



# THE CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## - A G E N D A -

**Monday September 8, 2025**

### **REGULAR MEETING OF COUNCIL**

7:00 p.m., Council Chambers, Fingal/Via Video Link

---

**1. CALL TO ORDER**

**2. ADDENDUM TO AGENDA**

**3. DISCLOSURE OF PECUNIARY INTEREST**

**4. ADOPTION AND REVIEW OF MINUTES**

- (a) Draft Minutes of Regular Council Meeting of August 11, 2025
- (b) Minutes of the Southwold 175 Planning Committee Meeting of August 5, 2025 and the minutes of the Southwold 175 Planning Committee Meeting of August 21, 2025
- (c) Draft Minutes of the Young at Heart Committee Meeting of August 14, 2025
- (d) Draft Minutes of the Keystone Complex Committee Meeting of August 14, 2025

**5. DELEGATION**

- (a) **7:30 p.m.** Jennifer Buchanan, Graham Scott Enns RE: Audited Financial Statements 2024 and Audit Letters

**6. DRAINAGE**

- (a) Notice of Request for Major Drain Improvement *Drainage Act* Section 78(1.1) - Gold Seal Drain

**7. PLANNING**

- (a) **7:00 p.m. Public Meeting Zoning By-law Amendment** PLA 2025-22, ZBA 2025-09, 35383 Scotch Line and PLA 2025-23, ZBA 2025-10, 36427 Talbot Line
- (b) PLA 2025-24, Consent Application E48-25, 7802 Union Road
- (c) PLA 2025-25, Consent Application E49-25, 12305 Wellington Road

**8. REPORTS**

- (a) FIR 2025-09 Activity Report – July and August 2025
- (b) IDS 2025-37 Activity Report – August 2025
- (c) IDS 2025-38 Shedden Sanitary Servicing 2025 Award
- (d) IDS 2025-39 Shedden Meadows Street Names
- (e) CBO 2025-20 Activity Report – August 2025
- (f) CBO 2025-21 Demolition and Cleanup of Property at 35639 Fingal Line
- (g) Report from the Keystone Complex Committee
- (h) Report from the Parks Committee
- (i) CAO 2025-46 Activity Report – August 2025
- (j) CAO 2025-47 Disposal Surplus Items/Free Gifts

**9. CORRESPONDENCE**

- (a) Thank you from the Municipality of Dutton Dunwich
- (b) Keystone Gazebo Vandalism

**10. BY-LAWS**

- (a) By-law No. 2025-49, being a by-law to amend By-law No. 2011-14, 35383 Scotch Line
- (b) By-law No. 2025-50, being a by-law to amend By-law No. 2011-14, 36427 Talbot Line
- (c) By-law No. 2025-51, being a by-law to confirm the resolutions and motions of the Council of the Township of Southwold, which were adopted on September 8, 2025

**11. OTHER BUSINESS** *(For Information Only)*

- (a) Elgin County Cultural Heritage Training

**12. CLOSED SESSION**

- (a) 239(2) (b) personal matters about an identifiable individual, including municipal or local board employees – GIS&Asset Management Coordinator, Part-time GIS Assistance
- (b) 239(2) (c) a proposed or pending acquisition or disposition of land by the municipality or local board – Property Sale/Acquisition Updates

**13. ADJOURNMENT:**

**NEXT REGULAR MEETING OF COUNCIL**  
**Monday September 22, 2025 @ 7:00 P.M.**  
**Council Chambers, Fingal/Via Video Link**



## THE CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

### MINUTES

Regular Council Meeting  
Monday August 11, 2025  
7:00 p.m. Council Chambers, Fingal, Shedden/Via Video Link

COUNCIL PRESENT: Mayor Grant Jones  
Deputy Mayor Justin Pennings  
Councillor John Adzija  
Councillor Sarah Emons  
Councillor Scott Fellows

ALSO PRESENT: Jeff Carswell, CAO/Clerk  
Michele Lant, Director of Corporate Services/Treasurer  
Corey Pemberton, Director of Building and Community Services  
Mike Taylor, Manager of Environmental Services  
June McLarty, Deputy Clerk

---

Mayor Jones called the meeting to order at 7:01 p.m.

**ADDENDUM TO AGENDA:** None

**DISCLOSURES:** None

#### **ADOPTION OF MINUTES:**

##### **Council Minutes – Adopt**

The recorded vote for report FIN 2025-18 should have been recorded as yeas.

##### **2025-221 Deputy Mayor Pennings – Councillor Adzija**

**RESOLVED THAT** the Minutes of the Regular Council Meeting of July 14<sup>th</sup>, 2025, are hereby adopted as amended.

**CARRIED**

## **Committee Minutes – Review**

### **2025-222 Councillor Emons – Councillor Adzija**

**RESOLVED THAT** Council had reviewed the draft minutes of the Parks Committee Meeting of July 15, 2025, the minutes of the Southwold 175 Planning Committee Meetings of July 23, 2025, and July 29, 2025, and the draft minutes of the Canada Day Committee Meeting of July 23, 2025.

**CARRIED**

## **DRAINAGE:**

### **Section 78 (1.1) Request for Major Improvement and Appointment of Engineer – Horton Drain Branches A and D**

#### **2025-223 Deputy Mayor Pennings – Councillor Emons**

**RESOLVED THAT** Council receive the request for a major improvement under Section 78(1.1) of the Drainage Act for the Horton Drain Branches A and D and has decided to proceed with the project; and,

**THAT** staff received confirmation from Jason Homewood, Lower Thames Valley Conservation Authority on August 5, 2025, that an environmental appraisal under Section 78(2) of the Drainage Act would not be required, if Council decided to proceed with the project; and

**THAT** Council now appoints the engineering firm Spriet Associates to prepare the necessary reports: and,

**THAT** notice will be sent to all required to be notified under the Drainage Act of Council's actions.

**CARRIED**

## **REPORTS:**

### **CBO 2025-18 Activity Report – July 2025**

Corey Pemberton, Director of Building and Community Services presented this report to Council for information purposes.

## **CBO 2025-18 Netting at Fingal Ball Park**

### **2025-224 Deputy Mayor Pennings – Councillor Adzija**

**RESOLVED THAT** Council accept the proposal submitted by Tim Proctor of Turf Net Sports Supplies for supply and installation of netting at the Fingal Ball Park in the amount of \$11,513.00 plus HST; and,

**THAT** Council authorizes use of the Fingal Ball Park Reserve Account to fund this project.

**CARRIED**

### **IDS 2025-36 Activity Report – July 2025**

This report was presented to Council for information purposes.

### **CAO 2025-44 Activity Report – July 2025**

Jeff Carswell, CAO/Clerk presented this report to Council for information purposes.

## **CORRESPONDENCE:**

- Royal Canadian Legion Military Service Recognition Book Ad
- Township of Zorra Resolution RE: Governance of the Thames Valley District School Board
- Rogers Communications Inc – Proposed Wireless Communications Installation

## **Royal Canadian Legion Ontario Command Military Service Recognition Book Ad**

### **2025-225 Councillor Fellows – Deputy Mayor Pennings**

**RESOLVED THAT** Council of the Township of Southwold agrees to the placement of a business card size ad in the Royal Canadian Legion Ontario Command Military Service Recognition Book to help to honor Ontario's Veterans at a cost of \$395.00 (HST included).

**CARRIED**

**Support for Township of Zorra Resolution RE: Governance of the Thames Valley District School Board.**

**2025-226 Councillor Emons – Deputy Mayor Pennings**

**RESOLVED THAT** Council of the Township of Southwold hereby supports the attached resolution that was passed by Township of Zorra regarding the Governance of the Thames Valley District School Board; and

**THAT** a copy of this resolution be sent to all municipalities within the Thames Valley District School Board, the City of London, County of Elgin, County of Oxford and the County of Middlesex.

**CARRIED**

**BY-LAWS:**

- By-law No. 2025-47, being a by-law to amend By-law No. 2025-40, Local Improvement Charges
- By-law No. 2025-48, being a by-law to confirm the resolutions and motions of the Council of the Township of Southwold, which were adopted on August 11, 2025

**By-law No. 2025-47**

**2025-227 Councillor Emons – Deputy Mayor Pennings**

**RESOLVED THAT** By-law No. 2025-47 be read a first and second time, considered read a third time and finally passed this 11<sup>th</sup> day of August, 2025.

**CARRIED**

**Council discussed the delegation that they were presented at the AMO conference**

**OTHER BUSINESS**

- MTO – Notice of Project Update – Removal of Lawrence Station Bridges and Highway 401 Reconstruction Detail Design and Class Environmental Assessment Study.

Council reviewed the item under Other Business.

**Break 7:24 p.m. – 7:30 p.m.**

## **DELEGATION:**

**7:30 p.m. – 7:59 p.m.**

**Darya Taranets, Jonathon Lampman and David Grubb, Colliers Project Leaders**

Council discussed the report and inquired if any of the proposed scenarios included industrial lands.

## **Talbotville Wastewater Treatment Plant Financial Analysis**

**2025-228 Deputy Mayor Pennings – Councillor Adzija**

**RESOLVED THAT** the Talbotville Wastewater Treatment Plant Financial Analysis report submitted by Colliers Project Leaders be received and filed for information purposes.

**CARRIED**

## **CLOSED SESSION:**

**2025-229 Deputy Mayor Pennings – Councillor Emons**

**RESOLVED THAT** Council of the Township of Southwold now moves again into a session of the meeting that shall be closed to the public at **8:32 p.m.** in accordance with Section 239 (2) of the Municipal Act, S.O. 2001, c. 25 for discussion of the following matters;

- 239(2) (b) personal matters about an identifiable individual, including municipal or local board employees – Southwold Student Scholarships, Recruitment Updates, HR Matters
- 239(2) (c) a proposed or pending acquisition or disposition of land by the municipality or local board – Property Disposal & Purchase Updates

**CARRIED**

## **Adjournment of Closed Session**

**2025-230 Councillor Adzija – Councillor Emons**

**RESOLVED THAT** Council of the Township of Southwold adjourns the Closed Session of the Regular Council meeting at **9:26 p.m.**

**CARRIED**

## **STAFF DIRECTION**

Staff was directed by Council to the items that were discussed in the Closed Session.

## **Southwold Scholarships**

Council approved Spencer Arnett and Olivia Brown as the recipients of the 2025 Southwold Scholarships.

## **Confirmation By-law**

### **2025-231 Deputy Mayor Pennings**

**RESOLVED THAT** By-law No. 2025-48 be read a first and second time, considered read a third time and finally passed this 11<sup>th</sup> day of August, 2025.

**CARRIED**

## **ADJOURNMENT:**

### **2025-232 Councillor Adzija – Councillor Emons**

**RESOLVED THAT** Council for the Township of Southwold adjourns this Regular meeting of Council at **9:27 p.m.**

**CARRIED**

---

Mayor  
Grant Jones

---

CAO/Clerk  
Jeff Carswell





## **Southwold 175 Planning Committee Meeting Minutes**

Tuesday August 5, 2025

Council Chambers, Fingal/Via Video Link

Time meeting started: 3:34 p.m.

**Present:** Mayor Grant Jones  
Councillor Sarah Emons  
Bill Aarts  
Sofia Sinclair-Jones (virtually 3:55 p.m.)  
Sharon Lechner  
June McLarty, Staff Resource

**Guest:** Steve Garvin

**Regrets:** Chris Cirella

### **1. Call Meeting to Order and Welcome**

Mayor Jones called the meeting to order at 3:34 p.m.

### **2. Approval of the Agenda**

The agenda was approved with the addition of a discussion on hydro and a request from Keith Orchard.

### **3. Approval of the July 29<sup>th</sup>, 2025, Minutes**

**Moved by: Bill Aarts   Seconded by: Sarah Emons**

That the minutes from the July 29<sup>th</sup>, 2025 meeting be approved.

**Carried**

Keith Orchard advised the committee about a hydro line that is located between the cement pad and the corral. Mayor Jones reported that that Township staff are working in getting a map done that will show the locations of all hydro lines on the complex grounds. Mr. Orchard also reported that if the vendors would like to use extension cords from the Rosy Rhubarb Committee that a \$50 deposit is required.

#### 4. Event Planner Report

- Sharon reported that there is possibility of a new food vendor as long as they get approval from the health unit.
- The extra alcohol will be invoiced.
- 163 tickets have been secured so far.
- An updated schedule will be sent out
- The portable bar will need to be picked up at 10 am
- Performer intro information needs to be sent to Sharon
- Sofia is co-ordinating the performers and will send out set times.
- Genevieve will go on before the fireworks and the DJ will play after the fireworks.

#### 5. Planning for 2025

##### **Committee Member Reports on Action Items**

##### **a. Auxiliary Officers**

Chris will follow up with auxiliary officers

##### **b. Volunteers**

Sharon provided a list of volunteers we have so far.

#### 6. Review of Schedule and Artist Fees

The schedule and artist fees were reviewed by the Committee

#### 7. Site Map

A site map was reviewed by the Committee

#### 8. 2025 Event Budget

##### **Review and Update**

The budget was reviewed and updated.

#### 9. Other Business

##### **Moved by: Bill Aarts    Seconded by: Sarah Emons**

That the new poster be approved.

**Carried**

Steve outlined the requirements for the fireworks display.

##### **Moved by: Bill Aarts    Seconded by: Sarah Emons**

That the committee approve the hiring of Sofia's assistant and the \$500 to pay the ball team group to do the parking at the S175 Event.

**Carried**

#### **10. Adjournment and Next Meeting**

RESOLVED that the meeting be adjourned at **4:44 p.m.** to meet again at a date and time to be determined.



## **Southwold 175 Planning Committee Meeting Minutes**

Thursday August 21, 2025

Council Chambers, Fingal/Via Video Link

Time meeting started: 3:39 p.m.

**Present:** Mayor Grant Jones  
Chris Cirella (3:50 p.m.)  
Bill Aarts  
Sofia Sinclair-Jones  
Sharon Lechner  
June McLarty, Staff Resource

**Regrets:** Councillor Sarah Emons

### **1.0 Call Meeting to Order and Welcome**

Mayor Jones called the meeting to order at 3:39 p.m.

### **2.0 Approval of the August 21<sup>st</sup>, 2025 Agenda**

**Moved by: Bill Aarts      Seconded by: Sofia Sinclair-Jones**

That agenda for the August 21<sup>st</sup>, 2025 be approved.

**Carried**

### **3.0 Approval of the August 5<sup>th</sup>, 2025 Minutes**

**Moved by: Bill Aarts      Seconded by: Sofia Sinclair-Jones**

That the minutes from the August 5<sup>th</sup>, 2025 meeting be approved.

**Carried**

### **4.0 Event Planner Final Report**

Sharon provided her final report. She reported that all the unsold alcohol and banners have been returned. Overall things went well with the entertainment, volunteers, fireworks and the committee. The stage and tents worked out well. Sharon commented that more advertising needed to be done for the event.

## **5.0 Merchandise**

Advertise on the Township's website and social media accounts that there is still Southwold 175 merchandise available for sale. End date could possibly be December 15. The merchandise would make great Christmas gifts. Some items are available at the Township office, or they can order the Union Sports website.

## **6.0 Outstanding Payments**

The Committee reviewed the outstanding payments

## **7.0 Review of Event**

Mayor Jones commented that there was a lot of work behind the scenes. Hydro was problem and the Township is looking to rectify the situation. The music was fantastic. The advertising was lacking.

Sofia commented that there was a lot of other events happening the same weekend as the S175 event. Attending other Township events could have been helpful for promotion of this event. More advertising was needed. The stage and set-up of everything was impressive.

Bill commented that it was good to focus on aspects of Southwold with the local talent and flyovers.

Chris commented that more advertising was needed. Maybe having it as an afternoon and evening event instead of all day. Good choices were made on the music and the schedule went well.

## **8.0 Other Business**

The Committee discussed the possibility of having someone create a book to celebrate the Township and have it concluded with photos from the 175<sup>th</sup> event.

Thank you will be sent out to all those who assisted with the event.

## **9.0 Dissolution of Committee**

**Moved by: Bill Aarts   Seconded by: Chris Cirella**

That the Southwold 175 Planning Committee be dissolved.

**Carried**



## Southwold Young at Heart Committee Meeting Minutes

Thursday August 14, 2025  
Council Chambers, Fingal, ON  
Time meeting started: 1:30 p.m.

**Attendance:** Sarah Emons, Deb Logghe, Sharon Hinz, Ida Martin, Karen Olmstead, Mary-Lou Jones, Trudy Kanellis and June McLarty

**Regrets:** Karen Auckland, Allan Bogart

### 1. Call Meeting to Order and Welcome

Sarah Emons called the meeting to order at 1:37 pm.

### 2. Approval of the Agenda

Resolution No. 2025-13      Moved by: Karen Olmstead  
Seconded by: Deb Logghe

RESOLVED that the agenda of the August 14<sup>th</sup>, 2025 meeting of the Southwold Young at Heart Committee be approved

DISPOSITION: Carried

### 3. Approval of Minutes

Resolution No. 2025-14      Moved by: Ida Martin  
Seconded by: Mary-Lou Jones

RESOLVED that the minutes of the June 12<sup>th</sup>, 2025 meeting of the Southwold Young at Heart Committee be approved.

DISPOSITION: Carried

#### **4. August 21<sup>st</sup>, Picnic**

There have been 51 reservations so far, the committee is hoping to get 60-65 reservations. Pete Sheridan will once again provide music at the picnic.

Sarah will do a presentation on the Voyent Alert System. This system can be set up to call those who have signed up to receive the service a reminder to call into the office to make a reservation for a Young at Heart lunch.

#### **5. Future Events**

The Committee discussed ideas for give aways at the October lunch.

Committee members will contact Len Lynch and Gord and Brenda Longhurst to do a nature/history talk and walk about the memorial garden in Shedden.

October 16, 2025 from 1:00 p.m. -3:00 p.m. was discussed as a tentative date and time. A tea and coffee social time will follow. Once the date and time are confirmed a flyer will be created.

#### **6. Other Business**

Residents who have lived in the Township for many years but have recently moved away are able to sign up for the lunches.

#### **7. Adjournment and Next Meeting**

The meeting was adjourned at 2:31 p.m. to meet again on September 23<sup>rd</sup> at 1:30 p.m. in Council Chambers, Fingal. Resolution No. 2025-15.



## **Keystone Complex Committee**

**August 14, 2025  
Southwold Keystone Complex  
35921 Talbot Line, Shedden  
7:00 PM**

- Present:** Councillor Scott Fellows  
Sandy Annett – Rosy Rhubarb  
Jim Carder – Fingal-Shedden and District Optimist Club  
Don Miller – Fair Board  
Shirley Longhurst – Fair Board  
Brittany Jessome – \*Staff Resource
- Regrets:** Councillor John Adzija  
John Price – \*Staff, Parks and Facilities Operator  
John Coleman – Ice Pad  
Tiffany Duskocy – Triple C Saddle Club  
Joanne Fisher – Triple C Saddle Club Alternate  
Brian Rieger – Shedden Tractor Pull

### **1. Call to Order**

Chair Scott Fellows called the meeting to order at 7:01 PM.



## **2. Approval of Agenda**

**MOVED: SANDY ANNETT**

**SECONDED: DON MILLER**

That the Keystone Complex Committee hereby adopts the Agenda as presented.

**DISPOSITION: CARRIED**

## **3. Adoption of Minutes from April 24, 2025 Meeting**

**MOVED: SANDY ANNETT**

**SECONDED: SCOTT FELLOWS**

That the Keystone Complex Committee hereby adopt the minutes of April 24, 2025, as circulated and printed.

**DISPOSITION: CARRIED**

### **Business Arising from Minutes**

#### **a. Memorial Forest Direction**

Sandy Annett informed that Catherine Spratley was approached, however she is retired and not able to assist with the project. Sandy has also spoken to Second Nature Landscaping and propose they assist in the project.

Scott Fellows commented that whoever takes on the project needs to have experience with forestry management.

Don Miller recommended J.W. Forestry out of Belmont.

The intent is to restore the memorial forest area to represent a Carolinian forest and remain naturalized but clean up fallen limbs/garbage. The committee would like to include the war memorial garden in the plan as well.

Rosy has donated \$5000 for this year to begin developing a plan for the forest. They may donate an addition \$5000 each of the following two years. The committee wants to ensure that there is little ongoing maintenance required by staff moving forward.

**MOVED: DON MILLER**

**SECONDED: SANDY ANNETT**

That the Keystone Complex Committee hereby recommend to Council to hire a landscape and forestry management company to develop a management plan for the future of the memorial forest.

**DISPOSITION: CARRIED**

**b. Shedden Ball Diamond Restoration**

Keith Orchard with the Rosy Rhubarb Committee proposed removing the dust and chip from the outfield of the ball diamond and spread it along trails in the Township. The space will then be replaced with topsoil from the Wastewater Treatment Plant site, brought in by the contractor, then leveled and seeded for a grassy outfield. The intent is that the area will be easier to maintain as it is currently full of weeds.

The committee was worried that making this change would cause ball to disappear in Shedden. There was also comment that there have been drainage concerns in the past. Scott commented that the contractor had discussed lifting the drain at the outfield while they are completing work in the area.

The committee determined not to act at this time, but to make it an agenda item for September if more information comes from the Parks and Trails Master Plan or move the next meeting until October to have more information.

**4. Next Meeting and Adjournment**

**MOVED: SCOTT FELLOWS**

**SECONDED: JIM CARDER**

That the Keystone Complex Committee hereby adjourn at 7:29 pm, to meet again on September 25, 2025 at 7: 00 pm.

