



FINANCE AND ADMINISTRATION COMMITTEE

Thursday, January 13, 2022 – 9:30 a.m.

AGENDA

1. Call to order.
2. Land Acknowledgement.
3. Roll call.
4. Disclosure of pecuniary interest and general nature thereof.
5. Adoption of minutes of previous meeting held on November 10, 2021.
6. Delegations: None at time of mailing.

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| 7. Administration Report | 3 |
| 8. Corporate Services Department Report | 15 |
| 9. New Business. | |
| 10. Closed Meeting: pursuant to Section 239 of the Municipal Act, 2001, as amended for the purpose of litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board (Renfrew County Place – Lease). | |
| 11. Date of next meeting (Thursday, February 10, 2022) and adjournment. | |

NOTE: (a) **Budget Workshop: Monday, January 17 and Tuesday, January 18, 2022 (if required) and County Council: Wednesday, January 26, 2022.**
(b) Submissions received from the public, either orally or in writing may become part of the public record.

Strategic Plan

Strategic Plan Goal # 1: To inform the Federal and Provincial government on our unique needs so that Renfrew County residents get their “fair share”.

Initiatives:

- (a) Create a strategic communications plan
- (b) Identify and advocate for issues important to the County of Renfrew.

Strategic Plan Goal # 2: Fiscal sustainability for the Corporation of the County of Renfrew and its ratepayers.

Initiatives:

- (a) Commitment from Council supporting principles within the Long-Term Financial Plan
- (b) Establish Contingency Plan to respond to provincial and federal financial pressures and opportunities beyond the Long-Term Financial Plan.

Strategic Plan Goal # 3: Find cost savings that demonstrate our leadership while still meeting community needs.

Initiatives:

- (a) Complete community needs assessment
- (b) With identified partners implement plan to optimize service delivery to the benefit of our residents.

Strategic Plan Goal # 4: Position the County of Renfrew so that residents benefit from advances in technology, to ensure that residents and staff have fair, affordable and reasonable access to technology.

Initiatives

- (a) Ensure that the County of Renfrew is top of the list for Eastern Ontario Regional Network funding for mobile broadband
- (b) Lobby for secure and consistent radio systems for first responders and government
- (c) Put a County of Renfrew technology strategy in place.

COUNTY OF RENFREW
ADMINISTRATION REPORT

TO: Finance and Administration Committee
FROM: Paul V. Moreau, Chief Administrative Officer/Clerk
DATE: January 13, 2022
SUBJECT: Department Report

INFORMATION

1. 2022 Municipal Election

As everyone is aware, the Municipal Election will be held on October 24, 2022 and the new Council takes office on November 15, 2022. Local municipalities can hold their inaugural meeting anytime after November 15, but would have to revise their Procedural By-law to affect a change. The Inaugural meeting of County Council will be scheduled after the local municipalities advise when their inaugural meeting will be held to swear in their Councillors.

An email was sent to the local municipalities in December with little response.

2. Request for Donation to Festival Hall

Attached as Appendix I is a letter from Mayor Mike LeMay, City of Pembroke, Mayor Bob Sweet, Town of Petawawa and Mayor Steve Bennett, Township of Laurentian Valley, advising that Festival Hall is planning a renovation of the theatre in 2022 which includes the replacement of seats. A Festival Hall Seat Campaign is being launched to replace the seats and partners are being offered diamond, platinum or gold partnership levels and to receive recognition on the Festival Hall Seat Campaign Wall of Honour within the theatre.

Resolution No. FA-CC-01-04-87 was adopted on April 30, 2001 as follows: “THAT County Council discontinue the practice of awarding grants.”

3. **Continuity of Operations**

Background

With the rise in the Omicron variant and renewed restriction from the Province of Ontario, the County of Renfrew has had to take a step back from in-person meetings and for the months of January and February. Committees and County Council will continue to meet virtually. Staff will continue to monitor what is happening locally and provincially, and will provide ongoing reports to Committee and County Council in order to reassess our position on in-person meetings at the end of February. Our priority at the County of Renfrew is to keep staff and residents safe as we continue to adapt to the ever-changing landscape of the Covid-19 pandemic. As you will read in the reports from each department that follow the County of Renfrew faces a real challenge with the continuity of operations in the months to come. Continuing to staff our facilities and provide services to our community will be our top priority in the weeks and months ahead.

LONG TERM CARE

Homes are currently tracking 21 staff at Miramichi Lodge and 12 staff at Bonnechere Manor. Staff are now starting to come off the 10-day isolation period following a surge of high-risk contacts and PCR positive cases over the holidays. Staffing pressures have remained constant at Bonnechere Manor averaging 3-4 PSW absences on a given shift. Miramichi Lodge experienced a spike in absences January 3 with 5 PSW absences. Staffing contingencies in place for both Homes include:

- Pre-holiday season up staffing of PSW schedule utilizing recent staffing fund enhancements.
- Utilization of newly created resident aide position to support PSW staff.
- All hands-on deck approach i.e. shift of duty focus to meeting basic care requirements vs program functions/ MDS / BSO, etc.
- Continuation of PSW/ RPN & RN student placements including living classroom at Bonnechere Manor to commence in the coming weeks.

- Engage childcare / early years workers to support screener staffing schedule.
- Engagement of Essential Care Giver role for basic care/feeding assistance as required.

In the event either Home reaches crisis staffing status such that provision of basic care is in jeopardy, Homes are now permitted to engage in test- to - work option. Several critical conditions must be adhered to engage the test-to-work approach. This measure allows for return to work as early as 7 days after last date of high-risk contact or resolve of symptoms for those staff testing positive, versus the typical 10 days required for staff working in Long-Term Care.

To date neither Home has had a COVID positive resident case, and neither Home has been declared in outbreak. Significant Directive changes intended to bolster infection prevention and control measures to reduce COVID exposure and mitigate effects include:

- Mandatory third dose boosters for all staff, volunteers, students & essential caregivers by January 28, 2022. Both Homes have run multiple clinics for staff and ECGs, on track to meet this target and with over 100 staff vaccinated in each home. Essential Care giver vaccine clinics run at each home.
- Resident social and overnight absences suspended.
- Twice-weekly Rapid Antigen Test (RAT). As an extra precautionary measure both Homes continue to test **daily** all persons permitted to enter the Home.

EMERGENCY SERVICE DEPARTMENT

The Service has responded to the needs of community members and advanced the profession of paramedicine by:

1. Increasing staffing to manage the increase in call volume, local hospital transfers, transfers outside of the County, and Community Paramedic interventions.
2. Increasing training, building relationships, and improving the ability to access patients in remote areas.
3. Strengthening professional practices to implement solutions to help relieve system pressures such as supporting triage and emergency department functions critical to a seamless transfer of care and patient flow throughout the healthcare system. These roles also

- reduce the impact of off-load delay, thus liberating 911 Paramedic resources to be available to the community.
4. Administrating the continued operation of the Renfrew County Virtual Triage and Assessment Centre (RC VTAC) as a primary care access point for episodic care assessment as well as registration and testing for COVID-19 and other respiratory illnesses.
 5. Collaborating with partner agencies to provide a rapid response for testing and vaccination at mobile and static sites as well as in-home care.
 6. Supporting the Renfrew County and District Health Unit (RCDHU) through vaccination clinics and response to outbreak testing in the community.
 7. Expanding Remote Patient Monitoring for patients with acute or chronic conditions to provide 24/7 support of complex care needs and avoiding 911 or Emergency Department utilization.
 8. Implement the COVID-19 Auxiliary Medical Directive to treat patients to remain in their own home.
 9. Integrate the use of RC VTAC as a regional consultative medical service for Emergency Department Physicians, Paramedics, and their patients to provide definitive care, prescribing and referral.
 10. Implement the Special Event Medical Directive to treat patients to remain in their own home under limited circumstances.
 11. The Paramedic Service deployment plan has been amended with our partners at the Renfrew Central Ambulance Communications Centre to reduce the urgency of inter-facility transfers and to protect our 911 Paramedic resources to be available for response in the County of Renfrew.
 12. Delivering the Community Paramedicine for Long-Term Care Program for at risk populations.
 13. Expanding the Community Paramedicine Program through innovations (such as point of care testing, diagnostics, and interpretation) and to function as a surge capacity for community 911 response as needed.
 14. Amend departmental policies to reflect a requirement for 2 COVID-19 vaccinations as a minimum for all new hires.
 15. Amend departmental policies to direct all staff to don N-95 respirators for all patient contacts.

16. Amend workplace isolation protocols developed in consultation with corporate occupational health and the health unit.
17. Logistics has sourced additional N-95 masks in anticipation of further workplace safety measures. An order has been placed and a date of receipt is yet to be confirmed by the supplier.
18. N95 fit testing has been reinvigorated to meet the changing availability of mask models available for distribution to staff.
19. Logistics has sourced additional COVID-19 rapid tests in anticipation of increased demand. An order has been placed and a date of receipt is yet to be confirmed by the supplier.
20. PAPR respirator availability has been increased to accommodate new hires and in anticipation of an increase in demand for use.
21. All in-person meetings have been cancelled and only essential movements of staff within our facilities are approved.
22. All administrative in-person attendance requires pre-approval by the Chief.

Pressures

Paramedics are collaborators who offer concrete, practical solutions to many of the broad healthcare challenges that the County is facing. The Service is unique in its ability to offer care on scene, in the community and as extensions to primary care. Because of this, the Service has experienced an increased demand for service which has resulted in an increased call volume and transfers for 911 operations coupled with an increase in patient interventions from the Community Paramedicine Program. These system pressures have created recruitment and retention challenges, which are impacting response times and creating logistical and administrative pressures felt in every area of the Service.

Recommendations to Support the Service Moving Forward

In order to continue to respond to community needs and identified healthcare gaps, the Service needs to keep responding to a new level of sophistication, and innovative solutions to address the healthcare needs of the people it serves.

Addressing Demand for Service

We will continue to explore innovative solutions to increase our response capacity, and ensure that we meet our community needs such as modifications to our deployment plan and collaborating with other services

and the regional base hospital program to implement strategies to keep the worried well and those not requiring a hospital at home.

We are working with local hospitals to implement an offload strategy to free up 911 resources. This includes

- paramedic resources in hospital and offloading directly to the waiting room when warranted.
- includes working with local hospitals to ensure a bed is ready at the receiving facility prior to a transfer being initiated so that a patient can be offloaded directly.
- includes delaying interfacility transfers in favour of retaining emergency response capacity.

We will continue to work with the Renfrew Central Ambulance Communications Centre to seek solutions such as providing clinical consultation, more robust transfer triaging and prioritization of requests and resources.

Supporting staff

Omicron and provincial policies related to quarantine and isolation have created unprecedented pressures on Paramedic staffing levels. We are now routinely down staffing swabbing, vaccinating, 911 and Community Paramedic units due to short- and long-term employee absence from the workplace despite an open-call hiring process.

A recruitment drive is underway to expand our available staff compliment. WSIB case management has been identified as an area of significant concern as it is seemingly difficult to collaboratively support staff and encourage return to work activities. This process needs significant review going forward.

We will be continuing to focus on communicating change with staff, encouraging and empowering staff to utilize the resources available to them to positively affect their day and the care of their patients. These are difficult times for all Paramedic Service Staff. We need to make extraordinary efforts to support their day to day needs and be appreciative of the work that they do to support our communities.

COMMUNITY SERVICES DEPARTMENT

The Pembroke, Renfrew and Arnprior offices are open to the public. Killaloe site remains closed to the public but all services are offered remotely.

Walk-in traffic has remained relatively light as the majority of recipients are continuing to use virtual methods to receive services. Staff continue to encourage virtual service wherever possible and, when necessary, staff will meet with clients in a secure interview room which is sanitized regularly and contains a full plexiglass partition. All staff are wearing appropriate masks when interacting with clients. Staff in-office has been greatly reduced with the majority of staff working from home. All three divisions have minimal staff working in office ensuring a sufficient staff complement in office to serve individuals coming in. Child care staff are working on Emergency Child Care services and communication to parents; Ontario Works staff are working with an increase in applications for assistance due to the Province moving back into stage 2 and many service workers impacted and laid off; and Housing continues to serve tenants and new applicants for housing and housing programs. Maintenance and custodial staff continue to provide on-site emergency services only at this time to all Renfrew County Housing Corporation buildings.

Public Works Department

Currently, the majority of office staff are working from home. Staff have been advised to remain at home as much as possible for work purposes. If staff enter the building they have been instructed to be masked at all times. Double masking has been recommended. All work continues to be completed i.e. tender preparations, invoicing, capital project preparation and related works.

The Public Works Operations group are currently working on an as needed basis, and staff are continued to be paid for 40 hours per week but are to remain at home until contacted by the Patrol Supervisor to come to work. The Patrol Supervisors are manning the facilities and handling day-to-day operations, and all regulatory requirements are currently being met or exceeded.

CORPORATE SERVICES

Finance

The Finance Division continues to ensure the continuity of all financial services with several staff on-site and available during regular working hours to answer questions and provide the same quality of service delivered prior to COVID-19. Our remaining staff began working remotely in response to the guidance provided by the CAO. Staff continue to meet

all performance standards for payroll, accounts payable, accounts receivable, reporting, banking and benefits administration. Reception duties for the County Administration building are the responsibility of the Finance Department and staff continue to ensure that walk in and telephone enquiries are answered in person during our regular office hours of Monday to Friday, 8:00 a.m. to 4:00 p.m.

Human Resources

The Human Resources Department also ensures the continuity of service with at least two staff on-site and available during regular working hours. The rest of the department will work remotely as much as possible, with office visits as required. Our Employee Health Coordinators are available during our regular office hours of Monday to Friday, 8:00 a.m. to 4:00 p.m. to provide assistance and guidance to all staff related to public health direction on COVID reporting, isolation and health concerns.

Information Technology

IT staff are still providing all the same service and support that was previously delivered before COVID-19 by using a variety of remote management tools, virtual private networks (VPN) and network/security monitoring. The division will utilize a staff rotation model with 50% of staff in the office each day during regular business hours. IT staff are able to provide remote troubleshooting support to approximately 500 County computers by using our Desktop Central Management suite, which even allows us connectivity to staff who are using County computers while working remotely. IT staff are also continually monitoring the complex county network of servers and security applications to ensure our networks stay protected and safe. Server backup systems are monitored daily for completion, and random file restores are performed weekly to ensure our data is fully recoverable if the need arises. VPN access is monitored in real time to alert IT staff if there are any attempted breaches to our secured file system and networks. Updates and revisions to the County website continue to be posted as quickly as possible to help keep our residents informed with the latest news and alerts being issued by the County. County staff are able to request IT support by either emailing the IT helpdesk or by calling the helpdesk hotline which all IT staff can respond to no matter if they are working remotely or from the office. IT staff are still providing onsite support to the various county offices in situations

where remote management is not feasible and are following all health protocols for entering those facilities.

Provincial Offences

The POA Court continues to offer Audio/Remote Video Court by Zoom.

POA staff transitioned to the new POA reception/service counter on May 24, 2021 and the public entrance door was opened on June 7, 2021. The Ministry of the Attorney General requires that POA court services be available to the public during regular office hours (8:00 a.m. to 4:00 p.m.) Monday through Friday.

