THE CORPORATION OF THE TOWNSHIP OF HORTON
COUNCIL MEETING – JULY 22ND, 2025 – 4:00 P.M.
HORTON MUNICIPAL CHAMBERS
2253 JOHNSTON RD.

1. CALL TO ORDER

2. LAND ACKNOWLEDGEMENT

"As we gather today, 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."

3. DECLARATION OF PECUNIARY INTEREST

4. CONFIRMATION OF COUNCIL AGENDA

5. DELEGATIONS &/OR PUBLIC MEETINGS

5.1	4:00 pm Zoning By-law Amendment – Sullivan & Brisson	**PG.3**
5.2	Delegation – Asset Management Plan – PSD Citywide	**PG.19**
5.3	Delegation – 2024 Financial Statement – MacKillican's	**PG.157**

6. MINUTES FROM PREVIOUS MEETINGS

6.1	July 8th, 2025 – Regular Council	**PG.184**
6.2	July 8th, 2015 – Public Meeting	**PG.187**

7. BUSINESS ARISING FROM MINUTES

7.1 OUTSTANDING BUSINESS

7.1.1	Report – Deputy Mayor Proctor Questions for Mayor Bennett	**PG.188**

8. COMMITTEE REPORTS:

8.1 TRANSPORTATION & ENVIRONMENTAL SERVICES COMMITTEE
- ***CHAIR HUMPHRIES***

8.1.1	Chair's Report – July 16th, 2025	**PG.189**
8.1.2	Staff Report – Award of PW 2025-06 Crack Sealing	**PG.198**

8.2 RECREATION COMMITTEE
- ***CHAIR HUMPHRIES***

8.2.1	Chair's Report – July 17th, 2025	**PG.202**

8.3 COMMUNITY COMMITTEES / COUNTY COUNCIL

8.3.1	County Council	D. Bennett
8.3.1	Renfrew & Area Health Services Village – Update	D. Bennett

9. CORRESPONDENCE SUMMARY

9.1 INFORMATION CORRESPONDENCE – NONE

9.2 ACTION CORRESPONDENCE – NONE

10. BY-LAWS

10.1 2025-31 Zoning By-law Amendment – Sullivan & Brisson **PG.204**

11. NOTICE TO FILE MOTION FOR NEXT COUNCIL MEETING

12. COUNCIL/STAFF MEMBERS CONCERNS

13. RESOLUTIONS

14. IN CAMERA (Closed) SESSION (as required) – NONE

15. CONFIRMING BY-LAW 2025-32 **PG.206**

16. ADJOURNMENT

THE CORPORATION OF THE TOWNSHIP OF HORTON

PUBLIC MEETING

Zoning Amendment

Bria Sullivan & Brad Brisson

July 22nd, 2025

4:00 p.m.

1. Call to Order
2. Declaration of Pecuniary Interest
3. Purpose of Amendment
4. Report on Notice
   - i) Reading of Written Comments
   - ii) Public Participation/Comments
5. Information on who is entitled to appeal Council's decision to the Ontario Land Tribunal under Sections 34(11) and (19) of O.Reg 545/06
6. Council Members Comments/Questions
7. Adjournment

RETURN TO AGENDA

Memo

To: Council

From: Nikky Dubeau

Subject: Summary – Zoning By-law Amendment – Public Meeting – Bria Sullivan & Brad Brisson

Date: July 22nd, 2025

This Zoning By-Law Amendment pertains to the subject lands: Part of Lots 4 & 5, Concession 10, in the Township of Horton, as shown on the attached Key Map.

Purpose of this amendment:
The purpose and effect of this amendment is to rezone the retained lands in Consent Application No. B175/24 from Rural (RU) to Limited Service Residential (LSR) to recognize that the retained parcel has frontage on a privately maintained road.

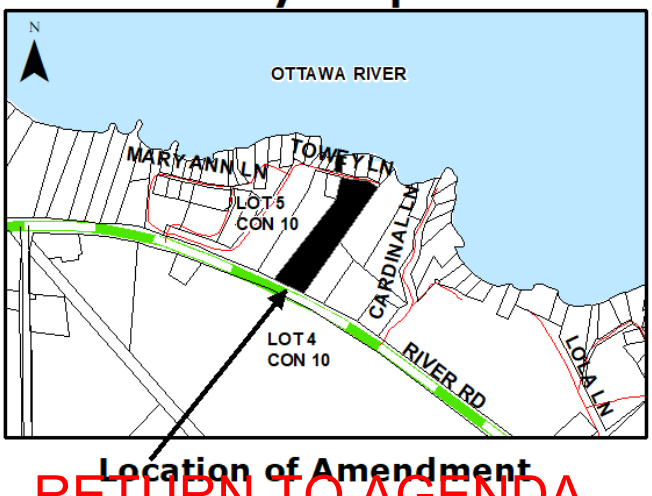
All other provisions of the Zoning By-law shall apply.

Notice of this Public Meeting was sent to the twenty-five (25) property owners within the 120-meter radius in addition to ten (10) Provincial and County Agencies. Out of those, we received one written comment back by the prescribed deadline.

If a person or public body would otherwise have an ability to appeal the decision of the Township of Horton to the Ontario Land Tribunal but the person or public body does not make oral submissions at a public meeting or make written submissions to the Township of Horton before the by-law is passed, the person or public body is not entitled to appeal the decision.

If a person or public body does not make oral submissions at a public meeting, or make written submissions to the Township of Horton before the by-law is passed by the Township of Horton, the person or public body may not be added as a party to the hearing of an appeal before the Ontario Land Tribunal unless, in the opinion of the Tribunal, there are reasonable grounds to do so.

Township of Horton
Key Map



RETURN TO AGENDA

TOWNSHIP OF HORTON
NOTICE OF COMPLETE APPLICATION

RE: APPLICATION FOR ZONING BY-LAW AMENDMENT
SECTION 34(10.4) OF THE PLANNING ACT

June 27, 2025 **File No. ZB2546.3**

Bria Sullivan & Brad Brisson
86 Towey Lane
Renfrew, ON
K7V 3Z8

Dear Ms. Sullivan & Mr. Brisson:

Re: Zoning By-law Amendment
Part of Lots 4 & 5, Concession 10
86 Towey Lane
Township of Horton

Please be advised that your application received at our office included the required information and fee and was deemed complete under Section 34(10.4) of the Planning Act.

The Planning Act further requires that a notice of application and public meeting be circulated and that a public meeting be held for your application. You will receive a copy of the required notice.

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

Sincerely,

Ms. Hope Dillabough, CAO/Clerk
Township of Horton
2253 Johnston Road
RENFREW, ON K7V 3Z8
Telephone: (613) 432-6271
Email: hdillabough@hortontownship.ca

RETURN TO AGENDA

TOWNSHIP OF HORTON

NOTICE OF APPLICATION AND PUBLIC MEETING

In the matter of Section 34 of the Planning Act, the Township of Horton hereby gives NOTICE OF THE FOLLOWING:

i) Application to amend the Zoning By-law (By-law 2010-14) of the Township of Horton.
ii) A public meeting regarding an application for an amendment to the Zoning By-law of the Township of Horton

Subject Lands Part of Lots 4 & 5, Concession 10, in the Township of Horton, as shown on the attached Key Map.

Public Meeting A public meeting to inform the public of the proposed zoning amendment will be held on July 22nd, 2025 at 4:00 p.m. at the municipal office of the Township of Horton.

Proposed Zoning By-law Amendment

The purpose and effect of this amendment is to rezone the retained lands in Consent Application No. B175/24 from Rural (RU) to Limited Service Residential (LSR) to recognize that the retained parcel has frontage on a privately maintained road.

All other provisions of the Zoning By-law shall apply.

Additional information regarding the Zoning By-law amendment is available for inspection at the Township of Horton Municipal Office during regular office hours.

If you wish to be notified of the decision of the Township of Horton on the proposed zoning by-law amendment, you must make a written request to the Township of Horton.

If a person or public body would otherwise have an ability to appeal the decision of the Township of Horton to the Ontario Land Tribunal but the person or public body does not make oral submissions at a public meeting or make written submissions to the Township of Horton before the by-law is passed, the person or public body is not entitled to appeal the decision.

If a person or public body does not make oral submissions at a public meeting, or make written submissions to the Township of Horton before the by-law is passed by the Township of Horton, the person or public body may not be added as a party to the hearing of an appeal before the Ontario Land Tribunal unless, in the opinion of the Tribunal, there are reasonable grounds to do so.

RETURN TO AGENDA

Other Applications
Consent applications B175/24 is also being considered with this application.

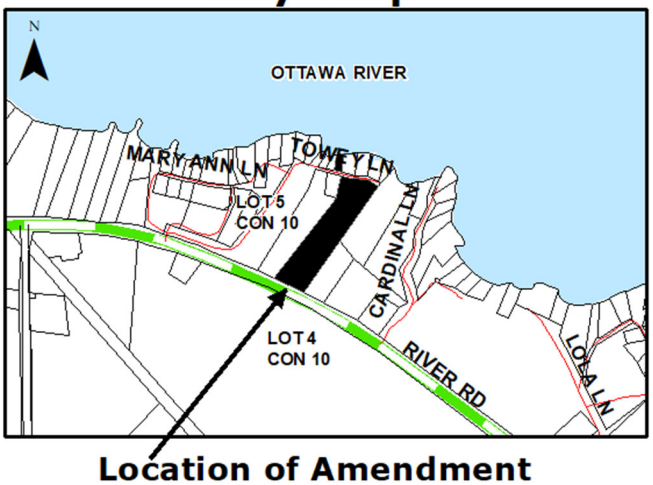
Please note that third parties (anyone who is not a specified person, public body, or the registered owner) do not have the right to appeal a decision for a zoning by-law amendment to the Ontario Land Tribunal.

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

Dated at the Township of Horton this 27th day of June, 2025.

Ms. Hope Dillabough, CAO/Clerk
Township of Horton
2253 Johnston Road
R.R. #5
RENFREW, ON K7V 3Z8
Telephone: (613) 432-6271
Email:hdillabough@hortontownship.ca

Township of Horton
Key Map



Location of Amendment

TOWNSHIP OF HORTON

NOTICE TO PUBLIC BODIES

RE: APPLICATION FOR ZONING BY-LAW AMENDMENT (Sullivan & Brisson)

TAKE NOTICE that the Council of the Corporation of the Township of Horton intends to consider a proposal to amend Zoning By-law 2010-14 of the Township of Horton.

An explanation of the proposed Zoning By-law Amendment is contained in the attached Notice of Application and Public Meeting. The following information is also attached to assist you in reviewing the applications:

- Application Sketch
- Proposed Zoning By-law Amendment

PURSUANT to Section 34(15) of the Planning Act, you are hereby requested to submit your comments or alternatively check off the appropriate response box provided below and return a copy to the Clerk by no later than July 15th, 2025. Additional information relating to the above is available during regular office hours at the Township office.

DATED at the Township of Horton this 27th day of June, 2025.

AGENCY RESPONSE

We have reviewed the information provided for the Zoning By-law Amendment application, and

☐ ***we have no comments or concerns.***

☐ ***we will provide more detailed comments and/or conditions after a more thorough review.***

_____

Agency

_____

Name (Print)

_____

Signature

Ms. Hope Dillabough, CAO/Clerk
Township of Horton
2253 Johnston Road
R.R. #5
RENFREW, ON K7V 3Z8
Telephone: (613) 432-6271
Email:
hdillabough@hortontownship.ca

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PLANNING DIVISION
ZONING BY-LAW AMENDMENT
REPORT TO THE COUNCIL OF
THE TOWNSHIP OF HORTON

PART A - BASIC INFORMATION

1. **FILE NO.:** ZB2546.3

2. **APPLICANT:** Bria Sullivan and Brad Brisson

3. **MUNICIPALITY:** Township of Horton

4. **LOCATION**: Part of Lots 4&5, Concession 10

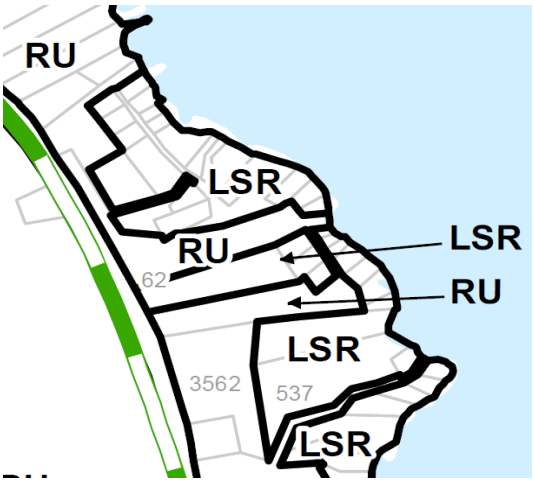
   STREET: 86 Towey Lane

SUBJECT LANDS



5. COUNTY OF RENFREW OFFICIAL PLAN Land Use Designation(s):

Rural



6. TWP OF HORTON ZONING BY-LAW (#2010-14) Zone Category(s):

Rural (RU)

RETURN TO AGENDA

7. **DETAILS OF ZONING BY-LAW AMENDMENT REQUEST**:

The application proposes a zoning by-law amendment to the Township of Horton Zoning By-law to:

- Rezone the retained lands in B175/24 from Rural (RU) to Limited Service Residential (LSR) to recognize that access for the retained parcel is by a privately maintained road.

8. **SITE CHARACTERISTICS**

The owner applied for a consent application (File No. B175/24) to sever 0.4 hectares of land to create a new lot that would allow for the building of a new residence. The retained lands will be will be 0.93 hectares in area. The severed lot would have 55m of frontage along River Road, a publicly maintained County Road, while the retained parcel would have 75m of frontage along Towey Lane, a privately maintained road.

The retained parcel has a house and garage on it, while the severed lot is currently vacant. The proposed severed and retained lots are to be serviced by a well and septic system.

PART B – POLICY REVIEW

9. **OFFICIAL PLAN:**

The permitted uses in the Rural designation include agriculture, forestry, limited low density residential, commercial, industrial, recreational, institutional, resource-based recreational uses, and conservation uses.

10. **ZONING BY-LAW:**

The Rural (RU) zone permits single detached dwelling, semi-detached dwelling, duplex, two unit dwelling, modular home, and group home. Non-residential uses permitted in the RU zone include, but are not limited to, bed and breakfast, farm, and home industry.

The minimum lot area requirement in the RU zone is 4050 square metres for a single detached dwelling, and the minimum lot frontage is 40 metres. The minimum requirement for front yard depth is 7.5 metres. The minimum requirement for interior side yard width is 3 metres. The maximum lot coverage is 33%.

The only permitted residential use in the Limited Service Residential (LSR) zone is a limited service dwelling. Non-residential uses permitted in the LSR zone include a day care within a private dwelling, or a park.

The minimum lot area requirement is 4050 square metres, and the minimum lot frontage requirement is 40 metres.

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11. **SUMMARY OF STUDIES:**

A Scoped Hydrogeological Evaluation dated January 30 2025, prepared by Morey Associates Ltd., was submitted in support of the severance application.

The objective of the study is to assess the site's suitability for development based on individual private services (i.e., the presence of a potable water supply, both quality and quantity and the ability to adequately disperse effluent).

The report reviewed the physical setting of the site including the geology and hydrogeology, the groundwater quantity and quality, and the groundwater impact assessment. The report stated that the severance would allow for development on both the severed and retained parcels that meets the MECP criteria to be an acceptable setting for a septic system in terms of impact on groundwater.

However, the report did highlight the following issues with water on the subject lands:

- Water storage may be required to meet peak demand for a single family dwelling on the severed lot, though supply in the bedrock aquifer would be otherwise sufficient.
- The hardness of the water and the level of both Total Dissolved Solids (TDS) and iron in the water were within acceptable range to be treatable, but may require water softeners.
- The concentrations of organic nitrogen and sodium were both found to be higher than the levels advised by the ODWS operations guide and the Ministry of the Environment. The organic nitrogen levels were considered only slightly high and not a concern, and the sodium levels were considered only to be a concern for those on a sodium restricted diet.

The Report also made the following recommendations:

- That the grading of the property be done in such a way as to surface water runoff is not directed to the area around the drilled well, and that the well be located at a higher elevation than the septic system.
- That the owner of the severed lot consider the use of a tertiary septic system.
- That any future owners of the property consult the Provincial guide for septic system ownership and maintenance as well as the guide for private well ownership and maintenance.
- That the drilled well should be built to the standards set out by the provincial and municipal governments, as well as the technical specifications set out in the report.
- That the use of a water softener may be useful given the hardness of the water on the property as well as the level of iron, but that some water softeners may increase the level of sodium in the water, exacerbating the issue of already high sodium levels.
- That the drilled well be properly disinfected prior to use and that it be

RETURN TO AGENDA

accessible for future maintenance.

PART C: PLANNING ANALYSIS

12. **CONSULTATION:**

At the time of writing this report, no comments had been received.

13. **ANALYSIS:**

The owners are in the process of severing a rural lot that currently contains a house and a garage (Consent Application B175/24). The severed portion is currently vacant, and the existing house and garage will stay with the retained lands. The severed and retained lands are zoned Rural (RU) in the Township Zoning By-law.

Both the severed parcel and the retained lands meet the minimum requirement of 4050 square metres for lot area. The severed parcel in Consent Application B175/24 will meet the minimum lot frontage requirement of 40 metres on a public road, however the retained parcel would be left with frontage only on a private road (Towey Lane).

This zoning by-law amendment will rezone the retained lands in Consent Application B175/24 from Rural to Limited Service Residential (LSR), leaving the severed lands in Consent Application B175/24 remaining as Rural (RU), and allowing for the retained parcel to have frontage only on the private road, as is permitted in the LSR zone. The zoning by-law amendment is required as a condition of consent to rezone the severed and retained lands in Consent Application B175/24.

As the property has frontage on a County Road, we recommend that the Public Works and Engineering Department be circulated on the application.

14. **RECOMMENDATIONS:**

That, subject to any additional concerns or information raised at the public meeting, the by-law be passed.

Date:	June 17, 2025
Prepared By:	Benjamin Savage Junior Planner
Review By:	Lindsey Bennett-Farquhar, MCIP, RPP Senior Planner

RETURN TO AGENDA

TOWNSHIP OF HORTON

NOTICE TO PUBLIC BODIES

RE: APPLICATION FOR ZONING BY-LAW AMENDMENT (Sullivan & Brisson)

TAKE NOTICE that the Council of the Corporation of the Township of Horton intends to consider a proposal to amend Zoning By-law 2010-14 of the Township of Horton.

An explanation of the proposed Zoning By-law Amendment is contained in the attached Notice of Application and Public Meeting. The following information is also attached to assist you in reviewing the applications:

- Application Sketch
- Proposed Zoning By-law Amendment

PURSUANT to Section 34(15) of the Planning Act, you are hereby requested to submit your comments or alternatively check off the appropriate response box provided below and return a copy to the Clerk by no later than July 15th, 2025. Additional information relating to the above is available during regular office hours at the Township office.

DATED at the Township of Horton this 27th day of June, 2025.

AGENCY RESPONSE

We have reviewed the information provided for the Zoning By-law Amendment application, and

☐ ***we have no comments or concerns.***

☑ ***we will provide more detailed comments and/or conditions after a more thorough review.***

Ontario Power Generation
Agency

Ivan Cheung, Real Estate Associate
Name (Print)

Signature

Ms. Hope Dillabough, CAO/Clerk
Township of Horton
2253 Johnston Road
R.R. #5
RENFREW, ON K7V 3Z8
Telephone: (613) 432-6271
Email:
hdillabough@hortontownship.ca

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Ivan Cheung
Real Estate Associate, Real Estate Services

700 University Ave., Toronto, ON, M5G 1X6 | 416-570-8636 | Fei.yeung.ivan.cheung@opg.com

Sent Via Email

File #: Zoning By-law Amendment (Sullivan & Brisson)

July 8, 2025

Ms. Hope Dillabough, CAO/Clerk
Township of Horton
2253 Johnston Road,
R.R. 5, Renfrew, ON, K7V 3Z8

Dear Ms. Dillabough,

RE: Application to amend Zoning By-law 2010-14 of the Township of Horton (Sullivan & Brisson)
Location: Part of Lots 4 & 5, Concession 10, in the Township of Horton

Ontario Power Generation Inc. ("OPG") received the notice of an application dated June 27, 2025 as per above.

OPG has no concerns with the proposed application provided that:

1. OPG's existing easement rights under Instrument #HO4731, partially attached in Schedule 'A' below for your reference, for flooding up to the contour line of the said elevation of 247 feet above mean sea level according to the datum of the Geodetic Survey of Canada is not affected.

We would like to be notified as to when a decision is made on this application.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Ivan Cheung

Real Estate Associate, Real Estate Services

Ontario Power Generation

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ONTARIO POWER GENERATION

Ivan Cheung
Real Estate Associate, Real Estate Services

700 University Ave., Toronto, ON, M5G 1X6 416-570-8636 Fei.yeung.ivan.cheung@opg.com

Schedule 'A' – Instrument #HO4731

NOW THEREFORE THIS INDENTURE WITNESSETH that in consideration of the sum of Thirteen Hundred and Fifty Dollars of lawful money of Canada now paid by the Grantee to the Grantor (the receipt whereof is hereby by the Grantor acknowledged) the Grantor hereby grants and conveys to the Grantee its successors and assigns the right, privilege and easement to keep raised or to keep lowered and to raise or lower whenever the Grantee desires the waters of Chats Lake, but in no event to raise the said waters to an elevation exceeding the elevation of 247 feet above mean sea level according to datum of the Geodetic Survey of Canada, and thereby to flood the land or part of the land of the Grantor up to the contour line of the said elevation, the said land below the said contour line being shown in

2

-2-

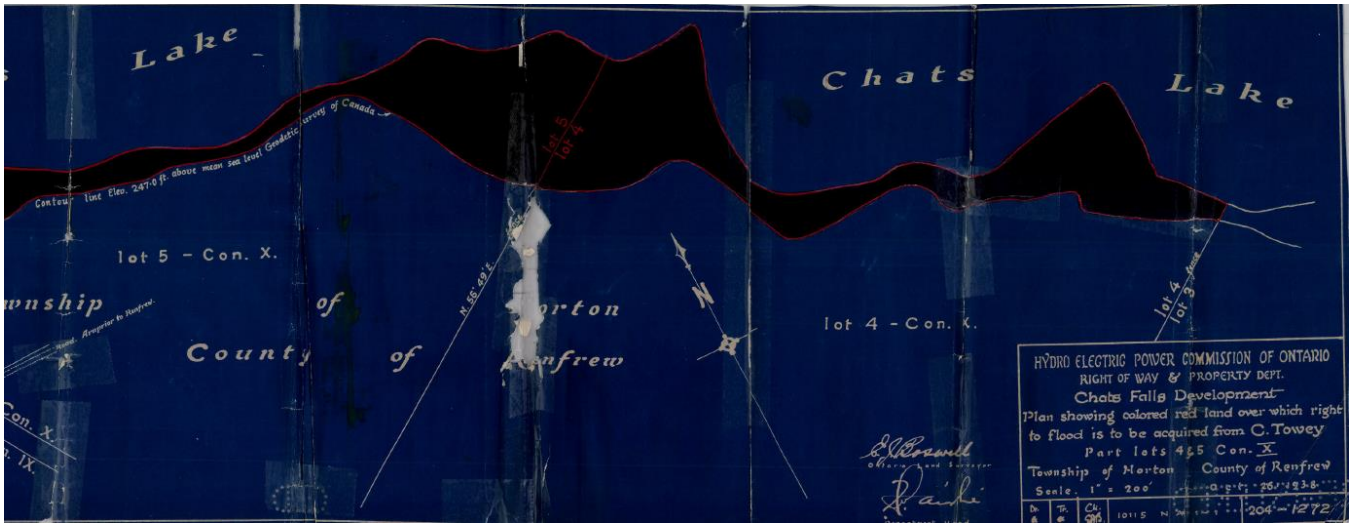
red on the Plan No. 204-1272 hereto attached.

AND for the consideration aforesaid the Grantor has remised, released and discharged and by these Presents does hereby remise, release and forever discharge the Grantee from all manner of actions, causes of action, debts, accounts, contracts, costs, charges, loss, damages, claims and demands of every nature and kind whatsoever which he the said Grantor had, now has or hereafter can, shall or may have for or by reason of the said altering of the level of the waters of Chats Lake or by seepage or by souring or otherwise injuriously affecting the land of the Grantor in Lots four and five, Concession ten and Lot five, Concession nine, all in the Township of Horton.

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Ivan Cheung
Real Estate Associate, Real Estate Services

700 University Ave., Toronto, ON, M5G 1X6 | 416-570-8636 | Fei.yeung.ivan.cheung@opg.com



RETURN TO AGENDA

THE CORPORATION OF THE
TOWNSHIP OF HORTON

BY-LAW NUMBER 2025-31

A By-law to amend By-law Number 2010-14 of the Corporation of the Township of Horton, as amended.

PURSUANT TO SECTION 34 OF THE PLANNING ACT, R.S.O., 1990, c.P. 13, THE TOWNSHIP OF HORTON HEREBY ENACTS AS FOLLOWS:

1. THAT By-law Number 2010-14, as amended, be and the same is hereby further amended as follows:

   (a) Schedule "A" is amended by rezoning those lands described as Part of Lots 4 & 5, Concession 10m in the Township of Horton, from Rural (RU) to Limited Service Residential (LSR), as shown on the Schedule "A" attached hereto.

2. THAT save as aforesaid all other provisions of By-law 2010-14, as amended, shall be complied with.

3. This by-law shall come into force and take effect on the day of final passing thereof.

This By-law given its FIRST and SECOND reading this 22nd day of July, 2025.

This By-law read a THIRD time and finally passed this 22nd day of July, 2025.

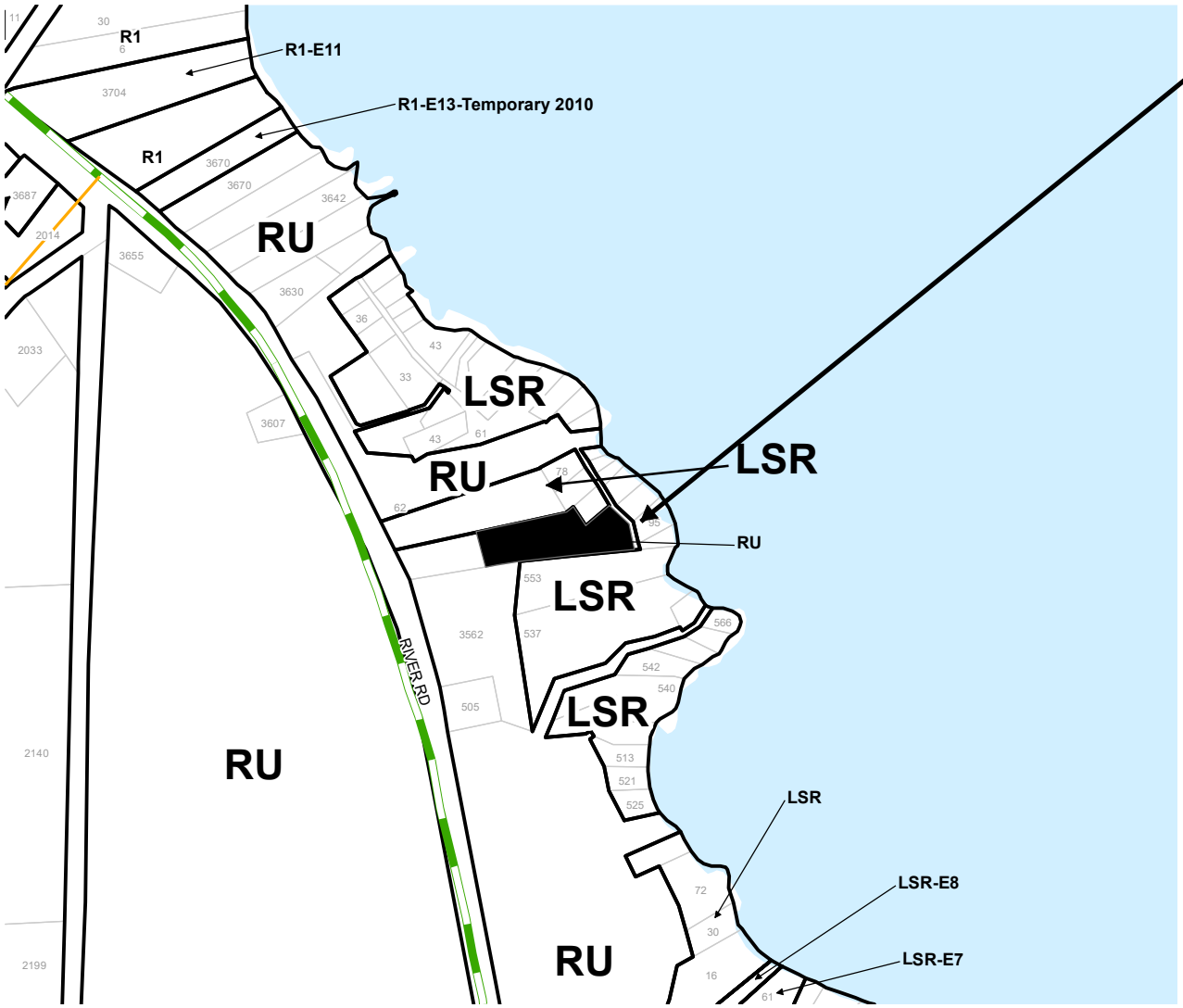
MAYOR David M. Bennett

CAO/CLERK Hope Dillabough

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18

From RU to LSR



N

1:7,000

Corporation of The
Township of Horton

This is Schedule "A" to By-law Number _____.
Passed the _____ day of _____ 20_____.
Signatures of Signing Officers

_____ _____
Mayor CAO\Clerk

LEGEND

RU Rural

-E -Exception Zone

LSR Limited Service Residential

Area affected by amendment: From RU to LSR

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Asset Management Plan 2025

TOWNSHIP OF HORTON

2025

psdcitywide

RETURN TO AGENDA

This Asset Management Plan was prepared by:

Empowering your organization through advanced asset management, budgeting & GIS solutions

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Key Statistics

$41.5m	2024 Replacement Cost of Asset Portfolio
$27.9k	Replacement Cost of Infrastructure Per Household
93%	Percentage of Assets in Fair or Better Condition
100%	Percentage of Assets with Assessed Condition Data
$164K	Annual Capital Infrastructure Deficit
10 Years	Recommended Timeframe for Eliminating Annual Infrastructure Deficit
2.04%	Target Reinvestment Rate
1.64%	Actual Reinvestment Rate

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1. Executive Summary

Municipal infrastructure delivers critical services that are foundational to the economic, social, and environmental health and growth of a community. The goal of asset management is to enable infrastructure to deliver an adequate level of service in the most cost-effective manner. This involves the ongoing review and update of infrastructure information and data alongside the development and implementation of asset management strategies and long-term financial planning.

1.1 Scope

This Asset Management Plan (AMP) identifies the strategies that are in place to manage public infrastructure and makes recommendations where they can be further refined. Through the implementation of sound asset management strategies, the Municipality can ensure that public infrastructure is managed to support the sustainable delivery of municipal services.

This AMP includes the following asset categories:

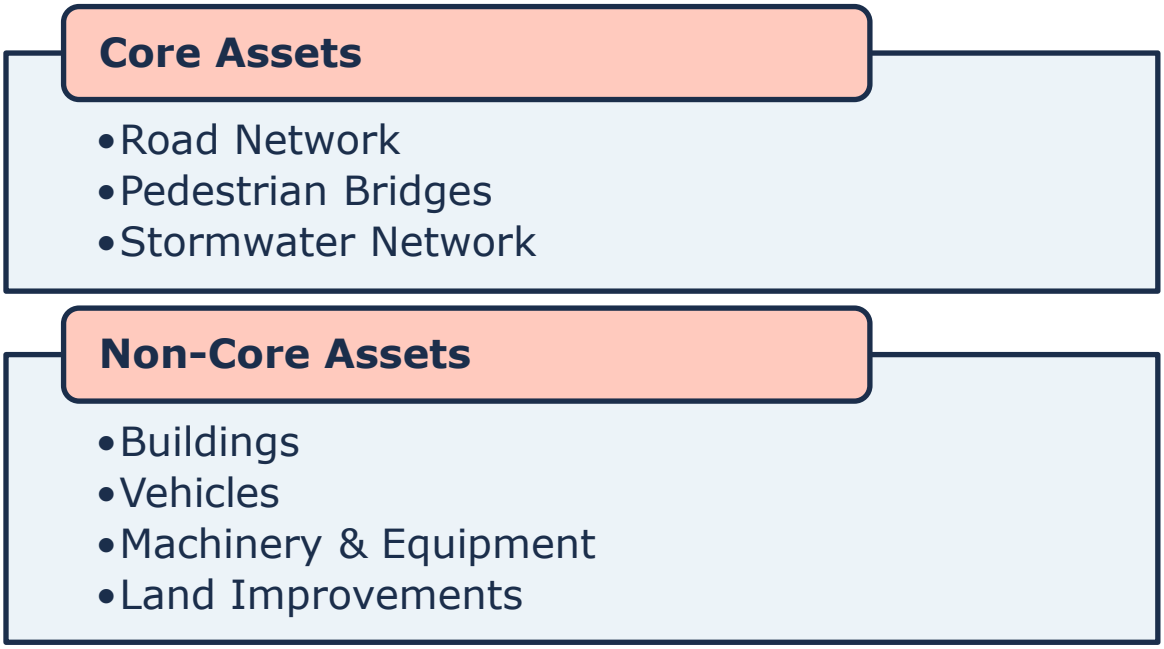


Figure 1 Core and Non-Core Asset Categories

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1.2 O. Reg. 588/17 Compliance

With the development of this AMP the Municipality has achieved compliance with July 1, 2025, requirements under O. Reg. 588/17. This includes requirements for levels of service and inventory reporting for all asset categories. More detail on compliance can be found in section 2.5.1 O. Reg. 588/17 Compliance Review.

1.3 Findings

The overall replacement cost of the asset categories included in this AMP totals $41.5 million. 93% of all assets analyzed in this AMP are in fair or better condition and assessed condition data was available for 100% of assets.

The development of a long-term, sustainable financial plan requires an analysis of whole lifecycle costs. This AMP utilizes proactive lifecycle strategies to determine the lowest cost option to achieve the proposed (10-year) level of service.

To meet capital replacement and rehabilitation needs for existing infrastructure, prevent infrastructure backlogs, and achieve long-term sustainability, the Municipality's average annual capital requirement totals $844 thousand. Based on a historical analysis of sustainable capital funding sources, the Municipality is committing approximately $680 thousand towards capital projects or reserves per year. As a result, there is currently an annual funding gap of $164 thousand.

It is important to note that this AMP represents a snapshot in time and is based on the best available processes, data, and information at the Municipality. Strategic asset management planning is an ongoing and dynamic process that requires continuous improvement and dedicated resources.

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1.4 Recommendations

A financial strategy was developed to address the annual capital funding gap. The following graphic shows the annual tax change required to eliminate the Municipality's infrastructure deficit, while achieving the target level of service.[1]



Figure 2 Proposed Tax/Rate Changes

[1] This is the recommended baseline increase over the next 10 years (annual increase). It assumes that all additional revenue from this increase will be allocated exclusively to capital expenditure, while simultaneously reallocating funds which have been historically used for debt obligations. See section 12. for a comprehensive breakdown.

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2. Introduction & Context

2.1 Community Profile

Census Characteristic	Township of Horton	Ontario
Population 2021	3,182	14,223,942
Population Change 2016-2021	10.2%	5.8%
Total Private Dwellings	1,486	5,929,250
Population Density	20.1/km^2	15.9/km^2
Land Area	158.02 km^2	892,411.76 km^2

Table 1 Township of Horton Community Profile

The Township of Horton, located in Renfrew County, Ontario, surrounds the neighbouring Town of Renfrew, which was originally part of Horton Township before its incorporation as a separate municipality. The area was first settled in the mid-1820s and officially incorporated as a township in 1850.

One of the region's earliest transportation routes, the Opeongo Line, served as a vital link for settlers and traders, enabling cargo and passengers to move inland from the Ottawa River. Today, the Township's natural landscape—featuring the Ottawa River, Bonnechere River, and several large lakes—continues to attract tourists, cottagers, and day-trippers from nearby Ottawa.

With the expansion of Highway 17 to a four-lane route connecting to Arnprior, Horton is well-positioned for continued growth as an appealing rural destination that offers the benefits of both countryside living and urban employment opportunities.

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2.2 Climate Change

Climate change can cause severe impacts on human and natural systems around the world. The effects of climate change include increasing temperatures, higher levels of precipitation, droughts, and extreme weather events. In 2019, Canada's Changing Climate Report (CCCR 2019) was released by Environment and Climate Change Canada (ECCC).