**DISPOSITION: CARRIED**

**CORPORATION OF THE TOWNSHIP  
OF SOUTHWOLD  
Consolidated Financial Statements  
December 31, 2024**

*Draft*

**CORPORATION OF THE TOWNSHIP OF SOUTHWOLD**

**Consolidated Financial Statements**

**For The Year Ended December 31, 2024**

---

<b>Table of Contents</b>	<b>PAGE</b>
Management Responsibility for Financial Reporting	1
Independent Auditors' Report	2 - 3
Consolidated Statement of Financial Position	4
Consolidated Statement of Operations and Accumulated Surplus	5
Consolidated Statement of Change in Net Financial Assets	7
Consolidated Statement of Remeasurement Gains and Losses	8
Consolidated Statement of Cash Flows	9
Notes to the Consolidated Financial Statements	10 - 29
Consolidated Schedule of Segment Disclosure	30 - 31

## **MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

The accompanying consolidated financial statements are the responsibility of the management of Corporation of the Township of Southwold and have been prepared in accordance with Canadian Public Sector Accounting Standards.

These consolidated financial statements include:

- Independent Auditors' Report
- Consolidated Statement of Financial Position
- Consolidated Statement of Operations and Accumulated Surplus
- Consolidated Statement of Change in Net Financial Assets
- Consolidated Statement of Remeasurement Gains and Losses
- Consolidated Statement of Cash Flows
- Notes to the Consolidated Financial Statements
- Consolidated Schedule of Segment Disclosure

The Chief Administrative Officer and the Treasurer are responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing the consolidated financial statements before they are submitted to Council for approval.

The integrity and reliability of Corporation of the Township of Southwold reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The consolidated financial statements have been audited on behalf of the Members of Council, Inhabitants and Ratepayers of Corporation of the Township of Southwold by Graham Scott Enns LLP in accordance with Canadian generally accepted auditing standards.

---

Jeff Carswell  
Chief Administrative Officer

---

Michele Lant  
Treasurer

Fingal, Ontario  
September 8, 2025



## **INDEPENDENT AUDITORS' REPORT**

To the Members of Council, Inhabitants and Ratepayers of **The Corporation of the Township of Southwold:**

### **Opinion**

We have audited the consolidated financial statements of **The Corporation of the Township of Southwold**, which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statement of operations and accumulated surplus, consolidated statement of changes in net assets, consolidated statement of remeasurement gains and losses and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the Municipality's consolidated financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2024, and the results of its 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

### **Auditors' 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 financial statements.



**GRAHAM SCOTT ENNS** LLP  
CHARTERED PROFESSIONAL ACCOUNTANTS

P. 519-633-0700 • F. 519-633-7009  
450 Sunset Drive, St. Thomas, ON N5R 5V1

P. 519-773-9265 • F. 519-773-9683  
25 John Street South, Aylmer, ON N5H 2C1

[www.grahamscottenns.com](http://www.grahamscottenns.com)

### **INDEPENDENT AUDITORS' REPORT (CONTINUED)**

#### **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements (Continued)**

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 Municipality'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 Municipality'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 Municipality 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.

St. Thomas, Ontario

September 8, 2025

*Graham Scott Enns LLP*

CHARTERED PROFESSIONAL ACCOUNTANTS

Licensed Public Accountants

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Consolidated Statement of Financial Position December 31, 2024

	2024	Restated Note 8 2023
	<u>\$</u>	<u>\$</u>
<b>FINANCIAL ASSETS</b>		
Cash	6,076,753	4,928,832
Investments (Note 4)	6,901,348	6,602,214
Taxes receivable	1,265,322	990,245
Accounts receivable (Note 3)	4,065,503	4,557,642
Land held for resale (Note 10)	<u>441,065</u>	<u>441,065</u>
<b>Total financial assets</b>	<u>18,749,991</u>	<u>17,519,998</u>
<b>FINANCIAL LIABILITIES</b>		
Accounts payable and accrued liabilities	3,092,918	1,597,162
Deferred revenue (Note 6, 8)	5,620,562	3,975,915
Net long-term liabilities (Note 7)	<u>1,585,969</u>	<u>1,767,030</u>
<b>Total financial liabilities</b>	<u>10,299,449</u>	<u>7,340,107</u>
<b>NET FINANCIAL ASSETS</b>	<u>8,450,542</u>	<u>10,179,891</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 5)	68,775,321	63,264,934
Inventories	170,633	159,562
Prepaid expenses	<u>23,022</u>	<u>16,786</u>
<b>Total non-financial assets</b>	<u>68,968,976</u>	<u>63,441,282</u>
<b>ACCUMULATED SURPLUS (NOTE 11)</b>	<u>77,419,518</u>	<u>73,621,173</u>

### ACCUMULATED SURPLUS IS COMPRISED OF:

Accumulated operating surplus (Page 6)	77,627,084	73,899,131
Accumulated remeasurement gains and losses (Page 8)	<u>(207,566)</u>	<u>(277,958)</u>
	<u>77,419,518</u>	<u>73,621,173</u>

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



# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Consolidated Statement of Operations and Accumulated Surplus For The Year Ended December 31, 2024

	Budget (Note 14) \$	Actual 2024 \$	Restated Note 8 Actual 2023 \$
<b>REVENUES</b>			
Property taxation	6,863,999	<b>6,819,179</b>	5,622,074
Taxation from other governments	1,163,600	<b>1,196,208</b>	1,164,753
Local improvement levies	-	<b>342,084</b>	322,352
User charges	4,949,368	<b>3,882,863</b>	938,660
Government transfers:			
Federal	155,066	<b>155,279</b>	150,649
Provincial	480,000	<b>1,167,326</b>	1,368,748
Other municipalities	1,228,702	<b>1,358,805</b>	1,206,977
Investment and interest income	254,712	<b>649,580</b>	273,759
Penalties and interest on taxes	75,000	<b>141,510</b>	95,175
Other revenues	5,027,366	<b>491,332</b>	2,563,076
Contributed tangible capital assets	-	<b>1,789,316</b>	-
Total revenues	<u>20,197,813</u>	<u><b>17,993,482</b></u>	<u>13,706,223</u>
<b>EXPENSES</b>			
General government	1,029,517	<b>1,116,048</b>	1,180,261
Fire and police protection	877,784	<b>1,735,084</b>	1,673,781
Other protective services	490,482	<b>494,028</b>	439,901
Transportation services	4,226,008	<b>3,916,924</b>	3,172,534
Waterworks and sewer	3,506,709	<b>4,115,261</b>	3,745,622
Garbage collection and disposal	341,500	<b>401,162</b>	387,430
Health services	74,524	<b>68,931</b>	61,124
Recreation and cultural services	702,874	<b>682,127</b>	519,950
Planning and zoning	155,780	<b>217,241</b>	172,115
Agriculture	<u>681,310</u>	<u><b>672,884</b></u>	<u>990,771</u>
Total expenses (Note 15(a))	<u>12,086,488</u>	<u><b>13,419,690</b></u>	<u>12,343,489</u>
<b>ANNUAL SURPLUS</b>	8,111,325	<b>4,573,792</b>	1,362,734

Draft

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

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Consolidated Statement of Operations and Accumulated Surplus For The Year Ended December 31, 2024

CONTINUED

	Budget (Note 14) \$	Actual 2024 \$	Restated Note 8 Actual 2023 \$
ACCUMULATED SURPLUS, BEGINNING OF YEAR, AS PREVIOUSLY STATED	73,899,131	<b>73,899,131</b>	73,297,958
PRIOR PERIOD ADJUSTMENT (NOTE 8)	<u>-</u>	<u>-</u>	<u>(2,017,966)</u>
SURPLUS, BEGINNING OF YEAR, AS RESTATED	<u>73,899,131</u>	<u><b>73,899,131</b></u>	<u>72,642,726</u>
CHANGE IN PROPORTIONATE CONSOLIDATION (NOTE 9)	<u>-</u>	<u><b>(845,839)</b></u>	<u>1,256,405</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>82,010,456</u>	<u><b>77,627,084</b></u>	<u>73,899,131</u>

Draft

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

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Consolidated Statement of Change in Net Financial Assets For The Year Ended December 31, 2024

	Budget (Note 14) \$	Actual 2024 \$	Restated Note 8 Actual 2023 \$
<b>ANNUAL SURPLUS</b>	8,111,325	<b>4,573,792</b>	1,362,734
Acquisition of tangible capital assets	(8,439,158)	<b>(8,439,158)</b>	(3,523,714)
Amortization of tangible capital assets	2,203,549	<b>2,203,549</b>	1,990,507
Proceeds on disposal of tangible capital assets	-	<b>21,988</b>	116,788
Change in inventories and prepaid expenses	-	<b>(17,307)</b>	(71,069)
Loss (gain) on sale of tangible capital assets	-	<b>46,541</b>	(104,131)
Change in unrealized (gain) loss on investments	-	<b>70,392</b>	127,582
<b>CHANGE IN NET FINANCIAL ASSETS</b>	1,875,716	<b>(1,540,203)</b>	(2,524,809)
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	10,179,891	<b>10,179,891</b>	12,470,142
Change in proportionate consolidation (Note 9)	-	<b>(189,146)</b>	234,558
Prior period adjustment - permits and recoveries (Note 8)	-	-	<u>(2,423,506)</u>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<u>12,055,607</u>	<u><b>8,450,542</b></u>	<u>10,179,891</u>

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

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Consolidated Statement of Remeasurement Gains and Losses For The Year Ended December 31, 2024

---

	2024	2023
	<u>\$</u>	<u>\$</u>
<b>ACCUMULATED REMEASUREMENT GAINS AND (LOSSES), BEGINNING OF YEAR (Note 1)</b>	<b>(277,958)</b>	<b>(405,540)</b>
Unrealized gain attributable to investments	<b>70,392</b>	135,322
Amounts reclassified to statement of operations through realization of (gain) loss on sale	<u>-</u>	<u>(7,740)</u>
Change in accumulated remeasurement gains	<u><b>70,392</b></u>	<u>127,582</u>
<b>ACCUMULATED REMEASUREMENT GAINS AND (LOSSES), END OF YEAR</b>	<u><b>(207,566)</b></u>	<u><b>(277,958)</b></u>
Accumulated remeasurement loss is comprised of:		
Investments	<u><b>(207,566)</b></u>	<u><b>(277,958)</b></u>

Draft

---

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

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Consolidated Statement of Cash Flows For The Year Ended December 31, 2024

	2024	Restated Note 8 2023
	<u>\$</u>	<u>\$</u>
<b>OPERATING ACTIVITIES</b>		
Annual surplus	4,573,792	1,362,734
Add (deduct) items not involving cash:		
Amortization of tangible capital assets	2,203,549	1,990,507
Contributed tangible capital assets	(1,789,316)	-
Loss on disposal of investments	-	7,740
Loss (gain) on disposal of tangible capital assets	<u>46,541</u>	<u>(104,131)</u>
	5,034,566	3,256,850
Change in non-cash assets and liabilities related to operations (Note 15 [b])	<u>3,340,158</u>	<u>(1,977,945)</u>
Cash provided by operating activities	<u>8,374,724</u>	<u>1,278,905</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of investments	<u>(228,742)</u>	<u>324,734</u>
<b>CAPITAL ACTIVITIES</b>		
Acquisition of tangible capital assets	(6,649,842)	(3,523,714)
Proceeds on disposal of tangible capital assets	<u>21,988</u>	<u>116,788</u>
	<u>(6,627,854)</u>	<u>(3,406,926)</u>
<b>FINANCING ACTIVITIES</b>		
Long-term debt repayments	<u>(181,061)</u>	<u>(57,918)</u>
<b>NET CHANGE IN CASH</b>	1,337,067	(1,861,205)
<b>CASH, BEGINNING OF YEAR</b>	4,928,832	6,555,479
Change in proportionate consolidation (Note 9)	<u>(189,146)</u>	<u>234,558</u>
<b>CASH, END OF YEAR</b>	<u><u>6,076,753</u></u>	<u><u>4,928,832</u></u>

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

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

---

The Corporation of the Township of Southwold (the "Municipality") is a municipality in the Province of Ontario. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation.

### 1. CHANGE IN ACCOUNTING POLICIES

On January 1, 2024 Municipality adopted accounting policies to conform to new standards issued under Canadian public sector accounting standards. The Municipality adopted the following standards which had the following impact:

- PS 3400 - Revenue - These standard may impact the timing of the revenue reported by the Municipality. There is no impact on the Municipality's financial reporting as a result of the adoption of this standard.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Municipality are prepared by management in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Municipality are as follows:

#### Reporting Entity

The financial statements reflect the assets, liabilities, revenues, expenses of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Municipality and which are owned or controlled by the Municipality.

#### Consolidated Entities

There are no organizations or local boards that are consolidated in these financial statements.

#### Proportionate Consolidation

The Elgin Area Primary Water Supply System has been consolidated on a proportionate basis. They are proportionately consolidated based upon the water flow used by the Municipality in proportion to the entire flows provided by the board. This amounts to 4.23% (2023 - 5.26%) of the flows from the board.

# **CORPORATION OF THE TOWNSHIP OF SOUTHWOLD**

## **Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024**

---

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Basis of Accounting**

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the creation of a legal obligation to pay.

#### **Investment Income**

Investment income consists of interest, dividends and realized gains or losses on sale of investments is recognized as revenue in the period when it is earned. Unrealized gains and losses on investments are recognized in the accumulated remeasurement gains and losses until settlement. Once realized, these gains and losses are recognized as revenue or expenses in the consolidated statement of operations. When required by funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

#### **Deferred Revenue**

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs, in the completion of specific work. In addition, certain user charges and fees which have been collected but for which the related services have yet to be performed. Revenue is recognized in the period when the related expense are incurred, services performed.

#### **Financial Instruments**

The Municipality's financial instruments consist of cash , accounts receivable, accounts payable and accrued liabilities, deferred revenues, due to Province, and long-term debt.

The Municipality's financial instruments are measured as follows:

- i. Cash at fair value;
- ii. Portfolio investments at fair value (if any);
- iii. Accounts receivable at amortized cost;
- iv. Accounts payable and accrued liabilities at amortized cost;
- v. Long-term debt at amortized cost;

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

---

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The fair value is determined as follows:

- i. Level 1 - Fair value measurements are those derived from quoted prices (in active markets);
- ii. Level 2 - Fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the assets, either directly (i.e. as prices) or indirectly (i.e. derived from prices);
- iii. Level 3 - Fair value measurements are those derived from valuation techniques that include inputs for the asset that are not based on observable data (unobservable inputs).

For financial instruments measured using amortized cost the transaction costs and any other fees are expensed as incurred.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

#### 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.

#### i) 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 improvements	10 years
Buildings	50 years
Machinery & Equipment	5 - 10 years
Vehicles	7 - 20 years
Transportation infrastructure	20 - 75 years
Water system infrastructure	75 years
Wastewater infrastructure	75 years



# **CORPORATION OF THE TOWNSHIP OF SOUTHWOLD**

## **Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024**

---

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Amortization begins the first month of the year following the year the asset is placed in service and to the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

#### **ii) Contributions of tangible capital assets**

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

#### **iii) Inventories**

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

#### **iv) Works of art and cultural and historic assets**

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

#### **Land Held For Resale**

Land held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.

#### **Government Transfers**

Government transfers are recognized in the financial statements as revenues in the financial period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met including performance and return requirements, and reasonable estimates of the amounts can be determined. Any amount received but restricted is recorded as deferred revenue in accordance with Section 3100 of the Public Sector Accounting Handbook and recognized as revenue in the period in which the resources are used for the purpose specified.

In addition, the Municipality periodically receives senior government capital funding in the form of infrastructure grants and receives ongoing funding from both senior levels of government as a result of an allocation of the gas tax funds.

# **CORPORATION OF THE TOWNSHIP OF SOUTHWOLD**

## **Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024**

---

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Use of Estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Significant estimates include assumptions used in estimating provisions for accounts receivable, accrued liabilities, allowances for vacancies, rebates and uncollectible property taxes and in performing actuarial valuations of employee future benefits. In addition, the Municipality's implementation of the Public Sector Accounting Handbook PS3150 has required management to make estimates of historical costs and useful lives of tangible capital assets. Actual results could differ from these estimates.

#### **Employee Benefit Plans**

The Municipality accounts for its participation in the Ontario Municipal Employees Retirement System (OMERS), a multi-employer public sector pension fund, as a defined contribution plan. The OMERS plan specifies the retirement benefits to be received by the employees based on the length of service and pay rates. Employee benefits include post employment benefits. Post employment benefits are subject to actuarial valuations and are accrued in accordance with the projected benefit method, prorated on service and management's best estimate of salary escalation and retirement ages of employees. Any actuarial gains and losses related to past service of employees are amortized over the expected average remaining service period. For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for workers' compensation and life insurance and health care benefits for those on disability leave, the cost is recognized immediately in the period the events occur. Any actuarial gains or losses that are related to these benefits are amortized over the expected service period.

#### **Accounting for County and School Board Transactions**

Although the Municipality collects taxation on behalf of the County of Elgin and the School Boards, the taxation, other revenues, expenses, assets and liabilities with respect to the operations of the County and the School Boards are not reflected in these financial statements.

#### **Financial Instruments**

The Municipality's financial instruments consist of cash and cash equivalents, accounts receivable, taxes receivable, accounts payable and accrued liabilities and long-term liabilities. Unless otherwise noted, it is management's opinion that the Municipality is not exposed to significant interest, currency, or credit risk arising from these financial instruments.

# **CORPORATION OF THE TOWNSHIP OF SOUTHWOLD**

## **Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024**

---

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Tax Revenues**

In 2024 the Municipality received \$8,015,387 (2023 - \$6,786,827) in property tax revenues for municipal purposes. The authority to levy and collect property taxes is established under the Municipal Act 2001, the Assessment Act, the Education Act, and other legislation.

The amount of the total annual property tax levy is determined each year through Council's approval of the annual budget. Municipal tax rates are set annually by Council for each class or type of property, in accordance with legislation and Council-approved policies, in order to raise the revenue required to meet operating budget requirements. Education tax rates are established by the Province each year in order to fund costs of education on a Province-wide basis.

Taxation revenues are recorded at the time billings are issued. Additional property tax revenue can be added throughout the year, related to new properties that become occupied, or that become subject to property tax, after the return of the annual assessment roll used for billing purposes. The Municipality may receive supplementary assessment rolls over the course of the year from MPAC that identify new or omitted assessments. Property taxes for these supplementary/omitted amounts are then billed according to the approved tax rate for the property class.

Taxation revenues in any year may also be reduced as a result of reductions in assessment value arising from reassessment and/or tax appeals. Each year, an amount is identified to cover the estimated amount of revenue loss attributable to reassessment and tax appeals or other deficiencies in tax revenue (e.g. uncollectible amounts, write-offs, etc.).

#### **User Charges**

User charges relate to various programs and fees imposed based on specific activities, such park and recreation services, water, wastewater and solid waste. Revenue is recognized when the activity is performed or when the services are rendered.

#### **Other Revenues**

Revenues are recognized in the year that the events giving rise to the revenues occur and the revenues are earned. Amounts received which relate to revenues that will be earned in a subsequent year are deferred and reported as liabilities.

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

---

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Asset retirement obligations

The Municipality may be exposed to obligations of remediation associated with their tangible capital assets. If a legal obligation exists of remediation for a tangible capital asset then the Municipality would be required to set up an estimated future cost and liability associated with these obligations. As at December 31, 2024 there were no tangible capital assets that Municipality has controlled, constructed, owned or used that would have a legal obligation of remediation.

### 3. ACCOUNTS RECEIVABLE

Included in accounts receivable is \$441,874 (2023 - \$530,076) representing funds fronted by the Municipality directly which are to be recovered from future subdivision development charges and sanitary sewer connection charges relating to the developments in the Municipality. It is anticipated a significant portion of the directly fronted charges will be recovered in the next two years.

### 4. INVESTMENTS

	2024		2023	
	Cost	Market Value	Cost	Market Value
	\$	\$	\$	\$
Cash, money market funds and investment certificates	2,875,945	2,863,370	2,754,283	2,741,848
Federal and provincial bonds	80,185	73,391	78,385	69,994
Corporate bonds	<u>4,152,784</u>	<u>3,964,587</u>	<u>4,048,676</u>	<u>3,790,372</u>
	<u>7,108,914</u>	<u>6,901,348</u>	<u>6,881,344</u>	<u>6,602,214</u>

These investments earned income of \$227,891 (2023 - \$232,354). At year end, these investments reported an unrealized loss of \$207,566 (2023 - \$277,958) on the statement of remeasurement gains (losses).

All of the above investments are valued as Level 1 investments. The investments are valued based on the degree to which the fair value is observable, as follows:

- [i] Level 1 - Fair value measurements are those derived from quoted prices (in active markets);
- [ii] Level 2 - Fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the assets, either directly (i.e. as prices) or indirectly (i.e. derived from prices);
- [iii] Level 3 - Fair value measurements are those derived from valuation techniques that include inputs for the asset that are not based on observable data (unobservable inputs).

