



**THE CORPORATION OF THE TOWNSHIP OF HORTON
COUNCIL MEETING – JULY 6TH, 2021 – 4:00 P.M.
VIA ZOOM**

[Click here to go to Horton's YouTube Page](#)

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.

1. CALL TO ORDER & ROLL CALL

2. DECLARATION OF PECUNIARY INTEREST

3. CONFIRMATION OF COUNCIL AGENDA

4. DELEGATIONS &/OR PUBLIC MEETINGS

4.1 MacKillican & Associates – Rory Richards – Management Report **PG.3**

5. MINUTES FROM PREVIOUS MEETINGS

5.1 June 15th, 2021 – Regular Council **PG.27**

6. BUSINESS ARISING FROM MINUTES

7. COMMITTEE REPORTS:

7.1 PLANNING COMMITTEE
▪ **CHAIR CLEROUX**

7.1.1 Consent B17/21 – Robert Pagowski & Cara Thompson **PG.32**

7.1.2 May & June 2021 Building Report **PG.39**

7.2 RECREATION COMMITTEE
▪ **CHAIR HUMPHRIES**

7.2.1 Chair's Report – June 18th, 2021 **PG.41**

7.3 COMMUNITY COMMITTEES / COUNTY COUNCIL

7.3.1 Renfrew & Area Seniors Home Support D. Humphries

7.3.2 Community Safety & Wellbeing Plan Committee G. Campbell

7.3.3 Health Services Village D. Bennett

7.3.4 Chamber of Commerce D. Humphries

7.3.5 County Council D. Bennett

8. CORRESPONDENCE SUMMARY

8.1 INFORMATION CORRESPONDENCE

8.1.1 CAO/Clerk Information Memo **PG.42**

8.2 ACTION CORRESPONDENCE – NONE

RETURN TO AGENDA

9. BY-LAWS – NONE

10. NOTICE TO FILE MOTION FOR NEXT COUNCIL MEETING

11. COUNCIL/STAFF MEMBERS CONCERNS

12. MOTION FOR RECONSIDERATION (debate on motion to reconsider only)

13. RESOLUTIONS

14. IN CAMERA (Closed) SESSION (as required)

14.1 Pursuant to Section 239(2) (b) and (e) of the Municipal Act,

(b) Personal matters about an identifiable individual, including municipal or local board employees - Participaction

(e) Litigation or potential litigation – Thomson Rd Road Allowance

15. CONFIRMING BY-LAW 2021-35

PG.43

16. ADJOURNMENT

Township of Horton

Financial Statements

For the year ended 31 December 2020

Draft

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

Township of Horton
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For the year ended 31 December 2020

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**MACKILLICAN
& ASSOCIATES**
CHARTERED PROFESSIONAL
ACCOUNTANTS

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 2020, 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 2020, 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.

May 2021.

Chartered Professional Accountants,

Licensed Public Accountants.

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Township of Horton
Statement of Financial Position
As at 31 December 2020
(with 2019 figures for comparison)

	<u>2020</u>	<u>2019</u>
Financial assets:		
Cash and cash equivalents	\$ 2,431,435	\$ 1,857,771
Taxes receivable	270,355	333,253
Accounts receivable	<u>125,116</u>	<u>226,744</u>
	<u>\$ 2,826,906</u>	<u>\$ 2,417,768</u>
Liabilities:		
Accounts payable and accrued liabilities	\$ 307,015	\$ 229,820
Deferred revenue - obligatory reserve funds (Note 5)	255,760	215,143
- other	136,724	83,180
Net long term liabilities (Note 10)	311,868	430,279
Landfill closure and post closure costs (Note 6)	<u>120,000</u>	<u>120,000</u>
	<u>\$ 1,131,367</u>	<u>\$ 1,078,422</u>
Net financial assets	<u>\$ 1,695,539</u>	<u>\$ 1,339,346</u>
Non-financial assets:		
Tangible capital assets (net)	\$ 10,001,520	\$ 10,354,555
Inventories of supplies	30,829	21,097
Prepaid expenses	<u>40,800</u>	<u>16,688</u>
	<u>\$ 10,073,149</u>	<u>\$ 10,392,340</u>
Accumulated surplus	<u>\$ 11,768,688</u>	<u>\$ 11,731,686</u>
Accumulated surplus comprised of:		
Equity in tangible capital assets (Note 12)	\$ 9,689,652	\$ 9,924,276
Reserves and reserve funds	2,199,036	1,927,410
Unfunded - landfill closure and post closure costs (Note 2)	<u>(120,000)</u>	<u>(120,000)</u>
Total accumulated surplus	<u>\$ 11,768,688</u>	<u>\$ 11,731,686</u>

(See accompanying notes)

Township of Horton
Statement of Operations and Accumulated Surplus
 For the year ended 31 December 2020
 (with 2020 budget and 2019 actual figures for comparison)

	<u>2020</u> <u>Budget</u>	<u>2020</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Revenue:			
Net municipal taxation	\$ 2,483,400	\$ 2,475,507	\$ 2,400,775
Government transfers:			
Ontario	403,585	456,305	1,092,315
Canada	41,500	190,469	39,949
Other municipalities		150	
Other	<u>315,452</u>	<u>298,736</u>	<u>454,782</u>
	<u>\$ 3,243,937</u>	<u>\$ 3,421,167</u>	<u>\$ 3,987,821</u>
Expenses:			
General government	\$ 685,249	\$ 596,296	\$ 634,319
Protection to persons and property	722,896	740,828	981,433
Transportation services	1,500,933	1,457,351	1,537,513
Environmental services	416,155	393,795	316,591
Health services	34,705	34,576	33,990
Recreation and cultural services	290,183	156,837	359,005
Planning and development	<u>15,800</u>	<u>4,482</u>	<u>2,254</u>
	<u>\$ 3,665,921</u>	<u>\$ 3,384,165</u>	<u>\$ 3,865,105</u>
Excess (shortfall) of revenue over expenses	\$ (421,984)	\$ 37,002	\$ 122,716
Accumulated surplus at the beginning of the year	<u>11,731,686</u>	<u>11,731,686</u>	<u>11,608,970</u>
Accumulated surplus at the end of the year	<u>\$ 11,309,702</u>	<u>\$ 11,768,688</u>	<u>\$ 11,731,686</u>

