



**THE CORPORATION OF THE TOWNSHIP OF HORTON
COUNCIL MEETING –JULY 27TH, 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 4:00 pm – Committee of Adjustment – A04-21 – Johanna Bakker **PG.3**

5. MINUTES FROM PREVIOUS MEETINGS

5.1 June 29th, 2021 – Special Council **PG.4**

5.2 July 6th, 2021 – Regular Council **PG.5**

6. BUSINESS ARISING FROM MINUTES

7. COMMITTEE REPORTS:

7.1 GENERAL GOVERNMENT COMMITTEE

▪ **CHAIR CAMPBELL**

7.1.1 Financial Departmental Report & Statement **PG.9**

7.1.2 2020 Financial Statements **PG.20**

7.1.3 Staff Report – Land Acknowledgement **PG.48**

7.1.4 Staff Report – Job Evaluation and Pay Equity Project **PG.60**

7.2 TRANSPORTATION AND ENVIRONMENTAL SERVICES COMMITTEE

▪ **CHAIR WEBSTER**

7.2.1 Chair's Report – July 7, 2021 **PG.71**

7.3 PROTECTIVE SERVICES COMMITTEE

▪ **CHAIR CLEROUX**

7.3.1 Chair's Report – July 15, 2021 **PG.73**

8. CORRESPONDENCE SUMMARY

8.1 INFORMATION CORRESPONDENCE

8.1.1 CAO/Clerk Information Memo **PG.74**

RETURN TO AGENDA

8.2 ACTION CORRESPONDENCE

8.2.1 Support of Suicide and Crisis Hotline

PG.75**9. BY-LAWS**

9.1 2021-36 Appoint Deputy Fire Chief

PG.80**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 and identifiable individual, including municipal or local board employees – Executive Assistant Designation

(e) Litigation or potential litigation – Farrell's Landing

15. CONFIRMING BY-LAW 2021-37**PG.81****16. ADJOURNMENT**

THE CORPORATION OF THE TOWNSHIP OF HORTON**Committee of Adjustment
Public Meeting – July 20th, 2021
4:00 p.m.
Via Zoom**

- 1. Call to Order**
- 2. Declaration of Pecuniary Interest**
- 3. Minutes from Previous Meetings:**
 - 3.1 June 1st, 2021
- 4. Johanna Bakker – A04-21**
 - 3.1 Purpose of Public Meeting
 - 3.2 Method of Notice
 - 3.3 Planning Report
 - 3.4 Public Participation
 - a) Questions
 - b) Comments in Support
 - c) Comments in Opposition
 - 3.5 Question by Committee Members
 - 3.6 Decision
- 5. Adjournment**

RETURN TO AGENDA

THE CORPORATION OF THE TOWNSHIP OF HORTON

Special Council MeetingJune 29th, 2021

4:00 p.m.

There was a Special Meeting of Council held at the Community Centre on Tuesday June 29th, 2021. Present were Mayor David Bennett, Deputy Mayor Glen Campbell, Councillor Doug Humphries, and Councillor Lane Cleroux. Staff present was Hope Dillabough, CAO/Clerk -Recording Secretary.

Councillor Webster sent his regrets.

1. CALL TO ORDER & ROLL CALL

Mayor Bennett called the meeting to order at 4:00 p.m. and performed roll call.

2. CONFIRMATION OF COUNCIL AGENDA

Moved by Councillor Humphries

RESOLUTION NO. 2021-169

Seconded by Deputy Mayor Campbell

THAT Council adopt the Agenda for the June 29th, 2021 Special Council Meeting.

Carried**3. DECLARATION OF PECUNIARY INTEREST**

There was no declaration of pecuniary interest.

4. PLANNING COMMITTEE – MAPPING – AGRICULTURE DESIGNATION

Planning Committee Public Advisory Members present were Bob Johnston, Bob Cassidy and Lisa Branje

CAO/Clerk Hope Dillabough presented the mapping provided by Colville Consulting upon performing their desktop background review of agricultural lands. There was a lot of discussion that pertained to the excerpt from the 1989 study that had been provided to the consultants. Ms. Dillabough is to email a copy of that study to the Planning Committee and Council. There was also some discussion regarding the process and timelines of the Official Plan Amendment 31 and where Horton stands. CAO/Clerk is to provide Committee and Council with a status update as to where Horton was in 2015 and what has transpired since then as it pertains to Official Plans. Colville Consulting is working on providing the Township 'Next Steps' as we plan to move forward.

Mayor Bennett expressed that he felt the Desktop review that Colville Consulting is performing will not be to the benefit of Horton Township. He wants to see economic factors reviewed in terms of highway 17 development as Horton will see a decrease in value if they are designated agriculture.

7. CONFIRMING BYLAW

Moved by Deputy Mayor Campbell

RESOLUTION NO. 2021-170

Seconded by Councillor Cleroux

THAT Council enact By-law 2021-34 – Confirming By-Law.

Carried**8. ADJOURNMENT**

Mayor Bennett declared the meeting adjourned at 5:25 p.m.

 MAYOR David M. Bennett

 CAO/CLERK Hope Dillabough
RETURN TO AGENDA

THE CORPORATION OF THE TOWNSHIP OF HORTON

REGULAR COUNCIL MEETING
JULY 6TH, 2021

There was a Regular Meeting of Council held via Zoom on Tuesday July 6, 2021. Present were Mayor David Bennett, Deputy Mayor Glen Campbell, Councillor Doug Humphries, and Councillor Tom Webster. Staff present was Hope Dillabough, CAO/Clerk, and Nichole Dubeau, Admin/Planning Assistant-Recording Secretary.

Councillor Lane Cleroux sent his regrets.

1. CALL TO ORDER

Mayor Bennett called the meeting to order at 4:01 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 Councillor Webster

RESOLUTION NO. 2021-171

Seconded by Deputy Mayor Campbell

THAT Council adopt the Agenda for the July 6th, 2021 Regular Council Meeting.

Carried

4. DELEGATIONS &/or PUBLIC MEETINGS

Rory Richards from MacKillican & Associates was present.

General Government Committee Public Advisory Members Susan Humphries and Spencer Hopping were present.

4.1 MacKillican & Associates – Rory Richards – Management Report

Rory Richards presented the draft Financial Statements. He also reviewed the Management Report and highlighted some changes that Council and Staff should consider making in the future, such as bar inventory and a creating a credit card policy.

5. MINUTES

5.1 June 1st, 2021 – Regular Council

Moved by Councillor Webster

RESOLUTION NO. 2021-172

Seconded by Councillor Humphries

THAT Council approve the following Minutes:

- June 1st, 2021 – Regular Council

Carried

6. BUSINESS ARISING FROM MINUTES

There was no business arising from the minutes.

RETURN TO AGENDA

7. COMMITTEE REPORTS:**7.1 PLANNING COMMITTEE**

Moved by Councillor Humphries
Seconded by Councillor Webster

RESOLUTION NO. 2021-173

THAT Council appoint Deputy Mayor Campbell as acting Chair for the Planning Committee for the July 6th, 2021 Meeting.

Carried

7.1.1 Consent Report – B17/21 Robert Pagowski & Cara Thompson
Admin/Planning Assistant Nichole Dubeau reviewed the report.

7.1.2 May & June 2021 Building Report
Council members reviewed the report.

7.2 RECREATION COMMITTEE

7.2.1 Chair's Report – June 18th, 2021
Chair Humphries reviewed the report.

7.3 COMMUNITY COMMITTEES / COUNTY COUNCIL

7.3.1 Renfrew & Area Seniors Home Support
Councillor Humphries stated that the Minutes Secretary is being replaced and he is on the hiring panel. Mayor Bennett added that July 6th was Golden Age Activity Centre's first in-person event in 15 months.

7.3.2 Community Safety & Wellbeing Plan Committee
There was no update.

7.3.3 Health Services Village
There was no update.

7.3.4 Chamber of Commerce
Councillor Humphries stated that there are new signs outside of the library and that the office is open to the public with limited numbers.

7.3.5 County Council
Mayor Bennett stated that due to the late meeting date and the Council package going out early due to the Statutory holiday, he will forward the County Council package to Council members.

8. CORRESPONDENCE SUMMARY**8.1 INFORMATION CORRESPONDENCE**

8.1.1 CAO/Clerk Information Memo
Discussion went around the table with information previously distributed.

8.2 ACTION CORRESPONDENCE – NONE**9. BYLAWS – NONE****10. NOTICE TO FILE MOTION FOR NEXT COUNCIL – NONE****11. COUNCIL/STAFF MEMBERS CONCERNS – NONE****12. MOTION FOR RECONSIDERATION – NONE****RETURN TO AGENDA**

13. RESOLUTIONS

Moved by Deputy Mayor Campbell **RESOLUTION NO. 2021-174**
Seconded by Councillor Humphries
THAT Planning Committee and Council approve Consent B17/21, Robert Pagowski & Cara Thompson, upon the following conditions being met:

- A Registered Plan of Survey

Carried

Moved by Councillor Webster **RESOLUTION NO. 2021-175**
Seconded by Councillor Humphries
THAT Council accept the May and June 2021 Building Reports as information.

Carried

Moved by Councillor Humphries **RESOLUTION NO. 2021-176**
Seconded by Councillor Webster
THAT Council accept the Recreation Committee Chair's Report as information.

Carried

Moved by Deputy Mayor Campbell **RESOLUTION NO. 2021-177**
Seconded by Councillor Humphries
THAT Council receive the reports for Community Committees and County Council as information.

Carried

Moved by Councillor Webster **RESOLUTION NO. 2021-178**
Seconded by Councillor Humphries
THAT Council accept the CAO/Clerk's Information Memo for July 6th, 2021.

Carried**14. IN CAMERA (Closed) SESSION**

Moved by Deputy Mayor Campbell **RESOLUTION NO. 2021-179**
Seconded by Councillor Humphries
THAT Council went into a Closed Session Meeting at 5:09 p.m. to discuss the following items pursuant to Section (2) (b) and (e) of the Municipal Act;

- (b) Personal matters about an identifiable individual, including municipal board or local board employees – Participaction
- (e) Litigation or potential litigation – Thomson Rd Road Allowance Issue.

Carried

Moved by Councillor Humphries **RESOLUTION NO. 2021-180**
Seconded by Councillor Webster
THAT Council came out of a Closed Session Meeting at 6:02 p.m. and discussed items pertaining to:

- Personal matters about an identifiable individual, including municipal board or local board employees – Participaction
- Litigation or potential litigation – Thomson Rd Road Allowance Issue.

Carried**15. CONFIRMING BYLAW**

Moved by Deputy Mayor Campbell **RESOLUTION NO. 2021-181**
Seconded by Councillor Webster
THAT Council enact By-law 2021-35 – Confirming By-Law.

Carried**RETURN TO AGENDA**

16. ADJOURNMENT

Mayor Bennett declared the meeting adjourned at 6:03 p.m.

MAYOR David M. Bennett

ACTING CLERK Nichole Dubeau

TOWNSHIP OF HORTON
Budget Variance Report



Budget Type : BUDGET

Fiscal Year : 2021 Period : 12
 Account Code : ?-4-?????-?????? To ?-8-?????-??????