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

### 5. TANGIBLE CAPITAL ASSETS

December 31, 2024

Cost	Opening	Additions	Disposals	Ending
<b><u>Infrastructure</u></b>				
Roads and related transportation assets	20,063,588	1,458,090	(1,840,398)	<b>19,681,280</b>
Utility infrastructure	41,495,108	2,594,923	(268,094)	<b>43,821,937</b>
<b>Infrastructure Total</b>	<b>61,558,696</b>	<b>4,053,013</b>	<b>(2,108,492)</b>	<b>63,503,217</b>
<b><u>General</u></b>				
Land	1,873,612	-	(12,891)	<b>1,860,721</b>
Land Improvements	1,872,317	28,804	-	<b>1,901,121</b>
Building	10,004,685	403,969	(444,046)	<b>9,964,608</b>
Machinery and Equipment	4,770,430	322,023	(479,576)	<b>4,612,877</b>
Vehicles	7,577,219	689,968	(360,175)	<b>7,907,012</b>
<b>General Total</b>	<b>26,098,263</b>	<b>1,444,764</b>	<b>(1,296,688)</b>	<b>26,246,339</b>
Work In Progress	760,879	4,693,448	(106,862)	<b>5,347,465</b>
<b>Total Cost</b>	<b>88,417,838</b>	<b>10,191,225</b>	<b>(3,512,042)</b>	<b>95,097,021</b>
<b>Accumulated Amortization</b>	<b>Opening</b>	<b>Amortization</b>	<b>Disposal</b>	<b>Ending</b>
<b><u>Infrastructure</u></b>				
Roads and related transportation assets	7,912,922	577,853	(441,213)	<b>8,049,562</b>
Utility infrastructure	9,163,949	528,209	(4,804)	<b>9,687,354</b>
<b>Infrastructure Total</b>	<b>17,076,871</b>	<b>1,106,062</b>	<b>(446,017)</b>	<b>17,736,916</b>
<b><u>General</u></b>				
Land Improvements	226,655	55,212	-	<b>281,897</b>
Building	2,479,243	271,187	(31,372)	<b>2,719,058</b>
Machinery and Equipment	2,329,056	103,733	(28,927)	<b>2,403,862</b>
Vehicles	3,041,049	473,581	(334,663)	<b>3,179,967</b>
<b>General Total</b>	<b>8,076,033</b>	<b>903,713</b>	<b>(394,962)</b>	<b>8,584,784</b>
<b>Total Accumulated Amortization</b>	<b>25,152,904</b>	<b>2,009,775</b>	<b>(840,979)</b>	<b>26,321,700</b>
<b>Net Book Value</b>	<b>Opening</b>			<b>Ending</b>
<b><u>Infrastructure</u></b>				
Roads and related transportation assets	12,150,666			<b>11,631,718</b>
Utility infrastructure	32,331,159			<b>34,134,583</b>
	44,481,825			<b>45,766,301</b>
<b><u>General</u></b>				
Land	1,873,612			<b>1,860,721</b>
Land Improvements	1,645,632			<b>1,619,224</b>
Building	7,525,442			<b>7,245,550</b>
Machinery and Equipment	2,441,374			<b>2,209,015</b>
Vehicles	4,536,170			<b>4,727,045</b>
	18,022,230			<b>17,661,555</b>
Work In Progress	760,879			<b>5,347,465</b>
<b>Total Net Book Value</b>	<b>63,264,934</b>			<b>68,775,321</b>

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

### 5. TANGIBLE CAPITAL ASSETS (CONTINUED)

December 31, 2023 Cost	Opening	Additions	Disposals	Ending
<b><u>Infrastructure</u></b>				
Roads and related transportation assets	18,713,671	1,381,612	(31,695)	<b>20,063,588</b>
Utility infrastructure	<u>41,120,627</u>	<u>374,481</u>	<u>-</u>	<b><u>41,495,108</u></b>
<b>Infrastructure Total</b>	<u>59,834,298</u>	<u>1,756,093</u>	<u>(31,695)</u>	<b><u>61,558,696</u></b>
<b><u>General</u></b>				
Land	1,852,836	20,776	-	<b>1,873,612</b>
Land Improvements	848,314	1,024,003	-	<b>1,872,317</b>
Building	8,711,197	1,293,762	(274)	<b>10,004,685</b>
Machinery and Equipment	3,867,521	1,082,645	(179,736)	<b>4,770,430</b>
Vehicle	<u>6,477,055</u>	<u>1,580,284</u>	<u>(480,120)</u>	<b><u>7,577,219</u></b>
<b>General Total</b>	<u>21,756,923</u>	<u>5,001,470</u>	<u>(660,130)</u>	<b><u>26,098,263</u></b>
Work In Progress	<u>2,408,415</u>	<u>256,065</u>	<u>(1,903,601)</u>	<b><u>760,879</u></b>
<b>Total Cost</b>	<u>83,999,636</u>	<u>7,013,628</u>	<u>(2,595,426)</u>	<b><u>88,417,838</u></b>
<b>Accumulated Amortization</b>	<b>Opening</b>	<b>Amortization</b>	<b>Disposal</b>	<b>Ending</b>
<b><u>Infrastructure</u></b>				
Roads and related transportation assets	7,288,736	555,881	(31,695)	<b>7,912,922</b>
Utility infrastructure	<u>8,515,037</u>	<u>648,912</u>	<u>-</u>	<b><u>9,163,949</u></b>
<b>Infrastructure Total</b>	<u>15,903,773</u>	<u>1,204,793</u>	<u>(31,695)</u>	<b><u>17,076,871</u></b>
<b><u>General</u></b>				
Land Improvements	196,466	30,219	-	<b>226,685</b>
Building	2,083,268	396,249	(274)	<b>2,479,243</b>
Machinery and Equipment	1,987,540	521,252	(179,736)	<b>2,329,056</b>
Vehicle	<u>3,106,052</u>	<u>402,373</u>	<u>(467,376)</u>	<b><u>3,041,049</u></b>
<b>General Total</b>	<u>7,373,326</u>	<u>1,350,093</u>	<u>(647,386)</u>	<b><u>8,076,033</u></b>
<b>Total Accumulated Amortization</b>	<u>23,277,099</u>	<u>2,554,886</u>	<u>(679,081)</u>	<b><u>25,152,904</u></b>
<b>Net Book Value</b>	<b>Opening</b>			<b>Ending</b>
<b><u>Infrastructure</u></b>				
Roads and related transportation assets	11,324,935			<b>12,150,666</b>
Utility infrastructure	<u>32,605,590</u>			<b><u>32,331,159</u></b>
	43,930,525			<b>44,481,825</b>
<b><u>General</u></b>				
Land	1,852,836			<b>1,873,612</b>
Land improvements	651,848			<b>1,645,632</b>
Building	6,627,929			<b>7,525,442</b>
Machinery and Equipment	1,879,981			<b>2,441,374</b>
Vehicles	<u>3,371,003</u>			<b><u>4,536,170</u></b>
	14,383,597			<b>18,022,230</b>
Work In Progress	<u>2,408,415</u>			<b><u>760,879</u></b>
<b>Total Net Book Value</b>	<u>60,722,537</u>			<b><u>63,264,934</u></b>

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

### 6. DEFERRED REVENUE

A requirement of the public sector accounting principles of the Chartered Professional Accountants of Canada, is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial legislation restricts how these funds may be used and under certain circumstances these funds may possibly be refunded.

	2024	Restated Note 8 2023
	<u>\$</u>	<u>\$</u>
Obligatory Reserve Funds		
Recreation land	(68,447)	(64,293)
Development charges	68,221	159,594
Building Code Act	<u>2,482,539</u>	<u>2,573,882</u>
	2,482,313	2,669,183
Talbotville Fire	1,427,500	900,000
Stoss Property	1,575,000	225,000
Other Deferred Revenue	<u>135,749</u>	<u>181,732</u>
	<u>5,620,562</u>	<u>3,975,915</u>

### 7. NET LONG-TERM LIABILITIES

- a) The balance of net long-term liabilities reported on the Consolidated Statement of Financial Position consists of the following:

	2024	2023
	<u>\$</u>	<u>\$</u>
Long-term liabilities incurred by the Municipality and outstanding at the end of the year	1,460,276	1,547,957
Long-term liabilities assumed through consolidation by the Municipality	<u>125,693</u>	<u>219,073</u>
Total long-term liabilities at the end of the year	<u>1,585,969</u>	<u>1,767,030</u>

- b) Principal repayments are summarized as follows:

	2025	2026	2027	2028	2029	Beyond	Total
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Recoverable from:							
General tax revenue	10,000	10,000	10,000	-	-	-	30,000
User charges	<u>132,391</u>	<u>136,447</u>	<u>106,992</u>	<u>89,422</u>	<u>92,625</u>	<u>998,092</u>	<u>1,555,969</u>
	<u>142,391</u>	<u>146,447</u>	<u>116,992</u>	<u>89,422</u>	<u>92,625</u>	<u>998,092</u>	<u>1,585,969</u>

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

---

### 7. NET LONG-TERM LIABILITIES (CONTINUED)

- c) All long-term liabilities issued on or before December 31, 1992 have received approval of the Ontario Municipal Board. Long-term liabilities issued after January 31, 1993 have been 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 and Housing.
- d) Interest rates range from 3.55% to 6.00%. Interest on long-term liabilities in 2024 amounted to \$52,849 (2023 - \$55,673). Of this interest \$52,849 (2023 - \$55,535) was reported in accounts receivable to be recovered from future connection charges (Note 3).

### 8. PRIOR PERIOD ADJUSTMENTS

#### Building Permits

During the year, the Municipality identified an error recording revenues from the sale of building permits. As a result, the balances relating to the comparative December 31, 2023 figures were adjusted as follows:

#### Adjustments to the Consolidated Statement of Financial Position:

Decrease in Reserves	<u>(2,573,882)</u>
Decrease in Annual Surplus	<u>(2,573,882)</u>

#### Adjustments to the Consolidated Statement of Operations:

Increase in Obligatory Deferred revenues	2,573,882
Increase in Net Financial Assets	2,573,882

#### Adjustments to the Consolidated Statement of Changes in Net Financial Assets:

Decrease in Accumulated surplus	<u><u>(2,573,882)</u></u>
---------------------------------	---------------------------

#### Accumulated Remeasurements Gains and (Losses)

During the year, the Municipality identified an error recording accumulated remeasurement gains and (losses) in the prior period. As a result, the balances relating to the comparative December 31, 2023 figures were adjusted as follows:

#### Adjustments to the Consolidated Statement of Remeasurement Gains and Losses:

Increase in Investment Income	(150,376)
Increase in Opening Accumulated surplus	<u>(405,540)</u>

#### Adjustments to the Consolidated Statement of Changes in Net Financial Assets:

Increase in Accumulated surplus	<u><u>555,916</u></u>
---------------------------------	-----------------------



# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

---

### 8. PRIOR PERIOD ADJUSTMENTS (CONTINUED)

#### Recovery of Sanitary Sewers

During the year, the Municipality identified an error in the recording of recoveries relating to the Sanitary Sewers. As a result, the balances relating to the comparative December 31, 2023 figures were adjusted as follows:

#### Adjustments to the Consolidated Statement of Financial Position:

Decrease in Accounts Receivable	<u>319,625</u>
Decrease in Accumulated Surplus	319,625

#### Adjustments to the Consolidated Statement of Operations:

Decrease in User charges	319,625
Decrease in Annual Surplus	319,625

#### Adjustments to the Consolidated Statement of Changes in Net Financial Assets:

Decrease in Accumulated surplus	<u>(319,625)</u>
---------------------------------	------------------

The net impact on the opening numbers for 2023 in the financial position were as follows:

Increase in Obligatory Deferred revenues	(2,573,882)
Decrease in User Charges	319,625
Decrease in annual surplus	319,625
Decrease in Accumulated surplus	2,017,966
Decrease in remeasurement gains and losses	555,916

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

---

### 9. CHANGE IN PROPORTIONATE CONSOLIDATION

The change in proportionate consolidation is the result of a significant decrease in water flow through the 2024 year. The resulting changes in water supply percentages decreased from 5.26% 2023 to 4.23% 2024. The effects are as follows:

	2024	2023
Effect of Change in Funding Percentages	<u>\$</u>	<u>\$</u>
Tangible Capital Assets		
Cost	(1,058,950)	1,561,417
Accumulated amortization	<u>(402,257)</u>	<u>539,570</u>
Net book value	(656,693)	1,021,847
Net financial assets	(185,887)	230,303
Other non-financial assets	<u>(3,259)</u>	<u>4,255</u>
Change in Net Municipal Position	<u>(845,839)</u>	<u>1,256,405</u>

### 10. SUBSEQUENT EVENTS

Subsequent to year end, the Municipality closed on the sale of the Stoss farm property totalling \$4.5 million. Additionally there is an agreement in place for the sale of the Teetzel farm property. A deposit has been recieved but the sale is still to be finalized later this year. The impact of would clear out the land held for resale.

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

### 11. ACCUMULATED SURPLUS

The accumulated surplus consists of the following individual fund surplus/(deficit) and reserves as follows:

	2024 \$	2023 \$
<b>SURPLUS</b>		
General revenue fund	(4,394,636)	(1,724,828)
Benefiting land owners	(1,220,705)	(1,340,612)
Invested in tangible capital assets	68,775,321	63,264,934
Unfunded capital	(2,738,348)	(196,288)
Reserves (Note 8)	<u>18,791,421</u>	<u>15,662,955</u>
	<b>79,213,053</b>	<b>75,666,161</b>
<b>AMOUNTS TO BE RECOVERED</b>		
Net long-term debt	<u>(1,585,969)</u>	<u>(1,767,030)</u>
<b>ACCUMULATED SURPLUS</b>	<b><u>77,627,084</u></b>	<b><u>73,899,131</u></b>
<b>RESERVES</b>		
Reserves set aside for specific purposes by council:		
Working capital	1,036,147	1,036,147
Property tax assessment appeals	2,664,533	1,812,211
Protection services	2,349,380	1,631,614
Roadway purposes	4,580,668	3,202,711
Water and sewer purposes	6,029,030	5,922,877
Building purposes	3,209	3,209
Other municipal services	1,202,634	1,061,751
Consolidated water reserves	<u>925,820</u>	<u>992,435</u>
Total reserves	<b><u>18,791,421</u></b>	<b><u>15,662,955</u></b>

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

---

### 12. PENSION AGREEMENTS

The Municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Each year, an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits the members have earned to date. The most recent actuarial valuation of the Plan was conducted December 31, 2024, and the results of this valuation disclosed actuarial liabilities of \$142.5 billion in respect of benefits accrued for service with actuarial assets at that date of \$139.6 billion leaving an actuarial deficit of \$2.9 billion.

Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the Municipality does not recognize any share of the OMERS Pension surplus or deficit in these consolidated financial statements.

The amount contributed to OMERS for 2024 was \$146,101 (2023 - \$191,400). OMERS contribution rates for 2024 and 2023, depending on income level and retirement dates, ranged from 9.2% to 15.8%.

### 13. FINANCIAL INSTRUMENTS

#### Risks and Concentrations

The Municipality is exposed to various risks through its financial instruments. The following analysis provides a measure of the Municipality's risk exposure and concentrations at the balance sheet date.

#### Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Municipality is mainly exposed to interest and price risk.

#### Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Municipality is exposed to interest rate risk on its fixed rate long-term debt. As the interest rates are fixed the Municipality doesn't believe that interest rate risk is a significant risk.

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

---

### 13. FINANCIAL INSTRUMENTS (CONTINUED)

#### Price Risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Municipality is exposed to price risk through its investments in quoted One Fund investments. The following details the Municipality's portfolio sensitivity to a 1.0% increase or decrease in the market prices. At December 31, 2024, if market prices had a 1% increase or decrease with all other variables remaining the same the increase or decrease in accumulated remeasurement gains and losses on the investments for the year would have totaled \$2,076 (2023 -\$2,279).

It is management's opinion that the Municipality is not exposed to significant currency risk.

#### Liquidity Risk

Liquidity risk is the risk that a Municipality will encounter difficulty in meeting obligations associated with financial liabilities. The Municipality is exposed to this risk mainly in respect of its accounts payable, accrued liabilities and long-term debt. The Municipality doesn't believe that liquidity risk is a significant risk.

#### Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Municipality's main credit risks relate to its accounts receivable and taxes receivable. The Municipality manages this risk by monitoring active receivable balances and forces tax sale on properties considered unrecoverable.

At year end, the Municipality had approximately \$626,078 (2023 - \$610,651) in accounts receivable over 90 days of which the Municipality has deemed no allowance is necessary. The balances of taxes and utility receivables (water and sewer) are normally collectible from the property owner and the Municipality is able to force tax sale on properties to recover. In some instances the property owner may challenge property values which will in impact future recovery of taxes and potential repayments to the property owners. The Municipality actively monitors these assessment challenges and provides provisions when reasonable estimates can be made. At year end the Municipality has provided an allowance of \$nil (2023 - \$nil) for these assessment challenges and \$nil (2023 - \$nil) in potential uncollectible tax assessments.

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

### 14. BUDGET FIGURES

The operating budget approved by Council on February 26, 2024 is reflected on the statement of operations. The budgets established for capital investment in tangible capital assets are on a project-oriented basis, the costs of which may be carried out over one or more years and, therefore, may not be comparable with current year's actual expenditure amounts. As well, the Municipality does not budget activity within Reserve Funds, with the exception being those transactions, which affect either operations or capital investments. Budget figures have been reclassified for the purposes of these financial statements to comply with PSAB reporting requirements.

	Approved Budget \$	Adjustments \$	PSAB Budget \$
<b>REVENUES</b>			
Property taxation	6,863,999	-	6,863,999
Taxation from other governments	1,163,600	-	1,163,600
User charges	4,949,368	-	4,949,368
Government transfers			
Federal	155,066	-	155,066
Provincial	480,000	-	480,000
Other municipalities	1,228,702	-	1,228,702
Investment income	235,000	19,712	254,712
Penalties and interest on taxes	75,000	-	75,000
Sales on land held for sale and other revenues	5,027,620	(254)	5,027,366
Reserve transfers	<u>6,302,290</u>	<u>(6,302,290)</u>	<u>-</u>
Total revenues	<u>26,480,645</u>	<u>(6,282,832)</u>	<u>20,197,813</u>
<b>EXPENSES</b>			
General government	1,109,026	(79,509)	1,029,517
Fire and police protection	3,364,665	(2,486,881)	877,784
Other protective services	477,722	12,760	490,482
Transportation services	6,645,868	(2,419,860)	4,226,008
Waterworks and sewers	4,669,460	(1,162,751)	3,506,709
Garbage collection and disposal	341,500	-	341,500
Health Services	71,396	3,128	74,524
Recreation and cultural services	573,836	129,038	702,874
Planning and zoning	155,780	-	155,780
Agriculture	142,312	538,998	681,310
Reserve transfers	<u>8,929,080</u>	<u>(8,929,080)</u>	<u>-</u>
Total expenses	<u>26,480,645</u>	<u>(14,394,157)</u>	<u>12,086,488</u>
<b>BUDGETED ANNUAL SURPLUS</b>	<u><u>-</u></u>	<u><u>8,111,325</u></u>	<u><u>8,111,325</u></u>

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

### 15. SUPPLEMENTARY INFORMATION:

	2024	2023
	<u>\$</u>	<u>\$</u>
<b>[a] Current fund expenditures by object:</b>		
Salaries, wages and employee benefits	3,818,121	3,403,346
Long-term debt interest	-	138
Materials and supplies	5,766,275	5,432,607
Contracted services	1,561,221	1,451,580
Amortization	2,203,549	1,990,508
Transfer to others	<u>70,524</u>	<u>65,309</u>
	<u><b>13,419,690</b></u>	<u><b>12,343,488</b></u>
<b>[b] Change in non-cash assets and liabilities related to operations:</b>		
Taxes receivable	(275,077)	(291,865)
Accounts receivable	492,139	1,447,988
Inventories and prepaid expenses	(17,307)	(71,069)
Accounts payable and accrued liabilities	1,495,756	(1,038,597)
Deferred revenue	<u>1,644,647</u>	<u>(2,024,402)</u>
	<u><b>3,340,158</b></u>	<u><b>(1,977,945)</b></u>

### 16. COMPARATIVE FIGURES

Certain comparative figures presented in the financial statements have been reclassified to conform to the presentation adopted in the current year.

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024

---

### 17. OPERATION OF THE COUNTY OF ELGIN AND SCHOOL BOARDS

During 2024, requisitions were made by the County of Elgin and the school boards requiring the Municipality to collect property taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are summarized below:

	School Boards \$	County \$
Taxation and user charges	3,563,408	8,284,489
Share of payments in lieu of taxes	<u>17,114</u>	<u>669,946</u>
Amounts requisitioned	<u>3,580,522</u>	<u>8,954,435</u>

### 18. SEGMENTED INFORMATION

The Municipality is a diversified municipal government institution that provides a wide range of services to its citizens, including contract police services, fire, roads, community services, water and sewer. For management reporting purposes the Municipality's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

The Municipality services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provided, are as follows:

#### General government

General government is comprised of municipal council, corporate management and program support.

#### Protection services

Protection services are comprised of the fire, police, conservation authority, building inspection and animal control, emergency measures and provincial offences.

#### Transportation services

Transportation services are comprised of roads, bridges, winter control, parking and street lighting.

#### Environmental services

Environmental services are comprised of the provision of safe drinking water, the collection and treatment of waste water and waste collection, disposal and recycling.



# **CORPORATION OF THE TOWNSHIP OF SOUTHWOLD**

## **Notes to the Consolidated Financial Statements For The Year Ended December 31, 2024**

---

### **18. SEGMENTED INFORMATION (CONTINUED)**

#### **Health services**

Health services are comprised of public health services and cemeteries.

#### **Recreation and cultural services**

Recreation and cultural services are comprised of parks, recreation programs, recreation facilities, and cultural services.

#### **Planning and development services**

Planning and development is comprised of planning and zoning, commercial and industrial development, economic development and tourism, and agricultural and reforestation.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. The General Revenue Fund reports on municipal services that are funded primarily by taxation such as property and business tax revenues. Taxation and payments-in-lieu of taxes are apportioned to General Revenue Fund services based on the Fund's net surplus. Certain government transfers, transfer from other funds, and other revenues have been apportioned based on a percentage of budgeted expenses.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1. For additional information see the Consolidated Schedule of Segment Disclosure.