(See accompanying notes)

Township of Horton
Statement of Changes in Net Financial Assets
For the year ended 31 December 2020
(with 2019 figures for comparison)

	<u>2020</u> <u>Budget</u>	<u>2020</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Excess (shortfall) of revenue over expenses	\$ (421,984)	\$ 37,002	\$ 122,716
Amortization of tangible capital assets	792,594	792,594	883,712
Acquisition of tangible capital assets	(855,935)	(463,746)	(530,866)
Gain on disposal of tangible capital assets		(38,213)	(1,658)
Proceeds on sale of tangible capital assets		62,400	2,389
Consumption (acquisition) of inventory		(9,732)	(5,445)
Consumption (acquisition) of prepaid expenses		<u>(24,112)</u>	<u>38,312</u>
Increase (decrease) in net financial assets	\$ (485,325)	\$ 356,193	\$ 509,160
Net financial assets at the beginning of the year	<u>1,339,346</u>	<u>1,339,346</u>	<u>830,186</u>
Net financial assets at the end of the year	<u>\$ 854,021</u>	<u>\$ 1,695,539</u>	<u>\$ 1,339,346</u>

(See accompanying notes)

Township of Horton

Statement of Cash Flows

For the year ended 31 December 2020
(with 2019 figures for comparison)

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 37,002	\$ 122,716
Add amortization which does not involve cash	792,594	883,712
Gain on disposal of tangible capital assets	<u>(38,213)</u>	<u>(1,658)</u>
	<u>\$ 791,383</u>	<u>\$ 1,004,770</u>
Net change in non cash working capital balances related to operations:		
Decrease (increase) in taxes receivable	\$ 62,898	\$ (4,769)
Decrease (increase) in accounts receivable	101,628	1,389
Increase (decrease) in accounts payable and accrued liabilities	77,195	67,927
Increase (decrease) in deferred revenue	94,161	158,367
Decrease (increase) in inventories of supplies	(9,732)	(5,445)
Decrease (increase) in prepaid expenses	<u>(24,112)</u>	<u>38,312</u>
	<u>\$ 302,038</u>	<u>\$ 255,781</u>
Cash flows from operating activities	<u>\$ 1,093,421</u>	<u>\$ 1,260,551</u>
Cash flows used for financing activities:		
Repayment of long term debt	<u>\$ (118,411)</u>	<u>\$ (118,412)</u>
Cash flows used for capital activities:		
Additions to tangible capital assets:		
General government	\$ (89,293)	
Protection to persons and property		\$ (431,449)
Transportation services	(347,779)	(81,124)
Environmental services		(18,293)
Recreation services	(26,674)	
Proceeds on sale of tangible capital assets	<u>62,400</u>	<u>2,389</u>
Cash flows used for capital activities	<u>\$ (401,346)</u>	<u>\$ (528,477)</u>
Increase in cash and cash equivalents during the year	\$ 573,664	\$ 613,662
Cash and cash equivalents at the beginning of the year	<u>1,857,771</u>	<u>1,244,109</u>
Cash and cash equivalents at the end of the year	<u><u>\$ 2,431,435</u></u>	<u><u>\$ 1,857,771</u></u>

(See accompanying notes)

Township of Horton
Notes to the Financial Statements
For the year ended 31 December 2020

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 2020

(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 2020

- (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 2020

3. TRUST FUND

Trust fund administered by the Township, totaling \$ 3,937 (2019 - \$ 3,879) 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	\$ 1,048,727	\$ 1,652,517
Payments in lieu	<u> </u>	<u>1,065</u>
	<u>\$ 1,048,727</u>	<u>\$ 1,653,582</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>2020</u>	<u>2019</u>
Gas tax revenue	\$ 41,260	\$ 138,968
Lot development charges	<u>214,500</u>	<u>76,175</u>
	<u>\$ 255,760</u>	<u>\$ 215,143</u>

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

	<u>2020</u>	<u>2019</u>
Balance at the beginning of the year	\$ 215,143	\$ 93,534
Gas tax revenue received	87,581	175,796
Development charges and lot fees	139,587	38,054
Interest earned	<u>2,075</u>	<u>2,788</u>
	\$ 444,386	\$ 310,172
Utilized during the year	<u>188,626</u>	<u>95,029</u>
Balance at the end of the year	<u>\$ 255,760</u>	<u>\$ 215,143</u>

Township of HortonNotes to the Financial StatementsFor the year ended 31 December 2020

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 \$ 191,871 (2019 - \$ 294,041) 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	25,522
Landfill sites' remaining useful life in years	12
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 2020, 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 2020 is reflected on the Statement of Operations and Accumulated Surplus. 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 2020

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 2020 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>2020</u>	<u>2019</u>
(a) Ontario Infrastructure and Lands Corporation (OILC) loan payable, 2.50% interest, \$ 43,912 principal only payment, payable semi-annually, maturing January 2022	\$ 65,868	\$ 109,779
Ontario Infrastructure and Lands Corporation (OILC) loan payable, 1.60% interest, \$ 50,000 principal only payment, payable semi-annually, maturing July 2021	50,000	100,000
Ontario Infrastructure and Lands Corporation (OILC) loan payable, 3.05% interest, \$ 24,500 principal only payment, payable semi-annually, maturing August 2028	<u>196,000</u>	<u>220,500</u>
Net long term liabilities at the end of the year	<u>\$ 311,868</u>	<u>\$ 430,279</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>
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	24,500	2,804	27,304
2025 to 2028	<u>73,501</u>	<u>3,929</u>	<u>77,430</u>
	<u>\$ 311,868</u>	<u>\$ 27,682</u>	<u>\$ 339,550</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 2020 is \$ Nil (2019 - \$ 12,343) and is not recorded on the Statement of Financial Position.

Township of Horton
Notes to the Financial Statements
For the year ended 31 December 2020

11. CHARGES FOR NET LONG TERM LIABILITIES

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

	<u>2020</u>	<u>2019</u>
Principal	\$ 118,412	\$ 118,412
Interest	<u>9,057</u>	<u>12,505</u>
	<u>\$ 127,469</u>	<u>\$ 130,917</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 and Accumulated Surplus under the appropriate functional expenditure heading.

12. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2020</u>	<u>2019</u>
Tangible capital assets - net	\$ 10,001,520	\$ 10,354,555
Net long term liabilities (Note 10)	<u>(311,868)</u>	<u>(430,279)</u>
Equity in tangible capital assets	<u>\$ 9,689,652</u>	<u>\$ 9,924,276</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 2020, the Municipality contributed \$ 58,259 (2019 - \$ 58,241) to the plan and is included as an expense in the Statement of Operations and Accumulated Surplus. 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 deficit for 2020 is \$ 7,655,000,000 (surplus for 2019 - \$ 1,531,000,000) 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 2020

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 2020 are as follows:

	Salaries and benefits	Interest on long term debt	Materials and contracted services	Rent and external transfers	Amortization	Total
General government	\$ 462,501	\$ 395	\$ 119,976		\$ 13,424	\$ 596,296
Protection services	109,881		593,983		36,964	740,828
Transportation services	382,105	8,662	374,786		691,798	1,457,351
Environmental services	53,861		336,504		3,430	393,795
Health services	275		196	\$ 34,105		34,576
Recreation services	20,380		47,229	42,250	46,978	156,837
Planning and development	531		3,951			4,482
	<u>\$ 1,029,534</u>	<u>\$ 9,057</u>	<u>\$ 1,476,625</u>	<u>\$ 76,355</u>	<u>\$ 792,594</u>	<u>\$ 3,384,165</u>

(c) 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>

Township of HortonNotes to the Financial StatementsFor the year ended 31 December 2020

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 \$ 29,200 (2019 - \$ 29,623).

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 2020 was \$ 458,104 (2019 - \$ 474,467).

The Township has negotiated an annual contract with Emterra for the collection and disposal of recycled materials. Annual costs of this contract for 2020 were \$ 206,632 (2019 - \$ Nil) plus fuel surcharge.

The Township has negotiated an annual contract with Canadian Waste for the collection and disposal of waste. Annual costs of this contract for 2020 were \$ 36,932 (2019 - \$ 121,110) 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 2020 were \$ 34,819 (2019 - \$ 41,941).

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 2020, the Township had 6 years remaining on the current agreement with a total outstanding balance of \$ 128,117.

17.COVID-19

To help contain the spread of the COVID-19 virus and to protect the public, measures have been introduced at various levels of government. The virus and the measures introduced could have a material impact on future operations. The extent of the impact of the COVID-19 virus and the government's response cannot be reliably estimated at this time.

Township of Horton
Schedule of General Operations
For the year ended 31 December 2020
(with 2020 budget and 2019 actual figures for comparison)

	<u>2020</u> <u>Budget</u>	<u>2020</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Revenue:			
Net municipal taxation	\$ 2,483,400	\$ 2,475,507	\$ 2,400,775
Government transfers:			
Ontario	403,585	456,305	1,092,315
Canada	41,500	190,469	39,949
Other municipalities		150	
Other	<u>315,452</u>	<u>298,736</u>	<u>454,782</u>
	<u>\$ 3,243,937</u>	<u>\$ 3,421,167</u>	<u>\$ 3,987,821</u>
Expenses:			
General government	\$ 685,249	\$ 596,296	\$ 634,319
Protection to persons and property	722,896	740,828	981,433
Transportation services	1,500,933	1,457,351	1,537,513
Environmental services	416,155	393,795	316,591
Health services	34,705	34,576	33,990
Recreation and cultural services	290,183	156,837	359,005
Planning and development	<u>15,800</u>	<u>4,482</u>	<u>2,254</u>
	<u>\$ 3,665,921</u>	<u>\$ 3,384,165</u>	<u>\$ 3,865,105</u>
Excess (shortfall) of revenue over expenses	<u>\$ (421,984)</u>	<u>\$ 37,002</u>	<u>\$ 122,716</u>
Transfers:			
Transfer from (to) reserves	\$ 485,325	\$ (271,626)	\$ (350,588)
Transfer from (to) equity in tangible capital assets	<u>(63,341)</u>	<u>234,624</u>	<u>227,872</u>
Net transfers	<u>\$ 421,984</u>	<u>\$ (37,002)</u>	<u>\$ (122,716)</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 Horton
Schedule of Reserves and Reserve Funds
For the year ended 31 December 2020
(with 2019 figures for comparison)

	<u>2020</u>	<u>2019</u>
Contributions:		
From operations	\$ 606,018	\$ 849,085
Transfers:		
To operations	<u>334,392</u>	<u>498,497</u>
Change in reserves and reserve funds balance	\$ 271,626	\$ 350,588
Reserves and reserve funds at the beginning of the year	<u>1,927,410</u>	<u>1,576,822</u>
Reserves and reserve funds at the end of the year	<u>\$ 2,199,036</u>	<u>\$ 1,927,410</u>
Reserves:		
Working funds	\$ 593,286	\$ 348,109
Fire equipment replacement	88,381	52,921
Landfill site	194,871	295,042
Transportation	538,350	441,958
Planning	13,801	13,801
Future equipment	153,671	160,184
Recreation	163,849	158,136
Election expense	11,634	5,514
Protection	33,983	33,983
Safe Start	65,562	
Modernization funds	<u>341,648</u>	<u>417,762</u>
Total reserves	<u>\$ 2,199,036</u>	<u>\$ 1,927,410</u>

(See accompanying notes)

Township of Horton

Schedule of Tangible Capital Assets

For the year ended 31 December 2020
(with 2019 figures for comparison)

Segmented by asset class: <u>Cost</u>	Balance at 31 December 2019	Additions	Disposals, write-offs and adjustments	Balance at 31 December 2020
Land and land improvements	\$ 144,391			\$ 144,391
Buildings	2,030,386	\$ 54,801	\$ 2,137	2,087,324
Machinery and equipment	664,498	111,188	22,440	798,126
Vehicles	1,566,574	103,063	(264,414)	1,405,223
Linear assets	24,433,144	194,694	112,421	24,740,259
Capital work in progress	196,337		(136,998)	59,339
Total	<u>\$ 29,035,330</u>	<u>\$ 463,746</u>	<u>\$ (264,414)</u>	<u>\$ 29,234,662</u>
<u>Accumulated amortization</u>	Balance at 31 December 2019	Amortization	Disposals, write-offs and adjustments	Balance at 31 December 2020
Buildings	\$ 647,746	\$ 45,870		\$ 693,616
Machinery and equipment	463,597	29,722		493,319
Vehicles	580,981	98,544	\$ (240,227)	439,298
Linear assets	16,988,451	618,458		17,606,909
Total	<u>\$ 18,680,775</u>	<u>\$ 792,594</u>	<u>\$ (240,227)</u>	<u>\$ 19,233,142</u>
<u>Net book value</u>			Balance at 31 December 2019	Balance at 31 December 2020
Land and land improvements			\$ 144,391	\$ 144,391
Buildings			1,382,640	1,393,708
Machinery and equipment			200,901	304,807
Vehicles			985,593	965,925
Linear assets			7,444,693	7,133,350
Capital work in progress			196,337	59,339
Total			<u>\$ 10,354,555</u>	<u>\$ 10,001,520</u>