The report revealed that between 1948 and 2016, the average temperature increase across Canada was 1.7°C; moreover, during this period, Northern Canada experienced a 2.3°C increase. The temperature increase in Canada has doubled that of the global average. If emissions are not significantly reduced, the temperature could increase by 6.3°C in Canada by the year 2100 compared to 2005 levels. Observed precipitation changes in Canada include an increase of approximately 20% between 1948 and 2012. By the late 21st century, the projected increase could reach an additional 24%. During the summer months, some regions in Southern Canada are expected to experience periods of drought at a higher rate. Extreme weather events and climate conditions are more common across Canada. Recorded events include droughts, flooding, cold extremes, warm extremes, wildfires, and record minimum arctic sea ice extent.

The changing climate poses a significant risk to the Canadian economy, society, environment, and infrastructure. The impacts on infrastructure are often a result of climate-related extremes such as droughts, floods, higher frequency of freeze-thaw cycles, extended periods of high temperatures, high winds, and wildfires. Physical infrastructure is vulnerable to damage and increased wear when exposed to these extreme events and climate variabilities. Canadian Municipalities are faced with the responsibility to protect their local economy, citizens, environment, and physical assets.

2.2.1 Horton Township Climate Profile

The Township of Horton is situated in Eastern Ontario along the Ottawa River. The Township is expected to experience notable effects of climate change which include higher average annual temperatures, an increase in total annual precipitation, and an increase in the frequency and severity of extreme events. According to Climatedata.ca – a collaboration supported by Environment and Climate Change Canada (ECCC) – the Township of Horton may experience the following trends:

Higher Average Annual Temperature:

- Between the years 1971 and 2000 the annual average temperature was 5.4 ºC

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- Under a high emissions scenario, the annual average temperatures are projected to increase by 8.3 ºC by the year 2050 and over 12.2 ºC by the end of the century.

Increase in Total Annual Precipitation:

- Under a high emissions scenario, Horton Township is projected to experience a 12% increase in precipitation by the year 2051 and a 17% increase by the end of the century.

Increase in Frequency of Extreme Weather Events:

- It is expected that the frequency and severity of extreme weather events will change.

2.2.2 Integration of Climate Change and Asset Management

Asset management practices aim to deliver sustainable service delivery - the delivery of services to residents today without compromising the services and well-being of future residents. Climate change threatens sustainable service delivery by reducing the useful life of an asset and increasing the risk of asset failure. Desired levels of service can be more difficult to achieve due to climate change impacts such as flooding, high heat, drought, and more frequent and intense storms.

To achieve the sustainable delivery of services, climate change considerations should be incorporated into asset management practices. The integration of asset management and climate change adaptation observes industry best practices and enables the development of a holistic approach to risk management.

2.3 Asset Management Overview

Municipalities are responsible for managing and maintaining a broad portfolio of infrastructure assets to deliver services to the community. The goal of asset management is to minimize the lifecycle costs of delivering infrastructure services, manage the associated risks, while maximizing the value ratepayers receive from the asset portfolio.

The acquisition of capital assets accounts for only 10-20% of their total cost of ownership. The remaining 80-90% comes from operations and maintenance. This AMP focuses its analysis on the capital costs to maintain, rehabilitate and replace existing municipal infrastructure assets.

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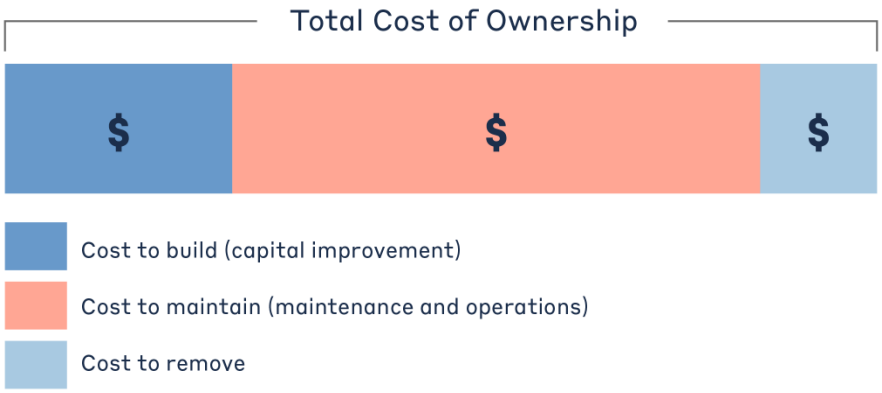


Figure 3 Total Cost of Asset Ownership

These costs can span decades, requiring planning and foresight to ensure financial responsibility is spread equitably across generations. An asset management plan is critical to this planning, and an essential element of broader asset management program. The industry-standard approach and sequence to developing a practical asset management program begins with a Strategic Plan, followed by an Asset Management Policy and an Asset Management Strategy, concluding with an Asset Management Plan.

This industry standard, defined by the Institute of Asset Management (IAM), emphasizes the alignment between the corporate strategic plan and various asset management documents. The strategic plan has a direct, and cascading impact on asset management planning and reporting.

2.3.1 Foundational Asset Management Documentation

The industry-standard approach and sequence to developing a practical asset management program begins with a Strategic Plan/Priorities, followed by an Asset Management Policy and an Asset Management Strategy, concluding with an Asset Management Plan.

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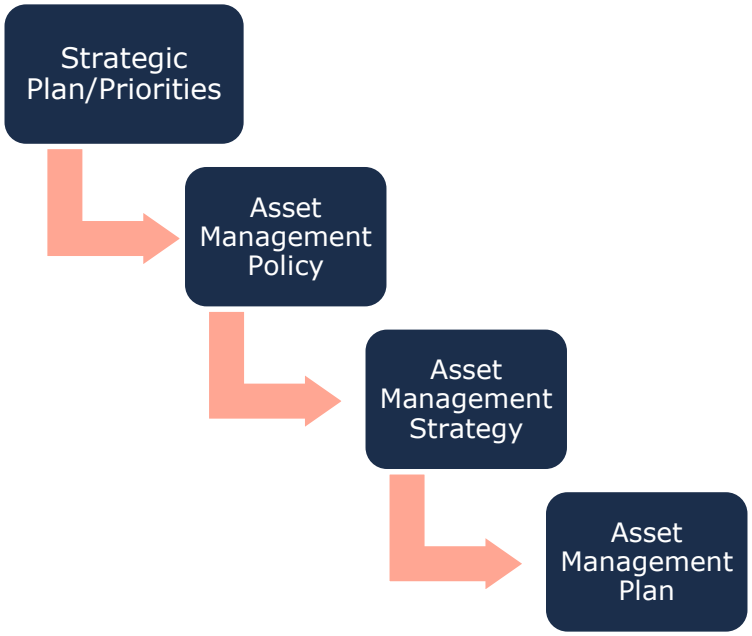


Figure 4 Foundational Asset Management Documents

This industry standard, defined by the Institute of Asset Management (IAM), emphasizes the alignment between the corporate strategic plan/priorities and various asset management documents. The strategic plan has a direct, and cascading impact on asset management planning and reporting.

Asset Management Policy

An asset management policy represents a statement of the principles guiding the municipality's approach to asset management activities. It aligns with the organizational strategic plan and provides clear direction to municipal staff on their roles and responsibilities as part of the asset management program.

The Township adopted By-law No. 2019-26 "A By-law to Adopt an Asset Management Strategy Policy" on April 2019 in accordance with Ontario Regulation 588/17. The objectives of the policy include:

• To provide leadership and commitment to the development and implementation of the Township's asset management program.

• To guide the Township by using a consistent framework across the organization, to facilitate logical and evidence-based decision-making for the management of assets and to support the delivery of services now and in the future.

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• To demonstrate to all stakeholder's transparency and accountability of the decision-making processes of strategic plans, budget, service levels and risks.

• To meet legislative requirements

• To endeavour to align with the Township's Strategic Policy.

Asset Management Strategy

An asset management strategy outlines the translation of organizational objectives into asset management objectives and provides a strategic overview of the activities required to meet these objectives. It provides greater detail than the policy on how the municipality plans to achieve asset management objectives through planned activities and decision-making criteria.

The Township's Asset Management Policy contains many of the key components of an asset management strategy and may be expanded on in future revisions or as part of a separate strategic document.

Asset Management Plan

The asset management plan (AMP) presents the outcomes of the Municipality's asset management program and identifies the resource requirements needed to achieve a defined level of service. The AMP typically includes the following content:

- State of Infrastructure
- Asset Management Strategies
- Levels of Service
- Financial Strategies

The AMP is a dynamic document that should be updated regularly as additional asset and financial data becomes available. This will allow the Municipality to reevaluate the state of infrastructure and identify how the organization's asset management and financial strategies are progressing.

2.3.2 Key Concepts in Asset Management

Effective asset management integrates several key components, including lifecycle management, risk & criticality, and levels of service. These concepts are applied throughout this asset management plan and are described below in greater detail.

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Lifecycle Management Strategies

The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset's characteristics, location, utilization, maintenance history and environment. Asset deterioration has a negative effect on the ability of an asset to fulfill its intended function, and may be characterized by increased cost, risk and even service disruption.

To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration.

There are several field intervention activities that are available to extend the life of an asset. These activities can be generally placed into one of three categories: maintenance, rehabilitation, and replacement. The following table provides a description of each type of activity and the general difference in cost.

Depending on initial lifecycle management strategies, asset performance can be sustained through a combination of maintenance and rehabilitation, but at some point, replacement is required. Understanding what effect these activities will have on the lifecycle of an asset, and their cost, will enable staff to make better recommendations.

Lifecycle Activity	Cost	Typical Associated Risks
Maintenance Activities that prevent defects or deteriorations from occurring	**$**	• Balancing limited resources between planned maintenance and reactive, emergency repairs and interventions • Diminishing returns associated with excessive maintenance activities, despite added costs • Intervention selected may not be optimal and may not extend the useful life as expected, leading to lower payoff and potential premature asset failure;

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Lifecycle Activity	Cost	Typical Associated Risks
Rehabilitation/ Renewal Activities that rectify defects or deficiencies that are already present and may be affecting asset performance	**$$$**	• Useful life may not be extended as expected • May be costlier in the long run when assessed against full reconstruction or replacement • Loss or disruption of service, particularly for underground assets;
Replacement/ Reconstruction Asset end-of-life activities that often involve the complete replacement of assets	**$$$$$**	• Incorrect or unsafe disposal of existing asset • Costs associated with asset retirement obligations • Substantial exposure to high inflation and cost overruns • Replacements may not meet capacity needs for a larger population • Loss or disruption of service, particularly for underground assets

Table 2 Lifecycle Management: Typical Lifecycle Interventions

The Municipality's approach to lifecycle management is described within each asset category outlined in this AMP. Staff will continue to evolve and innovate current practices for developing and implementing proactive lifecycle strategies to determine which activities to perform on an asset and when they should be performed to maximize useful life at the lowest total cost of ownership.

Risk & Criticality

Asset risk and criticality are essential building blocks of asset management, integral in prioritizing projects and distributing funds where they are needed most based on a variety of factors. Assets in disrepair may fail to perform their intended function, pose substantial risk to the community, lead to unplanned expenditures, and create liability for the municipality. In addition, some assets are simply more important to the community than others, based on their financial significance, their role in delivering essential services, the impact of their failure on public health and safety, and the

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extent to which they support a high quality of life for community stakeholders.

Risk is a product of two variables: the probability that an asset will fail, and the resulting consequences of that failure event. It can be a qualitative measurement, (i.e. low, medium, high) or quantitative measurement (i.e. 1-5), that can be used to rank assets and projects, identify appropriate lifecycle strategies, optimize short- and long-term budgets, minimize service disruptions, and maintain public health and safety.

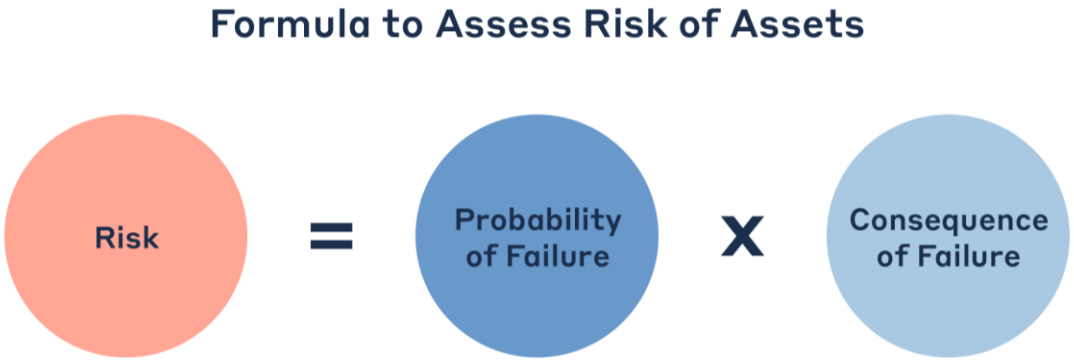


Figure 5 Risk Equations

The approach used in this AMP relies on a quantitative measurement of risk associated with each asset. The probability and consequence of failure are each scored from 1 to 5, producing a minimum risk index of 1 for the lowest risk assets, and a maximum risk index of 25 for the highest risk assets.

Probability of Failure

Several factors can help decision-makers estimate the probability or likelihood of an asset's failure, including its condition, age, previous performance history, and exposure to extreme weather events, such as flooding and ice jams—both a growing concern for municipalities in Canada.

Consequence of Failure

Estimating criticality also requires identifying the types of consequences that the organization and community may face from an asset's failure, and the magnitude of those consequences. Consequences of asset failure will vary across the infrastructure portfolio; the failure of some assets may result primarily in high direct financial cost but may pose limited risk to the community. Other assets may have a relatively minor financial value, but any downtime may pose significant health and safety hazards to residents.

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Table 3 illustrates the various types of consequences that can be integrated in developing risk and criticality models for each asset category and segments within. We note that these consequences are common, but not exhaustive.

Type of Consequence	Description
Direct Financial	Direct financial consequences are typically measured as the replacement costs of the asset(s) affected by the failure event, including interdependent infrastructure.
Economic	Economic impacts of asset failure may include disruption to local economic activity and commerce, business closures, service disruptions, etc. Whereas direct financial impacts can be seen immediately or estimated within hours or days, economic impacts can take weeks, months and years to emerge, and may persist for even longer.
Socio-political	Socio-political impacts are more difficult to quantify and may include inconvenience to the public and key community stakeholders, adverse media coverage, and reputational damage to the community and the Municipality.
Environmental	Environmental consequences can include pollution, erosion, sedimentation, habitat damage, etc.
Public Health and Safety	Adverse health and safety impacts may include injury or death, or impeded access to critical services.
Strategic	These include the effects of an asset's failure on the community's long-term strategic objectives, including economic development, business attraction, etc.

Table 3 Risk Analysis: Types of Consequences of Failure

This AMP includes a preliminary evaluation of asset risk and criticality. Each asset has been assigned a probability of failure score and consequence of

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failure score based on available asset data. These risk scores can be used to prioritize maintenance, rehabilitation, and replacement strategies for critical assets.

These models have been built in Citywide for continued review, updates, and refinements.

Levels of Service

A level of service (LOS) is a measure of the services that the Municipality is providing to the community and the nature and quality of those services. Within each asset category in this AMP, technical metrics and qualitative descriptions that measure both technical and community levels of service have been established and measured as data is available.

The Municipality measures the level of service provided at two levels: Community Levels of Service, and Technical Levels of Service. This AMP includes those LOS that are required under O. Reg. 588/17 as well as any additional metrics the Municipality wishes to track.

Community Levels of Service

Community levels of service are a simple, plain language description or measure of the service that the community receives. For core asset categories as applicable (Roads, Pedestrian Bridges, Storm Water, Water, and Sanitary) the province, through O. Reg. 588/17, has provided qualitative descriptions that are required to be included in this AMP.

Technical Levels of Service

Technical levels of service are a measure of key technical attributes of the service being provided to the community. These include mostly quantitative measures and tend to reflect the impact of the Municipality's asset management strategies on the physical condition of assets or the quality/capacity of the services they provide.

For core asset categories as applicable (Roads, Pedestrian Bridges, Storm Water, Water, and Sanitary) the province, through O. Reg. 588/17, has also provided technical metrics that are required to be included in this AMP.

Current and Proposed Levels of Service

Proposed levels of service should be realistic and achievable within the timeframe outlined by the Municipality. They should also be determined with consideration of a variety of community expectations, fiscal capacity, regulatory requirements, corporate goals and long-term sustainability. Once proposed levels of service have been established, the Municipality must

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identify a lifecycle management and financial strategy which allows these targets to be achieved.

Core Values

The core values behind levels of service reflect the Municipality's commitment to delivering services that meet community needs in a fair, responsible, and sustainable way. These values help guide how infrastructure is managed and how service expectations are set. By aligning asset management decisions with these values, the Municipality can provide services that people trust.

Value	Description
Accessible	Services are available and accessible for customers who require them
Reliable	Services are provided with minimal service disruption and are available to customers in line with needs and expectations
Safe	Services are delivered such that they minimize health, safety, and security risks
Affordable	Services are delivered at an affordable cost for both the organization and customer
Sustainable	Services are designed to be used efficiently. Long-term plans are in place to ensure that they are available to all customers into the future

Table 4 Levels of Service: Core Values

2.4 Scope & Methodology

2.4.1 Asset Categories for this AMP

This asset management plan for the Township of Horton is produced in compliance with O. Reg. 588/17. The July 2025 deadline under the regulation—the last of three AMPs—requires analysis of core and non-core asset categories, along with the proposed levels of service for the following ten years

The AMP summarizes the state of the infrastructure for the Municipality's asset portfolio, establishes levels of service and the associated technical and customer-oriented key metrics, outlines lifecycle strategies for optimal asset

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management and performance, and provides financial strategies to reach sustainability for the asset categories listed below.



Figure 6 Tax Funded Asset Categories

2.4.2 Data Effective Date

It is important to note that this plan is based on data as of **2024** therefore, it represents a snapshot in time using the best available processes, data, and information at the Municipality. Strategic asset management planning is an ongoing and dynamic process that requires continuous data updates and dedicated data management resources.

2.4.3 Deriving Replacement Costs

There are a range of methods to determine the replacement cost of an asset, and some are more accurate and reliable than others. This AMP relies on two methodologies:

User-Defined Cost and Cost Per Unit

Based on costs provided by municipal staff which could include average costs from recent contracts; data from engineering reports and assessments; staff estimates based on knowledge and experience.

Cost Inflation / CPI Tables

Historical costs of the assets are inflated based on Consumer Price Index or Non-Residential Building Construction Price Index.

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User-defined costs based on reliable sources are a reasonably accurate and reliable way to determine asset replacement costs. Cost inflation is typically used in the absence of reliable replacement cost data. It is a reliable method for recently purchased and/or constructed assets where the total cost is reflective of the actual costs that the Municipality incurred. As assets age, and new products and technologies become available, cost inflation becomes a less reliable method.

2.4.4 Estimated Service Life & Service Life Remaining

The estimated useful life (EUL) of an asset is the period over which the Municipality expects the asset to be available for use and remain in service before requiring replacement or disposal. The EUL for each asset in this AMP was assigned according to the knowledge and expertise of municipal staff and supplemented by existing industry standards when necessary.

By using an asset's in-service data and its EUL, the Municipality can determine the service life remaining (SLR) for each asset. Using condition data and the asset's SLR, the Municipality can more accurately forecast when it will require replacement. The SLR is calculated as follows:



Figure 7 Service Life Remaining Calculation

2.4.5 Reinvestment Rate

As assets age and deteriorate, they require additional investment to maintain a state of good repair. The reinvestment of capital funds, through asset renewal or replacement, is necessary to sustain an adequate level of service. The reinvestment rate is a measurement of available or required funding relative to the total replacement cost.

By comparing the actual vs. target reinvestment rate the Municipality can determine the extent of any existing funding gap. The reinvestment rate is calculated as follows:



Figure 8 Target Reinvestment Rate Calculation

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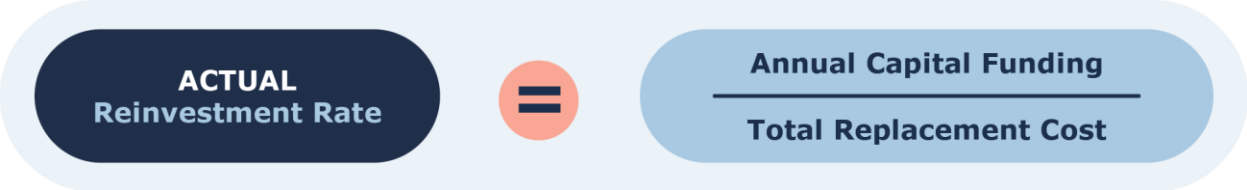


Figure 9 Actual Reinvestment Rate Calculation

2.4.6 Deriving Asset Condition

An incomplete or limited understanding of asset condition can mislead long-term planning and decision-making. Accurate and reliable condition data helps to prevent premature and costly rehabilitation or replacement and ensures that lifecycle activities occur at the right time to maximize asset value and useful life.

A condition assessment rating system provides a standardized descriptive framework that allows comparative benchmarking across the Municipality's asset portfolio. The table below outlines the condition rating system used in this AMP to determine asset condition. This rating system is aligned with the Canadian Core Public Infrastructure Survey which is used to develop the Canadian Infrastructure Report Card. When assessed condition data is not available, service life remaining is used to approximate asset condition.

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Condition	Description	Criteria	Service Life Remaining (%)
Very Good	Fit for the future	Well maintained, good condition, new or recently rehabilitated	80-100
Good	Adequate for now	Acceptable, generally approaching mid-stage of expected service life	60-80
Fair	Requires attention	Signs of deterioration, some elements exhibit significant deficiencies	40-60
Poor	Increasing potential of affecting service	Approaching end of service life, condition below standard, large portion of system exhibits significant deterioration	20-40
Very Poor	Unfit for sustained service	Near or beyond expected service life, widespread signs of advanced deterioration, some assets may be unusable	0-20

Table 5 Standard Condition Rating Scale

The analysis in this AMP is based on assessed condition data only as available. In the absence of assessed condition data, asset age is used as a proxy to determine asset condition.

The table above summarizes the standard methodology for determining asset condition within this AMP. For those categories in which there is a different rating scale for condition assessment, they will be outlined within that category's *Asset Condition* subsection. For instances where the scale is the same, only the approach for condition assessment will be outlined.

2.5 Ontario Regulation 588/17

As part of the Infrastructure for Jobs and Prosperity Act, 2015, the Ontario government introduced Regulation 588/17 - Asset Management Planning for

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Municipal Infrastructure (O. Reg 588/17)[2]. Along with creating better performing organizations, more liveable and sustainable communities, the regulation is a key, mandated driver of asset management planning and reporting. It places substantial emphasis on current and proposed levels of service and the lifecycle costs incurred in delivering them.

Figure 10 below outlines key reporting requirements under O. Reg 588/17 and the associated timelines.

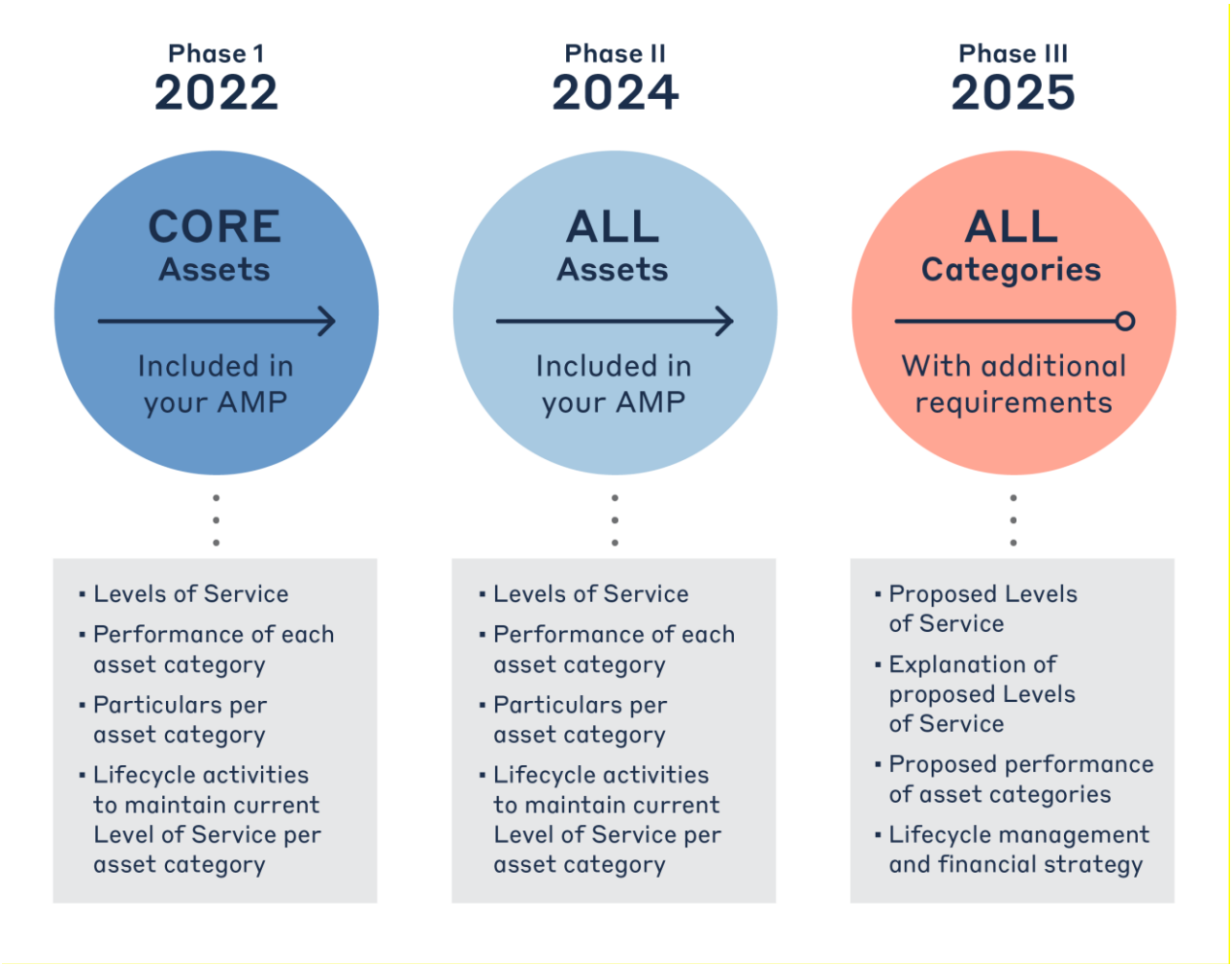


Figure 10 O. Reg. 588/17 Requirements and Reporting Deadlines

[2] O. Reg. 588/17: Asset Management Planning for Municipal Infrastructure https://www.ontario.ca/laws/regulation/170588

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2.5.1 O. Reg. 588/17 Compliance Review

Requirement	O. Reg. 588/17 Section	AMP Section Reference	Status
Summary of assets in each category	S.5(2), 3(i)	4.1 – 10.1	Complete
Replacement cost of assets in each category	S.5(2), 3(ii)	4.1 – 10.1	Complete
Average age of assets in each category	S.5(2), 3(iii)	4.3 – 10.3	Complete
Condition of core assets in each category	S.5(2), 3(iv)	4.2 – 10.2	Complete
Description of municipality's approach to assessing the condition of assets in each category	S.5(2), 3(v)	4.4 – 10.4	Complete
Current/proposed levels of service in each category	S.5(2), 1(i-ii) S.6 (1)	4.6 – 10.6	Complete
Performance measures in each category	S.5(2), 2 S. 6 (1), 2	4.6 – 10.6	Complete
Lifecycle activities needed for proposed levels of service for 10 years	S.5(2), 4 S. 6 (1), 4	4.4, 4.6 – 10.4, 10.6	Complete
Costs of providing lifecycle activities for 10 years	S.5(2), 4 S. 6 (1), 4	4.6.4 – 10.6.4	Complete
Growth assumptions	S.5(2), 5(i-ii) S.5(2), 6(i-vi)	11.1 – 11.2	Complete

Table 6 O. Reg. 588/17 Compliance Review

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3. Portfolio Overview – State of the Infrastructure

The state of the infrastructure (SOTI) summarizes the inventory, condition, age profiles, and other key performance indicators for the Municipality's infrastructure portfolio. These details are presented for all core and non-core asset categories.

3.1 Asset Hierarchy & Data Classification

Asset hierarchies explain the relationship between individual assets and their components, and a wider, more expansive network and system. How assets are grouped in a hierarchy structure can impact how data is interpreted. Assets were structured to support meaningful, efficient reporting and analysis. Key category details are summarized at asset segment level.

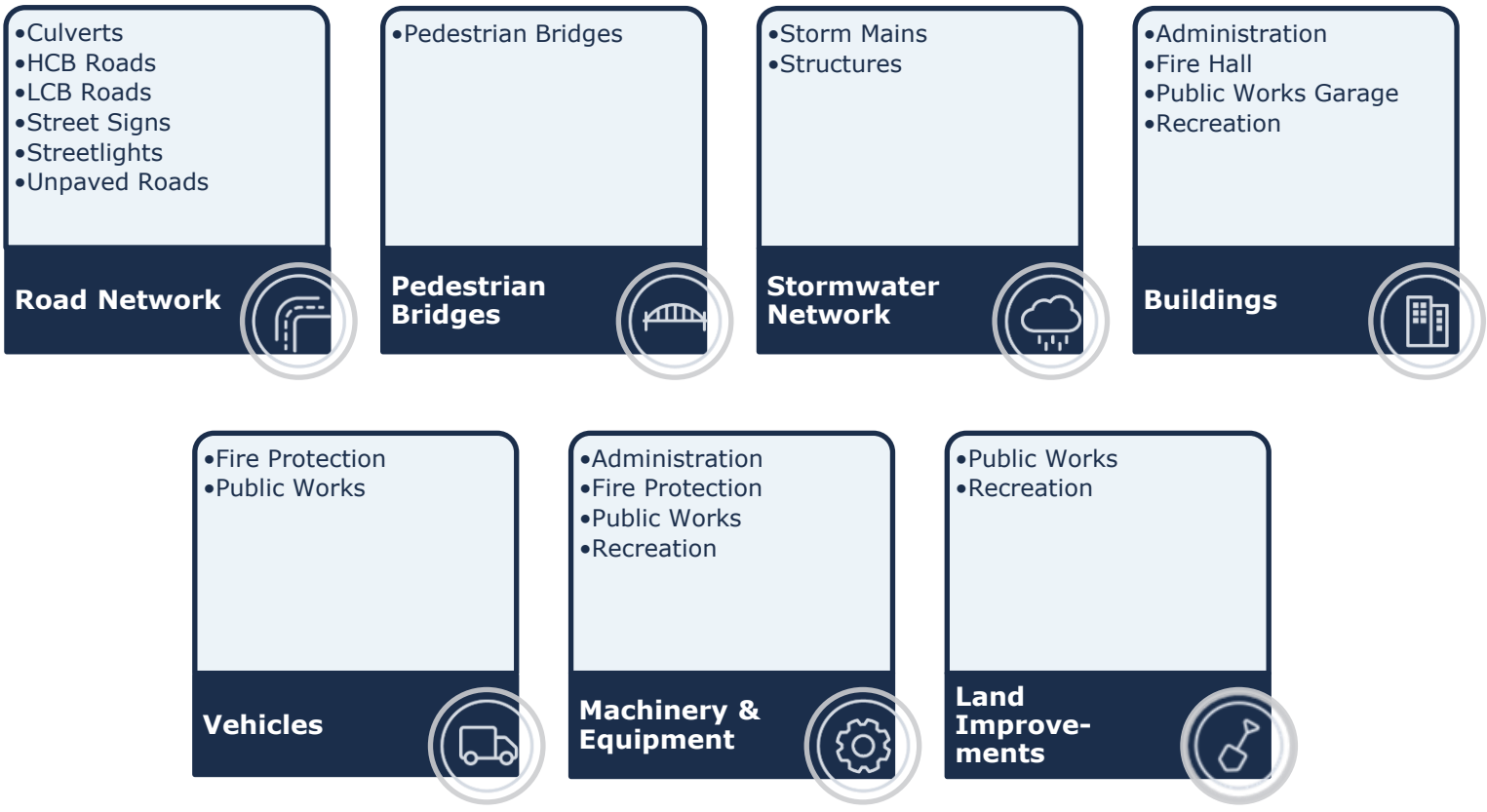


Figure 11 Asset Hierarchy and Data Classification

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3.2 Portfolio Overview

3.2.1 Total Replacement Cost of Asset Portfolio

The seven asset categories analyzed in this Asset Management Plan have a total current replacement cost of $41.5 million. This estimate was calculated using user-defined costing, cost per unit, as well as inflation of historical or original costs to current date. This estimate reflects replacement of historical assets with similar, not necessarily identical, assets available for procurement today. Figure 12 illustrates the replacement cost of each asset category.

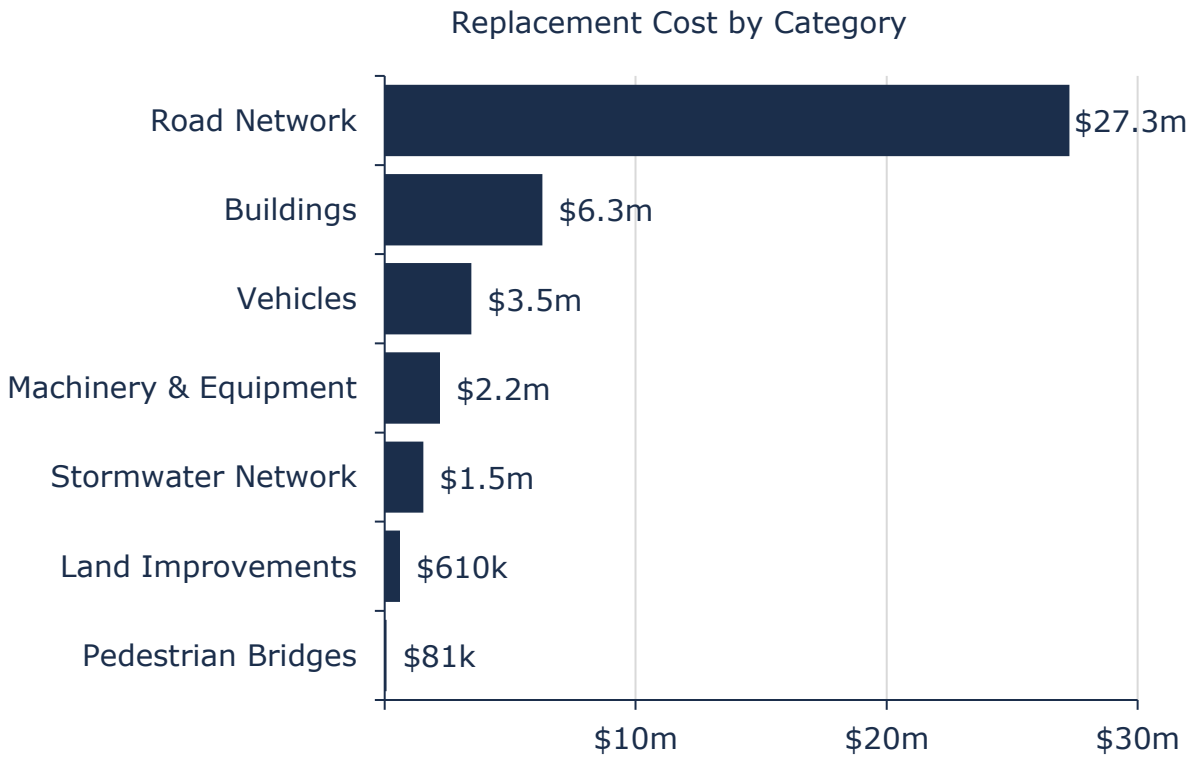


Figure 12 Current Replacement Cost by Asset Category

3.2.2 Target vs. Actual Reinvestment Rate

The graph below depicts funding gaps by comparing the target to the current reinvestment rate. To meet the existing long-term capital requirements, the Municipality requires an annual capital investment of $844 thousand, for a target portfolio reinvestment rate of 2.04%. Currently, the annual investment from sustainable revenue sources is $680 thousand, for a current portfolio reinvestment rate of 1.64%. Target and current re-investment rates by asset category are detailed below.