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Consolidated Schedule of Segment Disclosure For The Year Ended December 31, 2024

	General Government \$	Protection Services \$	Transportation Services \$	Environmental Services \$	Health Services \$	Recreation Services \$	Planning and Development Services \$	Total \$
<b>REVENUES</b>								
Taxation and local improvements	528,081	1,829,617	3,164,541	2,386,052	33,996	273,242	141,942	<b>8,357,471</b>
Sales of services and regulatory fees	65,763	271,611	-	2,357,940	-	67,947	1,119,602	<b>3,882,863</b>
Government transfers	91,857	303,195	1,239,698	605,234	1,742	375,020	64,664	<b>2,681,410</b>
Other	<u>753,745</u>	<u>40,011</u>	<u>2,047,268</u>	<u>124,895</u>	<u>-</u>	<u>75,594</u>	<u>30,225</u>	<b><u>3,071,738</u></b>
	<u>1,439,446</u>	<u>2,444,434</u>	<u>6,451,507</u>	<u>5,474,121</u>	<u>35,738</u>	<u>791,803</u>	<u>1,356,433</u>	<b><u>17,993,482</u></b>
<b>EXPENSES</b>								
Materials and supplies	258,091	254,568	1,683,109	2,627,406	60,970	313,625	568,506	<b>5,766,275</b>
Salaries, wages and employee benefits	812,170	973,831	1,210,109	376,273	4,833	167,506	273,399	<b>3,818,121</b>
Amortization	36,682	202,669	963,761	825,725	3,128	171,584	-	<b>2,203,549</b>
Contracted services	9,105	72,520	59,945	687,019	-	29,412	48,220	<b>1,561,221</b>
External transfers	-	70,524	-	-	-	-	-	<b>70,524</b>
Long-term debt interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b><u>-</u></b>
	<u>1,116,048</u>	<u>2,229,112</u>	<u>3,916,924</u>	<u>4,516,423</u>	<u>68,931</u>	<u>682,127</u>	<u>890,125</u>	<b><u>13,419,690</u></b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>323,398</u>	<u>215,322</u>	<u>2,534,583</u>	<u>957,698</u>	<u>(33,193)</u>	<u>109,676</u>	<u>466,308</u>	<b><u>4,573,792</u></b>

# CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

## Consolidated Schedule of Segment Disclosure For The Year Ended December 31, 2023

	General Government \$	Protection Services \$	Transportation Services \$	Environmental Services \$	Health Services \$	Recreation Services \$	Planning and Development Services \$	Total \$
<b>REVENUES</b>								
Taxation and local improvements	514,605	1,724,840	1,388,728	3,037,499	25,715	295,561	122,231	7,109,179
Sales of services and regulatory fees	78,499	171,097	15,924	70,326	-	84,213	518,601	938,660
Government transfers	96,520	213,046	1,671,228	631,079	1,500	50,599	62,402	2,726,374
Other	<u>344,524</u>	<u>12,399</u>	<u>630,471</u>	<u>135,391</u>	<u>-</u>	<u>1,809,225</u>	<u>-</u>	<u>2,932,010</u>
	<u>1,034,148</u>	<u>2,121,382</u>	<u>3,706,351</u>	<u>3,874,295</u>	<u>27,215</u>	<u>2,239,598</u>	<u>703,234</u>	<u>13,706,223</u>
<b>EXPENSES</b>								
Materials and supplies	252,142	281,365	1,265,127	2,397,535	57,997	270,300	908,142	5,432,608
Salaries, wages and employee benefits	846,814	842,719	1,054,966	329,168	-	101,619	228,060	3,403,346
Amortization	29,426	206,538	852,441	771,631	3,128	127,344	-	1,990,508
Contracted services	51,879	71,781	-	634,717	-	20,686	26,547	1,451,580
External transfers	-	65,309	-	-	-	-	-	65,309
Long-term debt interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138</u>	<u>138</u>
	<u>1,180,261</u>	<u>2,113,682</u>	<u>3,172,534</u>	<u>4,133,051</u>	<u>61,125</u>	<u>519,949</u>	<u>1,162,887</u>	<u>12,343,489</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>(146,113)</u>	<u>7,700</u>	<u>533,817</u>	<u>(258,756)</u>	<u>(33,910)</u>	<u>1,719,649</u>	<u>(459,653)</u>	<u>1,362,734</u>

RECEIVED

AUG 28 2025

**Notice of Request for Drain  
Major Improvement**  
*Drainage Act, R.S.O.*  
**1990, c. D.17, subs. 78 (1.1)**

To: The Council of the Corporation of the Township of Southwold

Re: Goldseal Drain

(Name of Drain)

In accordance with section 78 (1.1) of the *Drainage Act*, take notice that I, as owner of land affected, request that the above mentioned drain be improved.

The Major Improvement Project work being requested is (check all appropriate boxes):

- ☐ Changing the course of the drainage works;
- ☐ Making a new outlet for the whole or any part of the drainage works;
- ☐ Constructing a tile drain under the bed of the whole or any part of the drainage works;
- ☒ Constructing, reconstructing or extending bridges or culverts;
- ☐ Extending the drainage works to an outlet;
- ☐ Improving or altering the drainage works if the drainage works is located on more than one property;
- ☐ Covering all or part of the drainage works;
- ☐ Consolidating two or more drainage works; and/or
- ☐ Any other activity to improve the drainage works, other than an activity prescribed by the Minister as a minor improvement.

Provide a more specific description of the proposed drain major improvement you are requesting:

*need a culvert put in drain to replace cement spill way  
crossing that is cracked and drain underneath is plugged.*

**Property Owners**

- Your municipal property tax bill will provide the property description and parcel roll number.
- In rural areas, the property description should be in the form of (part) lot and concession and civic address.
- In urban areas, the property description should be in the form of street address and lot and plan number, if available.

Property Description

39353 Longhurst Line, Concession 4, part lot 26

Ward or Geographic Township

Southwold

Parcel Roll Number

34 24 000 006 23100

If property is owned in partnership, all partners must be listed. If property is owned by a corporation, list the corporation's name and the name and corporate position of the authorized officer. Only the owner of the property may request a drain improvement.

## Ownership

### Sole Ownership

If you need to provide additional information, please attach along with this form.

### Sole Ownership

Owner Name (Last, First Name) (Type/Print)	Signature	Date (yyyy/mm/dd)
[REDACTED]	[REDACTED]	2025/08/28

Enter the mailing address and primary contact information of property owner below:

Last Name	First Name	Middle Initial
[REDACTED]	[REDACTED]	[REDACTED]

### Mailing Address

Unit Number	Street/Road Number	Street/Road Name	PO Box
	[REDACTED]	[REDACTED]	[REDACTED]
City/Town	Province	Postal Code	
Shedden	Ontario	N0L 2E0	
Telephone Number	Cell Phone Number (Optional)	Email Address (Optional)	
[REDACTED]			

To be completed by recipient municipality:

Notice filed this 28<sup>th</sup> day of August 2025

Name of Clerk (Last, First Name)	Signature of Clerk
Carswell, Jeff	[REDACTED]



## **TOWNSHIP OF SOUTHWOLD**

### Report to Council

**MEETING DATE:** September 8, 2025

**PREPARED BY:** Paul Clarke, Planner

**REPORT NO:** PLA 2025-22

**SUBJECT MATTER: Zoning By-law Amendment Application ZBA 2025-09  
35383 Scotch Line Owner: MGC Farms Ltd.**

---

#### **Recommendations:**

1. That Council approve Zoning By-law Amendment Application ZBA 2025-09 to rezone the subject property from Agricultural (A1) Zone to Agricultural 3 (A3) Zone as presented in By-law 2025-49 attached as Appendix 1 to Report PLA 2025-22.
2. That subject to no concerns being raised at the public meeting, that By-law 2025-49 to amend Zoning By-law 2011-14, as amended be presented at the regular meeting of Council on August 11, 2025, for adoption. (PLA 2025-22)

#### **Summary:**

- The purpose of this application is to rezone the subject property from Agricultural (A1) Zone to Agricultural 3 (A3) Zone to restrict future residential development on the retained farmland.
- The lands affected by this proposed Zoning By-law Amendment are also the subject of consent (severance) application E 21-25
- No concerns or objections have been identified by circulated agencies or the public.

#### **Purpose:**

To rezone the retained lands subject to consent (severance) application E 21-25 from Agricultural 1 (A1) to Agricultural 3 (A3) to prohibit future residential development in accordance with the policies in the Provincial Planning Statement, Elgin County Official Plan and Township of Southwold Official Plan.

**Background:**

The applicant (MCG Farms Ltd.) has applied for a Zoning By-law Amendment to satisfy a condition that is required as a result of severance application E 21-25. The severance application was approved by the Elgin County Land Division Committee at its March 26<sup>th</sup> meeting, and no appeals were received. Due to the severance of this land, the retained farmland is required to be rezoned to prohibit residential development.

<b>Application No. ZBA 2025-09</b>	
Owner	MCG Farms Ltd.
Address	35383 Scotch Line
Water Supply	Municipal Water
Sewage Supply	Private, On-Site Septic
Buildings/Structures	Single-detached Dwelling, Farmland
Elgin County Official Plan	Agricultural Area
Township of Southwold Official Plan	Agriculture



**Figure 1.0 Key Map of Subject Area****Proposal:**

The applicant proposes to rezone the retained lands from Agricultural 1 (A1) to Agricultural 3 (A3) to prohibit future residential development.



	Section(s)	Relevance To Application	Comments
<b>Provincial Planning Statement, 2024</b>	Section 4.3.3.1 - Lot Creation and Lot Adjustments in the Prime Agricultural Area:	Severances for surplus farm dwellings are permitted in the prime agricultural area, provided that the retained farmland parcel is rezoned to prohibit residential development.	<b>Consistent</b> The proposed Zoning By-law Amendment satisfies the requirements of the PPS for surplus farm dwelling severances
<b>Elgin County Official Plan</b>	Section E1.2.3.4 - Lot Creation on Lands in the Agricultural Area:	The County of Elgin Official Plan permits surplus farm dwelling severances in the Agricultural Area, provided the retained farmland parcel is rezoned to prohibit residential development.	<b>Conforms</b> The proposed Zoning By-law Amendment is necessary to satisfy the PPS and CEOP requirements when severing surplus farm dwellings.
<b>Township of Southwold Official Plan</b>	7.23.4 - Agricultural Consent Policies	<p>Land severances in the Agricultural Area may be permitted:</p> <p>e) A habitable farm dwelling made surplus to the needs of a farm operation, as a result of farm consolidation, subject to the following conditions:</p> <p>i. The retained farm parcel will be zoned so as to prohibit the construction of any additional dwellings;</p> <p>ii. The non-farm parcel will be zoned to recognize the non-farm residential use; and iii.</p>	<b>Conforms</b> The proposed Zoning By-law Amendment will satisfy the requirements in the Official Plan for retained farmland parcels to be re-zoned to one which prohibits residential development.

		Minimum Distance Separation I provisions can be met;	
--	--	--	--

#### Southwold Zoning Bylaw 2011-14

Section(s)	Provisions
<b>Existing Zoning</b> Agricultural 1 (A1)	The use of the property for agricultural and residential use is permitted.
<b>Proposed Zoning</b> Agricultural 3 (A3)	The retained farmland parcel will be rezoned to Agricultural 3 (A3) which permits the use of the land for agricultural use, but not future residential development.

#### **Analysis and Comments:**

##### Planning Policy Review

When considering applications under the provisions of the Planning Act, Planning authorities shall ensure that decisions are consistent with the direction and policies within the Provincial Planning Statement (PPS 2024), do not conflict with Provincial Plans and are based on sound planning principles. Decisions shall also conform to the policies County of Elgin Official Plan (CEOP) and Township of Southwold Official Plan (OP).

#### **Circulation:**

Lower Thames Valley Conservation Authority/Kettle Creek Conservation Authority – No comments.

Building and Community Services: No comments.

Water: No comments

Drainage: No comments

Infrastructure and Development: No comments

Chief Administrative Officer: No comments

Public: No comments have been received from the public at the time of the report.

**Planning Analysis:**

The application has been reviewed with respect to the relevant policies of the Provincial Planning Statement (2024) and the Elgin County Official Plan.

**Provincial Planning Statement (2024):**

Section 4.3.3.1 – Lot Creation and Lot Adjustments in the Prime Agricultural Area:

*Lot creation in prime agricultural areas is discouraged and may only be permitted in accordance with provincial guidance for:*

*c) one new residential lot per farm consolidation for a residence surplus to an agricultural operation, provided that:*

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

Comments: The proposed Zoning By-law Amendment is required to rezone the retained farmland in a surplus farm dwelling severance application to prohibit future residential development.

**Elgin County Official Plan (2015):**

Section E1.2.3.4 – Lot Creation on Lands in the Agricultural Area:

*In accordance with the intent of this Plan to maintain and protect the agricultural resource of the County and direct the majority of new residential growth to settlement areas or existing vacant building lots, new lots may be permitted if the local Official Plan supports their creation and if:*

*b) the lot is to be created to accommodate a habitable residence that has become surplus to a farming operation as a result of a farm consolidation provided that the development of a new residential use is prohibited on any retained parcel of farmland created by the consent to sever, unless the retained parcel is the product of the merging in title of two adjacent agricultural parcels in which case a dwelling unit would be permitted as part of the operation*

Comments: The proposed Zoning By-law Amendment is a required condition of consent application E 21-25 and will rezone the retained farmland to prohibit future residential development in accordance with the County OP policies. The severed land meets the zone provisions and thus a zoning amendment for the severed residential parcel is not required.

### **Township of Southwold Official Plan:**

#### *7.23.4 - Agricultural Consent Policies*

*Land severances in the Agricultural Area may be permitted:*

*e) A habitable farm dwelling made surplus to the needs of a farm operation, as a result of farm consolidation, subject to the following conditions:*

*i. The retained farm parcel will be zoned so as to prohibit the construction of any additional dwellings;*

*ii. The non-farm parcel will be zoned to recognize the non-farm residential use; and iii. Minimum Distance Separation provisions can be met;*

Comments: This proposed Zoning By-law Amendment is required to fulfill the policies of the Southwold Official Plan by ensuring the continuing protection of prime agricultural land post-surplus farm dwelling severance. The proposal will rezone the retained farmland to a restricted agricultural zone to prohibit residential dwellings. Staff have reviewed this application against the Minimum Distance Separation Guidelines and have found that it will not create any MDS hazards.

### **Statutory Notice Requirements:**

The Notice of the Public Meeting was provided in accordance with the provisions of the Planning Act. Property owners within 120m of the subject lands were provided notice through regular mail delivery. Applicable persons and public bodies were provided notice of the Public Meeting and a request for comments via email. Signage advising of the date of the Public Meeting, as well as the purpose and effect of the application, was placed on the subject property and details of the application and Public Meeting were also posted publicly on the Township's website.

**Conclusion:**

Subject to receiving additional comments from the public and Council, staff is in a position to state that the proposed zoning by-law amendment as proposed in By-law 2025-49 are:

- i) is consistent with the direction of the Provincial Planning Statement 2024, including but not limited to Section 4.3.3.1;
- ii) Conforms to the relevant policies of Township of Southwold Official Plan, including but not limited to Section 7.23.4;
- iii) Satisfies the criteria of Section 7.15 when amending Zoning By-law 2011-14, as amended.

Upon Council making a decision regarding ZBA 2025-09, the required notice of decision will be circulated as prescribed under the regulations of the Planning Act. There is a 20-day appeal period where objections may be submitted to the Ontario Land Tribunal (OLT). To ensure that the OLT has regard to Council's decision, Council should be able to demonstrate that its decision was fully supported by relevant information and that the information was considered by Council.

**Financial and Resource Implications:**

Township application fees were collected in accordance with the Township's Tariff of Fees By-law, as amended from time to time.

There are no significant financial implications related to the consideration of Zoning By-law Amendment Application ZBA 2025-09.

**Strategic Plan Goals:**

The above recommendation helps the Township meet the Strategic Plan Goal of:

- ☒ Managed Growth
- ☐ Welcoming and Supportive Neighbourhoods
- ☐ Economic Opportunity
- ☐ Fiscal Responsibility and Accountability

**Respectfully submitted by:**

Paul Clarke  
Planner

**Reviewed by:**

Aaron Van Oorspronk, L.E.T.  
Director of Infrastructure and Development

**Approved for submission by:**

Jeff Carswell  
CAO/Clerk

**Attachments:**

Appendix 1 – Draft By-law 2025-49



## THE CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

### BY-LAW NO. 2025-49

#### Being a By-law to Amend By-law No. 2011-14

**WHEREAS** under Section 34 of the Planning Act, R.S.O. 1990, c.P. 13, authorizes municipalities to pass and amend zoning by-laws governing the use of land, buildings and structures;

**AND WHEREAS** the requirements for giving notice and the holding of a public meeting of a zoning by-law amendment have been met;

**AND WHEREAS** the Council of the Corporation of the Township of Southwold deems it advisable to amend By-law 2011-14, being the Zoning By-law of the Township of Southwold;

#### **THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF SOUTHWOLD HEREBY ENACTS AS FOLLOWS:**

1. **THAT:** Schedule 'A', Map 8 of By-Law No. 2011-14, as amended, are hereby amended by changing from Agricultural 1 (A1) Zone to Agricultural 3 (A3) Zone, those lands outlined in heavy solid lines on Schedule 'A' attached hereto and forming part of this By-law.
2. **THAT:** this By-law shall come into force pursuant to Section 34(2) of the Planning Act, RSO 1990.

**READ A FIRST AND SECOND TIME, CONSIDERED READ A THIRD  
TIME AND FINALLY PASSED THIS 8<sup>th</sup> DAY OF SEPTEMBER, 2025.**

---

Mayor  
Grant Jones

---

CAO/Clerk  
Jeff Carswell

A1

Scotch Line

A3

35383

A1

A1



Lands to change from  
Agricultural 1 (A1) Zone to  
Agricultural 3 (A3) Zone

This is Schedule "A" to By-law No. 2025-49  
passed on the 8th day of September, 2025.

MAYOR

C.A.O./CLERK

TOWNSHIP OF SOUTHWOLD  
COMPREHENSIVE ZONING BY-LAW 2011-14  
SCHEDULE 'A' MAP 8



0 75 150 300  
Metres







## **TOWNSHIP OF SOUTHWOLD**

### Report to Council

**MEETING DATE:** September 8, 2025

**PREPARED BY:** Paul Clarke, Planner

**REPORT NO:** PLA 2025-23

**SUBJECT MATTER: Zoning By-law Amendment Application ZBA 2025-10,  
36427 Talbot Line, Owner: Brent Fulton and Barbara Strickland**

---

#### **Recommendations:**

1. That Council approve Zoning By-law Amendment Application ZBA 2025-10 to rezone the subject property from Agricultural – Special Provision 68 (A1-68) Zone to Residential 1 (R1) Zone as presented in By-law 2025-50 attached as Appendix 1 to Report PLA 2025-23.
2. That subject to no concerns being raised at the public meeting, that By-law 2025-50 to amend Zoning By-law 2011-14, as amended be presented at the regular meeting of Council on September 8, 2025, for adoption. (PLA 2025-23)

#### **Summary:**

- The purpose of this application is to rezone the subject property from Agricultural – Special Provision 68 (A1-68) Zone to Residential 1 (R1) Zone to permit future residential development.
- The lands affected by this proposed Zoning By-law Amendment are also the subject of consent (severance) application E 37-25
- No concerns or objections have been identified by circulated agencies or the public.

#### **Purpose:**

To rezone the retained lands subject to consent (severance) application E 37-25 from Agricultural – Special Provision 68(A1-68) to Residential 1 (R1) to reflect the proposed and existing uses of the severed and retained lands for residential purposes.

#### **Background:**

The applicant (David Roe) has applied for a Zoning By-law Amendment to satisfy a condition that is required as a result of severance application E 37-25. The severance

application was approved by the Elgin County Land Division Committee at its July 23<sup>rd</sup> meeting, and no appeals were received.

Application No. ZBA 2025-10	
Owner	Brent Fulton and Barbara Strickland
Address	36427 Talbot Line
Water Supply	Municipal Water
Sewage Supply	Private, On-Site Septic
Buildings/Structures	Single-detached Dwelling
Elgin County Official Plan	Tier 2 Settlement Area
Township of Southwold Official Plan	Settlement Area (Shedden)

**Figure 1.0 Key Map of Subject Area****Proposal:**

The applicant proposes to rezone the retained lands from Agricultural 1 – Special Provision 68 (A1-68) to Residential 1 (R1) to reflect the existing and proposed uses of the severed and retained lands.

	<b>Section(s)</b>	<b>Relevance To Application</b>	<b>Comments</b>
<b>Provincial Planning Statement, 2024</b>	Section 2.2.1(b) Section 2.3.1	Encourages the infill of existing vacant or underutilized lots within existing settlement areas.	<b>Consistent</b> The proposed Zoning By-law Amendment will better reflect the use of the land for

		New lot creation and residential development is permitted within settlement areas.	residential purposes in accordance with the PPS housing policies
<b>Elgin County Official Plan</b>	Section C1.1.1	The County of Elgin Official Plan permits the use of land in settlement areas for a variety of uses, including residential uses and a mix of densities.	<b>Conforms</b> The proposed Zoning By-law Amendment conforms to the policies for settlement areas and residential uses.
<b>Township of Southwold Official Plan</b>	5.2.2.2 - Permitted Uses in Settlement Areas 5.2.2.4.4 - Residential infill	Residential uses, including single-detached dwellings are permitted in settlement areas.  The Southwold Official Plan encourages residential infill development within settlement areas.	<b>Conforms</b> The proposed Zoning By-law Amendment conforms to the Settlement Area and Infill policies of the Southwold Official Plan.

#### Southwold Zoning Bylaw 2011-14

<b>Section(s)</b>	<b>Provisions</b>
<b>Existing Zoning</b> Agricultural 1 – Special Provision 68 (A1-68)	The use of the property is primarily residential, and is within a settlement area, thus an Agricultural zone is not an appropriate zone for the current and proposed use.
<b>Proposed Zoning</b> Residential 1 (R1)	The severed and retained lands will be rezoned to the R1 Zone to better reflect the current and proposed use of the subject lands, and reflect its designation as a Settlement Area in the Official Plan.

