

THE CORPORATION OF THE TOWNSHIP OF HORTON
Special Council Meeting

Via Zoom
May 26th, 2020
After Public Budget Meeting

- | | | |
|-----|--|--------------|
| 1. | Call to Order | |
| 2. | Council Member Roll Call | |
| 3. | Confirmation of Agenda | |
| 4. | Declaration of Pecuniary Interest | |
| 5. | Minutes from Previous Meeting: | |
| | i. May 6 th , 2020 | PG.2 |
| 6. | Staff Report – Official Plan Amendment No. 25 – Final Approval | PG.5 |
| 8. | Staff Report – Integrity Commissioner 2019 Annual Report | PG.11 |
| 9. | 2019 Financial Statements – MacKillican & Associates | PG.19 |
| 10. | Resolution in Support – City of Pembroke | PG.43 |
| 11. | Resolutions & Recommendations from Public Meeting - Budget | |
| 12. | Council/Staff Members' Concerns | |
| 13. | By-Laws: | |
| | i. 2020-25 Sums Required for 2020 | PG.45 |
| 14. | Confirming By-law 2020-26 | PG.46 |
| 15. | Adjournment | |

NOTE: This meeting will be sparsely attended, due to social distancing protocols that have been recommended by the federal and provincial governments. Members of Council and Staff will call in to the meeting and take part via video conference. Members of the Public, Media and other staff are requested not to attend. However, the meeting will be recorded with a replay stored on the Township's website for future viewing. Please contact the CAO/Clerk if you have any questions or require additional information.

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THE CORPORATION OF THE TOWNSHIP OF HORTON

Special Council MeetingMay 6th, 2020

4:00 p.m.

There was a Special Meeting of Council held virtually via Zoom on Wednesday May 6th, 2020. Present were Mayor David Bennett, Deputy Mayor Glen Campbell, Councillor Doug Humphries, Councillor Lane Cleroux and Councillor Tom Webster. Staff present was Hope Dillabough, CAO/Clerk, Nathalie Moore, Treasurer, Adam Knapp, Public Works Manager and Nichole Dubeau, Admin/Planning Assistant-Recording Secretary.

1. CALL TO ORDER

Mayor Bennett called the meeting to order at 4:00 p.m.

2. CONFIRMATION OF COUNCIL AGENDA

CAO/Clerk Hope Dillabough did a roll call for council members and reviewed the protocol for the electronic meeting. She added that she will be recording the audio of the meeting and it will be available on the Township website the next day for the public to listen to.

	Present	Absent
Mayor Bennett	X	
Deputy Mayor Campbell	X	
Councillor Cleroux	X	
Councillor Humphries	X	
Councillor Webster	X	

Moved by Deputy Mayor Campbell

RESOLUTION NO. 2020-92

Seconded by Councillor Webster

THAT Council adopt the Agenda for the May 6th, 2020 Special Council Meeting.

	Yea	Nay
Mayor Bennett	X	
Deputy Mayor Campbell	X	
Councillor Cleroux	X	
Councillor Humphries	X	
Councillor Webster	X	

Carried**3. DECLARATION OF PECUNIARY INTEREST**

There was no declaration of pecuniary interest.

4. MINUTES

4.1 April 22nd, 2020 – Special Council Meeting

Moved by Councillor Humphries

RESOLUTION NO. 2020-93

Seconded by Councillor Webster

THAT Council approve the following Minutes:

- April 22nd, 2020 – Special Council Meeting

	Yea	Nay
Mayor Bennett	X	
Deputy Mayor Campbell	X	
Councillor Cleroux	X	
Councillor Humphries	X	
Councillor Webster	X	

Carried**RETURN TO AGENDA**

5. STAFF REPORT – 2020 BUDGET

CAO/Clerk Hope Dillabough reviewed the report for council members. She stated that other than the new recycling contract figures, there is nothing too concerning for the upcoming year.

Moved by Councillor Webster

RESOLUTION NO. 2020-94

Seconded by Deputy Mayor Campbell

THAT Council direct staff to utilize funds from the Environmental Reserves to offset the increase in the Recycling Contract costs;

AND THAT Council direct staff to utilize funds from the Modernization Reserves for the 2020 Works Plan, as provided by Jp2g Consultants for the purpose of the expansion feasibility study.

	Yea	Nay
Mayor Bennett	X	
Deputy Mayor Campbell	X	
Councillor Cleroux	X	
Councillor Humphries	X	
Councillor Webster	X	

Carried

6. STAFF REPORT – LANDFILL SITE OPENING STRATEGY

Public Works Manager, Adam Knapp reviewed the report for council. There was council discussion regarding concerns about the back-up of traffic on the roads and the flat fee for vehicles. Councillor Cleroux suggested using the normal tipping fees for loads that come into the Landfill since that is what residents are used to. Councillor Humphries suggested creating a “map” of the Landfill to show people where to unload their refuse to ensure efficient time use. Mayor Bennett suggested that Chair of TES Committee Councillor Webster, and Councillor Cleroux discuss with Public Works Manager, Adam Knapp to determine the traffic and fees concerns. He also thanked staff for their hard work to complete the plan and move forward.

Moved by Councillor Humphries

RESOLUTION NO. 2020-95

Seconded by Deputy Mayor Campbell

THAT Council receive the Business Plan provided by the Public Works Manager;

AND THAT Council agree to move forward with the Special Landfill Site Opening Strategy beginning May 12th, 2020;

AND FURTHER THAT TES Committee Chair Webster work with Councillor Cleroux and Public Works Manager, Adam Knapp to work together and provide a fee structure for the Landfill use fees specifically for these special openings, in accordance with By-law # 2019-22 and potentially amending the user fee.

	Yea	Nay
Mayor Bennett	X	
Deputy Mayor Campbell	X	
Councillor Cleroux	X	
Councillor Humphries	X	
Councillor Webster	X	

Carried

7. CANADA DAY – CANCELLATION DUE TO COVID-19

CAO/Clerk Hope Dillabough stated that she was seeking clarification from council members regarding the Canada Day events. Council members agreed that the events should be cancelled to follow suit with the provincial decisions and the unknown future.

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8. COUNCIL/STAFF MEMBERS' CONCERNS

All Council members stated that they are available either days to assist at the Landfill Site when/where needed as directed by the Public Works Manager. CAO/Clerk Hope Dillabough stated that she will be setting a date for the Public Budget meeting and notifying council members and advertise on the website and in Horton Corner, in the local paper.

9. CONFIRMING BYLAW

Moved by Deputy Mayor Campbell

RESOLUTION NO. 2020-96

Seconded by Councillor Webster

THAT Council enact By-law 2020-24 – Confirming By-Law.

	Yea	Nay
Mayor Bennett	X	
Deputy Mayor Campbell	X	
Councillor Cleroux	X	
Councillor Humphries	X	
Councillor Webster	X	

Carried

10. ADJOURNMENT

Mayor Bennett declared the meeting adjourned at 4:45 p.m.

MAYOR David Bennett

CAO/CLERK Hope Dillabough



Township of Horton COUNCIL / COMMITTEE REPORT

Title: Official Plan Amendment No. 25 – Final Approval	Date: May 26 th , 2020
	Council/Committee: Council
	Author: Hope Dillabough, CAO/Clerk
	Department: Planning/Council

RECOMMENDATIONS:

WHEREAS the Notice of Decision given on March 27, 2020 under Subsection 17(34) of the *Planning Act* with respect to Official Plan Amendment No. 25 (OPA 25) to the Renfrew County Official Plan was received March 30th, 2020.

AND WHEREAS this decision went into effect March 26th, 2020;

AND WHEREAS pursuant to subsections 17(36.5 & 38.1) of the *Planning Act*, this decision is final and not subject to appeal;

AND WHEREAS this decision will have a negative impact on development and the economy within Renfrew County including matters of provincial interest such as affordable housing, growth management, asset management and economic development;

AND WHEREAS the province is in a state of economic recovery due to the impacts of Covid-19;

AND WHEREAS the municipalities are already under a tremendous amount of strain due to a loss of revenue, increase in expenses, lack of resources, work from home conditions and local businesses and development being shut down;

AND WHEREAS development applications already underway will either not materialize or experience extreme delays due to the excessive requirements under this decision;

AND WHEREAS an extension to September 28, 2020 for the effective date of these provisions would allow municipal staff the time to incorporate these changes and support economic recovery to allow applications currently in the works to be completed at a time when development will play a crucial role in the recovery of the County of Renfrew and Ontario;

NOW THEREFORE BE IT RESOLVED that the Council of the Corporation of the Township of Horton support the Township of Bonnechere Valley's efforts in imploring the Province of Ontario to amend the effective date of the decision with respect to Official Plan Amendment No. 25 (OPA 25) to the County of Renfrew's Official Plan to September 28th, 2020 to assist in the economic recovery of Renfrew County and Ontario;

AND FURTHER that a copy of this resolution be sent to the Honourable Doug Ford, Premier of Ontario, the Honourable Steve Clark, Minister of Municipal Affairs and Housing, the Honourable John Yakabuski, MPP Renfrew Nipissing Pembroke, the County of Renfrew and all of its lower-tier municipalities.

BACKGROUND:

OPA No. 25 was issued final approval by the Ministry of Municipal Affairs and Housing on March 26th, 2020 and is now in effect and is being used in the review of all Planning Act

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applications submitted after March 26th, 2020. There was no notice to the County of Renfrew, nor the Township of Horton that this was being finalized, in the middle of the Covid-19 crisis. Many of the modifications being implemented impact Horton Township and the future of development.