The next step for the POA Court is planning for reopening court locations for in-person appearances. The Recovery Secretariat provided the planning toolkit and resources to assist municipalities in ensuring that appropriate precautionary measures are in place prior to re-opening courts to in-person appearances. The plexiglass and COVID-19 signage have been installed at the County of Renfrew Administration Building courtroom in order to meet the guidelines in preparation for the in-person court appearances.

The first Trial in Absentia court (where we are required to have the courtroom open) is set for March 21, 2022.

DEVELOPMENT AND PROPERTY DEPARTMENT

All staff are being encouraged to transition to a work-from-home environment for the next few weeks. We have allowed some flexibility for some staff to work in the County Administration Building if and when required. The doors to the building remain open to the public, but meetings with the public are to be held virtually or by appointment only and then, only if absolutely necessary in person. We continue with virtual meetings when possible. There are new staff joining this Division, requiring them to be on-site more regularly to get familiar with people and process.

Staff in Forestry/Trails have the option to working remotely in the field when weather and situation permits.

The Real Estate/Property Division remains on-site and will be reviewing building operations (filters, cleaning schedule, etc.) to ensure that the buildings are operating in an effective manner with the new variant. RCHC maintenance and custodial staff have transitioned to emergency repairs

only, and pausing regular maintenance duties that require greater interaction with tenants.

We continue to monitor staff absences and respond accordingly.



Dear Warden Robinson,

Festival Hall Centre for the Performing Arts has stood proudly in our community for 42 years as the hub to bring us all together through cultural programming and events. Countless concerts, plays, musicals, dance recitals, debates, educational programs, and more have been held in this remarkable theatre.

Now, we are turning to this community to help us enhance Festival Hall. We are presently planning a renovation of the theatre in 2022, including the replacement of the seats. The current seats have been in place for the entire 42-year history of Festival Hall and we look forward to improvements being implemented. The new seats and seating plan will improve the comfort of everyone in attendance at Festival Hall performances while also enhancing safety and accessibility in the theatre.

With your help, we hope to make this project a reality and give everyone in the Ottawa Valley an opportunity to continue to enjoy arts and culture within our own community for generations to come.

As a sponsor of the Festival Hall Seat Campaign, you will receive recognition on the Festival Hall Seat Campaign Wall of Honour within the theatre, an invitation to the Festival Hall Seat Campaign reception, where you will be able to see the seats before the reopening while enjoying entertainment and refreshments, and a charitable tax receipt.

For sponsors selecting the diamond, platinum, or gold sponsorship levels, a commemorative LP record highlighting your sponsorship and featuring the County of Renfrew name and logo will also be spotlighted on the campaign's Wall of Honour.

If you wish to further discuss or explore any other potential sponsorship opportunities, please reach out to me at mrutz@petawawa.ca or 613-602-0964. To make your donation, please fill out the form on the back page and return it to Pembroke's City Hall, Petawawa's Town Hall, or Laurentian Valley's township offices.

We look forward to relaunching a renovated Festival Hall in 2022 to showcase a more modern, safe, and accessible theatre which allows for everyone, regardless of their age, background, income level, or interests to experience the arts together again and with the help of the County of Renfrew, we can accomplish that.

Sincerely,

Councillor Murray Rutz
Town of Petawawa
Chair, Festival Hall Committee

Name: _____

Business or Org.
Name: _____

Address: _____

Postal Code: _____

City: _____

Province: _____

Phone: _____

Email: _____

Please make tax
receipts out to: _____

Name to appear
on donation wall: _____

Sponsorship Level

Indicate your sponsorship amount in box or the amount of seats you would like to sponsor.

Diamond (\$10,000+): _____	Silver (\$1,000+): _____
Platinum (\$5,000+): _____	Seats at \$150 each: _____
Gold (\$2,500+): _____	

Please make cheque payable to the Town of Petawawa. Your donation can be dropped off in person at Town Hall or mailed to Town of Petawawa, 1111 Victoria Street, Petawawa, ON, K8H 2E6. Online donations via credit card are also accepted. Please visit pembroke.ca for more details.

This campaign is in partnership with the City of Pembroke and the Township of Laurentian Valley. All funds donated will go towards the renovation of Festival Hall Centre for the Performing Arts.

COUNTY OF RENFREW

CORPORATE SERVICES DEPARTMENT REPORT

TO: Finance and Administration Committee

FROM: Jeffrey Foss, Director of Corporate Services

DATE: January 13, 2022

SUBJECT: Department Report

INFORMATION

1. **CRA Mileage Rates – [Strategic Plan Goal #2]**

In June 2018, Council adopted Resolution No. FA-CC-18-06-76 that directed that effective January 1, 2019 the mileage rates for the County of Renfrew will be increased yearly as per the Canada Revenue Agency (CRA) mileage per kilometer rate. Staff have reviewed the Canada Revenue Agency Automobile Allowance rates for 2022 and noted that there is an increase to 61 cents per kilometer for the first 5,000 kilometers and 55 cents over 5,000 kilometers.

2. **Prince Edward County – Funeral, Burial and Cremation Services Act, 2002 and Ontario Regulation 30/11 [Strategic Plan Goal #2]**

Attached as Appendix I is a letter dated December 6, 2021 from Prince Edward County expressing their concerns regarding the Funeral, Burial and Cremation Services Act, 2002 and Ontario Regulation 30/11 that requires municipalities to take over and maintain pioneer (closed) and abandoned operating cemeteries when volunteers or owners can no longer manage them. Prince Edward County is asking ROMA to act on municipalities collective behalf to find a solution to this growing financial obligation.

3. Provincial Offences Administration Workload [Strategic Plan Goal #3]

The following is a chart comparing charges received, trial notices issued, payments processed, accounts receivable files reviewed and collection notices mailed over the past four months through the Provincial Offences Administration Office.

Month	Charges Received	Trial Notices Issued <small>**Notice of Hearing Audio Court</small>	Early Resolution Notices	Payments Processed	Payfines Payments Processed	Number of Files Reviewed	Licence Suspensions	Collection Notices	To Collection Agency
Sept.	887	64	106	420	435	391	91	79	155
October	847	73	117	434	424	250	28	116	75
Nov.	526	74	58	351	337	418	138	96	58
Dec.	528	154	51	321	229	228	29	90	100
Totals 2021	8581	2530	1158	4536	4709	3793	1066	1339	1623
Totals 2020	7971	1097	1040	4525	3200	6416	304	2247	1063
Variance 2020 to 2021	610	1433	118	11	1509	-2623	762	-908	560

4. Provincial Offences Administration Backlog [Strategic Plan Goal #3]

The following chart highlights the ongoing backlog of court matters due to the COVID-19 shutdown:

Month 2021	# of Courts Originally Scheduled	# of Courts Cancelled	# Part I Charges in Backlog	Part III New Charges	# Part III Charges in Backlog	Total Backlog Charges	Number of Court Days Required for Backlog	Months to Clear Backlog at Current Rate
March	4	4	456	60	403	919	39	13
April	3	2	540	53	646	1239	52	17
May	6	2	514	75	355	944	39	13
June	6	2	527	90	595	1212	50	16
July	5	2	512	95	277	884	37	12.5
August	6	2	432	77	549	1058	44	15

Month 2021	# of Courts Originally Scheduled	# of Courts Cancelled	# Part I Charges in Backlog	Part III New Charges	# Part III Charges in Backlog	Total Backlog Charges	Number of Court Days Required for Backlog	Months to Clear Backlog at Current Rate
Sept.	6	3	439	88	449	956	40	13.5
Oct.	5	2	499	125	377	1001	42	14
Nov.	7	2	560	86	540	1186	50	16.5
Dec.	6	3	534	57	555	1146	48	16

5. County of Hastings – Increasing Cost of Insurance Premiums [Strategic Plan Goal #3]

Attached as Appendix II is a letter dated December 2, 2021 sent to the Honourable Doug Downey, Attorney General, Ministry of the Attorney General and the Honourable Peter Bethlenfalvy, Minister of Finance from Warden Rick Phillips, County of Hastings expressing concern over the dramatic increases in the cost of insurance premiums, as result of joint and several liability and protecting our municipalities against cyber attacks.

6. Insurance Rates – 2022 [Strategic Plan Goal #3]

An email dated December 24, 2021 was received from MIS Municipal Insurance Services advising that our annual renewal premium for the County of Renfrew for 2022 is \$703,467, which is an increase of 11% or \$70,908 more than 2021. MIS has kept their annual premiums as stable as possible, over the past 6 years but insurance companies are experiencing the effects of the hard insurance market and the impacts of COVID. On average, insurance companies are seeing a premium increase in the 15-20% range this renewal season, depending on claims. Fortunately for the County of Renfrew, MIS has negotiated an 11% increase. The driving factors behind our premium increases are a 10% increase in our liability rates, 4% increase in auto rates and a 12% increase in property insurance rates. Cyber insurance has also increased significantly over the past year due to the increase in the number and size of claims therefore, our premium is up 45% or \$12,800 over 2021. This increase is a result of insurers working to adjust premiums to align with the new and growing exposure.

7. **Municipal Property Assessment Corporation (MPAC) [Strategic Plan Goal #3]**

Attached as Appendix III is a letter dated December 15, 2021 from Ms. Nicole McNeil, President and Chief Administrative Officer, MPAC providing details of the 2022 funding requirements of a province-wide municipal levy increase of 0%. Based on preliminary assessment data, the charge for the County of Renfrew will be approximately \$1,541,699.83 compared to the 2021 funding requirement for the County of Renfrew of \$1,546,566.24 representing a decrease of 0.31% for the County.

Attached as Appendix IV is the MPAC-InTouch Newsletter dated December 21, 2021 providing an update on new construction and renovations in 2021, the 2021 Municipal Partnerships Report, MPAC launches 2021-2025 Strategic Plan, upcoming webinars and partnerships in action.

8. **Board of Health [Strategic Plan Goal #3]**

Attached as Appendix V is a letter dated December 14, 2021 from Ms. Heather Daly, Acting CEO/Director, Corporate Services, Renfrew County and District Health Unit giving notice to the County of Renfrew that pursuant to Section 72 (5) of the Health Protection and Promotion Act (H.P.P.A.) the amount that the Board of Health estimates will be required to defray its expenses under Section 72(1) for the year 2022 is \$1,733,289, which is unchanged from 2021. These payments are to be made in 12 equal installments due the 1st day of each month. The Board of Health has also provided the following additional information:

- 2022 Municipal Levy Report with Assumptions and Considerations;
- Breakdown by Obligated Municipalities; and
- History of the Municipal Levy from 1987 – 2022.

RESOLUTIONS

9. **Scott Rosien Black and Locke – Audit Planning Letter 2022 [Strategic Plan Goal #2]**

Recommendation: THAT the Finance and Administration Committee authorize Chair Murphy to sign the response letter to Scott Rosien Black and Locke, on behalf of this Committee.

Background

Attached as Appendix VI is a letter dated December 17, 2021 that was received from Ms. Karen Black, CPA, CA, Scott Rosien Black and Locke to Councillor Jennifer Murphy, Chair, Finance and Administration Committee advising that in their role as auditors they wish to provide a letter that addresses their responsibilities as an independent auditor, provide information about the planned scope and timing of their audit and request a response to some audit questions and any additional information that may be relevant to their audit. Also referenced is Appendix 1 within this letter to Chair Murphy, which is the letter to Mr. Paul Moreau, Chief Administrative Officer/Clerk confirming their acceptance and understanding of the audits will be conducted with the objective of expressing an opinion on the financial statements.

Attached as Appendix VII is a draft letter to be considered by the Finance and Administration Committee in response to the above letter sent by Scott Rosien Black and Locke in order to help them identify and respond to the risks of fraud.

10. 2022 Membership of the Association of Municipalities of Ontario (AMO) [Strategic Plan Goal #3]

Recommendation: THAT the Finance and Administration Committee recommends to County Council that the 2022 membership fee to the Association of Municipalities of Ontario (AMO) in the amount of \$9,564.56 including HST be approved.

Background

The County of Renfrew is presently a member of the Association of Municipalities of Ontario (AMO). The membership fee for 2021 was \$9,373.14 including HST. The membership fee for 2022 is \$9,564.56 including HST which is a 2.04% increase over 2021. Attached as Appendix VIII is a letter dated December 16, 2021 from Jamie McGarvey, President, AMO providing details of the value of our AMO membership and representing municipal employer interests in OMERS as our sponsor representative through the Municipal Employer Pension Centre of Ontario (MEPCO).

11. 2022 Municipal Employer Pension Centre of Ontario (MEPCO) [Strategic Plan Goal #3]

Recommendation: THAT the Finance and Administration Committee approves for the Treasurer to continue to pay the Municipal Employer Pension Centre of Ontario (MEPCO) the 2022 Employer Municipal Contribution in the amount of \$3,428.99 (578 OMERS Employees x \$5.25/per employee) including HST.

Background

The Municipal Employer Pension Centre of Ontario (MEPCO) is a non-profit corporation created by the Association of Municipalities of Ontario (AMO) to provide pension expertise and resources to AMO's employer representatives on the OMERS Sponsors Corporation (SC) and Administration Corporation (AC) Boards. The board structure was established through legislation to provide sponsors (employers and employees) with the responsibility for the Plan, devolving it from the Province. The legislation names AMO as the sponsor for OMERS municipal governments, the largest sponsor of the municipal employers. The MEPCO board meets quarterly and members include pension experts, as well as municipal government representatives that provide well thought out, actuarially sound perspectives on OMERS issues that reflect the interests of municipal employers and the overall sustainability of the OMERS Pension Plan.

The 2022 Budget includes a provision for this continued payment to MEPCO. The 2021 Employer Municipal contribution for the County of Renfrew was \$3,357.80 including HST (566 OMERS Employees x \$5.25/per employee).

12. 2022 Federation of Canadian Municipalities (FCM) Membership Dues [Strategic Plan Goal #3]

Recommendation: THAT the Finance and Administration Committee recommends to County Council that the 2022 membership fee to the Federation of Canadian Municipalities (FCM) in the amount of \$21,521.42 including HST be approved.

Background

The County of Renfrew, along with its lower-tier municipalities are members of the Federation of Canadian Municipalities (FCM).

- The membership fee for 2018 was \$15,165.82 including HST, plus an additional \$2,289 to support the FCM legal defense fund, which the County opted not to participate in.
- The membership fee for 2019 was \$15,585.15 including HST, plus a new and voluntary fund of \$7,458.00 to support the FCM Special Advocacy Fund, which the County opted not to participate in.
- The 2020 membership was \$20,088.82 which was an increase of 29% over 2019.
- The 2021 membership of \$20,800.81 was a 3.54% increase from 2020.
- The 2022 membership of \$21,521.42 is a 3.46% increase from 2021.