**Analysis and Comments:**

## Planning Policy Review

When considering applications under the provisions of the Planning Act, Planning authorities shall ensure that decisions are consistent with the direction and policies within the Provincial Planning Statement (PPS 2024), do not conflict with Provincial Plans and are based on sound planning principles. Decisions shall also conform to the policies County of Elgin Official Plan (CEOP) and Township of Southwold Official Plan (OP).

**Circulation:**

Lower Thames Valley Conservation Authority/Kettle Creek Conservation Authority – No comments.

Building and Community Services: No comments.

Water: No comments

Drainage: No comments

Infrastructure and Development: No comments

Chief Administrative Officer: No comments

Public: No comments have been received from the public at the time of the report.

**Planning Analysis:**

The application has been reviewed with respect to the relevant policies of the Provincial Planning Statement (2024) and the Elgin County Official Plan.

**Provincial Planning Statement (2024):**

## 2.2.1 (b) – Housing

*Planning authorities shall provide for an appropriate range and mix of housing options and densities to meet projected needs of current and future residents of the regional market area by:*

*b) permitting and facilitating:*

*2. all types of residential intensification, including the development and redevelopment of underutilized commercial and institutional sites (e.g., shopping malls and plazas) for residential use, development and introduction of new housing options within previously*

*developed areas, and redevelopment, which results in a net increase in residential units in accordance with policy 2.3.1.3;*

#### Section 2.3.1 – Settlement Areas

*1. Settlement areas shall be the focus of growth and development. Within settlement areas, growth should be focused in, where applicable, strategic growth areas, including major transit station areas.*

*2. Land use patterns within settlement areas should be based on densities and a mix of land uses which:*

*a) efficiently use land and resources;*

*b) optimize existing and planned infrastructure and public service facilities;*

*c) support active transportation;*

*d) are transit-supportive, as appropriate; and e) are freight-supportive.*

Comments: The proposed Zoning By-law Amendment will rezone lands within an existing settlement area to Residential 1 (R1) to facilitate future infill development.

#### **Elgin County Official Plan (2015):**

##### Section C1.1.1 – Residential Areas

*It is the objective of this Plan to:*

*a) maintain and enhance the character and identity of existing residential areas;*

*b) encourage the provision of a range of housing types to accommodate persons with diverse social and economic backgrounds, needs and desires while promoting the maintenance and improvement of existing housing;*

*c) promote the efficient use of existing and planned infrastructure by supporting opportunities for various forms of*

*residential intensification, where appropriate;*

*d) encourage increases in density in new development areas to maximize the use of infrastructure and minimize the amount of land required for new development;*

*e) ensure that residential areas permit a variety of complementary and compatible land uses including special needs housing, community facilities, schools, small-scale commercial uses and recreational open space areas;*

*f) require a high standard of urban design for development and redevelopment; and,*

*g) encourage local municipalities to establish comprehensive design guidelines and policies to foster the establishment of communities that are safe, functional and attractive.*

Comments: The proposed Zoning By-law Amendment is a required condition of consent application E 37-25 and will enable future infill residential development within a Tier 2 Settlement Area.

### **Township of Southwold Official Plan:**

#### **5.2.2.2 - Permitted Uses**

*- Single-detached dwellings*

*- Semi-detached dwellings*

#### **5.2.2.4.4 - Residential Infill**

*In existing Residential Areas, an increase in residential density may be considered subject to the following:*

- 1. Proposed development is generally compatible with the surrounding uses;*

2. *Availability of municipal services;*
3. *Proximity and access to supporting community services;*
4. *Proposed development increases the mix of dwelling types and support the achievement of the Township's affordability target of 20%.*

Comments: This proposed Zoning By-law Amendment is considered a form of residential infill development within an existing settlement area. The applicant is retaining a lot with an existing single-detached dwelling and plans to construct another detached dwelling on the severed lands. Rezoning the lands to Residential 1 (R1) will enable this to occur.

### **Statutory Notice Requirements:**

The Notice of the Public Meeting was provided in accordance with the provisions of the Planning Act. Property owners within 120m of the subject lands were provided notice through regular mail delivery. Applicable persons and public bodies were provided notice of the Public Meeting and a request for comments via email. Signage advising of the date of the Public Meeting, as well as the purpose and effect of the application, was placed on the subject property and details of the application and Public Meeting were also posted publicly on the Township's website.

### **Conclusion:**

Subject to receiving additional comments from the public and Council, staff is in a position to state that the proposed zoning by-law amendment as proposed in By-law 2025-50 are:

- i) is consistent with the direction of the Provincial Planning Statement 2024, including but not limited to Section 2.3.1;
- ii) Conforms to the relevant policies of Township of Southwold Official Plan, including but not limited to Section 5.2.2.2;
- iii) Satisfies the criteria of Section 7.15 when amending Zoning By-law 2011-14, as amended.

Upon Council making a decision regarding ZBA 2025-10, the required notice of decision will be circulated as prescribed under the regulations of the Planning Act. There is a 20-



day appeal period where objections may be submitted to the Ontario Land Tribunal (OLT). To ensure that the OLT has regard to Council's decision, Council should be able to demonstrate that its decision was fully supported by relevant information and that the information was considered by Council.

**Financial and Resource Implications:**

Township application fees were collected in accordance with the Township's Tariff of Fees By-law, as amended from time to time.

There are no significant financial implications related to the consideration of Zoning By-law Amendment Application ZBA 2025-10.

**Strategic Plan Goals:**

The above recommendation helps the Township meet the Strategic Plan Goal of:

- ☒ Managed Growth
- ☐ Welcoming and Supportive Neighbourhoods
- ☐ Economic Opportunity
- ☐ Fiscal Responsibility and Accountability

**Respectfully submitted by:**

Paul Clarke  
Planner

**Reviewed by:**

Aaron Van Oorspronk, L.E.T.  
Director of Infrastructure and Development

**Approved for submission by:**

Jeff Carswell  
CAO/Clerk

**Attachments:**

Appendix 1 – Draft By-law 2025-50



## **THE CORPORATION OF THE TOWNSHIP OF SOUTHWOLD**

### **BY-LAW NO. 2025-50**

#### **Being a By-law to Amend By-law No. 2011-14**

**WHEREAS** under Section 34 of the Planning Act, R.S.O. 1990, c.P. 13, authorizes municipalities to pass and amend zoning by-laws governing the use of land, buildings and structures;

**AND WHEREAS** the requirements for giving notice and the holding of a public meeting of a zoning by-law amendment have been met;

**AND WHEREAS** the Council of the Corporation of the Township of Southwold deems it advisable to amend By-law 2011-14, being the Zoning By-law of the Township of Southwold;

#### **THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF SOUTHWOLD HEREBY ENACTS AS FOLLOWS:**

1. **THAT:** Schedule 'A', Map 6 of By-Law No. 2011-14, as amended, are hereby amended by changing from Agricultural 1 – Special Provision 68 (A1-68) Zone to Residential 1 (R1) Zone, those lands outlined in heavy solid lines on Schedule 'A' attached hereto and forming part of this By-law.
2. **THAT:** this By-law shall come into force pursuant to Section 34(2) of the Planning Act, RSO 1990.

**READ A FIRST AND SECOND TIME, CONSIDERED READ A THIRD  
TIME AND FINALLY PASSED THIS 8<sup>th</sup> DAY OF SEPTEMBER, 2025.**

---

Mayor  
Grant Jones

---

CAO/Clerk  
Jeff Carswell

A1

Talbot Line

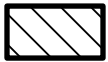
R1

VC-8

36427

R1-24

A1



Severed Lands to change from  
Agricultural 1 - Special Provision 68  
(A1-68) Zone to Residential 1 (R1) Zone



Retained Lands to change from  
Agricultural 1 - Special Provision 68  
(A1-68) Zone to Residential 1 (R1) Zone

This is Schedule "A" to By-law No. 2025-50  
passed on the 8th day of September, 2025.

MAYOR

C.A.O./CLERK

TOWNSHIP OF SOUTHWOLD  
COMPREHENSIVE ZONING BY-LAW 2011-14  
SCHEDULE 'A' MAP 6



0 25 50 100  
Metres





## TOWNSHIP OF SOUTHWOLD

### Report to Council

**MEETING DATE:** September 8, 2025

**PREPARED BY:** Paul Clarke, Planner

**REPORT NO:** PLA 2025-24

**SUBJECT MATTER: Consent Application E48-25 - 7802 Union Road (Helen Button)**

---

#### **Recommendation:**

1. That Council recommend approval to the Elgin County Land Division Committee for Consent Application E48-25 subject to the recommended conditions included in this report.

#### **Purpose:**

The applicant proposes to sever a parcel with a frontage of 15 m, a depth of 45.032 m, and an area of 707.4 m<sup>2</sup> to create a new residential lot. The applicant is retaining a lot with an area of 1,746.2 m<sup>2</sup> proposed to remain in Residential use.

A severance sketch illustrating the proposed severance is attached to this report as Appendix 1.

Consent Application E48-25 has been submitted to Elgin County for lands located within the Township of Southwold. The subject property is located at 7802 Union Road, and is legally described as Part of Lot 1, Concession South of Talbot Road.

#### **Background:**

<b>Application No.</b>	<b>E48-25</b>
Owners:	Southwold Concrete Forming Ltd.
Agent:	Helen Button
Address:	7802 Union Road
Water Supply:	Municipal Water Supply
Sewage Supply:	Private Septic System
Buildings/Structures	Existing dwelling and accessory structure, to be retained.
Elgin County Official Plan	Tier 2 Settlement Area
<b>Application No.</b>	<b>E48-25</b>
Settlement Area:	Fingal
Township Official Plan Designation	Residential (Shedden Settlement Area)

Zoning By-law 2011-14 7802 Union Road	<b>Residential 1 (R1) Zone</b> Minimum Lot Area (no/partial municipal services) – 1,858m <sup>2</sup> (20,000ft <sup>2</sup> ) Minimum Lot Frontage – 15.0m (49ft) Minimum Front Yard – 6.0m (20ft) Maximum Lot Coverage – 40% Minimum Interior Side Yard – 1.2m (4.0ft) on one side of the building and 2.5m (8.0ft) on the other side Minimum Rear Yard – 9.0m (30ft)
--	---

### Key Map of 7802 Union Road



### Planning Analysis:

Consent Application E48-25 was submitted to and declared complete by Elgin County. Elgin County is the Approval Authority for applications considered under Section 53 of the *Planning Act*. The Township of Southwold is a commenting agency and provides a recommendation to the Land Division Committee, including conditions of approval.

Consent Application E48-25 was reviewed by staff with consideration to the Provincial Planning Statement (2024), Elgin County Official Plan, Township of Southwold Official Plan, and the Township of Southwold Zoning Bylaw 2011-14. A summary of the applicable planning policies and regulations, as well as the relevancy to the subject application and commentary are provided below.

<b>Legislation</b>	<b>Section(s)</b>	<b>Relevance To Application</b>	<b>Comments</b>
<b>Provincial Planning Statement, 2024</b>	2.3.1.2 - Settlement Areas	<ul style="list-style-type: none"> <li>Residential development, including lot creation for residential purposes is encouraged</li> <li>Infill and intensification of vacant or underutilized lots in settlement areas is encouraged</li> </ul>	Residential lot creation is permitted in settlement areas
<b>Elgin County Official Plan</b>	C1.1.1.1 C1.1.3.1 E 1.2.3.1	<ul style="list-style-type: none"> <li>Settlement Areas should be the focus of growth or development</li> <li>Infill and intensification of existing settlement areas for residential purposes will assist the County in reaching its housing goals</li> <li>New lot creation in settlement areas for residential purposes is permitted</li> </ul>	Residential lot creation is permitted within all settlement areas
<b>Township of Southwold Official Plan</b>	2.1 - Growth Management Objectives 3.2.2.3 - Development in Settlement Areas 3.2.5 - Intensification	<ul style="list-style-type: none"> <li>Residential development within settlement areas is permitted, and existing settlement areas should be the focus of population growth</li> <li>The Official Plan has a target goal of 10% for intensification</li> </ul>	<p>Residential lot creation is permitted in settlement areas.</p> <p>Intensification is encouraged and this severance would assist in meeting the Townships 10% intensification goal.</p>
<b>Township of</b>	8.2 Residential 1 (R1)	<ul style="list-style-type: none"> <li>Proposed retained and severed lands would meet</li> </ul>	Proposed severed and retained lots

Legislation	Section(s)	Relevance To Application	Comments
<b>Southwold Zoning Bylaw</b>		the lot frontage requirements, but not lot area requirements for unserviced or partially serviced lots	would require a zone amendment.

The Provincial Planning Statement, 2024, the Elgin County Official Plan, and the Township of Southwold Official Plan permit consent applications for residential uses within existing settlement areas.

### **Consultation:**

Consent Application E48-25 was circulated internally for review and comment by Township departments. At the time of writing this report, the following comments have been received and where applicable, recommended conditions of approval have been included.

Finance	No comments
Infrastructure	Requests conditions for connection to municipal services
Chief Administrative Officer	No comments
Building Department	No comments
Drainage	Reapportionment of the Benedict Drain and a Mutual Drain Agreement
Planning	Recommends standard conditions.

### **Conclusion:**

Planning staff recommend support of Consent Application E48-25 for the property known municipally 7802 Union Road, which would facilitate creation of one new residential lot.

It is recommended the standard conditions of consent be applied, as well as those which address site specific matters, including:



1. That the Applicant must pay all fees, including but not limited to, Cash-in-Lieu of Parkland, development charges and water connection fees, and satisfy all obligations required pursuant to the duly enacted by-laws of the Township of Southwold, to the satisfaction of the Municipality.
2. That the severed lands be assigned a municipal address and that civic addressing signage be purchased by the Owner and installed to the satisfaction of the Township.
3. That the Applicant has a drainage reapportionment of the Fowler Drain, Fingal Drain and Goodhue Drainage Works 1997, and a connection to Fingal Drain Branch D for the severed lot be completed pursuant to the Drainage Act, to the satisfaction and clearance of the Township.
4. That the Applicant successfully obtain the necessary permits from Elgin County and install separate entrances to the proposed severed and retained lots, in consultation with the Township.
5. That the Applicant agrees to connect to municipal water and sewer services, once available; and that the severed lot will require one connection/one metre to service the proposed four-unit building.
6. That the Applicants apply for a Zoning By-law Amendment to add a holding provision to both the severed and retained lots, which will be removed once connections to municipal water and sewer services are completed.
7. The Applicant provides a sketch showing the location of the existing septic system on the severed lot, confirming that it is contained entirely within the boundaries of the severed property lines. If the septic system crosses the proposed property lines, the Applicant will be required to apply for all necessary permits required to decommission and remove the existing septic system and install a new septic system or holding tank, at the Applicant's expense.

**Financial and Resource Implications:**

Township application fees were collected in accordance with the Township's Tariff of Fees By-law, as amended from time to time.

Approval of the application will have no significant financial impact on the Township.

**Strategic Plan Goals:**

The above recommendation helps the Township meet the Strategic Plan Goal of:

☒ Managed Growth

- ☐ Welcoming and Supportive Neighbourhoods
- ☐ Economic Opportunity
- ☒ Fiscal Responsibility and Accountability

**Respectfully submitted by:**

Paul Clarke  
Planner

**Reviewed by:**

Aaron Van Oorspronk, L.E.T.  
Director of Infrastructure and  
Development

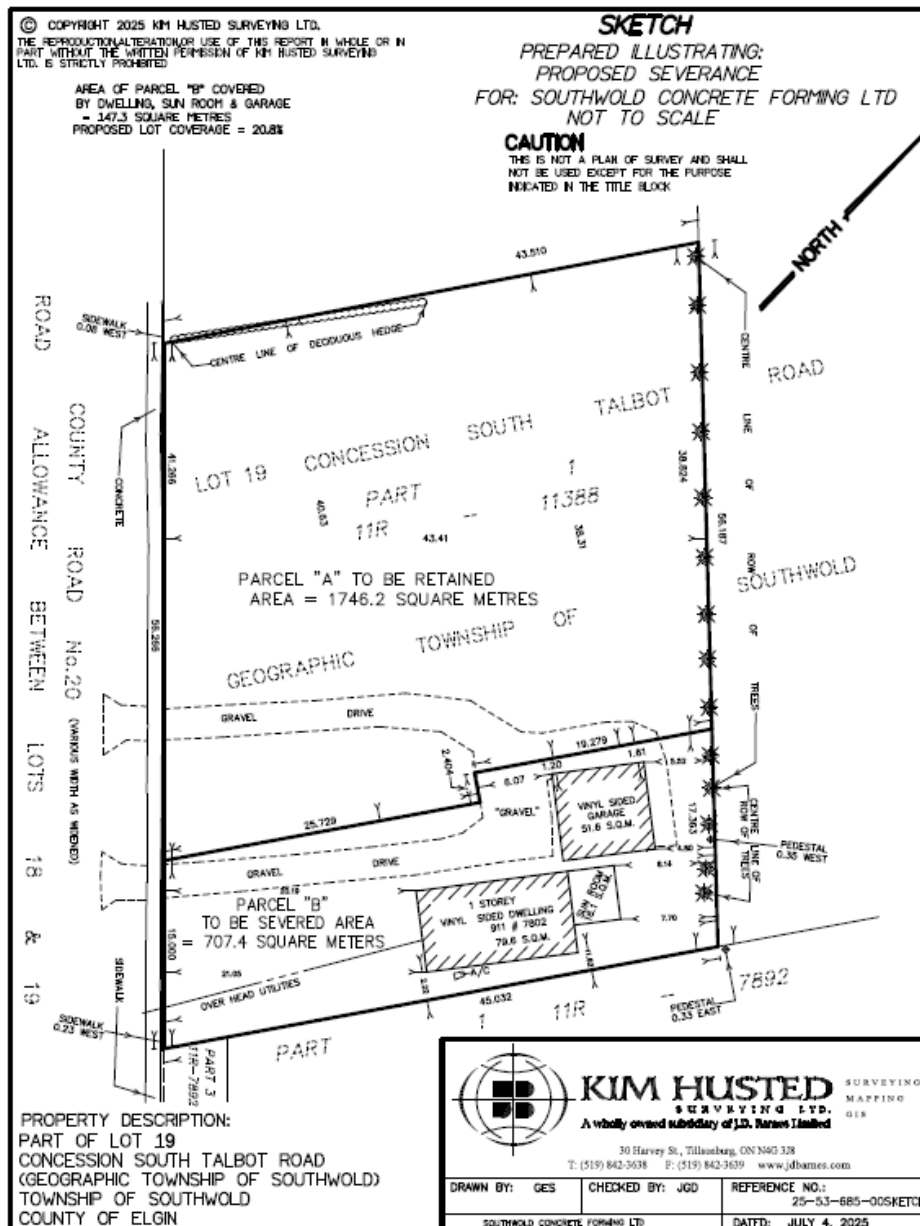
**Approved for submission by:**

Jeff Carswell  
CAO/Clerk

**Appendices**

Appendix 1 –Severance Sketch

## Appendix 1 – Severance Sketch (7802 Union Road)





## TOWNSHIP OF SOUTHWOLD

### Report to Council

**MEETING DATE:** September 8, 2025

**PREPARED BY:** Paul Clarke, Planner

**REPORT NO:** PLA 2025-25

**SUBJECT MATTER: Consent Application E49-25 12305 Wellington Road  
(Cedarlea Farms Ltd.)**

---

#### **Recommendation:**

1. That Council recommend approval to the Elgin County Land Division Committee for Consent Application E49-25 subject to the recommended conditions provided in this report.

#### **Purpose:**

The applicant proposes to sever a parcel with a frontage of 89 m, a depth of 85 m, and an area of 7,565 m<sup>2</sup> to sever a dwelling surplus to a farming operation. The applicant is retaining a lot with an area of 271,390.75 m<sup>2</sup> proposed to remain in Agricultural use.

A severance sketch illustrating the proposed severance is attached to this report as Appendix 1.

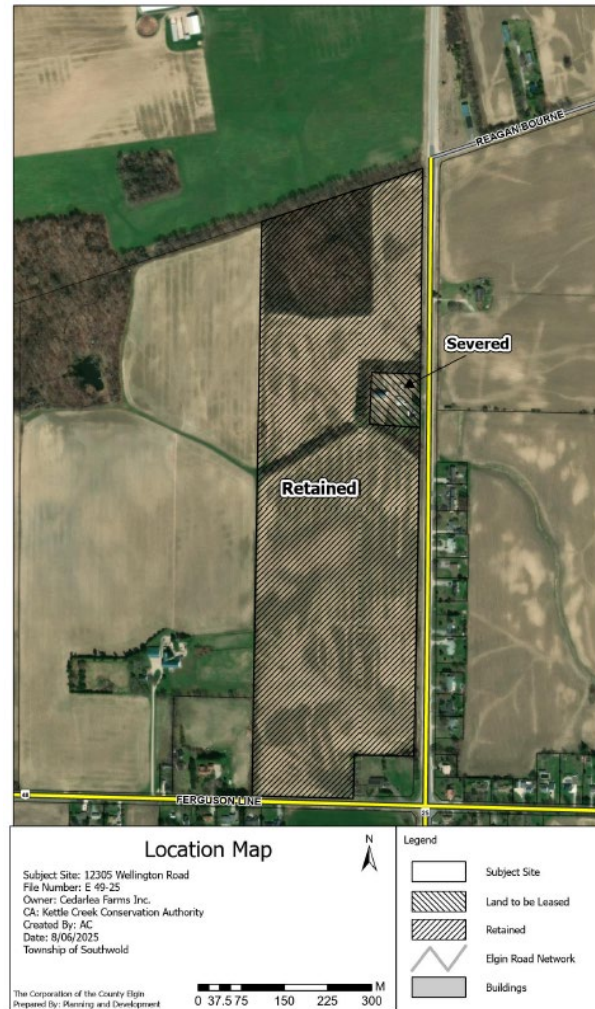
Consent Application E49-25 has been submitted to Elgin County for lands located within the Township of Southwold. The subject property is located at 12305 Wellington Road, and is legally described as Part of the East Half of Lot 1, Concession A. The subject property is shown on the Key Map provided below.