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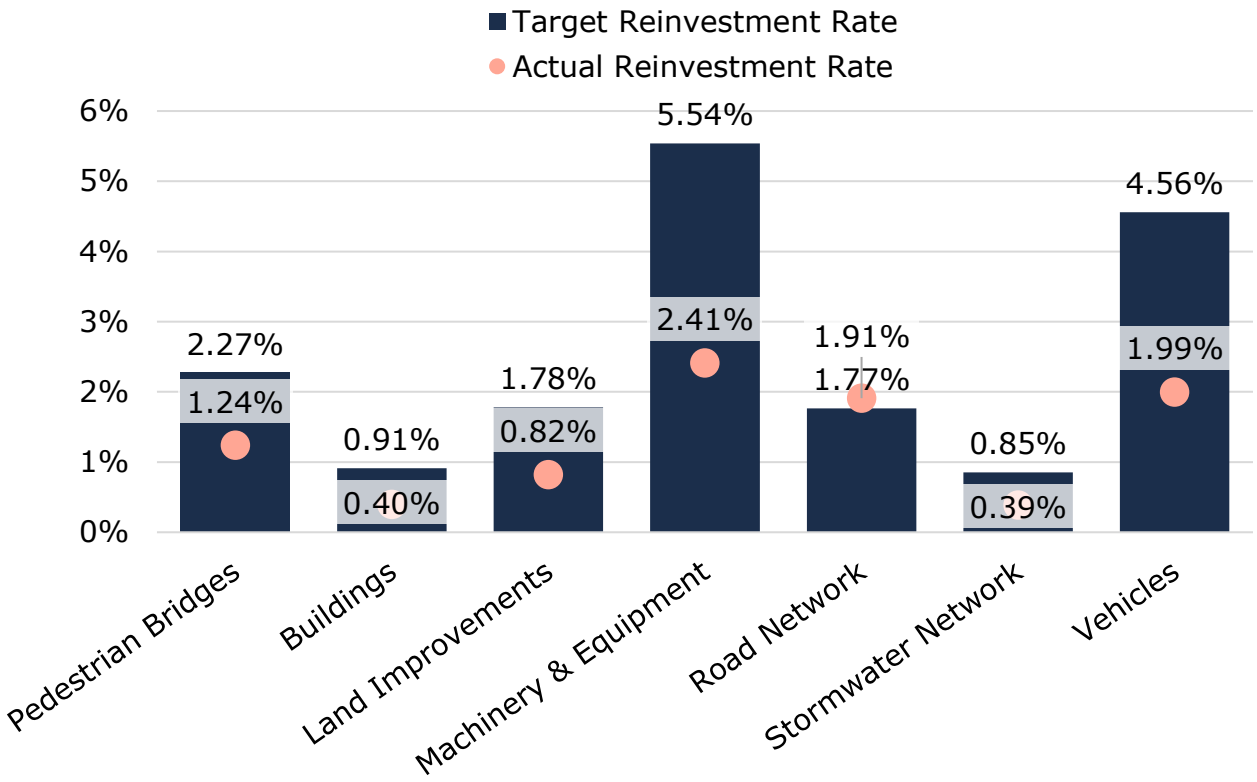


Figure 13 Current Vs. Target Reinvestment Rate

3.2.3 Condition of Asset Portfolio

Figure 14 and Figure 15 summarize asset condition at the portfolio and category levels, respectively. Based on both assessed condition, 93% of the Municipality's infrastructure portfolio is in fair or better condition, with the remaining 7% in poor or worse condition. Typically, assets in poor or worse condition may require replacement or major rehabilitation in the immediate or short-term. Targeted condition assessments may help further refine the list of assets that may be candidates for immediate intervention, including potential replacement or reconstruction.

Similarly, assets in fair condition should be monitored for disrepair over the medium term. Keeping assets in fair or better condition is typically more cost-effective than addressing assets needs when they enter the latter stages of their lifecycle or decline to a lower condition rating, e.g., poor or worse.

Condition data was available for all assets included in the AMP.

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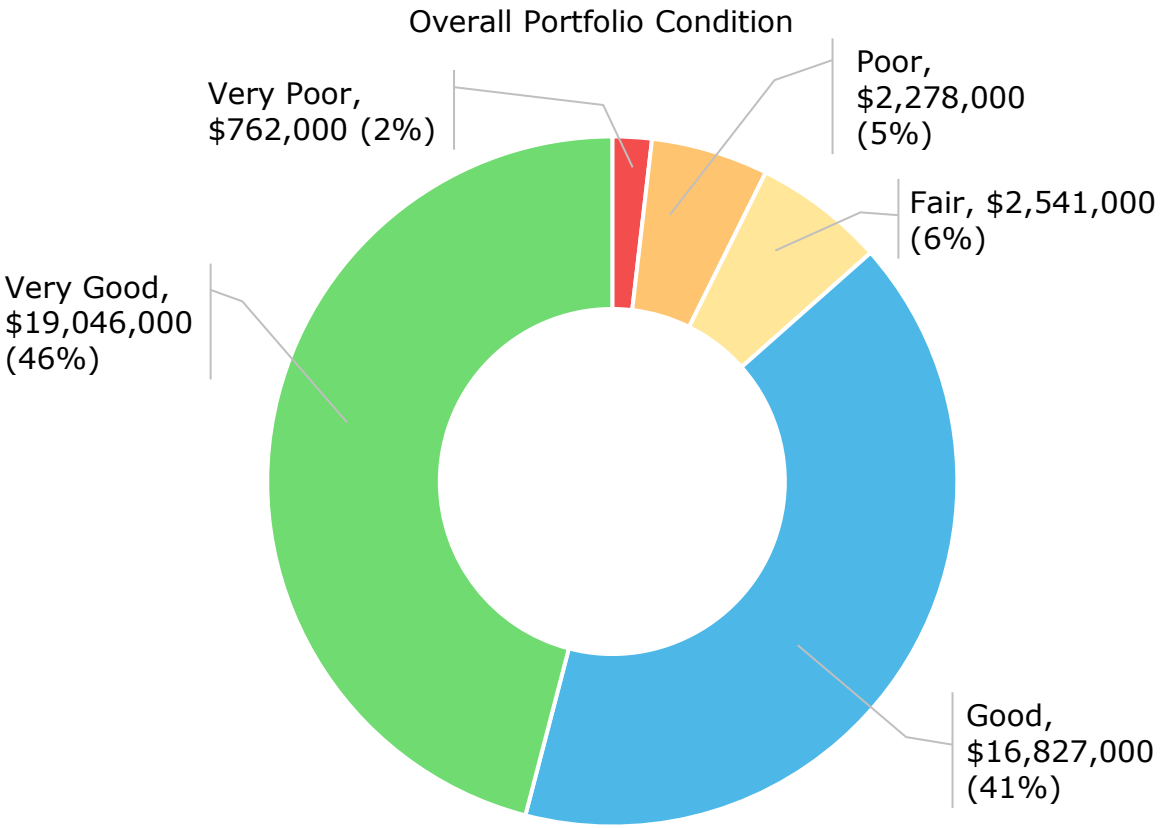


Figure 14 Asset Condition: Portfolio Overview

As further illustrated in Figure 15 at the category level, the majority of major, core infrastructure are in fair or better condition. These findings are based on in-field condition assessment data. See Table 7 for details on how condition data was derived for each asset segment.

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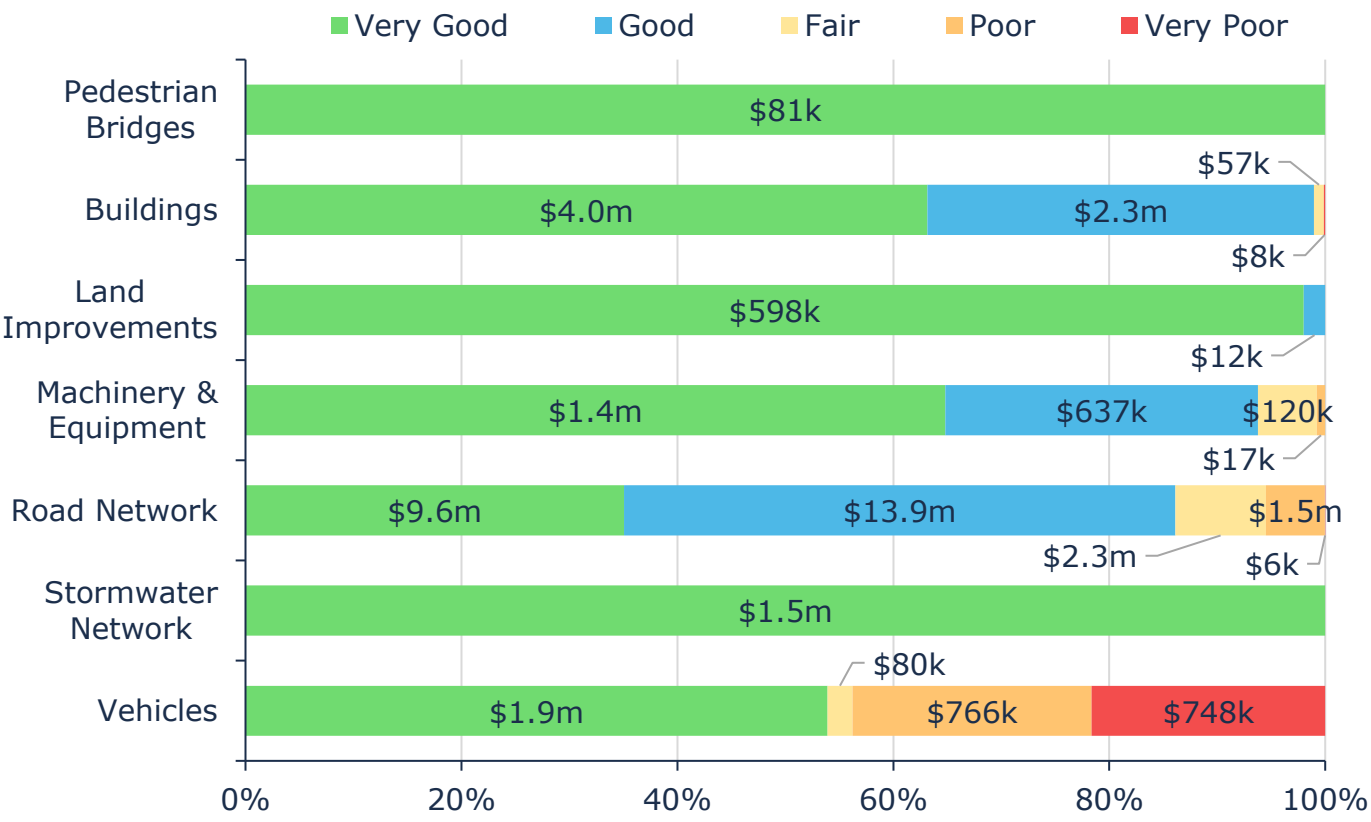


Figure 15 Asset Condition by Asset Category

Source of Condition Data

This AMP relies on assessed condition for 100% of assets, based on and weighted by replacement cost. Assessed condition data is invaluable in asset management planning as it better reflects the true condition of the asset and its ability to perform its functions. The table below identifies the source of condition data used throughout this AMP.

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Asset Category	Asset Segment(s)	% of Assets with Assessed Conditions	Primary Source of Condition Data
Road Network	All Segments	100%	Internal Assessments
Pedestrian Bridges[3]	All Segments	100%	Internal Assessments
Storm Network	All Segments	100%	Engineering Assessments
Buildings	All Segments	100%	Building Condition Assessments
Vehicles	All Segments	100%	Internal Assessments CVOR Annual Assessments
Machinery & Equipment	All Segments	100%	Internal Assessments
Land Improvements	All Segments	100%	Internal Assessments

Table 7 Source of Condition Data

3.2.4 Service Life Remaining

Based on asset age, available assessed condition data and estimated useful life, 17% of the Municipality's assets will require replacement within the next 10 years (not accounting for asset replacement backlog).

3.2.5 Risk Matrix

Using the risk equation and preliminary risk models, Figure 16 shows how the municipality's assets across the different asset categories are stratified within a risk matrix.

[3] The Township owns and manages two pedestrian bridges, which are scheduled to receive an external assessment in 2025, in accordance with O.Reg. 472.10

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1 - 4 Very Low $15,950,000 (38%)	5 - 7 Low $12,619,000 (30%)	8 - 9 Moderate $6,128,000 (15%)	10 - 14 High $3,882,000 (9%)	15 - 25 Very High $2,876,000 (7%)

Figure 16 Risk Matrix: All Assets

The analysis shows that based on current risk models, approximately 7% of the Municipality's assets, with a current replacement cost of approximately $2.876 million, carry a risk rating of 15 or higher (red) out of 25. Assets in this group may have a high probability of failure based on available condition data and age-based estimates.

As new asset attribute information and condition assessment data are integrated with the asset register, asset risk ratings will evolve, resulting in a redistribution of assets within the risk matrix. Staff should also continue to calibrate risk models.

We caution that since risk ratings rely on many factors beyond an asset's physical condition or age; assets in a state of disrepair can sometimes be classified as low risk, despite their poor condition rating. In such cases, although the probability of failure for these assets may be high, their consequence of failure ratings was determined to be low based on the attributes used and the data available.

Similarly, assets with very high condition ratings can receive a moderate to high-risk rating despite a low probability of failure. These assets may be deemed as highly critical to the Municipality based on their costs, economic importance, social significance, and other factors. Continued calibration of an asset's criticality and regular data updates are needed to ensure these models more accurately reflect an asset's actual risk profile.

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Core Assets

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4. Road Network

4.1 Inventory & Valuation

Table 8 summarizes the quantity, unit of measure, total replacement cost, and primary replacement cost method of each asset segment in the Municipality's road network inventory.

Segment	Quantity	Unit of Measure	Replacement Cost	Primary RC Method
Culverts	905	Length (m)	$2,927,738	Cost per Unit
HCB Roads	32,608	Length (m)	$15,061,530	Cost per Unit
LCB Roads	5,570	Length (m)	$1,359,300	Cost per Unit
Street Signs	478	Assets	$60,706	CPI
Streetlights	18	Assets	$69,283	CPI
Unpaved Roads	51,909	Length (m)	$7,800,995	Cost per Unit
Total			**$27,279,552**	

Table 8 Detailed Asset Inventory: Road Network

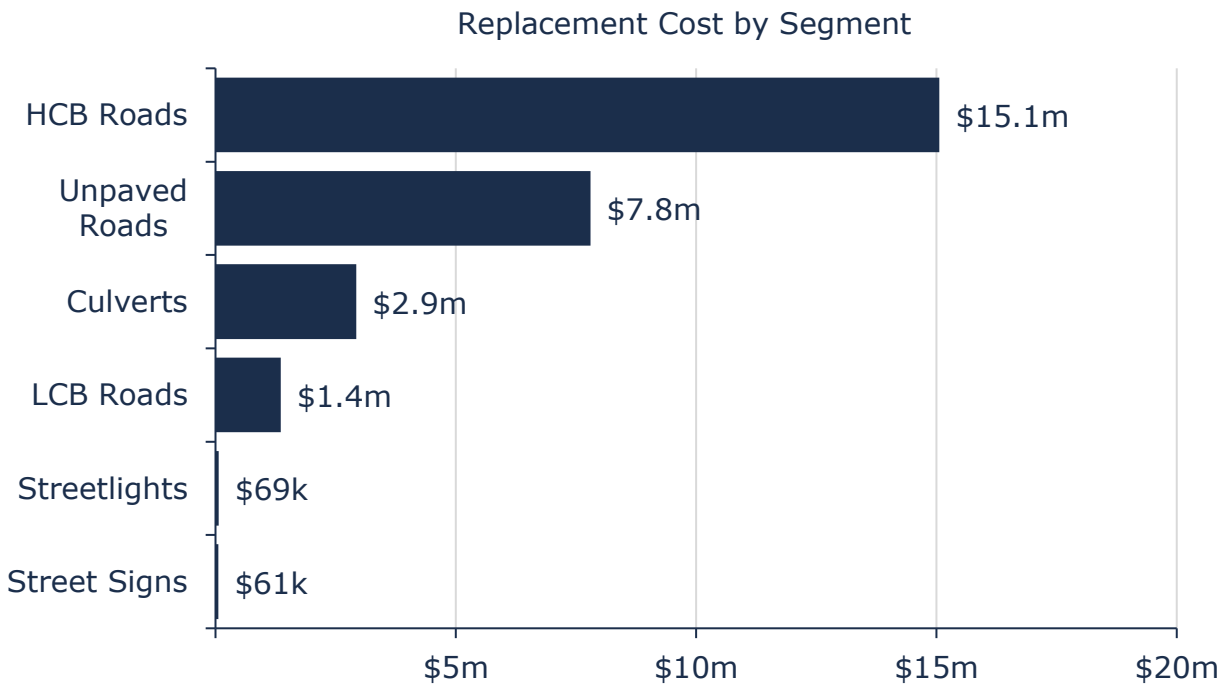


Figure 17 Portfolio Valuation: Road Network

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4.2 Asset Condition

Figure 18 summarizes the replacement cost-weighted condition of the Municipality's road network. Based on a combination of field inspection data, 94% of assets are in fair or better condition; the remaining 6% of assets are in poor to very poor condition. Condition assessments were available for 100% of assets in the Road Network, based on replacement cost. This condition data was projected from inspection date to current year to estimate their condition today.

Assets in poor or worse condition may be candidates for replacement in the short term; similarly, assets in fair condition may require rehabilitation or replacement in the medium term and should be monitored for further degradation in condition. As illustrated in Figure 18, the majority of the Municipality's road network assets are in fair or better condition.

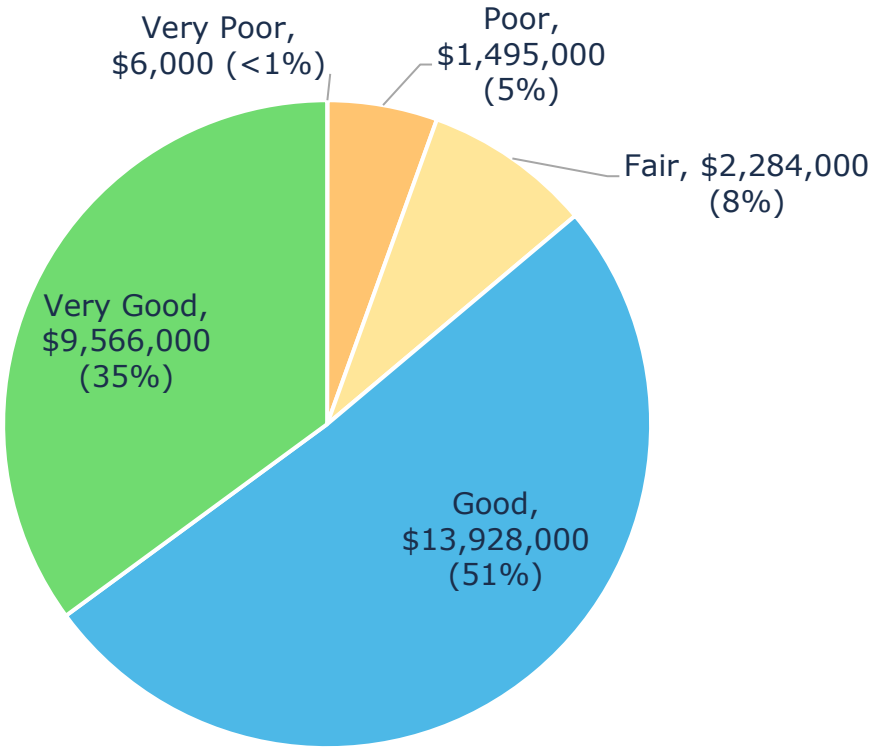


Figure 18 Asset Condition: Road Network Overall

As illustrated in Figure 19, based on condition assessments, the majority of the Municipality's road network is in fair or better condition.

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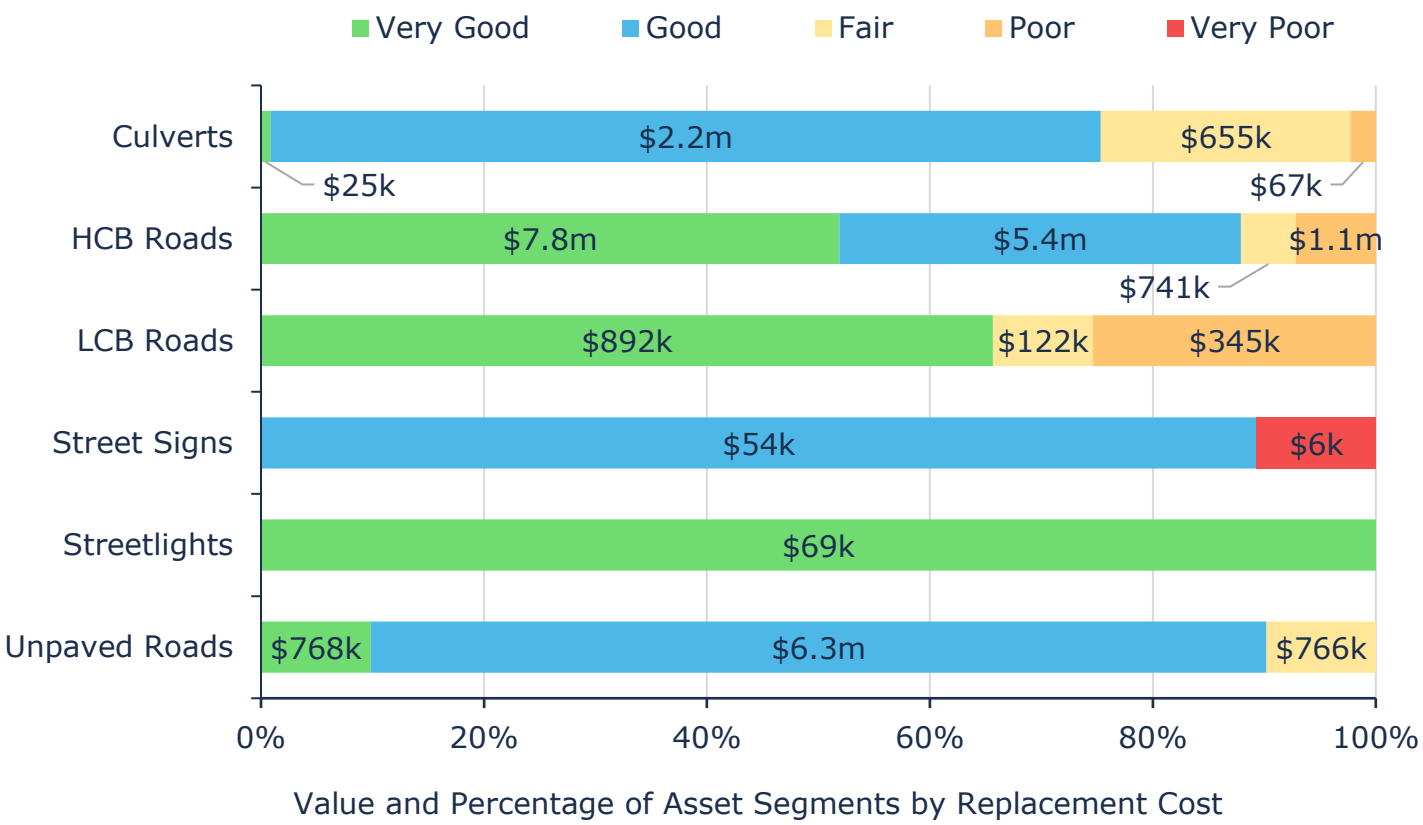


Figure 19 Asset Condition: Road Network by Segment

4.2.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the Municipality's current approach:

- Annual internal assessments of road segments.
- Utilize the Road Surface Optimization, Preservation and Developmental Policy to ensure adequate levels of service and life cycle objectives are maintained.
- Roadside appurtenances, such as street signs receive external assessments for condition and reflectivity

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4.3 Age Profile

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

In conjunction with condition data, an asset's age profile provides a more complete summary of the state of infrastructure. It can help identify assets that may be candidates for further review through condition assessment programs; inform the selection of optimal lifecycle strategies; and improve planning for potential long-term replacement spikes.

Figure 20 illustrates the average current age of each asset type and its estimated useful life. Both values are weighted by the replacement cost of individual assets.

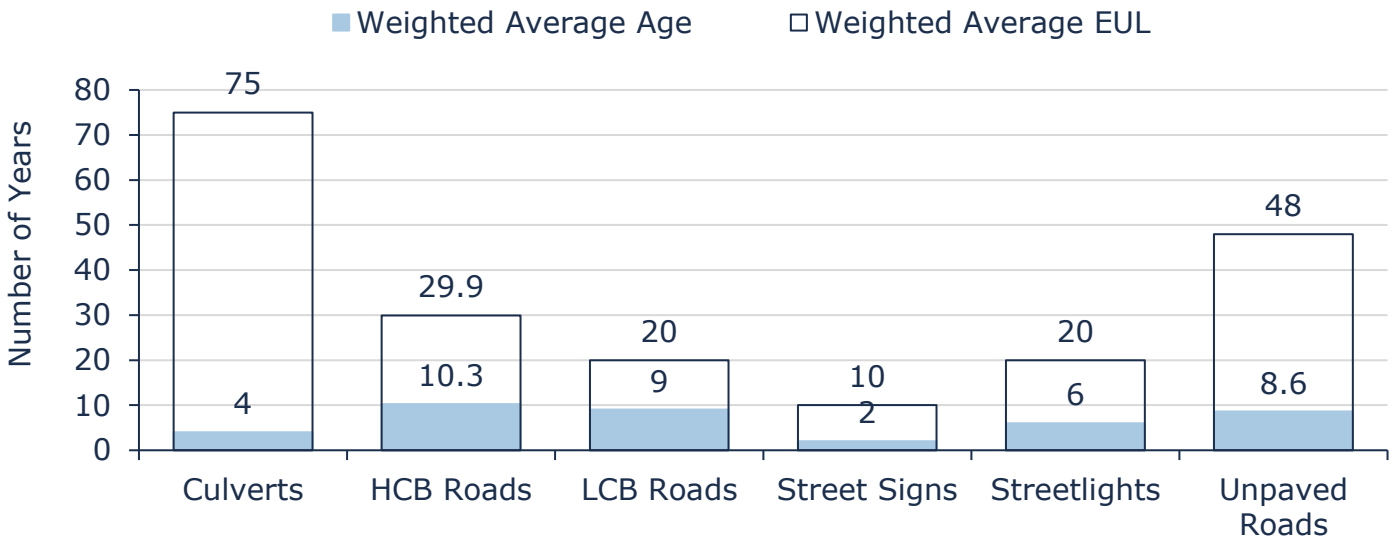


Figure 20 Estimated Useful Life vs. Asset Age: Road Network

Age analysis shows that most asset segments have plenty of life left and are in a healthy state.

Although asset age is an important measurement for long-term planning, condition assessments provide a more accurate indication of actual asset needs. Further, useful life estimates established as part of the PSAB 3150 implementation may not be accurate and may not reflect in-field asset performance.

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4.4 Current Approach to Lifecycle Management

The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset's characteristics, location, utilization, maintenance history and environment.

The following lifecycle strategies have been developed as a proactive approach to managing the lifecycle of LCB and HCB roads. Instead of allowing the roads to deteriorate until replacement is required, strategic rehabilitation is expected to extend the service life of roads at a lower total cost.

For HCB (Asphalt) roads the profiles were separated to incorporate different interventions based on traffic counts, see below:

HCB <400 AADT		
Event Name	**Event Class**	**Event Trigger**
Crack Sealing	Maintenance	5 Years (Repeated)
Cape Seal	Rehabilitation	60 Condition
Single Lift Re-surfacing	Rehabilitation	40 - 50 Condition
Full Reconstruction	Replacement	0 – 40 Condition

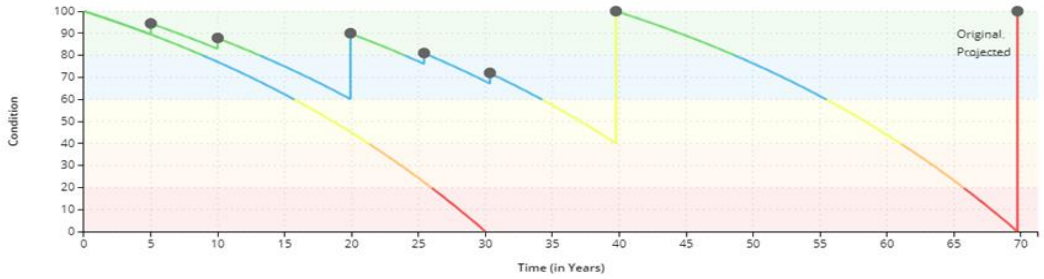


Table 9 Lifecycle Management Strategy: Road Network (HCB Roads)

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HCB >= 400 AADT		
Event Name	**Event Class**	**Event Trigger**
Fog Sealing	Maintenance	75 - 85 Condition
Micro Surfacing	Rehabilitation	70 - 80 Condition
Scratch Coat / Asphalt Overlay	Rehabilitation	65 - 70 Condition
Shave and Pave	Rehabilitation	40 – 50 Condition
Full Reconstruction	Replacement	0 – 40 Condition

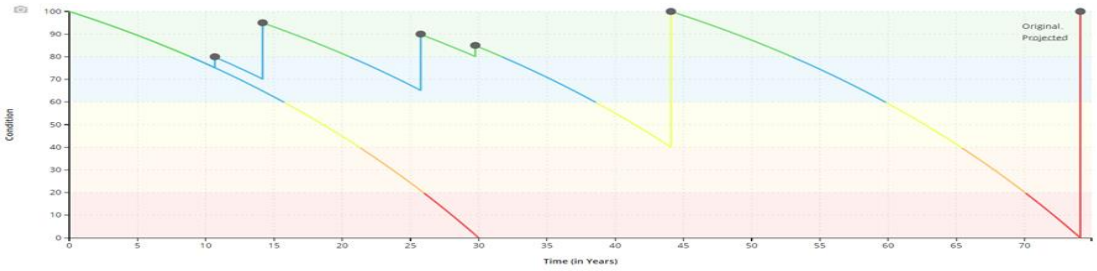


Table 10 Lifecycle Management Strategy: Road Network (HCB Roads)

LCB		
Event Name	**Event Class**	**Event Trigger**
Single Surface Treatment	Rehabilitation	40 - 50 Years
Double Surface Treatment	Rehabilitation	20 – 30 Condition
Full Reconstruction	Replacement	0 - 40 Condition

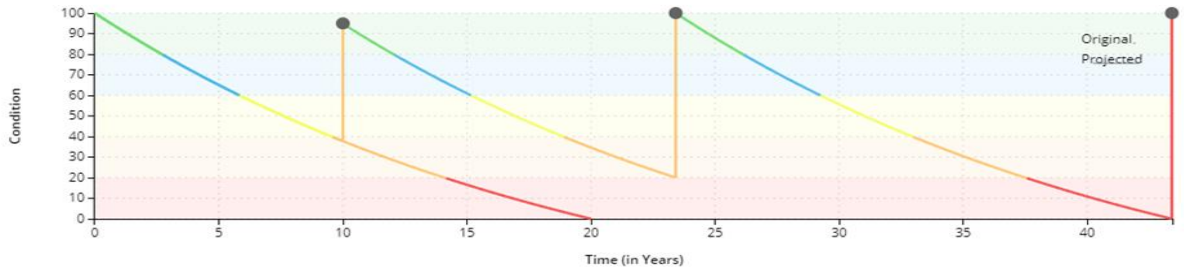


Table 11 Lifecycle Management Strategy: Road Network (LCB Roads)

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4.5 Risk Analysis

The risk matrix below is generated using available asset data, including condition, service life remaining, replacement costs, and road class. The risk ratings for assets without useful attribute data were calculated using only condition, service life remaining, and their replacement costs.

The matrix stratifies assets based on their individual probability and consequence of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Municipality may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Municipality's Asset Management Database (Citywide Assets). See *Risk & Criticality* section for further details on approach used to determine asset risk ratings and classifications.

1 - 4 **Very Low** $11,639,000 (43%)	5 - 7 **Low** $7,614,000 (28%)	8 - 9 **Moderate** $4,802,000 (18%)	10 - 14 **High** $1,863,000 (7%)	15 - 25 **Very High** $1,362,000 (5%)

Figure 21 Risk Matrix: Road Network

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4.6 Levels of Service

The table that follows summarize the Municipality's current and proposed levels of service with respect to prescribed KPIs under Ontario Regulation 588/17, as well as any additional performance measures that the Municipality selected for this AMP.

4.6.1 Levels of Service – Current

Metric Type	KPI Metric	Service Attribute	Current LOS
Community	Description, which may include maps, of the road network in the Municipality and its level of connectivity	Scope	See Appendix B
	Description or images that illustrate the different levels of road class pavement condition	Quality	The Township staff provide surface condition with a rating as follows: 0 – 20 Very Poor 20 – 40 Poor 40 – 60 Fair 60 – 80 Good 80 – 100 Very Good
Technical	Lane-km of arterial roads (MMS classes 1 and 2) per land area (km/km2)	Scope	0
	Lane-km of collector roads (MMS classes 3 and 4) per land area (km/km2)		0.42
	Lane-km of local roads (MMS classes 5 and 6) per land area (km/km2)		0.68
Technical	Average pavement condition index for paved roads in the Municipality	Quality	HCB: 78 LCB: 69
	Average surface condition for unpaved roads in the Municipality (e.g. excellent, good, fair, poor)		Good

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Table 12: Road Network – Current Levels of Service

4.6.2 Levels of Service – Proposed

The scenarios that were used to analyse Horton Township's inventory were run until 2103, to ensure all the lifecycles were included at least once. They are also all based on the data available in the asset management system which outlines estimated useful life and condition as well as replacement costs which all the results are based on.

Scenario 1: Current Lifecycle Activities - this scenario utilizes the current lifecycle activities outlined as current practice within each asset category. The condition and annual investment were then determined.

Scenario 2: Current Funding Rate - this scenario utilizes the current capital reinvestment within each asset category. The current annual investment was held, and the condition was determined.

Scenario 3: Target Condition Good - this scenario utilizes a target average condition of 60% of the infrastructure within each asset category. The condition value was held, and the annual investment was then determined.

The table below outlines the results for each scenario for the road network.

Scenarios	Replacement Cost	Average Condition	Annual Capital Reinvestment
Scenario 1 – Lifecycle	$27,280,000	58.16%	$558,000
Scenario 2 - Current Funding Rate	$27,280,000	58.16%	$515,000
Scenario 3 – Target Condition 60% **(selected)**	$27,280,000	57.75%	$482,000

Table 13: Road Network - Proposed Levels of Service Scenarios

4.6.3 Additional Metrics

The table that follows summarize the Municipality's additional performance measures to be tracked after the conclusion of this AMP under Ontario Regulation 588/17.

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Metric Type	KPI Metric	Proposed LOS Metric (2034)
Technical	Adherence to the Municipality's road lifecycle strategy, as indicated in the TCA policy	Yes –To be tracked annually, over a 10-year period
	Average quantitative risk rating (0-25)[4]	9.9

Table 14: Road Network - Additional Metrics

4.6.4 10-Year Capital Forecast

Below is the projected ten-year capital forecast (scenario 3) for the Municipality, within a 10-year timeframe.

Segment	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Culverts	-	-	-	-	-	-	-	-	-	-
HCB Roads	-	-	-	-	-	$70k	$5k	-	-	-
LCB Roads	-	-	-	-	-	-	$1k	-	$41k	-
Street Signs	-	-	-	-	-	-	-	-	-	-
Streetlights	-	-	-	-	-	-	-	-	-	-
Unpaved Roads	-	-	-	-	-	-	$78k	$123k	$120k	$145k
Total	-	-	-	-	-	$70k	$85k	$123k	$161k	$145k

Table 15: Road Network - 10-Year Capital Forecast

[4] See Risk & Criticality in section 2.3.2

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5. Pedestrian Bridges

5.1 Inventory & Valuation

Table 16 summarizes the quantity and current replacement cost of the Municipality's pedestrian bridges.