Acct Code	Acct Desc	Year to Date	Budget Amt	Variance	% Variance
11000 GENERAL GOVERNMENT					
1-4-11000-400010	TAXES - MUNICIPAL	0.00	-2,499,254	-2,499,254.00	100.00
1-4-11000-410708	Interim Taxes	-2,566,732.37	0	2,566,732.37	0.00
1-4-11000-410710	Taxes Supplem. Municipal	0.00	-28,988	-28,988.00	100.00
1-4-11000-420105	PILS Canada Enterprise	0.00	-255	-255.00	100.00
1-4-11000-420110	PILS Ontario	348.58	-26,470	-26,818.58	101.32
1-4-11000-420120	PIL'S Municipalities	0.00	-669	-669.00	100.00
1-4-11000-430015	OMPF Funding	-119,150.00	-238,300	-119,150.00	50.00
1-4-11000-440350	Tax Certificates	-1,505.00	-2,100	-595.00	28.33
1-4-11000-440400	Oth Revenue Lottery Lic	-105.00	-100	5.00	-5.00
1-4-11000-440415	Oth Revenue Int Income	-2,574.22	-15,000	-12,425.78	82.84
1-4-11000-440420	Oth Revenue Int on Tax	-27,847.44	-53,000	-25,152.56	47.46
1-4-11000-440431	Other Rev Misc.	-920.63	-1,000	-79.37	7.94
1-7-11000-700030	Committee Member/Meetings	275.00	1,500	1,225.00	81.67
1-7-11000-700040	Legal Expenses	4,142.19	15,000	10,857.81	72.39
1-7-11000-700060	Misc. Expenses	2,143.28	8,500	6,356.72	74.78
1-7-11000-700070	Insurance	19,694.94	19,700	5.06	0.03
1-7-11000-700080	Office Supplies	2,266.37	7,500	5,233.63	69.78
1-7-11000-700085	Postage/Courier	10,753.46	17,000	6,246.54	36.74
1-7-11000-700100	Telephone	1,742.38	2,500	757.62	30.30
1-7-11000-700110	Hydro	2,339.63	5,000	2,660.37	53.21
1-7-11000-700120	Heat	1,137.43	1,500	362.57	24.17
1-7-11000-700179	Health & Safety	496.75	750	253.25	33.77
1-7-11000-700180	Office Equip. & Maint.	2,661.26	9,250	6,588.74	71.23
1-7-11000-700190	Building Maintenance	3,179.30	9,000	5,820.70	64.67
1-7-11000-700191	Building Cleaning	269.33	6,000	5,730.67	95.51
1-7-11000-700250	Transfer to Capital - OFFICE HVAC	30,761.92	0	-30,761.92	0.00
1-7-11000-700280	Advertising	935.96	2,500	1,564.04	62.56
1-7-11000-715010	Bank Charges & Interest	1,507.43	7,500	5,992.57	79.90
1-7-11000-715015	Computers & Program Maint.	7,365.89	20,000	12,634.11	63.17
1-7-11000-715085	Municipal Tax W/O	0.00	10,000	10,000.00	100.00
1-7-11000-716020	Tax Sale Registration	0.00	100	100.00	100.00
1-7-11000-718030	Gov Audit	0.00	30,000	30,000.00	100.00
1-7-11000-718040	Contracted Services	0.00	1,000	1,000.00	100.00
1-7-11000-718050	Accessibility	0.00	500	500.00	100.00
1-7-11000-789035	Transfer to Reserves - Office Equipment	0.00	7,000	7,000.00	100.00
1-7-11000-789038	Transfer to Reserves - Building	0.00	7,000	7,000.00	100.00
1-7-11000-789039	Transfer to Reserves	8,751.64	0	-8,751.64	0.00
1-7-11000-789041	Office - Principle Debt Payment	8,063.39	16,127	8,063.61	50.00
1-7-11000-789042	Office - Interest on Debt	306.52	707	400.48	56.64
1-7-11000-799999	Transfer Expense to Building Department	0.00	-2,000	-2,000.00	100.00
1-8-11000-800010	Transfer to County	847,024.00	0	-847,024.00	0.00
1-8-11000-810001	Public School English	359,907.00	0	-359,907.00	0.00
1-8-11000-810002	Public School French	5,477.00	0	-5,477.00	0.00
1-8-11000-820001	Separate School English	108,264.00	0	-108,264.00	0.00
1-8-11000-820002	Separate School French	12,219.00	0	-12,219.00	0.00

RETURN TO AGENDA

Tax Tools, 2021 Overall Levy Changes

Using Actual rates on July 15, 2021 2:13PM EST.

Choose a municipality and **click OK**.

Choose a class and **click OK**.

All Residential

Renfrew Co, 4700

Residential

	2021 Notional Base Rates	2021 Rates	Overall Levy Change
McNab/Braeside Township	0.01131194	0.01140302	0.805167%
Arnprior Town	0.01392643	0.01414711	1.584613%
Greater Madawaska Township	0.00921233	0.00939063	1.935450%
Brudenell, Lyndoch and Raglan Township	0.01088796	0.01097965	0.842123%
Madawaska Valley Township	0.01034817	0.01054986	1.949040%
Killaloe, Hagarty & Richards Township	0.01189420	0.01198855	0.793244%
Bonnechere Valley Township	0.01170864	0.01194294	2.001086%
Admaston/Bromley Township	0.01146241	0.01179454	2.897558%
Horton Township	0.01063928	0.01081771	1.677087%
Renfrew Town	0.01508226	0.01540503	2.140064%
Whitewater Region Township	0.01146434	0.01178782	2.821619%
Laurentian Valley Township	0.00919506	0.00956092	3.978876%
North Algona Wilberforce Township	0.01175037	0.01214931	3.395127%
Petawawa Town	0.00913496	0.00941888	3.108060%
Laurentian Hills Town	0.01261018	0.01270086	0.719102%
Deep River Town	0.01512759	0.01533093	1.344167%
Head, Clara & Maria Township	0.00758614	0.00736758	-2.881044%

RETURN TO AGENDA

TOWNSHIP OF HORTON
Budget Variance Report



Budget Type : BUDGET

Fiscal Year : 2021 Period : 12
 Account Code : ?-4-?????-?????? To ?-8-?????-??????

Acct Code	Acct Desc	Year to Date	Budget Amt	Variance	% Variance
GENERAL GOVERNMENT Revenue		-2,718,486.08	-2,865,136	-146649.92	5.12
GENERAL GOVERNMENT Expense		1,441,685.07	203,634	-1238051.07	-607.98
Total GENERAL GOVERNMENT		-1,276,801.01	-2,661,502	-1,384,700.99	52.03
11010 COUNCIL					
1-7-11010-700010	Council Salaries	48,917.88	95,000	46,082.12	48.51
1-7-11010-700035	Conference/Travel Expenses	487.48	6,500	6,012.52	92.50
1-7-11010-700060	Council Misc. Expenses	388.25	2,500	2,111.75	84.47
1-7-11010-700100	Council Telephone	0.00	350	350.00	100.00
1-7-11010-700140	Council Benefits	7,995.45	10,000	2,004.55	20.05
1-7-11010-789040	Donations	0.00	1,000	1,000.00	100.00
COUNCIL Revenue		0.00	0	0.00	0.00
COUNCIL Expense		57,789.06	115,350	57560.94	49.90
Total COUNCIL		57,789.06	115,350	57,560.94	49.90
11011 ELECTION					
1-7-11011-789036	Transfer to Reserves - Election	0.00	8,000	8,000.00	100.00
ELECTION Revenue		0.00	0	0.00	0.00
ELECTION Expense		0.00	8,000	8000.00	100.00
Total ELECTION		0.00	8,000	8,000.00	100.00
11015 ADMINISTRATION					
1-4-11015-440601	Transfer from Reserves - Unallocated	0.00	-23,393	-23,393.00	100.00
1-7-11015-700010	Admin Salaries	147,891.89	300,565	152,673.11	50.80
1-7-11015-700035	Conference Expenses	2,845.70	8,500	5,654.30	66.52
1-7-11015-700140	Employee Benefits	48,466.63	75,313	26,846.37	35.65
ADMINISTRATION Revenue		0.00	-23,393	-23393.00	100.00
ADMINISTRATION Expense		199,204.22	384,378	185173.78	48.17
Total ADMINISTRATION		199,204.22	360,985	161,780.78	44.82
12000 PROTECTIVE SERVICES					
1-4-12000-440220	Ontario - CSPT Program	0.00	-3,000	-3,000.00	100.00
1-4-12000-440360	Fees & Charges Dog Pound	-30.00	0	30.00	0.00
1-4-12000-440395	Livestock - Revenue	0.00	-2,000	-2,000.00	100.00
1-4-12000-440405	Dog License Revenue	-2,558.15	-8,500	-5,941.85	69.90
1-4-12000-440430	Provincial Offences from County	-41.00	-100	-59.00	59.00
1-4-12000-440475	9-1-1 Sign Revenue	-900.00	-1,000	-100.00	10.00
1-4-12000-440480	Tile Drain	0.00	-13,000	-13,000.00	100.00
1-7-12000-700010	Salaries	3,216.71	1,300	-1,916.71	-147.44
1-7-12000-700060	Misc. Expenses	50.00	100	50.00	50.00
1-7-12000-700065	Dog Tag Collection	27.63	2,000	1,972.37	98.62
1-7-12000-700140	Employee Benefits	342.68	250	-92.68	-37.07
1-7-12000-700260	Agreements	1,640.00	1,640	0.00	0.00
1-7-12000-700300	9-1-1 Signs	127.00	1,000	873.00	87.30
1-7-12000-700310	Ontario Provincial Police	185,736.92	452,373	266,636.08	58.94
1-7-12000-718040	Contracted Services	2,031.86	10,000	7,968.14	79.68

RETURN TO AGENDA

TOWNSHIP OF HORTON
Budget Variance Report



Budget Type : BUDGET

Fiscal Year : 2021 Period : 12
 Account Code : ?-4-?????-?????? To ?-8-?????-??????

Acct Code	Acct Desc	Year to Date	Budget Amt	Variance	% Variance
1-7-12000-785010	Veternarian Committee	280.00	300	20.00	6.67
1-7-12000-785020	Tile Drain	0.00	13,000	13,000.00	100.00
1-7-12000-785045	Emergency Management Plan	383.85	10,000	9,616.15	96.16
1-7-12000-785050	Livestock Valuation	0.00	2,500	2,500.00	100.00
1-7-12000-789045	Com. Policing Adv. Com.	0.00	200	200.00	100.00
PROTECTIVE SERVICES Revenue		-3,529.15	-27,600	-24070.85	87.21
PROTECTIVE SERVICES Expense		193,836.65	494,663	300826.35	60.81
Total PROTECTIVE SERVICES		190,307.50	467,063	276,755.50	59.25
12021 MUNICIPAL DISASTER					
1-4-12021-440220	Ontario Grant	-4,500.00	0	4,500.00	0.00
1-4-12021-440222	Covid-19 Grant - 2021	-21,000.00	0	21,000.00	0.00
1-7-12021-700061	Covid-19 Expenses - 2020	8,292.17	0	-8,292.17	0.00
MUNICIPAL DISASTER Revenue		-25,500.00	0	25500.00	0.00
MUNICIPAL DISASTER Expense		8,292.17	0	-8292.17	0.00
Total MUNICIPAL DISASTER		-17,207.83	0	17,207.83	0.00
13030 PUBLIC WORKS					
1-4-13030-440100	OSG Roadways MNR	0.00	-30,000	-30,000.00	100.00
1-4-13030-440320	Fees & Charges Roadways	-1,917.25	-2,000	-82.75	4.14
1-4-13030-440464	Ontario Grant	0.00	-30,293	-30,293.00	100.00
1-4-13030-440465	Canada Grant	0.00	-2,000	-2,000.00	100.00
1-4-13030-440467	Gas Tax	-91,561.65	-91,562	-0.35	0.00
1-7-13030-700010	Salaries	99,393.89	225,408	126,014.11	55.90
1-7-13030-700030	Com. Member Meeting	299.44	1,000	700.56	70.06
1-7-13030-700035	Conference/Travel Expenses	2,741.72	5,500	2,758.28	50.15
1-7-13030-700060	Misc. Expenses	453.64	1,000	546.36	54.64
1-7-13030-700070	Insurance	20,615.66	20,620	4.34	0.02
1-7-13030-700080	Office Supplies	55.46	500	444.54	88.91
1-7-13030-700090	Materials & Supplies	3,526.48	6,000	2,473.52	41.23
1-7-13030-700100	Telephone	933.97	1,800	866.03	48.11
1-7-13030-700110	Hydro	2,308.97	5,050	2,741.03	54.28
1-7-13030-700120	Heat	3,142.51	6,170	3,027.49	49.07
1-7-13030-700140	Employee Benefits	55,557.32	74,159	18,601.68	25.08
1-7-13030-700181	Clothing Allowance	417.45	2,000	1,582.55	79.13
1-7-13030-700190	Building Maintenance	1,510.80	10,000	8,489.20	84.89
1-7-13030-700191	Building Cleaning	25.76	1,350	1,324.24	98.09
1-7-13030-700240	Radio License	817.66	500	-317.66	-63.53
1-7-13030-700250	Transfer to Capital	140,002.70	0	-140,002.70	0.00
1-7-13030-700280	Advertising	650.35	1,200	549.65	45.80
1-7-13030-715015	Computer Programs & Maintenance	32.94	2,000	1,967.06	98.35
1-7-13030-718040	Contracted Services	2,360.83	2,500	139.17	5.57
1-7-13030-730130	EXCAVATOR - REPAIRS/MNT	13,291.23	15,000	1,708.77	11.39
1-7-13030-730150	TRUCK #4 - 2011 INTER. REPAIRS/MNT	1,198.65	5,000	3,801.35	76.03
1-7-13030-730155	Truck 11 - 2013 CHEV 3/4 TON	4,321.57	4,000	-321.57	-8.04
1-7-13030-730157	Truck #14 - 2018 Western Star	2,930.10	5,000	2,069.90	41.40
1-7-13030-730158	Truck #22 - 2021 International	12,143.58	9,000	-3,143.58	-34.93

