579,064)  | -         | -              | -                             | (806,564) | -           | (260,278)   | (2,448,467) |
| Amount Transferred to Debt                                  | (81,907)   | -                 | -       | -         | -          | -         | -              | -                             | -         | -           | -           | (81,907)    |
| Credits   | -  | -                 | -       | -         | -          | -         | -              | -                             | -         | -           | -           | -           |
| Sub-Total   | (742,411)  | -                 | -       | (142,057) | (579,064)  | -         | -              | -                             | (806,564) | -           | (260,278)   | (2,530,374) |
| Closing Balance, December 31, 2024                          | (579,082)  | 48,217            | 272,744 | 290,007   | 1,621,158  | (436,536) | 206,820        | (2,837)                       | 1,314,325 | 336,408     | (2,983,585) | 87,639      |

**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, 2024          | (5,817,503)                                      | -                 | -      | -    | -          | -       | -              | -                             | (5,472,808) | -           | (309,537)  | (11,599,848) |
| <b>Plus:</b>                              |  |                   |        |      |            |         |                |                               |             |             |            |              |
| Development Charges - To be debt Financed | (1,762,253)                                      | -                 | -      | -    | -          | -       | -              | -                             | -           | -           | -          | (1,762,253)  |
| Accrued Interest                          | (81,907)   | -                 | -      | -    | -          | -       | -              | -                             | (200,532)   | -           | -          | (282,439)    |
| Sub-Total                                 | (7,661,663)                                      | -                 | -      | -    | -          | -       | -              | -                             | (5,673,340) | -           | (309,537)  | (13,644,540) |
| <b>Less:</b>                              |  |                   |        |      |            |         |                |                               |             |             |            |              |
| Development Charges Applied to Debt       | 81,907   | -                 | -      | -    | -          | -       | -              | -                             | -           | -           | -          | 81,907       |
| Credits                                   | -  | -                 | -      | -    | -          | -       | -              | -                             | -           | -           | -          | -            |
| Sub-Total                                 | 81,907   | -                 | -      | -    | -          | -       | -              | -                             | -           | -           | -          | 81,907       |
| Closing Balance, December 31, 2024        | (7,579,756)                                      | -                 | -      | -    | -          | -       | -              | -                             | (5,673,340) | -           | (309,537)  | (13,562,633) |

<sup>1</sup> Source of funds used to repay the D.C. reserve fund

<sup>2</sup> 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 A-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            |                    |                           | -                   | -                                     | -  | -                                     | -                                | -  | -   | -                | -                                     |
| Main St E - Turn Lane at Jasperson | 1,138,284          | 647,924                   | -                   | -                                     | -  | -                                     | -                                | -  | -   | -                | 490,360                               |
| Jasperson - School Traffic Light   | 12,580             | 12,580                    | -                   | -                                     | -  | -                                     | -                                | -  | -   | -                | -                                     |
|                                    | -                  | -                         | -                   | -                                     | -  | -                                     | -                                | -  | -   | -                | -                                     |
| Sub-Total - Roads                  | 1,150,864          | 660,504                   | -                   | -                                     | -  | -                                     | -                                | -  | -   | -                | 490,360                               |
|                                    |                    |                           |                     |                                       |  |                                       |                                  |  |   |                  |                                       |
| <u>Fire</u>                        |                    |                           |                     |                                       |  |                                       |                                  |  |   |                  |                                       |
| Retro former EMS area              | 142,057            | 142,057                   | -                   | -                                     | -  | -                                     | -                                | -  | -   | -                | -                                     |
| Sub-Total - Administration         | 142,057            | 142,057                   | -                   | -                                     | -  | -                                     | -                                | -  | -   | -                | -                                     |
|                                    |                    |                           |                     |                                       |  |                                       |                                  |  |   |                  |                                       |
| <u>Recreation</u>                  |                    |                           |                     |                                       |  |                                       |                                  |  |   |                  |                                       |
| Mettawas Park                      | 575,394            | 460,084                   | -                   | -                                     | -  | -                                     | 81,756                           | 33,554                                     | -   | -                | -                                     |
| Storage Barn Expansion             | 119,980            | 118,980                   | -                   | -                                     | -  | -                                     | -                                | -  | -   | -                | -                                     |
| Sub-Total - Roads                  | 695,374            | 579,064                   | -                   | -                                     | -  | -                                     | 81,756                           | 33,554                                     | -   | -                | -                                     |
|                                    |                    |                           |                     |                                       |  |                                       |                                  |  |   |                  |                                       |
| <u>Water</u>                       |                    |                           |                     |                                       |  |                                       |                                  |  |   |                  |                                       |
| Meter Replacement Program          | 4,032,818          | 806,564                   | -                   | -                                     | -  | -                                     | 1,098,942                        | -  | -   | 2,127,312        | -                                     |
| Sub-Total - Water                  | 4,032,818          | 806,564                   | -                   | -                                     | -  | -                                     | 1,098,942                        | -  | -   | 2,127,312        | -                                     |
|                                    |                    |                           |                     |                                       |  |                                       |                                  |  |   |                  |                                       |
| <u>Wastewater</u>                  |                    |                           |                     |                                       |  |                                       |                                  |  |   |                  |                                       |
| Ruthven Pump Station               | 71,576             | 60,840                    |                     |                                       |  |                                       | 10,736                           |  | -   |                  |                                       |
| Lakeshore Sanitary Plant Expansion | 98,250             | 98,250                    |                     |                                       |  |                                       |                                  |  | -   |                  |                                       |
| Cottam Lagoon Expan.               | 101,188            | 101,188                   |                     |                                       |  |                                       |                                  |  | -   |                  |                                       |
| Sub-Total - Wastewater             | 271,014            | 260,278                   | -                   | -                                     | -  | -                                     | 10,736                           | -  | -   | -                | -                                     |
|                                    |                    |                           |                     |                                       |  |                                       |                                  |  |   |                  |                                       |
| <b>Total</b>                       | <b>6,292,127</b>   | <b>2,448,467</b>          | <b>-</b>            | <b>-</b>                              | <b>-</b>                                       | <b>-</b>                              | <b>1,191,434</b>                 | <b>33,554</b>                              | <b>-</b>                                    | <b>2,127,312</b> | <b>490,360</b>                        |

## Appendix B - PSAB - Budget Reconciliation

|  | <u>2024</u>              |
|--|--------------------------|
| <b>General Surplus for Budget Purposes:</b>                      | <b>471,382</b>           |
| <b>Self-Funded Municipal Departments:</b>                        |                          |
| Building   | (104,215)                |
| Water  | 271,895                  |
| Wastewater – KLSW  | 48,660                   |
| Wastewater – Cottam  | 95,332                   |
| <b>Surplus (Deficit) from Self-funded Departments</b>            | <b>311,672</b>           |
| <b>Tangible Capital Asset Adjustments:</b>                       |                          |
| Capitalized additions  | 18,640,572               |
| Amortization & Disposals   | (8,833,912)              |
| <b>Tangible Capital Asset Adjustments</b>                        | <b>9,806,660</b>         |
| <b>Contributed Capital (i.e. Developer Contributions)</b>        | <b>161,517</b>           |
| <b>Long-term debt principal repayments</b>                       | <b>752,819</b>           |
| <b>Reserve draws in excess of contributions</b>                  | <b>1,442,738</b>         |
| <b>Proceeds on Long-term Debt / Internal Financing Transfers</b> | <b>(3,763,540)</b>       |
| <b>UWSS Surplus</b>  | <b>2,213,547</b>         |
| <b>Non-Budgeted Items:</b>                                       |                          |
| Local improvement collections, net of interest expense           | 152,449                  |
| Change in Employee Future Benefit Obligation                     | (73,804)                 |
| Change in Asset Retirement Obligation                            | (41,918)                 |
| Other Items*   | 178,962                  |
| <b>2024 Surplus - PSAB</b>                                       | <b><u>11,612,484</u></b> |

\* 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, 2024

|                                 |      | Term   | Interest | Expires  | Opening Balance<br>(Principal) | New                    | Withdrawl                | Interest Received    | Interest Accrued    | Ending Balance         |
|---------------------------------|------|--------|----------|----------|--------------------------------|------------------------|--------------------------|----------------------|---------------------|------------------------|
| <b>GENERAL OPERATING - WFCU</b> |      |        |          |          |                                |                        |                          |                      |                     |                        |
| 7475080 - GIC                   | WFCU | 1 year | 4.55%    | Oct 1/25 | \$ -                           | \$ 4,000,000.00        | \$ -                     | \$ -                 | \$ 45,500.00        | \$ 4,045,500.00        |
| WFCU Bank Account               | WFCU | N/A    | P - 1.5% |          | \$ 8,276,481.73                | \$ -                   | \$ (6,000,000.00)        | \$ 301,736.23        | \$ -                | \$ 2,578,217.96        |
|                                 |      |        |          |          | <b>\$ 8,276,481.73</b>         | <b>\$ 4,000,000.00</b> | <b>\$ (6,000,000.00)</b> | <b>\$ 301,736.23</b> | <b>\$ 45,500.00</b> | <b>\$ 6,623,717.96</b> |

|                                  |       |           |       |           |                        |                        |                          |                     |                     |                        |
|----------------------------------|-------|-----------|-------|-----------|------------------------|------------------------|--------------------------|---------------------|---------------------|------------------------|
| <b>GENERAL OPERATING - LIBRO</b> |       |           |       |           |                        |                        |                          |                     |                     |                        |
| 2576510 - Term Deposit           | Libro | 12 Months | 5.00% | Oct 12/24 | \$ 2,133,608.10        | \$ -                   | \$ (2,217,419.38)        | \$ 83,811.28        | \$ -                | \$ 0.00                |
| 2576510 - Term Deposit           | Libro | 12 Months | 4.30% | Oct 12/25 |                        | \$ 2,217,419.38        |                          |                     | \$ 19,864.38        | \$ 2,237,283.76        |
|                                  |       |           |       |           | <b>\$ 2,133,608.10</b> | <b>\$ 2,217,419.38</b> | <b>\$ (2,217,419.38)</b> | <b>\$ 83,811.28</b> | <b>\$ 19,864.38</b> | <b>\$ 2,237,283.76</b> |