Segment	Quantity	Unit of Measure	Replacement Cost	Primary RC Method
Pedestrian Bridges	2	Assets	$81,000	CPI
TOTAL			**$81,000**	

Table 16 Detailed Asset Inventory: Pedestrian Bridges

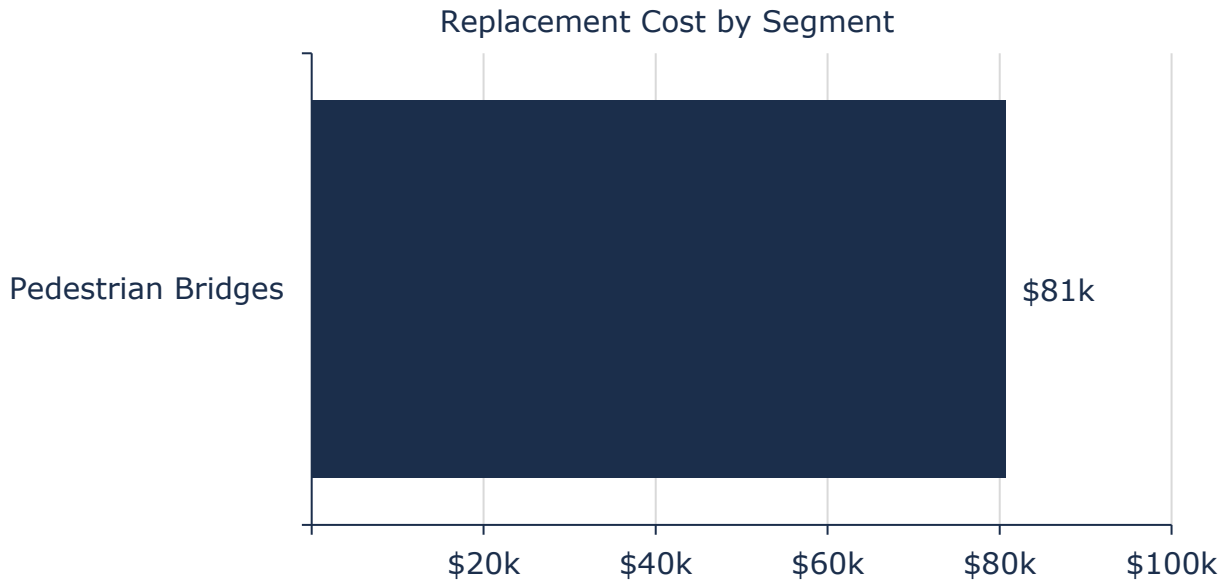


Figure 22 Portfolio Valuation: Pedestrian Bridges

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5.2 Asset Condition

Figure 23 and 25 summarize the replacement cost-weighted condition of the Municipality's pedestrian bridges. Both pedestrian bridges are in very good condition.

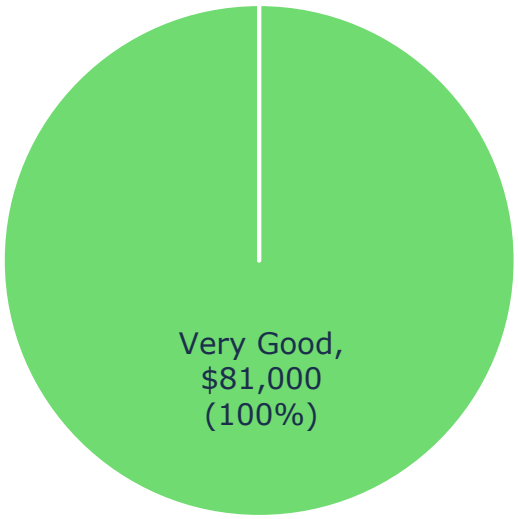


Figure 23 Asset Condition: Pedestrian Bridges Overall

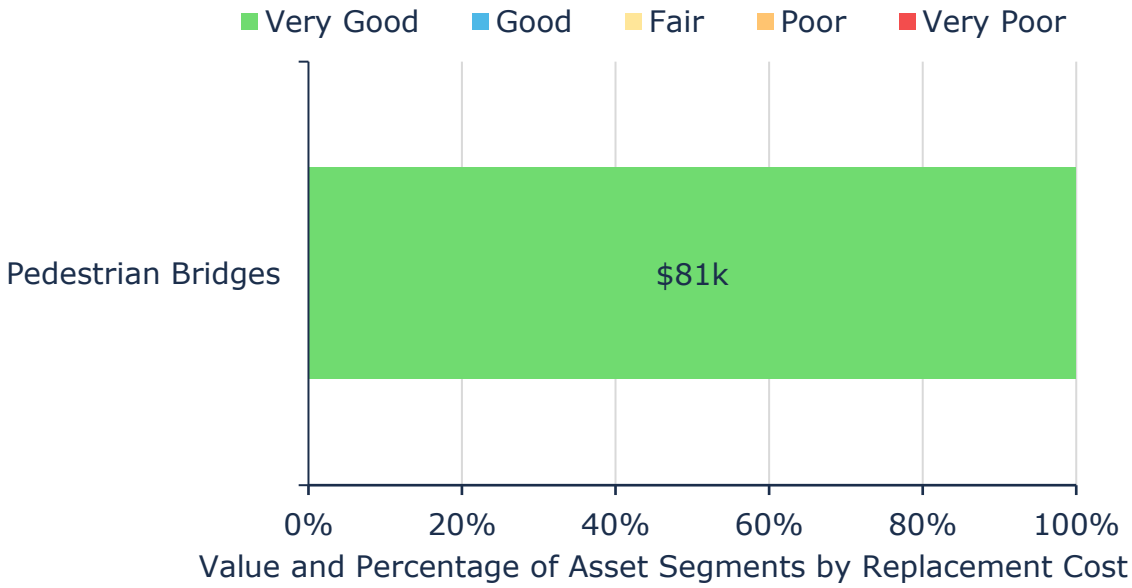


Figure 24 Asset Condition: Pedestrian Bridges by Segment

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5.2.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the Municipality's current approach:

- Condition assessments for both pedestrian within the Township are conducted biennially, following the guidelines of the Ontario Structure Inspection Manual (OSIM). The next scheduled assessment will occur later this year, in partnership with the County of Renfrew in 2026.
- In this AMP, the following rating criteria is used to determine the current condition of Pedestrian Bridges and forecast future capital requirements:

Condition	Rating
Very Good	80-100
Good	60-80
Fair	40-60
Poor	20-40
Very Poor	0-20

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5.3 Age Profile

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

In conjunction with condition data, an asset's age profile provides a more complete summary of the state of infrastructure. It can help identify assets that may be candidates for further review through condition assessment programs; inform the selection of optimal lifecycle strategies; and improve planning for potential replacement spikes.

Figure 25 illustrates the average current age of each asset type and its estimated useful life. Both values are weighted by the replacement cost of individual assets. As seen below, pedestrian bridges have used up just over half of their estimated useful life.

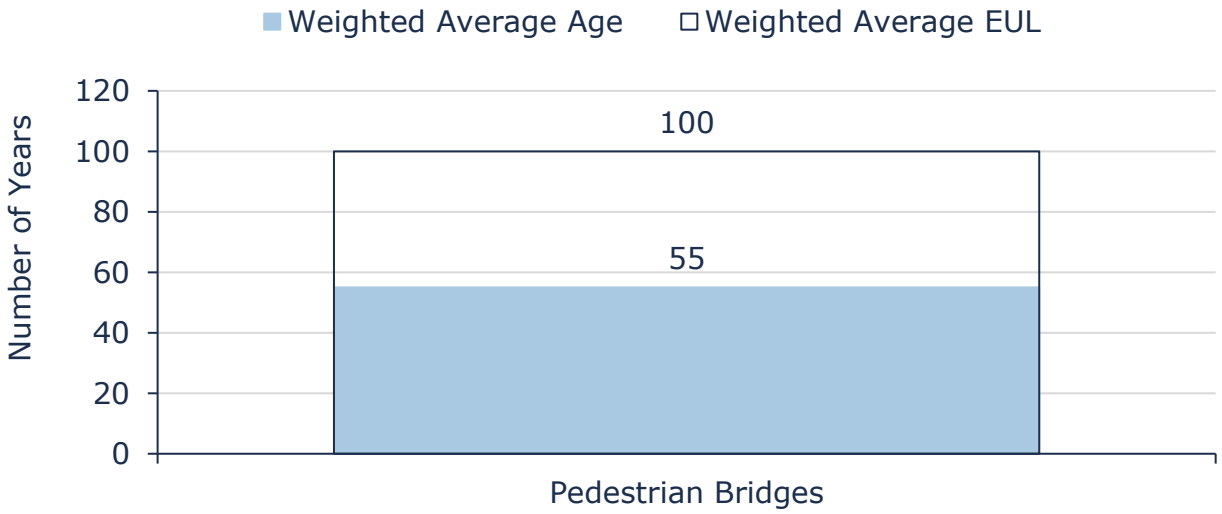


Figure 25 Estimated Useful Life vs. Asset Age: Pedestrian Bridges

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5.4 Current Approach to Lifecycle Management

The condition or performance of most assets will deteriorate over time. To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration.

The following table outlines the Municipality's current lifecycle management strategy.

Activity Type	Description of Current Strategy
Maintenance, Rehabilitation and Replacement	Lifecycle activities are driven by the results of staff inspections and aligned with the roadway condition needs
Inspection	The Municipality, in accordance with Ontario Regulation 472/10, will be conducting biennial inspections on its pedestrian bridges.

Table 17 Lifecycle Management Strategy: Pedestrian Bridges

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5.5 Risk Analysis

The risk matrix below is generated using available asset data, including condition and replacement costs.

The matrix stratifies assets based on their individual probability and consequence of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Municipality may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Municipality's Asset Management Database (Citywide Assets). See *Risk & Criticality* section for further details on approach used to determine asset risk ratings and classifications.

1 - 4 **Very Low**	5 - 7 **Low**	8 - 9 **Moderate**	10 - 14 **High**	15 - 25 **Very High**
$81,000 (100%)	- (0%)	- (0%)	- (0%)	- (0%)

Figure 26 Risk Matrix: Pedestrian Bridges

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5.6 Levels of Service

The table that follows summarize the Municipality's current and proposed levels of service with respect to prescribed KPIs under Ontario Regulation 588/17 as well as any additional performance measures that the Municipality has selected for this AMP.

5.6.1 Levels of Service – Current

Metric Type	KPI Metric	Service Attribute	Current LOS
Community	Description of the traffic that is supported by municipal bridges (e.g. heavy transport vehicles, motor vehicles, emergency vehicles, pedestrians, cyclists)	Scope	The Township owns and maintains two pedestrian bridges. Both structures are designed to support non-motorized traffic, including pedestrians and cyclists.
Community	Description or images of the condition of pedestrian bridges and how this would affect use of the pedestrian bridges	Quality	See 5.2.1
Technical	% of bridges in the Municipality with loading or dimensional restrictions	Scope	0%
Technical	Average bridge condition index value for bridges in the Municipality	Quality	83

Table 18: Pedestrian Bridges – Current Levels of Service

5.6.2 Levels of Service – Proposed

The scenarios that were used to analyse Horton Township's inventory were run until 2068 to ensure all the lifecycles were included at least once. They are also all based on the data available in the asset management system which outlines estimated useful life and condition as well as replacement costs which all the results are based on.

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Scenario 1: Current Lifecycle Activities - this scenario utilizes the current lifecycle activities outlined as current practice within each asset category. The condition and annual investment were then determined.

Scenario 2: Current Funding Rate - this scenario utilizes the current capital reinvestment within each asset category. The current annual investment was held, and the condition was determined.

Scenario 3: Target Condition Good - this scenario utilizes a target average condition of 60% of the infrastructure within each asset category. The condition value was held, and the annual investment was then determined.

The table below outlines the results for each scenario for the Municipality's pedestrian bridges.

Scenarios	Replacement Cost	Average Condition	Annual Capital Reinvestment
Scenario 1 – Lifecycle	$81,000	59.36%	$2,000
Scenario 2 - Current Funding Rate	$81,000	58.23%	$1,000
Scenario 3 – Target Condition 60% **(selected)**	$81,000	59.36%	$2,000

Table 19: Pedestrian Bridges - Proposed Levels of Service Scenarios

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5.6.3 Additional Metrics

The table that follows summarize the Municipality's additional performance measures to be tracked after the conclusion of this AMP under Ontario Regulation 588/17.

Metric Type	KPI Metric	Proposed LOS Metric (2034)
	Average quantitative risk rating (0-25)[5]	5.4

Table 20: Pedestrian Bridges - Additional Metrics

5.6.4 10-Year Capital Forecast

Below is the projected ten-year capital forecast (scenario 3) for the Municipality, within a 10-year timeframe.

Segment	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Pedestrian Bridges	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Table 21: Pedestrian Bridges - 10-Year Capital Forecast

[5] See Risk & Criticality in section 2.3.2

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6. Stormwater Network

6.1 Inventory & Valuation

Table 22 summarizes the quantity and current replacement cost of all stormwater management assets available in the Municipality's asset register.

Segment	Quantity	Unit of Measure	Replacement Cost	Primary RC Method
Storm Mains	1,423	Length (m)	$1,133,865	CPI
Structures[6]	90	Assets	$411,975	CPI
TOTAL			**$1,545,840**	

Table 22 Detailed Asset Inventory: Storm Network

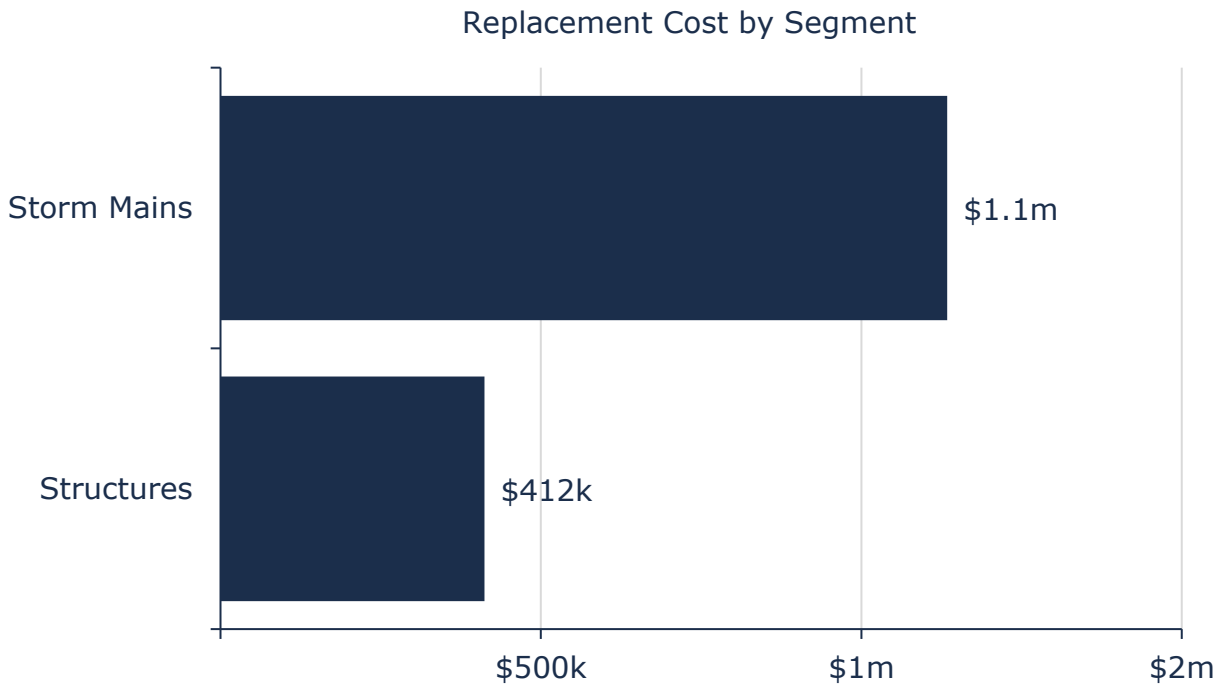


Figure 27 Portfolio Valuation: Storm Network

[6] Structures consist of catch basins, ditch inlets and outlets

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6.2 Asset Condition

Figure 28 summarizes the replacement cost-weighted condition of the Municipality's stormwater network assets. Based on assessment data, approximately 100% of assets are very good condition.

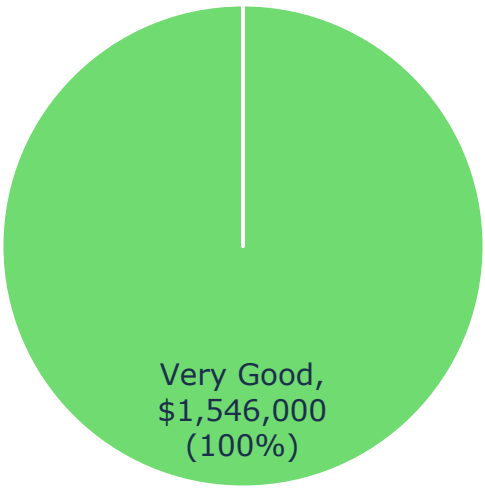


Figure 28 Asset Condition: Stormwater Network Overall

Figure 29 summarizes the condition of stormwater network assets. The analysis illustrates that all stormwater mains are in very good condition.

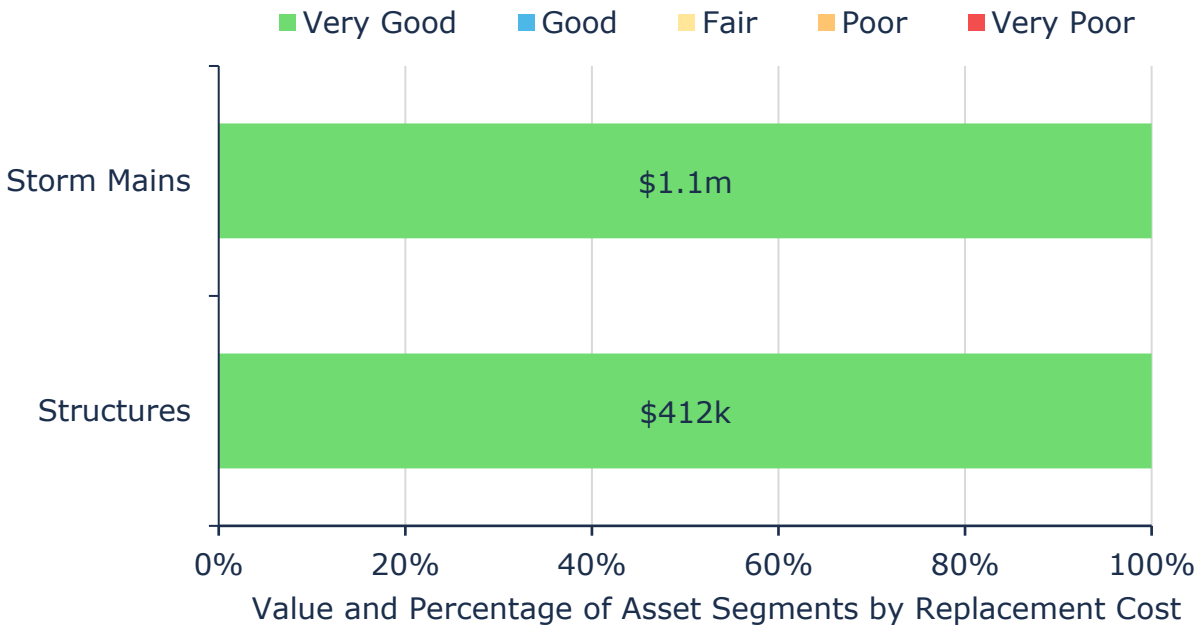


Figure 29 Asset Condition: Storm Network by Segment

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6.2.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the Municipality's current approach:

- Visual inspections are conducted by staff
- CCTV inspections are conducted by contractor once a road reconstruction is identified prior to the design phase

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6.3 Age Profile

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

In conjunction with condition data, an asset's age profile provides a more complete summary of the state of infrastructure. It can help identify assets that may be candidates for further review through condition assessment programs; inform the selection of optimal lifecycle strategies; and improve planning for potential replacement spikes.

Figure 30 illustrates the average current age of each asset type and its estimated useful life. Both values are weighted by the replacement cost of individual assets. Most assets within the category have only used a small portion of their estimated lifespan.

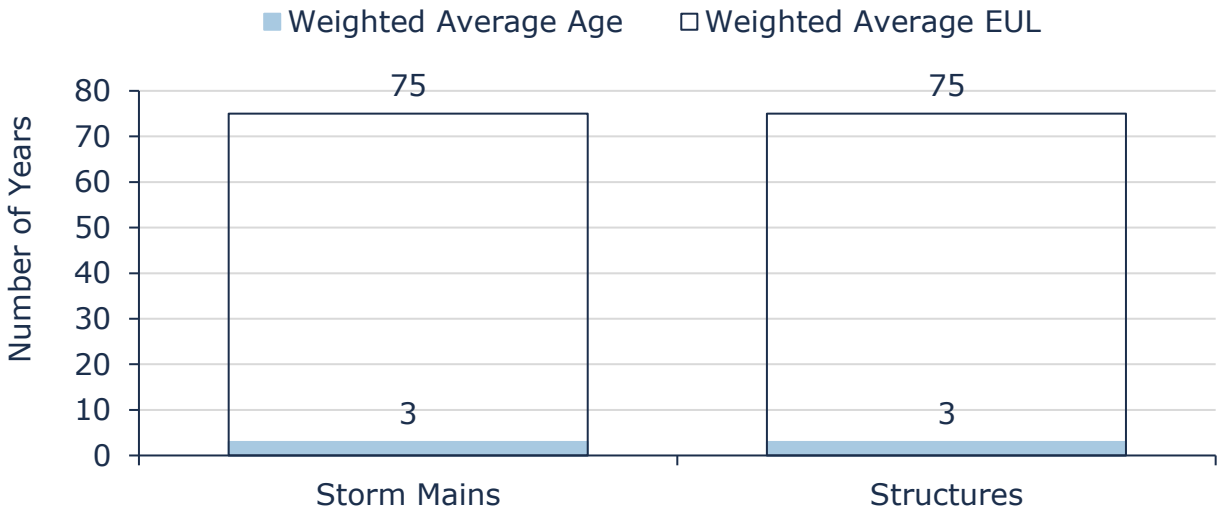


Figure 30 Estimated Useful Life vs. Asset Age: Stormwater Network

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6.4 Current Approach to Lifecycle Management

The condition or performance of most assets will deteriorate over time. To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration.

The following table outlines the Municipality's current lifecycle management strategy.

Activity Type	Description of Current Strategy
Maintenance	Primary activities include a yearly flush and clean of the entire system network.
	CCTV inspections and cleaning is completed as budget becomes available, and this information will be used to drive forward rehabilitation and replacement plans
Rehabilitation	Grate replacements are conducted on an as needed basis.
Replacement	Aligned with Road Reconstruction

Table 23 Lifecycle Management Strategy: Stormwater Network

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6.5 Risk Analysis

The risk matrix below is generated using available asset data, including condition, service life remaining, and replacement costs. As no attribute data was available for storm assets, the risk ratings for assets were calculated using only these required, minimum asset fields.

The matrix stratifies assets based on their individual probability and consequence of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Municipality may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Municipality's Asset Management Database (Citywide Assets). See *Risk & Criticality* section for further details on approach used to determine asset risk ratings and classifications.

1 - 4 **Very Low**	5 - 7 **Low**	8 - 9 **Moderate**	10 - 14 **High**	15 - 25 **Very High**
$1,546,000 (100%)	- (0%)	- (0%)	- (0%)	- (0%)

Figure 31 Risk Matrix: Stormwater Network

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6.6 Levels of Service

The table that follows summarizes the Municipality's current and proposed levels of service with respect to prescribed KPIs under Ontario Regulation 588/17 as well as any additional performance measures that the Municipality has selected for this AMP.

6.6.1 Levels of Service – Current

Metric Type	KPI Metric	Service Attribute	Current LOS
Community	Description, which may include map, of the user groups or areas of the Municipality that are protected from flooding, including the extent of protection provided by the municipal Storm Sewer system	Scope	Appendix B
Technical	% of properties in Municipality resilient to a 100-year storm	Scope	100%
	% of the municipal storm sewer management system resilient to a 5-year storm		100%

Table 24: Stormwater Network – Current Levels of Service

6.6.2 Levels of Service – Proposed

The scenarios that were used to analyse Horton Township's inventory were run until 2098 to ensure all the lifecycles were included at least once. They are also all based on the data available in the asset management system which outlines estimated useful life and condition as well as replacement costs which all the results are based on.

Scenario 1: Current Lifecycle Activities - this scenario utilizes the current lifecycle activities outlined as current practice within each asset category. The condition and annual investment were then determined.

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Scenario 2: Current Funding Rate - this scenario utilizes the current capital reinvestment within each asset category. The current annual investment was held, and the condition was determined.

Scenario 3: Target Condition Good - this scenario utilizes a target average condition of 60% of the infrastructure within each asset category. The condition value was held, and the annual investment was then determined.

The table below outlines the results for each scenario for the Municipality's stormwater network assets.

Scenarios	Replacement Cost	Average Condition	Annual Capital Reinvestment
Scenario 1 – Lifecycle	$1,546,000	80.45%	$21,000
Scenario 2 - Current Funding Rate	$1,546,000	76.85%	$6,000
Scenario 3 – Target Condition 60% **(selected)**	$1,546,000	78.41%	$13,000

Table 25: Storm Network - Proposed Levels of Service Scenarios

6.6.3 Additional Metrics

The table that follows summarize the Municipality's additional performance measures to be tracked after the conclusion of this AMP under Ontario Regulation 588/17.

Metric Type	KPI Metric	Proposed LOS Metric
Technical	% of Stormwater Network Assessed per year	100
	Catch Basin Cleaning (Total # flushed per year)	100

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Metric Type	KPI Metric	Proposed LOS Metric
	Conduct floodplain mapping	Yes[7]
	Average quantitative risk rating (0-25)[8]	2.24

Table 26: Storm Network - Additional Metrics

6.6.4 10-Year Capital Forecast

Below is the projected ten-year capital forecast (scenario 3) for the Municipality, within a 10-year timeframe.

Segment	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Storm Mains	-	-	-	-	-	-	-	-	-	-
Structures	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Table 27: Storm Network - 10-Year Capital Forecast

[7] By 2034, the Municipality plans on conducting external floodplain mapping. Doing so will help the Municipality improve infrastructure planning, design, and identify specific maintenance and upgrade needs
[8] See Risk & Criticality in section 2.3.2

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Non-Core Assets

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7. Buildings

7.1 Inventory & Valuation

Table 28 summarizes the quantity and current replacement cost of all Buildings assets available in the Municipality's asset register.

Segment	Quantity	Unit of Measure	Replacement Cost	Primary RC Method
Administration	1	Assets	$631,977	CPI
Fire Hall	1	Assets	$1,719,443	CPI
Public Works Garage	1	Assets	$1,438,695	CPI
Recreation	1	Assets	$2,490,911	CPI
TOTAL			**$6,281,026**	

Table 28 Detailed Asset Inventory: Buildings

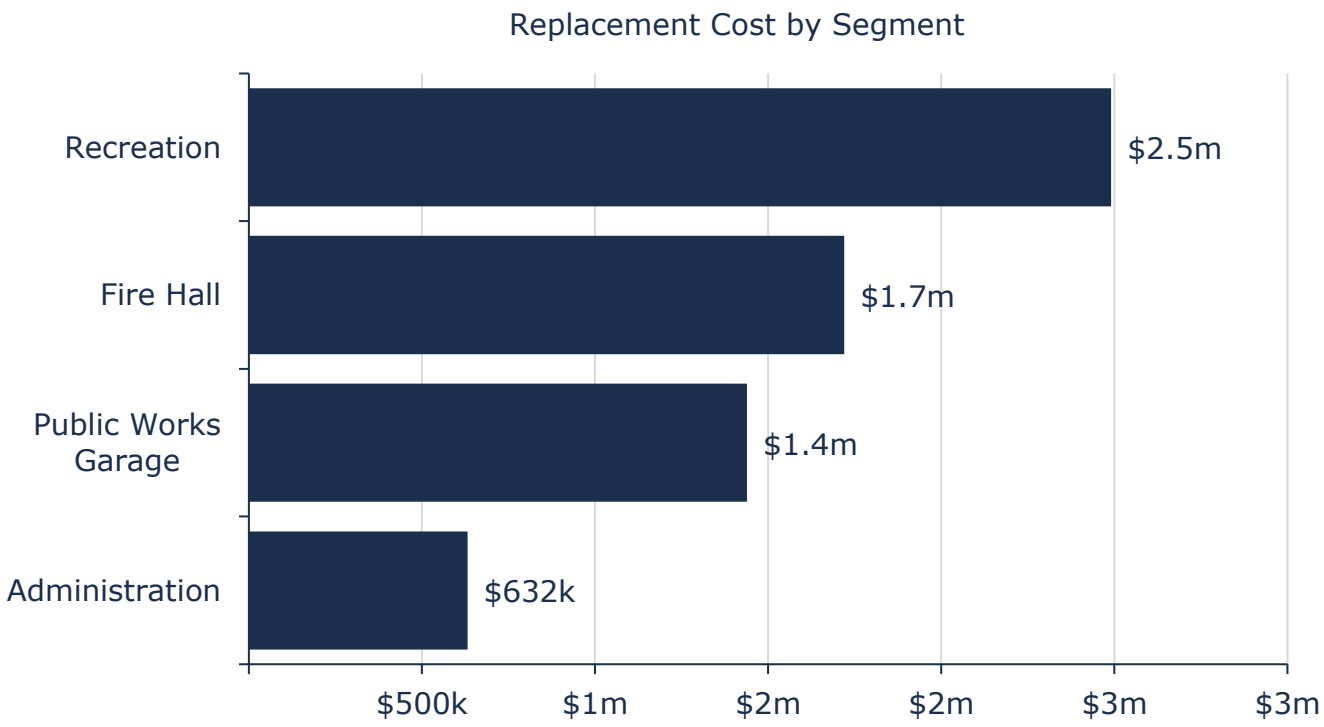


Figure 32 Portfolio Valuation: Buildings

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7.2 Asset Condition

Figure 33 summarizes the replacement cost-weighted condition of the Municipality's Buildings portfolio. Based wholly on assessment data, 99% of Buildings assets are in fair or better condition.

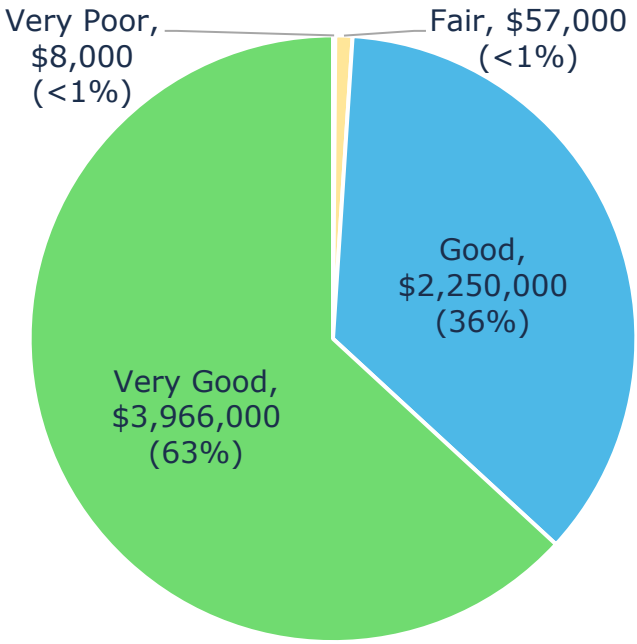


Figure 33 Asset Condition: Buildings Overall

Figure 34 summarizes the condition of buildings by each department. Most buildings assets are in very good condition with some components of the Public Works garage assets dipping to a poor condition. Overall, based on the information available, this asset category is in a very healthy state.

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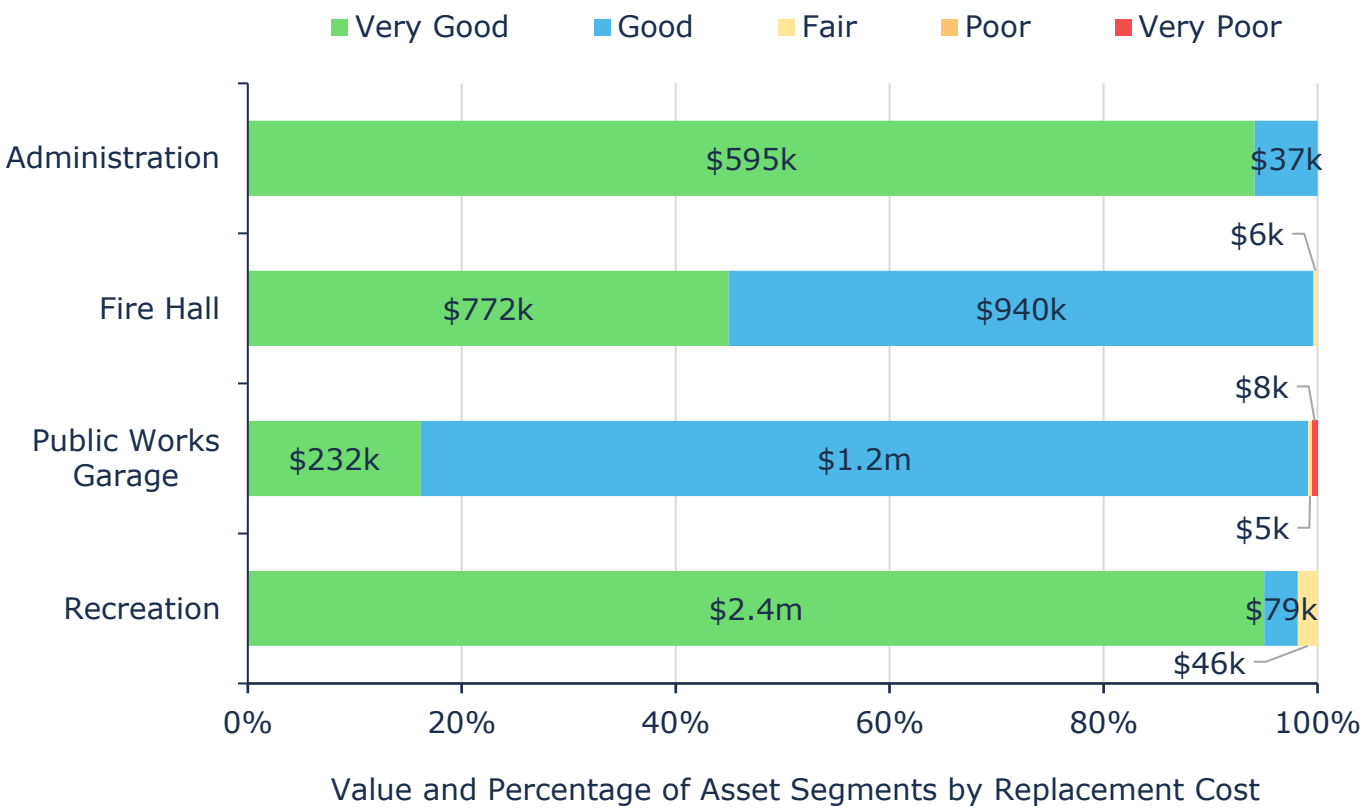


Figure 34 Asset Condition: Buildings by Segment

Buildings assets are unique in that they rarely require the need for replacement based solely on condition. It is typical that, in addition to condition, other factors, such as capacity, will impact the asset's ability to serve the purpose originally intended.

7.2.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the Municipality's current approach:

- Buildings Inspections are conducted monthly by the Joint Health & Safety Committee
- A building assessment was conducted by third-party in 2014.[9]

[9] It is recommended that the Municipality conduct a third-party condition assessment in the coming years. Doing so yields many benefits including: better capital planning, risk management and mitigation, ensuring that regulatory compliance standards are met, and potential cost savings by identifying areas for proactive maintenance/rehabilitation

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7.3 Age Profile

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

In conjunction with condition data, an asset's age profile provides a more complete summary of the state of infrastructure. It can help identify assets that may be candidates for further review through condition assessment programs; inform the selection of optimal lifecycle strategies; and improve planning for potential replacement spikes.

Figure 35 illustrates the average current age of each asset type and its estimated useful life. Both values are weighted by the replacement cost of individual assets.

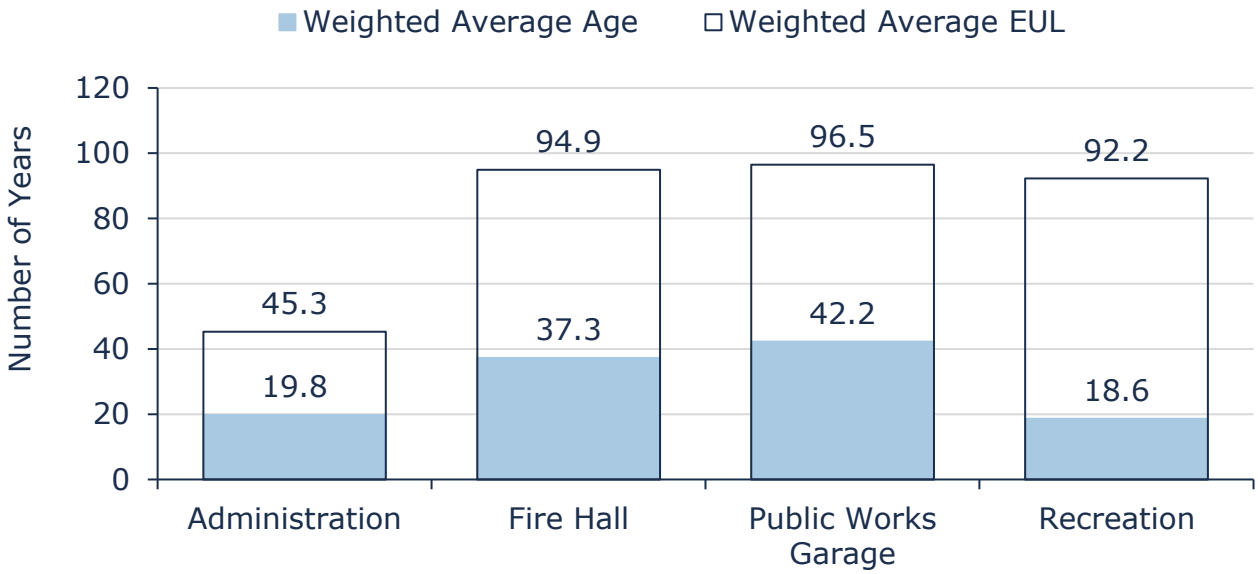


Figure 35 Estimated Useful Life vs. Asset Age: Buildings

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7.4 Current Approach to Lifecycle Management

The condition or performance of most assets will deteriorate over time. To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration.