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Acct Code	Acct Desc	Year to Date	Budget Amt	Variance	% Variance
1-7-13030-730158	Truck #22 - 2021 International	12,143.58	9,000	-3,143.58	-34.93
1-7-13030-730159	Truck # 24 - 2021 Freightliner	3,770.95	0	-3,770.95	0.00
1-7-13030-730160	GRADER - REPAIRS/MNT	5,396.37	15,000	9,603.63	64.02
1-7-13030-730161	Truck 21 - 2021 GMC 1 Ton	349.20	0	-349.20	0.00
1-7-13030-730280	BACKHOE/LOADER - REPAIRS/MNT	547.27	3,000	2,452.73	81.76
1-7-13030-730291	WOOD CHIPPER	142.69	250	107.31	42.92
1-7-13030-730295	TRAILER/MOWER - REPAIRS/MNT	50.83	500	449.17	89.83
1-7-13030-730300	Machinery Fuel	26,965.90	57,750	30,784.10	53.31
1-7-13030-730490	A - Culverts	2,056.66	6,120	4,063.34	66.39
1-7-13030-730500	A- Culverts - Salaries	4,510.77	7,324	2,813.23	38.41
1-7-13030-730550	B - Roadside Maintenance	8,407.54	14,280	5,872.46	41.12
1-7-13030-730560	B- Roadside Maint. - Salaries	4,005.16	16,425	12,419.84	75.62
1-7-13030-730660	C - Road Maintenance - Paved	17,790.27	35,700	17,909.73	50.17
1-7-13030-730670	C - Road Main. - Salaries	7,720.43	26,555	18,834.57	70.93
1-7-13030-730780	D - Grading-Gravel-Dust	18,972.65	26,700	7,727.35	28.94
1-7-13030-730790	D - Grading etc. - Salaries	12,064.44	25,137	13,072.56	52.01
1-7-13030-730870	E - Winter Road Maintenance	9,537.50	57,500	47,962.50	83.41
1-7-13030-730880	E - Winter Rd. Maint.-Salaries	14,865.67	46,440	31,574.33	67.99
1-7-13030-730960	F - Safety Devices	3,386.12	10,000	6,613.88	66.14
1-7-13030-730970	F - Safety Devices - Salaries	5,111.35	9,701	4,589.65	47.31
1-7-13030-731023	Asset Management	0.00	5,000	5,000.00	100.00
1-7-13030-731030	Transfer to Reserves Rds Buildings	0.00	20,808	20,808.00	100.00
1-7-13030-731033	Transfer to Reserves Roads	0.00	165,889	165,889.00	100.00
1-7-13030-731034	Transfer to Reserves - Winter Maintenanc	0.00	1,040	1,040.00	100.00
1-7-13030-731035	Transfer to Reserves Gas Tax	0.00	91,562	91,562.00	100.00
1-7-13030-731039	Debt Principle Payment	51,142.50	102,285	51,142.50	50.00
1-7-13030-731040	Debt Interest Payment	3,940.45	6,915	2,974.55	43.02
1-7-13030-785040	Street Lights	1,113.83	2,000	886.17	44.31
PUBLIC WORKS Revenue		-93,478.90	-155,855	-62376.10	40.02
PUBLIC WORKS Expense		570,581.23	1,158,638	588056.77	50.75
Total PUBLIC WORKS		477,102.33	1,002,783	525,680.67	52.42
13031 ROADS - GRAVEL					
1-7-13031-730780	Annual Gravel Budget	0.00	28,000	28,000.00	100.00
1-8-13031-830183	Whitton Road	17,257.36	0	-17,257.36	0.00
ROADS - GRAVEL Revenue		0.00	0	0.00	0.00
ROADS - GRAVEL Expense		17,257.36	28,000	10742.64	38.37
Total ROADS - GRAVEL		17,257.36	28,000	10,742.64	38.37
13033 ROADS - CAPITAL					
1-4-13033-440221	Ontario Grant - OCIF	-85,090.00	0	85,090.00	0.00
1-4-13033-440461	Transfer from Reserves - Roads Equipment	0.00	-540,107	-540,107.00	100.00
1-4-13033-440464	Ontario Grant	0.00	-57,287	-57,287.00	100.00
1-4-13033-440466	Transfer from Lot Dev Fund	0.00	-20,713	-20,713.00	100.00
1-4-13033-440550	Transfer from Reserves - Gas Tax	0.00	-130,000	-130,000.00	100.00
1-7-13033-700140	Employee Benefits	5,521.87	0	-5,521.87	0.00
1-7-13033-700250	CAPITAL EQUIPMENT	259,449.11	408,107	148,657.89	36.43

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Budget Type : BUDGET

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Acct Code	Acct Desc	Year to Date	Budget Amt	Variance	% Variance
1-7-13033-700250	CAPITAL EQUIPMENT	259,449.11	408,107	148,657.89	36.43
1-7-13033-731031	Road Capital Trnsfr to Rsrvs - OCIF Fund	45.79	0	-45.79	0.00
1-7-13033-745040	Thompsonhill Streets	82.09	0	-82.09	0.00
1-8-13033-830039	Cotieville Road	21,632.76	0	-21,632.76	0.00
1-8-13033-830050	EADY ROAD	2,409.96	50,000	47,590.04	95.18
1-8-13033-830137	MCBRIDE ROAD	5,179.87	0	-5,179.87	0.00
1-8-13033-830183	Whitton Road	12,548.06	300,000	287,451.94	95.82
ROADS - CAPITAL Revenue		-85,090.00	-748,107	-663017.00	88.63
ROADS - CAPITAL Expense		306,869.51	758,107	451237.49	59.52
Total ROADS - CAPITAL		221,779.51	10,000	-211,779.51	-2117.80
13035 STORM SEWER					
1-7-13035-700400	Contracted Services	1,917.12	3,000	1,082.88	36.10
STORM SEWER Revenue		0.00	0	0.00	0.00
STORM SEWER Expense		1,917.12	3,000	1082.88	36.10
Total STORM SEWER		1,917.12	3,000	1,082.88	36.10
14000 ENVIROMENTAL SERVICES					
1-4-14000-440220	Ontario Grant	-10,914.10	-36,000	-25,085.90	69.68
1-4-14000-440380	Tipping Fees	-33,600.00	-55,000	-21,400.00	38.91
1-4-14000-440480	Blue Box & Composter	-72.00	-200	-128.00	64.00
1-4-14000-440482	Ontario Stewardship Tires	0.00	-100	-100.00	100.00
1-4-14000-440483	Electronic Waste	-602.29	-1,000	-397.71	39.77
1-4-14000-440640	Transfer from Reserves - Environment	0.00	-10,000	-10,000.00	100.00
1-7-14000-700010	Salaries	22,307.37	46,487	24,179.63	52.01
1-7-14000-700030	Committee Members Fees	237.50	1,000	762.50	76.25
1-7-14000-700035	Conference/Travel Expenses	405.50	1,400	994.50	71.04
1-7-14000-700060	Misc. Expenses	0.00	2,200	2,200.00	100.00
1-7-14000-700070	Insurance	2,854.49	2,860	5.51	0.19
1-7-14000-700080	Office Supplies	158.03	1,000	841.97	84.20
1-7-14000-700090	Material & Supplies	73.06	1,500	1,426.94	95.13
1-7-14000-700100	Telephone	31.80	300	268.20	89.40
1-7-14000-700110	Hydro	230.11	580	349.89	60.33
1-7-14000-700140	Employee Benefits	4,617.94	11,081	6,463.06	58.33
1-7-14000-700190	Building Maintenance	0.00	1,000	1,000.00	100.00
1-7-14000-700253	Transfer to Capital - GATES	0.00	10,000	10,000.00	100.00
1-7-14000-700280	Advertising	52.66	1,000	947.34	94.73
1-7-14000-700285	Landfill Equipment	0.00	1,000	1,000.00	100.00
1-7-14000-700400	Contracted Services	1,017.60	1,000	-17.60	-1.76
1-7-14000-731038	Blue Box Purchase	0.00	500	500.00	100.00
1-7-14000-745020	Promotion and Education	0.00	1,500	1,500.00	100.00
1-7-14000-745021	Recycling - Tires	0.00	50	50.00	100.00
1-7-14000-745025	Household Hazardous Waste Days	2,874.88	1,200	-1,674.88	-139.57
1-7-14000-745026	Recycling - Curbside Pickup	131,911.45	204,205	72,293.55	35.40
1-7-14000-745027	Waste - Curbside Pickup	16,501.59	45,375	28,873.41	63.63
1-7-14000-745031	Compaction & Covering	20,741.52	40,000	19,258.48	48.15
1-7-14000-745033	Landfill - Re-grind Waste	12,465.60	25,000	12,534.40	50.14