13. **Call to Action - Joint and Several Liability [Strategic Plan Goal #2]**

Recommendation: THAT the Finance and Administration Committee recommends to County Council:

WHEREAS in 2018, Premier Ford committed to reviewing the matter of municipal joint and several liability;

AND WHEREAS this review was conducted in 2019 with the Association of Municipalities of Ontario (AMO) and municipalities fully participating;

AND WHEREAS the results of this provincial review have not been released and municipalities are still awaiting news of how the Attorney General will address this important matter;

AND WHEREAS liability and risks are one major driver of exponentially increasing insurance costs;

AND WHEREAS the Association of Municipalities of Ontario (AMO) submitted “Towards a Reasonable Balance – Addressing Growing Municipal Liability and Insurance Costs” in October 2019 that provides a refresh on the municipal argument to find a balance to the issues and challenges presented by joint and several liability, including implementing full proportionate liability and a cap on economic loss awards;

NOW THEREFORE BE IT RESOLVED that the Finance and Administration Committee recommend to County Council that we support the following seven recommendations contained within the Association of Municipalities of Ontario (AMO) submission:

1. The provincial government adopt a model of full proportionate liability to replace joint and several liability;
2. Implement enhancements to the existing limitations period including the continued applicability of the existing 10-day rule on slip and fall cases given

recent judicial interpretations, and whether a 1-year limitation period may be beneficial;

3. Implement a cap for economic loss awards;
4. Increase the catastrophic impairment default benefit limit to \$2 million and increase the third-party liability coverage to \$2 million in government regulated automobile insurance plans;
5. Assess and implement additional measures which would support lower premiums or alternatives to the provision of insurance services by other entities such as non-profit insurance reciprocals;
6. Compel the insurance industry to supply all necessary financial evidence including premiums, claims, and deductible limit changes which support its, and municipal arguments as to the fiscal impact of joint and several liability;
7. Establish a provincial and municipal working group to consider the above and put forward recommendations to the Attorney General;

AND FURTHER THAT a copy of this resolution be sent to the Honourable Doug Downey, Attorney General; the Honourable Steve Clark, Minister of Municipal Affairs and Housing; and the Jamie McGarvey, AMO President.

Background

Attached as Appendix IX is a copy of an email from the Association of Municipalities of Ontario (AMO) dated January 5, 2022 entitled “Call to Action – Joint & Several Liability”. AMO is asking municipal councils to lend their support to the seven recommendations contained within the AMO submission from October 2019 entitled “Towards a Reasonable Balance: Addressing growing municipal liability and insurance costs” which is also attached as Appendix X.

14. 2022 Departmental Budget [Strategic Plan Goal #2]

Recommendation: THAT the Finance and Administration Committee recommends that the Draft 2022 Budgets for all divisions reporting to this Committee be approved and forwarded to the January 17, 2022 County Council Budget Workshop for approval.

Background

Attached as Appendix XI is the detailed 2022 Budgets for all divisions reporting to this Committee which will be overviewed at today’s meeting.



From the Office of the Mayor
The Corporation of the County of Prince Edward
Shire Hall, 332 Main St. Picton, ON K0K 2T0
T: 613.476.2148 x1001 F: 613.476.5727
sferguson@pecounty.on.ca | www.thecounty.ca



December 6, 2021

Mayor Robin Jones
ROMA Chair
30 Bedford Street
P.O. Box 68
Westport, ON K0G 1X0

Sent by Email: rjones@villageofwestport.ca

Dear Mayor Jones:

RE: Funeral, Burial and Cremation Services Act, 2002 and Ontario Regulations 30/11

I am writing you on behalf of the County of Prince Edward (PEC) to express our concerns about the current legislation and regulations that require municipalities to take over and maintain pioneer (closed) and abandoned operating cemeteries when volunteers or owners can no longer manage them. As with other rural communities in Ontario, PEC is facing increasing financial and operational pressures due to obligations the current legislation, the Funeral, Burial and Cremation Services Act, 2002 and Ontario Regulations 30/11, and believe that the magnitude of the problem warrants action.

We are asking that ROMA act on our collective behalf to find some solution to this growing financial obligation.

When municipalities take over the management of abandoned, closed or neglected cemeteries they must deal with the following:

- acquiring ownership of the cemetery land;
- there is no care and maintenance trust fund, or it is too small to generate the interest needed to cover annual maintenance costs (grass cutting, brushing, tree removal);
- the cemetery is full or closed so there is no revenue from sales of interments rights;
- the property has been neglected and needs extensive maintenance to bring into compliance with the legislative requirement of making a safe environment for visitors and workers – Trees & brush removed, monuments stabilized etc.; and
- the records of burials are incomplete or even nonexistent so if there is still room in the cemetery the selling of interment rights will be problematic.

The initial costs of assuming the cemeteries will vary on the size and condition of the cemetery being turned over however they can be quite substantial. Annual costs of maintaining a closed

or active cemetery, grass cutting, weed wiping, brushing repair of sunken graves, fencing, tree removal, monuments will also vary from cemetery to cemetery.

While we acknowledge there is some history and cultural significance to pioneer cemeteries, the care and maintenance costs are increasingly hard to justify to the tax-paying public who have little or no personal or emotional attachment to these abandoned properties. Many are small parcels of land in out of the way rural settings which are not easy to access. At a time when municipalities are recognizing and declaring a climate emergency, the energy and resources that are required for ongoing grass cutting and tree/vegetation maintenance and the resultant CO2 emissions is hard to justify to the public.

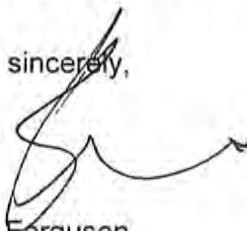
To use our current situation as an example, a list of cemeteries in Prince Edward County completed in the mid 1980's identified 76 cemeteries. Currently, PEC manages and operates 53 of those cemeteries; 46 are designated as pioneer (no longer open for sales) and 7 are active (open for sales and interment) and one for interment but no sales. Of the remaining 15 cemeteries, 3 have already inquired about the process for turning the cemetery over to the municipality.

We would like the government to consider the following:

- Develop a grant program that:
 - Provides seed money to properly fund the initial costs of taking over a cemetery; and
 - Annually helps cover the ongoing costs of maintenance and care that the legislation and regulations require.
- Change the legislation to provide relief to rural municipalities that cannot bear the costs downloaded to overburdened taxpayers. A consideration in this regard would be:
 - To allow municipalities the opportunity to choose whether there is any historical /cultural significance justifying taking it over.

We hope that action is taken to address the increasing financial and operational pressures due to obligations in the current legislation. We welcome the opportunity to discuss the matter further in a meeting with the goal of resolving these concerns.

Yours sincerely,



Steve Ferguson
Mayor

c.c. Members of Council
M. Wallace, CAO
Hon. Ross Romano, Ministry of Government & Consumer Services
Hon. Todd Smith MPP, Bay of Quinte
Eastern Ontario Warden's Caucus
Cemetery Advisory Committee

OFFICE OF THE WARDEN
AND C.A.O. – CLERK
Tel: 613-966-1319
Fax: 613-966-2574



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BUILDINGS
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POSTAL BAG 4400
BELLEVILLE – ONTARIO
K8N 3A9

www.hastingscounty.com

December 2, 2021

Honourable Doug Downey
Attorney General
Ministry of the Attorney General
11th Floor, 720 Bay Street
Toronto, Ontario
M7A 2S9

Honourable Peter Bethlenfalvy
Ministry of Finance
Frost Building South
7th Floor
7 Queens Park Cres.
Toronto, Ontario
M7A 1Y7

Dear Ministers,

I am writing to you both today on behalf of Hastings County Council regarding the dramatic increases in the cost of insurance premiums we are facing.

As we begin our financial deliberations for next year's operating budgets, the cost of insurance is affecting the stability of our budgets. Annual increases of twenty and thirty per cent are simply not sustainable, especially as pandemic financial relief programs are scaled back by the government.

We are not alone in this. Municipalities across Ontario are facing similar increases. If this were a one-time phenomenon it might be manageable, but as you know this problem has been gathering momentum for many years. It simply cannot be allowed to continue.

The Association of Municipalities of Ontario (AMO), the Eastern and Western Wardens' Caucuses and others have raised the alarm over the years about the financial burden insurance premiums have placed on municipalities across the province and certainly here in Hastings County. Ten years ago, in 2011, AMO released a study that highlighted the exponential increase in premium costs from 2007 to 2011. At that time

premiums were rising at a rate, on average, of between 25.1% and 30.9%. Today we are facing the same kind of increases.

One of the drivers of higher premiums continues to be joint and several liability. It encourages plaintiffs to target “deep pocket” municipal defendants who are generally insured. If a municipality is found a minimum of 1% liable, it may be exposed to pay the full amount of damages awarded to the plaintiff, should there be no other available insurance or if the at-fault party does not carry sufficient limits. It is common for a municipality to be named in an action even though there is no apparent liability on the part of the municipality. This can effectively cripple risk-exposed defendants, such as municipalities.

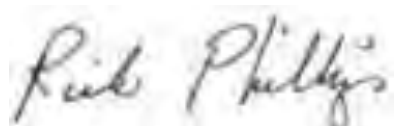
Even if lawsuits are ultimately dismissed, the cost of defending against them puts an enormous burden on our budgets and ultimately the taxpayers. As one example of this, a suit was brought against our County a few years ago related to road design issues. The suit asked for \$10 million in compensation and while the County was ultimately removed from the lawsuit, it cost \$458,149 to defend the County.

Another more current factor is protecting our municipalities against cyber attacks. Both finding cyber insurance coverage and being able to afford the cost of premiums is adding to the financial burden in our budgets.

We cannot continue on a path of ever-increasing insurance costs because it is simply not financially sustainable. Any assistance senior governments can provide through new technologies or financial support would be most welcome.

We look forward to hearing back from you. Time is of the essence.

Yours truly,

A handwritten signature in dark ink, appearing to read "Rick Phillips". The signature is written in a cursive, flowing style.

Warden Rick Phillips

cc. Daryl Kramp, M.P.P. Hastings-Lennox & Addington
Todd Smith, M.P.P. Bay of Quinte
Association of Municipalities of Ontario
Eastern Ontario Wardens' Caucus



December 15, 2021

Jeff Foss

Treasurer

County of Renfrew

Subject: 2022 Municipal Levy

In recognition of the ongoing challenges of the pandemic, MPAC's Board of Directors approved the 2022 operating budget with a total municipal levy increase of 0%. This is the second year in a row with no increase in the levy.

MPAC has been working hard to control expenses. Despite increases to collectively bargained labour costs, we have managed costs in other areas, and have been able to apply savings from 2021 to maintain the budget at the current level for 2022.

The annual 2022 levy amount for your municipality will be \$1,541,699.83 or a 0.31% decrease.

Under the *Municipal Property Assessment Corporation Act*, funding requirements are distributed to each municipal billing partner based on their total assessed values and property counts, as compared to all of Ontario. An explanation of how each municipality's levy is calculated is available here

<https://www.mpac.ca/sites/default/files/docs/pdf/MPACMunicipalLevyInfographic2022.pdf>.

Additional information about your specific 2022 levy calculation is available here

<https://workdrive.mpac.ca/external/2ed85b1da87ab1507d62b1de0b34f5a80adf32167a885f2a092930d77c36bbd9>.

Your first bill will be mailed in early January 2022, followed by equal quarterly installments. You will receive your Assessment Change Summary, which provides a high-level summary of the assessment changes within your own municipality, from your local MPAC account management team shortly.

I also encourage you to read our 2021 Municipal Partnerships Report <https://news.mpac.ca/2021-municipal-partnerships-report> to see the highlights of our work together this year.

If you have any questions about:

MPAC's funding requirements, please contact:

Mary Meffe, Vice-President, Corporate and Information Services and Chief Financial Officer

289.539.0306

Mary.Meffe@mpac.ca

Assessment services provided to your municipality, please contact:

Carmelo Lipsi, Vice-President, Valuation and Customer Relations and Chief Operating Officer

289.317.0881

Carmelo.Lipsi@mpac.ca

Yours Truly,

Nicole McNeill, President and Chief Administrative Officer

Copy MPAC Board of Directors

Executive Management Group, MPAC

Director and Regional Managers, Municipal and Stakeholder Relations, MPAC

From: MPAC - InTouch <intouch@mpac.ca>
Sent: December 21, 2021 1:26 PM
Subject: December 2021 - InTouch



[View online](#)

[La version française](#)

December 2021

Ontario saw more than \$38 billion in new construction and renovations in 2021



This year, MPAC valued more than 86,680 new properties and improvements to existing properties totaling \$38 billion. The assessed value of Ontario's 5.5 million properties is now estimated to be more than \$3.04 trillion.

These changes are summarized in the annual assessment rolls delivered to municipalities last week. To learn more about how Ontario's property landscape changed this year, check out [property insights from our 2022 Roll Return](#).

Last week, our municipal billing partners also received notice of their required 2022 levy payment to MPAC. MPAC's Board of Directors approved a 2022 budget with no change to the total municipal levy, for the second year in a row. [Learn more about how the levy is calculated.](#)

Celebrating municipal partnerships

Our 2021 **Municipal Partnerships Report**, delivered to municipalities last week, showcases the ways we worked together to support the municipal sector during another extraordinary year.

This year's digital report provides an overview of how we remained focused on delivering the services Ontario municipalities rely on, while also looking toward the future. [Read it online.](#)



MPAC launches 2021-2025 Strategic Plan



As with every organization, the last 20 months have brought many challenges for MPAC. But the pandemic also presented an opportunity to build on our 20 years of evolution and success, and reflect on our two greatest assets: a unique dataset that covers all properties in Ontario, and a skilled, dedicated workforce.

MPAC's strategic plan features [four pillars](#) that guide us in delivering on our commitments of accountability, transparency and customer focus. The strategic plan explores how we can make the most of our assets, for the benefit of Ontarians and the communities they live in. [Learn more.](#)

Upcoming webinar

Overview of MPAC's New Strategic Plan and our 2022 Municipal Priorities

Join Carmelo Lipsi, MPAC's Vice-President and COO, and Chris Rickett, Director – Municipal and Stakeholder Relations, for an overview of MPAC's 2021-2025 Strategic Plan, including how we will leverage it to continue elevating the property owner and municipal experience. Following the webinar a survey will be provided to obtain your feedback about our municipal areas of focus.

As always there will be time for your questions.



Date: Thursday, January 13
Time: 1 to 2 p.m. EST

[REGISTER NOW](#)

View the schedule of upcoming municipal webinars on mpac.ca and view recordings of all past webinars on our [YouTube channel](#).

Possible IT Security Risk - Apache Log4j

MPAC IT began assessing the impact of the Log4j vulnerability earlier this month and took all steps necessary to protect MPAC's systems beginning December 10th. MPAC systems are secured by a "defense in depth" approach and follow ISO/IEC 27001/17 code of practice for information security controls, including monitoring and change management.

Log4j is very broadly used in a variety of consumer and enterprise services, websites, and applications, as well as in operational technology products, to log security and performance information. There is a current vulnerability in the software. To learn more [click here](#).

This situation is still evolving and MPAC will continue to monitor and ensure that our systems remain safe. We encourage municipalities to consider their risk as well.

MPAC again named a top employer



With headquarters in Durham Region, we are proud to be named one of [Greater Toronto's Top Employers](#) for the third year in a row! Our story includes personal reflections from Isabel Lee, a Property Inspector who joined MPAC during the pandemic. She discusses the unique experience new employees have in joining an organization remotely, and touches on how MPAC adapted throughout the pandemic to support its employees and their work. [Learn more](#).

Best wishes this holiday season

We wish you a safe and restful holiday season this year. Please note MPAC will close at noon on Friday, December 24, 2021 and will reopen on Tuesday, January 4, 2022.