(See accompanying notes)

Township of Horton

Schedule of Tangible Capital Assets

For the year ended 31 December 2020
(with 2019 figures for comparison)

Segmented by function: <u>Cost</u>	Balance at 31 December 2019	<u>Additions</u>	Disposals, write-offs and adjustments	Balance at 31 December 2020
General government	\$ 404,130	\$ 89,293		\$ 493,423
Protection services	1,312,155			1,312,155
Transportation services	25,109,928	347,779	\$ (264,414)	25,193,293
Environmental services	243,110			243,110
Recreation services	<u>1,966,007</u>	<u>26,674</u>		<u>1,992,681</u>
Total	\$ <u>29,035,330</u>	\$ <u>463,746</u>	\$ <u>(264,414)</u>	\$ <u>29,234,662</u>

<u>Accumulated amortization</u>	Balance at 31 December 2019	<u>Amortization</u>	Disposals, write-offs and adjustments	Balance at 31 December 2020
General government	\$ 135,735	\$ 13,424		\$ 149,159
Protection services	570,496	36,964		607,460
Transportation services	17,220,979	691,798	\$ (240,227)	17,672,550
Environmental services	28,772	3,430		32,202
Recreation services	<u>724,793</u>	<u>46,978</u>		<u>771,771</u>
Total	\$ <u>18,680,775</u>	\$ <u>792,594</u>	\$ <u>(240,227)</u>	\$ <u>19,233,142</u>

<u>Net book value</u>	Balance at 31 December 2019	Balance at 31 December 2020
General government	\$ 268,395	\$ 344,264
Protection services	741,659	704,695
Transportation services	7,888,949	7,520,743
Environmental services	214,338	210,908
Recreation services	<u>1,241,214</u>	<u>1,220,910</u>
Total	\$ <u>10,354,555</u>	\$ <u>10,001,520</u>

(See accompanying notes)



**MACKILLICAN
& ASSOCIATES**
CHARTERED PROFESSIONAL
ACCOUNTANTS

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 2020, 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 2020, 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.
May 2021.

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

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Township of Horton
McLaren Cemetery Trust Fund
Statement of Financial Position
As at 31 December 2020
(with 2019 figures for comparison)

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Investments	\$ <u>3,937</u>	\$ <u>3,879</u>
<u>FUND BALANCE</u>		
Fund balance	\$ <u>3,937</u>	\$ <u>3,879</u>

Township of Horton
McLaren Cemetery Trust Fund
Statement of Operations and Change in Fund Balance
For the year ended 31 December 2020
(with 2019 figures for comparison)

	<u>2020</u>	<u>2019</u>
Balance at the beginning of the year	\$ <u>3,879</u>	\$ <u>3,829</u>
Revenue:		
Interest earned - bank	\$ <u>58</u>	\$ <u>52</u>
Expenses	\$ <u>-</u>	\$ <u>-</u>
Balance at the end of the year	\$ <u>3,937</u>	\$ <u>3,879</u>

(See accompanying notes)

Township of Horton

McLaren Cemetery Trust Fund

Notes to the Financial Statements

For the year ended 31 December 2020

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. COVID-19

To help contain the spread of the COVID-19 virus and to protect the public, measures have been introduced at various levels of government. The virus and the measures introduced could have a material impact on future operations. The extent of the impact of the COVID-19 virus and the government's response cannot be reliably estimated at this time.

THE CORPORATION OF THE TOWNSHIP OF HORTON

REGULAR COUNCIL MEETING
JUNE 15TH, 2021

There was a Regular Meeting of Council held via Zoom on Tuesday June 15, 2021. Present were Mayor David Bennett, Deputy Mayor Glen Campbell, Councillor Doug Humphries, and Councillor Tom Webster. Staff present was Nathalie Moore, Treasurer, Adam Knapp, Public Works Manager and Nichole Dubeau, Acting Clerk-Recording Secretary.

Councillor Lane Cleroux was present at 4:02 p.m.

1. CALL TO ORDER

Mayor Bennett called the meeting to order at 4:00 p.m. He performed roll call for council members.

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

2. DECLARATION OF PECUNIARY INTEREST

There was no declaration of pecuniary interest.

3. CONFIRMATION OF COUNCIL AGENDA

Moved by Deputy Mayor Campbell

RESOLUTION NO. 2021-154

Seconded by Councillor Webster

THAT Council adopt the Agenda for the June 15, 2021 Regular Council Meeting.

Carried

4. APPOINT ACTING CLERK

Moved by Councillor Humphries

RESOLUTION NO. 2021-155

Seconded by Deputy Mayor Campbell

THAT Council appoint Nichole Dubeau as Acting Clerk for the June 15th, 2021 Council meeting.

Carried

5. DELEGATIONS &/or PUBLIC MEETINGS

5.1 Delegation – Terry Ratycz & Robert Minotti – Xplornet – 4:00 p.m.

Terry Ratycz & Robert Minotti from Romin were present.

Robert Minotti summarized the project information for Council, including that two 45-metre towers would be installed, one at 1766 Lochwinnoch Road and one at 549 Storyland Road, to expand Xplornet internet and phone coverage. It was noted that notice is sent to property owners within a 150-metre radius and advertisements are put in local newspapers. Councillor Webster questioned what the support of the towers would be and if Xplornet would be entering into a lease agreement with the property owners. Mr. Minotti stated that the towers are self-support with equipment at the base, and that they would enter into a 25-year lease agreement with the property owners. Council members expressed that they were pleased residents of Horton will hopefully soon have internet coverage.