|                  |           |         |           |            |                        |                      |                        |                      |             |                        |
|------------------|-----------|---------|-----------|------------|------------------------|----------------------|------------------------|----------------------|-------------|------------------------|
| <b>ELK FUND</b>  |           |         |           |            |                        |                      |                        |                      |             |                        |
| 18-2015          | Debenture | 1 years | 2.83%     | Mar 10/25  | \$ 179,352.19          |                      | \$ (93,500.57)         | \$ 5,075.67          |             | \$ 90,927.29           |
| 72-2016          | Debenture | 1 years | 5.00%     | Dec 30/25  | \$ 6,634.85            |                      | \$ (3,568.26)          | \$ 331.74            |             | \$ 3,398.33            |
| 73-2016          | Debenture | 1 years | 5.00%     | Dec 30/25  | \$ 3,649.39            |                      | \$ (1,962.68)          | \$ 182.47            |             | \$ 1,869.18            |
| 47-2017          | Debenture | 2 years | 4.50%     | Dec 30/26  | \$ 17,872.92           |                      | \$ (6,501.69)          | \$ 804.28            |             | \$ 12,175.51           |
| 110-2019         | Debenture | 0 year  | 4.25%     | July 31/24 | \$ 12,375.51           |                      | \$ (12,901.49)         | \$ 525.98            |             | \$ 0.00                |
| 47-2020          | Debenture | 5 years | 4.50%     | July 31/29 | \$ 50,237.82           |                      | \$ (9,740.02)          | \$ 2,260.70          |             | \$ 42,758.50           |
| 26-2021          | Debenture | 1 years | 3.00%     | July 31/25 | \$ 5,447.29            |                      | \$ (2,846.81)          | \$ 163.42            |             | \$ 2,763.90            |
| 6-2022           | Debenture | 2 years | 3.00%     | July 31/26 | \$ 7,650.79            |                      | \$ (2,704.79)          | \$ 229.52            |             | \$ 5,175.52            |
|                  |           |         |           |            | <b>\$ 283,220.71</b>   | <b>\$ -</b>          | <b>\$ (133,726.31)</b> | <b>\$ 9,573.78</b>   | <b>\$ -</b> | <b>\$ 159,068.18</b>   |
| ELK Bank Account | TD        | N/A     | P - 1.95% |            | \$ 1,759,427.22        | \$ 133,726.31        | \$ -                   | \$ 92,444.28         |             | \$ 1,985,597.81        |
|                  |           |         |           |            | <b>\$ 2,042,647.93</b> | <b>\$ 133,726.31</b> | <b>\$ (133,726.31)</b> | <b>\$ 102,018.06</b> | <b>\$ -</b> | <b>\$ 2,144,665.99</b> |

|                         |      |        |           |           |                        |                        |                          |                     |             |                        |
|-------------------------|------|--------|-----------|-----------|------------------------|------------------------|--------------------------|---------------------|-------------|------------------------|
| <b>CEMETERY TRUST</b>   |      |        |           |           |                        |                        |                          |                     |             |                        |
| 7475080 - #8            | WFCU | 2 year | 2.10%     | Feb 10/24 | \$ 612,600.00          | \$ -                   | \$ (625,464.60)          | \$ 12,864.60        |             | \$ 0.00                |
| 7475080 - #9            | WFCU | 1 year | 5.25%     | Feb 10/24 | \$ 612,000.00          | \$ -                   | \$ (644,130.00)          | \$ 32,130.00        |             | \$ -                   |
| 7475080 - #10           | WFCU | 1 year | 5.55%     | Feb 10/25 | \$ -                   | \$ 600,000.00          |                          |                     |             | \$ 600,000.00          |
| 7475080 - #11           | WFCU | 2 year | 5.35%     | Feb 10/26 | \$ -                   | \$ 600,000.00          | \$ -                     |                     |             | \$ 600,000.00          |
| <b>04-150-001-10280</b> |      |        |           |           | <b>\$ 1,224,600.00</b> | <b>\$ 1,200,000.00</b> | <b>\$ (1,269,594.60)</b> | <b>\$ 44,994.60</b> | <b>\$ -</b> | <b>\$ 1,200,000.00</b> |
| Due to Cemetery (C&M)   |      |        |           |           | \$ -                   | \$ -                   | \$ -                     |                     |             | \$ -                   |
| Cemetery Bank Account   | TD   | N/A    | P - 1.95% |           | \$ 91,056.81           | \$ 16,500.00           | \$ (46,122.61)           | \$ 3,676.61         |             | \$ 65,110.81           |
|                         |      |        |           |           | <b>\$ 91,056.81</b>    | <b>\$ 16,500.00</b>    | <b>\$ (46,122.61)</b>    | <b>\$ 3,676.61</b>  | <b>\$ -</b> | <b>\$ 65,110.81</b>    |

# FINANCIAL INDICATOR REVIEW

(Based on 2023 Financial Information Return)

## Kingsville T

|                |                     |
|----------------|---------------------|
| Date Prepared: | 16-Jan-25           |
| MSO Office:    | Western             |
| Prepared By:   | Spencer Fitzpatrick |
| Tier           | LT                  |

|                  |        |
|------------------|--------|
| 2023 Households: | 9,410  |
| 2023 Population  | 22,119 |
| 2024 MFCI Index  | 2.4    |

|  |            |
|--|------------|
| Median Household Income:   | 77,429     |
| Taxable Residential Assessment as a % of Total Taxable Assessment: | 80.9%      |
| Own Purpose Taxation:  | 22,339,130 |

## 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%<br>Mod: 10% to 15%<br>High: > 15%       | 2019 | 4.0%    | 5.7%                              | 6.2%    | LOW           |
|   |  | 2020 | 4.1%    | 6.1%                              | 6.5%    | LOW           |
|   |  | 2021 | 3.9%    | 5.2%                              | 5.7%    | LOW           |
|   |  | 2022 | 4.2%    | 5.0%                              | 5.6%    | LOW           |
|   |  | 2023 | 5.7%    | 6.9%                              | 6.9%    | LOW           |
| Net Financial Assets or Net Debt as % of Own Source Revenues                          | Low: > -50%<br>Mod: -50% to -100%<br>High: < -100% | 2019 | 50.1%   | 42.8%                             | 31.2%   | LOW           |
|   |  | 2020 | 66.6%   | 52.8%                             | 42.5%   | LOW           |
|   |  | 2021 | 63.3%   | 60.1%                             | 51.8%   | LOW           |
|   |  | 2022 | 59.4%   | 65.6%                             | 50.0%   | LOW           |
|   |  | 2023 | 44.7%   | 44.7%                             | 44.6%   | LOW           |
| Total Reserves and Discretionary Reserve Funds as a % of Municipal Expenses           | Low: > 20%<br>Mod: 10% to 20%<br>High: < 10%       | 2019 | 86.9%   | 78.8%                             | 80.0%   | LOW           |
|   |  | 2020 | 101.8%  | 88.0%                             | 88.6%   | LOW           |
|   |  | 2021 | 97.0%   | 83.2%                             | 94.7%   | LOW           |
|   |  | 2022 | 94.9%   | 84.4%                             | 90.9%   | LOW           |
|   |  | 2023 | 94.8%   | 78.6%                             | 90.8%   | LOW           |
| Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)            | Low: > 50%<br>Mod: 50% to 25%<br>High: < 25%       | 2019 | 436.0%  | 377.1%                            | 428.2%  | LOW           |
|   |  | 2020 | 363.9%  | 387.9%                            | 533.7%  | LOW           |
|   |  | 2021 | 269.9%  | 369.1%                            | 481.1%  | LOW           |
|   |  | 2022 | 300.9%  | 390.2%                            | 540.9%  | LOW           |
|   |  | 2023 | 314.8%  | 418.6%                            | 522.4%  | LOW           |

## FLEXIBILITY INDICATORS

|   |  |      |       |       |       |          |
|---|--|------|-------|-------|-------|----------|
| Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs)                              | Low: < 5%<br>Mod: 5% to 10%<br>High: >10%      | 2019 | 6.6%  | 4.8%  | 5.1%  | MODERATE |
|   |  | 2020 | 5.3%  | 4.7%  | 5.3%  | MODERATE |
|   |  | 2021 | 5.1%  | 4.3%  | 5.0%  | MODERATE |
|   |  | 2022 | 4.3%  | 4.3%  | 5.0%  | LOW      |
|   |  | 2023 | 4.2%  | 4.2%  | 4.2%  | LOW      |
| Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio) | Low: < 50%<br>Mod: 50% to 75%<br>High: > 75%   | 2019 | 57.9% | 38.2% | 37.6% | MODERATE |
|   |  | 2020 | 57.4% | 39.0% | 38.4% | MODERATE |
|   |  | 2021 | 56.7% | 39.9% | 39.2% | MODERATE |
|   |  | 2022 | 55.2% | 40.2% | 40.0% | MODERATE |
|   |  | 2023 | 54.4% | 38.9% | 39.8% | MODERATE |
| Annual Surplus / (Deficit) as a % of Own Source Revenues                                      | Low: > -1%<br>Mod: -1% to -30%<br>High: < -30% | 2019 | 12.0% | 17.0% | 19.8% | LOW      |
|   |  | 2020 | 30.1% | 19.2% | 20.2% | LOW      |
|   |  | 2021 | 35.1% | 18.6% | 21.0% | LOW      |
|   |  | 2022 | 31.4% | 22.8% | 17.5% | LOW      |
|   |  | 2023 | 24.7% | 17.9% | 19.6% | 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.  
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# FINANCIAL INDICATOR REVIEW

(Based on 2023 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 (MFCI)** 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 MFCI 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 MFCI corresponds to relatively positive fiscal circumstances, whereas a higher MFCI corresponds to more challenging fiscal circumstances. (Note: the MFCI index is only available for northern and rural municipalities)

# FINANCIAL INDICATOR REVIEW

(Based on 2023 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 E - PROJECTED DEBT & REPAYMENT SCHEDULE