Partnerships in action



Earlier this year, led by Family Services Windsor Essex, the City of Windsor and interested organizations approached MPAC for help with a [Housing Supply Challenge](#) project. We are honoured to be working with a dedicated team on developing data solutions to bring more, and alternative, housing supply to the City.

The project group is one of 21 across Canada who were awarded \$200,000 through a competitive process to develop a data-driven solution for the

federal Housing Supply Challenge and to assist addressing data gaps in housing and help create better informed policy.

"The work of our project has been to build a proof of concept with two goals in mind," says Sarah Cipkar, lead researcher for the project. "The first was to identify the feasibility of developing detached Additional Dwelling Units (ADUs) from the legal and financial perspective of a homeowner, and second, to assist municipal planning to identify areas within the city where this type of development could have the greatest impact."

MPAC's contribution included valuation expertise with respect to the assessment and classification of the proposed ADUs. Assessment data was then combined with open data, including zoning details, setbacks and road allowances, and analyzed with a GIS mapping tool, incorporating neighbourhood demographics, socio-economic data and specific requirements.

"Affordable, available housing is a clear challenge across the country and one that we are uniquely positioned to support in Ontario," says Tracy Pringle, Account Manager, MPAC. "The innovative thinking happening as part of this project is a great example of how MPAC's property data and valuation expertise can contribute to solutions to societal challenges like affordable housing."

Late in November, the team learned that its prototype was one of 14 selected for additional funding and will share a pool of \$22.5 million to implement their data-driven solution!

Do you have a great story about our partnerships in action? [Share it with us.](#)

As COVID-19 continues to impact communities across Ontario, our offices remain closed to the public and we have paused property inspections at this time. We continue to be available to take your calls and assist you online – please [contact us](#).



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Municipal Property Assessment Corporation | 1340 Pickering Parkway, Pickering, ON L1V 0C4
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Renfrew County and District Health Unit

"Optimal health for all in Renfrew County and District"

December 14, 2021

County of Renfrew
9 International Drive
Pembroke, ON K8A 6W5

Attention: Mr. Paul Moreau, CAO

RE: 2022 Estimated Funding Requirement

Dear Paul,

The Renfrew County and District Health Unit (RCDHU) Board of Health held a special meeting on December 10, 2021 to review the anticipated funding requirement for 2022.

On behalf of the Board of Health and pursuant to Section 72 (5) of the Health Protection and Promotion Act (HPPA), written notice is being provided for the estimated amount that will be required to defray RCDHU's 2022 expenses under Section 72 (1).

The estimated amount required for 2022 is \$1,733,289 payable in 12 equal installments due the 1st of each month. This amount is unchanged from 2021.

To provide additional information for your review, you will find the following enclosures:

- 2022 Municipal Levy Report with Assumptions and Considerations
- Breakdown by Obligated Municipalities
- History of the Municipal Levy from 1987 - 2022

Thank you for your council's continued interest in and support of the Renfrew County and District Health Unit's programs and services.

Sincerely,

Heather G. Daly, CPA, CMA
CEO(A)/Director, Corporate Services

Cc: Jeff Foss, Director of Finance/Treasurer

Encl. (1)

2022 Municipal Levy Report

2022 Assumptions and considerations for Municipal Funding Requirement

The recommendation for the Municipal Funding Requirement for 2022 is status quo with no increase to the amount. Projecting 2022 is very challenging as all indications point to COVID-19 response continuing to be a main priority of focus for Public Health in Ontario. After the full response, Public Health Units will then move to the recovery phase which could take up to 1-2 years. The Ministry has confirmed in the letter received on November 2, 2021 that funding for the Covid-19 pressures will continue and be sent to Public Health Units in Ontario to support the pressures from this ongoing response. At this time, funding for the recovery phase is not known.

Base Funding:

The Ministry of Health base funding is anticipated to be status quo for 2022 for the base programs. As well, there has been no organizational review completed for non-Covid program requirements and until this is done, the assumption is for program staff to remain at status quo. There has been no indication from the Ministry of any increase to base budget programs. However, should Covid-19 response become a permanent part of the mandatory program budget the Ministry will need to increase base funding in recognition of this additional financial burden to health units.

Mitigation Funding:

The Ministry has confirmed continuation of mitigation funding in the amount of \$908K to be issued in 2022. This funding is to mitigate the impact of the change to the funding formula announced in 2019 moving to a 70%/30% cost sharing of Mandatory Programs between the province and the municipal partners.

Other Programs:

The Ministry will fund OSDCP (Seniors' Dental program) and Unorganized Territories (Algonquin Park) at 100%. As well, they have announced possible additional Capital Funding opportunities for the OSDCP in 2022.

Staffing Considerations:

Payroll and benefits accounted for 78.2% of costs in 2020. Therefore, this is the largest factor that impacts the budget each year. The Collective agreements for both OPSEU and ONA continue to the end of 2022. Therefore, wage increments per collective agreements (and board motion for non-union staff) is known at 1.5%.

Costs for the agreement with Ottawa Public Health for the services of a backup Medical Officer of Health/Physician Services will be funded through the Covid initiative as this requirement is driven by the additional burden from the pandemic response.

Additional 2022 funding has also been confirmed by the Ministry for School Focused Nurses initiative to July 2022. This funding includes up to 6 FTE nurse positions working on school focused Covid response.

Renfrew County and District Health Unit:

**2022 Estimated Funding Requirement
Obligated Municipalities**

	Proportion %	2021 Funding Requirement (\$)	Total 2022 Funding Requirement (\$) No Increase
Township of South Algonquin	1.15%	23,060	23,060
City of Pembroke	12.41%	248,844	248,844
County of Renfrew	86.44%	1,733,289	1,733,289
	100.00%	2,005,193	\$ 2,005,193

Based on population per 2018 MPAC population statistics: 88,289

Total Estimated Funding Requirement: \$2,005,193

Renfrew County and District Health Unit - Municipal Levy History

Year	Population	Municipal Levy \$	% Increase (Decrease)	Cost Per Capita	Cost Sharing Prov.%/Mun.%
2022	88,289	2,005,193	0	\$ 22.71	70/30 with mitigation
2021	88,289	2,005,193	8.46%	22.71	70/30 with mitigation
2020	88,289	1,848,733	10.00%	20.94	70/30 with mitigation
2019	88,289	1,680,666	1.83%	19.04	75%/25%
2018	90,398	1,650,516	0%	18.26	75%/25%
2017	90,398	1,650,516	0.00%	18.26	75%/25%
2016	90,398	1,650,516	-2.62%	18.26	75%/25%
2015	90,398	1,694,966	2.00%	18.75	75%/25%
2014	90,578	1,661,731	0.00%	18.35	75%/25%
2013	90,578	1,661,731	0.00%	18.35	75%/25%
2012	90,578	1,661,731	3.00%	18.35	75%/25%
2011	90,578	1,613,331	3.00%	17.81	75%/25%
2010	92,322	1,566,341	9.93%	16.97	75%/25%
2009	92,322	1,424,916	0.00%	15.43	75%/25%
2008	92,322	1,424,916	0.00%	15.43	75%/25%
2007	92,322	1,424,916	-28.12%	15.43	75%/25%
2006	93,741	1,982,275	0.00%	21.15	65%/35%
2005	93,741	1,982,275	0.00%	21.15	55%/45%
2004	93,741	1,982,275	7.39%	21.15	50%/50%
2003	93,191	1,845,925	0.00%	19.81	50%/50%
2002	93,191	1,845,925	0.00%	19.81	50%/50%
2001	93,191	1,845,926	0.00%	19.81	50%/50%
2000	93,191	1,845,926	0.00%	19.81	50%/50%
1999	93,317	1,845,926	-50.17%	19.78	50%/50%
1998	91,277	3,704,366	307.21%	40.58	0%/100%
1997	91,277	909,697	0.00%	9.97	75%/25%
1996	91,277	909,697	0.00%	9.97	75%/25%
1995	91,277	909,697	0.00%	9.97	75%/25%
1994	88,159	909,697	0.00%	10.32	75%/25%
1993	88,159	909,697	1.97%	10.32	75%/25%
1992	88,159	892,119	7.45%	10.12	75%/25%
1991	86,773	830,290	6.97%	9.57	75%/25%
1990	86,773	776,190	7.90%	8.95	75%/25%
1989	86,773	719,360	11.62%	8.29	75%/25%
1988	87,851	644,486	4.99%	7.34	75%/25%
1987	87,851	613,859		6.99	75%/25%

**Note: an environmental scan of other Public Health Units was completed with an average Cost Per Capita of \$36.59. The highest was \$58.28 (Temiskaming) and the lowest was \$22.00 (Hastings Prince Edward) with RCDHU at \$22.71



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Finance & Administration Committee
 The Corporation of the County of Renfrew
 9 International Drive
 Pembroke, Ontario K8A 6W5

December 17, 2021

Dear Councillor Jennifer Murphy:

Re: Audit Planning

We are writing this letter in connection with our audit of the consolidated financial statements for the period ending December 31, 2021.

Our purpose in writing is to ensure effective two-way communication between us in our role as auditors and yourselves with the role of overseeing the financial reporting process. In this letter we will:

- a) Address our responsibilities as independent auditors and provide information about the planned scope and timing of our audit.
- b) Request a response to some audit questions and any additional information you may have that could be relevant to our audit.

Auditor Responsibilities

The respective responsibilities of ourselves and of management in relation to the audit of consolidated financial statements are set out in the engagement letter dated December 15, 2021. This engagement letter is attached as an appendix to this letter.

Planned Scope and Timing of Our Audit

Our objective as auditors is to express an opinion on whether the consolidated financial statements are prepared, in all material respects, in accordance with Canadian public sector accounting standards.

In developing our audit plan, we worked with management to understand the nature of the entity and to identify and assess the risks of material misstatement in the consolidated financial statements, whether due to fraud or error. Our audit plan has been designed to focus on the identified areas of risk.

Materiality

For the current period, we have determined an overall materiality amount of \$650,000. We have also considered misstatements that could be material in qualitative financial statement disclosures. Materiality will be used to:

- a) plan and perform the audit; and,
- b) evaluate the effects of identified and uncorrected misstatements on the audit procedures performed as well as on the consolidated financial statements.

The materiality amount will be reassessed at period end to ensure it remains appropriate.

December 17, 2021

Page 2

Internal Control

To help identify and assess the risks of material misstatement in the consolidated financial statements, we obtain an understanding of internal control relevant to the audit. This understanding is used in the design of appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control. Should we identify any significant deficiencies in the internal control and accounting systems, we will communicate them to you in our audit findings letter.

Significant Risks

In planning our audit, we identify significant financial reporting risks that, by their nature, require special audit consideration. The significant risks we have identified, and our proposed audit response is outlined below:

Significant Risks	Proposed Audit Response
<i>Revenue recognition and completeness</i>	<i>Analytical procedures Substantive testing of revenues, including the consistent application of accounting policies Review of cut-off procedures</i>
<i>Management override</i>	<i>Inquiries of management Review of journal entries Review of related-party transactions and management estimates</i>
<i>Accounts payable - completeness</i>	<i>Analytical procedures Substantive testing or tests of control</i>
<i>Inventory - valuation</i>	<i>Inquiries of management Analysis of inventory movements, condition and obsolescence Testing of inventory amounts</i>
<i>Accounts receivable - existence</i>	<i>Confirmation of receivable balances Tests of controls over revenues</i>
<i>Trust accounts</i>	<i>Confirmation of individual trust balances</i>

If there are specific areas that warrant our particular attention during the audit or where you would like us to undertake some additional procedures, please let us know.

Uncorrected Misstatements

Where we identify uncorrected misstatements during our audit, we will communicate them to management and request that they be corrected. If not corrected by management, we will then request that you correct them. If not corrected by you, we will also communicate the effect that they may have individually, or in aggregate, on our audit opinion.

SCOTT ROSIEN BLACK & LOCKE

Finance & Administration Committee
The Corporation of the County of Renfrew

December 17, 2021

Page 3

Timing

The proposed timing of our audit (as discussed with management) is as follows:

Action	Planned Date
Start of audit field work	<i>Beginning of March, 2022</i>
End of audit field work	<i>End of March 31, 2022</i>
Present audit findings letter to Jeff Foss	<i>June 2022</i>
Approval of consolidated financial statements by the Finance & Administration Committee and County Council	<i>Late June 2022</i>
Provide the audit opinion on consolidated financial statements	<i>Late June 2022</i>

Engagement Team

Our engagement team for this audit will be led by Karen Black, CPA, CA (partner) and Brian Mueller, CPA, CA (audit senior). If you wish to contact the team please call our office at 613-735-3981 or by email at kblack@srblaccountants.com/bmueller@srblaccountants.com.

Audit Findings

At the conclusion of our audit, we will prepare an audit findings letter to assist you with your review of the consolidated financial statements. This letter will include our views and comments on matters such as:

- significant matters, if any, arising from the audit that were discussed with management;
- significant difficulties, if any, encountered during the audit;
- qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures;
- uncorrected misstatements; and
- any other audit matters of governance interest.

Audit Questions and Requests

Fraud

To help us in identifying and responding to the risks of fraud within the entity, we would appreciate your responses to the following questions:

1. What oversight, if any, do you provide over management's processes for identifying and responding to fraud risks? Management's processes could include policies, procedures, programs or controls that serve to prevent, detect and deter fraud.
2. Do you have any knowledge of any actual, suspected or alleged fraud, including misappropriation of assets or manipulation of the financial statements, affecting the entity? If so, please provide details and how the fraud or allegations of fraud were addressed.

SCOTT ROSIEN BLACK & LOCKE

Finance & Administration Committee
The Corporation of the County of Renfrew

December 17, 2021

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Other Matters

Would you please bring to our attention any significant matters or financial reporting risks, of which you are aware, that may not have been specifically addressed in our proposed audit plan. This could include such matters as future plans, contingencies, events, decisions, non-compliance with laws and regulations, potential litigation, specific transactions (such as with related parties or outside of the normal course of business) and any additional sources of audit evidence that might be available.

We recognize your significant role in the oversight of the audit and would welcome any observations on our audit plan.

This letter was prepared for the sole use of those charged with governance of The Corporation of the County of Renfrew to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Yours very truly,

SCOTT ROSIEN BLACK & LOCKE



Karen Black CPA, CA



Scott Rosien
Black & Locke
CHARTERED PROFESSIONAL ACCOUNTANTS

T: 613-735-3981
F: 613-732-3829
E: info@srblaccountants.com
545 Pembroke Street West
Pembroke ON K8A 5P2

Appendix 1

Donald W. Rosien, CPA, CA
Karen I. Black, CPA, CA
Roger A. Locke, CPA, CA
Ryan B. McGauley, CPA, CA
David M. Scott, CPA, CA - Retired
scottrosienblacklockeaccountants.com

December 15, 2021

Mr. Paul Moreau, Chief Administrative Officer/Clerk
The Corporation of the County of Renfrew
9 International Drive
Pembroke, Ontario K8A 6W5

Dear Mr. Paul Moreau:

The Objective and Scope of the Audit

You have requested that we audit the consolidated financial statements of The Corporation of the County of Renfrew, which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements (including a summary of significant accounting policies).

We are pleased to confirm our acceptance and our understanding of the nature, scope and terms of this audit engagement, and all services related thereto, by means of this letter (the "Engagement").