Since 2016, the Township of Horton has been specifically working towards justifying and providing the Province with information that pertains to Horton Township and the lack thereof of "Prime Agricultural Land". A special Ad Hoc Committee was struck, tours through the municipality were led with the County of Renfrew and maps were revised and sent back to the Province. It appears that the province did not take all of our removal suggestions and we are left with quite a bit of Agricultural Designated Lands, that are now, no longer able to be developed. This will prove to be quite an impact on Horton Township.

The Township of Bonnechere Valley sent out a Resolution their Council passed on May 5th, 2020 requesting that an extension on the effective date be implemented. If this occurred, this would allow anyone working on applications have the time to submit them prior to the deadline. It would also allow staff to review and incorporate these changes.

I have also received a letter of support from a local developer for this extension also.

ALTERNATIVES:

Not support the request for a timeline extension.

FINANCIAL IMPLICATIONS: Horton will see future impacts in terms of loss of assessment, lot development revenue and growth.

ATTACHMENTS:

County of Renfrew – Summary of Modifications of the OPA 25.
Map of Horton Township – indicating lands designated Agriculture.


CONSULTATIONS:

Author: 

signature

Other: _____
signature

Treasurer: _____
signature

C.A.O. 

signature

Department of Development &
Property



9 INTERNATIONAL DRIVE
PEMBROKE, ON, CANADA
K8A 6W5
613-735-3204
FAX: 613-735-2081
www.countyofrenfrew.on.ca

May 7, 2020

To all Municipalities in Renfrew County:

Re: Official Plan Amendment No. 25 – Updated County of Renfrew Official Plan (Five Year Review) - Final Approval

I am enclosing a copy of the updated County of Renfrew Official Plan which was final approved by the Ministry of Municipal Affairs and Housing on March 26, 2020, and is now in effect and is being used in the review of all Planning Act applications submitted after March 26, 2020. The text and the maps will also be available shortly on the County of Renfrew website at:

<https://www.countyofrenfrew.on.ca/en/business-and-development/official-plan.aspx>

OPA No. 25 was adopted by County Council on April 25, 2018. The Ministry issued two Decisions with modifications (changes) on the adopted Official Plan – one was the partial approval of March 22, 2019 and the other was the final approval of March 26, 2020. The enclosed copy of the Official Plan includes all the modifications from both Decisions.

Below is a summary of some of the main modifications:

1. Section 1.3(8) Purpose and Objectives of the Plan – The population projections for all lower tiers shall also function as allocations for growth management. Any changes to these figures will require an OPA. In the Official Plan adopted by County Council these figures were intended only as population projections.
2. Section 1.5 Scope and Structure – The policies of local Official Plans and the County Official Plan will apply to the Urban Communities (Arnprior, Renfrew, Petawawa and Deep River) and the Township of Laurentian Valley. In the adopted Official Plan only the policies of the Urban Community designation and the Laurentian Valley section would have applied to the local municipalities.
3. Section 2.2(6)(5) Cultural Heritage and Archaeological Resources – An archaeological assessment is required for all applications for waterfront development (i.e., development within 300 metres), both onshore and in the water.
4. Sections 2.2 (8)(c),(d),(e) and (f) Natural Heritage – An Environmental Impact Study shall be required for development within and adjacent to (120 metres) significant wildlife habitat (deer wintering areas), fish habitat (known and unknown), significant woodlands, and significant valleylands. In the Official Plan adopted by County Council only larger scale developments would have required an EIS e.g., five or more lots.
5. Section 2.2(9)(c) Karst Topography – A desk top study and site visit by a qualified geoscientist or geotechnical engineer will be required as a first step for any Planning Act application in an area

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suspected to have Karst topography. In the Official Plan adopted by County Council the proposed policy was based on the existing Karst protocol that required digging test holes and having them inspected by the local Chief Building Officials as a first step to determine the presence of Karst.

6. Section 2.2(9)(d) Wildland Fire – A site review to assess risks may be required. Development in areas with high to extreme risk for wildland fires will require proponents to identify measures on how risks are to be mitigated. Site plan control may be used. In the Official Plan adopted by County Council development was permitted if the risks could be mitigated in accordance with the Wildland Fire assessment and mitigation standards.
7. Section 2.2(11)(i) Protection of the Natural Shoreline Buffer in the Muskrat, Indian, Westmeath Watershed – This section contains special policies (e.g, provision of a shoreline vegetative buffer) that will apply to all surface water features, including permanently flowing municipal drains, in the Watershed. This section is to complement similar policies in section 16 of the Plan (Whitewater Region Policies). This policy had been added by modification; there was no equivalent policy in the adopted Official Plan.
8. Section 2.2(23) Environmental Impact Study (EIS) – The requirements for an EIS have been rewritten and include matching the scale and scope of the EIS to the scale and scope of the proposed development. There are also criteria for waiving an EIS (e.g., if the proposed development is minor in nature).
9. Section 3.3(4) Urban Community – The local Official Plans should be updated to conform with mapping on the Schedule B maps in the County Plan. This was changed from “have regard to” in the adopted Official Plan.
10. Section 9.3(1) At Capacity Lakes – Diamond Lake has been added to the list of At Capacity Lakes. Bark, Carson and Trout Lakes have been added to the list of Near Capacity Lakes. All these lakes are located in the Township of Madawaska Valley.
11. There was no change to the consent policies other than servicing must be consistent with Section 2.2(12)(f) of the Plan.

MAP CHANGES

Schedule ‘A’ (and Enlargements) - Additional lands have been designated Agriculture in McNab/Braeside, Admaston/Bromley, Horton, Bonnechere Valley and North Algona Wilberforce Townships. A new Agriculture designation has been applied to Greater Madawaska Township.

Schedule ‘B’ Map 3 - Mineral Aggregate and Mining Resources Map – A sand and gravel constraint overlay has been added which is to be used in the review of planning applications in meeting the policies in the Mineral Aggregate section of the Plan. There was no such constraint overlay in the adopted Official Plan.

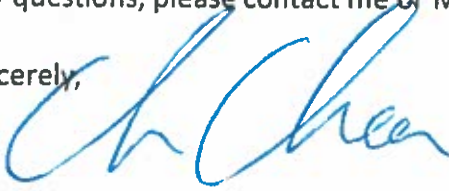
Schedule ‘B’ Map 4 - Natural Heritage Feature – Diamond Lake is shown as an At Capacity lake. Significant Wildlife Habitat (deer Wintering Areas) is now shown on the map; it was not shown on the adopted Official Plan.

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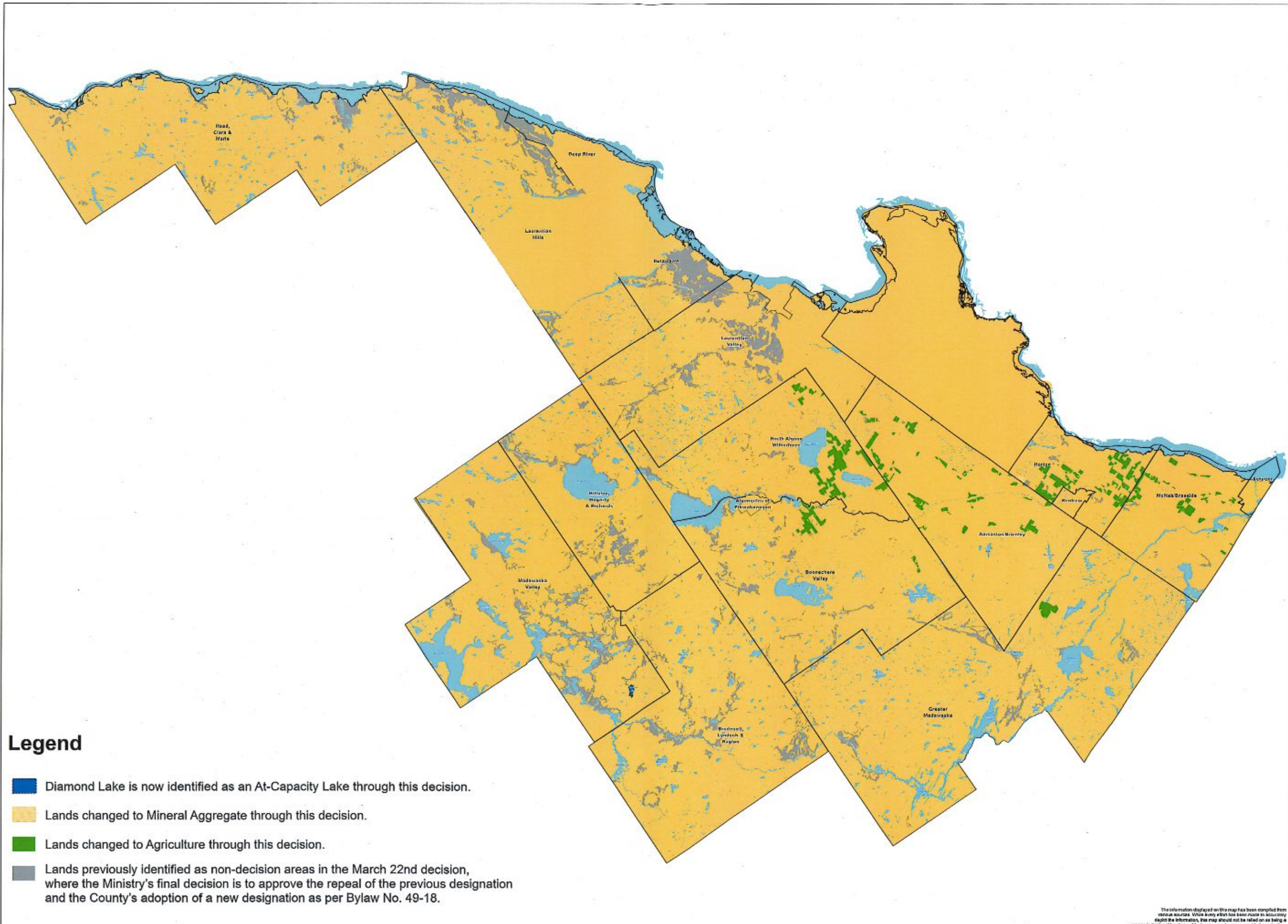
Schedule 'B' Map 5 - Laurentian Valley Prime Agricultural Areas – This map is to serve as the basis for identifying prime agricultural areas at the time of the next update to the Official Plan of the Township of Laurentian Valley. This is a new map that has been added through a modification; there was no such map in the adopted Official Plan.