TOWN OF KINGSVILLE

PREPARED AS OF MAY 30, 2025

|   |            | Projected Repayment Schedule |                |            |  |           |           |           |           |           |           |           |           |           |           |           |            |            |
|---|------------|------------------------------|----------------|------------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
|   |            | Existing Principle (a)       | Projected Debt | Total      |  | 2025      | 2026      | 2027      | 2028      | 2029      | 2030      | 2031      | 2032      | 2033      | 2034      | 2035      | 2036+      | Total      |
| <b>Existing Tax Funded Debt</b>                                       |            |                              |                |            |  |           |           |           |           |           |           |           |           |           |           |           |            |            |
| Town of Kingsville (OSIFA)  | Roads      | 246,944                      | -              | 246,944    |  | 109,239   | 104,602   | 50,545    | -         | -         | -         | -         | -         | -         | -         | -         | -          | 264,386    |
| Town of Kingsville (OILC)   | Roads      | 1,797,998                    | -              | 1,797,998  |  | 239,544   | 239,544   | 239,544   | 239,544   | 239,544   | 239,544   | 239,544   | 239,544   | 239,544   | -         | -         | -          | 2,155,898  |
| Town of Kingsville (OILC) - 2015                                      | Roads      | 178,767                      | -              | 178,767    |  | 182,085   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          | 182,085    |
| Town of Kingsville (OILC) - 2015                                      | Arena      | 964,609                      | -              | 964,609    |  | 105,507   | 105,507   | 105,507   | 105,507   | 105,507   | 105,507   | 105,507   | 105,507   | 105,507   | 105,507   | 105,507   | -          | 1,160,577  |
| Town of Kingsville (OILC) - 2016                                      | Admin      | 261,619                      | -              | 261,619    |  | 135,022   | 135,022   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          | 270,044    |
| Town of Kingsville (OILC) - 2016                                      | Roads      | 247,128                      | -              | 247,128    |  | 127,543   | 127,543   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          | 255,086    |
|   |            | 3,697,065                    | -              | 3,697,065  |  | 898,941   | 712,219   | 395,596   | 345,051   | 345,051   | 345,051   | 345,051   | 345,051   | 345,051   | 105,507   | 105,507   | -          | 4,288,077  |
| <b>Internally Financed Projects</b>                                   |            |                              |                |            |  |           |           |           |           |           |           |           |           |           |           |           |            |            |
| Cottam Community Centre   | Rec.       | -                            | 1,781,807      | 1,781,807  |  | 198,000   | 198,000   | 198,000   | 198,000   | 198,000   | 198,000   | 198,000   | 198,000   | 197,807   | -         | -         | -          | 1,781,807  |
| Meter Upgrade Project   | Water      | 1,916,312                    | -              | 1,916,312  |  | 211,000   | 211,000   | 211,000   | 211,000   | 211,000   | 211,000   | 211,000   | 211,000   | 211,000   | 17,312    | -         | -          | 1,916,312  |
|   |            | 1,916,312                    | 1,781,807      | 3,698,119  |  | 409,000   | 409,000   | 409,000   | 409,000   | 409,000   | 409,000   | 409,000   | 409,000   | 408,807   | 17,312    | -         | -          | 3,698,119  |
| <b>Development Charge Funded Debt (Financed &amp; To be Financed)</b> |            |                              |                |            |  |           |           |           |           |           |           |           |           |           |           |           |            |            |
| Road 2 East Reconstruction  | Roads      | 7,122,107                    |                | 7,122,107  |  | 755,137   | 878,091   | 878,091   | 878,091   | 878,091   | 878,091   | 878,091   | 878,091   | 878,091   | 878,091   | 878,091   | -          | 9,536,047  |
| West Side Collector Road (net of Grant)                               | Roads      | 457,649                      | 6,236,101      | 6,693,750  |  | -         | -         | 537,124   | 537,124   | 537,124   | 537,124   | 537,124   | 537,124   | 537,124   | 537,124   | 537,124   | 5,908,364  | 10,742,480 |
| Southwest Water Main (Road 2 E)                                       | Water      | 5,673,340                    | -              | 5,673,340  |  | 417,817   | 459,848   | 459,848   | 459,848   | 459,848   | 459,848   | 459,848   | 459,848   | 459,848   | 459,848   | 459,848   | 4,138,632  | 9,154,929  |
| Southwest Water Main (Road 2 W / WSCR)                                | Water      |                              | 5,625,000      | 5,625,000  |  | -         | 451,364   | 451,364   | 451,364   | 451,364   | 451,364   | 451,364   | 451,364   | 451,364   | 451,364   | 451,364   | 4,513,640  | 9,027,280  |
| Lakeshore East Sanitary Expansion                                     | Wastewater | 309,537                      |                | 309,537    |  | -         | 61,907    | 61,907    | 61,907    | 61,907    | 61,907    | -         | -         | -         | -         | -         | -          | 309,537    |
| Ruthven Pump Station Improvements                                     | Wastewater |                              | 1,105,000      | 1,105,000  |  | -         | 143,103   | 143,103   | 143,103   | 143,103   | 143,103   | 143,103   | 143,103   | 143,103   | 143,103   | 143,103   | -          | 1,431,030  |
| Lakeshore Sanitary Plant Expansion                                    | Wastewater |                              |                | TBD        |  | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          | -          |
|   |            | 13,562,633                   | 12,966,101     | 26,528,734 |  | 1,172,954 | 1,994,313 | 2,531,437 | 2,531,437 | 2,531,437 | 2,531,437 | 2,469,530 | 2,469,530 | 2,469,530 | 2,469,530 | 2,469,530 | 14,560,636 | 40,201,303 |
| <b>Total Debt</b>   |            |                              |                |            |  |           |           |           |           |           |           |           |           |           |           |           |            |            |
| Tax Funded Operations (b)   |            | 11,276,821                   | 8,017,908      | 19,294,729 |  | 1,852,078 | 1,788,310 | 2,008,811 | 1,958,266 | 1,958,266 | 1,958,266 | 1,958,266 | 1,958,266 | 1,958,073 | 1,520,722 | 1,520,722 | 5,908,364  | 26,348,411 |
| Water Funded Operations   |            | 7,589,652                    | 5,625,000      | 13,214,652 |  | 628,817   | 1,122,212 | 1,122,212 | 1,122,212 | 1,122,212 | 1,122,212 | 1,122,212 | 1,122,212 | 1,122,212 | 928,524   | 911,212   | 8,652,272  | 20,098,521 |
| Wastewater Funded Operations  |            | 309,537                      | 1,105,000      | 1,414,537  |  | -         | 205,010   | 205,010   | 205,010   | 205,010   | 205,010   | 143,103   | 143,103   | 143,103   | 143,103   | 143,103   | -          | 1,740,567  |
|   |            | 19,176,010                   | 14,747,908     | 33,923,918 |  | 2,480,895 | 3,115,532 | 3,336,034 | 3,285,489 | 3,285,489 | 3,285,489 | 3,223,581 | 3,223,581 | 3,223,388 | 2,592,349 | 2,575,037 | 14,560,636 | 48,187,499 |

(a) - Includes Financed & Unfinanced Capital

(b) - Includes Roads, Arena, Admin, & Rec.

**Date:** August 11, 2025

**To:** Mayor and Council

**Author:** Shaun Martinho, Director of Public Operations

**RE:** Ruthven Sanitary System Capacity Update

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## **RECOMMENDED ACTION**

That Council **approve** By-law 46-2025, being a By-law to amend By-law 24-2025, passed to establish Interim Control on Lands within the Corporation of the Town of Kingsville, to remove restrictions and rescind prohibitions on the issuance of building permits on residential and industrial buildings, except for any requiring new plans of subdivision;

And that Council **directs** Administration to continue restricting the issuance of building permits for new residential or industrial plans of subdivision, or new agricultural or greenhouse operations, to prevent additional discharge into the Ruthven Sanitary Sewer System.

## **BACKGROUND**

In early 2025, Administration completed an investigation that revealed the sanitary sewer system and pump station in Ruthven are operating beyond their current design capacity. In response to these findings, Dillon Consulting Inc. (Dillon) was hired to conduct a comprehensive review of all system parameters and to report on options for improving capacity. While potential solutions are being explored and implemented, the report submitted by Dillon strongly recommends that any future development in Ruthven requiring sanitary services be temporarily halted. Consequently, Council approved By-law 24-2025, being a By-law to establish Interim Control on lands within the Corporation of the Town of Kingsville, which prohibits the issuance of any new building permits that would result in additional discharge into the Ruthven sanitary sewer system.

## **DISCUSSION**

One of the recommendations in the Dillon report and included in the approved By-law was that Administration take immediate steps to reduce flow rates and to improve pump station capacity in Ruthven. To date, the following improvements have been made:

## **Pump Station Capacity Improvements**

- An oversized pump was rented and installed in the pump station. Testing has revealed that it has resulted in a 25% increase in performance, with flow rates increasing from 32 L/s to 40 L/s.
- A large, specialized pump, previously installed at the pump station, achieved flow rates of 59 L/s. We have also rented this pump to be used as a backup to the primary pumps.
- A contingency plan has been implemented for extreme weather events. A pump truck company has been contracted to remain on standby with a contingent of fleet that can be dispatched to the pump station quickly in the event of an emergency.

## **Flow Reduction**

On May 5, 2025, Council passed By-law 28-2025, which regulates the connection to and discharge into Kingsville's Sanitary Sewer System by greenhouses and greenhouse premises. Under the By-law, connected greenhouses are required to obtain a discharge permit and comply with conditions designed to reduce their discharge into the sanitary sewers.

So far, representatives from all connected greenhouses have attended meetings to discuss compliance with By-law 28-2025 and have been granted temporary permits while they work on reducing their discharge into the system.

During the initial meetings, some greenhouse operators expressed interest in receiving billing data from the new wastewater meters before making significant investments. To date, we have installed six (6) meters, with an additional twelve (12) expected to arrive this week. The data obtained from the installed meters is promising and will assist both the Town and greenhouse operators in making informed decisions to reduce peak flows.

The initial temporary permits will begin to expire on August 20, 2025. Notices to schedule follow-up meetings to outline progress will be sent to representatives of the greenhouses thirty (30) days before each meeting. According to By-law 28-2025, if greenhouse operators cannot demonstrate proposed improvement in reducing their discharge, they will receive a disconnection notice.

## **Next Steps**

In partnership with Ontario Clean Water Agency, work is underway to install pressure sustaining valves to improve performance of the sanitary force main associated with the Ruthven Pump Station. In addition, Dillion Consulting Inc has been retained to design permanent modifications to the pump station to increase its total rated capacity.