The objectives of our audit are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

The Responsibilities of the Auditor

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. 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:

- a. Identify and assess the risks of material misstatement of the consolidated 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.
- b. 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the consolidated financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Mr. Paul Moreau, Chief Administrative Officer/Clerk
The Corporation of the County of Renfrew

December 15, 2021

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- d. 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 entity'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 consolidated 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 entity to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the consolidated financial statements (including the disclosures) and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

The Responsibilities of Management

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards.
- b. For the design and implementation of such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.
- c. To provide us with timely:
 - i. Access to all information of which management is aware that is relevant to the preparation of the consolidated financial statements (such as records, documentation and other matters);
 - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of non-compliance with legislative or regulatory requirements;
 - iii. Additional information that we may request from management for the purpose of the audit; and
 - iv. Unrestricted access to persons within The Corporation of the County of Renfrew from whom we determine it necessary to obtain audit evidence.

As part of our audit process:

- a. We will make inquiries of management about the representations contained in the consolidated financial statements. At the conclusion of the audit, we will request from management and those charged with governance written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- b. We will communicate any misstatements identified during the audit other than those that are clearly trivial.

We request that management correct all the misstatements communicated.

Mr. Paul Moreau, Chief Administrative Officer/Clerk
The Corporation of the County of Renfrew

December 15, 2021

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Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of The Corporation of the County of Renfrew

Opinion

We have audited the consolidated financial statements of The Corporation of the County of Renfrew (the Corporation), which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2021 and the results of its operations, change in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Consolidated Financial Statements section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Mr. Paul Moreau, Chief Administrative Officer/Clerk
The Corporation of the County of Renfrew

December 15, 2021

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Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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 consolidated 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 Corporation'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 Corporation'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 consolidated 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 Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Mr. Paul Moreau, Chief Administrative Officer/Clerk
The Corporation of the County of Renfrew

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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.

If we conclude that a modification to our opinion on the consolidated financial statements is necessary, we will discuss the reasons with you in advance.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of The Corporation of the County of Renfrew unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly required by law or by the provincial Code of Professional Conduct/Code of Ethics; or
- c. The information requested is (or enters into) public domain.

Communications

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

Use of Information

It is acknowledged that we will have access to all information about identified individuals ("personal information") in your custody that we require to complete our Engagement. Our services are provided on the basis that:

- a. You represent to us that management has obtained any required consents for our collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and
- b. We will hold all personal information in compliance with our Privacy Statement.

Use and Distribution of Our Report

The examination of the consolidated financial statements and the issuance of our audit report are solely for the use of The Corporation of the County of Renfrew and those to whom our report is specifically addressed by us. We make no representations or warranties of any kind to any third party in respect of these consolidated financial statements or our audit report, and we accept no responsibility for their use by any third party or any liability to anyone other than The Corporation of the County of Renfrew.

Mr. Paul Moreau, Chief Administrative Officer/Clerk
The Corporation of the County of Renfrew

December 15, 2021

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For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond The Corporation of the County of Renfrew) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

Reproduction of Auditor's Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review and approval in writing before the publication or posting process begins.

Management is responsible for the accurate reproduction of the consolidated financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized consolidated financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information on the electronic site with the original document.

Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the Engagement are the property of our firm, constitute our confidential information and will be retained by us in accordance with our firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

File Inspections

In accordance with professional regulations (and by our firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and firm's standards. File reviewers are required to maintain confidentiality of client information.

Mr. Paul Moreau, Chief Administrative Officer/Clerk
The Corporation of the County of Renfrew

December 15, 2021

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Accounting Advice

Except as outlined in this letter, the Engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement letter.

Other Services

In addition to the audit services referred to above, we will, as allowed by the Rules of Professional Conduct/Code of Ethics, prepare any other special reports as required. Management will provide the information necessary to complete these reports and will file them with the appropriate authorities on a timely basis.

Unless expressly agreed in a separate engagement letter, we will have no involvement with or responsibility for the preparation or filing of HST returns or any other (including foreign) tax returns, source deductions, information returns, slips, elections, designations, certificates or reports.

Governing Legislation

This engagement letter is subject to, and governed by, the laws of the Province of Ontario. The Province of Ontario will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Dispute Resolution

You agree that any dispute that may arise regarding the meaning, performance or enforcement of this Engagement will, prior to resorting to litigation, be submitted to mediation.

Indemnity

The Corporation of the County of Renfrew hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our firm (and its partners, agents and employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands and liabilities arising out of (or in consequence of):

- a. The breach by The Corporation of the County of Renfrew, or its directors, officers, agents, or employees, of any of the covenants or obligations of The Corporation of the County of Renfrew herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the consolidated financial statements in reference to which the engagement report is issued, or any other work product made available to you by our firm.
- b. A misrepresentation by a member of your management or committee members.

SCOTT ROSIEN BLACK & LOCKE

Mr. Paul Moreau, Chief Administrative Officer/Clerk
The Corporation of the County of Renfrew

December 15, 2021

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Time Frames

We will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by The Corporation of the County of Renfrew of its obligations.

Fees

Our fees will be in accordance with the terms of By-Law Number 64-17 dated June 28, 2017, plus harmonized sales tax. Each billing is due for payment when received. Our fee takes into account that the County will provide clerical assistance to the extent practicable, including the preparation of various schedules in advance of the year-end audit. If for any reason management is unable to provide such schedules, information and help, Scott Rosien Black & Locke and management will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives.

Billing

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 60 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.5% per month. We reserve the right to suspend our services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this Engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable HST) incurred.

Termination

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party [*not less than 30 calendar days before the effective date of termination*]. If early termination takes place, The Corporation of the County of Renfrew shall be responsible for all time and expenses incurred up to the termination.

If we are unable to complete the audit or are unable to form, or have not formed, an opinion on the consolidated financial statements, we may withdraw from the audit before issuing an auditor's report, or we may disclaim an opinion on the consolidated financial statements. If this occurs, we will communicate the reasons and provide details.

SCOTT ROSIEN BLACK & LOCKE

Mr. Paul Moreau, Chief Administrative Officer/Clerk
The Corporation of the County of Renfrew

December 15, 2021

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Survival of Terms

This engagement letter will continue in force for subsequent audits unless terminated by either party by written notice prior to the commencement of the subsequent audit.

Conclusion

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your corporation.

Yours truly,

SCOTT ROSIEN BLACK & LOCKE

Karen Black
Karen Black, CPA, CA

Acknowledged and agreed on behalf of The Corporation of the County of Renfrew by:

Paul Moreau
Mr. Paul Moreau, Chief Administrative Officer/Clerk

December 17, 2021
Date

9 INTERNATIONAL DRIVE
PEMBROKE, ON, CANADA
K8A 6W5

613-735-7288

FAX: 613-735-2081

www.countyofrenfrew.on.ca



Department of
Corporate Services

January 13, 2022

Ms. Karen Black, CPA, CA
Scott Rosien Black & Locke
545 Pembroke Street West
Pembroke, ON K8A 5P2

Dear Ms. Black:

RE: Audit Planning

I wish to advise that your letter dated December 17, 2021 addressed to the Finance and Administration Committee of the Corporation of the County of Renfrew was overviewed by the Committee at its last meeting on January 13, 2022.

The Finance and Administration Committee understands that this letter from you concerning Audit Planning is a new requirement under the Canadian Auditing Standards.

With respect to the questions posed in your letter to assist your firm in identifying and responding to the risks of fraud within the entity, we wish to respond to each question as follows:

1. The oversight provided by the Finance and Administration Committee over management's processes for identifying and responding to fraud risks include, but are not limited to the following:
 - a. Appropriate internal control procedures, such as segregation of duties, have been implemented to ensure that the risk of fraud is non-existent except for staff collusion which is more difficult to discover.
 - b. Complete reliance on the integrity of the Treasurer of the Corporation of the County of Renfrew who, as a Chartered Professional Accountant, must adhere to the Rules of Professional Conduct adopted under the authority of the Chartered Accountants Act, 2010 and the By-laws of the Institute of Chartered Professional Accountants of Ontario.
 - c. Reliance on the audit opinion of your firm, Scott Rosien Black & Locke expressed on the annual financial statements of the Corporation of the County of Renfrew. The Finance and Administration Committee relies on the testing by your firm of the financial internal control procedures developed and carried out by management and their staff. Our Committee also reviewed the annual Management Letter issued by your auditing firm and is committed to implementing corrective action immediately.

2. With respect to Question 2, the Finance and Administration Committee wishes to advise that we have no knowledge of any actual, suspected or alleged fraud, including misappropriation of assets or manipulation of the financial statements affecting the Corporation of the County of Renfrew.

Should anything come to the attention of the Finance and Administration Committee with respect to risks of fraud within the entity, we endeavor to contact your office immediately.

Yours sincerely,

Councillor Jennifer Murphy, Chair
Finance and Administration Committee

JF/clw

c: Jeffrey Foss, Director of Corporate Services
Paul Moreau, Chief Administrative Officer



December 16, 2021

Re: Value of AMO Membership and MEPCO Support in 2022

[AMO](#) is your organization.

In 2021, we worked hard to make a difficult year a little easier for you. We built on our experience of 2020 and the first year of the COVID pandemic to advance important municipal interests and to shore up the integral role of municipalities in Ontario's future. Municipalities remain on the front-line of the pandemic.

Building on the \$4 billion in Safe restart funding for Ontario in 2020, we continued to advocate for financial assistance and other investments in municipal government. The result was more than \$900 million in the 2021 provincial Budget for operations, public health and social services relief funding (SSRF), plus an additional \$2.8 billion for Broadband to bring Ontario's investment up to \$4 billion by 2025. Additional SSRF investment of \$255 million was announced at the AMO Conference. The provincial Fall Economic Statement included an additional \$1 billion in OCIF funding over 5 years plus \$345 million to assist with COVID-related transit losses.

We did our job so you could do yours. That's what AMO does year-in and year-out, and never more so than in 2020 and again in 2021. Your membership makes all the difference; we simply cannot do it without your support.

We held our AMO Conference virtually again in 2021, building on our ground-breaking experience in 2020, and the positive feedback from those who participated in our 2021 Conference was incredible. In 2022, we are planning to have an in-person conference hosted by the City of Ottawa and will keep members apprised of developments as planning progresses. Thank you for supporting AMO through your conference attendance in 2021 and please join us again in 2022.

AMO is a highly influential policy and advocacy organization, but it's also much more. Through our [Local Authority Services \(LAS\)](#) – AMO's Business Services organization, there are many programs and services designed to support municipalities. In 2021, AMO's Membership Centre delivered approximately \$1.3 billion of [Canada Community-Building](#) Funding (double the usual amount) on behalf of the Government of Canada allowing you to put that money to work without delay.

We also advance municipal employer interests in OMERS as your sponsor representative through the [Municipal Employer Pension Centre of Ontario](#) (MEPCO). Through MEPCO, we ensure that your voice influences the governance and the administration of the \$114 billion OMERS plan. We know that OMERS is important to you and to your employees. Making sure it's affordable, sustainable, and meaningful,

is MEPCO's top priority. Now, in the face of global markets rocked by a pandemic, the governance and administration of the OMERS fund is more important than ever. In the first half of 2021, OMERS turned around its poor 2020 performance with a net return of 8.8% in the first six months of this year. Over the twelve months ending June 30, 2021, the Plan earned a net investment return of 18.2%. Your ongoing support of MEPCO is essential to the success of the OMERS plan.

You have my commitment that we will continue our hard work on your behalf in 2022. To do that, we need your membership in AMO and MEPCO. The related membership invoices have been mailed to your treasury department for payment. Municipal governments are the frontline of governments. Let us work together in 2022 to ensure the collective voice of municipal government in Ontario is heard loud and clear. Best wishes to you, your friends and family, and your community for a happy, safe and festive holiday season.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. McGarvey', with a large, sweeping flourish extending to the left.

Jamie McGarvey
AMO President
Mayor of the Town of Parry Sound



POLICY UPDATE

January 5, 2022

AMO Policy Update – New Year Calls to Action and other issues of municipal concern

Call to Action – Joint and Several Liability

In 2018, Premier Ford committed to reviewing the matter of municipal joint and several liability. This review was conducted in 2019 with AMO and municipalities fully participating. Unfortunately, the results of this provincial review have not been released and municipalities are still awaiting news of how the Attorney General will address this important matter.

As municipal leaders are aware, liability and risks are one major driver of exponentially increasing insurance costs. However, managing risk and liability also has environmental impacts such as road salt application affecting wetlands and water quality in our lakes and streams.

To help drive the policy discussion, AMO submitted “[*Towards a Reasonable Balance – Addressing Growing Municipal Liability and Insurance Costs*](#)” in October 2019 that provides a refresh on the municipal argument to find a balance to the issues and challenges presented by joint and several liability, including implementing full proportionate liability and a cap on economic loss awards. It provided seven straightforward recommendations for actions to deal with this problem.

AMO is now asking for municipal councils to lend their support to the 7 recommendations contained in the AMO submission to re-establish the priority for provincial action on this issue. Councils are encouraged to pass a resolution when you next meet to ask the government to work with us to on a plan for resolution before the end of its current mandate.

Please send your supportive resolutions to the Attorney General, the Honourable Doug Downey at attorneygeneral@ontario.ca and copy the Minister of Municipal Affairs and Housing, the Honourable Steve Clark at minister.mah@ontario.ca as well as the AMO President, Jamie McGarvey, at amopresident@amo.on.ca.

Call to Action – CN Rail and Drainage

AMO has prepared a [template letter](#) (also available for download in [.docx](#) format) for municipal Councils that are experiencing issues with drainage maintenance work,

construction of new drains, and the collection of assessed costs to Railways for the *Drainage Act*. The template letter, which can be modified by each municipal Council, is intended to amplify support of the Ontario Minister of Agriculture, Food and Rural Affairs (OMAFRA)'s [letter](#) dated December 23, 2021. As the Minister states in her letter, "Given that federally regulated railways are indeed subject to the *Drainage Act*, we expect CN Rail to pay its costs as assessed under the *Drainage Act* and not to hinder the progress of these projects or others in the future."

Municipal Councils are encouraged to send the letter to each of the recipients copied in the letter and forward a copy to policy@amo.on.ca.

Providing More Care, Protecting Seniors and Building More Beds Act Receives Royal Assent

On December 9th, the *Providing More Care, Protecting Seniors, and Building More Beds Act, 2021*, received [Royal Assent](#). The legislation will repeal the *Long-Term Care Homes Act, 2007* and replace it with the *Fixing Long-Term Care Act, 2021*. This new Act establishes in law the commitment to provide an average of four hours of direct care per resident per day by March 31, 2025, with increasing interim goals to increase care; establish new compliance and enforcement tools, including doubling the fines on the conviction of an offence; and align the Residents' Bill of Rights with the Ontario *Human Rights Code* and recognize the role caregivers play in resident health and well-being. The legislation also makes changes to the *Retirement Homes Act, 2021*.

AMO provided both a [written submission](#) to the Standing Committee on the Legislative Assembly and presented to the Committee our feedback on the Bill. The legislature made a revision to include emotional needs in the preamble of the Act, but not as a fundamental principle as was advocated for by AMO and other organizations. The government is set to propose and publicly consult on regulations for the two Acts in the coming months. AMO will continue to provide input and advocate for increased funding for municipal homes to implement emotion-focused models of care.