Table 29 outlines the Municipality's current lifecycle management strategy.

Activity Type	Description of Current Strategy
Inspection, Maintenance & Rehabilitation	Municipal buildings are subject to regular inspections to identify health & safety requirements and any visual defects.
	Depends on Grant and Upper Tier Funding opportunities for major rehabilitation
Replacement	Assessments are completed reactively based on compliance with regulations such as TSSA. The building audit is used to prioritize.

Table 29 Lifecycle Management Strategy: Buildings

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7.5 Risk Analysis

The risk matrix below is generated using available asset data, including service life remaining, replacement costs, and building department. The risk ratings for assets without useful attribute data were calculated using only age, service life remaining, and their replacement costs.

The matrix classifies assets based on their individual probability and consequence of failure; each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Municipality may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Municipality's Asset Management Database (Citywide Assets). See *Risk & Criticality* section for further details on approach used to determine asset risk ratings and classifications.

1 - 4 **Very Low** $964,000 (15%)	5 - 7 **Low** $2,720,000 (43%)	8 - 9 **Moderate** $1,258,000 (20%)	10 - 14 **High** $1,339,000 (21%)	15 - 25 **Very High** - (0%)

Figure 36 Risk Matrix: Buildings

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7.6 Levels of Service

The table that follows summarizes the Municipality's current and proposed levels of service with respect to prescribed KPIs under Ontario Regulation 588/17 as well as any additional performance measures that the Municipality has selected for this AMP.

7.6.1 Levels of Service – Current

Metric Type	KPI Metric	Service Attribute	Current LOS
Community	Description, which may include maps, of the types of buildings that the Municipality operates and maintains	Scope	See Section 7.1
Technical	Average condition rating	Quality	Very Good - 89
	AODA compliance target (%)		2/3

Table 30: Buildings – Current Levels of Service

7.6.2 Levels of Service – Proposed

The scenarios that were used to analyse Horton Township's inventory were run until 2113 to ensure all the lifecycles were included at least once. They are also all based on the data available in the asset management system which outlines estimated useful life and condition as well as replacement costs which all the results are based on.

Scenario 1: Current Lifecycle Activities - this scenario utilizes the current lifecycle activities outlined as current practice within each asset category. The condition and annual investment were then determined.

Scenario 2: Current Funding Rate - this scenario utilizes the current capital reinvestment within each asset category. The current annual investment was held, and the condition was determined.

Scenario 3: Target Condition Good - this scenario utilizes a target average condition of 60% of the infrastructure within each asset category.

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The condition value was held, and the annual investment was then determined.

The table below outlines the results for each scenario for the Municipality's buildings.

Scenarios	Replacement Cost	Average Condition	Annual Capital Reinvestment
Scenario 1 – Lifecycle	$6,281,000	77.82%	$81,000
Scenario 2 - Current Funding Rate	$6,281,000	48.36%	$21,000
Scenario 3 – Target Condition 60% **(selected)**	$6,281,000	68.45%	$57,000

Table 31: Buildings - Proposed Levels of Service Scenarios

7.6.3 Additional Metrics

The table that follows summarize the Municipality's additional performance measures to be tracked after the conclusion of this AMP under Ontario Regulation 588/17.

Metric Type	KPI Metric	Proposed LOS Metric
Technical	Implementation of maintenance manager software[10]	Y
	AODA compliance	3/3[11]
	Average quantitative risk rating (0-25)[12]	6.34

Table 32: Buildings - Additional Metrics

[10] Improves data tracking for better asset management. Projected to be implemented in 2026
[11] Three facilities include: boat launch, community centre, and outdoor park on Elliot Crescent
[12] See Risk & Criticality in section 2.3.2

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7.6.4 10-Year Capital Forecast

Below is the projected ten-year capital forecast (scenario 3) for the Municipality, within a 10-year timeframe.

Segment	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Administration	-	-	-	-	-	-	-	-	-	-
Fire Hall	-	-	-	-	-	-	-	-	-	-
Public Works Garage	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Table 33: Buildings - 10-Year Capital Forecast

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8. Vehicles

8.1 Inventory & Valuation

Table 34 summarizes the quantity and current replacement cost of all vehicle assets available in the Municipality's asset register.

Segment	Quantity	Unit of Measure	Replacement Cost	Primary RC Method
Fire Protection	4	Assets	$2,212,583	CPI
Public Works	5	Assets	$1,246,795	CPI
TOTAL			**$3,459,378**	

Table 34 Detailed Asset Inventory: Vehicles

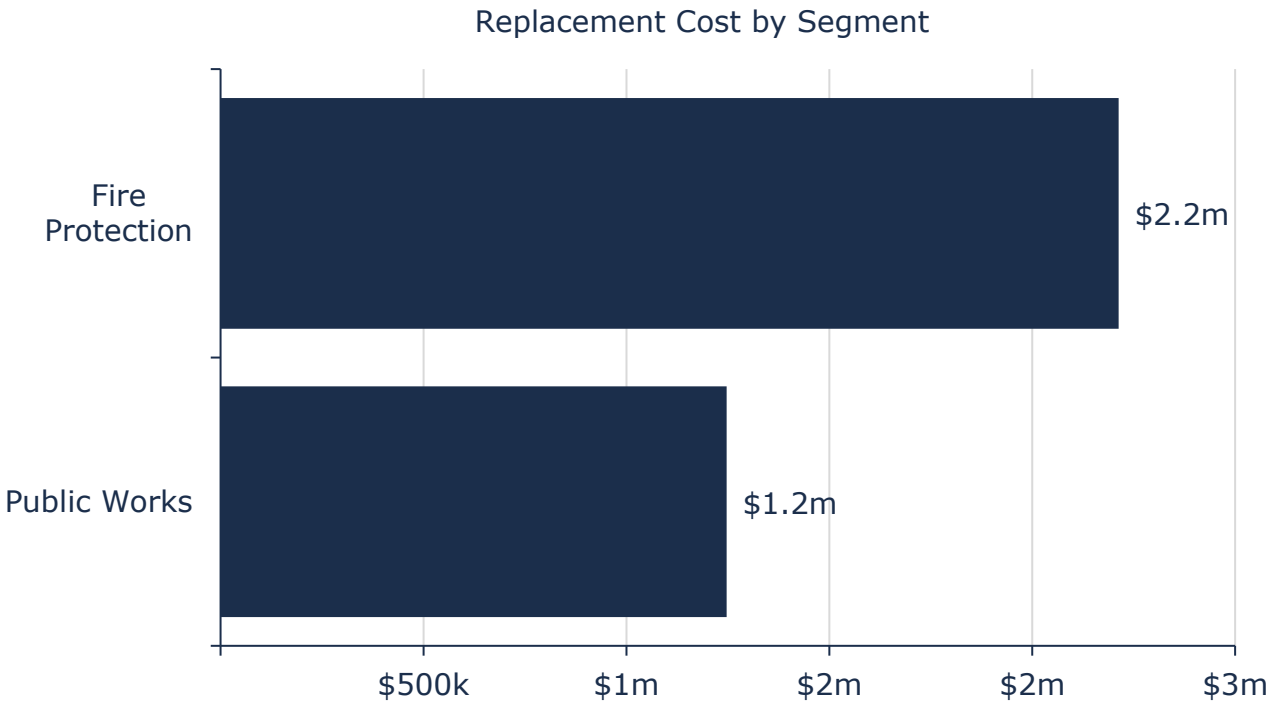


Figure 37 Portfolio Valuation: Vehicles

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8.2 Asset Condition

Figure 38 summarizes the replacement cost-weighted condition of the Municipality's vehicles portfolio. Based on assessment data, 56% of vehicles are in fair or better condition, with the remaining 44% are in poor or worse condition. These assets may be candidates for replacement in the short term; similarly, assets in fair condition may require rehabilitation or replacement in the medium term and should be monitored for further degradation in condition. Condition data was available for 100% of vehicles, based on replacement costs.

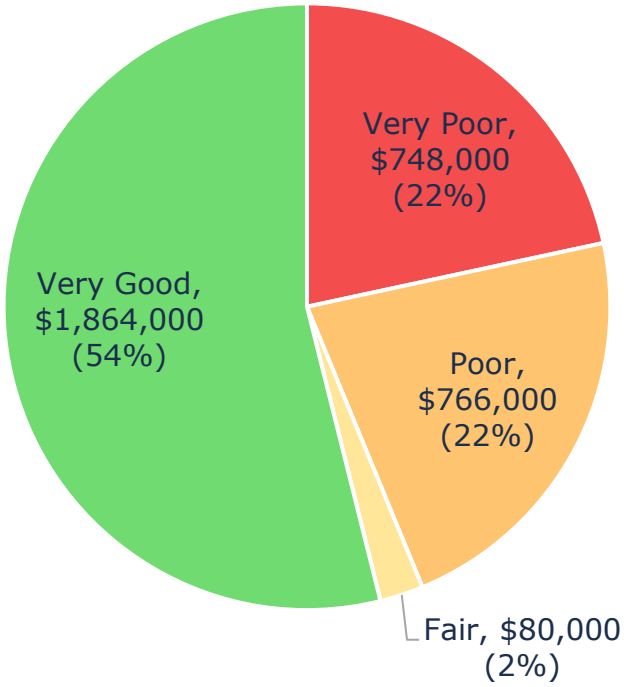


Figure 38 Asset Condition: Vehicles Overall

Figure 39 summarizes the condition of vehicles by use case. All Public Works vehicles are in fair or better condition but attention may be needed to address the condition of Fire Protection vehicles in which 68% of those assets are in poor or worse condition.

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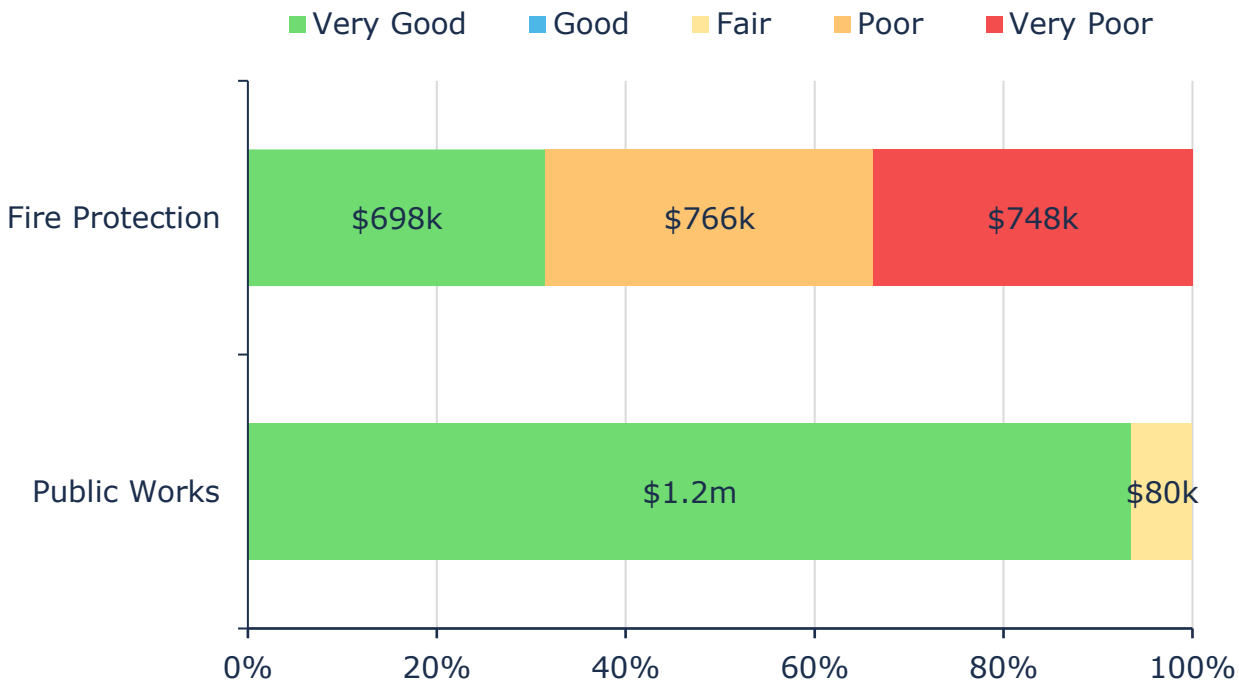


Figure 39 Asset Condition: Vehicles by Segment

8.2.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the Municipality's current approach:

- Staff complete annual safety inspections on all CVOR vehicles
- A condition assessment of all vehicles was conducted in 2024

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8.3 Age Profile

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

In conjunction with condition data, an asset's age profile provides a more complete summary of the state of infrastructure. It can help identify assets that may be candidates for further review through condition assessment programs; inform the selection of optimal lifecycle strategies; and improve planning for potential replacement spikes.

Figure 40 illustrates the average current age of each asset type and its estimated useful life. Both values are weighted by the replacement cost of individual assets. As seen in the figure below, Fire Protection vehicles have exceeded their estimated useful life and may be due for replacement in the coming years.

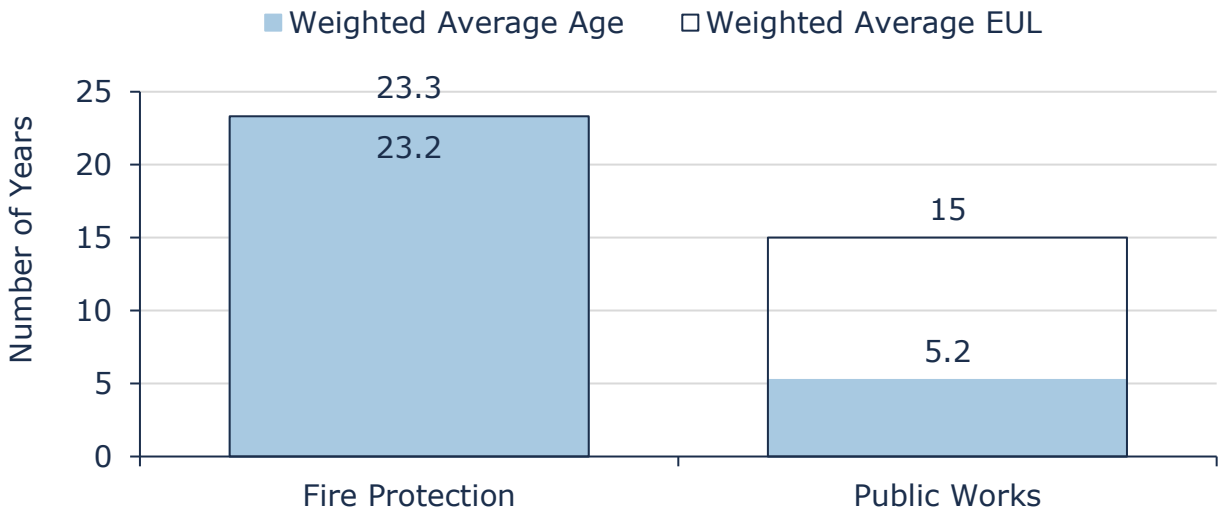


Figure 40 Estimated Useful Life vs. Asset Age: Vehicles

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8.4 Current Approach to Lifecycle Management

The condition or performance of most assets will deteriorate over time. To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration.

The following table outlines the Municipality's current lifecycle management strategy.

Activity Type	Description of Current Strategy
Maintenance/ Rehabilitation	Visual inspections completed and documented daily; fluids inspected at every fuel stop; tires inspected monthly
	Annual preventative maintenance activities include system components check and additional detailed inspections
Replacement	Vehicle age, kilometres and annual repair costs are taken into consideration when determining appropriate treatment options

Table 35 Lifecycle Management Strategy: Vehicles

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8.5 Risk Analysis

The risk matrix below is generated using available asset data, including condition, service life remaining, replacement costs, and department or service area. The risk ratings for assets without useful attribute data were calculated using only condition, service life remaining, and their replacement costs.

The matrix stratifies assets based on their individual probability and consequence of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Municipality may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Municipality's Asset Management Database (Citywide Assets). See *Risk & Criticality* section for further details on approach used to determine asset risk ratings and classifications.

1 - 4 **Very Low**	5 - 7 **Low**	8 - 9 **Moderate**	10 - 14 **High**	15 - 25 **Very High**
$351,000 (10%)	$1,513,000 (44%)	- (0%)	$80,000 (2%)	$1,515,000 (44%)

Figure 41 Risk Matrix: Vehicles

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8.6 Levels of Service

The table that follows summarizes the Municipality's current and proposed levels of service with respect to prescribed KPIs under Ontario Regulation 588/17 as well as any additional performance measures that the Municipality has selected for this AMP.

8.6.1 Levels of Service – Current

Metric Type	KPI Metric	Service Attribute	Current LOS
Community	Description the types of vehicles that the Municipality operates and the services that they help to provide to the community	Scope	Refer to section 8.1
Technical	Average condition of vehicles in the municipality	Quality	Fair - 57

Table 36: Vehicles – Current Levels of Service

8.6.2 Levels of Service – Proposed

The scenarios that were used to analyse Horton Township's inventory were run until 2053 to ensure all the lifecycles were included at least once. They are also all based on the data available in the asset management system which outlines estimated useful life and condition as well as replacement costs which all the results are based on.

Scenario 1: Current Lifecycle Activities - this scenario utilizes the current lifecycle activities outlined as current practice within each asset category. The condition and annual investment were then determined.

Scenario 2: Current Funding Rate - this scenario utilizes the current capital reinvestment within each asset category. The current annual investment was held, and the condition was determined.

Scenario 3: Target Condition Good - this scenario utilizes a target average condition of 60% of the infrastructure within each asset category. The condition value was held, and the annual investment was then determined.

The table below outlines the results for each scenario for vehicles assets.

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Scenarios	Replacement Cost	Average Condition	Annual Capital Reinvestment
Scenario 1 – Lifecycle	$3,459,000	78.56%	$215,000
Scenario 2 - Current Funding Rate	$3,459,000	34.00%	$73,000
Scenario 3 – Target Condition 60% **(selected)**	$3,459,000	68.00%	$158,000

Table 37: Vehicles - Proposed Levels of Service Scenarios

8.6.3 Additional Metrics

The table that follows summarize the Municipality's additional performance measures to be tracked after the conclusion of this AMP under Ontario Regulation 588/17.

Metric Type	KPI Metric	Proposed LOS Metric
Technical	% of vehicles following a scheduled maintenance & replacement program[13]	100%
	% of Vehicles Meeting Annual Safety Certification[14]	100%
	Average quantitative risk rating (0-25)[15]	9.02

Table 38: Vehicles - Additional Metrics

[13] Strategic alignment between AMP and TCA policy
[14] As required by MTO, compliance check. Critical to winter control and emergency services
[15] See Risk & Criticality in section 2.3.2

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8.6.4 10-Year Capital Forecast

Below is the projected ten-year capital forecast (scenario 3) for the Municipality, within a 10-year timeframe.

Segment	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Fire Protection	$748k	-	-	-	$766k	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	$155k	$470k
Total	$748k	-	-	-	$766k	-	-	-	$155k	$470k

Table 39: Vehicles - 10-Year Capital Forecast

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9. Machinery & Equipment

9.1 Inventory & Valuation

Table 40 summarizes the quantity and current replacement cost of all equipment assets available in the Municipality's asset register.

Segment	Quantity	Unit of Measure	Replacement Cost	Primary RC Method
Administration	2	Assets	$82,446	CPI
Fire Protection	108	Assets	$214,668	CPI
Public Works	44	Assets	$1,667,411	CPI
Recreation	9	Assets	$234,018	CPI
TOTAL			**$2,198,543**	

Table 40 Detailed Asset Inventory: Machinery & Equipment

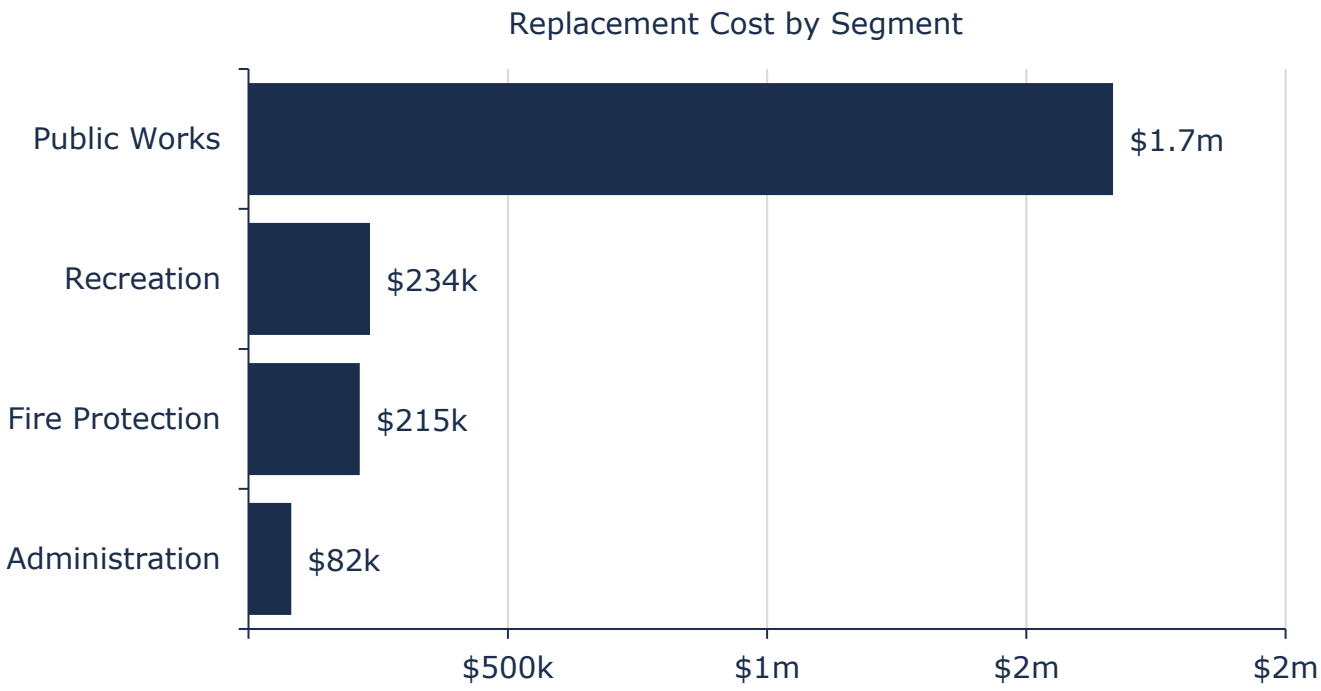


Figure 42 Portfolio Valuation: Machinery & Equipment

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9.2 Asset Condition

Figure 43 summarizes the replacement cost-weighted condition of the Municipality's equipment portfolio. Based on assessed conditions, 99% of assets are in fair or better condition; the remaining 1% are in poor or worse condition. These assets may be candidates for replacement in the short term; similarly, assets in fair condition may require rehabilitation or replacement in the medium term and should be monitored for further degradation in condition.

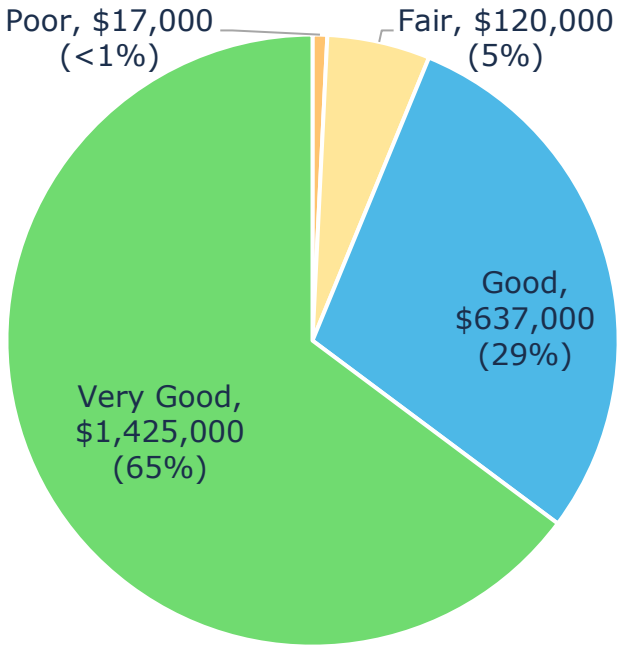


Figure 43 Asset Condition: Machinery & Equipment Overall

Figure 44 summarizes the condition of machinery and equipment by each department. The small number of assets in poor or worse condition are concentrated in the public works segment.

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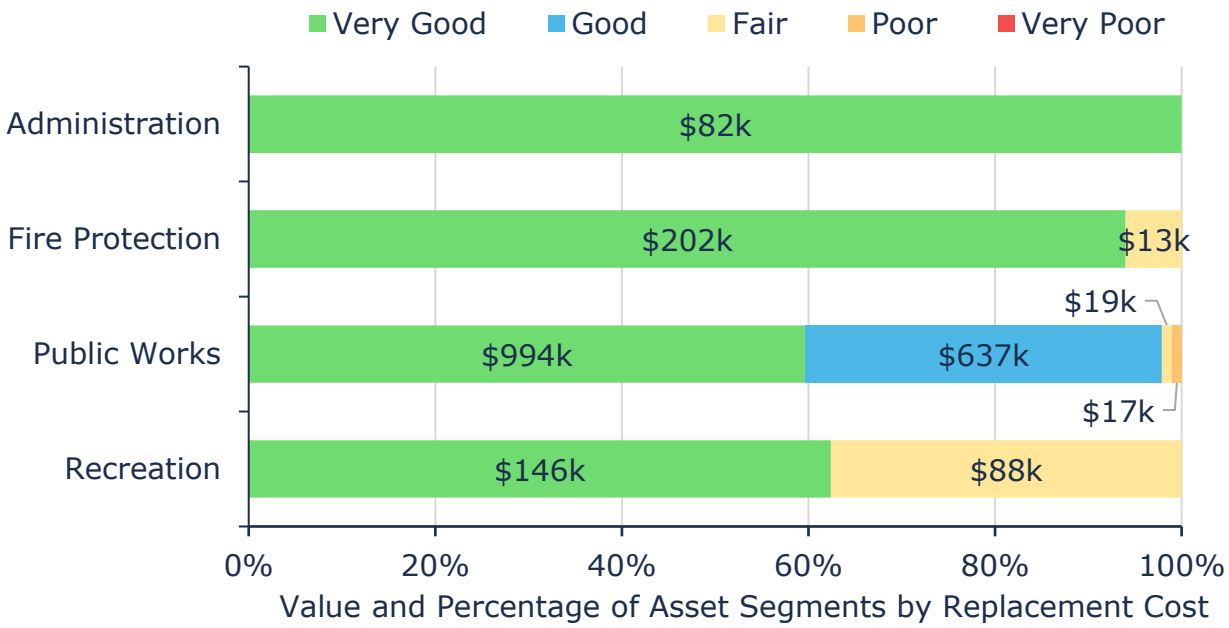


Figure 44 Asset Condition: Machinery & Equipment by Segment

9.2.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the Municipality's current approach:

- Staff complete annual safety inspections of fire machinery & equipment to ensure they are in state of adequate repair according to NFPA standards
- Internal maintenance and inspection are conducted for equipment assets

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9.3 Age Profile

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

In conjunction with condition data, an asset's age profile provides a more complete summary of the state of infrastructure. It can help identify assets that may be candidates for further review through condition assessment programs; inform the selection of optimal lifecycle strategies; and improve planning for potential replacement spikes.

Figure 45 illustrates the average current age of each asset type and its estimated useful life. Both values are weighted by the replacement cost of individual assets. Although Recreation assets have surpassed their estimated useful life, they remain in an adequate condition as noted above.

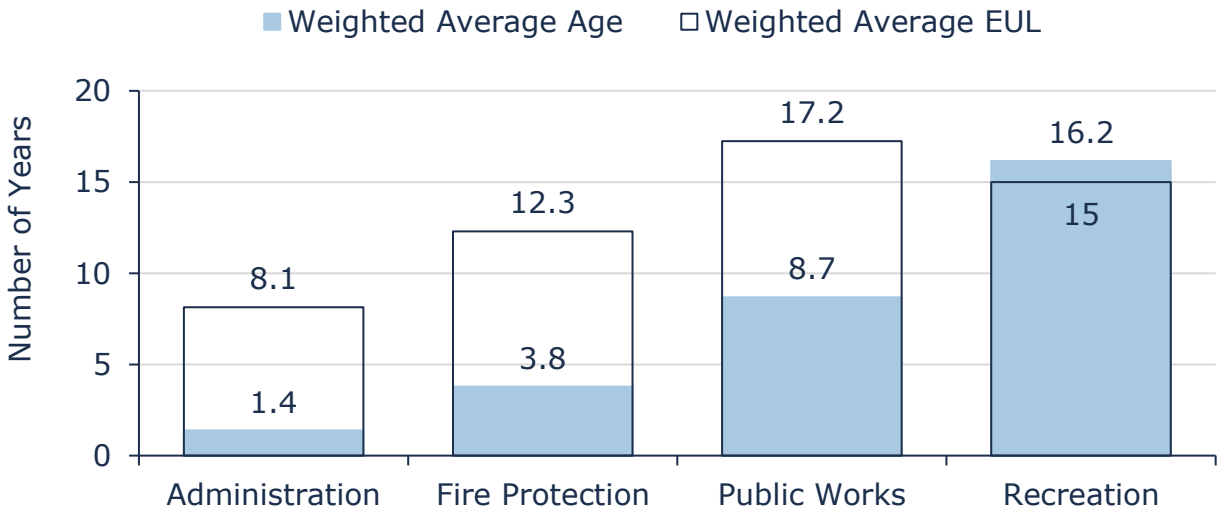


Figure 45 Estimated Useful Life vs. Asset Age: Machinery & Equipment

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9.4 Current Approach to Lifecycle Management

The condition or performance of most assets will deteriorate over time. To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration.

The following table outlines the Municipality's current lifecycle management strategy.

Activity Type	Description of Current Strategy
Maintenance/ Rehabilitation	Maintenance program varies by department
	Fire Protection Services equipment is subject to a much more rigorous inspection and maintenance program compared to most other departments
	Machinery & equipment is maintained according to manufacturer recommended actions and supplemented by the expertise of municipal staff
Replacement	The replacement of machinery & equipment depends on deficiencies identified by operators that may impact their ability to complete required tasks

Table 41 Lifecycle Management Strategy: Machinery & Equipment

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9.5 Risk Analysis

The risk matrix below is generated using available asset data, including condition, service life remaining, and replacement costs. The risk ratings for assets without useful attribute data were calculated using only condition, service life remaining, and their replacement costs.

The matrix stratifies assets based on their individual probability and consequence of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Municipality may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Municipality's Asset Management Database (Citywide Assets). See *Risk & Criticality* section for further details on approach used to determine asset risk ratings and classifications.

1 - 4 **Very Low** $1,022,000 (46%)	5 - 7 **Low** $508,000 (23%)	8 - 9 **Moderate** $68,000 (3%)	10 - 14 **High** $600,000 (27%)	15 - 25 **Very High** - (0%)

Figure 46 Risk Matrix: Machinery & Equipment

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9.6 Levels of Service

The table that follows summarizes the Municipality's current and proposed levels of service with respect to prescribed KPIs under Ontario Regulation 588/17 as well as any additional performance measures that the Municipality has selected for this AMP.

9.6.1 Levels of Service – Current

Metric Type	KPI Metric	Service Attribute	Current LOS
Community	Description or images of the types of equipment that the Municipality operates and the services that they help to provide to the community	Scope	Refer to section 9.1
Technical	Average condition of equipment (e.g. very good, good, fair, poor, very poor)	Quality	Very Good - 83

Table 42: Machinery & Equipment – Current Levels of Service

9.6.2 Levels of Service – Proposed

The scenarios that were used to analyse Horton Township's inventory were run until 2058 to ensure all the lifecycles were included at least once. They are also all based on the data available in the asset management system which outlines estimated useful life and condition as well as replacement costs which all the results are based on.

Scenario 1: Current Lifecycle Activities - this scenario utilizes the current lifecycle activities outlined as current practice within each asset category. The condition and annual investment were then determined.

Scenario 2: Current Funding Rate - this scenario utilizes the current capital reinvestment within each asset category. The current annual investment was held, and the condition was determined.

Scenario 3: Target Condition Good - this scenario utilizes a target average condition of 60% of the infrastructure within each asset category. The condition value was held, and the annual investment was then determined.

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The table below outlines the results for each scenario for machinery & equipment assets.

Scenarios	Replacement Cost	Average Condition	Annual Capital Reinvestment
Scenario 1 – Lifecycle	$2,199,000	77.81%	$162,000
Scenario 2 - Current Funding Rate	$2,199,000	36.15%	$52,00
Scenario 3 – Target Condition 60% **(selected)**	$2,199,000	66.97%	$122,000

Table 43: Machinery & Equipment - Proposed Levels of Service Scenarios

9.6.3 Additional Metrics

The table that follows summarize the Municipality's additional performance measures to be tracked after the conclusion of this AMP under Ontario Regulation 588/17.

Metric Type	KPI Metric	Proposed LOS Metric
Technical	% of equipment following a scheduled maintenance & replacement program[16]	100%
	Average quantitative risk rating (0-25)[17]	8.37

Table 44: Machinery & Equipment - Additional Metrics

[16] Strategic alignment between AMP and TCA policy
[17] See Risk & Criticality in section 2.3.2

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9.6.4 10-Year Capital Forecast

Below is the projected ten-year capital forecast (scenario 3) for the Municipality, within a 10-year timeframe.

Segment	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Admini-stration	-	-	-	$31k	-	-	$9k	-	-	-
Fire Protection	-	-	-	$13k	$42k	$82k	$18k	-	-	-
Public Works	-	-	-	$57k	$55k	$22k	$523k	-	-	-
Recreation	-	-	-	$88k	-	-	-	-	-	-
Total	-	-	-	$188k	$98k	$103k	$550k	-	-	-

Table 45: Machinery & Equipment - 10-Year Capital Forecast

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10. Land Improvements

10.1 Inventory & Valuation

Table 46 summarizes the quantity and current replacement cost of all land improvements assets available in the Municipality's asset register.

Segment	Quantity	Unit of Measure	Replacement Cost	Primary RC Method
Public Works	41	Assets	$95,891	CPI
Recreation	10	Assets	$514,389	CPI
TOTAL			**$610,280**	

Table 46 Detailed Asset Inventory: Land Improvements

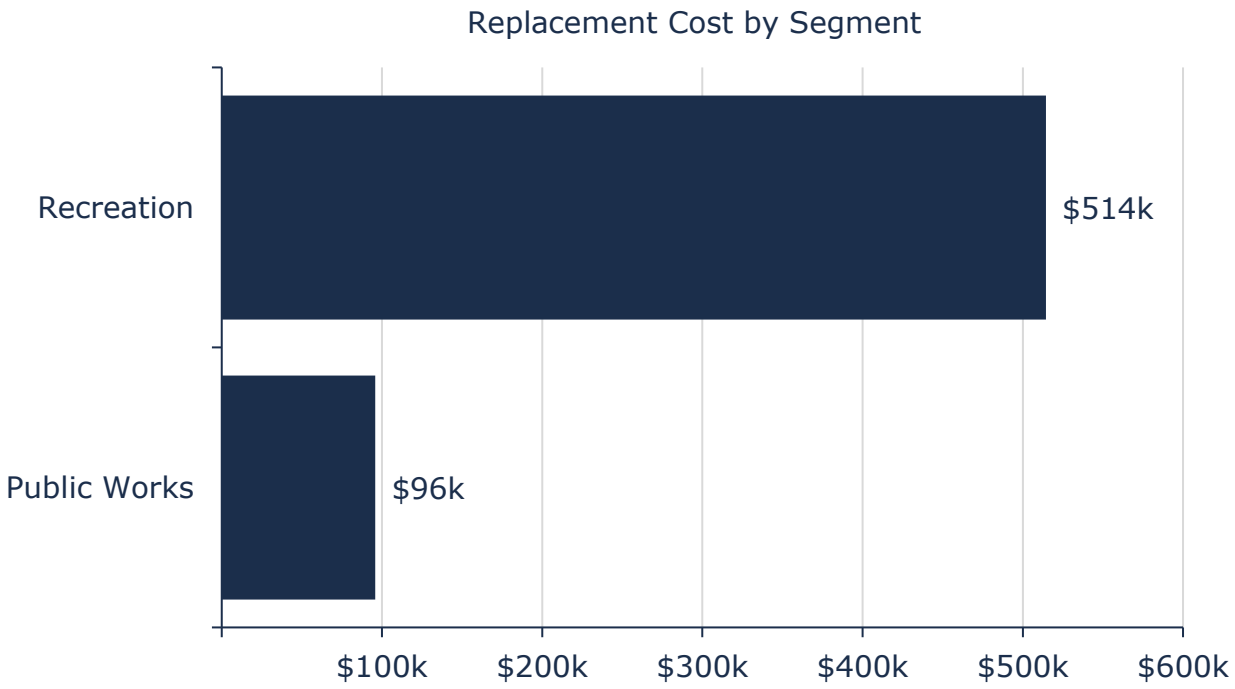


Figure 47 Portfolio Valuation: Land Improvements

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10.2 Asset Condition

Figure 48 summarizes the replacement cost-weighted condition of the Municipality's land improvements portfolio. Based on assessed conditions, 100% of assets are in fair or better condition.

