

**From:** Councillor Tom Masschaele [REDACTED]  
**Sent:** Tuesday, September 16, 2025 8:45 PM  
**To:** William Tigert [REDACTED]  
**Subject:** Re: Marina Sustainability and Burden on Tax Payers My Report

Hi Bill

I believe I have the correct version of Mr. Eaton's "report" below. I believe that what you have, is some correspondence between the CAO and Mr. Eaton which I do not feel needs to be provided to Council. I know Mr. Eaton will correct me if I am wrong.

Marina sustainability. At the public meeting in Port Rowan, we asked the CAO and Operations Manager to look into the status of Dock Street as our position was that it is and the capital upgrade should not be charged to the Port Rowan Marina it should be charged to the general roads budget. This makes a huge difference when looking at the Port Rowan marina operation.

Here is why this is important. The CAO just updated his report on the Marinas and he is still saying they are not sustainable and action needs to be taken to ensure they do not become a burden on the general taxpayers. **This is totally misleading and not factual and Council and the public are being mis-lead. The facts are as follow:**

1. The marinas have been making a lot of money over many years and a lot of the surplus has been used by the county to keep taxes lowered and every taxpayer benefited.
2. The ten year capital plan when questioned by the public was reduced significantly. This should be a red flag for Council to question all of the 10 year capital planning items has it been fairly present or is it just a huge wish list by staff????
3. The staff are mixing two separate financial concepts to determine sustainability of the marinas. They are saying when looking at the 10 Capital plan verses the 10 year revenue stream they are not sustainable. Of course this is what you would find but this is a false conclusion as in the 10 year capital plan there are items built and purchased that have a useful life much longer than 10 years. For example the proposed boat lift crane should last 20 years not ten . If you want to determine sustainability you need to look at the revenue stream over the useful life of the asset. To put it in another context if I said I want to buy a house and I said I will only buy it if I can pay for it over 10 years and I look at my income over the next 10 years I would never have bought a house. That is why we look at home mortgage streams over 20-25 years . In my report I supplied spread sheet calculations correcting for what the staff were doing and clearly the asset plans can be carried by the marinas and they are not a burden on the general tax payer.
4. The financial report to Council the staff were reporting that a Transfer to Reserves is an expense and they were understating the true profit the marinas were making.

The bottom line is the marinas are sustainable and this is what the Council should know and what the public should be told. That being said the County is looking at the marina operations to determine if there are potential partners to increase revenue opportunities which would be a benefit to all taxpayers but would ensure the marinas are kept for the benefit of all tax payers.

Garfield  
Eaton



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From: Gary Eaton [REDACTED]  
Sent: June 30, 2025 10:02 AM  
To: NC Clerks [REDACTED]  
Cc: Councillor Tom Masschaele [REDACTED] Councillor Michael Columbus [REDACTED]  
Subject: Marina Sustainability and Burden on Tax Payers My Report

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**Some Definitions:**

Mis-Leading , "means giving the wrong idea or impression"

Sustainable, "a simple definition is being able to continue over a period of time "

**Some Extracted Quotes Relating to Asset Management Plans:**

"The Strategy should Consider the costs and benefits over each asset's lifecycle and strive for financial stability" Extracted from Asset Management for Local Governments issued by an Auditor General.

Developing an Asset Management Policy , some of the key guiding principles " incorporating whole lifecycle costing to evaluate fiscal impacts of investment decisions. (this would naturally include the revenue streams if the assets generate revenue) " Extracted from Federation of Canadian Municipalities. From the same source "When determining Service Levels , Estimating the total cost from asset acquisitions to replacement or disposal associated with providing a service over the life of the Asset."

In another article that deals with Asset Plan Policies they note "debt must be affordable and sustainable. The use of debt should only be taken on when the source of the repayment is identified and are shown to be manageable . and " Is the term of the debt reflective of the useful life of the asset.

I just received your response to my inquiry if Council had received my report addressed to them that I hand delivered to you at the Port Rowan meeting . I asked you to give it to Council and I have been watching for it to appear at a meeting for discussion. Not seeing it for some time I asked my local Councillor if it had been presented and he said no but would follow up with you. From the response it is clear it was not delivered to them and I had no idea it was summarized by staff on the county web site. The staff summary is not complete as my spread sheets showed in fact the marinas are sustainable and would not be a burden on the rate payers.

If I did not know where to look , I am sure Council did not know as well and most of the public would not know . But the public does read the papers where the Administration is telling the Council and the public the marinas are not sustainable and for them not to be a burden on the rate payers change must happen. Has Council given direction to staff to handle correspondence from their taxpayers in the fashion? I believe I have a right along with all taxpayers to correspond with Council.

You are upset that I feel the reporting has been not factual and the public and Council are being mis-led. I can assure you I am not the only one that are concerned about the numbers and conclusions being made. I have provided you and Council a detailed report supporting my conclusions . I have waited for a response and would gladly accept where I am wrong but I have heard nothing other than the same thing "not sustainable and burden on the taxpayer". If you show me where I am wrong I will gladly apologize , if I am not wrong I would like you to change the tone of this exercise to "The marinas are sustainable and are not a burden on the taxpayer but there maybe opportunities to enhance their contribution to the taxpayers."

I am seeing in the media (recently) and I assume the County Admin is still telling Council the marinas are not sustainable and require change to avoid a burden on the taxpayer. My calculations proved other wise and there has been no response proving me wrong. I do note in the staff analysis the four bullet states at the end " Accounting and finance policies are consistently applied County wide and should not be modified to benefit a particular situation" This has no meaning unless it is explained as to what policies are being referred to? Are they referring to investment policies , asset purchase policies ?? This maybe implying that something in my spread sheet calculations did not comply. I would like to know which ones and I can redo my calculations.

In closing please let me know if you are going to deliver my correspondence to Council and when ?

Garfield Eaton