6. MINUTES

6.1 June 1st, 2021 – Regular Council

RETURN TO AGENDA

Moved by Councillor Humphries
Seconded by Councillor Webster

RESOLUTION NO. 2021-156

THAT Council approve the following Minutes:

- June 1st, 2021 – Regular Council

Carried

7. BUSINESS ARISING FROM MINUTES

There was no business arising from the minutes.

8. COMMITTEE REPORTS:**8.1 GENERAL GOVERNMENT COMMITTEE**

Public Advisory Members Susan Humphries and Spencer Hopping were present.

7.1.1 Financial Departmental Report & Statement

Treasurer Nathalie Moore reviewed the report. She highlighted that the Township's tax rates were submitted to OPTA for 2021, and once all other municipalities have submitted their rates, she will bring back a report comparing them all to Council. She also stated that the first portion of the Gas Tax Funds have been received, and that the 2020 audit has been completed and the final journal entries are being completed. Mayor Bennett requested that a thank you letter be sent to MPP John Yakabuski for his support and push to move Horton's Blue Box transition date from 2025 to 2023.

7.1.2 Staff Report – Joint RFP for Auditing Services

Treasurer Nathalie Moore reviewed the report. Mayor Bennett stated that he believed it was not the right time for Horton to change accounting firms and that the current firm has been efficient for the Township. Deputy Mayor Campbell added that the Township and Treasurer have a good rapport with the firm. Councillor Webster stated that he believed the Township should go through with the process to see if there is a possibility of a better price. Councillor Cleroux added that Council owes it to the ratepayers to see if there is a possibility of any savings through the RFP and that the Township does not have to accept any proposals or bids.

8.2 TRANSPORTATION & ENVIRONMENTAL SERVICES COMMITTEE**8.2.1 TES Chair's Report – June 3, 2021**

Public Works Manager Adam Knapp reviewed the report. He added that there were no submissions for RFQ PW 2021-09 Municipal Boat Dock Supply and Delivery. Council requested that he inspect the current dock to ensure it is safe for this year's use and to bring back any updates to the next TES Committee meeting.

9. CORRESPONDENCE SUMMARY**9.1 INFORMATION CORRESPONDENCE****9.1.1 CAO/Clerk Information Memo**

Discussion went around the table with information previously distributed. Councillor Webster thanked Mayor Bennett for his push and communication with MPP John Yakabuski regarding the Blue Box Transition date.

9.2 ACTION CORRESPONDENCE

9.2.1 Resolution of Support – Funding for Abandoned Cemeteries

Council members were in agreeance to support the resolution. Mayor Bennett requested that a resolution be sent out by Council also requesting assistance and support for operating cemeteries and their boards.

9. BYLAWS

9.1 2021-32 User Fees and Charges By-law

10. NOTICE TO FILE MOTION FOR NEXT COUNCIL – NONE

11. COUNCIL/STAFF MEMBERS CONCERNS – NONE

12. MOTION FOR RECONSIDERATION – NONE

13. RESOLUTIONS

Moved by Councillor Webster **RESOLUTION NO. 2021-157**
Seconded by Councillor Cleroux
THAT Council accept the Delegation Information from Terry Ratycz & Robert Minotti regarding an Xplornet Transmitter Tower as information.
Carried

Moved by Deputy Mayor Campbell **RESOLUTION NO. 2021-158**
Seconded by Councillor Humphries
THAT Council accept the Financial Departmental Report & Statement as information.
Carried

Moved by Councillor Cleroux **RESOLUTION NO. 2021-159**
Seconded by Deputy Mayor Campbell
THAT Council agree to participate in the joint RFP for external audit services with fellow LEG members;

AND THAT the Township is not required to accept any proposals.

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

Mayor Bennett requested for a recorded vote.
Carried

Moved by Councillor Webster **RESOLUTION NO. 2021-160**
Seconded by Deputy Mayor Campbell
THAT Council accept the TES Committee Chair’s Report as information.
Carried

Moved by Councillor Humphries **RESOLUTION NO. 2021-161**
Seconded by Councillor Webster
THAT upon recommendation from the TES Committee, Council allocate an upset amount of \$9,000 toward the installation of a concrete fuel containment pad at the Public Works yard;

AND THAT the concrete pad installation be funded through the Modernization Reserves.

Carried

Moved by Councillor Humphries
Seconded by Councillor Webster

RESOLUTION NO. 2021-162

THAT upon recommendation from the TES Committee, Council contract the services of refrigerant degassing at the Horton Landfill Site to Sheaves Mechanical Heating and Cooling.

Carried

Moved by Councillor Humphries
Seconded by Councillor Cleroux

RESOLUTION NO. 2021-163

THAT, upon recommendation from the TES Committee, Council agree to move forward with entry into a Boundary Road Agreement with the Town of Renfrew for McBride Road and Graham Avenue;

AND THAT it is intended Horton Township shall assume responsibility for all expenses related to operations, labour, maintenance, rehabilitation, and construction of McBride Road, excluding Admaston/Bromley's funding portion;

AND THAT it is intended the Town of Renfrew assumes responsibility for all expenses related to operations, labour, maintenance, rehabilitation, and construction of Graham Avenue;

AND FURTHER THAT it is intended that development, permitting, and by-law enforcement shall be the responsibility of the governing body assigned to the property's roll number;

AND FURTHER THAT staff shall work toward finalizing a Boundary Road Agreement with Admaston/Bromley Township for McBride Road and Golf Course Road and the Northern Section of Blackburn Road.

Carried

Moved by Deputy Mayor Campbell
Seconded by Councillor Webster

RESOLUTION NO. 2021-164

THAT upon recommendation from the TES Committee, Council allow the Public Works Manager to go from a 5-day work week to a 4-day week remaining at the regular 35 hours per week;

AND THAT this will align with the rest of the Public Works Staff during their Summer Hours, as per policy;

AND THAT this be deemed a trial run in 2021 with the potential of becoming permanent in the future, upon review by the CAO/Clerk and Council;

AND FURTHER THAT Council can terminate the Public Works Managers summer hours schedule, should they not cooperate with other hours and/or jobs.

Carried

Moved by Councillor Humphries
Seconded by Councillor Cleroux

RESOLUTION NO. 2021-165

THAT Council accept the CAO/Clerk's Information Memo for June 15th, 2021.