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1-7-14000-745033	Landfill - Re-grind Waste	12,465.60	25,000	12,534.40	50.14
1-7-14000-745034	Material Transfers	0.00	500	500.00	100.00
1-7-14000-745040	Engineering Fees	8,615.90	15,500	6,884.10	44.41
1-7-14000-789020	Transfer to Reserves - Landfill	0.00	23,390	23,390.00	100.00
ENVIROMENTAL SERVICES Revenue		-45,188.39	-102,300	-57111.61	55.83
ENVIROMENTAL SERVICES Expense		225,097.00	439,628	214531.00	48.80
Total ENVIROMENTAL SERVICES		179,908.61	337,328	157,419.39	46.67
15051 PARK & REC ADMINISTRATION					
1-7-15051-700010	Salaries	428.23	9,447	9,018.77	95.47
1-7-15051-700030	Com. Member Meetings	150.00	2,000	1,850.00	92.50
1-7-15051-700035	Conference/Travel Expenses	0.00	500	500.00	100.00
1-7-15051-700060	Misc. Expenses	73.25	100	26.75	26.75
1-7-15051-700070	Insurance	11,972.88	11,795	-177.88	-1.51
1-7-15051-700090	Office Supplies	0.00	200	200.00	100.00
1-7-15051-700140	Employee Benefits	132.70	5,172	5,039.30	97.43
1-7-15051-700260	Agreements	15,800.00	15,800	0.00	0.00
1-7-15051-700280	Advertising	0.00	200	200.00	100.00
1-7-15051-718040	Contracted Services	407.04	0	-407.04	0.00
PARK & REC ADMINISTRATION Revenue		0.00	0	0.00	0.00
PARK & REC ADMINISTRATION Expense		28,964.10	45,214	16249.90	35.94
Total PARK & REC ADMINISTRATION		28,964.10	45,214	16,249.90	35.94
15052 PARK & REC OUTDOOR FACILITIES					
1-4-15052-440216	Boat Launch - Fines	-40.00	-400	-360.00	90.00
1-4-15052-440423	Volleyball Revenue	0.00	-500	-500.00	100.00
1-4-15052-440428	Soccer Registrations	0.00	-5,000	-5,000.00	100.00
1-4-15052-440431	Boat Launch Other Rev Misc.	-2,119.64	-4,500	-2,380.36	52.90
1-4-15052-440461	Transfer from Reserves	0.00	-25,000	-25,000.00	100.00
1-7-15052-700010	Salaries	0.00	3,070	3,070.00	100.00
1-7-15052-700140	Employee Benefits	216.46	890	673.54	75.68
1-7-15052-700201	Trail Maintenance	0.00	1,000	1,000.00	100.00
1-7-15052-700215	Soccer Field Maintenance	0.00	3,000	3,000.00	100.00
1-7-15052-700220	Boat Launch Property Maintenance	2,242.81	2,000	-242.81	-12.14
1-7-15052-700250	Transfer to Capital	0.00	25,000	25,000.00	100.00
1-7-15052-715071	Farrell's Landing Property	41.49	250	208.51	83.40
1-7-15052-785083	Volleyball Expense	0.00	200	200.00	100.00
PARK & REC OUTDOOR FACILITIES Revenue		-2,159.64	-35,400	-33240.36	93.90
PARK & REC OUTDOOR FACILITIES Expense		2,500.76	35,410	32909.24	92.94
Total PARK & REC OUTDOOR FACILITIES		341.12	10	-331.12	-3311.20
15053 PARK & REC COMMUNITY CENTER					
1-4-15053-440125	Canada Specific Grants	-750.00	0	750.00	0.00
1-4-15053-440425	Rent	-9,435.48	-9,000	435.48	-4.84
1-4-15053-440429	Donations	0.00	0	2,000.00	0.00
1-4-15053-440461	Transfer from Reserves	0.00	-12,000	-12,000.00	100.00
1-4-15053-440800	Bar Sales	0.00	5,000	5,000.00	100.00

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1-4-15053-440800	Bar Sales	0.00	-5,000	-5,000.00	100.00
1-7-15053-700010	Salaries	2,852.72	16,660	13,807.28	82.88
1-7-15053-700095	Restock Bar	0.00	8,000	8,000.00	100.00
1-7-15053-700100	Telephone	430.01	800	369.99	46.25
1-7-15053-700110	Utilities	7,989.65	10,000	2,010.35	20.10
1-7-15053-700140	Employee Benefits	791.78	2,490	1,698.22	68.20
1-7-15053-700190	Building Maintenance	2,665.58	5,000	2,334.42	46.69
1-7-15053-700191	Building Cleaning	150.82	1,500	1,349.18	89.95
1-7-15053-700200	Equipment Repairs/Replacement	108.80	2,000	1,891.20	94.56
1-7-15053-700203	Participaction	1,753.37	0	-1,753.37	0.00
1-7-15053-700250	Transfer to Capital - Equipment	944.44	0	-944.44	0.00
1-7-15053-700251	Transfer to Capital - Bldg Renos	250.00	12,000	11,750.00	97.92
1-7-15053-700280	Advertising	0.00	1,000	1,000.00	100.00
1-7-15053-715015	Computer Programs & Maintenance	300.39	500	199.61	39.92
1-7-15053-789000	Transfer to Reserves - Building	0.00	30,915	30,915.00	100.00
PARK & REC COMMUNITY CENTER Revenue		-12,185.48	-26,000	-13814.52	53.13
PARK & REC COMMUNITY CENTER Expense		18,237.56	90,865	72627.44	79.93
Total PARK & REC COMMUNITY CENTER		6,052.08	64,865	58,812.92	90.67
15054 PARK & REC RINK					
1-4-15054-440431	Spring Hockey Team	0.00	-10,750	-10,750.00	100.00
1-7-15054-700010	Salaries	0.00	8,640	8,640.00	100.00
1-7-15054-700110	Utilities	0.00	1,500	1,500.00	100.00
1-7-15054-700140	Employee Benefits	0.00	3,075	3,075.00	100.00
1-7-15054-700190	Building Maintenance	0.00	6,600	6,600.00	100.00
1-7-15054-700191	Building Cleaning	0.00	500	500.00	100.00
1-7-15054-700200	Equipment Repairs/Maintenance	0.00	1,500	1,500.00	100.00
1-7-15054-700280	Advertising	0.00	100	100.00	100.00
1-7-15054-785069	Change Rooms	0.00	100	100.00	100.00
1-7-15054-785113	Spring H ockey Team	289.51	10,445	10,155.49	97.23
PARK & REC RINK Revenue		0.00	-10,750	-10750.00	100.00
PARK & REC RINK Expense		289.51	32,460	32170.49	99.11
Total PARK & REC RINK		289.51	21,710	21,420.49	98.67
15055 PARK & REC ANNUAL EVENTS					
1-4-15055-440426	Euchre Revenue	0.00	-4,000	-4,000.00	100.00
1-4-15055-440427	Country Dance Proceeds	0.00	-8,000	-8,000.00	100.00
1-4-15055-440446	Aerobics & Drop In Sports Fees	0.00	-500	-500.00	100.00
1-4-15055-440570	Winter Carnival Revenue	0.00	-4,000	-4,000.00	100.00
1-4-15055-440575	Canada Day Revenue	0.00	-4,500	-4,500.00	100.00
1-7-15055-785075	Canada Day Expenses	0.00	2,700	2,700.00	100.00
1-7-15055-785080	Winter Carnival Expenses	0.00	2,500	2,500.00	100.00
1-7-15055-785081	Country Dance Expenses	0.00	8,000	8,000.00	100.00
1-7-15055-785082	Aerobics & Drop In Sports	0.00	150	150.00	100.00
1-7-15055-786000	Euchres Expense	0.00	2,200	2,200.00	100.00

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PARK & REC ANNUAL EVENTS Revenue		0.00	-21,000	-21000.00	100.00
PARK & REC ANNUAL EVENTS Expense		0.00	15,550	15550.00	100.00
Total PARK & REC ANNUAL EVENTS		0.00	-5,450	-5,450.00	100.00
15056 PARK & REC FUNDRAISING					
1-4-15056-440452	Fruit Fundraiser	0.00	-9,010	-9,010.00	100.00
1-4-15056-440455	Murder Mystery	0.00	-3,200	-3,200.00	100.00
1-4-15056-440456	Fundraising Catering	0.00	-5,000	-5,000.00	100.00
1-4-15056-440457	Harvest Dinner	0.00	-3,000	-3,000.00	100.00
1-4-15056-440458	Trivia Night	0.00	-700	-700.00	100.00
1-7-15056-785100	Easter Egg Hunt	0.00	400	400.00	100.00
1-7-15056-785102	Fruit Fundraiser	0.00	7,500	7,500.00	100.00
1-7-15056-785105	Murder Mystery	0.00	1,500	1,500.00	100.00
1-7-15056-785106	Fundraising Catering	0.00	5,000	5,000.00	100.00
1-7-15056-785107	Harvest Dinner	0.00	1,800	1,800.00	100.00
1-7-15056-785108	Trivia Night	0.00	500	500.00	100.00
1-7-15056-785114	Quilting	0.00	300	300.00	100.00
1-7-15056-789070	Transf to Reserves - Working for Hoedown	0.00	3,910	3,910.00	100.00
15100 LIBRARY					
1-4-15100-440464	PROV GOV LIBRARY	0.00	-5,050	-5,050.00	100.00
1-7-15100-750010	LIBRARY AGREEMENT	8,160.00	13,210	5,050.00	38.23
LIBRARY Revenue		0.00	-5,050	-5050.00	100.00
LIBRARY Expense		8,160.00	13,210	5050.00	38.23
Total LIBRARY		8,160.00	8,160	0.00	0.00
16000 HEALTH SERVICES					
1-7-16000-700010	Salaries	0.00	350	350.00	100.00
1-7-16000-700140	Employee Benefits	0.00	100	100.00	100.00
1-7-16000-750010	Golden Age Activity Centre	1,000.00	1,000	0.00	0.00
1-7-16000-750020	Soc Serv Home Supp Grant	1,230.00	1,230	0.00	0.00
1-7-16000-750030	Renfrew Sunshine Coach	1,050.00	1,050	0.00	0.00
1-7-16000-750040	Doctor Recruitment	31,083.85	31,084	0.15	0.00
1-7-16000-750050	Hospice Renfrew	250.00	250	0.00	0.00
HEALTH SERVICES Revenue		0.00	0	0.00	0.00
HEALTH SERVICES Expense		34,613.85	35,064	450.15	1.28
Total HEALTH SERVICES		34,613.85	35,064	450.15	1.28
16100 ECONOMIC DEVELOPMENT					
1-7-16100-700030	EC DEV COMMITTEE MEMEBERS	100.00	0	-100.00	0.00
ECONOMIC DEVELOPMENT Revenue		0.00	0	0.00	0.00
ECONOMIC DEVELOPMENT Expense		100.00	0	-100.00	0.00
Total ECONOMIC DEVELOPMENT		100.00	0	-100.00	0.00
17000 PLANNING					
1-4-17000-440330	Fees & Charges Planning	-4,900.00	-5,200	-300.00	5.77
1-4-17000-440355	Fees & Charges Zoning Compl.	-420.00	-400	20.00	-5.00

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TOWNSHIP OF HORTON
Budget Variance Report



Budget Type : BUDGET

Fiscal Year : 2021 Period : 12
 Account Code : ?-4-?????-?????? To ?-8-?????-??????