Call for Ideas: Housing Accelerator Fund and Rent-to-Own Program

The federal Minister of Housing and Diversity has launched a Call for Ideas for two of the federal government's priorities outlined in the Speech for the Throne. The Housing Accelerator Fund would aim to remove barriers and help municipalities build housing more quickly in an ambitious and innovative manner, while the Rent-to-Own program would aim to help make it easier for renters to work towards home ownership. Municipalities, provinces and territories, Indigenous governments, organizations and communities, private and non-profit housing sectors, and Canadians are invited to share their ideas on how these programs could be most effective.

Ideas can be submitted until January 31, 2022 at <https://www.placetocallhome.ca/callforideas>.

AMO Submission to the Ministry of Health on Municipal-OHT Engagement

AMO has submitted [recommendations](#) to the Minister of Health that will improve and standardize the relationship between Ontario Health Teams (OHTs), municipal governments, and District Social Service Administration Boards (DSSABs). Currently 50 OHTs have been established in the province; however, of the 42 OHTs that were approved prior to September 17th, 2021, only 40% have listed a municipality as a partner or member.

The integration of municipal governments and District Social Service Administration Boards into Ontario Health Teams' (OHTs) decision-making across the province has been inconsistent and inappropriate for an order of government. AMO has long called upon the province to mandate a municipal voice into health care service planning and decision making. AMO's submission calls on the Ministry to implement these recommendations and ensure that municipal knowledge is integrated into local system planning and management of the health care system.

Municipal Cannabis Resources Available

AMO has assembled resources and key messages for municipalities to consider when addressing personal and designated medical cannabis grows in their communities and in their provincial and federal cannabis advocacy. [The Municipal Resources](#) have been assembled to provide examples of how Ontario communities have addressed issues related to medical cannabis grows. They do not reflect any requirements but offer examples of possible tools for municipal governments to consider.

The [Key Messages for Municipalities](#) offer messaging that municipal governments may choose to consider in their provincial and federal cannabis advocacy. Both resources have been compiled based on the input and contributions of AMO's Personal and Designated Medical Cannabis Grows Staff Working Group.

AMO's [COVID-19 Resources](#) page is being updated continually so you can find critical information in one place. Please send any of your municipally related pandemic questions to covid19@amo.on.ca.

*Disclaimer: The Association of Municipalities of Ontario (AMO) is unable to provide any warranty regarding the accuracy or completeness of third-party submissions. Distribution of these items does not imply an endorsement of the views, information or services mentioned.



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Towards a Reasonable Balance:

Addressing growing municipal liability and insurance costs

Submission to the Attorney General of Ontario

October 1, 2019

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Sent via email to: doug.downeyco@pc.ola.org
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October 1, 2019

The Honourable Doug Downey
Attorney General of Ontario
McMurtry-Scott Building, 11th Floor
720 Bay Street
Toronto, Ontario
M7A 2S9

Dear Attorney General Downey,

Municipal governments accept the responsibility to pay their fair share of a loss. Always. Making it right and paying a fair share are the cornerstones of our legal system. Citizens expect nothing less of their local governments.

But what is a challenge for municipalities and property taxpayers alike, is being asked to assume someone else's responsibility for someone else's mistake. Municipal governments should not be the insurer of last resort. For municipalities in Ontario, however, the principle of joint and several liability ensures that they are just that.

Joint and several liability means higher insurance costs. It diverts property tax dollars from delivering public services. It has transformed municipalities into litigation targets while others escape responsibility. It forces municipal government to settle out-of-court for excessive amounts when responsibility is as low as 1%.

There must be a better way. There must be a better way to help ensure those who suffer losses are made whole again without asking municipalities to bear that burden alone. There must be a better way to be fair, reasonable, and responsible.

AMO welcomes the government's commitment to review joint and several liability. It is a complex issue that has many dimensions. Issues of fairness, legal principles, "liability chill", insurance failures and high insurance costs are all intertwined. Many other jurisdictions have offered additional protection for municipalities and AMO calls on the Ontario government to do the same.

What follows is a starting point for that discussion. Our paper reasserts key issues from AMO's 2010 paper, AMO's 2011 insurance cost survey, provides more recent examples, and details some possible solutions of which there are many options.

Municipalities are in the business of delivering public services. Municipal governments exist to connect people and to advance the development of a community. It is time to find a reasonable balance to prevent the further scaling back of public services owing to joint and several liability, "liability chill", or excessive insurance costs.



Together with the provincial government, I am confident we can find a better way.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. McGarvey', is written over a horizontal line.

Jamie McGarvey
AMO President

Executive Summary

AMO's advocacy efforts on joint and several liability in no way intends for aggrieved parties to be denied justice or damages through the courts. Rather, municipal governments seek to highlight the inequity of how much "deep pocket" defendants like municipalities are forced to pay, for both in and out of court settlements.

It is entirely unfair to ask property taxpayers to carry the lion's share of a damage award when a municipality is found at minimal fault or to assume responsibility for someone else's mistake.

Municipal governments cannot afford to be the insurer of last resort. The principle of joint and several liability is costing municipalities and taxpayers dearly, in the form of rising insurance premiums, service reductions and fewer choices. The *Negligence Act* was never intended to place the burden of insurer of last resort on municipalities.

As public organizations with taxation power and "deep pockets," municipalities have become focal points for litigation when other defendants do not have the means to pay. At the same time, catastrophic claim awards in Ontario have increased considerably. In part, joint and several liability is fueling exorbitant increases in municipal insurance premiums.

The heavy insurance burden and legal environment is unsustainable for Ontario's communities. Despite enormous improvements to safety, including new standards for playgrounds, pool safety, and better risk management practices, municipal insurance premiums and liability claims continue to increase. All municipalities have risk management policies to one degree or another and most large municipalities now employ risk managers precisely to increase health and safety and limit liability exposure in the design of facilities, programs, and insurance coverage. Liability is a top of mind consideration for all municipal councils.

Joint and several liability is problematic not only because of the disproportioned burden on municipalities that are awarded by courts. It is also the immeasurable impact of propelling municipalities to settle out of court to avoid protracted and expensive litigation for amounts that may be excessive, or certainly represent a greater percentage than their degree of fault.

Various forms of proportionate liability have now been enacted by all of Ontario's competing Great Lakes states. In total, 38 other states south of the border have adopted proportionate liability in specific circumstances to the benefit of municipalities. Many common law jurisdictions around the world have adopted legal reforms to limit the exposure and restore balance. With other Commonwealth jurisdictions and the majority of state governments in the United States having modified the rule of joint and several liability in favour of some form of proportionate liability, it is time for Ontario to consider various options.

There is precedence in Ontario for joint and several liability reform. The car leasing lobby highlighted a particularly expensive court award made in November of 2004 against a car leasing company by the victim of a drunk driver. The August 1997 accident occurred when the car skidded off a county road near Peterborough, Ontario. It exposed the inequity of joint and several liability for car leasing companies. The leasing companies argued to the government that the settlement had put them at a competitive disadvantage to lenders. They also warned that such liability conditions would likely drive some leasing and rental companies to reduce their business in Ontario. As a result, Bill 18 amended the *Compulsory Automobile Insurance Act*, the *Highway Traffic*

Act and the Ontario *Insurance Act* to make renters and lessees vicariously liable for the negligence of automobile drivers and capped the maximum liability of owners of rental and leased cars at \$1 million. While Bill 18 has eliminated the owners of leased and rented cars as “deep pocket” defendants, no such restrictions have been enacted to assist municipalities.

A 2011 survey conducted by AMO reveals that since 2007, liability premiums have increased by 22.2% and are among the fastest growing municipal costs. Total 2011 Ontario municipal insurance costs were \$155.2 million. Liability premiums made up the majority of these expenses at \$85.5 million. Property taxpayers are paying this price.

These trends are continuing. In August of 2019, it was reported the Town of Bradford West Gwillimbury faces a 59% insurance cost increase for 2019. This is just one example. AMO encourages the municipal insurance industry to provide the government with more recent data and trends to support the industry’s own arguments regarding the impact joint and several has on premiums.

Insurance costs disproportionately affect small municipalities. For 2011, the per capita insurance costs for communities with populations under 10,000 were \$37.56. By comparison, per capita costs in large communities with populations over 75,000 were \$7.71. Property taxpayers in one northern community are spending more on insurance than their library. In one southern county, for every \$2 spent on snowplowing roads, another \$1 is spent on insurance.

In 2016, the Ontario Municipal Insurance Exchange (OMEX), a not-for-profit insurer, announced that it was suspending reciprocal underwriting operations. The organization cited, a “low pricing environment, combined with the impact of joint and several liability on municipal claim settlements” as reasons for the decision. Fewer choices fuels premium increases.

Learning from other jurisdictions is important for Ontario. The Province of Saskatchewan has implemented liability reforms to support its municipalities. As a municipal lawyer at the time, Neil Robertson, QC was instrumental in laying out the arguments in support of these changes. Now a Justice of the Court of Queen’s Bench for Saskatchewan, AMO was pleased to have Neil Robertson prepare a paper and address AMO conference delegates in 2013. Much of the Saskatchewan municipal experience (which led to reforms) is applicable to the Ontario and the Canadian municipal context. Summarised below and throughout this paper are some of Robertson’s key findings.

Robertson found that, regardless of the cause, over the years municipalities in Canada have experienced an accelerating rate of litigation and an increase in amounts of damage awards. He noted these developments challenge municipalities and raise financial, operational and policy issues in the provision of public services.

Robertson describes the current Canadian legal climate as having placed municipalities in the role of involuntary insurer. Courts have assigned municipal liability where liability was traditionally denied and apportioned fault to municipal defendants out of proportion to municipal involvement in the actual wrong.

This increased exposure to liability has had serious ramifications for municipalities, both as a deterrent to providing public services which may give rise to claims and in raising the cost and reducing the availability of insurance. The cost of claims has caused insurers to reconsider not only

what to charge for premiums, but whether to continue offering insurance coverage to municipal clients.

Robertson also makes the key point that it is reasonable for municipal leaders to seek appropriate statutory protections. He wrote:

“Since municipalities exist to improve the quality of life for their citizens, the possibility of causing harm to those same citizens is contrary to its fundamental mission. Careful management and wise stewardship of public resources by municipal leaders will reduce the likelihood of such harm, including adherence to good risk management practices in municipal operations. But wise stewardship also involves avoiding the risk of unwarranted costs arising from inevitable claims.”

And, of course, a key consideration is the reality that insurance premiums, self-insurance costs, and legal fees divert municipal funds from other essential municipal services and responsibilities.

It is in this context that AMO appreciated the commitments made by the Premier and the Attorney General to review the principle of joint and several liability, the impact it has on insurance costs, and the influence “liability chill” has on the delivery of public services. Now is the time to deliver provincial public policy solutions which address these issues.

Recommendations

AMO recommends the following measures to address these issues:

1. The provincial government adopt a model of full proportionate liability to replace joint and several liability.
2. Implement enhancements to the existing limitations period including the continued applicability of the existing 10-day rule on slip and fall cases given recent judicial interpretations, and whether a 1-year limitation period may be beneficial.
3. Implement a cap for economic loss awards.
4. Increase the catastrophic impairment default benefit limit to \$2 million and increase the third-party liability coverage to \$2 million in government regulated automobile insurance plans.
5. Assess and implement additional measures which would support lower premiums or alternatives to the provision of insurance services by other entities such as non-profit insurance reciprocals.
6. Compel the insurance industry to supply all necessary financial evidence including premiums, claims, and deductible limit changes which support its, and municipal arguments as to the fiscal impact of joint and several liability.
7. Establish a provincial and municipal working group to consider the above and put forward recommendations to the Attorney General.

Insurance Cost Examples

The government has requested detailed information from municipalities regarding their insurance costs, coverage, deductibles, claims history, and out-of-court settlements. Municipalities have been busy responding to a long list of provincial consultations on a wide range of topics. Some of the information being sought is more easily supplied by the insurance industry. AMO's 2011 survey of insurance costs produced a sample size of 122 municipalities and assessed insurance cost increases over a five-year period. The survey revealed an average premium increase which exceeded 20% over that period.

All of the same forces remain at play in 2019 just as they were in 2011. Below are some key examples.

Ear Falls - The Township of Ear Falls reports that its insurance premiums have increased 30% over five years to \$81,686. With a population of only 995 residents (2016), this represents a per capita cost of \$82.09. This amount is a significant increase from AMO's 2011 Insurance Survey result. At that time, the average per capita insurance cost for a community with a population under 10,000 was \$37.56. While the Township has not been the subject of a liability claim, a claim in a community of this size could have significant and long-lasting financial and service implications. The Township has also had to impose stricter insurance requirements on groups that rent municipal facilities. This has had a negative impact on the clubs and volunteers' groups and as a consequence, many have cut back on the service these groups provide to the community.

Central Huron – For many years the municipality of Central Huron had a deductible of \$5,000. In 2014, the deductible was increased to \$15,000 to help reduce insurance costs. The municipality also increased its liability coverage in 2014 and added cyber security coverage in 2018. The combined impact of these changes represents a premium cost of \$224,774 in 2019, up from \$141,331 in 2010. Per capita costs for insurance alone are now \$29.67.

Huntsville – Since 2010, the Town of Huntsville reports an insurance premium increase of 67%. In 2019 this represented about 3.75% of the town's property tax levy. At the same time, Huntsville's deductible has increased from \$10,000 to \$25,000. The town also reports a reluctance to hold its own events for fear of any claims which may affect its main policy. Additional coverage is purchased for these events and these costs are not included above.

Ottawa - In August 2018, the City began working with its insurance broker, Aon Risk Solutions ("Aon"), to prepare for the anticipated renewal of the Integrated Insurance Program in April 2019. As the cost of the City's insurance premiums had risen by approximately 25% between 2017 and 2018, this early work was intended to ensure that any further increase could be properly accounted for through the 2019 budget process. Early indications of a possible further 10% premium increase prompted the City and Aon in late 2018 to explore options for a revised Program, and to approach alternative markets for the supply of insurance.

On January 11, 2019, an OC Transpo bus collided with a section of the Westboro Station transit shelter, resulting in three fatalities and numerous serious injuries. This was the second major incident involving the City's bus fleet, following approximately five years after the OC Transpo – VIA train collision in September 2013.

The January 2019 incident prompted insurance providers to re-evaluate their willingness to participate in the City Program. Despite Aon's work to secure an alternative provider, only Frank Cowan Company ("Cowan"), the City's existing insurer, was prepared to offer the City an Integrated Insurance Program. Cowan's offer to renew the City's Program was conditional on revised terms and limits and at a significant premium increase of approximately 84%, or nearly \$2.1 million per year. According to Cowan, these changes and increases were attributable to seven principle factors, including Joint and Several Liability:

1. Escalating Costs of Natural Global Disasters;
2. Joint and Several Liability;
3. Claims Trends (in the municipal sector);
4. Increasing Damage Awards;
5. Class Action Lawsuits;
6. New and/or Adverse Claims Development; and,
7. Transit Exposure.

Cowan also indicated that the primary policy limits for the 2019-2020 renewal would be lowered from \$25 million to \$10 million per occurrence, thereby raising the likelihood of increased costs for the City's excess liability policies.

Joint and Several in Action - Recent Examples

The following examples highlight joint and several in action. The following examples have occurred in recent years.