Carried

Moved by Deputy Mayor Campbell
Seconded by Councillor Humphries

RESOLUTION NO. 2021-166

THAT Council of the Township of Horton supports Resolution #68-2021 from the Township of Rideau Lakes;

AND WHEREAS Municipalities in Ontario have been made responsible for abandoned cemeteries within their boundaries, and are required by the Funeral, Burial and Cremation Services Act, 2002 "to ensure that the cemetery grounds, including all lots, structures, and markers, are maintained to ensure the safety of the public and to preserve the dignity of the cemetery;

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AND WHEREAS cemeteries are not only symbols of respect, preserving the memory of families, prominent citizens, and local history; some cemeteries are landmarks in themselves and hold great historical value worldwide;

AND WHEREAS preservation repairs to older cemeteries are very costly, requiring the specialized services of stonemasons and archeologists;

AND WHEREAS the care and maintenance funds of abandoned cemeteries are generally non-existent or so small as to produce insufficient annual interest to cover even the cost of lawn care at the site;

NOW THEREFORE the Council of The Corporation of the Township of Horton hereby urges the Government of Ontario to immediately provide funding sources for Municipalities for the ongoing maintenance and preservation repair of abandoned cemeteries in their care;

AND FURTHER THAT this resolution be forwarded to the Bereavement Authority of Ontario, the Minister of Government and Consumer Affairs, the Rural Ontario Municipal Association, and MPP John Yakabuski.

Carried

Moved by Councillor Webster

RESOLUTION NO. 2021-167

Seconded by Councillor Humphries

THAT Council adopt the following By-laws:

- 2021-32 User Fees and Charges By-law

Carried

14. IN CAMERA (Closed) SESSION – NONE

15. CONFIRMING BYLAW

Moved by Deputy Mayor Campbell

RESOLUTION NO. 2021-168

Seconded by Councillor Cleroux

THAT Council enact By-law 2020-33 – Confirming By-Law.

Carried

16. ADJOURNMENT

Mayor Bennett declared the meeting adjourned at 5:30 p.m.

MAYOR David M. Bennett

CAO/CLERK Hope Dillabough



**Township of Horton
COUNCIL / COMMITTEE REPORT**

Title: Consent Application B17/21 Robert Pagowski & Cara Thompson	Date: July 6, 2021
	Council/Committee: Council/Planning Committee
	Author: Nikky Dubeau, Admin/Planning Assistant
	Department: Planning

RECOMMENDATIONS:

That Planning Committee and Council approve Consent B17/21, Robert Pagowski & Cara Thompson upon the following conditions being met:

- A Registered Plan of Survey;


BACKGROUND:

See attached package provided by the County of Renfrew.

ALTERNATIVES: N/A

FINANCIAL IMPLICATIONS: N/A

CONSULTATIONS: County of Renfrew

Author: _____

 signature

Other: _____
 signature

Treasurer: _____
 signature

C.A.O.: _____

 signature



**NOTICE OF AN APPLICATION FOR CONSENT
(Land Severance)
Section 53(5)(a) of the Planning Act and O. Reg. 197/96**

TAKE NOTICE that the County of Renfrew has received an application for consent under Section 53(1) of the Planning Act for the following lands:

Application Number:	B17/21
Location of Subject Lands:	Part Lots 17 & 18, Concessions 7 & 8
Municipality:	Township of Horton
Name of Applicant:	Robert Daniel Pagowski & Cara Lynne Thompson

PURPOSE AND EFFECT:

The purpose and effect of the application is add a 3.33 acre (1.352 ha.) parcel of land an existing residential lot owned by Hugh and Jayne Stevenson. A key map showing the approximate location of the proposed consent is on the reverse of this notice.

OTHER RELATED INFORMATION:

Pursuant to the Planning Act, this Notice of Application for Consent shall be given to every landowner within 60 metres of the subject land and to prescribed persons and public bodies.

TO MAKE SUBMISSIONS:

If you wish to make a written submission, please ensure that your letter/email contains your name, address, telephone number/email address and planning concerns/objections, and that it is addressed to the Secretary-Treasurer of the Land Division Committee of the County of Renfrew, 9 International Drive, Pembroke, Ontario K8A 6W5.

NOTE: *One of the purposes of the Planning Act is to provide for planning processes that are open, accessible, timely and efficient. Accordingly, all written submissions, documents, correspondence, e-mails or other communications (including your name and address) form part of the public record and will be disclosed/made available by the County to such persons as the County sees fit, including anyone requesting such information. Accordingly, in providing such information, you shall be deemed to have consented to its use and disclosure as part of the planning process.*

If a person or public body that files an appeal of a decision of the Land Division Committee of the County of Renfrew in respect of the proposed consent does not make written submissions to the Land Division Committee of the County of Renfrew before it gives or refuses to give a provisional consent, the Local Planning Appeal Tribunal (LPAT) may dismiss the appeal.

NOTICE OF DECISION:

If you wish to be notified of the decision of the Land Division Committee of the County of Renfrew in respect of the proposed consent, you must make a written request to the Secretary-Treasurer of the Land Division Committee of the County of Renfrew. Such request should contain your name, address, telephone number/email address.