Acct Code	Acct Desc	Year to Date	Budget Amt	Variance	% Variance
1-7-17000-700060	Com. Member Fees	325.00	1,700	1,375.00	80.88
1-7-17000-700090	Materials & Supplies	0.00	100	100.00	100.00
1-7-17000-780010	Contracted Services	1,215.80	2,000	784.20	39.21
1-7-17000-780100	Economic Development	0.00	10,000	10,000.00	100.00
PLANNING Revenue		-5,320.00	-5,600	-280.00	5.00
PLANNING Expense		1,540.80	13,800	12259.20	88.83
Total PLANNING		-3,779.20	8,200	11,979.20	146.09
18000 FIRE					
1-4-18000-440110	Provincial Fees and Charges	-4,848.75	-10,000	-5,151.25	51.51
1-4-18000-440215	POA - Fines	0.00	-500	-500.00	100.00
1-4-18000-440222	FIRE SAFETY GRANT 2021	-5,300.00	0	5,300.00	0.00
1-4-18000-440310	Fees & Charges Fire	0.00	-1,800	-1,800.00	100.00
1-7-18000-700010	Salaries	25,104.19	37,310	12,205.81	32.71
1-7-18000-700035	Conference/Travel Expenses	0.00	750	750.00	100.00
1-7-18000-700060	Misc. Expenses	1,148.88	1,000	-148.88	-14.89
1-7-18000-700070	Insurance	17,060.03	17,060	-0.03	0.00
1-7-18000-700080	Office Supplies	152.17	1,000	847.83	84.78
1-7-18000-700090	Clothing Expense	0.00	1,000	1,000.00	100.00
1-7-18000-700100	Telephone	733.87	1,300	566.13	43.55
1-7-18000-700110	Utilities	4,324.98	6,410	2,085.02	32.53
1-7-18000-700140	Employee Benefits	2,372.61	4,700	2,327.39	49.52
1-7-18000-700180	Office Equip. & Maint.	1,110.91	2,500	1,389.09	55.56
1-7-18000-700190	Building Maintenance	1,165.14	2,000	834.86	41.74
1-7-18000-700191	Building Cleaning	42.71	1,000	957.29	95.73
1-7-18000-700200	Fire Equipment Maintenance	4,202.13	19,000	14,797.87	77.88
1-7-18000-700210	Fleet Maintenance	6,700.89	11,500	4,799.11	41.73
1-7-18000-700230	Fuel & Oil	0.00	1,000	1,000.00	100.00
1-7-18000-700240	Radio/Communications	883.20	2,000	1,116.80	55.84
1-7-18000-700250	Transfer to Capital	692.73	0	-692.73	0.00
1-7-18000-700260	Extrication Agreement	2,000.00	5,000	3,000.00	60.00
1-7-18000-700261	Water Rescue Agreement	0.00	3,000	3,000.00	100.00
1-7-18000-715015	Computer/Program Maintenance	1,852.57	4,000	2,147.43	53.69
1-7-18000-721060	Training	2,491.82	4,500	2,008.18	44.63
1-7-18000-721070	Compressed Air	0.00	250	250.00	100.00
1-7-18000-721080	Extinguisher Recharges	0.00	300	300.00	100.00
1-7-18000-721210	Communications - County	3,999.25	4,150	150.75	3.63
1-7-18000-721230	Fire Prevention	539.30	2,850	2,310.70	81.08
1-7-18000-721240	Hydrant/Water Supply	0.00	300	300.00	100.00
1-7-18000-789005	Transfer to Reserves Fire Equipment	0.00	34,640	34,640.00	100.00
1-7-18000-789038	Transfer to Reserves - Building	0.00	5,000	5,000.00	100.00
FIRE Revenue		-10,148.75	-12,300	-2151.25	17.49
FIRE Expense		76,577.38	173,520	96942.62	55.87
Total FIRE		66,428.63	161,220	94,791.37	58.80

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19000 BUILDING DEPARTMENT					
1-4-19000-440385	Septic Permits	-6,200.00	-8,000	-1,800.00	22.50

TOWNSHIP OF HORTON
Budget Variance Report



Budget Type : BUDGET

Fiscal Year : 2021 Period : 12
 Account Code : ?-4-?????-????? To ?-8-?????-?????

Acct Code	Acct Desc	Year to Date	Budget Amt	Variance	% Variance
1-4-19000-440385	Septic Permits	-6,200.00	-8,000	-1,800.00	22.50
1-4-19000-440410	Building Permits	-32,769.00	-48,985	-16,216.00	33.10
1-4-19000-440431	Misc. Revenue	-1,400.00	-2,000	-600.00	30.00
1-4-19000-440605	Transfer from Reserves	0.00	-8,735	-8,735.00	100.00
1-7-19000-700010	Salaries	22,500.00	49,500	27,000.00	54.55
1-7-19000-700035	Conference/Travel Expenses	58.50	350	291.50	83.29
1-7-19000-700060	Misc. Expenses	34.19	500	465.81	93.16
1-7-19000-700080	Office Supplies	0.00	800	800.00	100.00
1-7-19000-700100	Telephone	76.71	500	423.29	84.66
1-7-19000-700140	Employee Benefits	2,243.67	6,250	4,006.33	64.10
1-7-19000-700190	Building Maintenance - Partial Share	0.00	2,000	2,000.00	100.00
1-7-19000-718040	Contracted Services	0.00	2,000	2,000.00	100.00
1-7-19000-785066	Office Administration	0.00	5,820	5,820.00	100.00
BUILDING DEPARTMENT Revenue		-40,369.00	-67,720	-27351.00	40.39
BUILDING DEPARTMENT Expense		24,913.07	67,720	42806.93	63.21
Total BUILDING DEPARTMENT		-15,455.93	0	15,455.93	0.00
Total General Operating Fund		176,971.03	10,000	-166,971.03	-1669.71
Report Total		176,971.03	10,000	-166,971.03	-1669.71

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20 July 2021.

Township of Horton,
2253 Johnston Road,
RENFREW, Ontario.
K7V 3Z8

Attention: Mayor and Council

We have been engaged to audit the financial statements of the Township of Horton for the period ending 31 December 2020.

The purpose of this letter is to communicate with you regarding all relationships between the Township of Horton and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence.

The following comments have been prepared to facilitate our discussion with you regarding independence matters:

We hereby confirm that we:

- have complied with the requirements regarding independence in the Rules of Professional Conduct/Code of Ethics; and
- have disclosed all relationships and other matters between the Firm and the entity that in our opinion may reasonably be thought to bear on independence.

We are not aware of any relationships between the entity and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence, that have occurred from 1 January 2020 to 20 July 2021.

This letter is intended solely for the use of those to whom it is addressed and others within the entity and should not be used for any other purposes.

We are available to discuss with you the matters addressed in this letter.

Yours very truly,

MacKillican & Associates,

Per:

(Rory K. Richards, CPA, CA, LPA)

RKR:tb - 2020

20 July 2021.

MacKillican & Associates,
Chartered Professional Accountants,
RENFREW, Ontario.

Dear Sirs:

This representation letter is provided in connection with your audit of the financial statements of the Township of Horton for the period ended 31 December 2020 and 2019 when reporting on all periods presented, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards for local governments.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief):

1. Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated 13 October 2020 for:

- a) Preparing and fairly presenting the financial statements in accordance with Canadian Public Sector Accounting Standards for local governments;
- b) Providing you with:
 - i. Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:
 - A. Accounting records, supporting data and other relevant documentation,
 - B. Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
 - C. Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;
 - ii. Additional information that you have requested from us for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
- c) Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and
- d) Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

2. Fraud and Non-Compliance

We have disclosed to you:

- a) All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
 - i. Management;
 - ii. Employees who have significant roles in internal control; or
 - iii. Others where the fraud could have a material effect on the financial statements;

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- b) All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;
- c) All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;
- d) All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and
- e) The results of our risk assessments regarding possible fraud or error in the financial statements.

3. Related Parties

We confirm that there were no related-party relationships or transactions that occurred during the period.

4. Estimates

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards for local governments. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We confirm that the significant assumptions and measurement methods used by us in making accounting estimates, including those measured at fair value, are reasonable.

5. Subsequent Events

All events subsequent to the date of the financial statements and for which Canadian Public Sector Accounting Standards for local governments requires adjustment or disclosure have been adjusted or disclosed.

6. Commitments and Contingencies

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

7. Adjustments

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

8. Misstatements

The effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole.

9. Other Representations

Accounting Policies

All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous period.

Future Plans

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

Yours very truly,

David Bennett - Mayor

Hope Dillabough - CAO/Clerk

Township of Horton

Financial Statements

For the year ended 31 December 2020

TOWNSHIP OF

HORTON



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

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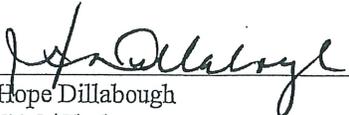
Management's Responsibility for the Financial Statements

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

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

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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 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.
20 July 2021.

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

620 Barnet Blvd.
Renfrew ON. K7V 0A8
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14 Madawaska Street – P.O. Box 94
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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:

	<u>Salaries and benefits</u>	<u>Interest on long term debt</u>	<u>Materials and contracted services</u>	<u>Rent and external transfers</u>	<u>Amortization</u>	<u>Total</u>
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	<u>531</u>		<u>3,951</u>			<u>4,482</u>
	<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:

	<u>Salaries and benefits</u>	<u>Interest on long term debt</u>	<u>Materials and contracted services</u>	<u>Rent and external transfers</u>	<u>Amortization</u>	<u>Total</u>
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	<u>550</u>		<u>1,704</u>			<u>2,254</u>
	<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. The six month costs of this contract for 2020 were \$ 79,931 (2019 - \$ Nil) plus fuel surcharge.

The Township has negotiated a contract with Cascades for the collection and disposal of recycled materials. The five month costs of this contract for 2020 were \$ 82,764 (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:	Balance at 31 December <u>2019</u>	<u>Additions</u>	Disposals, write-offs and adjustments	Balance at 31 December <u>2020</u>
<u>Cost</u>				
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	<u>196,337</u>		<u>(136,998)</u>	<u>59,339</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 <u>2019</u>	<u>Amortization</u>	Disposals, write-offs and adjustments	Balance at 31 December <u>2020</u>
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	<u>16,988,451</u>	<u>618,458</u>		<u>17,606,909</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 <u>2019</u>	Balance at 31 December <u>2020</u>
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	<u>196,337</u>	<u>59,339</u>
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)



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.
20 July 2021.

**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
Arnprior ON. K7S 3H2
T: 613.623.7926 | F: 613.623.7927

Email: info@mackillicans.com | Website: www.mackillicans.com

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.



Township of Horton COUNCIL / COMMITTEE REPORT

Title: Land Acknowledgement	Date: July 20 th , 2021
	Council/Committee: General Government/Council
	Author: Hope Dillabough, CAO/Clerk
	Department: Council

RECOMMENDATIONS:

THAT Council of the Township of Horton approve that a Land Acknowledgement be read at Council Meetings beginning in September 2021 immediately following the 'Call to Order'.

AND THAT it be added to the Township's website.

BACKGROUND:

In 2015, the Truth and Reconciliation tabled calls to action to address issues pertaining to Residential Schools. In early June 2021, the bodies of 215 indigenous children were found in an unmarked mass burial grave in Kamloops, BC. On June 24th, 751 unmarked graves were discovered at the site of a former Residential School in Saskatchewan.

The County of Renfrew states a Land Acknowledgement at County Council Meetings. It is as follows:

"As we gather in the Chambers, I would like to acknowledge, on behalf of Council and our community that we are meeting on the traditional territory of the Algonquin People. We would like to thank the Algonquin People and express our respect and support for their rich history, and we are extremely grateful for their many and continued displays of friendship. We also thank all the generations of people who have taken care of this land for thousands of years."

The Engineers of Canada have produced a guide on 'Land Acknowledgement. It provides some pertinent information and great resources that are helpful in understanding Land Acknowledgements. It is attached as Appendix 1.

Land Acknowledgements are not meant to:

- Threaten or alienate non-Indigenous or Indigenous people.
- Speak for or represent Indigenous communities.
- Be the only action the Township takes towards truth and reconciliation.

RETURN TO AGENDA

Training and Education

The CAO/Clerk is engaging First Nations University of Canada for the purpose of workplace training through online learning. “**4 Seasons of Reconciliation**” is an online course which teaches Indigenous Awareness Training and can be customized for Horton’s specific needs. It’s meant to create a more inclusive workplace.

4 Seasons of Reconciliation is a unique 3-hour online course which promotes a renewed relationship between Indigenous Peoples and Canadians through transformative learning about truth and reconciliation. This workplace course provides the basic foundation on the relationship between Canada and Indigenous Peoples and the Truth and Reconciliation Commission of Canada (TRC). The flyer for this course is attached as Appendix 2. The CAO/Clerk has a call scheduled with ‘Reconciliation Education’ who partners with First Nations University of Canada to offer this online course and will provide more information to staff and Council following the call.

ALTERNATIVES: N/A

FINANCIAL IMPLICATIONS: N/A at this time.

ATTACHMENTS:

Appendix 1 – Engineers Canada – A Guide on Land Acknowledgement

Appendix 2 – 4 Seasons of Reconciliation Flyer

Author:



signature

Other:

signature

Treasurer:

signature

C.A.O.



signature

RETURN TO AGENDA



A guide to acknowledging First Peoples and traditional land:

Land acknowledgements for staff and volunteers

Indigenous Advisory Committee

January 2021

Contents

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Overview

Do you host meetings, or are working with volunteers and committees who host meetings? This resource is for you! The purpose of this document is to provide guidance and to answer questions for Engineers Canada staff for conducting land acknowledgements at the beginning of meetings, public events, and conferences.