Please note that not all of the modifications to the County Plan have been listed above; nor does this list include any of the policy changes in the adopted Official Plan that were approved by the Ministry. If you have any questions, please contact me or Mr. Bruce Howarth, Senior Planner.

Sincerely,

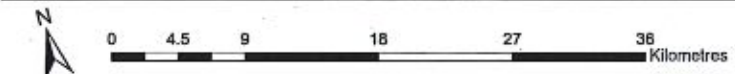


Charles Cheesman, MCIP, RPP
Manager of Planning Services
ccheesman@countyofrenfrew.on.ca
Encl.



Legend

- Diamond Lake is now identified as an At-Capacity Lake through this decision.
- Lands changed to Mineral Aggregate through this decision.
- Lands changed to Agriculture through this decision.
- Lands previously identified as non-decision areas in the March 22nd decision, where the Ministry's final decision is to approve the repeal of the previous designation and the County's adoption of a new designation as per Bylaw No. 49-18.



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Appendix 1 - December 20, 2019

The information displayed on this map has been compiled from various sources. While every effort has been made to accurately depict the information, this map should not be relied on as being a precise indicator of locations of features or roads nor as a guide to navigation.

Produced by: GIS Unit - Advanced Analysis & Data Visualization, Data Collection and Desktop Support Solutions Branch, Community Services 4811 Centre St. 2019, Queen's Printer for Ontario.

Source: Base Data: With Data supplied under Licence by Members of the Ontario Geographic Data Exchange & County of Windsor. Projection: UTM NAD83 Zone 18



**Township of Horton
COUNCIL / COMMITTEE REPORT**

Title: Integrity Commissioner 2019 Annual Report	Date: May 26 th , 2020
	Council/Committee: General Government/ Council
	Author: Hope Dillabough, CAO/Clerk
	Department: Administration

RECOMMENDATIONS:

THAT Council of the Township of Horton receive the Integrity Commissioner’s 2019 Annual Report, as submitted.

BACKGROUND:

Section 223.3(1) of the Municipal Act, 2001, S.O. 2001, c. 25 requires that all municipalities shall have an Integrity Commissioner. In 2018, an RFP was issued and awarded in 2019 to Tony Fleming of Cunningham Swan with the appointment effective March 1st, 2019.

As part of Mr. Fleming’s services, the Township receives an Annual Report providing the municipality information. This report also gets posted publicly on the Township’s website.


There were no complaints received in 2019.

ALTERNATIVES: None

FINANCIAL IMPLICATIONS: None

ATTACHMENTS: 2019 Annual Report from Tony Fleming, Cunningham Swan

CONSULTATIONS: None

Author: 

 signature

Other: _____
 signature

Treasurer: _____
 signature

C.A.O.: 

 signature



Cunningham Swan
LAWYERS

Tony E. Fleming
Direct Line: 613.546.8096
E-mail: tfleming@cswan.com

April 7, 2020

BY E-MAIL: hdillabough@hortontownship.ca

Council – Township of Horton
c/o Hope Dillabough, CAO/Clerk
2253 Johnston Road
Renfrew, ON K7V 3Z8

Dear Members of Council:

**Re: Integrity Commissioner Services - Annual Report – 2019
Township of Horton; Our file No. 12530-0004**

Background

In 2019, Tony Fleming of Cunningham Swan in Kingston, Ontario, was appointed as the Integrity Commissioner for the Township of Horton in accordance with section 223.3(1) of the *Municipal Act*, 2001, S.O. 2001, c. 25 (the "Act").

This report summarizes the services provided by the Integrity Commissioner to the Township of Horton in 2019, in accordance with section 223.6 (1) of the *Act*. The purpose of this report is to highlight the mandate of the Integrity Commissioner and to inform Council and the public about changes to the Act that affect the process of the Integrity Commissioner and subsequently, Councils and Local Boards.

Role of the Integrity Commissioner

The Act mandates that the Integrity Commissioner is responsible for providing the following functions:

1. The application of the code of conduct for members of council and the code of conduct for members of local boards.
2. The application of any procedures, rules and policies of the municipality and local boards governing the ethical behaviour of members of council and of local boards.
3. The application of sections 5, 5.1 and 5.2 of the *Municipal Conflict of Interest Act* ("MCIA") to members of council and of local boards.
4. Requests from members of council and of local boards for advice respecting their obligations under the code of conduct applicable to the member.
5. Requests from members of council and of local boards for advice respecting their obligations under a procedure, rule or policy of the municipality or of the local board governing the ethical behaviour of members.
6. Requests from members of council and of local boards for advice respecting their obligations under the MCIA.
7. The provision of educational information to members of council, members of local boards, the municipality and the public about the municipality's codes of conduct for members of council and members of local boards and about the MCIA.¹

Codes of Conduct

Prior to March 1, 2019, Codes of Conduct for members of Councils and Local Boards were optional. On March 1, 2019 the Province mandated that requirement.² Along with that mandate, Ontario Regulation 55/18: Codes of Conduct – Prescribed Subject Matters, requires municipalities to include specific provisions within those Codes of Conduct:

1. Gifts, benefits and hospitality.
2. Respectful conduct, including conduct toward officers and employees of the municipality or the local board, as the case may be.
3. Confidential information.
4. Use of property of the municipality or of the local board, as the case may be.³

¹ *Municipal Act*, section 223.3(1).

² *Municipal Act*, section 223.2(1).

³ *Municipal Act*, O. Reg. 55/18, section 1.

The Integrity Commissioner notes that although not required by the Province, it is essential that municipalities include a complaint protocol within their Codes of Conduct. Courts have indicated that an Integrity Commissioner relies on the Code of Conduct together with the complaint protocol as the 'home statute' of the Integrity Commissioner.⁴

The Township currently has a complaint protocol located within its Code of Conduct. We note the following important details regarding our initial process in relation to the complaint protocol:

1. The Integrity Commissioner may attempt to resolve all or part of a complaint as part of our preliminary review process; and
2. The Integrity Commissioner may reformulate complaints or applications for inquiry if necessary, to better reflect the intent of the complainant or applicant.⁵

Integrity Commissioner Activity re: Township of Horton

If Council requires ongoing training under the Code of Conduct and the MCI, Mr. Fleming is available upon request. Individual members may request advice from the Integrity Commissioner at any time. Council or members may contact Mr. Fleming in the following ways:

- 1) Council may pose a question to the Integrity Commissioner in writing regarding the broad obligations of all members (not specific to any one member);
- 2) Individual members may request advice in writing from the Integrity Commissioner in accordance with the Act.

There have been no complaints under the Code of Conduct or applications for inquiry under the MCI submitted to the Integrity Commissioner for the Township of Horton. We have also received no requests for advice from individual members. Still, we feel it is of great importance to highlight our process and imperative messages gleaned from cases around the Province to date.

Resolution of Complaints

As referenced above, the Integrity Commissioner begins the process with a preliminary review of all complaints and applications for inquiry. Where possible, we attempt to

⁴ *Michael Di Biase v City of Vaughan*, 2016 ONSC 5620 at para. 43.

⁵ *Ibid*, at para. 43.

resolve disputes informally without the necessity of an investigation or inquiry. We do so where such a resolution is in the best interest of the public. Complaints and applications are dismissed if determined to be frivolous, vexatious or without merit. Applications for inquiry are dismissed if they are determined to be outside of the statutory 6-week requirement as set out in the MCI Act.

Although it is not always possible to pursue an informal resolution, we will make every effort to do so where there is the potential for such a resolution. This opportunity is not lost after an investigation or inquiry begins. However, it becomes more difficult where the parties (the complainant/applicant and the member), either individually or collectively, are opposed to an informal resolution.

There may also be circumstances where complaints contain facts that require a thorough investigation or inquiry and report in order to provide guidance to members and the public about certain types of behaviour or incidents that generate several complaints which highlight areas of obvious public concern. In these circumstances, a public report may assist in a wider resolution of such complaints or applications, or answer questions that may avoid future complaints or misunderstandings about the role of Council.