GTA Municipality – A homeowner rented out three separate apartments in a home despite being zoned as a single-family dwelling. After a complaint was received, bylaw inspectors and Fire Prevention Officers visited the property. The landlord was cautioned to undertake renovations to restore the building into a single-family dwelling. After several months of non-compliance, charges under the fire code were laid. The owner was convicted and fined. A subsequent visit by Fire Prevention Officers noted that the required renovations had not taken place. Tragically, a fire occurred which resulted in three fatalities. Despite having undertaken corrective action against the homeowner, joint and several liability loomed large. It compelled the municipality to make a payment of \$504,000 given the 1% rule.

City of Ottawa - A serious motor vehicle accident occurred between one of the City's buses and an SUV. The collision occurred at an intersection when the inebriated driver of the SUV failed to stop at a red light and was struck by the City bus. This collision resulted in the deaths of the SUV driver and two other occupants, and also seriously injured the primary Plaintiff, the third passenger in the SUV. The secondary action was brought by the family of one of the deceased passengers.

The Court ultimately concluded that the City was 20% liable for the collision, while the SUV driver was 80% at fault. Despite the 80/20 allocation of fault, the City was required to pay all of the approximately \$2.1 million in damages awarded in the primary case and the \$200,000 awarded in the secondary case, bringing the amount paid by the City to a total that was not proportionate to its actual liability. This was due to the application of the principle of joint and several liability, as well as the interplay between the various automobile insurance policies held by the SUV owner and

passengers, which is further explained below. Although the City appealed this case, the Ontario Court of Appeal agreed with the findings of the trial judge and dismissed it.

This case was notable for the implications of various factors on the insurance policies held by the respective parties. While most automobile insurance policies in Ontario provide for \$1 million in third party liability coverage, the insurance for the SUV was reduced to the statutory minimum of \$200,000 by virtue of the fact that the driver at the time of the collision had a blood alcohol level nearly three times the legal limit for a fully licensed driver. This was contrary to the requirements of his G2 license, which prohibit driving after the consumption of any alcohol. Further, while the Plaintiff passengers' own respective insurance provided \$1 million in coverage for underinsured motorists (as the SUV driver was at the time), this type of coverage is triggered only where no other party is in any way liable for the accident. As a result, the primary Plaintiff could only effectively recover the full \$2.1 million in damages if the Court attributed even a small measure of fault to another party with sufficient resources to pay the claim.

In determining that the City was at least partially responsible for the collision, the Court held that the speed of the bus – which according to GPS recordings was approximately 6.5 km/h over the posted limit of 60 kilometres an hour – and momentary inattention were contributing factors to the collision.

To shorten the length of the trial by approximately one week and accordingly reduce the legal costs involved, the parties had earlier reached an agreement on damages and that the findings regarding the primary Plaintiff would apply equally to the other. The amount of the agreement-upon damages took into account any contributory negligence on the part of the respective Plaintiffs, attributable to such things as not wearing a seat belt.

City of Ottawa, 2nd example – A Plaintiff was catastrophically injured when, after disembarking a City bus, he was struck by a third-party motor vehicle. The Plaintiff's injuries included a brain injury while his impairments included incomplete quadriplegia.

As a result of his accident, the Plaintiff brought a claim for damages for an amount in excess of \$7 million against the City and against the owner and driver of the third-party vehicle that struck him. Against the City, the Plaintiff alleged that the roadway was not properly designed and that the bus stop was placed at an unsafe location as it required passengers to cross the road mid-block and not at a controlled intersection.

Following the completion of examinations for discovery, the Plaintiff's claim against the Co-Defendant (the driver of the vehicle which struck the plaintiff) was resolved for \$1,120,000 comprising \$970,000 for damages and \$120,000 for costs. The Co-Defendant's policy limit was \$1 million. The claim against the City was in effect, a "1% rule" case where the City had been added to the case largely because the Co-Defendant's insurance was capped at \$1 million, which was well below the value of the Plaintiff's claim.

On the issue of liability, the pre-trial judge was of the view that the City was exposed to a finding of some liability against it on the theory that, because of the proximity of the bus stop to a home for adults with mental health issues, the City knew or should have known that bus passengers with cognitive and/or physical disabilities would be crossing mid-block at an unmarked crossing. This, according to the judge, could have resulted in a finding being made at trial that the City should

either have removed the bus stop or alternatively, should have installed a pedestrian crossing at this location.

The judge assessed the Plaintiff's damages at \$7,241,000 exclusive of costs and disbursements which he then reduced to \$4,602,930 exclusive of costs and disbursements after applying a reduction of 27.5% for contributory negligence and subtracting the \$970,000 payment made by the Co-Defendant's insurer.

Settlement discussions took place and the judge recommended that the matter be resolved for \$3,825,000 plus costs of \$554,750 plus HST plus disbursements.

Joint and Several Liability in Action - Other notable cases

Deering v Scugog - A 19-year-old driver was driving at night in a hurry to make the start time of a movie. She was travelling on a Class 4 rural road that had no centerline markings. The Ontario Traffic Manual does not require this type of road to have such a marking. The driver thought that a vehicle travelling in the opposite direction was headed directly at her. She swerved, over-corrected and ended up in a rock culvert. The Court found the Township of Scugog 66.7% liable. The at-fault driver only carried a \$1M auto insurance policy.

Ferguson v County of Brant - An inexperienced 17-year-old male driver was speeding on a road when he failed to navigate a curve which resulted in him crossing the lane into oncoming traffic, leaving the roadway, and striking a tree. The municipality was found to have posted a winding road sign rather than a sharp curve sign. The municipality was found 55% liable.

Safranyos et al v City of Hamilton - The plaintiff was leaving a drive-in movie theatre with four children in her vehicle at approximately 1 AM. She approached a stop sign with the intention of turning right onto a highway. Although she saw oncoming headlights she entered the intersection where she was struck by a vehicle driven 15 km/h over the posted speed limit by a man who had just left a party and was determined by toxicologists to be impaired. The children in the plaintiff's vehicle suffered significant injuries. The City was determined to be 25% liable because a stop line had not been painted on the road at the intersection.

Mortimer v Cameron - Two men were engaged in horseplay on a stairway and one of them fell backward through an open door at the bottom of a landing. The other man attempted to break the first man's fall and together they fell into an exterior wall that gave way. Both men fell 10 feet onto the ground below, one of whom was left quadriplegic. The trial judge determined both men were negligent, but that their conduct did not correspond to the extent of the plaintiff's injuries. No liability was attached to either man. The building owner was determined to be 20% and the City of London was found to be 80% liable. The Court awarded the plaintiff \$5 M in damages. On appeal, the City's liability was reduced to 40% and building owner was determined to be 60% liable. The City still ended up paying 80% of the overall claim.

2011 Review of Joint and Several Liability – Law Commission of Ontario

In February 2011 the Law Commission of Ontario released a report entitled, *"Joint and Several Liability Under the Ontario Business Corporations Act"*. This review examined the application of

joint and several liability to corporate law and more specifically the relationship between the corporation and its directors, officers, shareholders and stakeholders.

Prior to the report's release, AMO made a submission to the Law Commission of Ontario to seek to expand its review to include municipal implications. The Law Commission did not proceed with a broader review at that time, but the context of its narrower scope remains applicable to municipalities. In fact, many of the same arguments which support reform in the realm of the *Business Corporations Act*, are the same arguments which apply to municipal governments.

Of note, the Law Commission's¹ report highlighted the following in favour of reforms:

Fairness: "it is argued that it is unfair for a defendant, whose degree of fault is minor when compared to that of other defendants, to have to fully compensate a plaintiff should the other defendants be insolvent or unavailable."

Deep Pocket Syndrome: "Joint and several liability encourages plaintiffs to unfairly target defendants who are known or perceived to be insured or solvent."

Rising Costs of Litigation, Insurance, and Damage Awards: "Opponents of the joint and several liability regime are concerned about the rising costs of litigation, insurance, and damage awards."

Provision of Services: "The Association of Municipalities of Ontario identifies another negative externality of joint and several liability: municipalities are having to delay or otherwise cut back services to limit exposure to liability."

The Law Commission found that the principle of joint and several liability should remain in place although it did not explicitly review the municipal situation.

2014 Resolution by the Ontario Legislature and Review by the Attorney General

Over 200 municipalities supported a motion introduced by Randy Pettapiece, MPP for Perth-Wellington which called for the implementation a comprehensive, long-term solution in 2014. That year, MPPs from all parties supported the Pettapiece motion calling for a reform joint and several liability.

Later that year the Ministry of the Attorney General consulted on three options of possible reform:

1. The Saskatchewan Model of Modified Proportionate Liability

Saskatchewan has adopted a modified version of proportionate liability that applies in cases where a plaintiff is contributorily negligent. Under the Saskatchewan rule, where a plaintiff is contributorily negligent and there is an unfunded liability, the cost of the unfunded liability is split among the remaining defendants and the plaintiff in proportion to their fault.

¹ Law Commission of Ontario. "Joint and Several Liability Under the Ontario *Business Corporations Act*." Final Report, February 2011 Pages 22-25.

2. Peripheral Wrongdoer Rule for Road Authorities

Under this rule, a municipality would never be liable for more than two times its proportion of damages, even if it results in the plaintiff being unable to recover full damages.

3. A combination of both of the above

Ultimately, the government decided not to pursue any of the incremental policy options ostensibly because of uncertainty that insurance cost reductions would result. This was a disappointing result for municipalities.

While these reviews did not produce results in Ontario, many other common law jurisdictions have enacted protections for municipalities. What follows are some of the options for a different legal framework.

Options for Reform – The Legal Framework

To gain a full appreciation of the various liability frameworks that could be considered, for comparison, below is a description of the current joint and several liability framework here in Ontario. This description will help to reader to understand the further options which follow.

This description and the alternatives that follow are taken from the Law Commission of Ontario's February 2011 Report entitled, *"Joint and Several Liability Under the Ontario Business Corporations Act"* as referenced above.²

Understanding the Status Quo and Comparing it to the Alternatives

Where three different defendants are found to have caused a plaintiff's loss, the plaintiff is entitled to seek full payment (100%) from any one of the defendants. The defendant who fully satisfies the judgment has a right of contribution from the other liable parties based on the extent of their responsibility for the plaintiff's loss.

For example, a court may find defendants 1 (D1), 2 (D2) and 3 (D3) responsible for 70%, 20%, and 10% of the plaintiff's \$100,000 loss, respectively. The plaintiff may seek to recover 100% of the loss from D2, who may then seek contribution from D1 and D3 for their 70% and 10% shares of the loss. If D1 and/or D3 is unable to compensate D2 for the amount each owes for whatever reason, such as insolvency or unavailability, D2 will bear the full \$100,000 loss. The plaintiff will be fully compensated for \$100,000, and it is the responsibility of the defendants to apportion the loss fairly between them.

The descriptions that follow are abridged from pages 9-11 of the Law Commission of Ontario's report. These are some of the key alternatives to the status quo.

² Ibid. Page 7.

1. Proportionate Liability

a) Full Proportionate Liability

A system of full proportionate liability limits the liability of each co-defendant to the proportion of the loss for which he or she was found to be responsible. Per the above example, (in which Defendant 1 (D1) is responsible for 70% of loss, Defendant 2 (D2) for 20% and Defendant 3 (D3) for 10%), under this system, D2 will only be responsible for \$20,000 of the \$100,000 total judgement: equal to 20% of their share of the liability. Likewise, D1 and D3 will be responsible for \$70,000 and \$10,000. If D1 and D3 are unable to pay, the plaintiff will only recover \$20,000 from D2.

b) Proportionate Liability where Plaintiff is Contributorily Negligent

This option retains joint and several liability when a blameless plaintiff is involved. This option would cancel or adjust the rule where the plaintiff contributed to their loss. As in the first example, suppose the plaintiff (P) contributed to 20% of their \$100,000 loss. D1, D2 and D3 were responsible for 50%, 20% and 10% of the \$100,000. If D1 and D3 are unavailable, P and D2 will each be responsible for their \$20,000 shares. The plaintiff will remain responsible for the \$60,000 shortfall as a result of the absent co-defendants' non-payment (D1 and D3).

c) Proportionate Liability where Plaintiff is Contributorily Negligent with a Proportionate Reallocation of an Insolvent, Financially Limited or Unavailable Defendant's Share

In this option of proportionate liability, the plaintiff and remaining co-defendants share the risk of a defendant's non-payment. The plaintiff (P) and co-defendants are responsible for any shortfall in proportion to their respective degrees of fault.

Using the above example of the \$100,000 total judgement, with a shortfall payment of \$50,000 from D1 and a shortfall payment \$10,000 from D3, P and D2 must pay for the missing \$60,000. P and D2 have equally-apportioned liability, which causes them to be responsible for half of each shortfall - \$25,000 and \$5,000 from each non-paying defendant. The burden is shared between the plaintiff (if determined to be responsible) and the remaining defendants.

d) Proportionate Liability with a Peripheral Wrongdoer

Under this option, a defendant will be proportionately liable only if their share of the liability falls below a specified percentage, meaning that liability would be joint and several. Using the above example, if the threshold amount of liability is set at 25%, D2 and D3 would only be responsible for 20% and 10%, regardless of whether they are the only available or named defendants. However, D1 may be liable for 100% if it is the only available or named defendant. This system tends to favour defendants responsible for a small portion of the loss, but the determination of the threshold amount between joint and several liability and proportionate liability is arbitrary.

e) Proportionate Liability with a Reallocation of Some or All of an Insolvent or Unavailable Defendant's Share

This option reallocates the liability of a non-paying defendant among the remaining defendants in proportion to their respective degrees of fault. The plaintiff's contributory negligence does not

impact the application of this reallocation. Joint and several liability would continue to apply in cases of fraud or where laws were knowingly violated.

f) Court Discretion

Similar to the fraud exception in the option above, this option includes giving the courts discretion to apply different forms of liability depending on the case.

For example, if a particular co-defendant's share of the fault was relatively minor the court would have discretion to limit that defendant's liability to an appropriate portion.

2. Legislative Cap on Liability

Liability concerns could be addressed by introducing a cap on the amount of damages available for claims for economic loss.

3. Hybrid

A number of jurisdictions provide a hybrid system of proportionate liability and caps on damages. Co-defendants are liable for their portion of the damages, but the maximum total amount payable by each co-defendant is capped to a certain limit.

The Saskatchewan Experience

As referenced earlier in this paper, the Province of Saskatchewan responded with a variety of legislative actions to assist municipalities in the early 2000s. Some of those key developments are listed below which are abridged from *"A Question of Balance: Legislative Responses to Judicial Expansion of Municipal Liability – the Saskatchewan Experience."* The paper was written by Neil Robertson, QC and was presented to the annual conference of the Association of Municipalities of Ontario in 2013. Two key reforms are noted below.

1. Reforming joint and several liability by introducing modified proportionate liability: "The Contributory Negligence Act" amendments

The *Contributory Negligence Act* retained joint and several liability, but made adjustments in cases where one or more of the defendants is unable to pay its share of the total amount (judgement). Each of the parties at fault, including the plaintiff if contributorily negligent, will still have to pay a share of the judgement based on their degree of fault. However, if one of the defendants is unable to pay, the other defendants who are able to pay are required to pay only their original share and an additional equivalent share of the defaulting party's share.