This guideline will be your hub for understanding the value of conducting land acknowledgements, as well as tips, templates, and protocols for how to do a land acknowledgement at your meetings. It will be regularly updated by the Diversity, Equity, and Inclusion Manager.

What is a land acknowledgement?

The land acknowledgements we hear today are based on an old tradition or protocol carried out by Indigenous communities in Canada. It is intended as a way for guests to show their respect for and pay homage to the Indigenous community with which they are visiting and engaging with.

“It recognizes the strength and wisdom of the place that has given rise to the people who are of that land and it invokes the spirit of that place to support your good intentions.” (S. Calvez., R. Roberts, 2020)

Why do we do land acknowledgements?

Land acknowledgements are a practice, but they are also part of a larger process that we are undertaking, as individuals and as an organization, towards reconciliation between non-Indigenous and Indigenous Peoples in Canada. The reality is that Indigenous people are underrepresented within the engineering profession and at the majority of the meetings and events we attend, so we have to be careful to not appropriate the traditional land acknowledgement practice in an empty and disconnected way. Engineers Canada supports the practices of land acknowledgements in order to:

- Raise awareness of Indigenous presence and land rights in everyday life, for ourselves and meeting participants.
- Acknowledge our presence on the land as visitors and as a part of colonial history.
- Recognize the history of colonialism and harms done by settlers to Indigenous communities, including to acknowledge the detrimental impacts that the engineering profession has had on Indigenous communities through discriminatory practices and disregard for Indigenous rights, traditions and knowledge; where decision-making that directly impacts Indigenous communities has ignored the rights of Indigenous Peoples to be stewards of their own land; where there has been a lack of free, prior and informed consent from Indigenous communities with regards to natural resource projects.

- Complement self reflection and cultural competency of staff and volunteers.

Land acknowledgements are not meant to:

- threaten or alienate non-Indigenous or Indigenous people
- speak for or represent Indigenous communities
- appropriate Indigenous ideas and knowledge
- be the only action we take towards truth and reconciliation. (see Resource section)

How do we do land acknowledgements?

The aim is to practice land acknowledgements in a meaningful way. To achieve this goal we have linked this guide to the provision of Indigenous awareness training for staff (4 Seasons of Reconciliation 2020), as well as a resource list for further learning (see Resources section).

Who are the First Peoples of this area?

Do your research to find out if the land you are gathering on is Treaty Territory (numbered treaties), Unceded Territory (not legally signed away to the Crown or to Canada), or part of Inuit and Métis homelands. Find the names of local First Nations communities who have lived there, and review the official formats we have provided for in-person and online meetings.

Pronunciation

There are hundreds of First Nations, Métis, and Inuit groups in Canada, and many territorial names and titles that settlers are not used to saying. Do not be afraid to ask questions and find out how to pronounce the local First Nation in your acknowledgement. If you are not sure how to pronounce a Nation's name, there are a number of ways to learn, including:

- Respectfully asking someone from that nation or from a local organization such as a Friendship Center or Indigenous Student Center.
- Check the nation's website; they may have a phonetic pronunciation on their "About" page, an audio-recording of their name, or videos that include people saying the nation's name.
- Call the nation after hours and listen to their answering machine recording.

Your positionality

Speaking from the heart about colonialism and your personal path on reconciliation is challenging. A first step is to speak to what you know: your own positionality, your settler background, your relationship (or lack thereof) with Indigenous people in Canada.

"By recognizing the intimate relationship between the place and people, you are demonstrating that you understand what is important and that you are trustworthy. To do this, you must use your own voice and provide the Land Acknowledgement from your heart." (S. Calvez., R. Roberts, 2020)

In-person meetings

OTTAWA: “As a visitor on this land, I would like to begin by acknowledging that we are gathered on the traditional and unceded territory of the Algonquin Anishinaabeg people. To do so recognizes Indigenous Peoples long-standing presence in this territory.

Further, this recognition and respect for Indigenous Peoples and their lands is a key towards reconciliation.

Thank you.”

Personalization

Making the land acknowledgement your own is the next step. Relate your experience and the meeting itself to the Indigenous people of the land. Here are some examples:

“As a settler myself, I am committed to... [describe your commitment to actively working against colonialism, towards reconciliation].”

“As a visitor on this land, coming from [describe your background], I strive to deepen my own understanding of the local Indigenous communities.... Reframe my responsibilities to land and community.”

“I come with respect for this land that I am on today, and for the people who have and do reside here.”

“The reason for our meeting today is to discuss a project that involves natural resources and directly impacts Indigenous communities. We acknowledge the need for meaningful consultation with Indigenous communities.”

“We acknowledge the contributions of [name Indigenous community] to the project/work we are involved in today.”

Online meetings

Land acknowledgements need to be part of all gatherings, including virtual meetings. Depending on the location of your participants, you may acknowledge all Indigenous groups, or research the First Peoples of the land you are on.

Here is the approved land acknowledgement you can use and personalize:

“I would like to begin by acknowledging the Indigenous Peoples of all the lands that we are on today. While we meet today on a virtual platform, I would like to take a moment to acknowledge the importance of the lands, which we each call home. We do this to reaffirm our commitment and responsibility in improving relationships between nations and to improving our own understanding of local Indigenous peoples and their cultures.

From coast to coast to coast, we acknowledge the ancestral and unceded territory of all the Inuit, Métis, and First Nations people that call this land home.

Please join me in a moment of reflection to acknowledge the harms and mistakes of the past and to consider how we are and can each, in our own way, try to move forward in a spirit of reconciliation and collaboration”

Guide to Acknowledging First Peoples & Traditional Territory

Canadian Association of University Teachers

<https://www.caut.ca/content/guide-acknowledging-first-peoples-traditional-territory>

Are you planning to do a Land Acknowledgement?

Debbie Reese for American Indians in Children's Literature

March 9, 2019

<https://americanindiansinchildrensliterature.blogspot.com/2019/03/are-you-planning-to-do-land.html>

'I regret it': Hayden King on writing Ryerson University's territorial acknowledgement

Unreserved, CBC

January 20, 2019

<https://www.cbc.ca/radio/unreserved/redrawing-the-lines-1.4973363/i-regret-it-hayden-king-on-writing-ryerson-university-s-territorial-acknowledgement-1.4973371>

How an acknowledgement of 'unceded Algonquin territory' became ubiquitous

Ottawa Citizen

January 9, 2019

<https://ottawacitizen.com/news/local-news/how-an-acknowledgment-of-unceded-algonquin-territory-became-ubiquitous/>

Territory Acknowledgement Panel Talk

Centre for Teaching, Learning and Technology, University of British Columbia

October 18, 2016

<https://youtu.be/lzqe2fh4Zdc>

Making Coast Salish Territorial Acknowledgements Matter

Coast Salish Cultural Network

November 25, 2016

<https://youtu.be/-Tei5tGoQ4s>

Beyond Territorial Acknowledgements

Chelsea Vowel

September 23, 2016

<http://apihtawikosisan.com/2016/09/beyond-territorial-acknowledgments/>

What is the significance of acknowledging the Indigenous land we stand on?

Ramna Shahzad, CBC

July 15, 2017

<http://www.cbc.ca/news/canada/toronto/territorial-acknowledgements-indigenous-1.4175136>

Know the Land: Territories Campaign

Laurier Students' Public Interest Research Group (LSPIRG)

<http://www.lspirg.org/knowtheland/>

Gabriel Dumont Institute- Métis Culture

<https://gdins.org/metis-culture/>

4 Seasons of Reconciliation Education

A series of bilingual online resources which promote a renewed relationship between Indigenous Peoples and Canadians, through transformative and engaging learning towards anti-racism education.

<https://www.reconciliationeducation.ca/>



Online course for the workplace

4 Seasons of Reconciliation

In partnership with the First Nations University of Canada, (*Canada's only Indigenous University*), this multi-media modular course, *4 Seasons of Reconciliation*, teaches Indigenous Awareness Training for the workplace and is customized to your specific needs and learning portal.

The course and its companion national bonus video library, provides a concrete tool for building a more inclusive workplace which actively meets and responds to the TRC Calls to Action.

Request a trial review pass

RETURN TO AGENDA

Indigenous Awareness Training: 4 Seasons of Reconciliation



Online Training course for the workplace:



4 Seasons of Reconciliation is an engaging multi-media course which promotes a renewed relationship between Indigenous Peoples and Canadians, through transformative learning. This bilingual course is in use across 8 provinces in major education, government and private sectors. The course is a self-paced foundational 1:0:1 for Indigenous awareness training. It provides a concrete tool for building a more inclusive workplace which actively meets and responds to the TRC Calls to Action. Engaging and inspiring videos, award-winning films, slides, quizzes, a final certificate and a national bonus video library created with Indigenous authors provides your workplace with ready-to-use reconciliation strategy tool.



Modular Course & Final Quiz & Certificate:

<p>Pre-Module Quiz</p> <p>7m</p>	<p>Module 1 Watch the film</p> <p>30m</p>	<p>Module 2 Colonial Lens</p> <p>14m</p>	<p>Module 3 Pre-Contact</p> <p>16m</p>	<p>Module 4 Treaties</p> <p>15m</p>
<p>Module 5 Residential Schools</p> <p>14m</p>	<p>Module 6 UNDRIP</p> <p>5m</p>	<p>Module 7 Indigenous Relation</p> <p>14m</p>	<p>Module 8 Reconciliation</p> <p>12m</p>	<p>Module 9 Restitution</p> <p>14m</p>



Request trial review pass:

Contact our learning team at:
416.945-9632 or:
4Seasons@ReconciliationEducation.ca

RETURN TO AGENDA

www.ReconciliationEducation.ca



Township of Horton COUNCIL / COMMITTEE REPORT

Title: Job Evaluation And Pay Equity Project	Date:	July 20 th , 2021
	Council/Committee:	General Government/Council
	Author:	Hope Dillabough, CAO/Clerk
	Department:	Council

RECOMMENDATIONS:

THAT Council of the Township of Horton approve staff's recommendation to single-source and award of the Job Evaluation and Pay Equity Project to Cornerstone Management Solutions Limited at an upset cost of \$11,470 plus HST.

AND THAT this be funded from the Modernization Reserves.

BACKGROUND:

A review of the Township's salary grid and job evaluation system was last completed in February 2015 by the former Treasurer and Director of Human Resources of the County of Renfrew. Classification reviews must be conducted on an on-going basis with every job reviewed at least every five years. The *Pay Equity Act* provides that as a Public Sector Employer with 10 or more employees, there is a requirement to have compensation practices that provide for pay equity.

Cornerstones Management Solutions performed a project for several municipalities in the County of Renfrew which entailed a review of the current job evaluation, classification and salary structure in order to meet the statutory Pay Equity obligations. Additionally, this study undertook a comparison of market comparators, specifically other municipalities with similar scope of service, population and/or geography. Cornerstones offers a full range of human resource services. As part of this project, I am hoping to engage in for Horton Township, the consultants will also provide a job evaluation training so that staff can undertake job evaluation, in the future, without a requirement for external assistance in compliance with requirements.

Cornerstones Management Solutions had reached out to the Township of Horton to request our salary grid information for their study of other municipalities which piqued my interest in their services, and I requested more information. Due to the fact that they have already compiled this comparator information, I felt it was a better fit to request a proposal from them as they've done a substantial amount of work gathering the information in the County.

RETURN TO AGENDA

As per the project plan, as attached, the following will be part of this project:

- A review of the current HR documents (organizational chart, job descriptions, salary grids, compensation documents related to salary adjustments)
- Identify job descriptions that require updating
- Job Classification – evaluate jobs based on current job descriptions, identify pay equity issues
- Compensation Review – including pay, internal and external equity considerations
- Final report and recommendations

This project will ensure we are compliant with obligations and requirements from the *Pay Equity Act* of Ontario.