Given the steps taken to immediately improve pump station capacity and the contingencies put in place in case of an emergency, Administration recommends amending By-law 24-2005 by removing provisions that prohibit residential and industrial development in existing plans of subdivision.

It is important to note that this exemption is being recommended solely due to the temporary measures being implemented. The Ruthven sanitary sewer system is still overcapacity, and there remains a risk that the system could be overwhelmed during extreme weather events. Finding permanent solutions to increase capacity at the pump station and to reduce flows is a high priority and must be accomplished before fully rescinding Interim Control By-law 24-2025.

## **FINANCIAL CONSIDERATIONS**

### **Temporary Measures:**

A large 45 hp pump was rented and installed at the pump station for \$7,500 per month. Additionally, a submersible hydraulic backup pump was rented for \$17,750.50 per month. These measures will remain in place until permanent upgrades to the pump station are completed. The ongoing monthly rental costs have been incorporated into the capital budget for permanent improvements at the pump station.

### **Permanent Capital Improvements:**

As of now, Council has approved a total of \$330,000 for the purchase and installation of Pressure Sustaining Valves. These valves are intended to improve flow rates in the sanitary force main linked to the Ruthven Pump Station. Additionally, \$1.3 million has been approved for upgrades to the pump station, which will increase its overall rated capacity.

## **CONSULTATIONS**

Senior Management Team

PREPARED BY:



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Shaun Martinho, HBSc., MBA  
**Director of Public Operations**

REVIEWED BY:

A handwritten signature in black ink, appearing to read 'John Norton', written above a horizontal line.

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John Norton  
**Chief Administrative Officer**

**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**BY-LAW 46-2025**

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**Being a By-law to amend By-law 24-2025, being a  
By-law to Establish Interim Control on Lands within the Corporation of  
the Town of Kingsville**

**Whereas** on April 14, 2025, and in accordance with Section 38(1) of the *Planning Act*, R.S.O. 1990, c.P.13, as amended, Council passed By-law 24-2025, being a By-law to Establish Interim Control on Lands within the Corporation of the Town of Kingsville;

**And whereas** Council of the Corporation of the Town of Kingsville deems it expedient to amend By-law 24-2025 as provided herein;

**Now therefore The Council of the Corporation of the Town of Kingsville enacts as follows:**

1. That Section 3 be amended to read as follows:

“This By-law prohibits the construction, alteration, or expansion of buildings or structures in the Town of Kingsville, which would require connection to discharge into the Ruthven Sanitary System, which includes but is not limited to:

- New residential or industrial plans of subdivision; and,
- New agricultural or greenhouse operations.

2. That Section 4 be amended to read as follows:

“Notwithstanding Section 3 of this By-law, the construction, alteration, or expansion of residential and industrial buildings and structures that would discharge into the Ruthven Sanitary System is permitted, except for those requiring new plans of subdivision.

3. That Section 5 be amended to read as follows:

“Notwithstanding paragraph 3 of this By-law, the Town’s Administration is hereby authorized to allow the construction, alteration, or expansion of any building or structure which would add discharge into the Ruthven Sanitary System to the extent that the addition would not result in exceeding actual Ruthven Pump Station capacity. This will arise where the Ruthven Pump Station capacity is improved above measured peak flow rates, or if the measured peak flow rates are reduced below actual Ruthven Pump Station capacity.”

4. 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 11<sup>th</sup> day of August, 2025.**

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**Mayor, Dennis Rogers**

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**Acting Clerk, Angela Toole**



**Date:** August 11, 2025

**To:** Mayor and Council

**Author:** Courtney Godfrey, Manager of Parks, Recreation and Facilities

**RE:** Skate Shop Agreement – Kingsville Arena

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## **RECOMMENDED ACTION**

That Administration **be authorized** to extend the service agreement with Ben Ward, the current contractor of the Kingsville Arena Skate Shop for Skate Sharpening services, until August 31<sup>st</sup>, 2028.

## **BACKGROUND**

The Kingsville Arena during the ice season has a high demand for skate sharpening services, in which Ben Ward has been a prominent contractor for the Town of Kingsville for over five years.

Mr. Ward provides excellent front line customer service for patrons to the Arena and provides an array of services beyond skate sharpening such as equipment repair and provides items for purchase i.e. tape and skate laces.

## **DISCUSSION**

The terms and conditions of the agreement are based on a 3-year term with the contractor. This is a need for the community during the winter months, and the feedback that is received from user groups and the community is well received.

The agreement at a minimum does require the Skate Shop to be open at least twenty-five (25) hours per week during the regular hockey season. Those required 25 hours are specified to align with the ice schedule; however, it should be noted that often Mr. Ward is often open much longer and will operate outside his regular scheduled hours for the community.

Additionally, the agreement does call for the Skate Shop to be kept in a clean and tidy manner. Mr. Ward has always maintained the Shop to a level of satisfaction.

## FINANCIAL CONSIDERATIONS

Previously, the rent was \$900 per year + HST on a 3-year term.  
This contract has called for an increase of \$50 per season due to basic inflation.

Year 1:       \$950 + HST  
Year 2:       \$950 + HST  
Year 3:       \$950 + HST

## CONSULTATIONS

User Groups  
Parks and Recreation Staff

PREPARED BY:



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Courtney Godfrey, M.Ed., MBA., Dipl. M.M.  
**Manager of Parks, Recreation and Facilities**

REVIEWED BY:



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Shaun Martinho, HBSc., MBA  
**Director of Public Operations**



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John Norton  
**CAO**

**JUNE 10TH, 2025, 6:15PM  
CARNEGIE ARTS & VISITORS CENTER**

## **A. CALL TO ORDER**

Jason Martin called the Meeting to order at 6:15pm with the following Members in attendance:

### **MEMBERS OF BIA BOARD:**

Jason Martin – Chair  
Tony Gaffan – Vice-Chair  
Roberta Weston  
Heather Brown  
Councillor Sheri Lowrie  
Maria Edwards  
Amanda Everaert - Late  
Delilah Carreira

### **MEMBERS OF ADMINISTRATION:**

Jodie McIntyre

### **TOWN LIASON:**

Tara Hewitt

### **ABSENT:**

Abby Jakob

### **GUESTS:**

1. John Norton & Brandon Stanley – Town of Kingsville

## **B. LAND ACKNOWLEDGEMENT**

Councillor Lowrie read Land Acknowledgement.

## **C. DISCLOSURE OF PECUNIARY INTEREST**

Jason Martin reminded the Committee 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.

## **D. PRESENTATIONS/DELEGATIONS**

1. John Norton
  - i. Introductions:
    - John formally introduced Tara Hewitt who has taken over the Tourism portfolio and the BIA liaison role since the resignation of Sue Rice. He also introduced

Brandon Stanley, who is the new Business Relations Officer. Brandon will focus more on greenhouses, housing development & industrial development.

ii. Pertinent Issues:

- There was an open discussion regarding any pertinent issues. Jason Martin raised the issues of road closures regarding poor timing and planning and Hydro One issues where there is constant loss of power and power surges to businesses causing them significant costs in electronic equipment and loss of sales. Roberta Weston & Heather Brown agreed regarding the Hydro One issues. Jason requested Town support & any effective contact information to help resolve this ongoing issue.

iii. MAT Tax

- The BIA reviewed the MAT Tax results which showed 74.2% against the tax, 12.9% for the tax & 12.9% neutral regarding the tax (if neutral numbers are removed it is 85% against 15% for the tax.). Specific comments can be provided to the town upon request. NOTE: This was moved forward from J. NEW & UNFINISHED BUSINESS – 6. MAT Tax, due to John Norton being present, for discussion.

## E. AMENDMENTS TO THE AGENDA

1. NONE

## F. ADOPTION OF ACCOUNTS

BIA General Manager (GM) presented the budget from APRIL 2025.

**BIA-591-2025** Moved to receive the accounts ending APRIL 2025 by Heather Brown and seconded by Mara Edwards.

**CARRIED**

## G. STAFF REPORTS

BIA General Manager (GM) presented highlights from her report, incorporating the key elements of the KBIA Strategic Plan.

HIGHLIGHTS:

- Attended a Ribbon Cutting for Amazing & the Banded Goose.
- Attended the ASK AGM.
- Walked with Tara Hewitt downtown to introduce her to some of the businesses and Counselor Lowrie joined us.
- Met with Small Business & the Town of Kingsville to discuss a social media seminar collaboration.
- JUNE MMM - Tuesday, June 24<sup>th</sup> – 5:30pm – 8pm
  - Met with Courtney from the Town to confirm the use of the Carnegie Green and the usage of alcohol on premises.
  - Trevor from The Goose to provide appetizers, cash bar set-up & services, all plates, glasses etc.
  - ASK to sponsor the appetizers and have their exhibits open on the 24<sup>th</sup> for businesses to experience along with volunteers on hand.
  - The Rustic Rentals will provide a bar, high tops and a table for the appetizers.
  - Rick Stephenson will be performing from 6pm – 7pm, some Frank Sinatra favourites as members Mix & Mingles!
  - We currently have 16 people registered.
- Attended the Leamington Chamber of Commerce Leadership Seminar, with keynote speaker Scott Collier at the Bank Theatre.
- Father's Day Social Media Giveaways – Collaboration with DelFrescoPure. Teaser on June 10<sup>th</sup>, giveaway on 11<sup>th</sup> & 12<sup>th</sup> draw on 12<sup>th</sup> pick-up at DFP on the 13<sup>th</sup>. Value of the basket giveaway will be over \$800.
- COMING UP: Canada Day – Will need new bows, Jason may have some material, we will use last year's flags, and we will request the use of the Fantasy of Lights Canadian flag again.
- Our social media followers have increased by 1.18% with a total of 91 new followers on Instagram & Facebook.
- The “eh!” sign would cost \$8,400 & the 2-meter maple leaf would cost approximately \$4,000. Heather Brown motioned to purchase the eh! Sign and maple leaf then rescinded the motion. The Board recommended holding off on these items due to storage, maintenance and lack of time used compared to cost. The GM will investigate the sign LaSalle has and inquire about cost from Classic Designs about a custom “Kingsville” sign that would sit at the 4-corners behind the benches.
- The water irrigation system was down around the clock but has now been restored around the clock.
- Classic Displays can provide lite 10-foot garland for \$325. The Board felt this was expensive. Jason Martin to look into another option.

