

**MUNICIPALITY**



**OF ASSIGINACK**

**BOX 238, MANITOWANING, ON, P0P 1N0  
(705) 859-3196 or 1-800-540-0179**

**SPECIAL MEETING OF COUNCIL  
IN CHAMBERS**

Tuesday, May 28<sup>th</sup>, 2024 at 7:00 p.m.

**1. OPENING**

- a.) Land Acknowledgment
- b.) Adoption of Agenda
- c.) Disclosure of Pecuniary Interest and General Nature Thereof

**2. ANNOUNCEMENTS**

**3. ADOPTION OF MINUTES**

**4. DELEGATIONS**

**5. REPORTS**

**6. ACTION REQUIRED ITEMS**

- a.) Report to Council- Ontario Regulation 284/09: 2024 Budget

**7. INFORMATION ITEMS**

**8. BY-LAWS**

- a.) By-law # 2024-06: Set Tax Ratios for 2024
- b.) By-law # 2024-07: Adoption of Tax Rates and Provide for Penalty and Interest in 2024
- c.) By-law # 2024-08: Set Annual Water Rates for Sunsite Estates and Water and Sewer Rates for Manitowaning.

**9. CLOSED SESSION**

- a.) Personal information about an identifiable individual including municipal employees.

**10. ADJOURNMENT**

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**OF ASSIGINACK**

**P.O. BOX 238 MANITOWANING, ON, P0P 1N0**

**(705) 859-3196 or fax 859-3010**

[www.Assiginack.ca](http://www.Assiginack.ca)

**REPORT TO COUNCIL**

**May 8, 2024**

**TITLE:** ‘Ontario Regulation 284/09 – 2024 Budget

**RECOMMENDATION:** That Council adopt the compliance report contained in the Report to Council re: Ontario Regulation 284/09 – 2024 Budget dated May 8, 2024 as prepared by the Treasurer, for expenses excluded from the 2024 budget as a requirement of Ontario Regulation 284/09 passed under the Municipal Act, 2001.

**PURPOSE:** This report is being presented to Council in order to meet the requirements of Regulation 284/09 under the Municipal Act, 2001. This report contains information related to changes in financial reporting and budget requirements for municipalities as a result of Public Sector Accounting Board (PSAB) accounting standards.

**BACKGROUND/REPORT:** In 2009, the Public Sector Accounting Board (PSAB) introduced major revisions to accounting standards whereby municipalities were required to record the costs of tangible capital assets and related amortization expenses on their annual financial statements. However, it was recognized that a requirement to include amortization expense in the municipal budget would directly increase property taxes. As a result, Ontario Regulation 284/09, was passed, which permits for the exclusion of the following expenses from the budget:

- Amortization expenses
- Post-employment benefits expenses
- Solid waste landfill closure and post-closure expenses.
- 

The attached table outlines the high-level adjustments made that converts the balanced 2024 Budget prepared on the fund basis (cash basis) of accounting to an estimated increase to the Municipality’s Accumulated Surplus of approximately \$315,246.46 on the full accrual basis of accounting.

Amortization expenses - As shown in the table, amortization expenses are estimated to be approximately \$738,000.

Post-employment benefits expenses – The municipality does not provide retiree health benefits or other post-employment benefits. Pension payments are provided by OMERS upon retirement and are funded through annual contributions by both the municipality

and the employee during the duration of the employee's employment. There is therefore no effect on accumulated surplus.

Solid waste landfill closure and post-closure expenses – Under the environmental laws of Ontario, the municipality is required to provide for the closure and post-closure care of solid waste landfill sites. These costs are estimated over the remaining life of the landfill site based on usage and recorded as such on the township's financial statements. PSAB standards, however, do not require that these liabilities be fully funded. It is important to note, however, that the Municipality does currently have in place a reserve for future landfill needs of approximately \$217,000.

There is no financial impact from the exclusion of these expenses, as the annual budget is prepared on a cash flow basis. This is simply an accounting reconciliation between the two reporting methods.