ALTERNATIVES: N/A

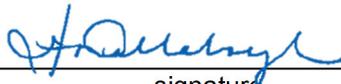
FINANCIAL IMPLICATIONS: The Township’s Procurement By-Law states that a Tender process is required when goods and services are estimated to cost more than \$5000.00, or a Competition Quotation process can be used as an alternative. However, for the purpose of single sourcing, in section 4.7 the pertinent authority is authorized to place orders for services from such suppliers as deemed appropriate. Staff is seeking approval from Council to single source this project as Cornerstones has already performed and gathered comparator information Horton’s study requires.

Additionally, staff is recommending this be funded from the Modernization Reserves therefore it will not impact the 2021 Operating Budget.

The project has been estimated to cost between \$6,600-\$11,470 (plus HST) dependent on the number of hours required.

ATTACHMENTS:

Appendix 1 – Cornerstones Management Solutions Limited – Proposal and Quotation

Author:  _____
signature

Other: _____
signature

Treasurer:  _____
signature

C.A.O.  _____
signature



June 25, 2021

Hope Dillabough
Chief Administrative Officer
Horton Township
2253 Johnston Road
Renfrew, ON K7V 3Z8
Tel. 613.432.6271

Subject: Job Evaluation and Compensation Review

Dear Hope,

Cornerstones Management Solutions Ltd. is honored to be invited to provide a quotation on job evaluation and compensation review. We are excited to provide a customized project plan to meet the needs of the Horton Township!

Within this RFP, we describe the capacity to render quality and innovative consulting services. We outline the scope of the project, identify the project team, present the project plan and a detailed breakdown of the schedule, number of hours and methodology to achieve the project objectives.

We have extensive experience in the HR services you have requested, especially amongst the Townships, and would be delighted to have the opportunity to work with you on this important project.

If you have any questions, please do not hesitate to contact me at the coordinates listed below.

Sincerely,

A handwritten signature in black ink that reads "J. Glaser". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Joanne Glaser
Director, Human Resources
(613) 297-1703
Email: joanne@cornerstones.ca



Request for Proposal
for
Horton Township
Job Evaluation and Compensation Review
June 25, 2021

©Cornerstones Management Solutions Ltd.



About Cornerstones Management Solutions Ltd.

At Cornerstones Management Solutions Ltd., we build customized human resources and management solutions that fit your organization. We believe that 'off the shelf' ideas will not create the sustainable results organizations require.

Cornerstones offers a full range of human resources services. Our human resources consultants have expertise in the areas of policy development and application, organization change, compensation, recruiting, performance management, job evaluation, pay equity, job classification and training, and employment equity.

Cornerstones is ideally suited to provide the services you have identified. We have worked for large and small employers in a variety of industries including other townships, conservation authorities, education, nonprofit, hi-tech, health care, construction, manufacturing, government, and environmental agencies.

“Our knowledge and experience will be reflected in the quality of service that we will provide to you”.

Proposed Services

It is our understanding that the Horton Township seeks HR expertise to review its current job descriptions, job evaluation and classification structures, and salary grids through an external market review. This is especially timely given that the Township of Horton just participated in an external market salary survey and will receive that data for their similar positions. The Township of Horton currently has ten (10) full-time positions.



Project Plan

The following Project Plan describes the proposed approach, including key deliverables, timelines and estimated hours. This plan is subject to review and refinement in consultation with the Project Sponsor.

It is our understanding that this project will begin the week of August 3rd and will be completed by September 3rd, 2021.

Project Plan	Completed by	Estimated Hours
Review current HR documents including org chart, job descriptions, current salary grids, compensation documents related to salary adjustments, etc.).	August 6	5-10
Meet with Project Sponsor to clarify any questions resulting from the initial review of HR documents.	August 6	1-2
Identify job descriptions that need to be updated. Draft and edit up to ten (10) job descriptions (approx. 1 hour per job).	August 13	10-15
Job Classification - Evaluate jobs based on current job descriptions, identify pay equity issues (approx. 1 hour per job)	August 27	10-15
Compensation review – including, pay, internal and external equity considerations. <i>This salary data is based on current data obtained through the township salary survey already completed.</i>	August 27	5-10
Final Report and recommendations on salary ranges	September 3	5-10
<i>Estimated Number of Consulting Hours for Job descriptions and Pay Equity and Compensation Review @ \$185 per hour</i>		
Estimated Number of Consulting Hours		36 - 62
Senior Consultant Hourly Rate		\$185
Estimated Total Cost		\$6,660 - \$11,470



Investment

Using the proposed project plan described above, it is estimated this project will take approximately 36 - 62 hours with an estimated cost between \$6,660 - \$11,470 CAD dollars (plus HST).

This proposal is subject to refinement in consultation with the Project Sponsor. Cornerstones will strive to manage the project in a reduced amount of time for a cost saving to the client.

Applicable taxes (GST/HST) will be added to each invoice. We will submit project invoices at the end of each month.

All invoices are due upon receipt with interest being charged on all accounts outstanding past 30 days at a rate of 2% per month.

Resources

Cornerstones has two (2) Senior Consultants, Joanne Glaser and Kellie Howe, both of whom have extensive human resources and consulting experience. Kellie will be the overall project manager for the HR Audit, job descriptions and compensation. Joanne will provide pay equity, job classification expertise and HR support as needed. Attached are both Joanne and Kellie's resumes/biographies.



Joanne Glaser, CHRP – Director, Senior Consultant

Joanne is a Director and Senior Consultant with Cornerstones Management Solutions Ltd., a full-service Human Resources consulting firm based in Ottawa. Joanne's career in Human Resources spans 25 years with her last functional position being the Executive Director of Human Resources at a large municipal hydro electric utility.

Joanne's strength is developing superior solutions to complex problems. In her role as Executive Director, she brought together staff from 5 municipal utilities. Not only did she play a lead role in the design and staffing of the new organization but also was instrumental in the creation of the management compensation structure, harmonization of wages and creation of the new classification structures for both management and union jobs.

Select achievements include:

Compensation Work with Senior Management to create a customized gender neutral comparison system specific to the work performed and corporate values as well as consistent with pay equity legislation

- Develop job questionnaire aligned with gender neutral comparison system
- Evaluate jobs
- Create classification structure by grouping jobs together based on equidistant point bands
- Identify pay equity and internal equity issues
- Conduct external salary survey and identify external equity issues
- Cost various options
- Recommend implementation strategy to address pay, internal and external equity issues which included policy, letters to staff, and on-going salary administration guidelines
- Recommend and implement communication strategy including presentations to staff throughout the project; as well as meeting with the Finance Committee and presentation to the full Board.

Pay Equity

Review pay equity and compensation framework to ensure market competitiveness, internal equity and pay equity.

- Analyze current job evaluation system, identify gaps and make recommendations
- Conduct employee information session
- Develop job analysis questionnaire and collect up to date job content information
- Train Job Evaluation Committee, compile Committee job evaluation data and facilitate 'sore thumbing' and finalization of job evaluation results
- Recommend job banding and resulting classification structure
- Analyze impact on pay and internal equity; make recommendations
- Conduct external salary survey and recommend new salary structure



- Develop policy and procedure
- Using job questionnaires, oversee the preparation of new job descriptions
- Make presentations to Management, Council and Staff

Pay Equity and Job Evaluation in a Unionized Setting

Advise and act as spokesperson at pay equity negotiations with CUPE.

- Negotiate a variety of items including terms of reference, gender dominance and job classes
- Work with CUPE to co-facilitate the training of job evaluation committee members, and the on-going facilitation of job evaluation committee meetings
- Cost various options to resolve pay equity claims, including complex annual adjustments over an 8 year period
- Draft submissions to the Pay Equity Commission
- Work closely with the Pay Equity Review Officer to ensure the Employer demonstrated compliance, cooperation and a willingness to resolve outstanding pay equity issues

A believer in giving back to the community, Joanne currently sits on the Board of Directors for a local child care organization. She is also an active member of the Ontario Human Resources Professional Association, past Chairperson of the Human Resources Committee and past Board Member at the Big Sisters Association of Ottawa-Carleton.

Joanne is a graduate of the University of Toronto with a degree specializing in Commerce. She achieved her designation as a Certified Human Resources Professional in 1990 and is a certified trainer in a number of programs including Frontline Leadership and Coaching. In 2013, Joanne achieved her certification as a Workplace Investigator. Joanne has also been a mentor for the Sprott School of Business, Executive Certificate in Strategic Human Resources Leadership.



Kellie Howe, Senior Human Resources Consultant

As a Senior Human Resources Consultant, Kellie offers over twenty years of experience to organizations in order to customize HR solutions for small to medium sized businesses at any stage of development. Kellie's strengths are to build, improve and/or enhance HR practices, policies and programs so they align to organizational objectives while addressing the business needs.

Kellie's services have been retained by various organizations to develop strategic HR programs while also managing the change and impact on the business.

Kellie's expertise is to audit the current HR function and then recommend appropriate HR programs and initiatives based on priorities, budget, legislation, compliance and business requirements. Once this plan is been crafted in detail, the recommendations can be either implemented by Kellie or another HR person in the organization.

Proven results and success have been demonstrated in HR Programs (Offer letters/Employment Agreements, Employee Manual, HR Policies) Job Evaluation, Organizational Design and Development, Compensation, Performance Management, Mergers and Acquisitions, Employee Retention, Change Management, Leadership Coaching, Employee Engagement, Recruiting, Pay Equity, Employment Equity and Benefits.

Select achievements include:

Human Resources Audit

- Review of all current Human Resources policies, programs and practices including employee data, employee handbooks, compensation framework, individual employee compensation, organization chart and job descriptions.
- Draft observations and report on current Human Resources practices.
- Report on best practices and recommendations for future enhancements to Human Resources policies, program and practices based on priorities and budget.

Position Review and Organizational Re-alignment

- Analyze current state of the organization including a review on documents related to the department, including mandates, organizational chart, employees and any related job postings/descriptions/profiles or information.
- Draft and update each job description based on job postings, new criteria and information sessions with employees.
- Review positions for duplication, overlap and redundancies.
- Meet with Senior Leaders and Managers on recommended changes to roles, positions, titles and levels.
- Make recommendations on current structure and how to align to a new efficient structure which addresses departmental challenges.



- Design new org structure and implement change management communication strategies.

Salary Survey and Pay Range Adjustment

- Review current market comparators, salary grids, and wages scales provided by other organizations.
- Design a salary survey to collect relevant salary data as needed from comparator organizations in the region for targeted positions.
- Review current market comparators, salary grids, and wages scales provided by other organizations.
- Identify positions where pay scale adjustments are recommended and adjusted minimum and maximum salary ranges.
- Recommend changes to the salary grid and pay scales based on current compensation levels, and where necessary to maintain pay equity, internal equity and external market equity and to ensure that the salary structure meets current and future needs.
- Recommend timing of any salary adjustments.
- Provide detailed written findings, analysis, and alternative approaches for implementing recommended changes to pay ranges.

Kellie is a graduate of Carleton University with a Bachelors of Arts in Psychology and Sociology. She is also a graduate from Seneca College where she completed her post graduate Human Resource Management Diploma (CHRM). She also attended the University of Chicago to receive her Certified Exit Planning Advisor (CEPA) designation.

Kellie is a member of the Human Resources Professional Association of Ontario (HRPAO) and holds Security Clearance at the secret Level.



Township of Horton COUNCIL / COMMITTEE REPORT

Title: TES Committee Chair's Report – July 7 th , 2021	Date: July 20 th , 2021
	Council/Committee: Council
	Author: Nikky Dubeau, Admin/Planning Assistant
	Department: TES

RECOMMENDATIONS:

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

BACKGROUND:

Re-Issue of Municipal Dock RFQ

Public Works Manager Adam Knapp has inspected the dock and it is in good enough condition to last the 2021 season. The Committee was in agreeance to wait until the market slows down and prices decrease to release the RFQ again but aimed for fall/winter of 2021 to have for the 2022 season.