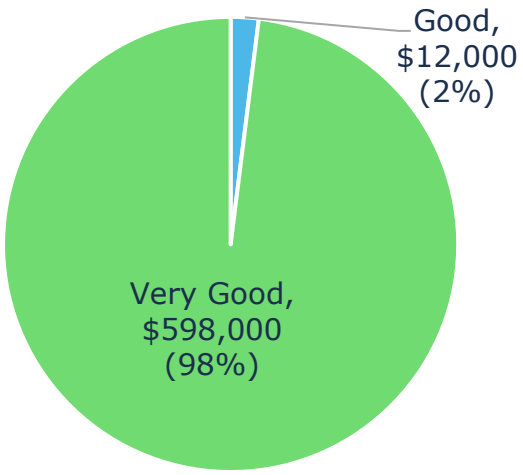


Figure 48 Asset Condition: Land Improvements Overall

Figure 49 summarizes the condition of land improvements by each department.

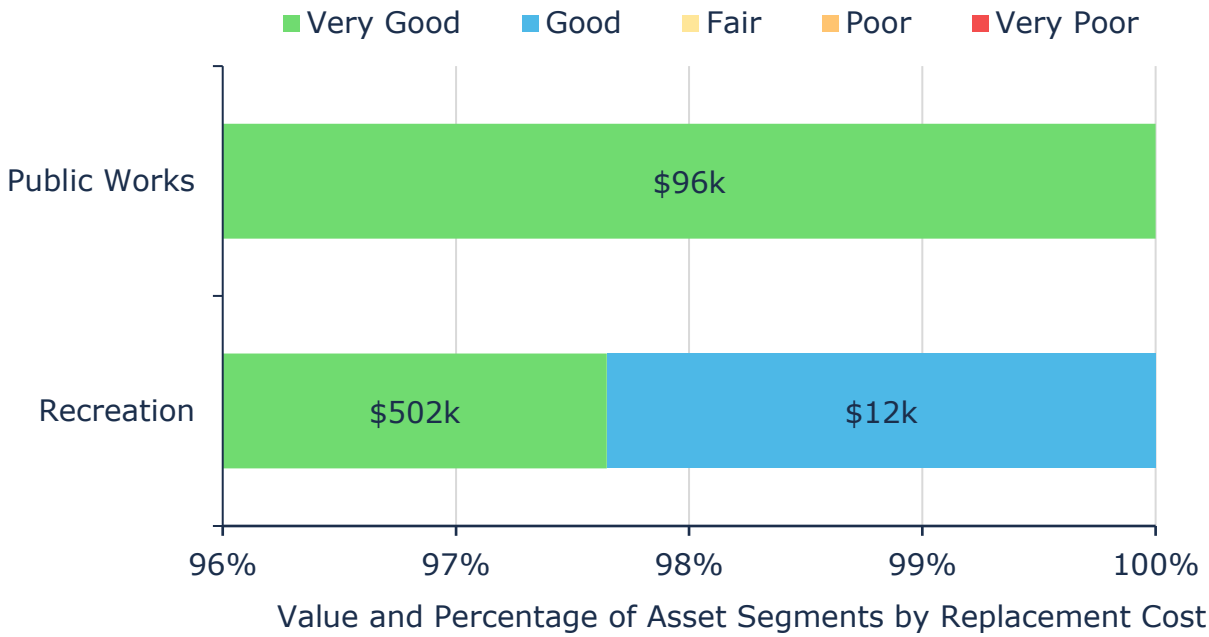


Figure 49 Asset Condition: Land Improvements by Segment

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10.2.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the Municipality's current approach:

- Joint Health & Safety Committee staff complete monthly visual inspections of land improvements assets to ensure they are in state of adequate repair
- There are no formal condition assessment programs in place for land improvements

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10.3 Age Profile

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

In conjunction with condition data, an asset's age profile provides a more complete summary of the state of infrastructure. It can help identify assets that may be candidates for further review through condition assessment programs; inform the selection of optimal lifecycle strategies; and improve planning for potential replacement spikes.

Figure 50 illustrates the average current age of each asset type and its estimated useful life. Both values are weighted by the replacement cost of individual assets.

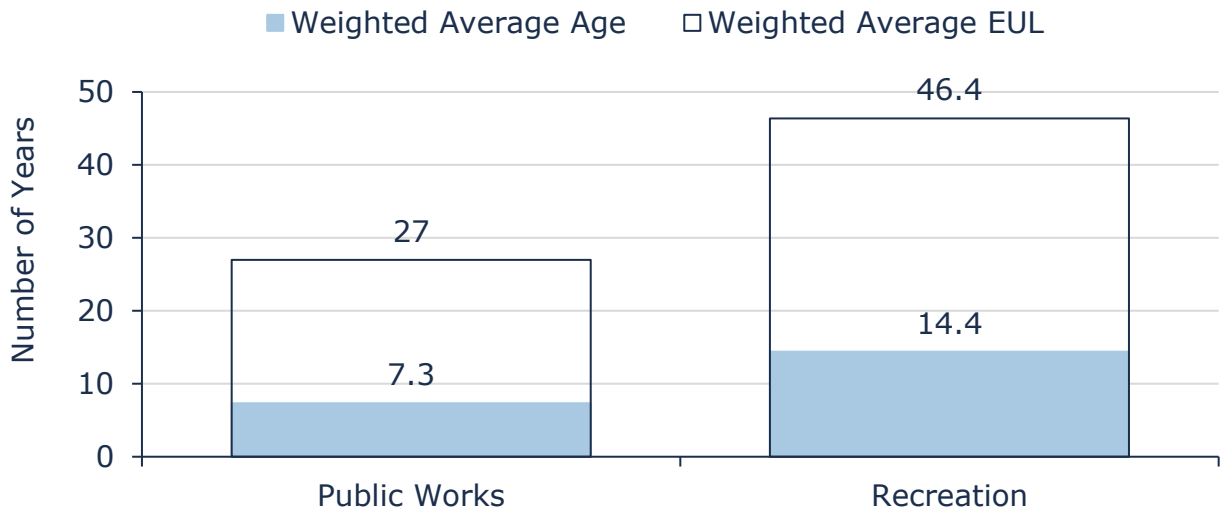


Figure 50 Estimated Useful Life vs. Asset Age: Land Improvements

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10.4 Current Approach to Lifecycle Management

The condition or performance of most assets will deteriorate over time. To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration.

The following table outlines the Municipality's current lifecycle management strategy.

Activity Type	Description of Current Strategy
Maintenance, Rehabilitation & Replacement	Land improvement assets include several unique asset types and lifecycle requirements are dealt with on a case-by-case basis
	Scheduled maintenance including lawn care, dock inspections and septic pumping are conducted seasonally.

Table 47 Lifecycle Management Strategy: Land Improvements

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10.5 Risk Analysis

The risk matrix below is generated using available asset data, including condition, service life remaining, and replacement costs. The risk ratings for assets without useful attribute data were calculated using only condition, service life remaining, and their replacement costs.

The matrix stratifies assets based on their individual probability and consequence of failure; each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Municipality may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Municipality's Asset Management Database (Citywide Assets). See *Risk & Criticality* section for further details on approach used to determine asset risk ratings and classifications.

1 - 4 **Very Low**	5 - 7 **Low**	8 - 9 **Moderate**	10 - 14 **High**	15 - 25 **Very High**
$347,000 (57%)	$263,000 (43%)	- (0%)	- (0%)	- (0%)

Figure 51 Risk Matrix: Land Improvements

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10.6 Levels of Service

The table that follows summarizes the Municipality's current and proposed levels of service with respect to prescribed KPIs under Ontario Regulation 588/17 as well as any additional performance measures that the Municipality has selected for this AMP.

10.6.1 Levels of Service – Current

Metric Type	KPI Metric	Service Attribute	Current LOS
Community	Description, which may include maps, of the land improvements that the Municipality operates and maintains	Scope	Refer to section 10.1
Technical	Average condition of land improvements in the municipality	Scope	Very Good - 95

Table 48: Land Improvements – Current Levels of Service

10.6.2 Levels of Service – Proposed

The scenarios that were used to analyse Horton Township's inventory were run until 2073 to ensure all the lifecycles were included at least once. They are also all based on the data available in the asset management system which outlines estimated useful life and condition as well as replacement costs which all the results are based on.

Scenario 1: Current Lifecycle Activities - this scenario utilizes the current lifecycle activities outlined as current practice within each asset category. The condition and annual investment were then determined.

Scenario 2: Current Funding Rate - this scenario utilizes the current capital reinvestment within each asset category. The current annual investment was held, and the condition was determined.

Scenario 3: Target Condition Good - this scenario utilizes a target average condition of 60% of the infrastructure within each asset category. The condition value was held, and the annual investment was then determined.

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The table below outlines the results for each scenario for land improvements assets.

Scenarios	Replacement Cost	Average Condition	Annual Capital Reinvestment
Scenario 1 – Lifecycle	$610,000	78.68%	$16,000
Scenario 2 - Current Funding Rate	$610,000	54.10%	$5,000
Scenario 3 – Target Condition 60% **(selected)**	$610,000	71.64%	$11,000

Table 49: Land Improvements - Proposed Levels of Service Scenarios

10.6.3 Additional Metrics

The table that follows summarize the Municipality's additional performance measures to be tracked after the conclusion of this AMP under Ontario Regulation 588/17.

Metric Type	KPI Metric	Proposed LOS Metric
Technical	Alignment of inspections with best practices[18]	Y
	AODA Compliance[19]	100%
	Average quantitative risk rating (0-25)[20]	4.73

Table 50: Land Improvements - Additional Metrics

[18] Annual inspections on existing parks aligned with CSA Z614 / ASTM F1487 standards
[19] Improve accessibility by achieving AODA compliance across public land improvements, ensuring inclusive community spaces (ex. park on Elliot Crescent)
[20] See Risk & Criticality in section 2.3.2

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10.6.4 10-Year Capital Forecast

Below is the projected ten-year capital forecast (scenario 3) for the Municipality, within a 10-year timeframe.

Segment	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Public Works	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Table 51: Land Improvements - 10-Year Capital Forecast

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Strategies



Growth



Financial Strategy

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11. Growth

The demand for infrastructure and services will change over time based on a combination of internal and external factors. Understanding the key drivers of growth and demand will allow the Municipality to plan for new infrastructure more effectively, and the upgrade or disposal of existing infrastructure. Increases or decreases in demand can affect what assets are needed and what level of service meets the needs of the community.

11.1 Renfrew County Official Plan (2022)

The Official Plan for the County of Renfrew provides the overarching land use policy framework for all lower-tier municipalities, including Horton Township. It establishes a vision for sustainable development, infrastructure coordination, and natural resource management that aligns with provincial planning directives. Within this framework, Horton is primarily designated as Rural and Waterfront, reflecting its agricultural base, dispersed settlement patterns, and riverfront assets. The Official Plan directs growth to existing rural clusters where development can be supported by appropriate private servicing, such as wells and septic systems, given the absence of full municipal infrastructure. Development is to proceed at a scale that is compatible with Horton's rural character, with servicing policies requiring that site conditions demonstrate suitability to avoid negative environmental or financial impacts. These policies support asset management principles by ensuring that infrastructure investments are aligned with long-term lifecycle costs and that land use decisions do not create servicing burdens beyond municipal capacity.

The Official Plan places strong emphasis on preserving Horton's agricultural lands and rural landscapes. It reinforces the use of Minimum Distance Separation (MDS) to manage the interface between agricultural operations and non-farm development, while discouraging the fragmentation of productive farmland. In addition, Horton's environmental features—including significant woodlands, wildlife habitat, valley lands, and riparian areas along the Ottawa and Bonnechere Rivers—are protected through environmental impact assessment policies that apply to development within or adjacent to these sensitive areas. The Waterfront designation permits low-density seasonal or permanent residential development, recreational uses, and limited commercial activity, provided, that shoreline protection, natural buffers, and public access are maintained. These provisions recognize the recreational and ecological value of Horton's River corridors and ensure that new development enhances, rather than diminishes, these assets.

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To support a vibrant and resilient rural economy, the Official Plan encourages the establishment of home-based businesses, limited commercial development, and tourism-related activities that are compatible with the Township's scale and context. Economic development efforts are supported by policies that promote reliable year-round access through the maintenance and improvement of local transportation networks. Infrastructure planning also supports the extension or enhancement of broadband and telecommunications infrastructure, where feasible, to improve service access and attract new opportunities. Collectively, the policies set out for Horton aim to manage growth in a way that preserves its distinct rural identity, protects vital natural and agricultural resources, and contributes to the broader County goals of fostering healthy, livable, and economically sustainable communities.

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12. Financial Strategy

For an asset management plan to be effective and meaningful, it must be integrated with financial planning and long-term budgeting. The development of a comprehensive financial plan will allow the Municipality of Horton Township to identify the financial resources required for sustainable asset management based on existing asset inventories, desired levels of service, and projected growth requirements.

This report develops such a financial plan by presenting several scenarios for consideration and culminating with final recommendations. As outlined below, the scenarios presented model different combinations of the following components:

1. The financial requirements for:
    a. Existing assets
    b. Existing/proposed service levels
    c. Requirements of contemplated changes in service
    d. Requirements of anticipated growth
2. Use of traditional sources of municipal funds:
    a. Tax levies
    b. User fees
    c. Debt
    d. Development charges
3. Use of non-traditional sources of municipal funds:
    a. Reallocated budgets
    b. Partnerships
    c. Procurement methods
4. Use of Senior Government Funds:
    a. Canada Community-Building Fund (CCBF)
    b. Annual grants

Note: Periodic grants are normally not included due to Provincial requirements for firm commitments. However, if moving a specific project forward is wholly dependent on receiving a one-time grant, the replacement cost included in the financial strategy is the net of such grant being received.

If the financial plan component results in a funding shortfall, the province requires the inclusion of a specific plan as to how the impact of the shortfall will be managed. In determining the legitimacy of a funding shortfall, the province may evaluate a Municipality's approach to the following:

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1. To reduce financial requirements, consideration has been given to revising service levels downward.
2. All asset management and financial strategies have been considered. For example:
    a. If a zero-debt policy is in place, is it warranted? If not the use of debt should be considered.
    b. Do user fees reflect the cost of the applicable service? If not, increased user fees should be considered.

12.1 Annual Requirements & Capital Funding

12.1.1 Annual Requirements

The annual requirements represent the amount the Municipality should allocate annually to each asset category to meet replacement needs as they arise, prevent infrastructure backlogs and achieve long-term sustainability. In total, the Municipality must allocate approximately $844 thousand annually to address capital requirements for the assets included in this AMP.

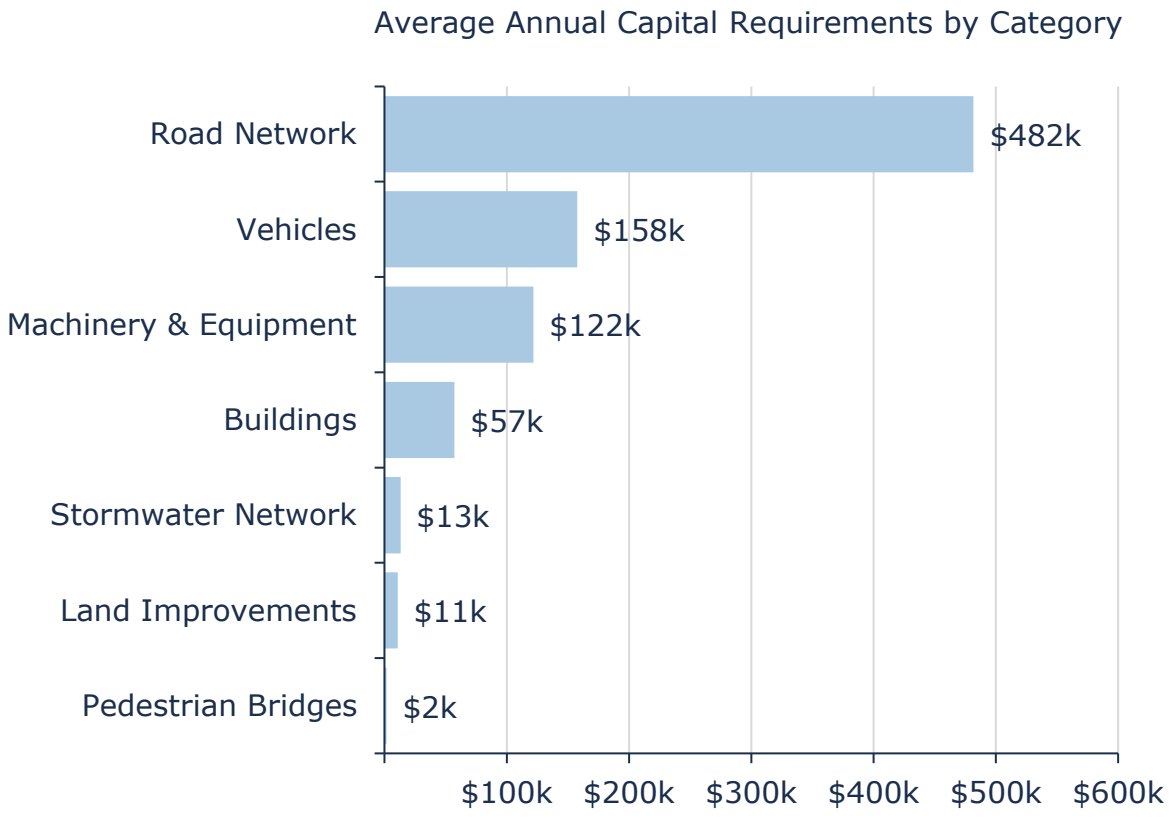


Figure 52 Annual Capital Funding Requirements by Asset Category

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Where applicable, lifecycle management strategies have been developed to identify capital costs that are realized through strategic rehabilitation and renewal of some of the main assets in these categories. The development of these strategies allows for a comparison of potential cost avoidance if the strategies were to be implemented. The following compares the two different strategies:

1. **Replacement Only Scenario**: Based on the assumption that assets deteriorate and – without regularly scheduled maintenance and rehabilitation – are replaced at the end of their service life.
2. **Lifecycle Strategy Scenario**: Based on the assumption that lifecycle activities are performed at strategic intervals to extend the service life of assets until replacement is required.

The implementation of a proactive lifecycle strategy leads to potential annual cost avoidance and better overall performance. As the lifecycle strategy scenario represents the lowest cost option available to the Municipality, we have used these annual requirements in the development of the financial strategy.

12.1.2 Annual Funding Available

Based on a historical analysis of sustainable capital funding sources, the Municipality is committing approximately $680 thousand towards capital projects per year. Given the annual capital requirement of $844 thousand, there is currently a funding gap of $164 thousand annually.

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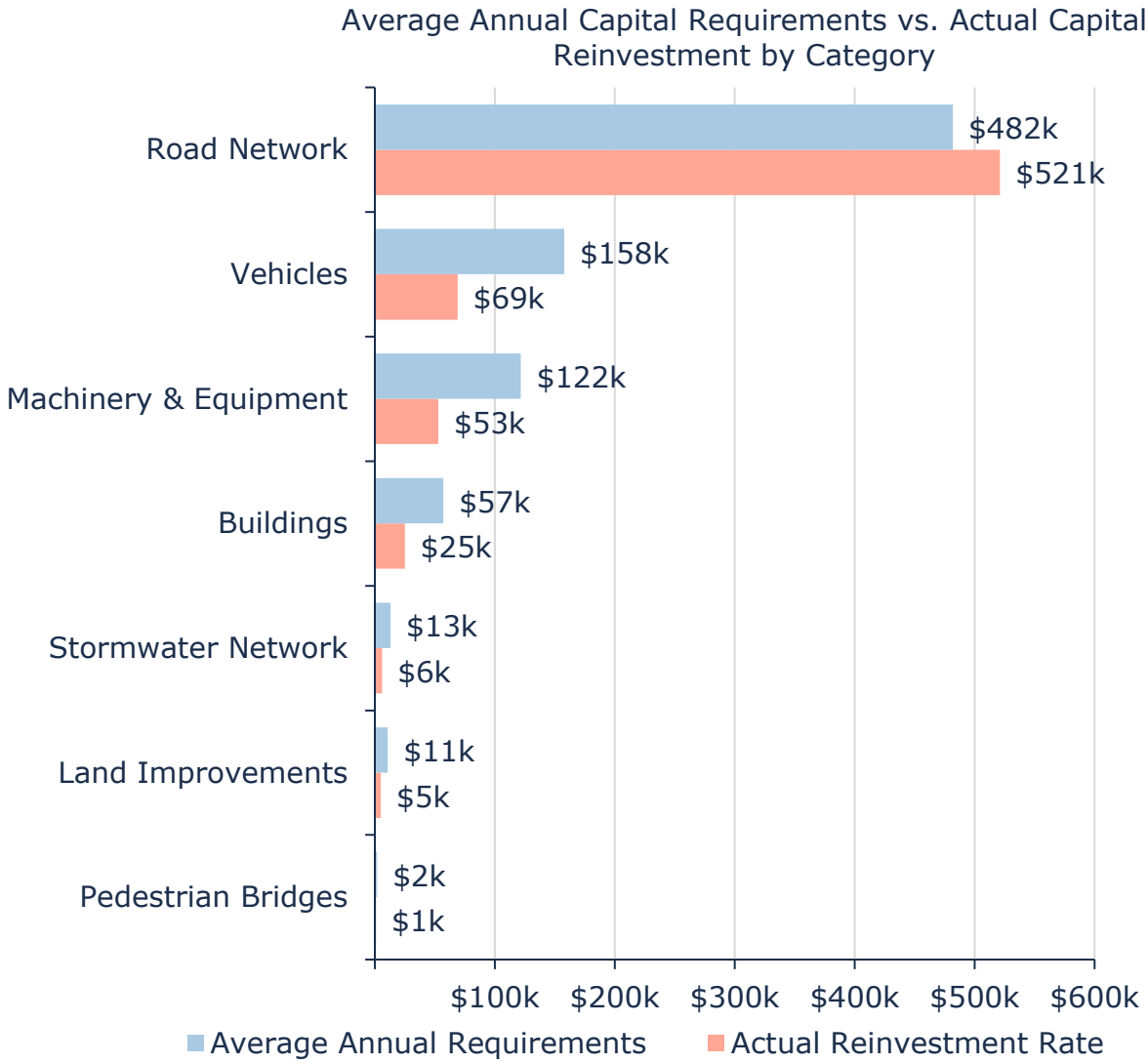


Figure 53 Annual Requirements vs. Capital Funding Available

12.2 Funding Objective

We have developed a scenario that would enable Horton Township to achieve full funding within 1 to 20 years for the following assets:

Tax Funded Assets: road network, pedestrian bridges, stormwater network, buildings, vehicles, machinery & equipment, and land improvements

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12.3 Financial Profile: Tax Funded Assets

12.3.1 Current Funding Position

The following tables show, by asset category, Horton Township's average annual asset investment requirements, current funding positions, and funding increases required to achieve full funding on assets funded by taxes.

Asset Category	Avg. Annual Require-ment	Annual Funding Available				Annual Deficit
		Property Taxation & Reserves [21]	CCBF	OCIF	Total Available	
Pedestrian Bridges	2,000	1,000			1,000	1,000
Buildings	57,000	25,000			25,000	32,000
Land Improvements	11,000	5,000			5,000	6,000
Machinery & Equipment	122,000	53,000			53,000	69,000
Road Network	482,000	211,000	123,000	187,000	521,000	-39,000
Stormwater Network	13,000	6,000			6,000	7,000
Vehicles	158,000	69,000			69,000	89,000
Total	**844,000**	**370,000**	**123,000**	**187,000**	**680,000**	**164,000**

Table 52 Annual Available Funding for Tax Funded Assets

The average annual investment requirement for the above categories is approximately $844 thousand. Annual revenue currently allocated to these assets for capital purposes is approximately $680 thousand leaving an annual deficit of about $164 thousand. Put differently, these infrastructure categories are currently funded at 80.5% of their long-term requirements.

12.3.2 Full Funding Requirements

In 2024, Horton Township had annual tax revenues of $2.9 million. As illustrated in the following table, without consideration of any other sources of revenue or cost containment strategies, full funding would require the following tax change over time:

[21] Three year rolling average: 2022-2024

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Asset Category	Tax Change Required for Full Funding
Pedestrian Bridges	0%
Buildings	1.1%
Land Improvements	0.2%
Machinery & Equipment	2.4%
Road Network	-1.4%
Stormwater Network	0.2%
Vehicles	3.1%
Total	**5.6%**[22]

Table 53 Tax Increase Requirements for Full Funding

Our recommendations include capturing the above changes and allocating them to the infrastructure deficit outlined above. The table below outlines this concept and presents several options:

	5 Years	10 Years	15 Years	20 Years
Infrastructure Deficit	165,000	165,000	165,000	165,000
Change in Debt Costs	-46,000	-64,000	-82,000	-100,000
Resulting Infrastructure Deficit:	**119,000**	**101,000**	**83,000**	**65,000**
Tax Increase Required	4.1%	3.5%	2.9%	2.3%
Annually:	**0.8%**	**0.4%**	**0.2%**	**0.1%**

Table 54 Tax Increase Options 5-20 Years

12.3.3 Financial Strategy Recommendations

Considering all the above information, we recommend the 10-year option. This involves full funding being achieved over 10 years by:

[22] A negative funding figure (road network) for an asset category does not inherently mean it is overfunded; rather, it reflects a reallocation of resources within a shared property tax pool to better align with overall asset management priorities in any given year.

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a) when realized, reallocating the debt cost reductions to the infrastructure deficit as outlined above

b) increasing tax revenues by 0.4% each year for the next 10 years solely for the purpose of phasing in the proposed levels of service for asset categories covered in this section of the AMP

c) adjusting tax revenue increases in future year(s) when allocations to capital expenditure exceed or fail to meet budgeted amounts

d) allocating the current CCBF and OCIF revenue as outlined previously.

e) reallocating appropriate revenue from categories in a surplus position to those in a deficit position.

f) reallocating appropriate revenue from categories in a surplus position to those in a deficit position, when applicable

g) increasing existing and future infrastructure budgets by the applicable inflation index on an annual basis in addition to the deficit phase-in.

Notes:

1. As in the past, periodic senior government infrastructure funding will most likely be available during the phase-in period. By Provincial AMP rules, this periodic funding cannot be incorporated into an AMP unless there are firm commitments in place. We have included OCIF formula-based funding, if applicable, since this funding is a multi-year commitment[23].
2. We realize that raising tax revenues by the amounts recommended above for infrastructure purposes will be very difficult to do. However, considering a longer phase-in window may have even greater consequences in terms of infrastructure failure.

This option achieves full funding within 10 years by achieving the Municipality's proposed level of service while prioritizing financial sustainability over the period modeled.

[23] The Municipality should take advantage of all available grant funding programs and transfers from other levels of government. While OCIF has historically been considered a sustainable source of funding, the program is currently undergoing review by the provincial government. Depending on the outcome of this review, there may be changes that impact its availability.

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Prioritizing future projects will require the current data to be replaced by condition-based data. Although our recommendations include no further use of debt, the results of the condition-based analysis may require otherwise.

12.4 Use of Debt

The following tables outline how Horton Township has historically used debt for investing in the asset categories as listed. There is currently $2.5 million of debt outstanding for the assets covered by this AMP with corresponding principal and interest payments of $214,000 (2024), well within its provincially prescribed maximum of $632,613.[24]

Asset Category	Current Debt Outstanding	Use of Debt in the Last Five Years				
		2019	2020	2021	2022	2023
Pedestrian Bridges						
Buildings						
Land Improvements						
Machinery & Equipment						
Road Network	2,493,000				2,452,000	
Stormwater Network						
Vehicles						
Total	**2,493,000**				**2,452,000**	

Table 55: Current Debt Overview

[24] Schedule 81

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Asset Category	Principal & Interest Payments in the Next Ten Years						
	2024	2025	2026	2027	2028	2029	2034
Pedestrian Bridges							
Buildings							
Land Improvements							
Machinery & Equipment							
Road Network	214,000	210,000	205,000	201,000	198,000	168,000	150,000
Stormwater Network							
Vehicles							
Total	**214,000**	**210,000**	**205,000**	**201,000**	**198,000**	**168,000**	**150,000**

Table 56: Principal Interest

The revenue options outlined in this plan allow Horton Township to fully fund its long-term infrastructure requirements without further use of debt.

12.5 Use of Reserves

Available Reserves

Reserves play a critical role in long-term financial planning. The benefits of having reserves available for infrastructure planning include:

a) the ability to stabilize tax rates when dealing with variable and sometimes uncontrollable factors
b) financing one-time or short-term investments
c) accumulating the funding for significant future infrastructure investments
d) managing the use of debt
e) normalizing infrastructure funding requirement

By asset category, the table below outlines the details of the reserves currently available to Horton Township:

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Asset Category	Reserve Balance
Pedestrian Bridges	3,000
Buildings	629,000
Land Improvements	3,000
Machinery & Equipment	589,000
Road Network	5,000
Stormwater Network	3,000
Vehicles	95,000
Total	**1,327,000**

Table 57: Use of Reserves

There is considerable debate in the municipal sector as to the appropriate level of reserves that a Municipality should have on hand. There is no clear guideline that has gained wide acceptance. Factors that municipalities should consider when determining their capital reserve requirements include:

a) breadth of services provided
b) age and condition of infrastructure
c) use and level of debt
d) economic conditions and outlook
e) internal reserve and debt policies.

These reserves are available for use by applicable asset categories during the phase-in period to full funding. This coupled with Horton Township's judicious use of debt in the past, allows the scenarios to assume that, if required, available reserves and debt capacity can be used for high priority and emergency infrastructure investments in the short- to medium-term.

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Appendices

Appendix A – Infrastructure Report Card

Appendix B – Level of Service Maps

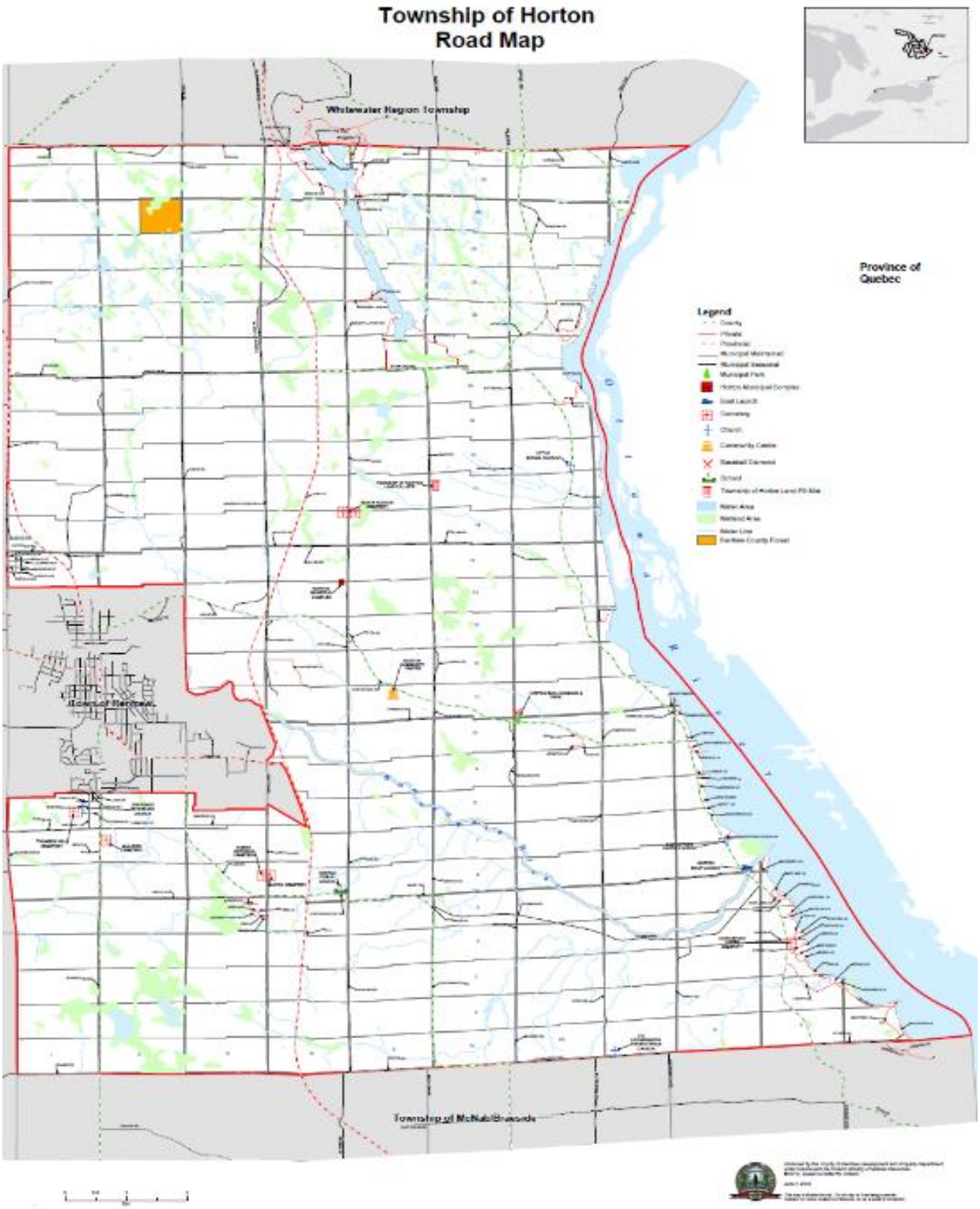
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Appendix A – Infrastructure Report Card