**SUPPORTING DOCUMENTS:** Ontario Regulation 284/09 of the Municipal Act, 2001

**DISPOSITION:** Council

<b>Conversion from Fund to Accrual Accounting</b>								
<b>Revenues:</b>								
Operating			\$ 5,439,912.46	As per the proposed budget				
Capital			\$ 1,341,147.86	As per the proposed budget				
			\$ 6,781,060.32					
Less:								
Transfer from other funds			\$ 871,279.86	This figure represents transfers from reserves for expenditures, these funds are not considered a revenue source under accrual accting.				
			\$ -					
			\$ 871,279.86					
<b>Total Revenues</b>			\$ 5,909,780.46					
<b>Expenses:</b>								
Operating			\$ 5,007,351.00	As per the proposed budget				
Capital			\$ 1,773,709.32	As per the proposed budget				
			\$ 6,781,060.32					
Less:								
Transfer to other funds			\$ 347,264.32	Under the accrual method, contributions to reserves are not considered an expense				
Tangible Capital Assets			\$ 1,414,587.00	Under the accrual method, Tangible Capital Assets are not fully expensed in the yr of acquisition, instead they are amortized over their useful life.				
Debt Principal Payments			\$ 202,675.00	Under the accrual method, debt principal payments considered a reduction of liability and not an expense				
			\$ 1,964,526.32					
<b>Total Expenses</b>			\$ 4,816,534.00					
<b>Annual Surplus: before exclusions</b>			\$ 1,093,246.46	Revenues less Expenses				
<b>Exclusions:</b>								
Less:								
Amortization of TCA			\$ 738,000.00	Estimated				
Add:								
Post-Closure Landfill Expenses			\$ 40,000.00	The reporting of landfill closure and post closure expenses reduce the accumulated surplus				
Add:								
Post-Employment Benefit Expenses			\$ -	N/A				
<b>Total Exclusions:</b>			\$ 778,000.00					
<b>Annual Surplus: after exclusions</b>			\$ 315,246.46					

<b>Outline for Conversion from Fund to Accrual Accounting</b>									
<b>Operating Budget Surplus/(Shortfall)</b>					\$	-	Fund Accounting		
<b>1. Capital Assets</b>									
- Less: Amortization Expense					-\$	738,000.00			
- Add: Budgeted Tangible Capital Asset					\$	1,414,587.00			
- Less: Proceeds of Debentures					\$	-	Not applicable		
- Add: Debt Principal Payments					\$	202,675.00			
- Add: Transfer to Reserves					\$	347,264.32			
- Less: Transfer from Reserves					-\$	871,279.86			
<b>2. Post-Employment Benefits</b>									
- Less: Change in Unfunded Post Employment Benefits Liability					\$	-	Not applicable - Municipality does not provide post employment benefits, pension payments are provided by OMERS upon retirement and are funded during the employee's employment through annual contributions		
<b>3. Post-Closure Landfill Expenses</b>									
- Less - Change in Unfunded Landfill Closure and Post Closure Liability					-\$	40,000.00			
<b>Estimated Impact on the Ending Accumulated Surplus</b>					\$	315,246.46			

**THE CORPORATION OF THE TOWNSHIP  
OF ASSIGINACK**

**BY-LAW # 2024-06**

**BEING A BY-LAW of the Corporation of the Township of Assiginack to Set Tax Ratios  
for Municipal Purposes for the Year 2024.**

**WHEREAS** Section 308 (4) of the Municipal Act, 2001 chapter 25, as amended,  
Provide the authority for a Municipality to establish Tax Ratios for the current year;

**AND WHEREAS** the Tax Ratios determine the relative amount of taxation to be borne by  
each property class;

**NOW THEREFORE THAT** the Council of the Corporation of the Township of Assiginack  
ENACTS AS FOLLOWS:

1. THAT for the taxation year 2024, the tax ratio for property is:

- a) The Residential property class is 1.0000.
- b) The Multi-Residential property class is 1.0000.
- c) The Commercial Occupied property class is 0.9500.
- d) The Commercial Vacant property class is 0.6650.
- e) The Industrial Occupied property class is 0.7700.
- f) The Industrial Vacant property class is 0.5005.
- g) The Pipeline property class is 1.1215.
- h) The Landfill property class is 0.9500.
- i) The Farm property class is 0.2500.
- j) The Managed Forest property class is 0.2500.

2. THAT this by-law shall come into force and take effect upon third and final reading  
hereof.

Read a First and Second Time, this 28<sup>th</sup> day of May 2024

Read a Third and Final Time and Enacted in Open Council, this 28<sup>th</sup> day of May 2024

\_\_\_\_\_  
Brenda Reid, MAYOR

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Heidi Ferguson, CLERK

seal

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK

BY-LAW # 2024-07

BEING A BY-LAW to provide for the adoption of tax rates and to further provide for penalty and interest in default of payment thereof for 2024.

WHEREAS Section 312 of The Municipal Act, 2001, as amended provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and;

AND WHEREAS Council has set tax ratios by By-Law 2024-06, and;

AND WHEREAS the 2024 levy for municipal purposes is \$2,979,989 and;

AND WHEREAS the 2024 levy for education purposes has been set at \$338,104 and;

AND WHEREAS certain education rates are provided in various regulations and commercial and industrial education amounts have been requisitioned by the Province,

NOW THEREFORE the Council of the Corporation of Township of Assiginack ENACTS AS FOLLOWS:

- 1. That the tax rates for 2024 for municipal and education purposes be hereby set as follows

Table with 4 columns: CLASS, MUNICIPAL RATE, EDUCATION RATE, TOTAL RATE. Rows include Residential, Multi-Residential, Commercial Occupied, Commercial Vacant, Industrial Occupied, Industrial Vacant, Pipelines, Landfill, Farm, and Managed Forest.