Golf Course Road Rehabilitation

The Committee was in agreeance to put funds towards the project in 2022.

Moved by Murray Humphries

Seconded by Rick Lester

THAT the TES Committee recommend to Council to contribute 50% of the cost toward the rehabilitation of Golf Course Road with Admaston/Bromley and allocate \$53,371 in the 2022 Capital Budget from the Roads Infrastructure Reserves;

AND FURTHER THAT any remaining funds available from the \$80,000 upset amount requested for the shared rehabilitation of McBride Road be allocated toward a down payment for the Township of Horton's portion of the rehabilitation of Golf Course Road.

Carried

Unofficial Results – PW 2021-10 Concrete Fuel Containment Pad

The Committee was in agreeance to reject the submission of \$33,722.14. After Committee discussion, Public Works Manager Adam Knapp is to contact the contractor that quoted the project initially to see if the offer still stands, or is lower than the bid submission, and move forward with the installation.

Moved by Rick Lester

Seconded by Tyler Anderson

THAT the TES Committee recommend to Council reject the sole bid submission from '11475579' for PW 2021-10 Concrete Fuel Containment Pad in the amount of \$33,722.14.

Carried

RETURN TO AGENDA



Township of Horton
COUNCIL / COMMITTEE REPORT

Title: Protective Services Committee Chair's Report	Date:	July 20 th , 2021
	Council/Committee:	Council
	Author:	Hope Dillabough, CAO/Clerk
	Department:	Protective Services

RECOMMENDATIONS:

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

BACKGROUND:

Fire Chief's Report and Update

This report included information from mid-May to mid-June, with an additional up-to-date verbal report. The "Yield to Flashing Green Light-Firefighter Emergency Response" signage has been erected. There was discussion regarding the signage and how best to educate the public.

There was discussion regarding the informal 'Automatic Aid Agreement' that had been in force prior to amalgamation with the Whitewater Fire Department. Due to amalgamation and the fact that this 'agreement' was not in writing, it is deemed no longer in effect and has been dissolved.

Private Road access was discussed regarding emergency vehicles. Fire Chief Cole provided some information on how he plans on dealing with it to help both the Fire Department and the property owners. A private road assessment by the Fire Department will be conducted to determine the condition of the private road. An analysis would then occur of the information to determine what levels of service may be required for access. Lastly, the property owners on these private roads would be informed of the information and be educated on how to improve access for emergency vehicles.

Fire Chief Cole reviewed the report and informed Committee the Deputy Chief position has been awarded to Mike Fortier. A by-law will come for formal appointment.

ALTERNATIVES: N/A

FINANCIAL IMPLICATIONS: N/A

CONSULTATIONS: N/A

Author: 
signature

Other: _____
signature

Treasurer: _____
signature

C.A.O.: 
signature

RETURN TO AGENDA



THE CORPORATION OF THE TOWNSHIP OF HORTON

Memo from the CAO/Clerk as of July 16, 2021.

INFORMATION provided **NOT** included in the Regular Council meeting package of July 20, 2021.

INFORMATION EMAILED

1. AMO 2021 Conference Update 1
2. AMO 2021 Conference Update 2
3. AMO Policy Update
4. AMO Training
5. Ottawa Valley Business News – July 6
6. CNSC has accepted the Final Environmental Impact Statement for the Near Surface Disposal Facility Project
7. Calendars

RETURN TO AGENDA



Community & Corporate Services
41 Dundas St West, Napanee, ON K7R 1Z5 TEL 613-354-3351 www.greaternapanee.com

July 7, 2021

The Honourable Patty Hajdu
Federal Minister of Health
House of Commons
Ottawa, ON K1A 0A6
Patty.hajdu@parl.gc.ca

Dear Honourable Patty Hajdu:

Re: SUPPORT FOR 988, A 3-DIGIT SUICIDE AND CRISIS PREVENTION HOTLINE

Please be advised that at the meeting held on June 22, 2021, the Council of the Town of Greater Napanee adopted the following resolution of support:

RESOLUTION #322/21: Richardson/McCormack

That the correspondence from the Township of Huron-Kinloss - June 1, 2021 be received;
And further, That Council provide a letter of support to the Town of Caledon regarding the Federal Government's initiative to adopt 988, a National three-digit suicide and crisis hotline.

Thank you for your attention in this important matter.

Yours truly,

Katy Macpherson
Legal Services Coordinator

CC: Ian Scott, Chairperson and Chief Executive Officer, CRCT, iscott@telesat.com
All Ontario Municipalities

RETURN TO AGENDA

**The Corporation of the Township of Huron-Kinloss**

P.O. Box 130
21 Queen St.
Ripley, Ontario
N0G2R0

Phone: (519) 395-3735

Fax: (519) 395-4107

E-mail: info@huronkinloss.com

Website: <http://www.huronkinloss.com>

The Honourable Patty Hajdu
Federal Minister of Health
House of Commons
Ottawa, ON K1A 0A6
Patty.Hajdu@parl.gc.ca

June 1, 2021

Dear Honourable Patty Hajdu;

Re: Copy of Resolution #374

Motion No. 374

Moved by: Ed McGugan Seconded by: Carl Sloetjes

THAT the Township of Huron-Kinloss Council hereby supports The Town of Caledon in endorsing the Federal governments initiative to adopt 988, a National three-digit suicide and crisis hotline AND further direct staff to forward a copy of this resolution to Honourable Patty Hajdu, Federal Minister of Health, the Canadian Radio-television and Telecommunications (CRTC) and all municipalities in Ontario.

Sincerely,

Kelly Lush
Deputy Clerk

c.c Ian Scott, Chairperson and Chief Executive Officer, Canadian Radio-Television and Telecommunications Commission (CRTC), iscott@telesat.com All Ontario Municipalities

RETURN TO AGENDA



Allan Thompson
Mayor

Sent via E-Mail to: Patty.Hajdu@parl.gc.ca

March 31, 2021

The Honourable Patty Hajdu
Federal Minister of Health
House of Commons
Ottawa, ON K1A 0A6

Dear Ms. Hajdu,

RE: SUPPORT FOR 988, A 3-DIGIT SUICIDE AND CRISIS PREVENTION HOTLINE

I am writing to advise that at the Town Council meeting held on March 30, 2021, Council adopted a resolution endorsing the 988 crisis line initiative to ensure critical barriers are removed to those in a crisis and seeking help.

The resolution reads as follows:

Whereas the Federal government has passed a motion to adopt 988, a National three-digit suicide and crisis hotline;

Whereas the ongoing COVID-19 pandemic has increased the demand for suicide prevention services by 200%;

Whereas existing suicide prevention hotlines require the user to remember a 10-digit number and go through directories or be placed on hold;

Whereas in 2022 the United States will have in place a national 988 crisis hotline;

Whereas the Town of Caledon recognized that it is a significant and important initiative to ensure critical barriers are removed to those in a crisis and seeking help;

Now therefore be it resolved that the Town of Caledon endorses this 988 crisis line initiative; and

That a letter demonstrating Caledon's support be sent to Kyle Seeback, MP, Dufferin-Caledon, the Honourable Sylvia Jones, MPP, Dufferin-Caledon, the Honourable Patty Hajdu, Federal Minister of Health, the Canadian Radio-television and Telecommunications (CRTC) and all municipalities in Ontario.



Allan Thompson
Mayor

Thank you for your attention to this very important matter. We look forward to hearing from you.

Sincerely,

Allan Thompson
Mayor

Cc. Kyle Seeback, MP Dufferin-Caledon, Kyle.Seeback@parl.gc.ca
Honourable Sylvia Jones, MPP Dufferin-Caledon, sylvia.jones@pc.ola.org
Ian Scott, Chairperson and Chief Executive Officer, Canadian Radio-Television and
Telecommunications Commission (CRTC), iscott@telesat.com
All Ontario Municipalities

THE CORPORATION OF THE TOWN OF CALEDON

6311 Old Church Road, Caledon East, Caledon, ON, Canada L7C 1J6
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RETURN TO AGENDA



The Honourable Patty Hajdu
 Federal Minister of Health
 House of Commons
 Ottawa, ON K1A 0A6
 Via email: Patty.Hajdu@pal.gc.ca

April 20th 2021

Sent via e-mail

Re: Support for 988, a 3-Digit Suicide and Crisis Prevention Hotline

Please be advised that on April 14th 2021 the Town of Plympton-Wyoming Council passed the following motion to support The Town of Caledon letter endorsing the 988 crisis line initiative to ensure critical barriers are removed to those in a crisis and seeking help.

Motion #16 – Moved by Tim Wilkins, Seconded by Mike Vasey that Council support correspondence item 'o' from the Town of Caledon regarding support for 988, a 3-digit suicide crisis prevention hotline.

Motion Carried.

If you have any questions regarding the above motion, please do not hesitate to contact me by phone or email at ekwarciak@plympton-wyoming.ca.

Sincerely,

Erin Kwarciak
 Clerk

Town of Plympton-Wyoming

- cc. The Honourable Christine Elliott, Minister of Health, Ontario - christine.elliott@ontario.ca
 Marilyn Gladu, MP Sarnia-Lambton, marilyn.gladu@garl.gc.ca
 Bob Bailey, MPP Sarnia-Lambton, bob.baileyco@pc.ola.org
 Ian Scott, Chairperson and Chief Executive Officer, Canadian Radio-Television and Telecommunications Commission (CRTC), iscott@telesat.com
 All Ontario Municipalities

THE CORPORATION OF THE TOWNSHIP OF HORTON

BY-LAW NO. 2021-36

BEING A BY-LAW TO APPOINT A DEPUTY FIRE CHIEF FOR THE TOWNSHIP OF HORTON FIRE DEPARTMENT

WHEREAS Section 6(1) of the *Fire Protection and Prevention Act, 1997*, S.O. 1997, c.4 provides that the Council of a municipality shall appoint a Deputy Fire Chief for the Fire Department.

AND WHEREAS Section 9 of the *Municipal Act, 2001*, S.O. 2001, c. 25 provides that a municipality has the capacity, rights and privileges of a natural person for the purpose of exercising its' authority under the *Act*.

AND WHEREAS Section 10 of the *Municipal Act, 2001*, S.O. 2001, c. 25 provides that Section 8 and 11 shall be interpreted broadly so as to confer broad authority on municipalities (a) enable municipalities to govern their affairs as they consider appropriate and (b) enhance their ability to respond to municipal issues.

AND WHEREAS Council of the Township of Horton deems it appropriate to appoint a Deputy Fire Chief for the Horton Fire Department.

The Council of the Corporation of the Township of Horton hereby **ENACTS AS FOLLOWS:**

1. **THAT** Mike Fortier is hereby appointed as Deputy Fire Chief for the Township of Horton Fire Department effective June 28th, 2021.
2. **THAT** By-Law 2010-09 be hereby repealed.
3. **THAT** this By-law shall come into force and take effect upon being passed by Council.

READ a first and second time this 20th day of July, 2021.

READ a third time and passed this 20th day of July, 2021.

MAYOR David M. Bennett

CAO/CLERK Hope Dillabough

CORPORATION OF THE TOWNSHIP OF HORTON**BY-LAW NO. 2021-37****A BY-LAW TO CONFIRM PROCEEDINGS OF
THE COUNCIL OF THE TOWNSHIP OF HORTON
AT THE REGULAR COUNCIL MEETING HELD JULY 20TH, 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 20th 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 20th day of July, 2021.

READ a third time and passed this 20th day of July, 2021.

MAYOR David M. Bennett

CAO/Clerk Hope Dillabough

RETURN TO AGENDA