- Roberta recommended a 2–3-year plan for large purchase as a plan opposed to buying larger items randomly.
- BIA GM to discuss with the Town the guidelines around the Facelift Grant specific reservices.
- BIA GM to request up-to-date hours for 2025.
- The website contract has been signed, just waiting for the cheque to reach Mainstream Marketing and they will be reaching out to set up the first meeting.
- Jason reviewed with the Board regarding Netmon having the manufacture replace the Wi-Fi units that weren't working even though no longer under warranty; however, it will cost approximately \$2000 to take them down and put the new ones up. We noted we will be over budget in this GL.
- The Town's IT Department & Parks & Rec. have confirmed that they have the skill set to take over the maintenance of the sound system once the new parts have been replaced. The BIA GM to set up a meeting to talk through the process on a go forward basis.
- The sound system playlist has been changed to a bigger variety of music for the spring compared to the jazzier tones over the winter.

**BIA-592-2025** Motion to receive the General Manager report by Tony Gaffan, seconded by Heather Brown.

**CARRIED**

## **H. BUSINESS/CORRESPONDENCE – ACTION REQUIRED**

1. NONE

## **I. MINUTES OF THE PREVIOUS MEETING**

**BIA-593-2025** Motion to receive the minutes by Roberta Weston, seconded by Tony Gaffan.

**CARRIED**

## **J. NEW AND UNFINISHED BUSINESS**

### **1. FLOWER PROGRAM**

- The Town presented 3 offers to the BIA regarding the flower program:
  1. Remain the same.
  2. 100% control over to the Town of Kingsville.
  3. Town takes over with the BIA having some skin in the game by providing funds specifically for BIA district flowers.

- BIA-594-2025** Motion to have the Town take over the flower program having the BIA making a set financial obligation each year to ensure a focus on flowers in the BIA district and in agreement that things will remain status quo for the next 5 years, by Tony Gaffan, seconded by Amanda Everaert.

**CARRIED**

NOTE: Specifics will be negotiated between the Town and the BIA Board prior to official handling over of the flower program.

## **2. FACELIFT GRANT – BRIGHT & EYES**

- Abby Jakob applied for the Facelift Grant as a business owner and as a building owner and was awarded both as per the guidelines.

- BIA-595-2025** Motion to award Abby Jakob, as building owner \$800 and the Businesses BRIGHT & EYES an amount of \$800, from our Facelift Grant program, by Roberta Weston, seconded by Maria Edwards.

**CARRIED**

## **3. FACELIFT GRANT SUB-COMMITTEE**

- The BIA GM made a recommendation to establish a Facelift sub-committee to review the current application.
- Sheri Lowrie, Heather Brown & possibly Jason Martin have signed up for the committee. A meeting will be scheduled.

## **4. SHOP KINGSVILLE 2 WIN UPDATE**

- We are generating the most entries Shop Local 2 Win has ever seen & currently are at 6800+ entries
- We saw a good increase over the 1st 3 weeks with a slight decline in the 4th & 5<sup>th</sup>.
- There will be a business survey at the end.

## **5. MAT TAX**

- Please see notes regarding MAT Tax discussion above under D. PRESENTATION/DELEGATIONS #1. John Norton.

## **6. OBBIAA GOVERNANCE – TECUMSEH BIA**



- OBIAA is coming to Tecumseh to deliver Governance Training for our BIA Board of Directors & would like to extend the invite to regional BIA's staff and Board members if you wish to participate.
- The date is Saturday, October 4<sup>th</sup> from 8:30am-11:30am.
- Cost is \$350 + \$20/attendee for lunch & cost will come out of the training GL.
- Confirmation is required by August 1<sup>st</sup>.
- Counselor Lowrie & Delilah Carreira will attend along with the KBIA GM.

## K. OTHER REPORTS

1. **FINANCIAL COMMITTEE** – Delilah & Tony
  - No Report
  - Committee to meet in the future to discuss the levy.
2. **BEAUTIFICATION COMMITTEE** – Maria & Amanda
  - No Report
  - Committee to meet in the future to lite garland & planters.
3. **PROMOTIONS COMMITTEE** – Jason & Abby.
  - No Report
  - Committee to meet in the future regarding current promotion & future promotions.
4. **PERSONNEL COMMITTEE** – Roberta & Heather
  - No Report
5. **COUNCIL REPRESENTATIVE** – Sheri Lowrie
  - Counselor Lowrie noted the following:
    - Over the past month, we have made the Ruthven Pump Station our main priority. With a hold on development in Ruthven, we need to get our infrastructure operational and be looking to sustain future development in the area. This affects our agriculture industry, our industrial area and our residential growth projected for Ruthven. All hands are on deck as we work through this major issue.
    - We are making progress on the Road 2 West Water main and development of the Westside collector road.
    - The Cottam Community facility is well under way and on target.
    - We hosted Open Doors Kingsville, to showcase all of our departments to the community. There was not a large turn out.
    - We are on the brink of summer celebrations, kicking off in Cottam next Saturday for their Block Party event on June 21<sup>st</sup>.
  - The following comments regarding the Block Party from the KBIA Board:



- The 1<sup>st</sup> Block Party should be bigger and more impactful to engage people's attention.
- The first Block Party should be in Kingsville.

**BIA-596-2025** Motion to extend the meeting by 10 minutes by Tony Gaffan, seconded by Roberta Weston.

**CARRIED**

**6. TOWN LIASON – Tara Hewitt**

- Social Media Seminar:
  - The Town & the BIA are looking at putting together a social media seminar for businesses.
  - The Town & the BIA meet with the Small Business Entrepreneurship Centre to discuss the free seminar that they can provide. It may be a fit as Rylee Wallace's social media seminar. BIA GM to send the Small Business deck to the Board for review and we are still waiting for a seminar outline from Rylee. Further discussion next meeting.
- Harassment in the Workplace:
  - Tara Hewitt has designed a sticker regarding harassment that the Board approved.
  - Tara will reach out to OPP to give them a heads up as the sticker refers to contacting the OPP non-emergency number.

**BIA-597-2025** Motion to proceed with the purchase of 200 Anti-Workplace harassment stickers to be distributed to BIA business by Heather Brown, seconded by Amanda Everaert.

**CARRIED**

- Smoking outside of a business by-law:
  - It is not illegal to smoke on the sidewalk.
  - The Windsor Essex County Health Unit will provide no-smoking stickers if a business requests them, but they are not legally binding.
  - The BIA will put a courtesy note in the July newsletter regarding smoking at the doorways to businesses.
- Town of Kingsville – You'll See Video:
  - The video was played for the Board and was well received.
  - It is posted on the Town YouTube channel as well as the Digital Dragonfly TV's.

**L. NEXT MEETING DATE**



## COMMITTEE MINUTES

- Tuesday, July 8th, 2025, at 6:15pm.

NOTE: Shop Local 2 Win will be presenting regarding our Shop Kingsville 2 Win promotion.

### **M. ADJOURNMENT**

- Meeting adjourned at 8:38pm.

**BIA-598-2025**      Motioned to adjourn by Tony Gaffan, seconded by Heather Brown.

**CARRIED**

*Jason Martin*

**CHAIR, Jason Martin**

*Jodie McIntyre*

**RECORDING SECRETARY, Jodie McIntyre**



## **The Corporation of the Town of Kingsville**

### **Minutes of the Committee of Adjustment and Appeals of the Town of Kingsville**

Tuesday, June 17, 2025

6:00 p.m.

Unico Community Centre

37 Beech Street

Kingsville, ON N9Y 1A9

#### **Members Present:**

Nicole Hackett, Chair

Thomas Neufeld, Councillor

Ed Cornies

#### **Administration Present:**

Clare Janisse, Drainage Analyst

Matthew Ducharme, Recording Secretary

#### **A. Call to Order**

The Chair called the meeting to order at 5:00 p.m.

#### **B. Closed Session**

##### **COAA-27-20250617**

Moved By: Thomas Neufeld, Councillor

Seconded By: Phil Caruana

That the Committee of Adjustment and Appeals **enter** into Closed Session at 5:03 p.m. on June 17, 2025, pursuant to Section 239(3.1) of the Municipal Act, 2001, being educating or training members of the council, a local board or committee, to discuss the following items:

##### **Item I - Committee of Adjustment Hearing Training**

##### **Item II - By-law Appeal Hearing Training**

**Carried**

**COAA-28-20250617**

Moved By: Thomas Neufeld, Councillor  
Seconded By: Ed Cornies

That the Committee of Adjustment and Appeals **rise** from Closed Session at 5:58 p.m.

**Carried**

**COAA-29-20250617**

Moved By: Thomas Neufeld, Councillor  
Seconded By: Ed Cornies

That the Committee of Adjustment and Appeals **resume** the open portion of its Regular Meeting at 6:00 p.m.

**Carried**

**C. Disclosures of Pecuniary Interest**

The Chair asked members if there were any disclosures of pecuniary interest. None were noted.

**D. Adoption of Minutes**

**COAA-30-20250617**

Moved By: Ed Cornies  
Seconded By: Thomas Neufeld, Councillor

That the Minutes of the Committee of Adjustment and Appeals meeting dated May 20, 2025, **be adopted** as presented.

**Carried**

**E. Committee of Adjustment Hearings**

None at this time.

**F. Court of Revision**

1. Linden Beach Relief Drain - Section 76

a. Engineer's Report

John Warner, R. Dobbin Engineering, presented the drainage work.

b. List of Appeals

None noted.

c. Deliberation and Decision

**COAA-31-20250617**

Moved By: Thomas Neufeld, Councillor

Seconded By: Ed Cornies

That the Schedule of Assessment for the Linden Beach Relief Drain, forming part of the Engineer's Report as prepared by R. Dobbin Engineering Inc. and dated March 5, 2025, **be adopted** as presented.

**Carried**

**G. Property Standards Appeal Hearings**

None at this time.

**H. By-law Appeal Hearings**

None at this time.

**I. Next Meeting Date**

The next regularly scheduled meeting of the Committee of Adjustment and Appeals is July 15, 2025 at 6:00 p.m. at the Unico Community Centre.