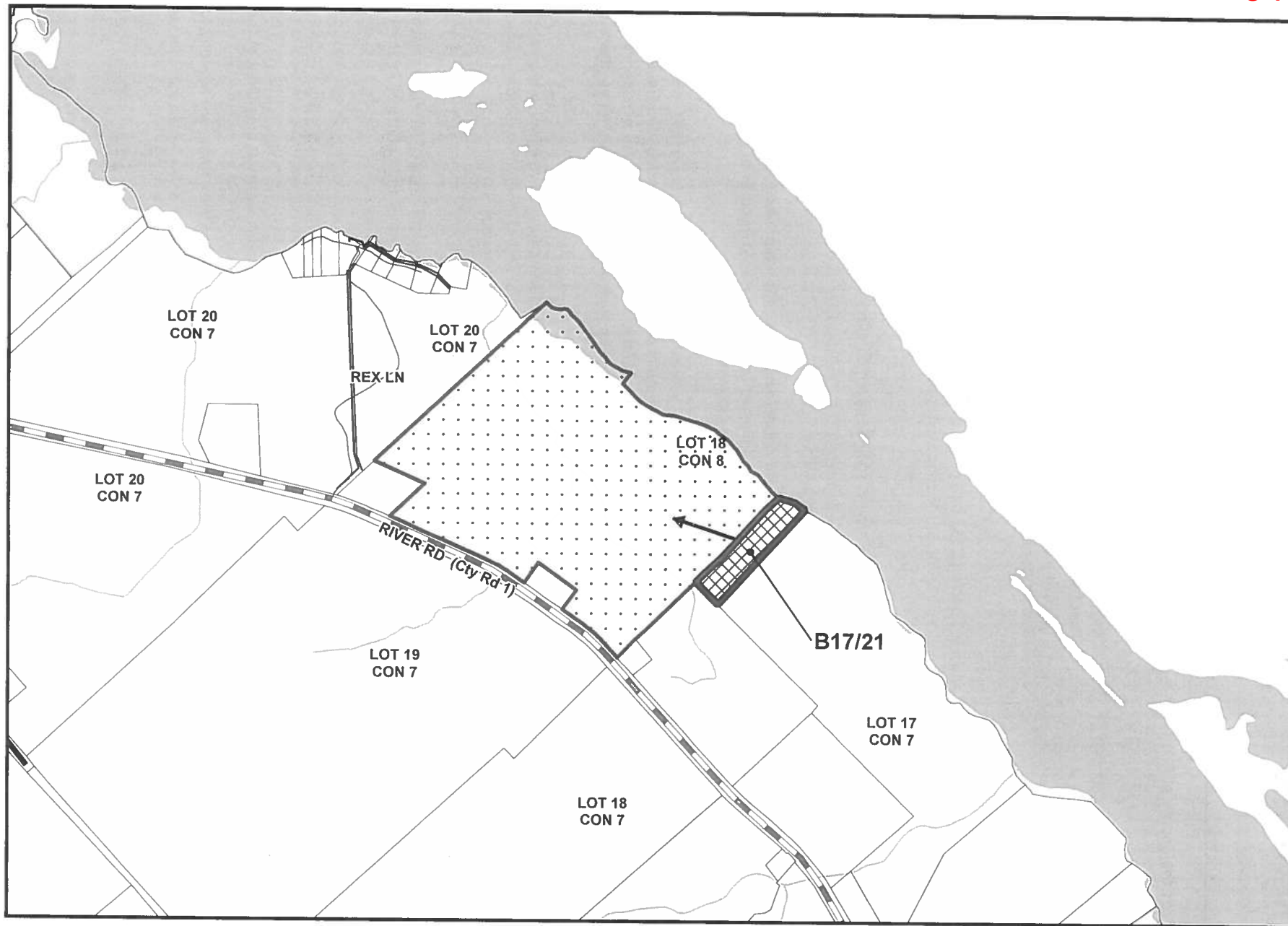
Please refer to the application number in all correspondence and communications.

ADDITIONAL INFORMATION:

Additional information concerning this consent application is available for public inspection during office hours at the offices of the Development and Property Department of the County of Renfrew, 9 International Drive, Pembroke, Ontario or you may contact the Secretary-Treasurer of Land Division by telephone at (613) 735-3204 or toll-free 1-800-273-0183. Office Hours are Monday to Friday 8:00 a.m. to 4:00 p.m.

Dated at the County of Renfrew this 12th day of May, 2020.

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1 centimeter = 100 meters

KEY MAP

Township of HORTON

[RETURN TO AGENDA](#)



**Development & Property
Department
CONSENT PLANNING REPORT
TO THE COUNCIL OF THE
TOWNSHIP OF HORTON**

PART A - BACKGROUND

1. FILE NO.: **B17/21**

2. APPLICANTS: Robert D. Pagowski & Cara L. Thompson

3. MUNICIPALITY: Township of Horton

4. LOT: Part Lots 17 & 18 CON.: 7 & 8 STREET: River Road

5. PURPOSE: Lot Addition to abutting lands owned by Hugh and Jayne Stevenson

	<u>Severed</u>	<u>Retained</u>	<u>Lot Being Added To</u>
6. <u>OFFICIAL PLAN OF THE COUNTY OF RENFREW</u> Official Plan Designation(s):	Rural	Rural	Rural
7. <u>ZONING BY-LAW OF THE TWP OF HORTON</u> (#2010-14) Zone (s):	Rural-Exception Six (RU-E6)	Rural-Exception Six (RU-E6)	Rural (RU)

8. SITE PERFORMANCE STANDARDS:

	<u>Proposed Lot Area</u>	<u>Zoning By-law Requirement</u>	<u>Proposed Lot Frontage</u>	<u>Zoning By-law Requirement</u>
Severed	1.35 ha	4050 m²	0 m	40 m
Total, if Lot Addition	28.35 ha	4050 m²	389 m	40 m
Retained	17 ha	4050 m²	52 m	40 m

9. SEVERANCE HISTORY
Number of new lots from original holding (1971) Two previous severances: B304/1974 & B331/1985

10. BUILT-UP AREA Yes No

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PART B – COMMENTS**1. CONFORMITY WITH OFFICIAL PLAN**

- (a) The proposal conforms with the Official Plan, based on the information available to this Department.
- (b) The proposal will conform with the Official Plan if/when, (Sec. Nos.)
- (c) The proposal does not meet the intent of the Official Plan because,

2. CONFORMITY WITH ZONING BY-LAW

- (a) The proposal appears to meet the requirements of the Zoning By-law.
- (b) The severed/retained portion/overall proposal would contravene the By-law because,

3. PROVINCIAL POLICY STATEMENT and MUNICIPAL PLAN REVIEW DATA

No Concerns Concerns

Explanation of Concerns:

No issues

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4. **GENERAL PLANNING COMMENTS**

As indicated in Part B – Section 3, there are no Provincial land use planning issues that may affect this proposal.

The lot addition parcel will be added to an existing parcel owned by Hugh and Jayne Stevenson that is 27 hectares in area with 389 metres of road frontage along River Road. As a result of the lot addition, the Stevenson property will increase in size to 28.35 hectares in area. There is no change in road frontage. The Pagowski/Thompson will be 17 hectares in area with 52 metres of road frontage along River Road. There is an existing dwelling on the Stevenson property, and the Pagowski/Thompson property is vacant.

The retained lands and the lands to be enlarged have road frontage on River Road which is a County Road. The County of Renfrew Public Works and Engineering Department will be circulated, and favourable comments are required.