#### **Background:**

<b>Application No.</b>	<b>E49-25</b>
Owners:	Cedarlea Farms Ltd.
Agent:	Donald Ferguson
Address:	12305 Wellington Road
Water Supply:	Private Well
Sewage Supply:	Private Septic Service
Buildings/Structures	Existing dwelling and accessory, small shed, and kiln barn to be retained.
Elgin County Official Plan	Agricultural Area

<b>Application No.</b>	<b>E49-25</b>
Settlement Area:	N/A
Township Official Plan Designation	Agricultural Area
Zoning By-law 2011-14	<p><b>Agricultural 1 (A1) Zone</b></p> <p>Minimum Lot Area – 40.0ha (99ac)  Minimum Lot Frontage – 200.0m (656ft)  Minimum Front Yard – 19.0m (62ft)  Minimum Interior Side Yard – 4.5m (15ft)  Minimum Rear Yard – 8.0m (26ft)</p> <p>For a single-detached dwelling created by consent:  Minimum Lot Area – 1,858.0 m<sup>2</sup> (20,000 ft<sup>2</sup>)  Maximum Lot Area – 6,000.0 m<sup>2</sup> (1.48 ac)  Minimum Lot Frontage – 30.0m (98ft)</p>

### Key Map of 12305 Wellington Road



### Planning Analysis:

Consent Application E49-25 was submitted to and declared complete by Elgin County. The application will be circulated to the public and prescribed bodies by the Elgin County Land Division Committee in August 2025. Elgin County is the Approval Authority for applications considered under Section 53 of the *Planning Act*. The Township of Southwold is a commenting agency and provides a recommendation to the Land Division Committee, including conditions of approval.

Consent Application E49-25 was reviewed by staff with consideration to the Provincial Planning Statement (2024), Elgin County Official Plan, Township of Southwold Official Plan, and the Township of Southwold Zoning Bylaw 2011-14. A summary of the

applicable planning policies and regulations, as well as the relevancy to the subject application and commentary are provided below.

<b>Legislation</b>	<b>Section(s)</b>	<b>Relevance To Application</b>	<b>Comments</b>
<b>Provincial Planning Statement, 2024</b>	2.6 Rural Lands in Municipalities  4.3.3 Lot Creation and Lot Adjustments	<ul style="list-style-type: none"> <li>Residential development, including lot creation, where site conditions are suitable for the provision of appropriate sewage and water services</li> <li>Residential lot creation for a surplus residence is permitted, based on lot size limits, appropriate servicing</li> </ul>	Residential lot creation is permitted in the rural area when surplus to an agricultural operation, subject to regulations and appropriate servicing
<b>Elgin County Official Plan</b>	A6.1.2. Agricultural Area C2.1 [Agricultural Area] Objectives C2.4 Lot Creation/Consents E1.2.3.4 Lot Creation on Lands in the Agricultural Area	<ul style="list-style-type: none"> <li>Agricultural Area designation</li> <li>Maintain and preserve the agricultural resource base of the County</li> <li>Preserve and promote the agricultural character of the County and its local communities</li> <li>Lot creation permitted for surplus residential dwellings, residential use must be prohibited on any retained farmland parcels</li> </ul>	Residential lot creation is permitted for surplus residential dwellings
<b>Township of Southwold Official Plan</b>	5.1 Agricultural Area 7.23.4 Agricultural Consent Policies	<ul style="list-style-type: none"> <li>Existing single-detached non-farm dwellings are permitted</li> <li>Land severances in the Agricultural Area may be permitted for surplus farm dwellings, subject to conditions</li> </ul>	Residential lot creation for surplus farm dwellings may be permitted subject to conditions
<b>Township of</b>	8.2 Agricultural 1 Zone Regulations	<ul style="list-style-type: none"> <li>Proposed lands to be retained would comply</li> </ul>	Proposed severed lot would require an

Legislation	Section(s)	Relevance To Application	Comments
<b>Southwold Zoning Bylaw</b>		<p>with the regulations of the A1 Zone</p> <ul style="list-style-type: none"> <li>Lands to be severed are 7,565m<sup>2</sup> where the maximum permitted area is 6,000m<sup>2</sup>.</li> <li>Otherwise, the lands to be retained comply with the regulations of the A1 Zone</li> </ul>	<p>amendment to permit the increased lot area and reduced lot width.</p> <p>The retained lot would require an Amendment to prohibit future residential development on the lands</p>

The Provincial Planning Statement, 2024, the Elgin County Official Plan, and the Township of Southwold Official Plan permit consent applications for residential uses surplus to a farm operation under certain conditions. This includes rezoning the farm parcel to prohibit future dwellings, the retained residential parcel must be zoned to permit residential uses and where Minimum Distance Separation I (MDS I) Provisions can be met. Consent Application E49-25 would facilitate the retention of an existing residential use while the remaining retained lands would remain in use for agricultural purposes.

The subject property is presently serviced with municipal water and a septic system. The proposed severed residential lot is proposed to have a lot area of ~7,500m<sup>2</sup> where the By-law requires severed surplus residential parcels to have a maximum lot area of 6,000m<sup>2</sup> (1.48 ac). It is recognized that these conditions are largely due to existing conditions with a long existing driveway to access the dwelling which is set far back from the roadway. As a result, however, the Applicant will be required to submit a Planning Act application in order to permit the increased maximum lot area, which can be done in conjunction with the Zoning Amendment for the retained farmland parcel.

### **Consultation:**

Consent Application E49-25 was circulated internally for review and comment by Township departments. At the time of writing this report, the following comments have been received and where applicable, recommended conditions of approval have been included.



Finance	No comments
Infrastructure	No comments
Chief Administrative Officer	No comments
Building Department	No comments
Drainage	Reapportionment of the J.T. Lethbridge Drain and the Harding Drain
Environmental Services	New lot is already serviced and connected with the municipal water system
Planning	<ul style="list-style-type: none"><li>• Planning Act application required to permit the increased lot area for the severed residential parcel.</li><li>• Planning Act application required to prohibit residential uses on the retained agricultural parcel.</li></ul>

**Conclusion:**

Planning staff recommend support of Consent Application E49-25 for the property known municipally 12305 Wellington Road, which would facilitate creation of one new residential lot surplus to a farm operation. This recommendation is subject to the conditions listed below to Planning Report PLA 2025-25. This report and recommended conditions of approval will be forwarded to the Elgin County Land Division Committee and should be considered in the decision-making process.

It is recommended the standard conditions of consent be applied, as well as those which address site specific matters, including:

1. That the Applicant successfully apply to the Municipality for a Zoning By-law Amendment and rezone the severed and retained lands and having such rezoning of the Zoning By-law come into full force and effect pursuant to the Planning Act, to the satisfaction of the Municipality.

2. That the Applicant must pay all fees and satisfy all obligations required pursuant to the duly enacted by-laws of the Township of Southwold, to the satisfaction of the Municipality.
3. That the Applicant provide a plan showing the existing septic system and all distances to proposed property lines.
4. That the Applicant have a drainage reapportionment of the Fowler Drain completed pursuant to the Drainage Act, to the satisfaction and clearance of the Township.
5. That 911 addressing and signage be obtained and installed.

**Financial and Resource Implications:**

Township application fees were collected in accordance with the Township's Tariff of Fees By-law, as amended from time to time.

Approval of the application will have no significant financial impact on the Township.

**Strategic Plan Goals:**

The above recommendation helps the Township meet the Strategic Plan Goal of:

- ☒ Managed Growth
- ☐ Welcoming and Supportive Neighbourhoods
- ☐ Economic Opportunity
- ☐ Fiscal Responsibility and Accountability

**Respectfully submitted by:**

Paul Clarke  
Planner

**Reviewed by:**

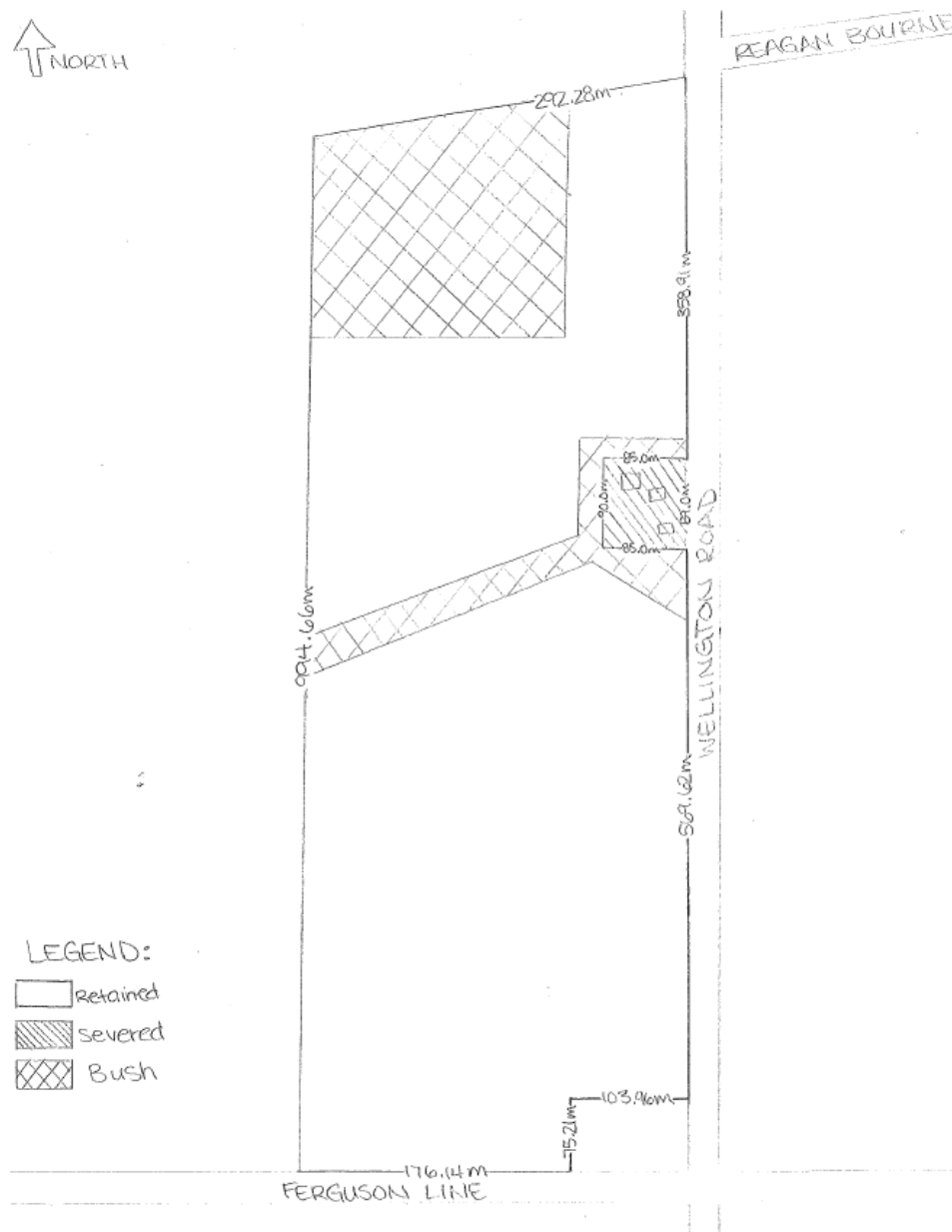
Aaron Van Oorspronk, L.E.T.  
Director of Infrastructure and Development

**Approved for submission by:**

Jeff Carswell  
CAO/Clerk

Appendix 1 – Building Survey and Severance Sketch

## Appendix 1 – Severance Sketch (12305 Wellington Road)





## TOWNSHIP OF SOUTHWOLD

### Report to Council

**MEETING DATE:** September 8, 2025

**PREPARED BY:** Jeff McArthur, Director of Emergency Services/Fire Chief

**REPORT NO:** FIR 2025-09

**SUBJECT MATTER: Activity Report July and August 2025**

---

#### **Recommendation:**

1. None – For Council Information.

#### **Purpose:**

To update Council on Fire Department Activities for July and August 2025.

#### **Background:**

*Department updates on its activities and meeting(s) since last report:*

- a. *Calls for service* – a total of 50 incidents were responded to in the months of July and August, including five MVCs, two fires – one field, one vehicle, and three mutual aid assists.
- b. *Meetings* – Fire Chief attended County Chiefs meetings, EMPC meeting, MTO Pre-Construction Meeting for Highway 3 & 4.  
Talbotville Station hosted a County Fire Prevention Meeting.
- c. *Inspections* – no new inspections conducted. Five smoke/CO alarm checks were completed.
- d. *Public Education* – Southwold 175 Celebration, Shedden Fair, Shedden and Talbotville Vet Pet Safety Visits.

A Fire Prevention Team is being formed, to assist the Fire Prevention Officer with planning pub ed events and continuing to build our overall prevention program, while aligning with our NFPA 1035 Provincial Certification requirements.

- e. *Public Relations* – Shedden Soccer Year End BBQ, Fill the Boot Fundraiser for MD Canada, Demolition Derby stand-by, Talbotville Family Game Night.

- f. *Grants* – submissions for Year 2 of the Provincial Fire Protection Grant are being accepted, with the focus again on cancer prevention. Staff are considering projects/equipment for submission, with Year 1 providing funds for a bunker gear dryer, and spare bunker gear.

Staff supported a joint grant application along with West Elgin, through Malahide for the 2025-26 Mental Health Support for Public Safety Personnel (MHS4PSP) Grant Program through Ministry of the Solicitor General (SOLGEN). The intent is for all Elgin County Departments to be access fully funded Mental Health Support programs through Warrior Health.

- g. *Talbotville Station Project* – site work is mostly complete, with a fall grand opening being planned.

- h. *Apparatus & Equipment* – ongoing routine maintenance including MTO inspections and annual maintenance, and annual SCBA flow testing.

Construction crews on the Union Road project, continue to work with staff to ensure station access and emergency access on Union Road.

*Report on any outstanding/unresolved concerns, issues:*

- a. The Fire Chief is working with our GIS & Asset Management Coordinator on a solution to outdated mapping issues regarding fire response zones.
- b. The County Fire Chiefs are discussing options regarding Hazardous Materials response agreements, as there are currently no formal agreements within Elgin County.

*Training Undertaken by Staff:*

- a. Department training topics included incident review, EV/lithium-ion battery awareness, radio operations, and agility testing.
- b. Recruits attending NFPA 1072 Hazardous Materials and DZ training.
- c. Two members received NFPA 1002 Pump Operations Provincial Certification.

*Capital Project Progress :*

<b>2025</b>	<b>Budget</b>	<b>Status/Comments</b>
SCBA	\$26,200	Complete
Bunker Gear	\$21,000	Completed
Hoses & Appliances/Radios	\$9,000	Ongoing

Electronic Sign – New Talbotville Station (2024 allocation)	\$35,000	Planning stage
Auto Extrication Equipment	\$50,000	Complete
Talbotville Fire Station	\$4,500,000	In progress

**Financial Implications:**

None.

**Strategic Plan Goals:**

The above recommendation helps the Township meet the Strategic Plan Goal of:

- ☐ Managed Growth.
- ☒ Welcoming and Supportive Neighbourhoods
- ☐ Economic Development
- ☒ Fiscal Responsibility and Accountability.

**Respectfully submitted by:**

Jeff McArthur

Director of Emergency Services/Fire Chief

**Approved for submission by:**

Jeff Carswell

CAO/Clerk



## TOWNSHIP OF SOUTHWOLD

### Report to Council

**MEETING DATE:** September 8, 2025

**PREPARED BY:** Paul Van Vaerenbergh, Public Works Superintendent  
Brent Clutterbuck, Drainage Superintendent  
Mike Taylor, Manager of Environmental Services  
Aaron VanOorspronk, Director of Infrastructure and Development Services

**REPORT NO:** IDS 2025-37

**SUBJECT MATTER: Activity Report for Infrastructure and Development Team - August 2025**

---

#### **Recommendation:**

1. None – For Council Information.

#### **Purpose:**

The purpose of the report is to update Council on the Infrastructure and Development Services team activities for August 2025.

#### **Development:**

- Ongoing support for the Talbotville Fire Station, site work is substantially complete, final walk through completed waiting on deficiency corrections.
- Bi-weekly meetings for the Shedden Wastewater Treatment Plant (WWTP), final drawing review completed, tender issued, closing on September 16.
- Bi-weekly and ongoing project management for the Union Road Sanitary Sewer construction. Storm sewer work is wrapping up, 3 direct connections were located to the Horton Drain, orders to connect to the sanitary are forth coming.
- Coordination with the County for the Fingal Reconstruction design. Tender closes September 3<sup>rd</sup>, PIC for Fingal to be held mid-end of September, we anticipate fall work is required to meet ministry requirements.
- Fingal Pump Station and Forcemain project has been issued for tender closes September 12.
- Iona Road Culvert construction to commence beginning of September.



- Thomas Road Reconstruction was issued for tender, closing September 11. Phased approach to complete storm works in 2025, remainder of road works in 2026.
- Continued various land acquisition and disposal efforts. Legal is working on agreements for the shared SWM facility in Shedden, the Commercial Plaza, and the Old Firehall.
- Nearing EA completion for the Talbotville WWTP, awaiting comments back from the MECP.
- Continued coordination on the new Public Works Building. Interior Framing is complete, electrical and mechanical subcontractors are working away, aiming for occupancy by end of September.
- Ongoing work with the project team for the Talbotville Wastewater Facility expansion.
- Continued with legal and surveyors to submit plans for land acquisition for park expansion, and storm outlet on Thomas Road.
- Completed consent and planning application reviews.
- Awaiting agreement for Thomas Road subdivision, easement language with legal for review.
- Issued site alteration permit for Shedden Meadows, bulk earthworks underway, first submission of engineering drawings returned to the developer's engineer.
- DC Update Study on hold waiting for Parks Master Plans, Parks and Trails Master Plan is working towards consultation with Council and presentation of initial concepts.
- Continued discussions with the Thames Valley District School Board regarding potential school locations. The board is working to get preliminary designs for a fall submission.
- Filled two positions within the IDS Department.
- Continued implementation work for monthly utility billing in Urban Areas, including the stormwater fee.
- Applied for an extension with the Housing Enabling Fund for project deadlines.
- Bi-annual touchpoint with Hydro One to discuss future power needs

Total list of active subdivision/site plan files is shown below:

<u>Development Files</u>	<u>New this Month</u>	<u>Stage of Development Process</u>	<u>Settlement Area</u>
Talbotville Meadows Phase 1	Boundary Fencing Layout and Installation	Residential build out	Talbotville
The Clearing		Working towards assumption	Talbotville
Enclave Phase 1		Residential build out almost complete, working towards request for assumption	Talbotville
Florence Court	Curb repairs and asphalt surface completed using securities	Residential build out, working towards request for assumption	Ferndale
Talbotville Meadows Phase 2		Working towards preliminary acceptance	Talbotville
40134 Talbot Line		Site plan agreement	Talbotville
McBain Line		Draft plan, working towards engineering submission	Ferndale
35743 Horton Street (Stoss)	Bulk earthworks underway	Detailed Design	Shedden
4509 Union Road (Turville)	Engineering Submission Received	Working towards registration of subdivision	North Port Stanley
8068 Union Road		Studies, preparing for draft plan submission	Fingal
10247 Talbotville Gore Road		Studies, preparing for site plan	Talbotville

Talbotville Meadows Blocks 177 & 178	Site Serviced waiting for condo exemptions	Pre-Consultation	Talbotville
4324 Thomas Road	Awaiting Developer to clear last conditions for subdivision agreement signing	Studies, preparing for draft plan submission	North Port Stanley
7882 Union Road	Completed pre-consult	Pre-Consultation	Fingal
11085 Sunset Road		Pre-Consultation	Talbotville
35556 Fingal Line		Background information	Fingal
North of 9877 Union Road		Pre-Consultation	Shedden
Teetzel Development		Background information	Shedden
8115 Union Road		Consultation	Fingal
Field north/east of John Street		Consultation	Shedden
11570 Wonderland Road (Marcel Equipment)	Completed and cleared.	Construction	Talbotville
11432 Sunset Road		Pre-Consultation	Talbotville
36391 Talbot Line		Construction	Shedden
7985 Church Street		Pre-Consultation	Fingal

**Infrastructure:**

**a) *Water and Sanitary:***

- OCWA contract negotiations ongoing for water and wastewater operations. Received updated Agreement template. Staff currently reviewing.
- 81 locates were completed for various contractors and landowners in August. 634 locates received to date for 2025.
- New water service installed at 37898 Scotch Line for new residential property. Road restoration scheduled for early September.
- Restoration of asphalt driveway completed at Southwold Public School. Work was related to water leak on main.
- New water and sewer services completed for 10420 Talbotville Gore Road to meet severance conditions. Curb and asphalt restoration will be completed in September.
- 2 water meters were replaced in August. 40 meters/assemblies replaced in 2025. (meter replacements are generally due to customer driven complaints or meters have failed to register a reading.)
- Repair to water service completed at 40020 Talbot line and a blowoff valve was repaired at 8043 Weldon Way.
- New distribution valve installed on Iona Road for Culvert replacement. (52 M of watermain to be constructed in early September followed by watermain commissioning.)
- Fall hydrant flushing schedule with OCWA has been approved. (September 22-October 17).
- Design work ongoing for relocating water service off the St. Thomas Secondary and on the Southwold Distribution System. Forms part of greater MTO by-pass construction project.
- Site drawing reviews completed for various new water/sewer servicing.
- Final Reads completed.
- Building meter assemblies for new connections and repairs.
- All water system dead-ends flushed in August.