**J. Adjournment**

**COAA-32-20250617**

Moved By: Thomas Neufeld, Councillor

Seconded By: Ed Cornies

That the meeting **be adjourned** at 6:03 p.m.

**Carried**

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Chair

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Recording Secretary



## COMMITTEE MINUTES

### **MIGRATION FESTIVAL COMMITTEE**

**June 24, 2025 – 5:30 PM**

**Kingsville Arena – Board Room  
1741 Jasperson Drive, Kingsville**

**PRESENT:** Chair Layne van Loo  
Glenda Willemsma  
Leslie Pittendreigh  
Karen Loney, Staff Liaison  
Shelby Gault, Staff Liaison

**REGRETS:** Councillor Debby Jarvis-Chausse  
Bailey Waldon

#### **A. CALL TO ORDER**

Chair Layne van Loo called the meeting to order at 5:38 p.m.

#### **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. Migration Festival Committee Meeting Minutes – May 27, 2025

**Moved by Leslie Pittendreigh  
Seconded by Glenda Willemsma**

**THAT the minutes of the Migration Festival Committee dated May 27, 2025, BE  
RECEIVED.**

**CARRIED**



## COMMITTEE MINUTES

### **D. ORDER OF BUSINESS**

1. Migration Festival Kick Off

**Moved by Glenda Willemsma**

**Seconded by Leslie Pittendreigh**

**THAT the alcohol purchased for the Friday night event is a mixture of locally provided and nationally provided beverages.**

**CARRIED**

### **E. STAFF REPORTS**

- 1) K. Loney, Manager of Recreational Programs and Special Events

### **F. INFORMATION ITEMS**

- 1) Migration Festival Kickoff
- 2) Migration Festival Parade
- 3) Migration Festival 'Walk to the Park' Children Activities

The committee discussed new features to introduce to the Children's Activities.

- 4) Migration Market
- 5) Great Migration Paint Out

The organizers of the GMPO are in contact with our town administration to work on a GIS map which will highlight places to paint in our community.

- 6) GMPO Show and Sale

### **G. NEXT MEETING DATE**

Tuesday, July 22, 2025

### **H. ADJOURNMENT**

**Moved by Glenda Willemsma**

**Seconded by Leslie Pittendreigh**

**THAT the meeting adjourn at 6:51 p.m.**

**CARRIED**



## COMMITTEE MINUTES

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CHAIR, Layne van Loo

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RECORDING SECRETARY, Shelby Gault





## **Regular Meeting of Council**

### **Minutes**

**Monday, July 14, 2025**

**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 6:00 p.m.

#### **B. Land Acknowledgement**

Mayor Rogers read the Land Acknowledgment Statement.

#### **C. Moment of Silent Reflection and National Anthem**

#### **D. Mayor's Welcome and Remarks**

Mayor Rogers welcomed Council, Administration, members of the public in attendance, and those viewing remotely. He stated that the Canada Day festivities held at the Kingsville Recreation Complex were very well attended, with over 4,500 attendees—an increase from 3,000 attendees the previous year. Attendees included residents from Kingsville as well as visitors from Windsor-Essex, Chatham, Sarnia, Kentucky, and Alabama. Mayor Rogers expressed appreciation to staff and volunteers for their contributions in making the event a success.

Mayor Rogers announced the upcoming Kingsville Block Party, scheduled for Saturday, July 19, from 5:00 p.m. to 10:00 p.m. The event will feature children's activities, food, beverages, and live entertainment. A full list of vendors and event details is available at [Kingsville.ca/blockparty](http://Kingsville.ca/blockparty). Residents can subscribe for Town news updates via email by visiting [Kingsville.ca/subscribe](http://Kingsville.ca/subscribe).

Mayor Rogers called for a moment of silence in recognition of the tragic floods in Central Texas. Mayor Rogers acknowledged that, despite past challenges in international relations, such tragedies serve as a reminder of shared humanity and core principles.

**E. Amendments to the Agenda**

Councillor Patterson stated that he has an addition to the agenda under Item P: Unfinished Business and Announcements.

**F. 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 the agenda items come forward.

Mayor Rogers declared a conflict of interest on item L1. Municipal Accommodation Tax, because his business owns a short-term rental.

**G. Report Out of Closed Session**

The Acting Clerk gave the following Report out of Closed Session:

Council entered into Closed Session pursuant to Section 239 of the Municipal Act, 2001, on June 16, 2025, at 6:36 p.m. to discuss the following item:

**Item I - Local Impact of Bill 17, Protect Ontario by Building Faster and Smarter Act, 2025**, heard under Section 239(2)(f) being advice that is subject to solicitor-client privilege, including communications necessary for that purpose; and, Section 239(2)(b) being personal matters about an identifiable individual, including municipal employees. There is nothing further to report.

Council entered into Closed Session pursuant to Section 239 of the Municipal Act, 2001, on July 7, 2025, at 6:00 p.m. to discuss the following item:

**Item I - Media Relations Training** heard under Section 239(3.1) being educating or training members of the council, a local board or committee. There is nothing further to report.

**H. Delegations**

Harry Keller, on behalf of a group of petitioners, appeared before Council in opposition to item J.1. Proposed Telus Communications Tower – 1834 Talbot Road.

Stephanie Freitas-Loxk, resident, appeared before Council in opposition to item J.1. Proposed Telus Communications Tower – 1834 Talbot Road.

Tony Policella, resident, appeared before Council regarding item L.1 Municipal Accommodation Tax and spoke in opposition to the imposition of the tax.

Les McDonald, resident, appeared before Council regarding item L.1 Municipal Accommodation Tax and spoke in favour of the imposition of the tax.

**I. Presentations**

**1. Senior of the Year Award - Linda Lynch**

MPP Anthony Leardi and Mayor Rogers presented the 2025 Senior of the Year Award to Linda Lynch. She received this award in recognition of her exceptional volunteerism and commitment to the Kingsville community, including her impactful work with the Kingsville Community Food Bank, the Kingsville Legion, and the Kingsville Military Museum.

## J. Reports - Planning and Development Services

### 1. Proposed Telus Communications Tower – 1834 Talbot Road

Levi Hayworth, Agent for Telus Communications, appeared before Council to respond to questions regarding the proposal.

**116-07142025**

Moved By: Councillor Patterson

Seconded By: Councillor Lowrie

That Council **confirms** that there are no further comments or concerns on behalf of the Municipality related to the telecommunications proposal;

And that Administration **be directed** to forward a copy of the support resolution to the applicant for the purposes of their federal application as part of the standard Letter of Undertaking with the municipality.

For (3): Mayor Rogers, Councillor Lowrie, and Councillor Patterson

Against (4): Deputy Mayor DeYong, Councillor Gaffan, Councillor Jarvis-Chausse, and Councillor Neufeld

**Lost (3 to 4)**

### 2. 2025 Kingsville Roof Repairs Tender Award

**117-07142025**

Moved By: Councillor Patterson

Seconded By: Councillor Gaffan

That the 2025 Kingsville Roof Repairs Tender (Contract #25-103) **be awarded** to Kingsville Roofing in the amount of \$347,000 (excluding HST) and the Mayor and Clerk **be authorized** to execute the requisite agreement;

And that Capital Accounts 01-178-360-72501 and 01-178-360-72502 **be combined** to facilitate:

- a. Lions Hall interior renovations.
- b. Lions Hall roof and HVAC replacements.
- c. Partial roof rehabilitation of Kingsville Arena Pavilion.
- d. Partial roof rehabilitation of the Ruthven Library/Daycare.

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

**Carried (7 to 0)**

### 3. Jasperson Drive Traffic Signals – Tender Award

**118-07142025**

Moved By: Deputy Mayor DeYong

Seconded By: Councillor Patterson

That the Tender for Jasperson Drive Traffic Signal Installations **be awarded** to Field Electrical Contractors Inc. in the amount of \$304,517

(excluding HST) and the Mayor and Clerk **be authorized** to execute the requisite agreement.

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

**Carried (7 to 0)**

- 4. Application for Demolition of Listed Heritage Property - 2014 Road 3 East

**K. Reports - Finance and Corporate Services**

- 1. Accessibility Advisory Committee Update

**119-07142025**

Moved By: Deputy Mayor DeYong

Seconded By: Councillor Neufeld

That Council **directs** Administration to add a small curb cut in front of the main entrance of the Ridgeview Community Centre.

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 - CAO's Office**

- 1. Municipal Accommodation Tax

Mayor Rogers vacated the Chair due to a declared conflict of interest. Deputy Mayor DeYong assumed the Chair.

**120-07142025**

Moved By: Councillor Patterson

Seconded By: Councillor Gaffan

That Council **directs** Administration to communicate to Tourism Windsor Essex Pelee Island (TWEPI) that the Town of Kingsville will not implement a Municipal Accommodation Tax at this time.

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

Conflict (1): Mayor Rogers

**Carried (6 to 0)**

Mayor Rogers resumed the Chair.

**M. Consent Agenda**

- 1. Accessibility Advisory Committee Minutes - April 9, 2025
- 2. Accessibility Advisory Committee Minutes - April 25, 2025
- 3. BIA Board of Management Minutes - May 13, 2025
- 4. Fantasy of Lights Committee Minutes - May 20, 2025
- 5. Committee of Adjustment & Appeals Minutes - May 20, 2025

6. Heritage Advisory Committee Minutes - June 3, 2025
7. Regular Council Meeting Minutes - June 2, 2025
8. Regular Council Meeting Minutes - June 16, 2025

**121-07142025**

Moved By: Councillor Gaffan

Seconded By: Councillor Patterson

That Items 1 through 8 on the Consent Agenda, be received.

**Carried**

**N. Correspondence**

1. Letter from Kingsville BIA Board of Management

**122-07142025**

Moved By: Councillor Lowrie

Seconded By: Councillor Gaffan

That Council **directs** staff to bring forward a report on parking improvements in Kingsville's downtown core.