Confidentiality

The Integrity Commissioner includes only the information in his reports that is necessary to understand the findings. In making decisions about what information to include, the Integrity Commissioner is guided by the duties set out in the Municipal Act.

Section 223.5(1) of the Act sets out the Integrity Commissioner's duty to maintain confidentiality throughout any process:

Duty of confidentiality

223.5 (1) The Commissioner and every person acting under the instructions of the Commissioner shall preserve secrecy with respect to all matters that come to his or her knowledge in the course of his or her duties under this Part.

This requirement applies to every person acting under the instruction of the Integrity Commissioner as well. Our process includes notifying the complainant or applicant, the named member(s), and any witnesses that they must keep the process confidential as required under section 223.5(1).

If a member were to share details of a complaint process with any other individual prior to the Integrity Commissioner issuing a public report, the Integrity Commissioner may view that act as a breach of the confidentiality provisions of the Code of Conduct. Further, any information not included in the report of the Integrity Commissioner remains confidential and ought to be treated as such by all parties.

Finally, any advice provided by the Integrity Commissioner to a member is confidential and the member has no obligation to share that advice with Council or any other person. The Integrity Commissioner may not release any advice that has been provided to a member without their consent. Should the member share part of the advice on their own, the advice no longer enjoys the cloak of confidentiality and the Act allows the Integrity Commissioner to release the full text of the advice at their discretion.

Independent Role of the Integrity Commissioner

Council has assigned to the Integrity Commissioner the duty to independently conduct investigations and inquiries. The Integrity Commissioner is bound by the statutory framework to undertake a thorough investigation or inquiry in an independent manner. The findings of any report represent the Integrity Commissioner's final decision.

Investigative Process

Our process for all investigations and inquiries includes:

1. Reviewing the merits of the complaint or application to determine if it is:
 - a. Frivolous;
 - b. Vexatious; or
 - c. Without merit.
2. Following this initial review (and barring any finding under paragraph 1(a) through (c)), we conduct a more thorough preliminary review that allows the named member an opportunity to respond and provides the complainant with the opportunity to respond to the member's reply. The member is then provided with one last opportunity to respond to the reply comments of the complainant.
3. Following these steps and any additional steps the Integrity Commissioner deems necessary to complete the preliminary review, the Integrity Commissioner reviews all materials and submissions to that point and decides whether to explore any opportunity for an informal resolution or move on to the investigation/inquiry stage.

4. If there is an investigation or inquiry, the Integrity Commissioner interviews those witnesses he deems relevant to the allegations, and collects all information deemed relevant to the process.
5. At the completion of the investigation or inquiry, the Integrity Commissioner issues a public report of his findings to Council for their acceptance and consideration on any recommended sanctions or penalties.

Investigation Reports

If Council finds itself in the position where it receives a report from the Integrity Commissioner, Council is performing an adjudicative function and it is required to act with a greater degree of neutrality than it normally would for other business that may come before it. It may debate the recommendations of the Integrity Commissioner only, but not the findings.

Council must avoid going "behind" the findings of the Integrity Commissioner or challenging the lines of inquiry or analysis undertaken by the Integrity Commissioner. Council does not have the benefit of the detailed investigation undertaken, as it is impossible to distill all the interviews and documents into one report. The Integrity Commissioner exercises his discretion to report only those facts that are most relevant; which is not to say that other facts were not considered when drafting the report. Any attempt to challenge the findings of the report undermines the integrity of the process and the conclusions of the report. That type of action is unfair to the complainant or applicant, the member, and witnesses, and is beyond the scope of Council's authority under the Municipal Act.

We note that if the Integrity Commissioner recommends a financial sanction (suspension of pay up to 90 days), then the member (even though he or she would have a resulting pecuniary interest) is entitled to attempt to influence Council's decision on that recommended financial sanction. However, the member is not entitled to participate in any other portion of the debate, must still declare a conflict at the outset of Council's consideration of the report, and may not vote.⁶

Closing Remarks

We thank the Township of Horton for the opportunity to act as its Integrity Commissioner. We remind members that the Integrity Commissioner is available to provide advice in accordance with the Act regarding a member's obligations under the

⁶ Section 5(2.10) of the *Municipal Conflict of Interest Act*.

Code of Conduct and the MCIA. We note that this service provides members with the proactive ability to avoid potential complaints by requesting and acting on advice which may apply to the circumstances of the member.

Members are held to the highest standards of office in their elected positions and we thank members for their continued attention to the ethical obligations expected of them.

Please contact us with any follow-up questions. In the meantime, please find enclosed a copy of the up-to-date Certificate of Insurance for the Township of Horton.

Sincerely,

Cunningham, Swan, Carty, Little & Bonham LLP



Tony E. Fleming, C.S.
LSO Certified Specialist in Municipal Law
(Local Government / Land Use Planning)
Anthony Fleming Professional Corporation
TEF:am
Enclosures

Township of Horton

Financial Statements

For the year ended 31 December 2019

TOWNSHIP OF

**HORTON**

2253 Johnston Road, R.R. 5, Renfrew, Ontario K7V 3Z8

mjmhorton@xplornet.com

Phone 613-432-6271

Fax 613-432-7298

Management's Responsibility for the Financial Statements

The accompanying financial statements of the Corporation of the Township of Horton (the "Township") are the responsibility of the Township's management and have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards. A summary of the significant accounting policies is contained in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Township's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The Council meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by MacKillican & Associates, independent external auditors appointed by the Township. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Township's financial statements.


Hope Dillabough
CAO/Clerk


Nathalie Moore
Treasurer/Tax Collector

RETURN TO AGENDA

Township of Horton
Financial Statements Index
For the year ended 31 December 2019

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INDEPENDENT AUDITOR'S REPORT

To the Members of Council,
Inhabitants and Ratepayers of the
Corporation of the Township of Horton.

Opinion

We have audited the financial statements of the Township of Horton (the Township), which comprise the statement of financial position as at 31 December 2019, and the statement of operations and accumulated surplus, statement of changes in net financial assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Township as at 31 December 2019, and its financial performance and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards (PSAB).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

A further description of the auditor's responsibilities for the audit of the financial statements is located at *MacKillican's* website at: http://mackillicans.com/PDF/Auditors_Responsibilities.pdf. This description forms part of our auditor's report.

MacKillican & Associates

RENFREW, Ontario.
26 May 2020.

**Chartered Professional Accountants,
Licensed Public Accountants.**

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Township of Horton
Statement of Financial Position
As at 31 December 2019
(with 2018 figures for comparison)

	<u>2019</u>	<u>2018</u>
Financial assets:		
Cash and cash equivalents	\$ 1,857,771	\$ 1,244,109
Taxes receivable	333,253	328,484
Accounts receivable	<u>226,744</u>	<u>228,133</u>
	<u>\$ 2,417,768</u>	<u>\$ 1,800,726</u>
Liabilities:		
Accounts payable and accrued liabilities	\$ 229,820	\$ 161,893
Deferred revenue - obligatory reserve funds (Note 5)	215,143	93,534
- other	83,180	46,422
Net long term liabilities (Note 10)	430,279	548,691
Landfill closure and post closure costs (Note 6)	<u>120,000</u>	<u>120,000</u>
	<u>\$ 1,078,422</u>	<u>\$ 970,540</u>
Net financial assets	<u>\$ 1,339,346</u>	<u>\$ 830,186</u>
Non-financial assets:		
Tangible capital assets (net)	\$ 10,354,555	\$ 10,708,132
Inventories of supplies	21,097	15,652
Prepaid expenses	<u>16,688</u>	<u>55,000</u>
	<u>\$ 10,392,340</u>	<u>\$ 10,778,784</u>
Accumulated surplus	<u>\$ 11,731,686</u>	<u>\$ 11,608,970</u>
Accumulated surplus comprised of:		
Equity in tangible capital assets (Note 12)	\$ 9,924,276	\$ 10,152,148
Reserves and reserve funds	1,927,410	1,576,822
Unfunded - landfill closure and post closure costs (Note 2)	<u>(120,000)</u>	<u>(120,000)</u>
Total accumulated surplus	<u>\$ 11,731,686</u>	<u>\$ 11,608,970</u>

(See accompanying notes)

Township of Horton
Statement of Operations and Accumulated Surplus
For the year ended 31 December 2019
(with 2019 budget and 2018 actual figures for comparison)

	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Revenue:			
Net municipal taxation	\$ 2,412,861	\$ 2,400,775	\$ 2,304,685
Government transfers:			
Ontario	1,277,872	1,092,315	966,503
Canada	81,670	39,949	190,615
Other municipalities			19,057
Other	<u>460,120</u>	<u>454,782</u>	<u>719,023</u>
	<u>\$ 4,232,523</u>	<u>\$ 3,987,821</u>	<u>\$ 4,199,883</u>
Expenses:			
General government	\$ 712,415	\$ 634,319	\$ 606,039
Protection to persons and property	713,500	981,433	683,174
Transportation services	1,575,224	1,537,513	1,414,390
Environmental services	285,695	316,591	241,805
Health services	33,837	33,990	33,640
Recreation and cultural services	398,162	359,005	382,360
Planning and development	<u>8,000</u>	<u>2,254</u>	<u>14,501</u>
	<u>\$ 3,726,833</u>	<u>\$ 3,865,105</u>	<u>\$ 3,375,909</u>
Excess of revenue over expenses	\$ 505,690	\$ 122,716	\$ 823,974
Accumulated surplus at the beginning of the year	<u>11,608,970</u>	<u>11,608,970</u>	<u>10,784,996</u>
Accumulated surplus at the end of the year	<u>\$ 12,114,660</u>	<u>\$ 11,731,686</u>	<u>\$ 11,608,970</u>