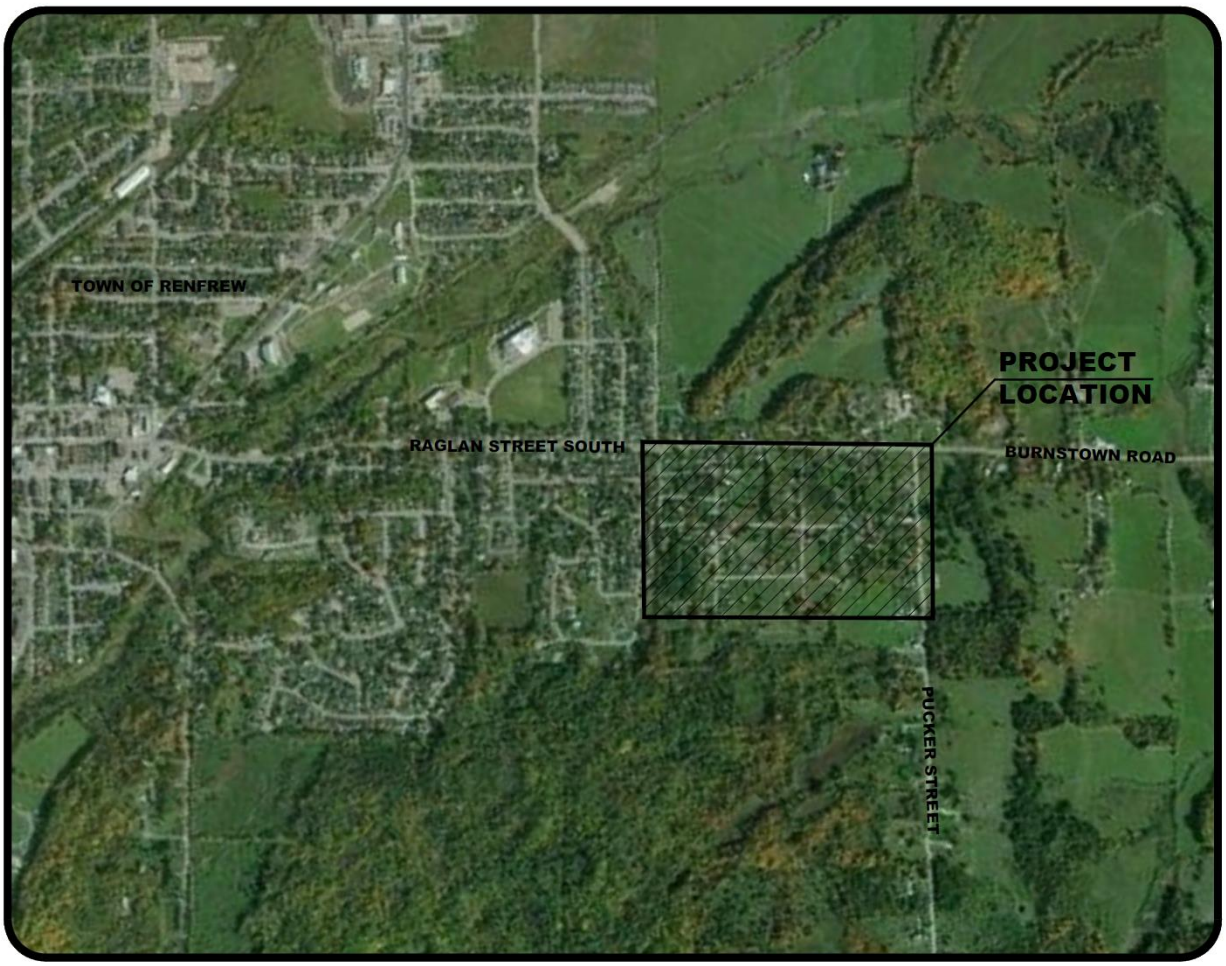
Asset Category	Replacement Cost	Average Condition	Financial Capacity	
Road Network	**$ 27.3m**	**Good**	Annual Requirement:	$482,000
			Funding Available:	$521,000
			Annual Surplus:	**$39,000**
Pedestrian Bridges	**$ 81,000**	**Very Good**	Annual Requirement:	$2,000
			Funding Available:	$1,000
			Annual Deficit:	**1,000**
Stormwater Network	**$ 1.5m**	**Very Good**	Annual Requirement:	$13,000
			Funding Available:	$6,000
			Annual Deficit:	**$7,000**
Buildings	**$ 6.3m**	**Very Good**	Annual Requirement:	$57,000
			Funding Available:	$25,000
			Annual Deficit:	**$32,000**
Vehicles	**$ 3.5m**	**Fair**	Annual Requirement:	$158,000
			Funding Available:	$69,000
			Annual Deficit:	**$89,000**
Machinery & Equipment	**$ 2.2m**	**Very Good**	Annual Requirement:	$122,000
			Funding Available:	$5,000
			Annual Deficit:	**$69,000**
Land Improvements	**$ 610,000**	**Very Good**	Annual Requirement:	$11,000
			Funding Available:	$5,000
			Annual Deficit:	$6,000

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Appendix B – Level of Service Maps & Photos



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The Township of Horton
2025 Asset Management Plan

Arun Sharma, Asset Management Advisor

July 22nd, 2025

psdcitywide

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Agenda

- Project Overview
  - Requirements
  - Timeline
  - Process

- Horton 2025 Asset Management Plan
  - Findings
  - Proposed Levels of Service
  - Financial Position
  - 2022 to 2025: A Comparison

- Takeaways & Action Items

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Project Overview

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Requirements

- Primary objective
  - Creation of a 2025 asset management plan, in compliance with Ontario Regulation 588/17
    - Proposed levels of service for the next 10 years

- Secondary objective
  - Consolidation and further refinement of municipal asset data

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Timeline

- Q3 2024 – Q3 2025
- Data refinement
  - August 2024 – April 2025
- Staff Workshops
  - March
- Draft Process
  - April – June

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Project Process

- Continuous improvement of the centralized asset register (CityWide)
  - Data gap analysis
    - Replacement costs, estimated useful life, condition, etc.
  - Data refinement
    - Analysis of internal & external assessments
    - Internal: roads, vehicles, machinery, land improvements, etc.
    - External: engineering assessments, building condition assessments

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Project Process

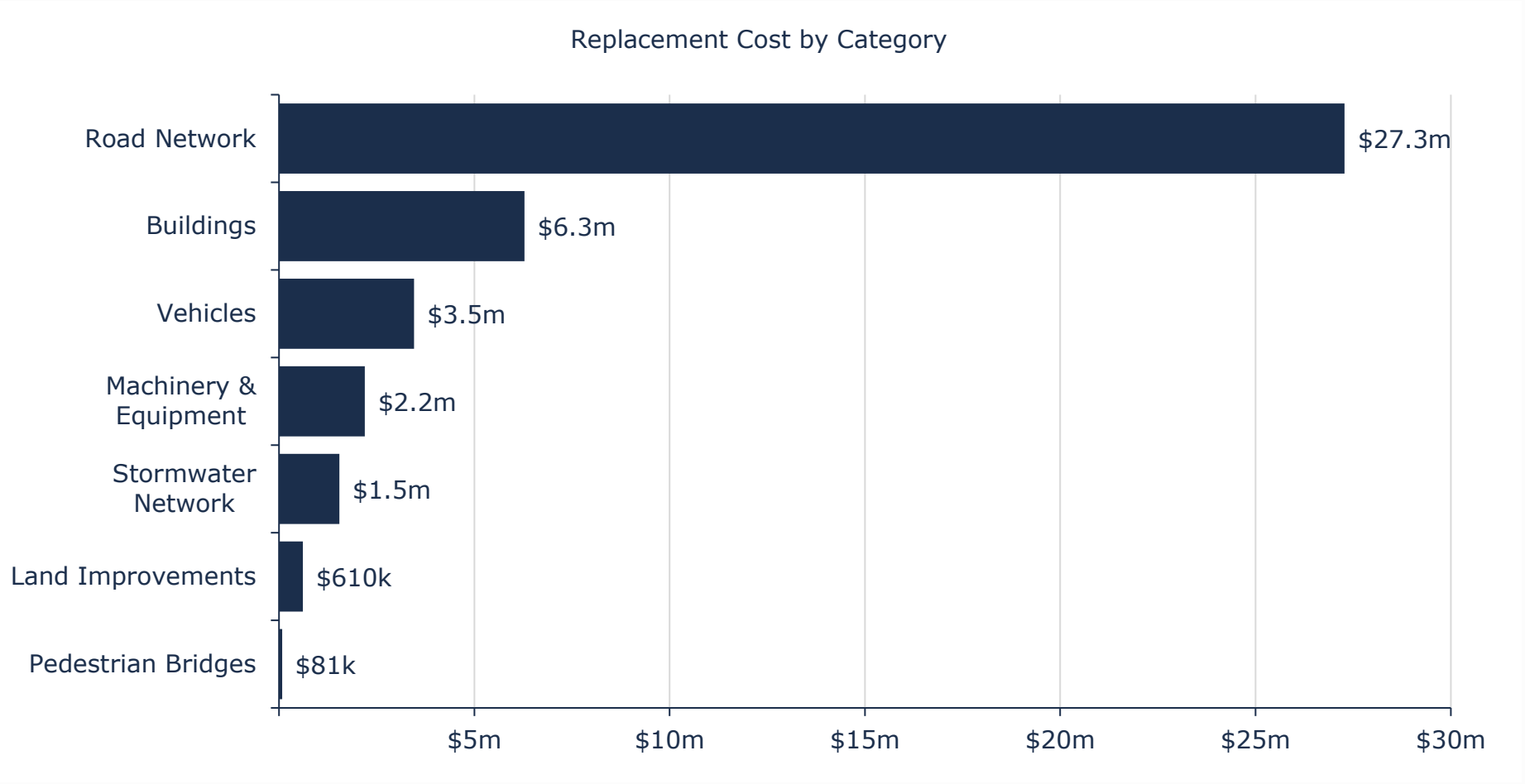
- Staff Workshops
  - Leveraging subject matter expertise at the Township to understand and document how assets are managed
    - Operations & maintenance, rehabilitation, & replacement
  - Working sessions to understand what current LOS metrics are
  - Selecting proposed KPIs for the following 10 years
  - Understanding the financial picture

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2025 Asset Management Plan

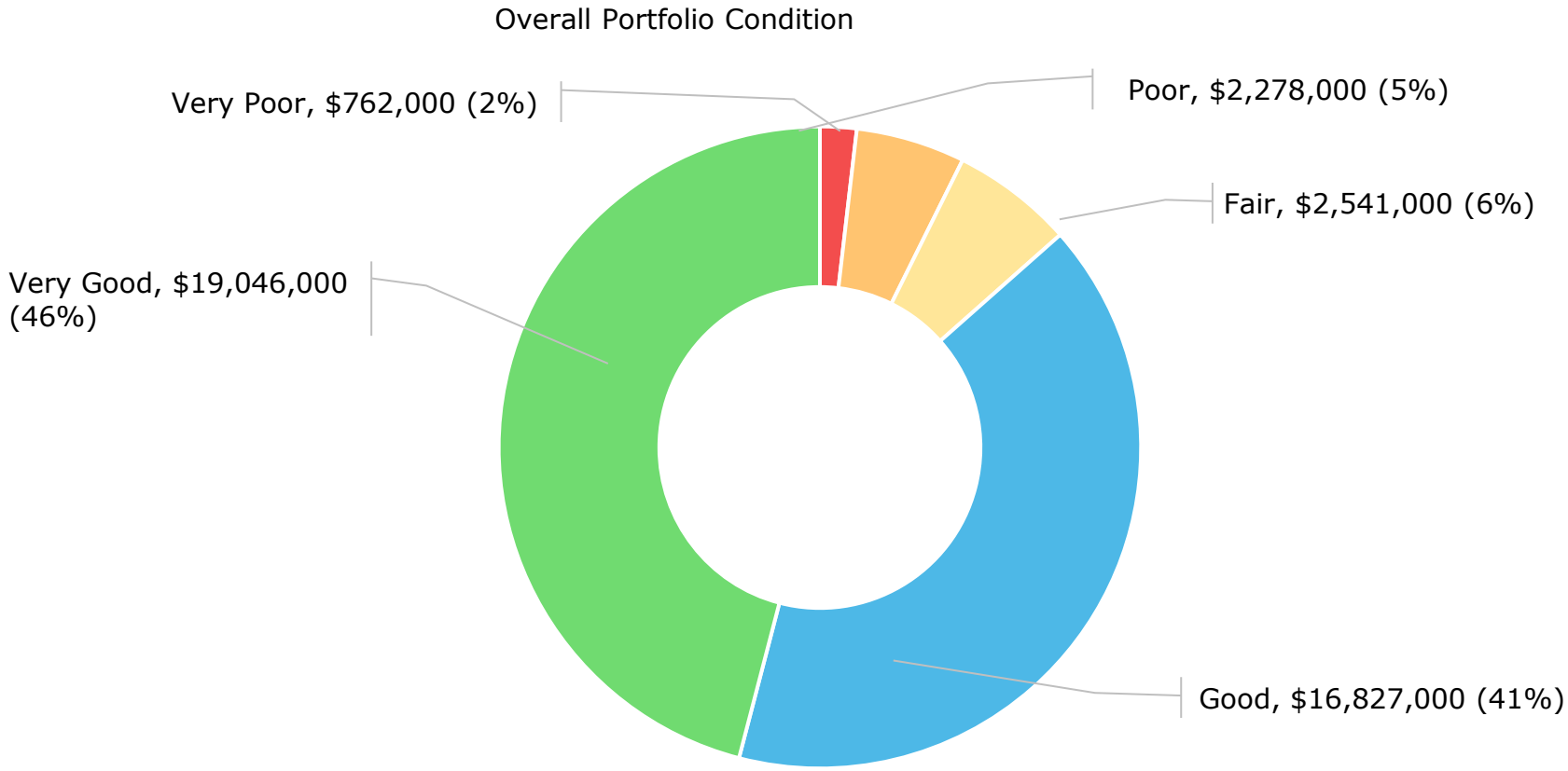
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Total Replacement Cost



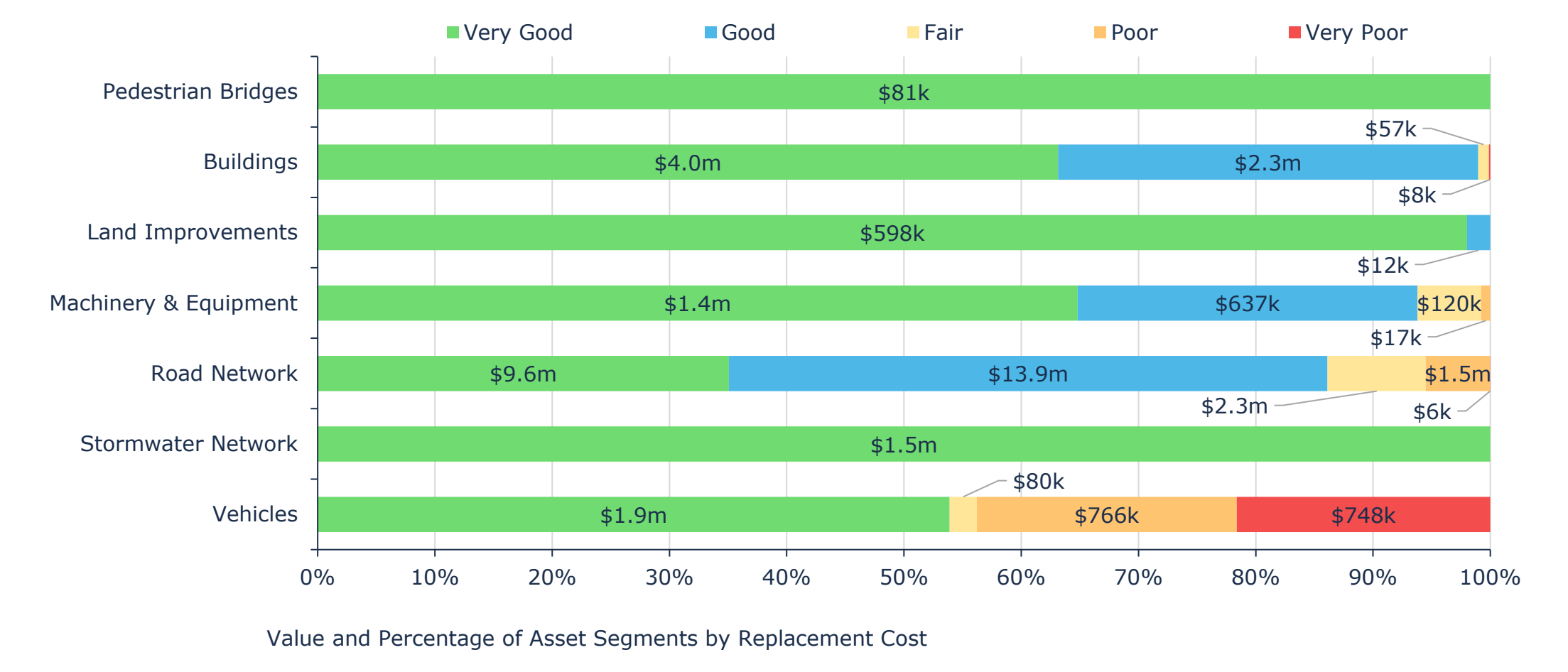
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Condition



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Condition



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Condition

Asset Category	% Assessed	Source of Condition Data
Road Network	100%	Internal Assessment
Bridges & Culverts	100%	Internal Assessment* *(Subject to external biennial assessments going forward)*
Storm Network	100%	Engineering Assessments
Buildings	100%	Building Condition Assessments
Vehicles	100%	Internal Assessments CVOR Annual Assessments
Machinery & Equipment	100%	Internal Assessment
Land Improvements	100%	Internal Assessment
Total	**100%**	**-**

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Proposed Levels of Service (PLOS)

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Legislative Requirements

- Annual reporting of identified LOS metrics for the next 10 years.
- Explanation on why the proposed level of service is appropriate:
  - Risks associated with proposed LOS and impact on long term sustainability
  - How they differ from current LOS
  - Are proposed LOS achievable?
  - Ability to afford the proposed LOS target
- KPIs over the next 10 years
- Updated lifecycle management strategy and financial strategy
- Growth assumptions: future changes in population and economic activity. Official plan, growth studies, etc.

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Process

- Current condition of asset portfolio
- Based on the Township’s strategies, can we project the condition of our assets for the next 10 years?
- Update the Township's central asset management register (Citywide)
- Output:
  - Projected condition
  - Projected quantitative risk
  - Projected forecasted capital requirement

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Proposed Levels of Service

Asset Category	KPI	Current LOS	Proposed LOS
Road Network	Average condition rating	74	58
	Average risk rating	6.72	10.74
Pedestrian Bridges	Average condition rating	83	59
	Average risk rating	2.7	7
Storm Network	Average condition rating	100	78
	Average risk rating	2.24	3.8

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Proposed Levels of Service

Asset Category	KPI	Current LOS	Proposed LOS
Buildings	Average condition rating	89	68
	Average risk rating	6.36	9.33
Vehicles	Average condition rating	57	68
	Average risk rating	12.89	10.35
Machinery & Equipment	Average condition rating	83	67
	Average risk rating	6.03	8.44
Land Improvements	Average condition rating	95	72
	Average risk rating	3.72	7.3

psdcitywide

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Financial Outlook – Tax-Funded Assets

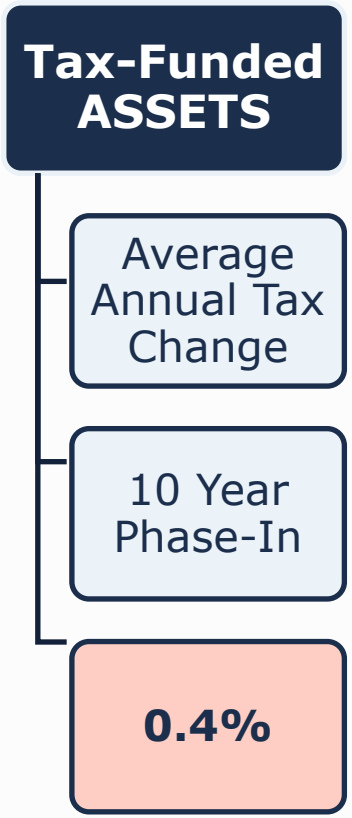
Asset Category	Avg. Annual Requirement	Annual Funding Available				Annual Deficit
		Property Taxation & Reserves	CCBF	OCIF	Total Available	
Pedestrian Bridges	2,000	1,000			1,000	1,000
Buildings	57,000	25,000			25,000	32,000
Land Improvements	11,000	5,000			5,000	6,000
Machinery & Equipment	122,000	53,000			53,000	69,000
Road Network	482,000	211,000	123,000	187,000	521,000	-39,000
Stormwater Network	13,000	6,000			6,000	7,000
Vehicles	158,000	69,000			69,000	89,000
Total	**844,000**	**370,000**	**123,000**	**187,000**	**680,000**	**164,000**

Asset Category	Tax Change Required for Full Funding
Pedestrian Bridges	0%
Buildings	1.1%
Land Improvements	0.2%
Machinery & Equipment	2.4%
Road Network	-1.4%
Stormwater Network	0.2%
Vehicles	3.1%
Total	**5.6%**

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Financial Outlook

- Refer to sections 1.4 & 12 of the asset management plan
- 10-year phase-in



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Key Insights: 2022 vs. 2025 AMP

2022 to 2025 AMP Comparison			
Statistic	**2022**	**2025**	**Variance**
Percentage of assets in fair or better condition	85%	93%	+8%
Percentage of assets with assessed condition data	88%	100%	+12%
Annual capital infrastructure deficit	$744,000	$164,000	-$580,000
Recommended time frame for eliminating annual infrastructure deficit (based on selected proposed LOS metrics)	15 Years	10 Years	-5 Years
Rate increase, above CPI, required to meet capital requirements and attain proposed levels of service	2%	0.4%	-1.6%
Target reinvestment rate	3%	2.04%	-0.96%
Actual reinvestment rate	1.1%	1.64%	+0.54%

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Takeaways & Action Items

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Takeaways & Action Items

- Asset management is evolving
  - Good data is the backbone of setting, recording, and adjusting metrics
  - Start small, then expand (2030 and beyond)
  - PLOS metric projections are required for the next 10 years; however, they must be revisited in 5 years (2030)

- As updated data, reports, studies become available, it is crucial to integrate them into the Township's AM practices and asset register

- The Township has selected tangible, realistic, and financial sustainable targets for the next 10 years

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Takeaways & Action Items

- PSD recommendation: that Council, as per Section 8 of Ontario Regulation 588/17:
  - Approve, by resolution, the Asset Management Plan and;
  - Authorize staff to post the document to the Township's website

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Township of Horton

Financial Statements

For the year ended 31 December 2024

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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.

Draft

Hope Dillabough
CAO/Clerk

Nathalie Moore
Treasurer

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Township of Horton

Financial Statements Index

For the year ended 31 December 2024

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McLaren Cemetery Trust Fund

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MACKILLICAN & ASSOCIATES
CHARTERED PROFESSIONAL ACCOUNTANTS
Since 1951

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 2024, 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 2024, and its financial performance and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards (PSAS).

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.

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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 PSAS, 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.

620 Barnet Blvd.
Renfrew ON. K7V 0A8
T: 613.432.3664 | F: 613.432.8424
Email: info@mackillicans.com | **Website:** www.mackillicans.com

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As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Township to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Draft

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

MacKillican & Associates

RENFREW, Ontario.
2025.

Chartered Professional Accountants,
Licensed Public Accountants.

Township of Horton

Statement of Financial Position

As at 31 December 2024
(with 2023 figures for comparison)

	2024	2023
Financial assets:		
Cash and cash equivalents	$ 3,533,679	$ 3,459,787
Taxes receivable	479,581	356,347
Accounts receivable	64,938	105,359
	$ 4,078,198	$ 3,921,493
Liabilities:		
Accounts payable and accrued liabilities	$ 399,135	$ 411,297
Deferred revenue - obligatory reserve funds (Note 5)	493,929	453,288
- other	43,323	67,633
Net long term liabilities (Note 10)	2,386,534	2,492,767
Asset retirement obligation (Note 6)	130,000	130,000
	$ 3,452,921	$ 3,554,985
Net financial assets	$ 625,277	$ 366,508
Non-financial assets:		
Tangible capital assets (net)	$ 11,981,698	$ 11,971,799
Inventories of supplies	35,635	32,285
Prepaid expenses	8,036	106,592
	$ 12,025,369	$ 12,110,676
Accumulated surplus	$ 12,650,646	$ 12,477,184
Accumulated surplus comprised of:		
Equity in tangible capital assets (Note 12)	$ 10,146,922	$ 10,050,495
Reserves and reserve funds	2,633,724	2,556,689
Unfunded - asset retirement obligation (Note 2)	(130,000)	(130,000)
Total accumulated surplus	$ 12,650,646	$ 12,477,184

(See accompanying notes)

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Township of Horton

Statement of Operations and Accumulated Surplus

For the year ended 31 December 2024
(with 2024 budget and 2023 actual figures for comparison)

	2024 Budget	2024 Actual	2023 Actual
Revenue:			
Net municipal taxation	$ 2,931,672	$ 2,940,076	$ 2,733,662
Government transfers:			
Ontario	504,319	544,289	594,102
Canada	118,270	126,729	161,076
Other	419,531	524,561	477,122
	$ 3,973,792	$ 4,135,655	$ 3,965,962
Expenses:			
General government	$ 817,480	$ 869,927	$ 759,276
Protection to persons and property	781,561	752,163	713,444
Transportation services	1,703,110	1,642,496	1,394,073
Environmental services	369,172	334,252	420,724
Health services	37,117	37,337	36,330
Recreation and cultural services	300,088	316,696	309,369
Planning and development	4,800	9,322	7,135
	$ 4,013,328	$ 3,962,193	$ 3,640,351
Excess (shortfall) of revenue over expenses	$ (39,536)	$ 173,462	$ 325,611
Accumulated surplus at the beginning of the year	12,477,184	12,477,184	12,151,573
Accumulated surplus at the end of the year	$ 12,437,648	$ 12,650,646	$ 12,477,184

(See accompanying notes)

Draft

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Township of Horton

Statement of Changes in Net Financial Assets

For the year ended 31 December 2024
(with 2023 figures for comparison)

	2024 Budget	2024 Actual	2023 Actual
Excess (shortfall) of revenue over expenses	$ (39,536)	$ 173,462	$ 325,611
Amortization of tangible capital assets	781,584	781,584	457,378
Acquisition of tangible capital assets	(999,293)	(792,708)	(530,848)
Gain on disposal of tangible capital assets		(48,175)	
Proceeds on sale of tangible capital assets		49,400	
Consumption (acquisition) of inventory		(3,350)	6,669
Consumption (acquisition) of prepaid expenses		98,556	4,950
Increase (decrease) in net financial assets	$ (257,245)	$ 258,769	$ 263,760
Net financial assets at the beginnning of the year	366,508	366,508	102,748
Net financial assets at the end of the year	$ 109,263	$ 625,277	$ 366,508

Draft

(See accompanying notes)

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Township of Horton

Statement of Cash Flows

For the year ended 31 December 2024
(with 2023 figures for comparison)

	2024	2023
Cash flows from operating activities:		
Excess of revenue over expenses	$ 173,462	$ 325,611
Add items which do not involve cash:		
Amortization	781,584	457,378
Asset retirement obligation		10,000
Gain/(loss) on sale of tangible capital assets	(48,175)	
	$ 906,871	$ 792,989
Net change in non cash working capital balances related to operations:		
Decrease (increase) in taxes receivable	$ (123,234)	$ 70,457
Decrease (increase) in accounts receivable	40,421	71,566
Increase (decrease) in accounts payable and accrued liabilities	(12,162)	(154,533)
Increase (decrease) in deferred revenue	16,331	31,491
Decrease (increase) in inventories of supplies	(3,350)	6,669
Decrease (increase) in prepaid expenses	98,556	4,950
	$ 16,562	$ 30,600
Cash flows from operating activities	$ 923,433	$ 823,589
Cash flows used for financing activities:		
Repayment of long term debt	$ (106,233)	$ (106,233)
Cash flows used for capital activities:		
Additions to tangible capital assets:		
General government	$ (45,305)	$ (107,578)
Protection to persons and property	(84,204)	(12,544)
Transportation services	(641,936)	(333,137)
Environmental services	(21,263)	(15,005)
Recreation services		(62,584)
Proceeds on sale of tangible capital assets	49,400	
Cash flows used for capital activities	$ (743,308)	$ (530,848)
Increase in cash and cash equivalents during the year	$ 73,892	$ 186,508
Cash and cash equivalents at the beginning of the year	3,459,787	3,273,279
Cash and cash equivalents at the end of the year	$ 3,533,679	$ 3,459,787

(See accompanying notes)

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Township of Horton

Notes to the Financial Statements

For the year ended 31 December 2024

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.

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(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.

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Township of Horton

Notes to the Financial Statements

For the year ended 31 December 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

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Township of Horton

Notes to the Financial Statements

For the year ended 31 December 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

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Township of Horton

Notes to the Financial Statements

For the year ended 31 December 2024

3. TRUST FUND

Trust fund administered by the Township, totaling $ 4,059 (2023 - $ 4,059) 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 and Accumulated Surplus.

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:

	School Boards	County
Property taxes	$ 1,039,753	$ 1,994,670
Payments in lieu		1,441
	$ 1,039,753	$ 1,996,111

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:

	2024	2023
Gas tax revenue	$ 15,218	$ 30,952
Lot development charges	478,711	422,336
	$ 493,929	$ 453,288

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

	2024	2023
Balance at the beginning of the year	$ 453,288	$ 387,205
Gas tax revenue received	101,469	95,543
Development charges and lot fees	61,223	98,563
Interest earned	29,357	24,165
	$ 645,337	$ 605,476
Utilized during the year	151,408	152,188
Balance at the end of the year	$ 493,929	$ 453,288

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Township of Horton

Notes to the Financial Statements

For the year ended 31 December 2024

6. ASSET RETIREMENT OBLIGATION

Asset retirement obligation at year end is as follows:

	2024	2023
Landfill closure and post closure costs	$ 130,000	$ 120,000
Increase in change in estimate		10,000
	$ 130,000	$ 130,000

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 $ 213,145 (2023 - $ 203,145) for either closure or post closure activites.

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.

This landfill is expected to reach its capacity in 4.5 years, and the estimated remaining capacity is 13,301 cubic meters, which is 11% of the site's total capacity. The total undiscounted future expenditures for closure and post closure care are $ 130,000 (2023 - $ 130,000). The estimated length of time for post closure care is 10 years.

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 2024, 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 2024 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.

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RETURN TO AGENDA

Township of Horton

Notes to the Financial Statements

For the year ended 31 December 2024

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:

(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 2024 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

	2024	2023
(a) Ontario Infrastructure and Lands Corporation (OILC) loan payable, 4.44% interest, $ 40,867 principal only payment, payable semi-annually, maturing September 2052	$ 2,288,534	$ 2,370,267
Ontario Infrastructure and Lands Corporation (OILC) loan payable, 3.05% interest, $ 24,500 principal only payment, payable semi-annually, maturing August 2028	98,000	122,500
Net long term liabilities at the end of the year	$ 2,386,534	$ 2,492,767

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

	Principal	Interest	Total
2025	$ 106,233	$ 103,500	$ 209,733
2026	106,233	99,124	205,357
2027	106,233	94,747	200,980
2028	106,233	90,621	196,854
2029	81,733	86,180	167,913
2030 to 2052	1,879,869	984,840	2,864,709
	$ 2,386,534	$ 1,459,012	$ 3,845,546

(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 2024 is $ 96,207 (2023 - $ 50,000) and is not recorded on the Statement of Financial Position.

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RETURN TO AGENDA

Township of Horton

Notes to the Financial Statements

For the year ended 31 December 2024

11. CHARGES FOR NET LONG TERM LIABILITIES

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

	2024	2023
Principal	$ 106,233	$ 106,233
Interest	108,174	112,253
	$ 214,407	$ 218,486

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

	2024	2023
Tangible capital assets - net	$ 11,981,698	$ 11,971,799
Net long term liabilities	(1,834,776)	(1,921,304)
Equity in tangible capital assets	$ 10,146,922	$ 10,050,495

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 2024, the Municipality contributed $ 79,595 (2023 - $ 75,262) 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 2024 is $ 4,319,000,000 (deficit for 2023 - $ 7,571,000,000) 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.

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RETURN TO AGENDA

Township of Horton

Notes to the Financial Statements

For the year ended 31 December 2024

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 2024 are as follows:

	Salaries and benefits	Interest on long term debt	Materials and contracted services	Rent and external transfers	Amortization	Total
General government	$ 597,633		$ 226,061		$ 46,233	$ 869,927
Protection services	146,551		569,308		36,304	752,163
Transportation services	468,435	$ 108,174	442,472		623,415	1,642,496
Environmental services	77,315		248,648		8,289	334,252
Health services	167		654	$ 36,516		37,337
Recreation services	89,133		121,320	38,900	67,343	316,696
Planning and development	50		9,272			9,322
	$ 1,379,284	$ 108,174	$ 1,617,735	$ 75,416	$ 781,584	$ 3,962,193

(c) The expenditures for 31 December 2023 are as follows:

	Salaries and benefits	Interest on long term debt	Materials and contracted services	Rent and external transfers	Amortization	Total
General government	$ 526,047		$ 192,383		$ 40,846	$ 759,276
Protection services	143,594		543,307		26,543	713,444
Transportation services	499,571	$ 112,253	440,492		341,757	1,394,073
Environmental services	63,725		348,710		8,289	420,724
Health services	66		244	$ 36,020		36,330
Recreation services	73,682		159,244	36,500	39,943	309,369
Planning and development	300		6,835			7,135
	$ 1,306,985	$ 112,253	$ 1,691,215	$ 72,520	$ 457,378	$ 3,640,351

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RETURN TO AGENDA

Township of Horton

Notes to the Financial Statements

For the year ended 31 December 2024

14. SEGMENTED INFORMATION (Continued)

(d) For each functional area, revenues represent both amounts that are directly attributable to the functional area and amounts that are allocated on a reasonable basis. The revenues for 31 December 2024 are as follows:

	Taxes	User charges and other revenues	Government transfers - Ontario	Government transfers - Canada	Total
General government	$ 2,940,076	$ 400,358	$ 252,700	$ 1,383	$ 3,594,517
Protection services		2,994	34,960		37,954
Transportation services		2,565	249,620	125,346	377,531
Environmental services		84,081	1,959		86,040
Recreation services		27,348	5,050		32,398
Planning and development		7,215			7,215
	$ 2,940,076	$ 524,561	$ 544,289	$ 126,729	$ 4,135,655

(e) The revenues for 31 December 2023 are as follows:

	Taxes	User charges and other revenues	Government transfers - Ontario	Government transfers - Canada	Total
General government	$ 2,733,662	$ 361,881	$ 249,512	$ 36,718	$ 3,381,773
Protection services		9,825	8,511		18,336
Transportation services		2,820	262,444	124,358	389,622
Environmental services		58,068	68,585		126,653
Health services		50			50
Recreation services		36,488	5,050		41,538
Planning and development		7,990			7,990
	$ 2,733,662	$ 477,122	$ 594,102	$ 161,076	$ 3,965,962

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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. The Township does not recognize in its financial statements any share of the municipalities benefit committee's deficit. 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.

RETURN TO AGENDA

16. CONTRACTUAL OBLIGATIONS

In 2015, the Township entered into a recreation agreement with the Town of Renfrew. The annual cost of this contract was $ 38,900 (2023 - $ 36,500).

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 2024 was $ 423,836 (2023 - $ 421,411).

The Township has negotiated an annual contract with Canadian Waste for the collection and disposal of waste. Annual costs of this contract for 2024 were $ 151,724 (2023 - $ 145,593) 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 2024 were $ 43,215 (2023 - $ 39,758).

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 2024, the Township had 1 year remaining on the current agreement with a total outstanding balance of $ 32,987.