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

**Carried (7 to 0)**

**O. Notices of Motion**

1. Deputy Mayor DeYong - Opposition to Bill 17, Protect Ontario by Building Faster Act, 2025

**123-07142025**

Moved By: Deputy Mayor DeYong

Seconded By: Councillor Gaffan

**Whereas** on May 12, 2025, the Government of Ontario (hereafter, the "Province"), enacted Bill 17, also known as the Protect Ontario by Building Faster and Smarter Act, 2025 (hereafter, the "Act"), which will defer Development Charge (hereafter, "DC" or "DCs") revenues and increase collection efforts and costs;

**And whereas** the DCs collected from developers are necessary to help municipalities fund the capital costs of infrastructure and services required to support new housing;

**Now therefore be it resolved** that The Council of the Corporation of the Town of Kingsville:

Requests that the Province of Ontario provide municipalities with clarity on how they should fund the capital costs of infrastructure and services required to support new growth, given the impacts to overall DC revenue;

Wishes it to be known that the constant change to the Province's planning and development framework is creating uncertainty and is ultimately reducing the construction of housing; and,

Directs the Clerk to forward a copy of this resolution to the Honourable Doug Ford, Premier of Ontario, Honourable Rob Flack, Minister of Municipal Affairs and Housing, Anthony Leardi, MPP, Essex, Lisa Gretzky, MPP Windsor West, Andrew Dowie, MPP Windsor-Tecumseh, Trevor Jones, MPP Chatham-Kent-Leamington, AMCTO, AMO and all Ontario Municipalities.

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

**Carried (7 to 0)**

2. Councillor Neufeld - Vacant Commercial Storefronts in Kingsville

**124-07142025**

Moved By: Councillor Neufeld

Seconded By: Councillor Patterson

**Whereas** vibrant main streets are essential to the economic and social health of our communities;

**And whereas** vacant commercial storefronts negatively impact the downtown core's vitality, local employment, and the ultimate success of small businesses; and,

**And whereas** some property owners may deliberately keep storefronts vacant for speculative purposes.

**Now therefore be it resolved that** The Council of the Corporation of the Town of Kingsville ("Council") **directs** Administration to bring a report forward to Council, regarding the feasibility of implementing a vacant storefront fee for commercial properties, which report shall include:

- criteria for defining a vacant storefront;
- potential fee structures;
- exemptions for properties under active renovation, or facing demonstrable hardship;
- enforcement, monitoring, and reporting mechanisms;
- consultation with the Kingsville Business Important Area ("BIA"); and,
- a defined boundary of Spruce Street to Queen Street and Beech Street to Mill Street.

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

**Carried (7 to 0)**

**P. Unfinished Business and Announcements**

Councillor Patterson expressed his appreciation to all participants, volunteers and Town Staff who contributed to the success of the Essex County Municipal Safety Truck Rodeo held on June 24, 2025.

**Q. By-laws**

**125-07142025**

Moved By: Deputy Mayor DeYong

Seconded By: Councillor Patterson

That the following By-law be given a third reading and finally pass:

31-2025 - Being a By-law to provide for a new maintenance schedule for the Linden Beach Relief Drain at a total estimated cost of \$12,000 in the Town of Kingsville, in the County of Essex.

**Carried**

**126-07142025**

Moved By: Deputy Mayor DeYong

Seconded By: Councillor Jarvis-Chausse

And that the following By-laws be given three readings and finally pass:

44-2025 - Being a By-law to Appoint a Member to the Communities in Bloom Committee and Migration Festival Committee;

45-2025 - Being a By-law to confirm the proceedings of the Council of the Corporation of the Town of Kingsville at its July 14, 2025, Regular Meeting of Council.

**Carried**

**R. Closed Session**

**127-07142025**

Moved By: Councillor Jarvis-Chausse

Seconded By: Councillor Gaffan

That Council enter into Closed Session at 7:57 p.m. pursuant to Section 239(2) of the Municipal Act, 2001, to discuss the following items:

**Item I - Ferry Service Update** to be heard under Section 239(2)(f), being advice that is subject to solicitor-client privilege, and Section 239(2)(k), being a position, plan, procedure, criteria, or instruction to be applied to negotiations; and,

**Item II - Legal Updates on Ruthven Sewer Capacity and Interim Control By-law** to be heard under Section 239(2)(f), being advice that is subject to solicitor-client privilege, and Section 239(2)(e) being litigation or potential litigation, including matters before administrative tribunals, affecting the municipality.

**Carried**

**S.     Adjournment**

**128-07142025**

Moved By: Councillor Gaffan

Seconded By: Councillor Patterson

That Council **rise** from Closed Session and **adjourn** this Regular Meeting at 9:30 p.m.

**Carried**

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Mayor, Dennis Rogers

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Acting Clerk, Angela Toole



**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**BY-LAW 46-2025**

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**Being a By-law to amend By-law 24-2025, being a  
By-law to Establish Interim Control on Lands within the Corporation of  
the Town of Kingsville**

**Whereas** on April 14, 2025, and in accordance with Section 38(1) of the *Planning Act*, R.S.O. 1990, c.P.13, as amended, Council passed By-law 24-2025, being a By-law to Establish Interim Control on Lands within the Corporation of the Town of Kingsville;

**And whereas** Council of the Corporation of the Town of Kingsville deems it expedient to amend By-law 24-2025 as provided herein;

**Now therefore The Council of the Corporation of the Town of Kingsville enacts as follows:**

1. That Section 3 be amended to read as follows:

“This By-law prohibits the construction, alteration, or expansion of buildings or structures in the Town of Kingsville, which would require connection to discharge into the Ruthven Sanitary System, which includes but is not limited to:

- New residential or industrial plans of subdivision; and,
- New agricultural or greenhouse operations.

2. That Section 4 be amended to read as follows:

“Notwithstanding Section 3 of this By-law, the construction, alteration, or expansion of residential and industrial buildings and structures that would discharge into the Ruthven Sanitary System is permitted, except for those requiring new plans of subdivision.

3. That Section 5 be amended to read as follows:

“Notwithstanding paragraph 3 of this By-law, the Town’s Administration is hereby authorized to allow the construction, alteration, or expansion of any building or structure which would add discharge into the Ruthven Sanitary System to the extent that the addition would not result in exceeding actual Ruthven Pump Station capacity. This will arise where the Ruthven Pump Station capacity is improved above measured peak flow rates, or if the measured peak flow rates are reduced below actual Ruthven Pump Station capacity.”

4. 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 11<sup>th</sup> day of August, 2025.**

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**Mayor, Dennis Rogers**

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**Acting Clerk, Angela Toole**

**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**BY-LAW 47-2025**

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**Being a By-law to amend By-law No. 1-2014, the comprehensive Zoning By-law for the Town of Kingsville**

**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** By-law No. 1-2014 is the Town’s Comprehensive Zoning By-law to regulate the uses of the land and the character, location and use of buildings and structures in the Town of Kingsville;

**And whereas** it is deemed expedient the Council of the Corporation of the Town of Kingsville deems it expedient and in the best interest of proper planning to further amend By-law No. 1-2014 as herein provided;

**Now therefore The Council of the Corporation of the Town of Kingsville enacts as follows:**

1. **That** Schedule “A”, Map 54 of By-law 1-2014 is hereby amended by changing the zone symbol on lands, municipally known as 2170 Talbot Road shown in diagonal hatch from “Extractive Industrial (M4)” to “Extractive Industrial with exception 2 (M4-2)”.

b. Permitted uses

The processing of excess soil on the subject site in compliance with Provincial Excess Soil Regulations and Town of Kingsville Fill By-law, in addition of those uses permitted in Section 9.4 a) i).

2. **That** 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 11<sup>th</sup> day of August 2025.**

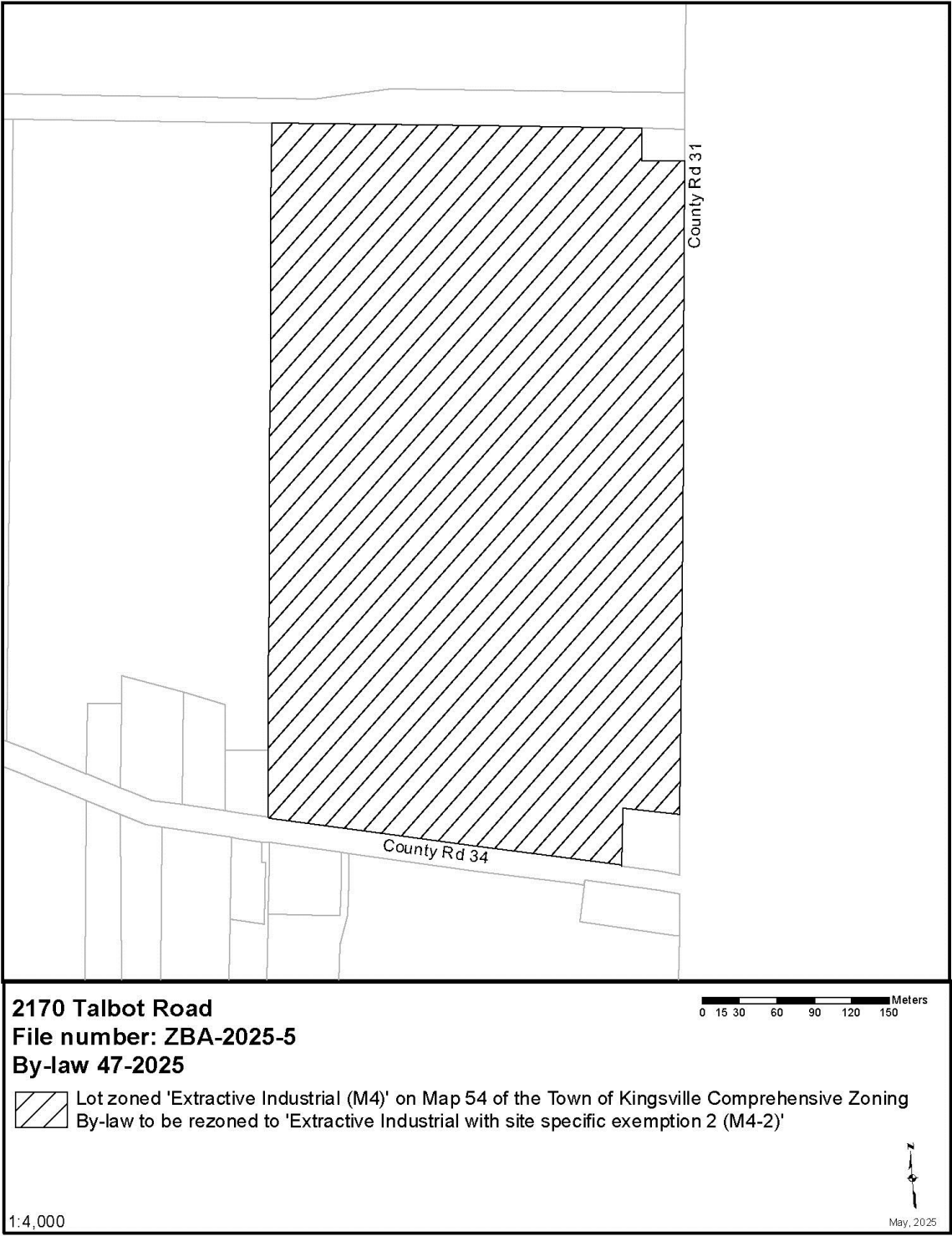
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Mayor, Dennis Rogers