The severed and retained lands are zoned Rural-Exception Five (RU-E5) which states that no buildings or structures, including additions or enlargements to existing structures, with the exception of boat docking or launching facilities shall be permitted on lands located within the Ottawa River Flood Plain and situated below the floodway elevation of 77.d metres Canadian Geoeitic Datum (C.G.D.), and elevation information shall accompany an application for a building permit show that development is to occur above the 77.5 metre elevation.

The lands to be enlarged are zoned Rural (RU).

Favourable comments from the Township of Horton are required.

5. **RECOMMENDATIONS**

- (a) Planning concerns have NOT been identified in this report. Therefore, consent may be appropriate if supported by Council and the agencies.
- (b) There are some planning concerns which Council should deal with as follows, before deciding whether to support the consent.
- (c) The proposal may be acceptable when the following matters are addressed and resolved:
- Favourable comments from the Township are required.
 - Favourable comments from the County of Renfrew Public Works and Engineering Department are required.
- (d) Conditions to the giving of consent should be considered for the following:
- Registered Plan of Survey
 - Zoning By-law Amendment:

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- Minor Variance:
- Private Road Agreement:
- Development Agreement:
- Site Plan Control Agreement:
- Notice on Title:
- Shoreline Road Allowance Closure / Acquisition:
- Other:

(e) There are serious planning concerns, refusal is recommended.

(f) Other Recommendations:

Date: May 31, 2021
Planner: Bruce Howarth, MCIP, RPP
Manager of Planning Services

Jan 2017

Township Of HortonMAY 2021 BUILDING REPORT

Month	No. of Permits	2021 Value of Permits	2020 Value of Permits	2019 Value of Permits	Renos/Add Comm/Res	Garages/Storage Bldg Comm/Res	New Res	New Comm	Demos	Total SQ. FT	Stop Work Orders Issued
January	0	\$ -	\$ 310,000	\$0							
February	6	\$ 785,000	\$ -	\$604,000	1	4	1			3,370	0
March	5	\$ 1,340,000	\$ 40,000	\$375,000	1	1	3		1	11,683	0
April	12	\$ 2,291,300	\$ 1,150,000	\$636,000	4	3	5		2	18,513	0
May	9	\$ 1,391,000	\$ 1,176,000	\$820,000	4	3	2		1	15,165	0
June			\$ 956,000	\$863,000							
July			\$ 938,000	\$890,000							
August			\$ 775,500	\$198,000							
September			\$ 707,000	\$695,000							
October			\$ 724,500	\$740,000							
November			\$ 400,000	\$360,000							
December			\$ 162,000	\$0							
TOTALS	32	\$ 5,807,300	\$ 7,339,000	\$6,181,000	10	11	11	0	4	48,731	0

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Township Of HortonJUNE 2021 BUILDING REPORT

Month	No. of Permits	2021 Value of Permits	2020 Value of Permits	2019 Value of Permits	Renos/Add Comm/Res	Garages/Storage Bldg Comm/Res	New Res	New Comm	Demos	Total SQ. FT	Stop Work Orders Issued
January	0	\$ -	\$ 310,000	\$0							
February	6	\$ 785,000	\$ -	\$604,000	1	4	1			3,370	0
March	5	\$ 1,340,000	\$ 40,000	\$375,000	1	1	3		1	11,683	0
April	12	\$ 2,291,300	\$ 1,150,000	\$636,000	4	3	5		2	18,513	0
May	9	\$ 1,391,000	\$ 1,176,000	\$820,000	4	3	2		1	15,165	0
June	6	\$ 348,000	\$ 956,000	\$863,000	2	3	1			4,463	0
July			\$ 938,000	\$890,000							
August			\$ 775,500	\$198,000							
September			\$ 707,000	\$695,000							
October			\$ 724,500	\$740,000							
November			\$ 400,000	\$360,000							
December			\$ 162,000	\$0							
TOTALS	38	\$ 6,155,300	\$ 7,339,000	\$6,181,000	12	14	12	0	4	53,194	0

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Township of Horton COUNCIL / COMMITTEE REPORT

Title: Recreation Chair's Report	Date:	June 21, 2021
	Council/Committee:	Council
	Author:	Amanda Ryan, Receptionist/Clerk
	Department:	Recreation

RECOMMENDATIONS:

THAT Council accept the Recreation Committee Chair's Report as information.

BACKGROUND:

Ontario Winter Games - 2022

The coordinator of the event has been assigned to Cindy Burwell. A decision by the Provincial Government will be made in September of 2021 as to if the games will go ahead in the time frame planned or be bumped to the following year due to COVID-19.

Horton Recreation Association (HRA)

Nothing has been done to date as it is felt that an in-person gathering of those interested need to gather. Until Provincial restrictions are lifted due to current pandemic, the lack of action will remain the same.

Participation Update

Community participation in the ParticipACTION even seems to be strong. Discussion was held around receiving names and numbers in a timely fashion of those participating in the events with regards to accountability and the loan that was used to cover the cost of registrations.

Fencing Around Property

It was expressed that there seems to be traffic crossing over the Community Centre land and potentially damaging the Volleyball courts.

ALTERNATIVES: N/A

FINANCIAL IMPLICATIONS: N/A.

CONSULTATIONS: N/A

Author: Amanda Ryan
signature

Other: _____
signature

Treasurer: _____
signature

C.A.O. [Signature]
signature



THE CORPORATION OF THE TOWNSHIP OF HORTON

Memo from the CAO/Clerk as of June 30th, 2021.

INFORMATION provided **NOT** included in the Regular Council meeting package of July 6th, 2021.

INFORMATION EMAILED

1. Ottawa Valley Business News – June 15, 2021
2. ROMA Insider
3. Calendars

RETURN TO AGENDA

CORPORATION OF THE TOWNSHIP OF HORTON**BY-LAW NO. 2021-35****A BY-LAW TO CONFIRM PROCEEDINGS OF
THE COUNCIL OF THE TOWNSHIP OF HORTON
AT THE REGULAR COUNCIL MEETING HELD JULY 6TH, 2021**

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 6th day of July, 2021 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 6th day of July, 2021.

READ a third time and passed this 6th day of July, 2021.

MAYOR David M. Bennett

CAO/Clerk Hope Dillabough

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