***b) Roads and Bridges:***

- The fencing and assorted materials bordering the new PW building were removed, the area was sub excavated and backfilled to match the new yard.
- Line painting of white edge markings and orange centre lines were completed.
- A catch basin, drain instal and ditching was completed on Jones Road.

**2025 Capital Project Process:**

<b>2025</b>	<b>Budget</b>	<b>Actual</b>	<b>Status/Comment</b>
<b>Water and Sewer</b>			
Shedden Wastewater Treatment Plant			Tendered closing Sept 16.
Talbotville Wastewater Treatment Plant			Colliers reviewing financial implications of industrial land development
South Shedden Sanitary Sewers	\$3,663,048.41		Horton Drain construction to be completed first week of September.
North Shedden Sanitary Sewers			Award report to come to Council Sept 8.
<b>Roads</b>			
Shady Lane Sidewalk	\$27,344.50	\$22,344.50	Completed
Edge Repairs – Scotch Line	\$50,000		Completed
Rehabilitation John Wise Line and Longhurst Line	\$900,000	\$817,658	Completed
Scotch Line Resurfacing	\$175,000		Completed
Thomas Road Construction	\$2,060,000		Tendered, closing on Sept 11

Bush Line Rehabilitation	\$150,000		Completed
Public Works Building	\$4,800,000		Trade work underway, framing complete.
<b>Bridges/Culverts</b>			
Scotch Line Culvert Replacement	\$450,000		Detailed Design Underway
Lyle Bridge Rehabilitation	\$200,000		Deferred to 2026
Iona Road Culvert Replacement	\$199,000		Construction start Sept 2

**c) Drainage:**

**Drains Before Council:**

**Construction:**

- **Gregory Drainage Works (2023):** Gregory drains construction was completed June 3<sup>rd</sup>.
- **Taylor Drain:** Robinson Farm Drainage has completed the construction of the Taylor Drain. The consultant still has a few more weeks of settlement monitoring to do where the new drain was bored under the 401
- **Ryan Drain (Sept 19):** We are now waiting for the completion certificate from the developers engineer to confirm that the drain has been constructed as designed. Once the certificate is received Council will finally pass the by-law

**With the Engineer:**

- **Best Drain (2024)** Meeting to review the proposal of the engineer was held April 16<sup>th</sup>. The Engineer was asked to look at some other options and provide costing to landowners

- **Bowlby Futchner Drain (2024)** Meeting to review the proposal of the engineer was held June 3<sup>rd</sup>, engineer is working on a few alternatives and will be arranging a follow up meeting.
- **Jones Drain (2024)** a meeting to review the proposal of the engineer to be arranged for September.
- **Edison Drain (2024)** a meeting with landowners to review the proposal of the engineer was held July 29<sup>th</sup>. The engineer is working on the answering the questions that came from the July 29<sup>th</sup> meeting.
- **Third Line – Magdala Drain (formerly Con 3, Lot 5 Drain): (June 12):**  
Council returned to Engineer.
- **Bogart Drain Ext. (Dec 15):** The proponent has asked that this drain be put on hold for the time being.
- **Maintenance:** Work being assigned to contractors as requests coming in. Drainage Superintendent has been out in the field looking at maintenance requests, reviewing contractor work and fielding landowner questions.

**Conference/Training:**

**2024 Capital Project Process:**

<b>Gregory Drainage Works</b> – Special Assessment waterline	\$27,800
<b>Gregory Drainage Works</b> –Boxall Road	\$389.00
<b>Taylor Drain</b> – 4 <sup>th</sup> Line	\$664.00

**Financial and Resource Implications:**

None.

**Strategic Plan Goals:**

The above recommendation helps the Township meet the Strategic Plan Goal of:

- ☐ Managed Growth
- ☐ Welcoming and Supportive Neighbourhoods
- ☐ Economic Opportunity
- ☒ Fiscal Responsibility and Accountability

**Respectfully Submitted by:**

Infrastructure and Development  
Services Team

**Approved for submission by:**

Jeff Carswell  
CAO/Clerk





## TOWNSHIP OF SOUTHWOLD

### Report to Council

**MEETING DATE:** September 8, 2025

**PREPARED BY:** Aaron VanOorspronk, Director of Infrastructure and Development Services

**REPORT NO:** IDS 2025-38

**SUBJECT MATTER: Shedden Sanitary Servicing 2025 Award**

---

#### **Recommendations:**

1. THAT Report IDS 2025-38 relating Shedden Sanitary Servicing 2025 Award, be received for information.
2. THAT Council award tender ENV 2024-004 to ASG Construction Ltd in the amount \$4,211,374.92 plus HST.
3. THAT an Allowance and Contingency value of \$650,000 be approved.

#### **Purpose:**

This report seeks approval for the award of contracting services to ASG Excavating Inc. for the construction of a pump station, sanitary forcemain, gravity sewers and related works for North Shedden.

#### **Background:**

As part of report ENG 2024-54, Council awarded engineering services to CJDL Ltd, for the design and administration of sanitary services to a section of the Shedden settlement boundary that lies north of Talbot Line. These lands and a general scope of work were included in the Township's successful application to the Housing Enabling Water Systems Fund. Through 2025, the engineer has been working on detailed design for the project and as of August 7, 2025, a request for tenders was published on the Township's public bidding system.

The tender includes the construction of local and trunk gravity sewers, on Union Road from Talbot Line to the Pumping Station west of Courtney Street and Union Road. The gravity sewers will collect sewage from the existing and new development, conveying it to the pump station, which will pump it through a forcemain under Union Road to a maintenance hole installed as part of this year's servicing works, from there gravity will

carry it to the Shedden Wastewater Facility. This work includes the installations of capped sanitary drain connection stubs to each existing property, terminating at the public property boundary for future connections.

Construction will require the closure of Union Road, though access for emergency services and local residences will remain open. Traffic on Talbot Line will remain unaffected. Local side streets will be utilized for local traffic to move around the site, truck traffic will be detoured using Fifth Line, Iona Road and Talbot Line. The project is tentatively scheduled to begin in March 2026, with an estimated seven-month construction timeline and a contractual substantial completion date of October 30, 2026. Liquidated damages of \$5,000 per day will apply for delays beyond this date.

CJDL was previously awarded inspection and contract administration services, including as-built information recording. Township staff and contractors will collaborate with residents and businesses to ensure access to their properties to the extent possible.

### **Comment/Analysis:**

Tender ENV 2024-004 was posted on the Township's electronic bid portal on August 7, 2025, and closed on August 28, 2025. Five bids were received, summarized below.

	<b>Bidder</b>	<b>Total Contract Price (excluding HST)</b>
1	ASG Excavating Inc	\$4,211,374.92
2	Bre-Ex Construction Inc	\$4,247,904.39
3	PV-EX Construction Ltd.	\$4,321,601.34
4	Van Bree Infrastructure	\$4,747,947.19
5	J-AAR Civil Infrastructures Limited	\$5,541,880.82

The Township's Consultant and Staff reviewed the submissions and found that all bids were compliant, and recommend that ASG Excavating Ltd, with the low bid be awarded the project.

### **Financial and Resource Implications:**

The project was tendered early, and received high interest, compared to previous years the pricing in construction is very competitive as shown in the summary below.

	<b>Expenditures</b>	<b>Funding</b>
Construction Contract	\$4,211,374.92	
Allowances and Contingency	\$ 655,000	
Engineering and Geotechnical Consulting	\$ 405,000	
Sub Total	\$ 5,271,374.92	
Net HST (1.76%)	\$ 92,776.20	
<b>Total Commitment</b>	<b>\$ 5,364,151.12</b>	
<b>Pre-tender Budget <sup>1</sup></b>		<b>\$ 3,500,000</b>
<b>Net Over/(Under) Budget</b>		<b>\$ 1,864,151.12</b>
<b>Township Portion (27%)</b>		<b>\$ 1,448,320.80</b>

<sup>1</sup> Estimate generated as part of connection fee analysis, includes engineering and construction.

### **Strategic Plan Goals:**

The above recommendation helps the Township meet the Strategic Plan Goal of:

- ☒ Managed Growth
- ☐ Welcoming and Supportive Neighbourhoods
- ☒ Economic Opportunity
- ☒ Fiscal Responsibility and Accountability

### **Respectfully Submitted by:**

Aaron VanOorspronk, LET.  
Director of Infrastructure and  
Development Services

### **Approved for submission by:**

Jeff Carswell, CAO/Clerk



## TOWNSHIP OF SOUTHWOLD

### Report to Council

**MEETING DATE:** September 8, 2025

**PREPARED BY:** Cassandra Loewen, GIS & Asset Management Coordinator

**REPORT NO:** IDS 2025-39

**SUBJECT MATTER: Shedden Meadows Street Name Assignment**

---

#### **Recommendation:**

1. That the Council of the Township of Southwold approves the proposed street names for the proposed subdivision known as Shedden Meadows located on the lands of 35743 Horton Street.

#### **Purpose:**

The purpose of this report is to provide Council with detailed considerations of proposed street names for a new development within Shedden, located at 35743 Horton Street.

#### **Background:**

A *Civic Addressing and Highway Naming* by-law and policy was adopted by Council on June 24, 2024. This policy establishes the procedures and standards for the naming, renaming, and dedication of municipal highways, and outlines how members of the public may participate through the submission of naming suggestions and feedback. It also calls for the formation of a Municipal Naming Working Group, responsible for proposing a municipal names registry to Council for approval. This registry is currently under development.

The subject lands are situated in the southern portion of Shedden, located east of Talbot Line and south of Union Road, with access from both roads. The lands form part of the undeveloped remainder of the former Stoss Farm, associated with Planning Application 34T-SO2402. Street name approvals are required to enable the development to proceed with assigning civic addresses, utility connections and lot servicing.

#### **Comments:**

As a municipal names registry has not yet been brought forward for Council's consideration, the developer has proposed a list of street names to support the advancement of the subdivision. Names are required for Streets 'A' through 'E', as illustrated in Appendix A – Shedden Meadows (35743 Horton St) Proposed Street Names.

#### STREET 'A' – Proposed Extension of Spicer Street

Given the location of Street 'A' it is proposed to be defined as an extension of Spicer Street to the southwest of Union Road.

#### STREET 'B' – Proposed Name: Stoss Street

Originally proposed as Stoss Lane, the use of "Lane" does not align with the Highway Name Type Designations outlined in the Highway Naming Policy, as it is intended for private streets within condominium or townhouse developments—criteria that do not apply to the proposed location. This name honours the family who farmed the subject lands for generations.

#### STREET 'C' – Proposed Name: Warwick Grove

The proposed name is preferred for this street as it is a short, one-block segment and aligns with the applicable naming policy criteria. Warwick Grove connects to the Township's heritage through Ontario's early settlement tradition of naming communities after places in England, such as Warwickshire.

#### STREET 'D' – Proposed Name: Dunraven Court

#### STREET 'E' – Proposed Name: Bluebell Court

There are two proposed streets that meet the criteria for the "Court" designation, and both proposed names are consistent with the requirements of the naming policy. Bluebell Court reflects local natural heritage, drawing its name from the native wildflower, while Dunraven Court again echoes Ontario's tradition of place-naming from Britain, taking its name from the historic Dunraven estate in Wales.

Staff have reviewed the proposals and do not have concerns with the names provided. We have conferred with Emergency Services and confirmed that there are not duplicate names in the community or in neighbouring municipalities unless noted above.

**Financial and Resource Implications:**

There are no financial implications.

**Strategic Plan Goals:**

The above recommendation helps the Township meet the Strategic Plan Goal of:

- ☒ Managed Growth.
- ☒ Welcoming and Supportive Neighbourhoods
- ☐ Economic Development
- ☐ Fiscal Responsibility and Accountability.

**Respectfully submitted by:**

Cassandra Loewen  
GIS & Asset Management Coordinator

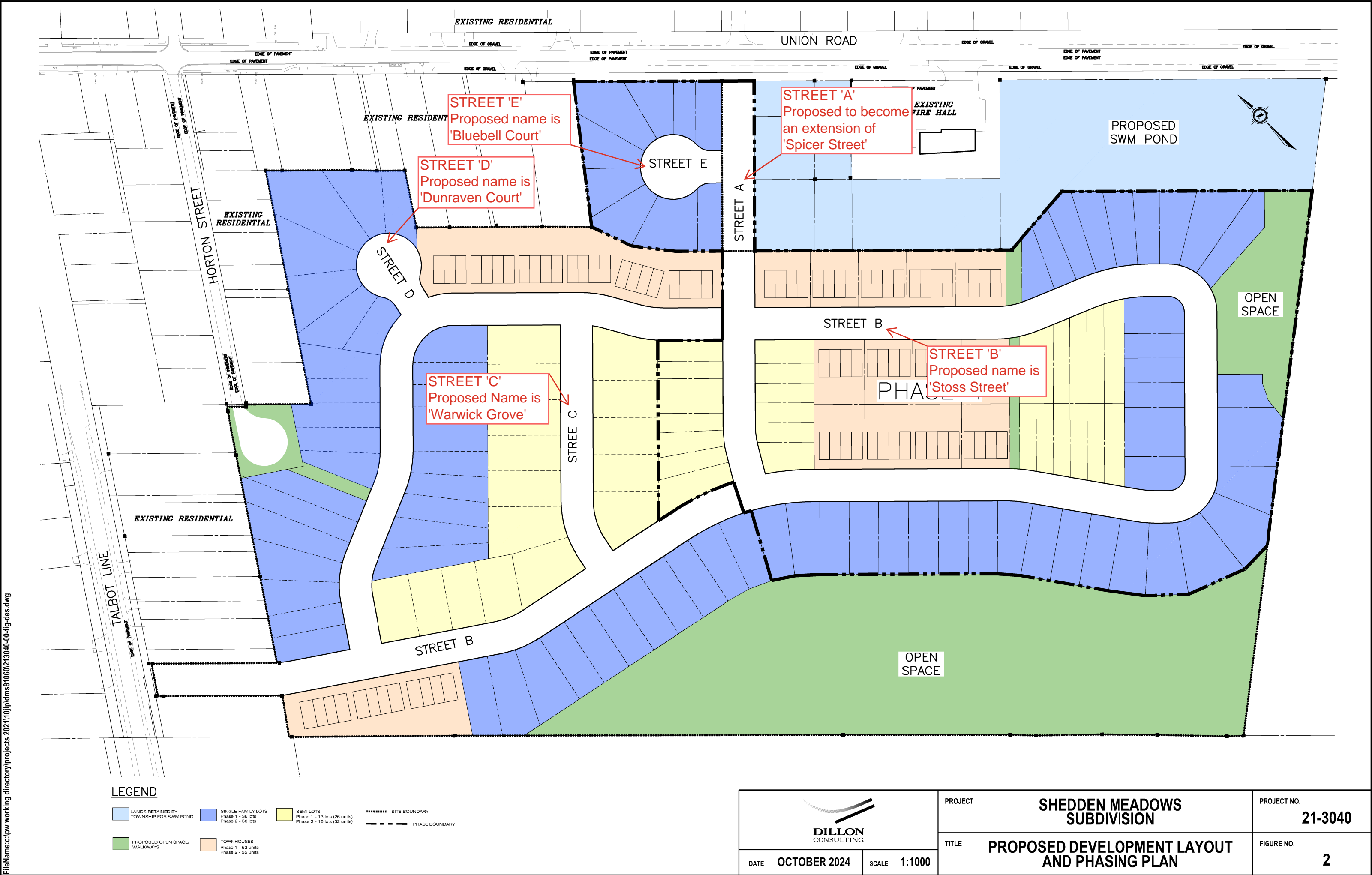
**Reviewed by:**

Aaron VanOorspronk, LET.  
Director of Infrastructure and  
Development Services

**Approved for submission by:**

Jeff Carswell  
CAO/Clerk

Appendix A - Shedden Meadows (35743 Horton St) Proposed Street Names





## TOWNSHIP OF SOUTHWOLD

### Report to Council

**MEETING DATE:** September 8<sup>th</sup>, 2025

**PREPARED BY:** Corey Pemberton, Director of Building and Community Services

**REPORT NO:** CBO 2025-20

**SUBJECT MATTER: Activity Report for August 2025**

---

#### Recommendation:

1. None – For Council Information.

#### Purpose:

The update Council on monthly activities since last report.

#### Background:

##### 1. 2023/2025 Capital Project Process:

<b>2023</b>		
<b>Projects</b>	<b>Budget</b>	<b>Status/Comment</b>
<b>Parks</b>		
Corsley Park parking lot widening	\$10,000.00	
Dog waste bins and signage	\$2000.00	
Park benches	\$16,000.00	Ongoing
<b>2025</b>		
<b>Township Office</b>		
Security Upgrades	\$40,000	Quote received installation pending
<b>Parks</b>		
Walking trails conversion to concrete	\$5,000.00	
Lawnmower	\$30,000.00	Received



Parks and Trails Master Plan – funded through Green Lane Community Trust Fund	\$47,600.00	In Progress
Corsley Park sanitary Connection	\$30,000.00	

**Comments/Analysis Building:**

The permit comparison report is attached as Schedule "A".

**Financial and Resource Implications:**

None.

**Strategic Plan Goals:**

The above recommendation helps the Township meet the Strategic Plan Goal of:


- ☐ Managed Growth
- ☐ Welcoming and Supportive Neighbourhoods
- ☐ Economic Opportunity
- ☒ Fiscal Responsibility and Accountability

**Respectfully submitted by:**

Corey Pemberton  
Director of Building and Community  
Services

**Approved for submission by:**

Jeff Carswell  
CAO/Clerk

	Township of Southwold						
	Permit Comparision Summary						
	Issued For Period August 2025						
Current Year to Date 2025				Previous Year to Date 2024			
PERMIT CATEGORY	PERMIT COUNT	FEE	COST OF CONSTRUCTION	PERMIT CATEGORY	PERMIT COUNT	FEE	COST OF CONSTRUCTION
Accessory structures	12	3,894	706,500	Accessory structures	26	10,264	1,445,300
Agricultural	4	16,327	2,010,000	Agricultural	7	9,520	1,640,421
Change of Use	1	225	7,000	Change of Use			
Commercial				Commercial	1	5,798	483,212
Demolition	9	1,500	169,920	Demolition	3	1,100	31,000
Heating				Heating			
Industrial Building	3	1,520	349,999	Industrial Building	3	12,584	4,461,900
institutional Building				institutional Building	1	36,000	3,000,000
Miscellaneous	4	690	242,896	Miscellaneous	2	686	202,000
Plumbing	6	960	54,500	Plumbing	3	450	18,500
Pools	6	1,725	465,000	Pools	5	900	283,000
Residential Building	20	40,166	8,290,868	Residential Building	27	41,521	11,816,675
Sewage System	10	5,240	209,400	Sewage system	19	9,800	487,400
Signs	1	150	5,000	Signs	5	750	
Combined Use	1	6,855	840,000	Combined Use			
TOTAL	77	79,252	13,351,083	TOTAL	102	129,373	23,869,408

Current Year				Previous Year			
TOTAL PERMIT ISSUED		77			102		
TOTAL DWELLING UNITS CREATED		17			16		
TOTAL PERMIT VALUE		13,351,083			23,869,408		
TOTAL PERMIT FEE		79,252			129,373		
TOTAL INSPECTION COMPLETED(YTD)		878			1039		

August 2024 Compared to August 2025							
Current Year				Previous Year			
	PERMIT COUNT	FEE	COST OF CONSTRUCTION		PERMIT COUNT	FEE	COST OF CONSTRUCTION
Accessory structures	3	949	135,000	Accessory structures	2	900	130,000
Agricultural	1	1,060	110,000	Agricultural	2	6,670	880,000
Change of Use				Change of Use			
Commercial				Commercial			
Demolition				Demolition	1	650	1,000
Heating				Heating			
Industrial Building				Industrial Building			
institutional Building				institutional Building			
Miscellaneous		180		Miscellaneous			
Plumbing	2	180	20,000	Plumbing	1	150	10,000
Pools		180		Pools		150	
Residential Building	2	6,759	1,123,028	Residential Building	1	757	230,000
Sewage System	2	1,660	45,000	Sewage System	2	900	62,000
Signs				Signs			
Combine Use				Combined Use			
TOTAL	10	10,968	1,433,028	TOTAL	9	10,177	1,313,000



## TOWNSHIP OF SOUTHWOLD

### Report to Council

**MEETING DATE:** September 8<sup>th</sup>, 2025

**PREPARED BY:** Corey Pemberton Director of Building and Community Services

**REPORT NO:** CBO 2025-21

**SUBJECT MATTER: Demolition and Cleanup of Property at 35639 Fingal Line**

---

#### **Recommendations:**

1. That Report CBO 2025-21 relating to the demolition and cleanup of property at 35639 Fingal Line, be received for information.
2. That the proposal submitted by Laemers Excavation in the amount of \$13,460.00 plus HST be accepted.
3. That Council approves the demolition and cleanup of the property.

#### **Purpose:**

This report seeks Council's award the contract to demolish 35639 Fingal Line.

#### **Background:**

Earlier this year, the Township purchased the property at 35639 Fingal Line and instructed staff to proceed with obtaining proposal for the demolition and cleanup of the property. Following demolition and grounds restoration, staff will also proceed with having the property surveyed.

#### **Comment/Analysis:**

Staff contacted three different companies to obtain quotes for the demolition and cleanup of the property as seen in the chart below. Laemers Excavation was the lowest of the 3 quotes.

Company	Price plus HST
Laemers Excavation	\$13,460.00
Timmermans Drainage and Excavating	\$19,000.00
Strieb Trucking	\$18,600.00

**Financial and Resource Implications:**

The cost of the demolition (and other preparatory work) will be incorporated into the "land held for resale" account and be recouped from the future sale of the property.