(See accompanying notes)

Township of Horton
Statement of Changes in Net Financial Assets
For the year ended 31 December 2019
(with 2018 figures for comparison)

	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Excess of revenue over expenses	\$ 505,690	\$ 122,716	\$ 823,974
Amortization of tangible capital assets	883,712	883,712	821,041
Acquisition of tangible capital assets	(1,904,886)	(530,866)	(2,043,335)
Gain on disposal of tangible capital assets		(1,658)	(191,915)
Proceeds on sale of tangible capital assets		2,389	192,545
Consumption (acquisition) of inventory		(5,445)	5,903
Consumption (acquisition) of prepaid expenses		<u>38,312</u>	<u>(45,001)</u>
Increase (decrease) in net financial assets	\$ (515,484)	\$ 509,160	\$ (436,788)
Net financial assets at the beginning of the year	<u>830,186</u>	<u>830,186</u>	<u>1,266,974</u>
Net financial assets at the end of the year	<u>\$ 314,702</u>	<u>\$ 1,339,346</u>	<u>\$ 830,186</u>

(See accompanying notes)

Township of Horton
Statement of Cash Flows

For the year ended 31 December 2019
(with 2018 figures for comparison)

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 122,716	\$ 823,974
Add amortization which does not involve cash	883,712	821,041
Gain on disposal of tangible capital assets	<u>(1,658)</u>	<u>(191,915)</u>
	<u>\$ 1,004,770</u>	<u>\$ 1,453,100</u>
Net change in non cash working capital balances related to operations:		
Decrease (increase) in taxes receivable	\$ (4,769)	\$ 60,384
Decrease (increase) in accounts receivable	1,389	236,248
Increase (decrease) in accounts payable and accrued liabilities	67,927	21,160
Increase (decrease) in deferred revenue	158,367	(381,792)
Decrease (increase) in inventories of supplies	(5,445)	5,903
Decrease (increase) in prepaid expenses	<u>38,312</u>	<u>(45,001)</u>
	<u>\$ 255,781</u>	<u>\$ (103,098)</u>
Cash flows from operating activities	<u>\$ 1,260,551</u>	<u>\$ 1,350,002</u>
Cash flows from (used for) financing activities:		
Repayment of long term debt	\$ (118,412)	\$ (93,912)
Proceeds from long term debt issues	<u></u>	<u>245,000</u>
Cash flows from (used for) financing activities	<u>\$ (118,412)</u>	<u>\$ 151,088</u>
Cash flows used for capital activities:		
Additions to tangible capital assets:		
General government		\$ (70,980)
Protection to persons and property	\$ (431,449)	
Transportation services	(81,124)	(1,934,291)
Environmental services	(18,293)	
Recreation services		(38,064)
Proceeds on sale of tangible capital assets	<u>2,389</u>	<u>192,545</u>
Cash flows used for capital activities	<u>\$ (528,477)</u>	<u>\$ (1,850,790)</u>
Increase (decrease) in cash and cash equivalents during the year	\$ 613,662	\$ (349,700)
Cash and cash equivalents at the beginning of the year	<u>1,244,109</u>	<u>1,593,809</u>
Cash and cash equivalents at the end of the year	<u>\$ 1,857,771</u>	<u>\$ 1,244,109</u>

(See accompanying notes)

Township of Horton
Notes to the Financial Statements
For the year ended 31 December 2019

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Corporation of the Township of Horton are the representation of management prepared in accordance with generally accepted accounting standards for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

The focus of PSAB financial statements is on the financial position of the Township and changes thereto. The Statement of Financial Position reports financial assets and liabilities. Financial assets are available to provide resources to discharge existing liabilities or finance future operations. Municipal position represents the financial position of the Township and is the difference between financial assets and liabilities. This information explains the Township's overall future revenue requirements and its ability to finance activities and meet its obligations.

(a) Reporting Entity

(i) The financial statements reflect financial assets, liabilities, operating revenues and expenditures, reserves, reserve funds, and changes in investment in tangible capital assets of the Township. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Township and which are owned or controlled by the Township. Interdepartmental and organizational transactions and balances between these organizations are eliminated.

(ii) Accounting for County and School Board Transactions

The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the county and school boards are not reflected in the municipal fund balances of these financial statements.

(b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which transactions or events occurred that gave rise to the revenue; expenses are recognized in the period goods or services are acquired and a liability is incurred or transfers are due.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed.

(c) 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 revenue over expenses, provides the change in net financial assets for the year.

Township of HortonNotes to the Financial StatementsFor the year ended 31 December 2019

(d) Tangible Capital Assets

- (i) Tangible capital assets (TCAs) are recorded at cost, which include all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Where the cost was not readily determinable, the assets were valued at their current fair market value and then discounted back to their in-service date using the Consumer Price Index (CPI). Land for road segments is valued at \$ 1.00 per segment. All other land is valued at cost. Where cost was not readily determinable, the land was given a value of \$ 1.00 per segment. 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	20 - 25 years
Buildings	25 - 50 years
Machinery and equipment	5 - 40 years
Vehicles	7 - 25 years
Linear assets	10 - 50 years

Amortization is calculated commencing the first month of the year following acquisition using the above rates. In the year of disposal, a full year of amortization will be charged against the asset. Capital work in progress is not amortized until it is put into service.

The Township has a capitalization threshold of \$ 5,000, so that individual TCAs of lesser value are expensed, unless they are pooled because, collectively, they have significant value, or for operational reasons.

(ii) Contribution of Tangible Capital Assets

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

(iii) Inventories

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

(iv) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

(e) Investment Income

Investment income earned on current funds (other than obligatory reserve funds) is reported as revenue in the period earned. Investment income earned on externally restricted funds is added to the fund balance and forms part of the respective deferred revenue balance.

(f) Government Transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or are the result of a direct financial return.

Government transfers are recognized in the financial statements in the period in which the events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

Township of HortonNotes to the Financial StatementsFor the year ended 31 December 2019

(g) Deferred Revenue

Certain amounts are received pursuant to regulations or agreement and may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related expenditures are incurred or services performed.

(h) Deferred Revenue - Obligatory Reserve Funds

The Township receives restricted contributions under the authority of provincial and federal legislation and Township by-laws. These funds by their nature are restricted in their use and, until applied to applicable costs, are recorded as deferred revenue. Amounts applied to qualifying expenditures are recorded as revenue in the fiscal period they are expended.

(i) 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, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Actual results could differ from these estimates. Significant estimates include the allowance for doubtful taxes, landfill closure and post closure costs and amortization.

(j) Cash and Cash Equivalents

Cash and cash equivalents are comprised of cash on hand and in bank and investments due no greater than three months from the date of acquisition or that are cashable on demand.

(k) Revenue Recognition

Taxation revenue consists of non-exchange transactions. It is recognized in the period to which the assessment relates and reasonable estimates of amounts can be made. Annual revenue also includes adjustments related to reassessments or appeals related to prior years. Other revenue relates to licensing fees, fees for use of various programming, and fees imposed based on specific activities. Revenue is recognized when the activity is performed or when the services are rendered.

(l) Financial Instruments

Financial instruments include cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities and net long term liabilities. Unless otherwise noted, it is management's opinion that the Municipality is not exposed to significant interest, currency or credit risks arising from these financial instruments.

The carrying amounts reported on the statement of financial position for cash and cash equivalents, accounts receivable and accounts payable and accrued liabilities, approximates their fair values, due to the immediate and short term maturities of these financial instruments.

The fair value of net long term liabilities, including the current portion, is based on rates currently available to the Municipality with similar terms and maturities and approximates its carrying amounts as disclosed on the statement of financial position.

2. AMOUNTS TO BE RECOVERED

Amounts to be recovered represent the requirement of the Township to raise funds in subsequent periods to finance unfunded liabilities, comprised of the landfill closure and post closure liabilities.

Township of HortonNotes to the Financial StatementsFor the year ended 31 December 2019

3. TRUST FUND

Trust fund administered by the Township, totaling \$ 3,879 (2018 - \$ 3,827) is presented in a separate financial statement of trust fund financial position and operations. As such, balances held in trust by the Township for the benefit of others have not been included in the Statement of Financial Position nor have their operations been included in the Statement of Operations.