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Acting Clerk, Angela Toole

Schedule 'A'



**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**BY-LAW 48-2025**

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**Being a By-law to amend By-law No. 1-2014, the comprehensive Zoning  
By-law for the Town of Kingsville**

**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** By-law No. 1-2014 is the Town’s Comprehensive Zoning By-law to regulate the uses of the land and the character, location and use of buildings and structures in the Town of Kingsville;

**And whereas** it is deemed expedient the Council of the Corporation of the Town of Kingsville deems it expedient and in the best interest of proper planning to further amend By-law No. 1-2014 as herein provided;

**Now therefore The Council of the Corporation of the Town of Kingsville enacts as follows:**

1. **That** Schedule “A”, Map 54 of By-law 1-2014 is hereby amended by changing the zone symbol on lands, municipally known as 2135 Talbot Road shown in diagonal hatch from ‘Rural Residential Exception 9 (RR-9)’ to ‘General Agricultural – Site-Specific (A1-91)’.

a. Permitted uses

The keeping of livestock, consistent with the permitted uses in the General Agricultural (A1) Zone.

2. **That** 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 11<sup>th</sup> day of August 2025.**

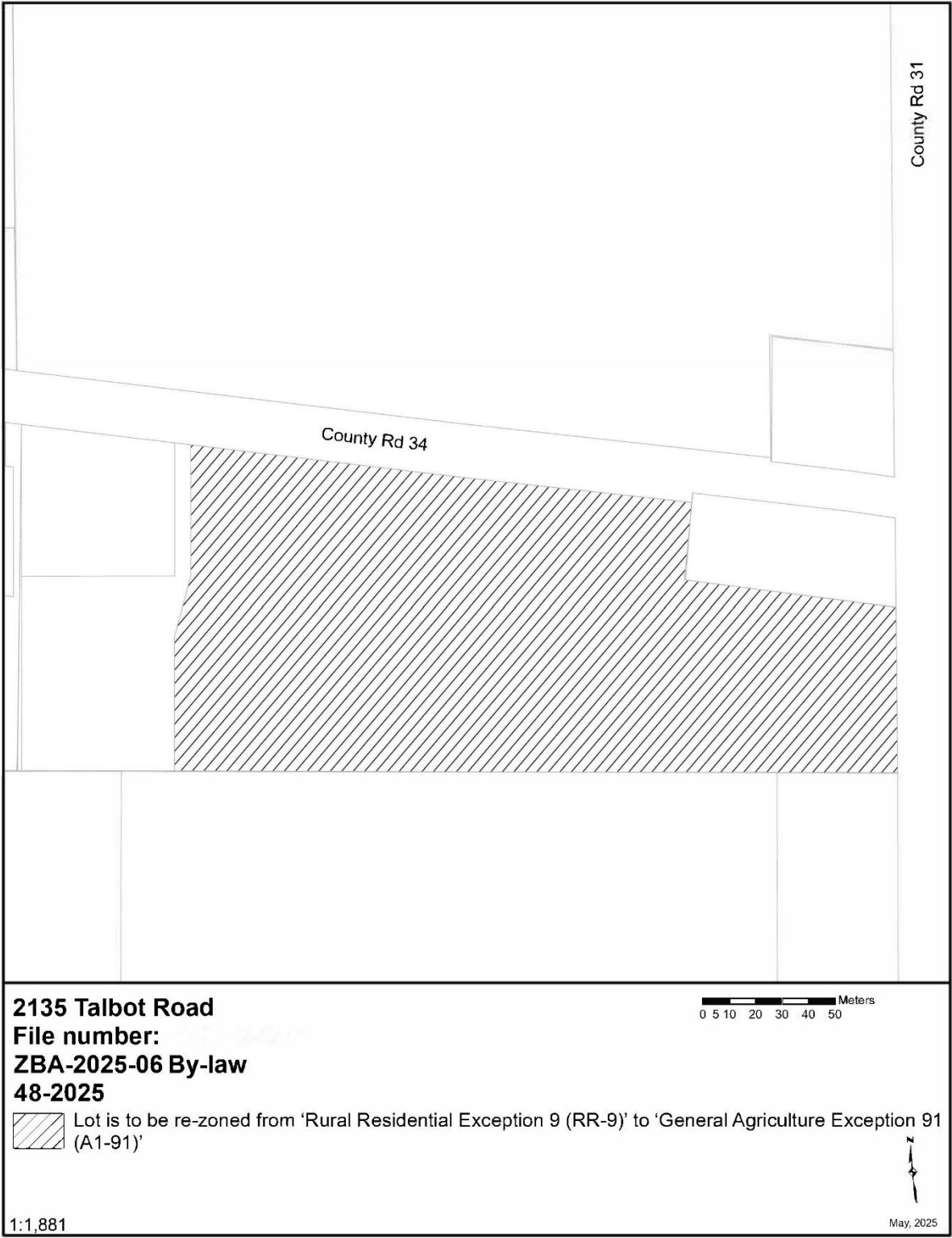
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Mayor, Dennis Rogers

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Acting Clerk, Angela Toole

Schedule 'A'



**THE CORPORATION OF THE TOWN OF KINGSVILLE**  
**BY-LAW 49-2025**

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**Being a By-law to amend By-law 89-2024, being a By-law to impose fees and charges by The Corporation of the Town of Kingsville**

**Whereas** Council passed By-law 89-2024, being a By-law to impose fees and charges by The Corporation of the Town of Kingsville, on November 25, 2024;

**And whereas** Council of The Corporation of the Town of Kingsville deems it expedient to amend By-law 89-2024 to add fees for the new Community Centre located at 124 Fox Street, Cottam, Ontario;

**Now therefore the Council of The Corporation of the Town of Kingsville enacts as follows:**

1. That Schedule “A” of By-law 89-2024 be amended to include the following:

| Facility Rentals:<br>Cottam Community Centre           | Private<br>Rentals | Non-Profit<br>Rentals |
|--|--------------------|-----------------------|
| Full Hall & Pavilion (12 Hours)                        | \$500.00           | \$100.00              |
| Full Hall & Pavilion (4 Hours)                         | \$250.00           | \$75.00               |
| Full Hall (No pavilion rights) (12 Hours)              | \$400.00           | \$85.00               |
| Full Hall (No pavilion rights) (4 Hours)               | \$200.00           | \$60.00               |
| Hall A (Larger side only/no kitchen access) (12 Hours) | \$300.00           | \$75.00               |
| Hall A (Larger side only/no kitchen access) (4 Hours)  | \$150.00           | \$50.00               |
| Hall B (Kitchen access /no pavilion rights) (12 Hours) | \$250.00           | \$65.00               |
| Hall B (Kitchen access/no pavilion rights) (4 Hours)   | \$125.00           | \$40.00               |
| Hall B (Kitchen access) & Pavilion (12 Hours)          | \$400.00           | \$85.00               |
| Hall B (Kitchen access) & Pavilion (4 Hours)           | \$200.00           | \$60.00               |

2. That the existing Facility Rental fees for the “Ridgeview Park Hall & Pavillion” be removed from Schedule “A” of By-law 89-2024
3. That 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 11th day of August, 2025.**

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Mayor, Dennis Rogers

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Acting Clerk, Angela Toole

# THE CORPORATION OF THE TOWN OF KINGSVILLE

## BY-LAW 50-2025

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### **Being a By-law to amend By-law No. 1-2014, the Comprehensive Zoning By-law for the Town of Kingsville**

**Whereas** By-law No. 1-2014 is the Town's Comprehensive Zoning By-law to regulate the use of land and the character, location and use of buildings and structure in the Town of Kingsville;

**And whereas** the Council of the Corporation of the Town of Kingsville deems it expedient and in the best interest of proper planning to further amend By-law No. 1-2014 as herein provided;

**And whereas** there is an Official Plan in effect in the Town of Kingsville and this By-law is deemed to be in conformity with the Town of Kingsville Official Plan;

**Now therefore the council of the corporation of the town of kingsville enacts as follows:**

1. **That** Schedule "A", Map 78 of By-law 1-2014 is hereby amended by removing the Holding symbol (h) on parts of the lands legally described as Part of Lots 64, 65 & 69, Part of Bauslaugh Avenue, Part of Lane on Registered Plan 344 and Part of Block B on Registered Plan 424 in the Town of Kingsville, County of Essex; and further shown on Schedule 'A' of this by-law in diagonal-hatching, from 'Low Density Urban Residential 2.1 – Holding with exception 19 (R2.1-19 (h))' to 'Low Density Urban Residential 2.1 – with exception 19 (R2.1-19)'.
2. **That** this by-law shall come into force and take effect from the date of passing by Council and shall come into force in accordance with Section 36 of the Planning Act.

**Read a first, second and third time and finally passed this 11th day of August, 2025.**

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**Mayor, Dennis Rogers**

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**Acting Clerk, Angela Toole**

Schedule 'A'





# THE CORPORATION OF THE TOWN OF KINGSVILLE

## BY-LAW 54-2025

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### **Being a By-law to confirm the proceedings of the Council of the Corporation of the Town of Kingsville at its August 11, 2025 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 August 11, 2025, 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 11th day of August, 2025.**

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Mayor, Dennis Rogers

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Acting Clerk, Angela Toole