- 2. THAT every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in 2 installments as follows:

50% of the final levy shall become due and payable on the 14th day of August 2024; and the balance of the final levy shall become due and payable on the 16th day of October 2024.

- 3. Non-payment of the amount, as noted, on the dates stated in accordance with this by-law constitutes default. On all taxes of this levy, which are in default after the 14th day of August and after the 16th day of October 2024, a penalty of 1.25 percent shall be added. And thereafter a penalty of 1.25 percent per month will be added on the first day of each and every month the default continues, until December 31st, 2024.
4. On all taxes unpaid as of December 31st, 2024 interest shall be added at the rate of 1.25 percent per month, for each month or fraction thereof in which the arrears continue.

5. All taxes are due and payable to the Township of Assiginack, at the municipal office in Manitowaning, Ontario.

Read for a First and Second time this 28<sup>th</sup> day of May 2024.

Read for a Third and Final time and Enacted in Open Council this 28<sup>th</sup> day of May 2024.

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Brenda Reid, MAYOR

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Heidi Ferguson, CLERK

Seal

**THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**

**BY-LAW # 2024-08**

**BEING A BY-LAW of the Corporation of the Township of Assiginack to amend By-laws #98-02 and #98-03 to set annual water rates for the Sunsite Estates subdivision and annual water and sewage rates for Manitowaning.**

**WHEREAS** the necessary authority is found in Section 391 of the Municipal Act, S.O., 2001, chapter 25;

**AND WHEREAS** By-laws #98-02 and 98-03 were enacted by Council on January 21, 1998;

**AND WHEREAS** proper and appropriate notice of this by-law was given in accordance with By-law #03-12 and Ontario Regulation 244/02;

**AND WHEREAS** Council deems it desirable to adopt water and or water and sewage rates for 2024;

**NOW THEREFORE THAT** the Council of the Corporation of the Township of Assiginack ENACTS AS FOLLOWS:

1. THAT the flat rate for water for the Sheguiandah Developments subdivision also known as Sunsite Estates be set at \$1,752.23
2. THAT Schedule 'A' of By-law #98-02 be repealed and replaced with Schedule 'A-1', attached to and forming part of this by-law, outlining the 2024 flat water and sewage rates for Manitowaning.
3. THAT the rates will be billed on a monthly basis being due on the last business day of each month.
4. THAT this by-law shall come into force and take effect on the 1<sup>st</sup> day of January 2024.

Read for a First and Second time this 28<sup>th</sup> day of May 2024.

Read for a Third and Final time and Enacted in Open Council this 28<sup>th</sup> day of May 2024.

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Brenda Reid, MAYOR

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Heidi Ferguson, CLERK

Seal

**SCHEDULE "A" BY - LAW # 2024-08**

**TOWNSHIP OF ASSIGINACK  
Water and Sewage Rate**

User - Service Charge	Annual Water Rate	Annual Sewage Rate	Total
Single Family Home	\$780.64	\$630.33	\$1,410.97
Multiple Family Home & Apartments (per apartment)	\$418.06	\$337.57	\$755.63
Public School (per classroom)	\$585.35	\$472.68	\$1,058.03
Store and One Apartment or Attached Residence	\$780.64	\$630.33	\$1,410.97
Office and One Apartment or Attached Residence	\$780.64	\$630.33	\$1,410.97
Laundromat (6 Units only)	\$1,056.55	\$852.57	\$1,909.12
Restaurant and One Apartment or Attached Residence	\$1,393.82	\$1,125.33	\$2,519.15
Hairdressing Shop	\$334.54	\$270.08	\$604.62
Motel and One Attached Residence	\$1,951.45	\$1,575.47	\$3,526.92
Service Station (no car wash)	\$780.64	\$630.33	\$1,410.97
Take Out Restaurant	\$780.64	\$630.33	\$1,410.97
Church	\$780.64	\$630.33	\$1,410.97
Manse or Rectory	\$780.64	\$630.33	\$1,410.97
Arena	\$1,561.28	\$1,260.66	\$2,821.94
Police Station and Residence	\$780.64	\$630.33	\$1,410.97
Museum	\$780.64	\$630.33	\$1,410.97
Municipal Office/Library	\$1,561.28	\$1,260.66	\$2,821.94
Medical Office	\$780.64	\$630.33	\$1,410.97
Municipal Garage	\$780.64	\$630.33	\$1,410.97
Heritage Park	\$780.64	\$630.33	\$1,410.97
Norisle	\$584.17		\$584.17
Municipal Marina	\$780.64	\$630.33	\$1,410.97
Golf Course	\$1,951.45	\$1,575.47	\$3,526.92
Assiginack Curling Club	\$1,951.45		\$1,951.45
Commercial - Bottled Water	\$1,561.28	\$630.33	\$2,191.61