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RETURN TO AGENDA

Township of Horton

Schedule of General Operations

For the year ended 31 December 2024
(with 2024 budget and 2023 actual figures for comparison)

	2024 Budget	2024 Actual	2023 Actual
Revenue:			
Net municipal taxation	$ 2,931,672	$ 2,940,076	$ 2,733,662
Government transfers:			
Ontario	504,319	544,289	594,102
Canada	118,270	126,729	161,076
Other	419,531	524,561	477,122
	$ 3,973,792	$ 4,135,655	$ 3,965,962
Expenses:			
General government	$ 817,480	$ 869,927	$ 759,276
Protection to persons and property	781,561	752,163	713,444
Transportation services	1,703,110	1,642,496	1,394,073
Environmental services	369,172	334,252	420,724
Health services	37,117	37,337	36,330
Recreation and cultural services	300,088	316,696	309,369
Planning and development	4,800	9,322	7,135
	$ 4,013,328	$ 3,962,193	$ 3,640,351
Excess (shortfall) of revenue over expenses	$ (39,536)	$ 173,462	$ 325,611
Transfers:			
Transfer from (to) reserves	$ 257,245	$ (77,035)	$ (175,615)
Transfer from (to) equity in tangible capital assets	(217,709)	(96,427)	(149,996)
Net transfers	$ 39,536	$ (173,462)	$ (325,611)
Change in general surplus for the year	$ -	$ -	$ -
General surplus at the beginning of the year	-	-	-
General surplus at the end of the year	$ -	$ -	$ -

(See accompanying notes)

Draft

RETURN TO AGENDA

Township of Horton

Schedule of Reserves and Reserve Funds

For the year ended 31 December 2024
(with 2023 figures for comparison)

	2024	2023
Contributions:		
From operations	$ 587,157	$ 1,450,654
Transfers:		
To operations	510,122	1,275,039
Change in reserves and reserve funds balance	$ 77,035	$ 175,615
Reserves and reserve funds at the beginning of the year	2,556,689	2,381,074
Reserves and reserve funds at the end of the year	$ 2,633,724	$ 2,556,689
Reserves:		
Working funds	$ 866,340	$ 821,512
Protection	382,514	343,734
Landfill site	213,645	213,645
Transportation	466,379	504,930
Planning	13,801	13,801
General government	193,628	190,013
Recreation	259,873	228,510
Election expense	42,004	35,004
Safe Start	45,763	45,763
Modernization funds	149,777	159,777
Total reserves	$ 2,633,724	$ 2,556,689

(See accompanying notes)

Draft

RETURN TO AGENDA

Township of Horton

Schedule of Tangible Capital Assets

For the year ended 31 December 2024
(with 2023 figures for comparison)

Segmented by asset class: Cost	Balance at 31 December 2023	Additions	Disposals, write-offs and adjustments	Balance at 31 December 2024
Land and land improvements	$ 160,343			$ 160,343
Buildings	2,349,373	$ 22,292		2,371,665
Machinery and equipment	1,010,761	37,635	$ 32,061	1,080,457
Vehicles	1,771,428	506,638	(99,407)	2,178,659
Linear assets	27,539,798	204,880		27,744,678
Capital work in progress	89,402	21,263	(38,178)	72,487
Total	$ 32,921,105	$ 792,708	$ (105,524)	$ 33,608,289

Accumulated amortization	Balance at 31 December 2023	Amortization	Disposals, write-offs and adjustments	Balance at 31 December 2024
Land	$ 13,726	$ 371		$ 14,097
Buildings	816,352	58,092		874,444
Machinery and equipment	664,130	90,360	$ (4,892)	749,598
Vehicles	671,772	82,373	(99,407)	654,738
Linear assets	18,783,326	550,388		19,333,714
Total	$ 20,949,306	$ 781,584	$ (104,299)	$ 21,626,591

Net book value	Balance at 31 December 2023	Balance at 31 December 2024
Land and land improvements	$ 146,617	$ 146,246
Buildings	1,533,021	1,497,221
Machinery and equipment	346,631	330,859
Vehicles	1,099,656	1,523,921
Linear assets	8,756,472	8,410,964
Capital work in progress	89,402	72,487
Total	$ 11,971,799	$ 11,981,698

(See accompanying notes)

Draft

RETURN TO AGENDA

Township of Horton

Schedule of Tangible Capital Assets

For the year ended 31 December 2024
(with 2023 figures for comparison)

Segmented by function: Cost	Balance at 31 December 2023	Additions	Disposals, write-offs and adjustments	Balance at 31 December 2024
General government	$ 739,953	$ 45,305	$ (6,117)	$ 779,141
Protection services	1,352,683	84,204	(21,500)	1,415,387
Transportation services	28,448,744	641,936	(77,907)	29,012,773
Environmental services	286,683	21,263		307,946
Recreation services	2,093,042			2,093,042
Total	$ 32,921,105	$ 792,708	$ (105,524)	$ 33,608,289

Accumulated amortization	Balance at 31 December 2023	Amortization	Disposals, write-offs and adjustments	Balance at 31 December 2024
General government	$ 257,629	$ 46,233	$ (4,892)	$ 298,970
Protection services	699,353	36,304	(21,500)	714,157
Transportation services	19,025,164	623,415	(77,907)	19,570,672
Environmental services	69,682	8,289		77,971
Recreation services	897,478	67,343		964,821
Total	$ 20,949,306	$ 781,584	$ (104,299)	$ 21,626,591

Net book value	Balance at 31 December 2023	Balance at 31 December 2024
General government	$ 482,324	$ 480,171
Protection services	653,330	701,230
Transportation services	9,423,580	9,442,101
Environmental services	217,001	229,975
Recreation services	1,195,564	1,128,221
Total	$ 11,971,799	$ 11,981,698

(See accompanying notes)

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RETURN TO AGENDA

MacKillican & Associates
Chartered Professional Accountants
Since 1951

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 2024, 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 2024, and its financial performance for the year then ended in accordance with Canadian Public Sector Accounting Standards (PSAS).

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.

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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 PSAS, 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.

620 Barnet Blvd.
Renfrew ON. K7V 0A8
T: 613.432.3664 | F: 613.432.8424
Email: info@mackillicans.com | **Website:** www.mackillicans.com

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Trust to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Draft

MacKillican & Associates

RENFREW, Ontario.
2025.

Chartered Professional Accountants,
Licensed Public Accountants.

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Township of Horton

McLaren Cemetery Trust Fund

Statement of Financial Position

As at 31 December 2024
(with 2023 figures for comparison)

	2024	2023
ASSETS		
Investments	$ 4,059	$ 4,059
FUND BALANCE		
Fund balance	$ 4,059	$ 4,059

Draft

Township of Horton

McLaren Cemetery Trust Fund

Statement of Operations and Change in Fund Balance

For the year ended 31 December 2024
(with 2023 figures for comparison)

	2024	2023
Balance at the beginning of the year	$ 4,059	$ 4,059
Revenue:		
Interest earned - bank	$ 120	$ 122
Expenses:		
Administration charges and maintenance	$ 120	$ 122
Balance at the end of the year	$ 4,059	$ 4,059

(See accompanying notes)

RETURN TO AGENDA

Township of Horton

McLaren Cemetery Trust Fund

Notes to the Financial Statements

For the year ended 31 December 2024

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.

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RETURN TO AGENDA

THE CORPORATION OF THE TOWNSHIP OF HORTON

REGULAR COUNCIL MEETING
JULY 8TH, 2025

There was a Regular Meeting of Council held in the Council Chambers on Tuesday July 8th, 2025. Deputy Mayor Daina Proctor, Councillor Glen Campbell, Councillor Tom Webster, and Councillor Doug Humphries were present. Staff present was Hope Dillabough, CAO/Clerk, Nathalie Moore, Treasurer and Nichole Dubeau, Executive Assistant – Recording Secretary.

Mayor David Bennett sent his regrets.

1. CALL TO ORDER
Deputy Mayor Proctor called the meeting to order at 4:00 pm.

2. LAND ACKNOWLEDGEMENT
Deputy Mayor Proctor read the Land Acknowledgement in its entirety.

3. DECLARATION OF PECUNIARY INTEREST
There was no declaration of pecuniary interest.

4. CONFIRMATION OF COUNCIL AGENDA

Moved by Councillor Campbell **RESOLUTION NO. 2025-89**
Seconded by Councillor Webster
THAT Council adopt the Agenda for the July 8th, 2025 Regular Council Meeting.
Carried

5. DELEGATIONS &/or PUBLIC MEETINGS

5.1 4:00 pm Zoning By-law Amendment – Transitions Rehab Center

6. MINUTES

6.1 June 3rd, 2025 – Regular Council

Moved by Councillor Humphries **RESOLUTION NO. 2025-90**
Seconded by Councillor Webster
THAT Council approve the following Minutes as amended:

- June 3rd, 2025 – Regular Council

Carried

7. BUSINESS ARISING FROM MINUTES

7.1 OUTSTANDING BUSINESS

7.1.1 Report – Deputy Mayor Proctor Questions for Mayor Bennett
There was Council consensus to table to report until Mayor Bennett was present and there was a full complement of Council.

Moved by Councillor Humphries **RESOLUTION NO. 2025-91**
Seconded by Councillor Campbell
THAT Council Table item 7.1.1 until Mayor Bennett is present and there is a full complement of Council.
Carried

8. COMMITTEE REPORTS:

8.1 GENERAL GOVERNMENT COMMITTEE

8.1.1 Staff Report – Treasurer's Report

Treasurer Moore reviewed the report. She added that the Final Tax Bills are being processed and printed and should be mailed out to ratepayers shortly.

8.1.2 Staff Report – 2024 Integrity Commissioner Report
CAO/Clerk Hope Dillabough reviewed the report.

8.1.3 Staff Report – September Meeting Schedule
CAO/Clerk Hope Dillabough reviewed the report. Council members were in agreeance to move the September Regular Council Meetings.

8.2 PLANNING COMMITTEE

8.2.1 June Building Report
Council members reviewed the report.

8.2.2 Planning Files Update
Council members reviewed the report.

8.2.3 Staff Report – Conveyance of Former Road Allowance Request – Terry and Janet Johnston
CAO/Clerk Hope Dillabough reviewed the report.

8.3 COMMUNITY COMMITTEES/COUNTY COUNCIL

8.3.1 Renfrew & Area Seniors Home Support
Councillor Humphries gave a brief update.

8.3.2 Chamber of Commerce
Councillor Humphries gave a brief update.

8.3.3 South Ottawa Valley OPP Detachment Board
Councillor Campbell gave a brief update. He stated that moving forward, reports will be sent to the CAO's of the municipalities with updates.

8.3.4 County Council
Mayor Bennett was absent, therefore there was no update and will be moved to the next Regular Council meeting.

8.3.5 Renfrew & Area Health Services Village
Mayor Bennett was absent, therefore there was no update and will be moved to the next Regular Council meeting.

9. CORRESPONDENCE SUMMARY

9.1 INFORMATION CORRESPONDENCE

9.1.1 Information Memo
Council members reviewed the information previously distributed.

9.2 ACTION CORRESPONDENCE – NONE

10. BYLAWS

10.1 2025-29 Zoning By-law Amendment – Transitions Rehab Center

11. NOTICE TO FILE MOTION FOR NEXT COUNCIL – NONE

12. COUNCIL/STAFF MEMBERS CONCERNS
Councillor Webster thanked the volunteers and Recreation Committee for another successful Canada Day event. Deputy Mayor Proctor stated that she and CAO/Clerk Hope Dillabough met with MPP Billy Denault and reviewed some briefing notes for Horton Township.

RETURN TO AGENDA

13. RESOLUTIONS

Moved by Councillor Webster **RESOLUTION NO. 2025-92**
Seconded by Councillor Humphries
THAT Council receive the following reports as information:

- Treasurer's Report
- Integrity Commissioner 2024 Annual Report
- June Building Report
- Planning Files Update

Carried

Moved by Councillor Humphries **RESOLUTION NO. 2025-93**
Seconded by Councillor Webster
THAT Council, upon staff recommendation, amend the September 2025 Regular Council Meetings to September 9th and September 23rd, 2025.

Carried

Moved by Councillor Campbell **RESOLUTION NO. 2025-94**
Seconded by Councillor Webster
THAT Council, upon recommendation of the Planning Committee, authorizes that being consistent with the history of transferring the property of the unopened road allowance to the property owners as set out in By-Law 10-1859, that the Township accepts the request and agrees to pay 25 percent of the survey costs and the transfer of property to Terry and Janet Johnston.

Carried

Moved by Councillor Humphries **RESOLUTION NO. 2025-95**
Seconded by Councillor Webster
THAT Council receive the Community Committees updates as information.

Carried

Moved by Councillor Campbell **RESOLUTION NO. 2025-96**
Seconded by Councillor Humphries
THAT Council receive the Information Memo for July 8th, 2025.

Carried

Moved by Councillor Humphries **RESOLUTION NO. 2025-97**
Seconded by Councillor Webster
THAT Council enact the following by-law:

- 2025-29 Zoning By-law Amendment – Transitions Rehab Center

Carried

14. IN CAMERA (Closed) SESSION – NONE

15. CONFIRMING BYLAW

Moved by Councillor Campbell **RESOLUTION NO. 2025-98**
Seconded by Councillor Humphries
THAT Council enact By-law 2025-30– Confirming By-Law.

Carried

16. ADJOURNMENT

Deputy Mayor Proctor declared the meeting adjourned at 4:46 p.m.

MAYOR David M. Bennett

CAO/CLERK Hope Dillabough

RETURN TO AGENDA

THE CORPORATION OF THE TOWNSHIP OF HORTON

Public Meeting

Zoning Amendment
Transitions Rehab Center
July 8th, 2025 at 4:00 p.m.

There was a Public Meeting held during the Regular Council Meeting on July 8th, 2025 Present was Deputy Mayor Daina Proctor, Councillor Doug Humphries, Councillor Glen Campbell, and Councillor Tom Webster. Staff present was Hope Dillabough, CAO/Clerk, Nathalie Moore, Treasurer, and Nichole Dubeau, Executive Assistant-Recording Secretary.

Mayor David Bennett sent his regrets.

1. CALL TO ORDER
Deputy Mayor Proctor called the Public Meeting to Order at 4:01 pm.

2. DECLARATION OF PECUNIARY INTEREST
There was no declaration of pecuniary interest.

3. PURPOSE OF AMENDMENT
Executive Assistant Nichole Dubeau stated that the purpose and effect of this amendment is to rezone a 0.3-hectare property from Commercial (C) to Residential One – Exception Twenty (R1-E20) to permit a group home. The exception zone is required to reduce the minimum lot area from 4050 square metres to 3000 square metres, and to reduce the distance requirement in Section 3.11 of the By-law from 8 kilometres to 0.

All other provisions of the Zoning By-law shall apply.

4. REPORT ON NOTICE

i) Reading of Written Comments
Executive Assistant Nichole Dubeau reported that as required by the Planning Act, all property owners within 120 metres were notified of this meeting. Notice of this meeting was sent to fourteen (14) property owners within the 120-meter radius in addition to ten (10) Provincial and County Agencies. Out of those, no written comments were received by the prescribed deadline.

ii) PUBLIC PARTICIPATION/COMMENTS
Jay Kingsbury, owner, stated the purpose of the amendment and the intentions of the property, which is a group home for the youth. Family and Children Services representation stated that this will be very useful in the County of Renfrew as there is currently no youth homes.

5. INFORMATION ON WHO IS ENTITLED TO APPEAL COUNCIL'S DECISION TO THE ONTARIO LAND TRIBUNAL UNDER SECTIONS 34(11) AND (19) OF O.Reg 545/06.
Executive Assistant Nichole Dubeau read Sections 34(11) and 34(19) in their entirety.

6. COUNCIL MEMBERS COMMENTS
There were no Council members comments.

7. ADJOURNMENT

Deputy Mayor Proctor adjourned the public meeting at 4:10 pm.

MAYOR David M. Bennett

CAO/CLERK Hope Dillabough

RETURN TO AGENDA

Township of Horton
COUNCIL / COMMITTEE REPORT

Title:	Date:	July 22nd, 2025
Outstanding Business May 20th, 2025 Regular Council	**Council/Committee:**	Council
	Author:	Hope Dillabough, CAO/Clerk
	Department:	Administration/Council

RECOMMENDATIONS:

No recommendation of motion at this time.

BACKGROUND:

At the May 20th, 2025, Regular Council Meeting, under Business Arising from the Minutes, Deputy Mayor Proctor sought clarification from items in the minutes from the May 6th, 2025 Regular Council regarding the following:

- Statement made by Mayor Bennett regarding County Council and his requirement to have a legal representative to ensure he was not misrepresenting the Township nor miscommunicating County Council business to the Township.
- Statement made regarding County wide bussing to Ottawa;
- Statement made by Mayor Bennett referring to his absenteeism for the last year.

These items were brought forward to the July 8th Meeting, but consensus of Council was to table it until the July 22nd, 2025 Meeting for discussion when Mayor Bennett is present at the table along with a full complement of Council.

ALTERNATIVES: N/A

FINANCIAL IMPLICATIONS: N/A

ATTACHMENTS: N/A

Prepared by: Hope Dillabough, CAO/Clerk
Reviewed by: Deputy Mayor Proctor

RETURN TO AGENDA

Township of Horton
COUNCIL / COMMITTEE REPORT

Title: TES Committee Chair's Report – July 16th, 2025	**Date:**	July 22nd, 2025
	Council/Committee:	Council
	Author:	Nikky Dubeau, Executive Assistant
	Department:	TES

RECOMMENDATIONS:

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

2. THAT the TES Committee recommend to Council fund the emergency grind required at the Landfill Site from the Environmental Services Operating Funds and Working Funds Reserves.

3. THAT the TES Committee recommend to Council to sole source Non-Eligible Source collection to Miller Waste Systems upon an approved quotation;

   AND FURTHER THAT if Council does not approve the quotation provided, a formal tender be released for Non-Eligible Source collection.

4. THAT the TES Committee recommend to Council that the Environmental User Fees and Charges be updated on January 1st 2026, as drafted.

5. THAT the TES Committee recommend to Council to utilize $10,000 from the Working Funds Reserve in 2025 to procure the services of a local contractor for tree removal on Township Easements;

   AND THAT $5,000 be utilized in 2026 from the Working Funds Reserve to establish a tree removal fund in the Operating Budget.

   AND FURTHER THAT in 2027 tree removal be fully funded annually through the Operating Budget.

6. THAT the TES Committee recommend that Council direct staff to release a 3-year Capital Plan for key assets, Roads and Fleet, annually on the Townships website after the annual budget to assist with ratepayers' knowledge and understanding.

RETURN TO AGENDA

BACKGROUND:

Delegation – Marc Hamel

Marc Hamel was present and overviewed his concern with the culvert near his property on Lime Kiln Road. He suggested moving up the replacement date of the culvert or adding a beaver deceiver to it. Public Works Manager Adam Knapp stated that the life of the culvert is 50 years and was replaced in 2017 when the drainage study was done on the road. He suggested that Mr. Hamel refer to a Drainage Petition per the Drainage Act and discuss with surrounding property owners. If all agree, then they would fund the material, and the Township may assist with of equipment and manpower.

2025 Landfill Grinding Update

Public Works Manager Adam Knapp reviewed the report. There was committee discussion regarding the future grinding process and the comparison on price from the old bidder.

Intact Insurance Foundation Grant Update

Public Works Manager Adam Knapp reviewed the report and stated that the municipality was not successful for funding.

Non-Eligible Source Depot Collection

Public Works Manager Adam Knapp reviewed the report. He added that he will be reaching out the Miller Waste Systems as an option to sole-source because they currently collect the area and will then put out a tender if he feels the price could be better.

Updates Environment User Fees

Public Works Manager Adam Knapp reviewed the report. The committee was in agreeance for the changes and suggested that ratepayers be given alternative methods to get rid of tree trunks.

New/Other Business

1. Public Works Manager Adam Knapp stated that the County of Renfrew had released their tender for winter salt. He recommended that the Township sole source to the winner of the tender, Windsor Salt, based on the County's pricing. The Committee was in agreeance to use the County's pricing, which is $116.83 per tonne plus tax for 2026/2027, $120.68 per tonne for 2027/2028, and an optional third year.

2. Public Works Manager Adam Knapp stated that there are some trees on the Township's easements that should be removed, however they are out of the scope of work for the Public Works staff to do. He recommended putting out and RFP for the work to be done in 2026 with an upset amount of $50,000 from the Working Funds Reserve. He added that these trees should not be replaced.

3. Public Works Manager Adam Knapp stated he and Deputy Mayor Proctor are suggesting that a three-year Capital Project Plan be posted annually after the budget is passed for ratepayers to better understand how Township funds are utilized. The committee was in agreeance for this information.

RETURN TO AGENDA

4. Public Works Manager Adam Knapp stated that the 2025 Asset Management Plan will be presented at the July 22nd Council Meeting by PSD Citywide.

ATTACHMENTS:

1. Staff Report – 2025 Landfill Grinding Update
2. Staff Report – Intact Insurance Foundation Grant Update
3. Staff Report – Non-Eligible Source Depot Collection
4. Staff Report – Updated Environmental User Fees

Prepared by: Nikky Dubeau, Executive Assistant

Reviewed by: Adam Knapp, Public Works Manager

RETURN TO AGENDA

Township of Horton
COUNCIL / COMMITTEE REPORT

Title: **2025 Landfill Grinding Update**	**Date:**	**July 16th 2025**
	Council/Committee:	**TES**
	Author:	**Adam Knapp, Public Works Manager**
	Department:	**Environmental Services**

RECOMMENDATIONS:

THAT the TES committee receive this report as information pertaining to the status of the grinding of landfill materials in 2025.

AND FURTHER THAT Committee agree to fund the emergency grind required at the Landfill Site from both the Environmental Services Operating Budget and Working Funds Reserves

BACKGROUND:

- The Township of Horton contracted National Grinding in 2023 for a three-year term to provide landfill material grinding services, beginning in 2024.
- Throughout 2024 and into 2025, the Township experienced significant issues with National Grinding, including repeated failures to mobilize on site, equipment issues, non-compliance with change orders, and multiple contract violations.
- Several change orders and a notice of contract termination were issued throughout 2024 and 2025 due to these ongoing issues.
- After promising to mobilize since December 2024 National Grinding requested a price adjustment before mobilizing in March 2025 and had not been on site since September 2024, resulting in nearly six months between grindings on a quarterly contract.
- On March 17th, 2025, the Township CAO/Clerk issued a notice of termination of contract to National Grinding.
- The accumulation of unprocessed material hindered landfill operations and jeopardized the terms of our current Environmental Compliance Approval (ECA)
- The Township had recently completed a landfill expansion feasibility study and applied to revise our current ECA to the Ministry of the Environment, Conservation and Parks (MECP), timely completion of grinding was deemed critical.
- After discussion with the CAO/Clerk, it was decided to contact the second-place bidder from the 2023 contract to complete the work in 2025 as an emergency grind, with a formal tender to be released in late 2025 to begin the work in 2026.
- The second-place bidder completed the work on time and in a professional manner, billing the Township $71,190 including HST for the services rendered.

ALTERNATIVES:

N/A

FINANCIAL IMPLICATIONS:

$32,800 from the Landfill Operating Budget line item 1-7-14000-745033
$38,390 from Working Funds Reserve

RETURN TO AGENDA

ATTACHMENTS:

Correspondence between National Grinding and Staff is available upon request.

CONSULTATIONS:

Hope Dillabough - CAO/Clerk
Nathalie Moore – Treasurer

Prepared by: Adam Knapp, Public Works Manager

Reviewed by: Hope Dillabough, CAO/Clerk

RETURN TO AGENDA

Township of Horton
COUNCIL / COMMITTEE REPORT

Title:	Date:	July 16th 2025
Intact Insurance Foundation Grant Update	Council/Committee:	TES
	Author:	Adam Knapp, Public Works Manager
	Department:	Public Works

RECOMMENDATIONS:
THAT the TES committee receive this report as information.

BACKGROUND:
Watershed Canada's application for funding was rejected by Intact with no further explanation, other than a high volume of application were received, or scoring provided.

The Township of Horton partnered with Watersheds Canada to apply for the Intact Insurance Foundation's Municipal Climate Resiliency Grant. Watershed Canada proposed a two-year project to combine knowledge-sharing about the benefits of natural shorelines, with community mobilization by distributing native plant kits to river-front property owners so they can take action on their shorelines. The multi-partner initiative would have promoted nature-based strategies to address the Township's growing concern around future floods.

ALTERNATIVES:
N/A

FINANCIAL IMPLICATIONS:
N/A

ATTACHMENTS:
Email Notice -Municipal Climate Resiliency Grant Decision

CONSULTATIONS:
Robert Pye Watershed Canada Executive Director

Prepared by: Adam Knapp, Public Works Manager

Reviewed by: Hope Dillabough, CAO/Clerk

RETURN TO AGENDA

Township of Horton
COUNCIL / COMMITTEE REPORT

Title: 2026 NES Depot Collection	**Date:**	**July 16th 2025**
	Council/Committee:	**TES**
	Author:	**Adam Knapp, Public Works Manager**
	Department:	**Environmental Services**

RECOMMENDATIONS:

THAT the TES committee recommend to Council that Staff release a Tender for depot recycling collection to accommodate Non-Eligible Source rate payers beginning on January 1 2026.

BACKGROUND:

Ontario is completing the transition to producer responsibility on December 31st 2025. Ontario's producer responsibility framework makes businesses that sell products and packaging responsible for managing them at the end of their life cycle. This "extended producer responsibility" (EPR) approach aims to reduce waste, promote recycling, and make producers accountable for the environmental impact of their products. The framework deems small businesses as producers and deems them as Non-Eligible Sources (NES) for collection. This means the Townships 56 industrial, commercial and institutional (ICI) rate payers shall have to provide their own recycling collection services if the Township chooses not to provide one for them and may lead to these ratepayers disposing of recyclable in the waste collection stream. Staff believe the most environmentally friendly and economical solution is to provide a bin collection depot at the Landfill site for the ICI rate payers and absorb the cost into the Township's levies, as ICI properties pay a higher rate than residential ratepayers.

ALTERNATIVES:

N/A

FINANCIAL IMPLICATIONS:

Unknown at this time.

ATTACHMENTS:

N/A

CONSULTATIONS:

N/A

Prepared by: Adam Knapp, Public Works Manager

Reviewed by: Hope Dillabough, CAO/Clerk

RETURN TO AGENDA

Township of Horton
COUNCIL / COMMITTEE REPORT

Title:	Date:	July 16th 2025
Updated Environmental User Fees	Council/Committee:	TES
	Author:	Adam Knapp, Public Works Manager
	Department:	Environmental Services

RECOMMENDATIONS:

THAT the TES committee recommend to Council that the updated Environmental User Fees be implemented effective January 1st 2026.

BACKGROUND:

The Township updates its Environmental User Fees in conjunction with the delivery of our bi-annual operations and monitoring report. This report was received and reviewed by staff in spring of 2025.

The report, based on waste mound surveys conducted in 2023 and 2024, indicates that approximately 5,893 m³ of landfill space was utilized during that two-year period. According to the January 29, 2025, survey compared against the Stantec 2009 design contours (excluding final cover and topsoil of 0.45 m) indicates the remaining landfill capacity is approximately 11,724 m³. At an estimated annual landfilling rate of 3,000 m³, the site has a remaining lifespan of approximately four years. The average annual intake rate for 2023 and 2024 was 2,946 m³.

Following receipt of this data, staff updated the Environmental User Fees using the Consumer Price Index (CPI) for services over the two-year period. The cumulative CPI increase since the last fee adjustment is 6.27%, and most fees have been adjusted accordingly.

Further refinements include:

- A price adjustment for dump truck and trailer loads to align with the cost per m³ for Construction and Demolition waste, thereby resolving previous inconsistencies and disputes at the site.
- Simplification of fees for special openings to a flat rate, now inclusive of staff wages, rather than calculating wages separately after service delivery.
- Inclusion of fees for certain problematic materials that require additional processing, fees are consistent with those charged by neighboring municipality.

ALTERNATIVES:

N/A

RETURN TO AGENDA

FINANCIAL IMPLICATIONS:

Revenue as per updated user fees schedule.

ATTACHMENTS:

Draft User Fees & Charges

CONSULTATIONS:

N/A

Prepared by: Adam Knapp, Public Works Manager

Reviewed by: Hope Dillabough, CAO/Clerk

RETURN TO AGENDA

Township of Horton
COUNCIL / COMMITTEE REPORT

Title:	Date:	July 8th 2025
Award of PW 2025-06 Crack Sealing - Various Locations	Council/Committee:	Council
	Author:	Adam Knapp, Public Works Manager
	Department:	Public Works

RECOMMENDATIONS:

THAT Council award PW 2025-06, Crack Sealing – Various Locations to Greenwood Paving for a total of $23,617.00 including HST.

AND THAT funding for the Crack Sealing be allocated from the 2023 Operating Budget – Road Maintenance Paved.

BACKGROUND:

Three submissions were received by the Township with Greenwood Paving being the lowest bid. Staff estimated an upset total of $25,000 to complete this work and requested up to 11,000 linear meters of crack sealing in various location in 2025.

ALTERNATIVES:

N/A

FINANCIAL IMPLICATIONS:

$23,617 inc. HST – Sufficient Funding has been allocated in the 2025 Road Maintenance Paved Operating Budget

ATTACHMENTS:

Official Results PW 2025-06 Crack Sealing – Various Locations.
2025 Crack Sealing Map

CONSULTATIONS:

Prepared by: Adam Knapp, Public Works Manager

Reviewed by: Hope Dillabough, CAO/Clerk

RETURN TO AGENDA

Horton Township

The Corporation of the Township of Horton

Unofficial Results

Document Identifier – PW 2025-06

Description – Crack Sealing -Various Locations

Required Supporting Documents – Form of Tender

Present for Opening: Adam Knapp (P.W. Manager), Councillor Tom Webster, Deputy Mayor Daina Proctor, Shelley Hawthorne Admin Assistant

Bidding Company	Package delivered before deadline YES / NO	Envelope sealed? YES/NO	Envelope addressed properly YES/NO	HST $	Total Price $	Unofficially Accepted or Rejected A/R
Greenwood Paving Ltd	YES	YES	YES	$2,717.00	$23,617.00	A
Upper Canada Road Services Inc.	YES	YES	YES	$2,845.70	$24,735.70	A
Roadlast Asphalt & Sealing Maintenance Inc.	YES	YES	YES	$2,788.50	$24,238.50	A
				$	$	
				$	$	

RETURN TO AGENDA

11. LOCATION(S) MAP



RETURN TO AGENDA



RETURN TO AGENDA

Township of Horton

COUNCIL / COMMITTEE REPORT

Title: Recreation Chair's Report – Thursday July 17th , 2025	**Date:**	July 22 , 2025
	Council/Committee:	Council
	Author:	Rachel Eden CLO
	Department:	Recreation

RECOMMENDATIONS:

1. THAT Council receive the Recreation Committee Chair's Report as information.
2. THAT the Recreation Committee recommends to council to direct and support staff to apply for the Enhancing Access to Spaces for Everyone (EASE) Grant for accessibility upgrades to the Horton Community Centre property, more specifically in the location of access to the Outdoor Rink and Outdoor Rink buildings to install an accessibility ramp and a cement walkway.

BACKGROUND:

PARTICIPACTION

Mrs. Eden provided a full summary for Horton Township's 4WARD Motion Campaign through ParticipACTION. Well received by participants with 7 special movement opportunities hosted along with 6 volunteer instructors. We had over 100 participants and purchased 20 steps boxes for the community centre for potential future programming. A very positive addition for the month to our recreation.

CANADA DAY

Mrs. Eden shared that Canada Day 2025 was well attended by over 500 persons. All patrons shared happy reviews of the event. We had over 30 volunteers to make the day possible. $1800 in sponsorship from OPG, R&R Electric, Cobus Homes, T. Murdock Contracting and Valley Bytes. Activities were enjoyed all morning long, with some notable new experiences of an interactive bubble show, an ice cream sundae bar, expanded Horton Fire Department area and instructed craft areas.

EASE GRANT – report and recommendation attached

The Ontario government is investing $2.2 million to help protect and strengthen access to inclusive spaces for all Ontarians. The **Enhancing Access to Spaces for Everyone (EASE)**

RETURN TO AGENDA

Grant awards up to $60,000 for projects that improve accessibility and support active lifestyles for people with disabilities and older adults.

SENIORS COMMUNITY GRANT

Mrs. Eden shared that the Horton Township was a successful grant recipient for the 2025/2026 Seniors Community Grant. Planning is currently underway for programming to take place between now and March 2026 and will use several forms of advertising to reach a wide audience.

COMMUNITY CENTRE – AREAS FOR IMPROVMENTS

Mrs. Eden presented several areas of improvement for the Horton Community Center that have been continuing conversations, in discussion with Public Works Manager, Adam Knapp the following have been noted as high priority. The TES Committee will forward with further explanation and approvals as they relate to building maintenance:

- Kitchen Exhaust Fan Odour Issues
- Bird Management Fencing
- Back Emergency Door Fix & Refresh
- Outdoor Rink Building Exhaust

Other areas for concern below remain as noted:

- Accessibility Ramp & Walkway – EASE Grant 2025 attempt in progress
- Rubber Floor Mats – only 2 years old, will store in off season to preserve for intended use of skating walkway
- Rink Boards Update – can be a volunteer venture when time allows

FALL DINNER EVENT

Claire Rouble presented her fall dinner event to take place on Saturday October 25th at the Horton Community Centre

CHAMBER OF COMMERCE AFTER HOURS

Doug Humphries shared that the Chamber of Commerce wishes to house this event in September at Horton, as part of their regular event happenings, as well as a breakfast meeting in 2026. The recreation committee was supportive.

Prepared by: Rachel Eden, Community Liaison Officer

Reviewed by: Hope Dillabough, CAO/Clerk

RETURN TO AGENDA

THE CORPORATION OF THE
TOWNSHIP OF HORTON

BY-LAW NUMBER 2025-31

A By-law to amend By-law Number 2010-14 of the Corporation of the Township of Horton, as amended.

PURSUANT TO SECTION 34 OF THE PLANNING ACT, R.S.O., 1990, c.P. 13, THE TOWNSHIP OF HORTON HEREBY ENACTS AS FOLLOWS:

1. THAT By-law Number 2010-14, as amended, be and the same is hereby further amended as follows:

   (a) Schedule "A" is amended by rezoning those lands described as Part of Lots 4 & 5, Concession 10m in the Township of Horton, from Rural (RU) to Limited Service Residential (LSR), as shown on the Schedule "A" attached hereto.

2. THAT save as aforesaid all other provisions of By-law 2010-14, as amended, shall be complied with.

3. This by-law shall come into force and take effect on the day of final passing thereof.

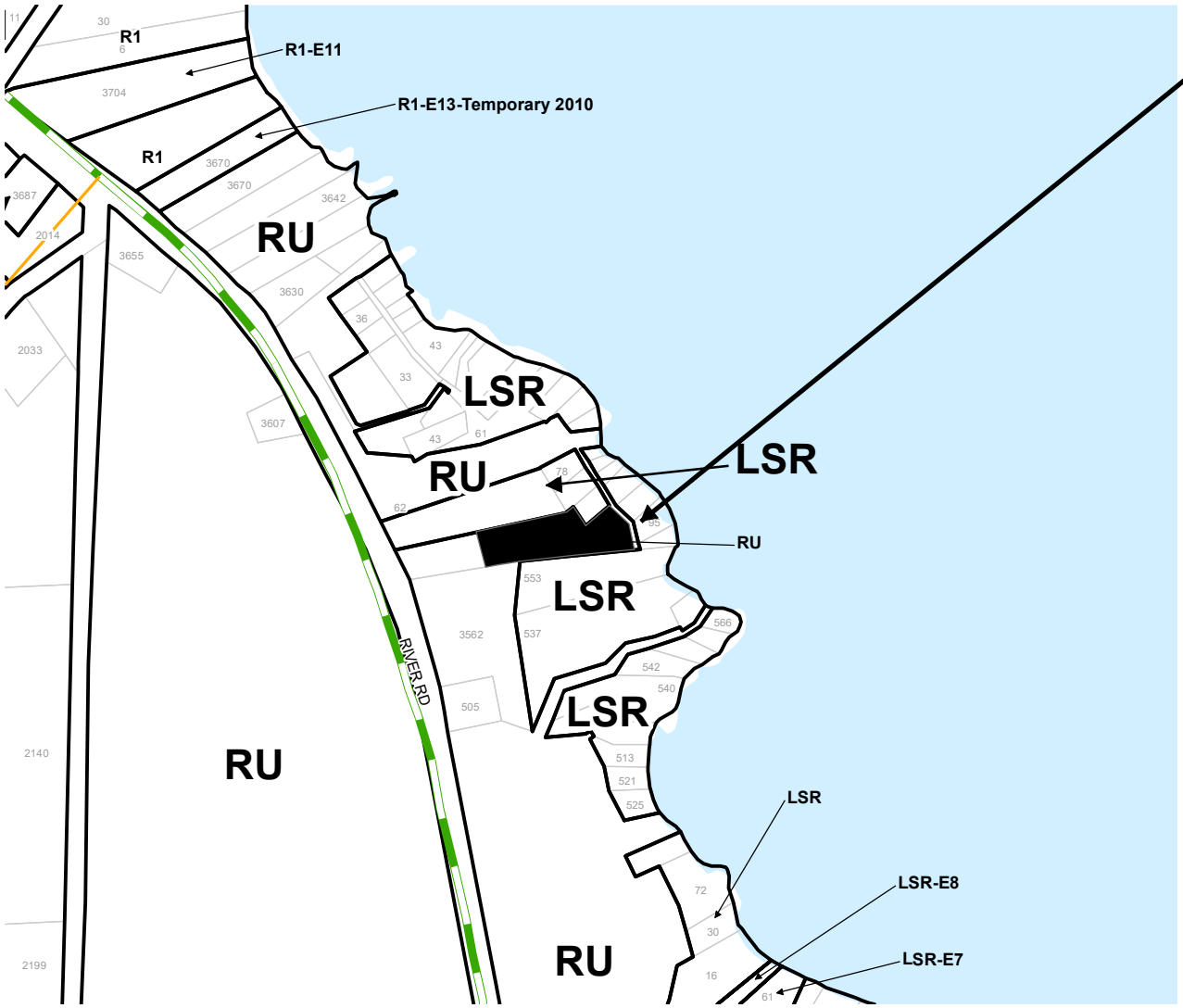
This By-law given its FIRST and SECOND reading this 22nd day of July, 2025.

This By-law read a THIRD time and finally passed this 22nd day of July, 2025.

MAYOR David M. Bennett

CAO/CLERK Hope Dillabough

RETURN TO AGENDA



Corporation of The Township of Horton

This is Schedule "A" to By-law Number _____.
Passed the _____ day of _____ 20_____.
Signatures of Signing Officers

_____ _____
Mayor CAO\Clerk

LEGEND

RU Rural

-E -Exception Zone

LSR Limited Service Residential

Area affected by amendment: From RU to LSR

RETURN TO AGENDA

CORPORATION OF THE TOWNSHIP OF HORTON

BY-LAW NO. 2025-32

A BY-LAW TO CONFIRM PROCEEDINGS OF THE COUNCIL OF THE TOWNSHIP OF HORTON AT THE REGULAR COUNCIL MEETING HELD JULY 22ND, 2025

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 22nd day of July, 2025 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 22nd day of July, 2025.

READ a third time and passed this 22nd day of July, 2025.

MAYOR David M. Bennett

CAO/CLERK Hope Dillabough

RETURN TO AGENDA