4. OPERATIONS OF SCHOOL BOARDS AND COUNTY OF RENFREW

Requisitions were made by the School Boards and County of Renfrew requiring the Township to collect property taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are as follows:

	<u>School Boards</u>	<u>County</u>
Property taxes	\$ 1,068,792	\$ 1,589,992
Payments in lieu	<u> </u>	<u>1,465</u>
	<u>\$ 1,068,792</u>	<u>\$ 1,591,457</u>

5. DEFERRED REVENUE - OBLIGATORY RESERVE FUNDS

A requirement of the public sector accounting standards of the Chartered Professional Accountants of Canada is that obligatory reserve funds be reported as deferred revenue. This requirement is in place because federal, provincial and municipal legislation restricts how these funds may be used. The balances in the obligatory reserve funds of the Township are summarized below:

(a) The balance of deferred revenue - obligatory reserve funds on the "Statement of Financial Position" at the end of the year is comprised of the following externally restricted reserve funds:

	<u>2019</u>	<u>2018</u>
Gas tax revenue	\$ 138,968	\$ 76
Lot development charges	<u>76,175</u>	<u>93,458</u>
	<u>\$ 215,143</u>	<u>\$ 93,534</u>

(b) Transactions during the year in the deferred revenue - obligatory reserve funds are as follows:

	<u>2019</u>	<u>2018</u>
Balance at the beginning of the year	\$ 93,534	\$ 202,674
Gas tax revenue received	175,796	86,603
Development charges and lot fees	38,054	100,455
Interest earned	<u>2,788</u>	<u>3,699</u>
	\$ 310,172	\$ 393,431
Utilized during the year	<u>95,029</u>	<u>299,897</u>
Balance at the end of the year	<u>\$ 215,143</u>	<u>\$ 93,534</u>

Township of HortonNotes to the Financial StatementsFor the year ended 31 December 2019

6. LANDFILL CLOSURE AND POST CLOSURE LIABILITY

The Environmental Protection Act sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. Under environmental law, there is a requirement for closure and post closure care of solid waste landfill sites. This requirement is to be provided for over the estimated remaining life of the landfill site based on usage.

Landfill closure and post closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. Some closure costs are incurred on an ongoing basis and are included in the yearly fiscal operating budget. All remaining expected closure and post closure costs have been discounted at the Township's average long term borrowing rate, net of estimated inflation. The Township has set aside reserves of \$ 294,041 (2018 - \$ 304,285) for either closure or post closure activities.

The reported liability is based on estimates and assumptions with respect to events extending over the useful life and estimated post closure care period using the best information available to management. Future events may result in significant changes to the estimated total expenditures, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

Landfill sites' estimated remaining capacity in cubic metres	26,622
Landfill sites' remaining useful life in years	13
Expected years of post closure care	10

The estimated total undiscounted expenses over the 10 year post closure period amount to approximately \$ 120,000.

7. CONTINGENT LIABILITIES

The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims as at 31 December 2019, management believes that the Township has valid defences and appropriate insurance coverages in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the Township's financial position.

8. BUDGET FIGURES

The operating budget approved by the Township of Horton for 2019 is reflected on the Statement of Operations. The budget established for capital investment in tangible capital assets is 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 Township does not budget activity within reserves and reserve funds, with the exception being those transactions which affect either operations or capital investments. Budget figures have been reclassified for the purpose of these financial statements to comply with PSAB reporting requirements. Budget figures have not been audited.

9. TANGIBLE CAPITAL ASSETS

The Schedule of Tangible Capital Assets provides information on the tangible capital assets of the Township by major asset class and by function, as well as for accumulated amortization of the assets controlled. The reader should be aware of the following information relating to tangible capital assets:

Township of Horton

Notes to the Financial Statements

For the year ended 31 December 2019

9. TANGIBLE CAPITAL ASSETS (Continued)

(i) Contributed Tangible Capital Assets

The Township records all tangible capital assets contributed by an external party at fair value on the earlier of the date received or of the transfer of risk and responsibility. Typical examples are roadways, water and sewer lines installed by a developer as part of a subdivision agreement. There were no transfers during the year.

(ii) Tangible Capital Assets Recognized at Nominal Value

Certain assets have been assigned a nominal value of one dollar, because of the difficulty of determining a tenable valuation. The most significant such assets are the Township's road allowances. The 2019 road network had segments, each of which has been assigned a value of one dollar for the road allowance itself.

10. NET LONG TERM LIABILITIES

	<u>2019</u>	<u>2018</u>
(a) Ontario Infrastructure and Lands Corporation (OILC) loan payable, 2.50% interest, \$ 43,912 principal only payment, payable semi-annually, maturing January 2022	\$ 109,779	\$ 153,691
Ontario Infrastructure and Lands Corporation (OILC) loan payable, 1.60% interest, \$ 50,000 principal only payment, payable semi-annually, maturing July 2021	100,000	150,000
Ontario Infrastructure and Lands Corporation (OILC) loan payable, 3.05% interest, \$ 24,500 principal only payment, payable semi-annually, maturing August 2028	<u>220,500</u>	<u>245,000</u>
Net long term liabilities at the end of the year	<u>\$ 430,279</u>	<u>\$ 548,691</u>

(b) Principal and interest payments required on the net long term liabilities are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 118,412	\$ 10,441	\$ 128,853
2021	118,412	7,769	126,181
2022	46,455	5,322	51,777
2023	24,500	4,298	28,798
2024	24,500	3,560	28,060
2025 to 2028	<u>98,000</u>	<u>6,732</u>	<u>104,732</u>
	<u>\$ 430,279</u>	<u>\$ 38,122</u>	<u>\$ 468,401</u>

(c) The Municipality is contingently liable for debt with respect to tile drainage loans made by landowners with the Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA). The Municipality collects the loan repayments from the owners and remits them to OMAFRA. The Municipality does not have any history of default payments on the loans. The total amount outstanding as at 31 December 2019 is \$ 12,343 (2018 - \$ 24,616) and is not recorded on the statement of financial position.

Township of Horton
Notes to the Financial Statements
For the year ended 31 December 2019

11. CHARGES FOR NET LONG TERM LIABILITIES

(a) Total charges for the year for net long term liabilities are as follows:

	<u>2019</u>	<u>2018</u>
Principal	\$ 118,412	\$ 93,912
Interest	<u>12,505</u>	<u>8,998</u>
	<u>\$ 130,917</u>	<u>\$ 102,910</u>

These payments are within the annual debt repayment limit as prescribed by the Ministry of Municipal Affairs and Housing under Ontario Regulation 403/02.

(b) The interest charges shown in (a) above are reported on the Statement of Operations under the appropriate functional expenditure heading.

12. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2019</u>	<u>2018</u>
Tangible capital assets - net	\$ 10,354,555	\$ 10,708,132
Net long term liabilities (Note 10)	(430,279)	(548,691)
Amounts to be funded in future years	<u> </u>	<u>(7,293)</u>
Equity in tangible capital assets	<u>\$ 9,924,276</u>	<u>\$ 10,152,148</u>

13. PENSION CONTRIBUTIONS

The Municipality makes contributions to the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. During the year ended 31 December 2019, the Municipality contributed \$ 58,241 (2018 - \$ 53,959) to the plan and is included as an expense in the statement of operations. The Township does not recognize in its financial statements any share of the pension plan deficit as this is a joint responsibility of all Ontario municipalities and their employees. The pension plan surplus for 2019 is \$ 1,531,000,000 (deficit for 2018 - \$ 2,790,000,000) based on the fair market value of the Plan's assets.

14. SEGMENTED INFORMATION

(a) The Township is responsible for providing a wide range of services to its citizens. The Township reports on functional areas and programs in its financial statements. A brief description of each segment follows:

- i) General government is comprised of Council and administration and is responsible for the overall governance and management of the Municipality.
- ii) Protection is comprised of police, fire, and other protective services.
- iii) Transportation is comprised of roads including parking, signs and signals, streetlights and the maintenance of roads of the Township.
- iv) Environmental services include solid waste and recycling services.

Township of Horton

Notes to the Financial Statements

For the year ended 31 December 2019

14. SEGMENTED INFORMATION (Continued)

- v) Health services include expenditures related to the doctor recruitment.
- vi) Recreation and cultural services include parks and recreation.
- vii) Planning and development services are comprised of managing development for residential and business interests, as well as infrastructure and parks.

(b) For each functional area, expenditures represent both amounts that are directly attributable to the functional area and amounts that are allocated on a reasonable basis. The expenditures for 31 December 2019 are as follows:

	Salaries and benefits	Interest on long term debt	Materials and contracted services	Rent and external transfers	Amortization	Total
General government	\$ 463,186	\$ 1,113	\$ 153,074		\$ 16,946	\$ 634,319
Protection services	141,953		819,774		19,706	981,433
Transportation services	364,846	11,392	360,621		800,654	1,537,513
Environmental services	55,729		257,341		3,521	316,591
Health services	460		23	\$ 33,507		33,990
Recreation services	71,106		215,391	29,623	42,885	359,005
Planning and development	550		1,704			2,254
	<u>\$ 1,097,830</u>	<u>\$ 12,505</u>	<u>\$ 1,807,928</u>	<u>\$ 63,130</u>	<u>\$ 883,712</u>	<u>\$ 3,865,105</u>

(c) The expenditures for 31 December 2018 are as follows:

	Salaries and benefits	Interest on long term debt	Materials and contracted services	Rent and external transfers	Amortization	Total
General government	\$ 435,841	\$ 1,515	\$ 158,484		\$ 10,199	\$ 606,039
Protection services	100,018		563,450		19,706	683,174
Transportation services	340,151	5,601	330,393		738,245	1,414,390
Environmental services	43,831		194,453		3,521	241,805
Health services	429		300	\$ 32,911		33,640
Recreation services	67,351		218,639	47,000	49,370	382,360
Planning and development	1,375		13,126			14,501
	<u>\$ 988,996</u>	<u>\$ 7,116</u>	<u>\$ 1,478,845</u>	<u>\$ 79,911</u>	<u>\$ 821,041</u>	<u>\$ 3,375,909</u>

Township of HortonNotes to the Financial StatementsFor the year ended 31 December 2019

15. MUNICIPALITIES BENEFIT COMMITTEE

The Township of Horton is a member of the Municipalities Benefit Committee (MBC) which is an employee group benefits plan arranged through Manulife to share in the financial risk of extended health and dental benefits. In the event that a deficit position is incurred, the Township must repay their pro-rata share of the deficit through a lump sum deposit or an increase in future annual premiums collected through the monthly billed rates. In the case of a surplus position, upon full funding of the claims fluctuation reserve (CFR), the surplus is transferred into a deposit account held by Manulife on the MBC's behalf. The surplus funds in the deposit account are to be used to fund premium requirements, enhancements to the benefit plan or fund future deficits. If the Township of Horton leaves the MBC, the Township forfeits its right to any surplus.