**Strategic Plan Goals:**

The above recommendation helps the Township meet the Strategic Plan Goal of:

- ☒ Managed Growth
- ☐ Welcoming and Supportive Neighbourhoods
- ☒ Economic Opportunity
- ☒ Fiscal Responsibility and Accountability

**Respectfully submitted by:**

Corey Pemberton  
Director of Building and Community Services

**Approved for submission by:**

Jeff Carswell  
CAO/Clerk



## **Keystone Complex Committee**

# **Report to Council**

## **Recommendation from August 14, 2025 Meeting**

---

The Keystone Complex Committee met on August 14, 2025 and recommends the following for Council's consideration:

1. That Council consider a recommendation from the Keystone Complex Committee to hire a landscape and forestry management company to develop a management plan for the future of the memorial forest.

### **Background:**

At its regular meeting on March 20, 2025, the Keystone Complex Committee noted that the memorial forest area requires attention. A brief discussion was held, with the decision to conduct a more detailed review during the Spring Walkthrough meeting scheduled for April 26, 2025.

During the walkthrough on April 26, 2025, the committee received delegations from Len Lynch and Councillor Sarah Emons. Mr. Lynch provided a history of the memorial forest's inception and outlined the original intent of the space. Councillor Emons shared her expertise in biodiversity, advising the committee on natural species that would be beneficial for the revitalization. It was also noted that much of the ground cover has been overtaken and that several plaques remain in place for trees that are no longer present.

At present, Township Parks and Recreation staff maintain the memorial forest area by removing large fallen limbs and any garbage. In addition, an individual retained by Rosy Rhubarb provides basic landscaping services.

The committee has expressed a desire to see the memorial forest restored to its original intent as a naturalized Carolinian forest. This would involve replanting native ground cover, flowers, and trees, as well as reestablishing memorial trees that have died but remain marked with plaques.

Rosy Rhubarb has committed \$5,000 to the project for this year, with the possibility of an additional \$5,000 committed in each of the next two years.

The goal of the revitalization is to minimize costs and future maintenance for the Township. With the \$5,000 commitment from Rosy Rhubarb, it is recommended that Council direct staff to investigate the costs of hiring a company to develop a management plan. If the costs are within the \$5,000 budget, staff would be authorized to proceed with the development of the plan.



## **Parks Committee Report**

# **Report to Council**

## **Recommendation from July 15, 2025 Meeting**

---

The Parks Committee met on July 15, 2025 and recommends the following for Council's consideration:

1. That Charles Annett be appointed to the Parks Committee as representative for the Fingal Ball Park.

### **Background:**

The Parks Committee did not have a representative for the Fingal Ball Park. Mr. Annett is very familiar with the baseball that is played on the diamonds at the Fingal Ball Park.



## **TOWNSHIP OF SOUTHWOLD**

### Report to Council

**MEETING DATE:** September 8, 2025

**PREPARED BY:** Jeff Carswell, CAO/Clerk

**REPORT NO:** CAO 2025-46

**SUBJECT MATTER: CAO/Clerk Activity Report - August 2025**

---

#### **Recommendation:**

1. None – For Council Information.

#### **Purpose:**

To update Council on the CAO/Clerk Activities for August 2025.

#### **Meetings/Events:**

Following are several highlights for August:

- Senior Management and Staff Meetings
- Interviews – Public Works Superintendent and Infrastructure and Development Technologist (10 candidates interviewed, plus 4 second round interviews for the Public Works Superintendent)
- Rural Ontario Development (ROD) Grant Program
- Land sale/purchase document signings
- OCWA Renewal Meeting
- Talbotville WWTP – Colliers
- Planning Pre-consultations
- Planning – Zoning By-law Updates and Monthly Check-in with County
- JHSC
- Emergency Management Planning Committee
- West Elgin & Dutton Dunwich re: Shared Services
- Summer Student/End of Summer Luncheon

#### **Recruitment/Staffing:**

Infrastructure and Development Technologist – Mac McConnell has been engaged and will be starting September 8<sup>th</sup>



Public Works Superintendent – Cassandra Loewen has been engaged and will be officially starting in the role following Paul VanVaerenbergh's retirement on October 31<sup>st</sup>. Staff will begin to involve Cassandra in Public Works activities as time permits with her current GIS & Asset Management Position. Staff will be reviewing the impact on the shared GIS & Asset Management position with Dutton-Dunwich and West Elgin to determine a path forward.

Customer Service and Communications Clerk – Recruitment has commenced with applications due September 5<sup>th</sup>. It is anticipated interviews will be held September 11/12 and/or the week of September 15<sup>th</sup>.

### **Grant Application Progress and Updates:**

The municipality was successful on the following grant applications for 2024. As new applications are submitted for 2025, they will be added to this list:

- Community Emergency Management Preparedness Grant – New Generator and Portable Radios – *SUCCESSFUL – Funding of \$50,000.00*
- Fire Marshal's Public Fire Safety Council – New Smart Boards for Fire Halls – *SUCCESSFUL – Funding of \$1,950.03*
- Enabling Housing Water Systems Fund Grant – *SUCCESSFUL* – Signed Transfer Payment Agreement for \$27.8 Million for Shedden & Fingal Sanitary Servicing
- Fire Protection Grant – *SUCCESSFUL* – Transfer Payment Agreement on Agenda for January 13<sup>th</sup> meeting – *Funding of \$16,460.90.*
- Community Sport and Recreation Infrastructure Grant – Corsley Park Trails (additional, paving & amenities) – *UNSUCCESSFUL*
- Flood Hazard and Identification Mapping Program – *Application Submitted by LVTCA with Southwold support*
- Intact Municipal Climate Resiliency Grants Program – *Application Submitted - \$180,000 for Shedden and Fingal Stormwater Master Plans, Shared Stormwater Facility Design - UNSUCCESSFUL*
- Ontario Trillium Foundation – Fingal Park Trail Improvements – *Application Submitted - UNSUCCESSFUL*
- Canada Housing Infrastructure Fund (CHIF) – Talbotville Wastewater Treatment Plant – *Application Submitted with assistance from Colliers*
- Municipal Housing Infrastructure Program – Health and Safety Water Stream (MHIP-HSWS) – Provincial CHIF Stream – Talbotville Wastewater Treatment

*Plant – Application will be based on Federal CHIF – Application submitted with assistance from Colliers – budget was available from prior CHIF*

- **Rural Ontario Development (ROD) – This is a new grant program for rural economic development. Staff are reviewing the program criteria and have met with County Economic Development staff to determine if there are options for a Southwold application and/or participation with the County on a joint application. Based on discussion, the County is developing an application that would include all local municipalities. This topic will be further reviewed with the Southwold EDC at its September meeting. Applications are due September 24<sup>th</sup>.**
- **Ontario Community Environment Fund (OCEF) – The fund directs money collected from environmental penalties, back into community-based environmental projects in the region where violations and environmental impacts happened. \$1,602,577 is available for the Southwest Region. Staff believe the Fingal regional storm water system may be a good option for this fund. Applications are due September 24<sup>th</sup>.**

## Shared Services

Planning services from the County of Elgin continue to run smoothly. County staff have been in the Fingal Office on Mondays, but residents can meet with them on other days at the County building. Staff are available to Southwold every day. We have initiated a monthly check-in meeting with all involved in the planning process to address any issues and ensure consistent, high-quality service. This will also ensure we take time to discuss and plan upcoming planning initiatives and projects.

As noted above, the movement of the GIS & Asset Management Coordinator, Cassandra Loewen into the Public Works Superintendent position, will have an impact on the shared service with Dutton-Dunwich and West Elgin. I have updated the other municipalities on this situation, and we have had a preliminary meeting to discuss. Since the other CAO's are relatively new in their positions (WE – beginning of the year, DD – 3 weeks ago), there is a need to update them on the service provided.

## Policy Development

Policies and procedures are at various stages of development and will be brought forward for approval when ready. While most are updates and improvements to existing policies, it is important to have these updated to ensure clarity to residents, developers, facility users and staff. In addition to policy development, additional time and resources need to be allocated to the rolling the policies out, staff training and documentation

related to implementation. For HR and H&S Policies training and documentation is very important and an area that needs additional attention. There have also been some updates to the OHSA that will require policy updates. Pitman Safety Solutions will be assisting with these new requirements.

### 2025 Budget and Projects:

Staff are continuing to plan out and implement the various projects and programs approved in the 2025 budget. Several projects from 2024 remain in progress.

Project	Budget	Status/Comments
<b>Carried forward from 2024</b>		
Laserfiche Accounts Payable Workflow	\$20,000	The Workflow has been implemented and is in use.
HR / H&S Policy and Program Updates/Improvements	\$5,000	In progress with contracted external assistance. An initial audit and workplan to reach compliance is being completed. Funding the WSIB Rebate is being applied to this project.
<b>2025</b>		
Website Hosting – Forced Update	\$11,000	Existing website providing is indicating the need to upgrade to the newest platform – impact and alternatives being investigated
Council Chamber Renewal	\$20,000	Project scope and tasks to be determined. Concept for end wall circulated to Council.

### Strategic Plan Goals:

The above recommendation helps the Township meet the Strategic Plan Goal of:

- ☐ Managed Growth
- ☐ Welcoming and Supportive Neighbourhoods
- ☐ Economic Opportunity
- ☒ Fiscal Responsibility and Accountability

**Respectfully Submitted by:**

Jeff Carswell

CAO/Clerk



## TOWNSHIP OF SOUTHWOLD

### Report to Council

**MEETING DATE:** September 8, 2025

**PREPARED BY:** Jeff Carswell, CAO/Clerk

**REPORT NO:** CAO 2025-47

**SUBJECT MATTER: Disposal of Small Surplus Items/Free "Gifts" with Purchase**

---

#### **Recommendation:**

1. That Council provide comments and feedback on the disposal of small surplus items to assist with development of a policy and procedure.

#### **Purpose:**

To seek Council input on development of a policy and procedure to deal with small surplus items, no longer needed by the Township or items provided through regular purchasing activities (ie. "free gift" with qualifying purchase).

#### **Background:**

In recent months, "free gifts" that accompany regular purchases are becoming much more prevalent and the quality and value of the "gifts" are becoming more substantial. Historically, most gifts consisted of small items like hats, pens, notepads, or other items that could be utilized within an office environment. Recent purchases from Uline and Staples have resulted in "free gifts" such a Blackstone Grill and grilling accessories, Pizza oven, coolers, high quality toaster oven, etc.

Some of the items, like the toaster oven could replace older items at a facility, but the Township has no use for items like a Blackstone Grill and many of the other items. Staff have requested price reductions on the purchases, in lieu of the gifts, but this does not seem possible for the supplier to do.

#### **Discussion:**

As a result of these "free gifts" and the likelihood of more to come, staff need policy direction on what to do with them. We also have some small items that become surplus

that are not suitable for GovDeals or disposal in the garbage, so they end up in storage (chairs, desks) without any plans for reuse or disposal.

I have reached out to other municipalities in Elgin County on how they handle this situation. While many reference services like GovDeals or accepting bids, there is not a lot of clarity on smaller items or "new" items associated with other purchases. While there were some references to Codes of Conduct possibly providing some guidance, there is not a lot of clarity and most codes only apply to Council. Also, while researching other policies, very few included provisions for surplus items of significant value being provided to staff.

Following are several options to consider and assist with development of a policy.

- Any surplus items that could be utilized by the Township or moved from one department to another will be put into service or held for future service if the timeline is relatively short (ie. coffee maker than could replace on older one).
- Surplus equipment that may have significant value and is substantial enough (equipment, vehicles, etc.) should be disposed of through GovDeals or a public tender process.
- Small items that do not warrant posting on GovDeals or public tender process will be disposed of by? This is where guidance is needed. Several options and ideas listed below.

<b>Options</b>	<b>Comments</b>
Internal staff giveaway – occasional draw for items	What staff to include – all, FT, PT, Contract, Fire?  Some items have significant value which raises concerns  Would need to develop rules on who is eligible, multiple prizes (ie. limited to one prize per year)  Relatively easy to complete  May be perceived negatively from taxpayers
Use as staff recognition items	Would need to determine what is eligible for recognition. Exemplary performance, retirements, completion of large project.  Development of program could be complicated. It should be highly transparent and fair for employees.

**CAO 2025-47 Disposal of Small Surplus Items/Free "Gifts" with Purchase Page 3**

	May be perceived negatively from the taxpayers
Donate items to a local service club or charity	<p>A service club could raffle the items or determine a charitable cause to donate them to.</p> <p>This may work well for "free gift" items, but existing surplus equipment would be less desirable.</p> <p>Would have to consult with service clubs.</p> <p>Local service clubs do not appear to run multiple lotteries per year.</p> <p>Reaching out to charities and coordinating will take time.</p>
Silent Auction Process	<p>Could include either internal or external participants.</p> <p>There are online silent auction systems that could be investigated to host if including external. Or, there may be ways to incorporate something into the Township's website.</p> <p>Would generate some revenue for the Township, but setup and organization time would need to be factored in.</p>
Annual Surplus Disposal Event/Auction	<p>Like a silent auction, but once a year</p> <p>Could include an "in person" component to see items</p> <p>Promote leading up to event</p> <p>Would need to store some items for up to year</p> <p>More staff time and coordination, if open to public</p>
Additional ideas/options that could be explored??	

**Financial and Resource Implications:**

Depending on how the policy is developed, there may be a small financial impact.

**Strategic Plan Goals:**

The above recommendation helps the Township meet the Strategic Plan Goal of:

- ☐ Managed Growth
- ☐ Welcoming and Supportive Neighbourhoods
- ☐ Economic Opportunity
- ☒ Fiscal Responsibility and Accountability

**Respectfully Submitted by:**

Jeff Carswell  
CAO/Clerk





Municipality of  
**Dutton Dunwich**

The Corporation of the Municipality of Dutton Dunwich

August 15, 2025

Southwold Fire Department  
35663 Fingal Line  
Fingal ON, N0L 1K0

**RE: July 31, 2025 COTRAC Fire**

On behalf of the Municipality of Dutton Dunwich we would like to extend our sincerest thanks and appreciation to your team for the critical support and assistance you provided during the recent fire in our community.

Your willingness to respond without hesitation, to stand alongside our local fire department, and work tirelessly under dangerous and demanding conditions speaks volumes about your professionalism, dedication, and commitment to protecting others in and out of your jurisdiction.

Thanks to your team's quick action and cooperation, the fire did not spread to neighbouring homes, businesses or apartment buildings. Your presence made a real difference, and our entire community is incredibly grateful.

Mutual aid like yours reminds us that we are stronger when we stand together. Please know that your courage and support has not come unnoticed.

The Municipality of Dutton Dunwich, myself and the community, thank you for your service, your bravery, and your dedication.

Sincerely,

A black rectangular redaction box covering the signature of Mike Hentz.

Mike Hentz  
Mayor





## **THE CORPORATION OF THE TOWNSHIP OF SOUTHWOLD**

### **BY-LAW NO. 2025-49**

#### **Being a By-law to Amend By-law No. 2011-14**

**WHEREAS** under Section 34 of the Planning Act, R.S.O. 1990, c.P. 13, authorizes municipalities to pass and amend zoning by-laws governing the use of land, buildings and structures;

**AND WHEREAS** the requirements for giving notice and the holding of a public meeting of a zoning by-law amendment have been met;

**AND WHEREAS** the Council of the Corporation of the Township of Southwold deems it advisable to amend By-law 2011-14, being the Zoning By-law of the Township of Southwold;

#### **THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF SOUTHWOLD HEREBY ENACTS AS FOLLOWS:**

1. **THAT:** Schedule 'A', Map 8 of By-Law No. 2011-14, as amended, are hereby amended by changing from Agricultural 1 (A1) Zone to Agricultural 3 (A3) Zone, those lands outlined in heavy solid lines on Schedule 'A' attached hereto and forming part of this By-law.
2. **THAT:** this By-law shall come into force pursuant to Section 34(2) of the Planning Act, RSO 1990.

**READ A FIRST AND SECOND TIME, CONSIDERED READ A THIRD  
TIME AND FINALLY PASSED THIS 8<sup>th</sup> DAY OF SEPTEMBER, 2025.**

---

Mayor  
Grant Jones

---

CAO/Clerk  
Jeff Carswell

A1

Scotch Line

35383

A3

A1

A1



Lands to change from  
Agricultural 1 (A1) Zone to  
Agricultural 3 (A3) Zone

This is Schedule "A" to By-law No. 2025-49  
passed on the 8th day of September, 2025.

MAYOR

C.A.O./CLERK

TOWNSHIP OF SOUTHWOLD  
COMPREHENSIVE ZONING BY-LAW 2011-14  
SCHEDULE 'A' MAP 8



0 75 150 300  
Metres





## **THE CORPORATION OF THE TOWNSHIP OF SOUTHWOLD**

### **BY-LAW NO. 2025-50**

#### **Being a By-law to Amend By-law No. 2011-14**

**WHEREAS** under Section 34 of the Planning Act, R.S.O. 1990, c.P. 13, authorizes municipalities to pass and amend zoning by-laws governing the use of land, buildings and structures;

**AND WHEREAS** the requirements for giving notice and the holding of a public meeting of a zoning by-law amendment have been met;

**AND WHEREAS** the Council of the Corporation of the Township of Southwold deems it advisable to amend By-law 2011-14, being the Zoning By-law of the Township of Southwold;

#### **THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF SOUTHWOLD HEREBY ENACTS AS FOLLOWS:**

1. **THAT:** Schedule 'A', Map 6 of By-Law No. 2011-14, as amended, are hereby amended by changing from Agricultural 1 – Special Provision 68 (A1-68) Zone to Residential 1 (R1) Zone, those lands outlined in heavy solid lines on Schedule 'A' attached hereto and forming part of this By-law.
2. **THAT:** this By-law shall come into force pursuant to Section 34(2) of the Planning Act, RSO 1990.

**READ A FIRST AND SECOND TIME, CONSIDERED READ A THIRD  
TIME AND FINALLY PASSED THIS 8<sup>th</sup> DAY OF SEPTEMBER, 2025.**

---

Mayor  
Grant Jones

---

CAO/Clerk  
Jeff Carswell



A1

Talbot Line

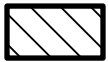
R1

VC-8

36427

R1-24

A1



Severed Lands to change from  
Agricultural 1 - Special Provision 68  
(A1-68) Zone to Residential 1 (R1) Zone



Retained Lands to change from  
Agricultural 1 - Special Provision 68  
(A1-68) Zone to Residential 1 (R1) Zone

This is Schedule "A" to By-law No. 2025-50  
passed on the 8th day of September, 2025.

MAYOR

C.A.O./CLERK

TOWNSHIP OF SOUTHWOLD  
COMPREHENSIVE ZONING BY-LAW 2011-14  
SCHEDULE 'A' MAP 6



0 25 50 100  
Metres





# Heritage Conservation In Ontario: Fundamentals for Municipal Heritage Committees

**Hosted by the Municipality of Central Elgin**

Join Bert Duclos Heritage Services as he guides  
Elgin County municipal participants  
through the cultural heritage conservation approach in Ontario  
and explores the role of municipal heritage committees.

**Thursday, October 2, 2025  
1:00 - 5:00 pm**

**Sparta Church Museum  
6073 Quaker Road  
Sparta, Ont.**

## **Who should attend?**

**Elgin County municipal heritage committee members,  
municipal support staff, councillors**

1:00 - 1:15	Welcome & Introductions
1:15 - 2:00	What is Cultural Heritage Value?
2:00 - 3:00	Establishing and Sustaining an Effective Municipal Heritage Committee
3:00 - 3:15	Break
3:15 - 4:45	Inventory, Evaluation and Designation: From Survey to Protection
4:45 - 5:00	Discussion & Wrap-up

## **REGISTRATION IS LIMITED**

Registration deadline is **Tuesday, September 23, 2025**

### **REGISTRATION**

To register, please provide the following information and return to:

Bert Duclos      Email: [bertduclos@bell.net](mailto:bertduclos@bell.net)

Name & Title: \_\_\_\_\_

Municipality: \_\_\_\_\_

# of participants \_\_\_\_\_



## **THE CORPORATION OF THE TOWNSHIP OF SOUTHWOLD**

### **BY- LAW NO. 2025-51**

**Being a by-law to confirm the resolutions and motions of the Council of the Township of Southwold, which were adopted on September 8, 2025.**

**WHEREAS** Section 5(3) of the Municipal Act, 2001, Chapter 25, provides that a municipal power, including a municipality's capacity, rights, powers and privileges under section 8, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

**AND WHEREAS** it has been expedient that from time to time, the Council of the Corporation of the Township of Southwold should enact by resolution or motion of Council;

**AND WHEREAS** it is deemed advisable that all such actions that have been adopted by a resolution or motion of Council only should be authorized by By-law;

### **NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF SOUTHWOLD ENACTS AS FOLLOWS:**

1. That the actions of the Council of the Township of Southwold at the Regular Meeting of Council held on September 8, 2025; in respect to each report, motion, resolution or other action passed and taken by the Council at its meetings, is hereby adopted, ratified and confirmed, as if each resolution or other action was adopted, ratified and confirmed by its separate by-law.
2. That the Mayor and the proper officers of the Corporation are hereby authorized and directed to do all things necessary to give effect to the said action, or obtain approvals, where required, and, except where otherwise provided, the Mayor and the Clerk are hereby directed to execute all documents necessary in that behalf and to affix the Corporate Seal of the Township of Southwold to all such documents.



**READ A FIRST AND SECOND TIME, CONSIDERED READ A THIRD TIME, AND  
FINALLY PASSED THIS 8<sup>th</sup> DAY OF SEPTEMBER 2025.**

---

Mayor  
Grant Jones

---

CAO/Clerk  
Jeff Carswell