16. CONTRACTUAL OBLIGATIONS

In 2015, the Township entered into a recreation agreement with the Town of Renfrew. The annual cost of this contract was \$ 29,623 (2018 - \$ 22,000).

The Township has not negotiated a contract with the Ontario Provincial Police for the provision of policing services, however the Ontario Provincial Police provide policing services on an annual basis. Annual charges are determined based on the level of service and are reconciled to actual costs in the following year. The contract for 2019 was \$ 474,467 (2018 - \$ 466,224).

The Township had negotiated an annual contract with Beaumen Waste Management for the collection and disposal of recycled materials. During the year Beaumen Waste Management ceased operations. The partial year costs of this contract for 2019 were \$ 37,374 (2018 - \$ 71,755) plus fuel surcharge.

The Township has negotiated an annual contract with Canadian Waste for the collection and disposal of waste. During the year the Township negotiated a contract to also collect and dispose of recycled materials. Annual costs of this contract for 2019 were \$ 121,110 (2018 - \$ 40,861) plus fuel surcharge.

The Township has negotiated an annual contract with Brian Dedo for the compaction and covering of household waste at the Horton landfill site. Annual charges of this contract for 2019 were \$ 41,941 (2018 - \$ 39,788).

The Township has entered into a financing agreement with three other Municipalities and the Renfrew & Area Health Services Village. This agreement provides annual funding to the Renfrew & Area Health Services Village the program to recruit doctors for the Renfrew Area. Each Municipality is responsible for an equal share of the funding. As at 31 December 2019 the Township had 6 years remaining on the current agreement with a total outstanding balance of \$ 158,592.

17. SUBSEQUENT EVENTS

Subsequent to year-end, the government of Ontario enacted a declaration of emergency to help contain the spread of the COVID-19 virus and to protect the public. As a result, all non-essential businesses are required to close. The impact of this action and the virus on the Township's future operations are currently unknown but could be material.

Township of Horton
Schedule of General Operations
For the year ended 31 December 2019
(with 2019 budget and 2018 actual figures for comparison)

	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Revenue:			
Net municipal taxation	\$ 2,412,861	\$ 2,400,775	\$ 2,304,685
Government transfers:			
Ontario	1,277,872	1,092,315	966,503
Canada	81,670	39,949	190,615
Other municipalities			19,057
Other	<u>460,120</u>	<u>454,782</u>	<u>719,023</u>
	<u>\$ 4,232,523</u>	<u>\$ 3,987,821</u>	<u>\$ 4,199,883</u>
Expenses:			
General government	\$ 712,415	\$ 634,319	\$ 606,039
Protection to persons and property	713,500	981,433	683,174
Transportation services	1,575,224	1,537,513	1,414,390
Environmental services	285,695	316,591	241,805
Health services	33,837	33,990	33,640
Recreation and cultural services	398,162	359,005	382,360
Planning and development	<u>8,000</u>	<u>2,254</u>	<u>14,501</u>
	<u>\$ 3,726,833</u>	<u>\$ 3,865,105</u>	<u>\$ 3,375,909</u>
Excess of revenue over expenses	<u>\$ 505,690</u>	<u>\$ 122,716</u>	<u>\$ 823,974</u>
Transfers:			
Transfer from (to) reserves	\$ 515,484	\$ (350,588)	\$ 336,342
Transfer from (to) equity in tangible capital assets	<u>(1,021,174)</u>	<u>227,872</u>	<u>(1,160,316)</u>
Net transfers	<u>\$ (505,690)</u>	<u>\$ (122,716)</u>	<u>\$ (823,974)</u>
Change in general surplus for the year	\$ -	\$ -	\$ -
General surplus at the beginning of the year	<u>-</u>	<u>-</u>	<u>-</u>
General surplus at the end of the year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

(See accompanying notes)

Township of HortonSchedule of Reserves and Reserve Funds

For the year ended 31 December 2019
(with 2018 figures for comparison)

	<u>2019</u>	<u>2018</u>
Contributions:		
From operations	\$ 849,085	\$ 510,801
Transfers:		
To operations	<u>498,497</u>	<u>847,143</u>
Change in reserves and reserve funds balance	\$ 350,588	\$ (336,342)
Reserves and reserve funds at the beginning of the year	<u>1,576,822</u>	<u>1,913,164</u>
Reserves and reserve funds at the end of the year	<u><u>\$ 1,927,410</u></u>	<u><u>\$ 1,576,822</u></u>
Reserves:		
Working funds	\$ 348,109	\$ 320,872
Fire equipment replacement	52,921	404,607
Landfill site	295,042	310,284
Transportation	441,958	213,560
Planning	13,801	10,995
Future equipment	160,184	114,106
Recreation	158,136	160,642
Election expense	5,514	514
Protection	33,983	41,242
Modernization funds	<u>417,762</u>	<u> </u>
Total reserves	<u><u>\$ 1,927,410</u></u>	<u><u>\$ 1,576,822</u></u>

(See accompanying notes)

Township of Horton
Schedule of Tangible Capital Assets
For the year ended 31 December 2019
(with 2018 figures for comparison)

Segmented by asset class:	Balance at 31 December <u>2018</u>	<u>Additions</u>	Disposals, write-offs and adjustments	Balance at 31 December <u>2019</u>
<u>Cost</u>				
Land and land improvements	\$ 151,817		\$ (7,426)	\$ 144,391
Buildings	2,055,865		(25,479)	2,030,386
Machinery and equipment	806,845		(142,347)	664,498
Vehicles	1,015,384	\$ 431,449	119,741	1,566,574
Linear assets	24,395,233	31,216	6,695	24,433,144
Capital work in progress	<u>128,136</u>	<u>68,201</u>		<u>196,337</u>
Total	<u>\$ 28,553,280</u>	<u>\$ 530,866</u>	<u>\$ (48,816)</u>	<u>\$ 29,035,330</u>

Accumulated <u>amortization</u>	Balance at 31 December <u>2018</u>	<u>Amortization</u>	Disposals, write-offs and adjustments	Balance at 31 December <u>2019</u>
Land and land improvements	\$ 2,144		\$ (2,144)	
Buildings	606,686	\$ 43,904	(2,844)	\$ 647,746
Machinery and equipment	485,703	31,118	(53,224)	463,597
Vehicles	478,359	94,639	7,983	580,981
Linear assets	<u>16,272,256</u>	<u>714,051</u>	<u>2,144</u>	<u>16,988,451</u>
Total	<u>\$ 17,845,148</u>	<u>\$ 883,712</u>	<u>\$ (48,085)</u>	<u>\$ 18,680,775</u>

<u>Net book value</u>	Balance at 31 December <u>2018</u>	Balance at 31 December <u>2019</u>
Land and land improvements	\$ 149,673	\$ 144,391
Buildings	1,449,179	1,382,640
Machinery and equipment	321,142	200,901
Vehicles	537,025	985,593
Linear assets	8,122,977	7,444,693
Capital work in progress	<u>128,136</u>	<u>196,337</u>
Total	<u>\$ 10,708,132</u>	<u>\$ 10,354,555</u>

(See accompanying notes)

Township of Horton
Schedule of Tangible Capital Assets

For the year ended 31 December 2019
(with 2018 figures for comparison)

Segmented by function: <u>Cost</u>	Balance at 31 December <u>2018</u>	<u>Additions</u>	Disposals, write-offs and adjustments	Balance at 31 December <u>2019</u>
General government	\$ 452,215		\$ (48,085)	\$ 404,130
Protection services	880,706	\$ 431,449		1,312,155
Transportation services	25,029,535	81,124	(731)	25,109,928
Environmental services	224,817	18,293		243,110
Recreation services	<u>1,966,007</u>			<u>1,966,007</u>
Total	<u>\$ 28,553,280</u>	<u>\$ 530,866</u>	<u>\$ (48,816)</u>	<u>\$ 29,035,330</u>

<u>Accumulated amortization</u>	Balance at 31 December <u>2018</u>	<u>Amortization</u>	Disposals, write-offs and adjustments	Balance at 31 December <u>2019</u>
General government	\$ 166,874	\$ 16,946	\$ (48,085)	\$ 135,735
Protection services	550,790	19,706		570,496
Transportation services	16,420,325	800,654		17,220,979
Environmental services	25,251	3,521		28,772
Recreation services	<u>681,908</u>	<u>42,885</u>		<u>724,793</u>
Total	<u>\$ 17,845,148</u>	<u>\$ 883,712</u>	<u>\$ (48,085)</u>	<u>\$ 18,680,775</u>

<u>Net book value</u>	Balance at 31 December <u>2018</u>	Balance at 31 December <u>2019</u>
General government	\$ 285,341	\$ 268,395
Protection services	329,916	741,659
Transportation services	8,609,210	7,888,949
Environmental services	199,566	214,338
Recreation services	<u>1,284,099</u>	<u>1,241,214</u>
Total	<u>\$ 10,708,132</u>	<u>\$ 10,354,555</u>

(See accompanying notes)



INDEPENDENT AUDITOR'S REPORT

To the Members of Council,
Inhabitants and Ratepayers of the
Corporation of the Township of Horton.

Opinion

We have audited the financial statements of the Township of Horton McLaren Cemetery Trust Fund (the Trust), which comprise the statement of financial position as at 31 December 2019, and the statement of operations and change in fund balance for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust as at 31 December 2019, and its financial performance for the year then ended in accordance with Canadian Public Sector Accounting Standards (PSAB).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

A further description of the auditor's responsibilities for the audit of the financial statements is located at *MacKillican's* website at: http://mackillicans.com/PDF/Auditors_Responsibilities.pdf. This description forms part of our auditor's report.

MacKillican & Associates

RENFREW, Ontario.
26 May 2020.

Chartered Professional Accountants,
Licensed Public Accountants.

620 Barnet Blvd.
Renfrew ON. K7V 0A8
T: 613.432.3664 | F: 613.432.8424

14 Madawaska Street – P.O. Box 94
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Email: info@mackillicans.com | Website: www.mackillicans.com

Township of Horton
McLaren Cemetery Trust Fund
Statement of Financial Position
As at 31 December 2019
(with 2018 figures for comparison)

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Investments	\$ <u>3,879</u>	\$ <u>3,827</u>
<u>FUND BALANCE</u>		
Fund balance	\$ <u>3,879</u>	\$ <u>3,827</u>

Township of Horton
McLaren Cemetery Trust Fund
Statement of Operations and Change in Fund Balance
For the year ended 31 December 2019
(with 2018 figures for comparison)

	<u>2019</u>	<u>2018</u>
Balance at the beginning of the year	\$ <u>3,827</u>	\$ <u>3,776</u>
Revenue:		
Interest earned - bank	\$ <u>52</u>	\$ <u>51</u>
Expenses	\$ <u>-</u>	\$ <u>-</u>
Balance at the end of the year	\$ <u>3,879</u>	\$ <u>3,827</u>

(See accompanying notes)

Township of Horton

McLaren Cemetery Trust Fund

Notes to the Financial Statements

For the year ended 31 December 2019

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the McLaren Cemetery trust fund are the representation of management prepared in accordance with generally accepted accounting standards for local governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgments.

Basis of Accounting:

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which transactions or events occurred that gave rise to the revenue; expenses are recognized in the period goods or services are acquired and a liability is incurred or transfers are due.

Cash and Cash Equivalents:

Cash and cash equivalents are comprised of cash on hand and in bank and investments due no greater than three months from the date of acquisition or that are cashable on demand.

Revenue Recognition:

Revenue is recognized when the activity is performed or when the services are rendered.

2. CEMETERY TRUST

The Municipality has assumed the responsibility of maintaining the McLaren Cemetery.

3. SUBSEQUENT EVENTS

Subsequent to year-end, the government of Ontario enacted a declaration of emergency to help contain the spread of the COVID-19 virus and to protect the public. As a result, all non-essential businesses are required to close. The impact of this action and the virus on the Trust's future operations are currently unknown but could be material.



May 6, 2020

CITY OF PEMBROKE

1 Pembroke Street East
Pembroke, Ontario
K8A 3J5
Tel. 613-735-6821

**Chief Administrative
Officer & Human
Resources**

Extension 1330
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Finance

Extension 1320
Fax: 613-735-3660

Fire

Extension 1201
Fax: 613-732-7673

OPP Administration

613-732-3332

**Economic Development
Culture, & Tourism**

Extension 1303
Fax: 613-735-3660

Operations

Extension 1409
Fax: 613-732-1421

**Planning, Building &
By-Law Enforcement**

Extension 1304
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Purchasing

Extension 1409
Fax: 613-732-1421

Parks & Recreation

Extension 1501
Fax: 613-635-7709

general email:

pembroke@pembroke.ca

www.pembroke.ca

Hope Dillabough, CAO/Clerk
Horton Township
2253 Johnston Road, RR#5
Renfrew, ON K7V 3Z8

Via email: hdillabough@hortontownship.ca

Dear Hope:

Please be advised that Council of the Corporation of the City of Pembroke passed the following resolution at its meeting of May 5, 2020:

Resolution #013 (May 5, 2020)

Moved by Deputy Mayor Gervais
Seconded by Councillor Ed Jacyno

Whereas the provincial government, under the Emergency Measures and Civic Protection Act, has the ability to declare an emergency in light of serious issues arising in the Province of Ontario and take corresponding action for the health and safety of residents;

And Whereas the Provincial government has rightly declared an emergency given the dire and potentially disastrous situation of Novel Coronavirus (COVID-19), a declaration that will be in effect until at least May 12, 2020 at which time it will be reassessed;

And Whereas the provincial government is able to deem certain services "essential" under the same legislation in order to ensure their continued, though maybe modified, opening and operation during an emergency and most other "non-essential" services stay curtailed or closed;

And Whereas essential services are the foundation for Ontario's way of life, socially and economically, such as grocery stores, pharmacies, public transit, major infrastructure development and many healthcare facilities;

And Whereas provincial orders are based on current experiences in large urban centres which may not reflect the health risks and realities of smaller municipalities such as the City of Pembroke which could benefit from more local flexibility to allow for more activities and businesses.

Now Therefore Be It Resolved that Council of the City of Pembroke send a resolution to the Ontario Provincial Government that it is the City's Council's belief that the local flexibility to provincial orders (COVID-19) be



CITY OF PEMBROKE

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Parks & Recreation
Extension 1501
Fax: 613-635-7709

general email:

pembroke@pembroke.ca

www.pembroke.ca

considered in order to properly address local needs and reopen some activities and reopen businesses in the City of Pembroke.

And Further Be It Resolved that a copy of this resolution be forwarded to Premier Doug Ford, the Honourable Christine Elliott, Minister of Health; MPP John Yakabuski, Association of Municipalities of Ontario, Renfrew County and District Health Unit, County of Renfrew, and Renfrew County Municipalities.

Should you have any questions regarding the foregoing, please do not hesitate to contact me.

Sincerely,

Terry Lapierre, CMO, CMMIII, Ec.D
Chief Administrative Officer

TL/hm

CORPORATION OF THE TOWNSHIP OF HORTON

BY-LAW 2020-25

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF THE ESTIMATES FOR SUMS REQUIRED FOR THE YEAR 2020

WHEREAS *Section 290 of the Municipal Act, 2001*, provides that the Council of a local municipality shall in each year prepare and adopt estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the municipality falling due within the year; amounts required for any Board, Commission or other body, and;

WHEREAS *Section 291(1) of the Municipal Act, 2001*, provides that before a budget can be adopted or amended, under Section 290, the municipality shall give public notice of its intention to adopt or amend the budget at a council meeting specified in the notice.

NOW THEREFORE the Council of the Township of Horton hereby enacts as follows:

1. THAT the municipality has published public notice of its' intent to adopt 2020 budget estimates in the local newspaper on Wednesday May 13th, 2020.
2. THAT Council adopts the Township of Horton 2020 consolidated budget requiring the sum of Two Million Four Hundred Thirty-One Thousand and Eight Hundred Sixty Eight Dollars (\$2,431,868) as the estimate of the property tax levy required during the year 2020 for all purposes of the Corporation of the Township of Horton.
3. THAT this By-Law shall come into full force and take effect upon the passing thereof.

BE IT FURTHER ENACTED that all By-Laws or parts thereof, and all or any Resolutions of Council contrary thereto, or inconsistent herewith, be and the same are hereby repealed.

READ a first and second time this 26th day of May 2020

READ a third and final time and passed this 26th day of May 2020.

MAYOR David M. Bennett

CAO/CLERK Hope Dillabough

CORPORATION OF THE TOWNSHIP OF HORTON

BY-LAW NO. 2020-26

A BY-LAW TO CONFIRM PROCEEDINGS OF THE COUNCIL OF THE TOWNSHIP OF HORTON AT THE COUNCIL MEETING HELD MAY 26TH, 2020

WHEREAS Subsection 5(1) of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, provides that the powers of a municipal corporation are to be exercised by its Council;

AND WHEREAS Subsection 5(3) of the said Municipal Act provides that the powers of every Council are to be exercised by by-law;

AND WHEREAS it is deemed expedient and desirable that the proceedings of the Council of the Corporation of the Horton at this meeting be confirmed and adopted by by-law;

THEREFORE the Council of the Township of Horton enacts as follows:

1. That the actions of the Council at the meeting held on the 26th, day of May, 2020 and in respect of each motion, resolution and other action passed and taken by the Council at its said meetings, is, except where the prior approval of the Ontario Municipal Board or other body is required, hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this by-law.
2. That the Head of Council and proper officers of the Corporation of the Township of Horton are hereby authorized and directed to do all things necessary to give effect to the said action or to obtain appropriate approvals where required, except where otherwise provided, and to affix the Corporate Seal of the Corporation of the Township of Horton to all such documents.
3. That this By-Law shall come into force and take effect upon the passing thereof.

READ a first and second time this 26th day of May, 2020.

READ a third time and passed this 26th day of May, 2020.

MAYOR David M. Bennett

CAO/CLERK Hope Dillabough

RETURN TO AGENDA