The change in law allows municipalities to reach out-of-court settlements, based on an estimate of their degree of fault. This allows municipalities to avoid the cost of protracted litigation.

Neil Robertson provided the following example to illustrate how this works in practise:

"...If the owner of a house sues the builder for negligent construction and the municipality, as building authority, for negligent inspection, and all three are found equally at fault, they would each be apportioned 1/3 or 33.3%. Assume the damages are \$100,000. If the builder has no funds, then the municipality would pay only its share (\$33,333) and a 1/3 share of the builder's defaulting share

(1/3 of \$33,333 or \$11,111) for a total of \$44,444 (\$33,333 + \$11,111), instead of the \$66,666 (\$33,333 + \$33,333) it would pay under pure joint and several liability.”

This model will be familiar to municipal leaders in Ontario. In 2014, Ontario’s Attorney General presented this option (called the Saskatchewan Model of Modified Proportionate Liability) for consideration. At the time, over 200 municipal councils supported the adoption of this option along with the “Peripheral Wrongdoer Rule for Road Authorities” which would have seen a municipality never be liable for more than two times its proportion of damages, even if it results in the plaintiff being unable to recover full damages. These two measures, if enacted, would have represented a significant incremental step to address the impact of joint and several to Ontario municipalities.

2. Providing for uniform limitation periods while maintaining a separate limitation period for municipalities: “The Limitations Act”

This act established uniform limitation periods replacing many of the pre-existing limitation periods that had different time periods. The Municipal Acts in Saskatchewan provide a uniform one-year limitation period “from time when the damages were sustained” in absolute terms without a discovery principle which can prolong this period. This helps municipalities to resist “legacy” claims from many years beforehand. This act exempts municipalities from the uniform two-year discoverability limitation period.

Limitation periods set deadlines after which claims cannot be brought as lawsuits in the courts. The legislation intends to balance the opportunity for potential claimants to identify their claims and, if possible, negotiate a settlement out of court before starting legal action with the need for potential defendants to “close the books” on claims from the past.

The reasoning behind these limitations is that public authorities, including municipalities, should not to be punished by the passage of time. Timely notice will promote the timely investigation and disposition of claims in the public interest. After the expiry of a limitation period, municipalities can consider themselves free of the threat of legal action, and continue with financial planning without hurting “the public taxpayer purse”. Municipalities are mandated to balance their budgets and must be able to plan accordingly. Thus, legacy claims can have a very adverse affect on municipal operations.

Here in Ontario, there is a uniform limitations period of two years. Municipalities also benefit from a 10-day notice period which is required for slip and fall cases. More recently, the applicability of this limitation deadline has become variable and subject to judicial discretion. Robertson’s paper notes that in Saskatchewan, courts have accepted the one-year limitations period. A further examination of limitations in Ontario may yield additional benefits and could include the one-year example in Saskatchewan and/or the applicability of the 10-day notice period for slip and fall cases.

Other Saskatchewan reforms

Saskatchewan has also implemented other reforms which include greater protections for building inspections, good faith immunity, duty of repair, no fault insurance, permitting class actions, and limiting nuisance actions. Some of these reforms are specific to Saskatchewan and some of these currently apply in Ontario.

Insurance Related Reforms

Government Regulated Insurance Limits

The April 2019 provincial budget included a commitment to increase the catastrophic impairment default benefit limit to \$2 million. Public consultations were led by the Ministry of Finance in September 2019. AMO wrote to the Ministry in support of increasing the limit to \$2 million to ensure more adequate support those who suffer catastrophic impairment.

In 2016, the government lowered this limit as well as third-party liability coverage to \$200,000 from \$1 million. This minimum should also be increased to \$2 million to reflect current actual costs. This significant deficiency needs to be addressed.

Insurance Industry Changes

In 1989 the Ontario Municipal Insurance Exchange (OMEX) was established as a non-profit reciprocal insurance provider for Ontario's municipalities. It ceased operations in 2016 citing, "[a] low pricing environment, combined with the impact of joint & several liability on municipal claim settlements has made it difficult to offer sustainable pricing while still addressing the municipalities' concern about retro assessments."³ (Retro assessments meant paying additional premiums for retroactive coverage for "long-tail claims" which made municipal budgeting more challenging.)

The demise of OMEX has changed the municipal insurance landscape in Ontario. That joint and several liability is one of the key reasons listed for the collapse of a key municipal insurer should be a cause for significant concern. Fewer choices fuels cost. While there are other successful municipal insurance pools in Ontario, the bulk of the insurance market is dominated by for-profit insurance companies.

Reciprocal non-profit insurers are well represented in other areas across Canada. Municipalities in Saskatchewan, Alberta, British Columbia are all insured by non-profit reciprocals.

The questions for policy makers in Ontario:

Are there any provincial requirements or regulations which could better support the non-profit reciprocal municipal insurance market?

What actions could be taken to better protect municipalities in Ontario in sourcing their insurance needs?

How can we drive down insurance costs to better serve the needs of municipal property taxpayers?

³ Canadian Underwriter, August 11, 2016 <https://www.canadianunderwriter.ca/insurance/ontario-municipal-insurance-exchange-suspends-underwriting-operations-1004098148/>

Conclusion

This AMO paper has endeavoured to refresh municipal arguments on the need to find a balance to the issues and challenges presented by joint and several liability. It has endeavoured to illustrate that options exist and offer the reassurance that they can be successfully implemented as other jurisdictions have done.

Finding solutions that work will require provincial and municipal commitment. Working together, we can find a better way that is fair, reasonable, and responsible. It is time to find a reasonable balance.

**COUNTY OF RENFREW
2022 BUDGET
GENERAL REVENUE FUND**

Appendix XI

	<u>2022 Budget</u>										
	<u>Pressure</u>	<u>2022 Budget</u>	<u>2021 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2020 Actual</u>	<u>2019 Actual</u>	<u>2018 Actual</u>	<u>2017 Actual</u>	<u>2016 Actual</u>	<u>2015 Actual</u>
MEMBERS OF COUNCIL	0	529,954	518,295	11,659	2.2%	417,279	499,919	430,040	437,121	408,209	358,891
GENERAL - ADMINISTRATION	0	943,406	930,565	12,841	1.4%	756,963	745,237	789,887	717,617	811,130	775,138
INFORMATION TECHNOLOGY	0	474,759	465,820	8,939	1.9%	400,443	391,499	400,595	391,747	409,116	429,242
HUMAN RESOURCES DEPARTMENT	0	254,064	247,767	6,297	2.5%	569,859	196,074	254,604	220,880	216,895	192,216
EXPO 150	0	0	0	0		0	0	0	0	0	0
PUBLICITY/PUBLIC RELATIONS SERVICE	0	15,000	15,000	0	0.0%	5,148	14,518	14,517	9,958	11,794	12,502
AGRICULTURE & REFORESTATION	0	20,000	20,000	0	0.0%	14,165	14,580	15,619	12,674	21,784	12,487
PROVINCIAL OFFENCES ADMINISTRATION	0	(497,332)	(546,849)	49,517	-9.1%	(560,264)	(540,040)	(708,163)	(516,336)	(631,405)	(815,228)
MPAC	0	1,541,700	1,545,566	(3,866)	-0.3%	1,555,448	1,549,942	1,542,141	1,527,720	1,525,386	1,514,289
FINANCIAL EXPENSE	0	20,087,400	18,963,381	1,124,019	5.9%	13,081,700	10,291,749	8,549,662	7,888,038	6,234,643	5,514,311
Finance & Administration Committee	0	23,368,952	22,159,545	1,209,406	5.5%	16,240,741	13,163,478	11,288,902	10,689,419	9,007,552	7,993,848
COUNTY LEVY (2.5% + 1.65% cva growth)	0	50,976,836	48,945,594	2,031,242	4.1%	47,253,904	45,655,946	43,984,534	42,292,821	40,728,834	38,697,229
OTHER REVENUE	0	4,193,826	4,293,826	(100,000)	-2.3%	7,416,807	5,655,411	4,050,158	3,838,048	3,446,553	3,958,637
Total Revenues	0	55,170,662	53,239,420	1,931,242	3.6%	54,670,711	51,311,357	48,034,692	46,130,869	44,175,387	42,655,866

**COUNTY OF RENFREW
2022 BUDGET
GENERAL REVENUE FUND**

	<u>2022 Budget</u> <u>Pressure</u>	<u>2022 Budget</u>	<u>2021 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2020 Actual</u>	<u>2019 Actual</u>	<u>2018 Actual</u>	<u>2017 Actual</u>	<u>2016 Actual</u>	<u>2015 Actual</u>
MEMBERS OF COUNCIL	0	529,954	518,295	11,659	2.2%	417,279	499,919	430,040	437,121	408,209	358,891
Ad Hoc Per Diem Payments		29,340	28,835	505	1.8%	20,655	26,244	21,491	20,489	20,209	17,935
AMO Board of Directors		10,000	10,000	0	0.0%	6,899	14,402	4,386	8,517	2,824	13,955
Computer Supplies		5,000	5,000	0	0.0%	9,399	5,480	3,900	3,234	3,717	188
Council Benefits - EHC/Dental		60,000	60,000	0	0.0%	53,514	47,594	66,043	60,639	52,586	35,806
Council Conventions		30,000	30,000	0	0.0%	13,714	36,958	45,798	44,207	37,112	22,947
Council CPP,Employer Health Tax		20,000	18,000	2,000	11.1%	17,779	18,287	11,829	11,698	11,729	10,990
Council Group Insurance		6,600	5,500	1,100	20.0%	5,304	4,896	4,896	5,304	5,896	5,896
Council Hospitality		20,000	20,000	0	0.0%	6,239	23,411	17,745	20,767	21,804	17,930
Council Liability Insurance		10,001	8,588	1,413	16.5%	8,338	8,147	7,703	7,703	7,812	7,662
Council Mileage		12,400	12,400	0	0.0%	13,560	42,146	37,853	35,822	40,321	40,627
FCM Board of Directors		10,000	10,000	0	0.0%	3,441	13,289	8,207	7,991	4,642	5,537
Legal - Integrity Commissioner		2,000	2,000	0	0.0%	1,018	8,846	3,297	7,575		
Office Expenses		5,000	5,000	0	0.0%	6,393	6,010	9,397	6,337	7,870	3,681
Recoveries - County		(63,400)	(59,400)	(4,000)	6.7%	(65,961)	(71,327)	(56,086)	(55,228)	(57,383)	(54,916)
Recoveries - Outside		0	0	0		(1,281)	(17,429)	(61)	(461)	(1,731)	(150)
Salary - Council		251,771	247,441	4,330	1.8%	237,293	236,732	172,822	169,520	166,008	169,179
Salary & Ad Hoc - Warden		81,242	74,931	6,311	8.4%	73,980	73,206	64,163	63,624	67,019	55,000
Advocacy / Delegations		30,000	30,000	0	0.0%	744	14,576	1,065	12,214		
Warden Banquet		0	0	0			0	0	0	4,205	
Warden Expenses		10,000	10,000	0	0.0%	6,251	8,451	5,592	7,169	13,569	6,624
GENERAL - ADMINISTRATION	0	943,406	930,565	12,841	1.4%	756,963	745,237	789,887	717,617	811,130	775,138
Bank Charges - Moneris		2,000	1,400	600	42.9%	1,551	1,437	1,547	1,207	1,448	1,065
Computer Expense		45,000	38,000	7,000	18.4%	31,180	35,130	31,266	43,960	24,346	25,062
Conferences & Conventions		4,000	4,000	0	0.0%	2,312	2,769	2,844	3,131	2,259	1,342
Depreciation		1,700	1,700	0	0.0%	1,646	2,308	4,345	6,328	5,647	5,084
Employee Benefits		357,207	314,473	42,734	13.6%	266,334	220,838	227,635	245,188	264,887	251,215
General Legal & Audit		28,000	28,000	0	0.0%	25,738	28,525	22,218	22,429	23,291	27,696
Membership Fees		31,000	29,784	1,216	4.1%	33,176	28,673	28,817	27,852	27,319	27,404
COVID		0				19,514					
Office Expense		26,000	26,000	0	0.0%	18,952	24,021	24,885	15,942	20,304	21,831
Professional Development - Department Staff		5,000	5,000	0	0.0%	1,828	8,212	932	284	496	1,518
Professional Development - Mgt Team		0	0	0			19,073	0	0	0	3,551
Recovery - Other Departments		(897,849)	(781,973)	(115,876)	14.8%	(680,793)	(624,284)	(551,159)	(570,791)	(591,617)	(580,565)
Recovery - Provincial		0				(208,362)					
Recovery - Provincial One tme		0				(19,514)					
Recovery - Outside		0	(500)	500	-100.0%	(7)	(55)	(170)	(53)	(1,567)	(358)
Recruitment		0	-	0		2,465	1,217	44,843	554	0	
Salaries		1,266,548	1,189,881	76,667	6.4%	1,023,350	942,625	923,354	902,806	997,619	968,098
Special Projects - Strategic Plan		30,000	30,000	0	0.0%	0	15,293	-			
Special Projects - EOWC		19,500	19,500	0	0.0%	18,603	12,153	14,117	9,594	12,260	12,938
Special Projects - Service Delivery Review		0	0	0		210,417					
Surplus Adjustment - Capital		0	0	0			0	0	0	16,422	
Surplus Adjustment - Trf From Reserves		0	0	0			0	0	0	0	
Surplus Adjustment - Depreciation		(1,700)	(1,700)	0	0.0%	(1,646)	(2,308)	(4,345)	(6,328)	(5,647)	(5,084)
Telephone		5,000	5,000	0	0.0%	6,097	4,878	5,211	4,708	4,702	5,688
Travel		22,000	22,000	0	0.0%	4,122	24,732	13,547	10,086	8,967	8,653

**COUNTY OF RENFREW
2022 BUDGET
GENERAL REVENUE FUND**

	<u>2022 Budget Pressure</u>	<u>2022 Budget</u>	<u>2021 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2020 Actual</u>	<u>2019 Actual</u>	<u>2018 Actual</u>	<u>2017 Actual</u>	<u>2016 Actual</u>	<u>2015 Actual</u>
<u>INFORMATION TECHNOLOGY</u>	<u>0</u>	<u>474,759</u>	<u>465,820</u>	<u>8,939</u>	<u>1.9%</u>	<u>400,443</u>	<u>391,499</u>	<u>400,595</u>	<u>391,747</u>	<u>409,116</u>	<u>429,242</u>
Annual Software Maintenance Fees		100,150	100,150	0	0.0%	72,067	69,385	68,550	54,472	62,714	61,371
Benefits		128,032	133,060	(5,028)	-3.8%	122,960	118,207	117,082	117,406	115,318	108,874
Communication Fees		50,896	29,896	21,000	70.2%	23,337	20,862	10,084	15,587	20,673	20,828
Computer Technology Supplies		4,500	5,000	(500)	-10.0%	2,234	1,754	9,674	8,143	10,048	6,930
Corporate Software		2,000	2,000	0	0.0%	4,452	5,466	8,748	2,909	6,918	15,244
COVID						4,370					
Depreciation		38,000	35,000	3,000	8.6%	36,971	30,976	36,192	37,202	38,477	30,213
Office Expense		1,100	1,100	0	0.0%	1,602	1,356	2,350	2,363	4,470	2,306
Professional Development		5,500	5,950	(450)	-7.6%	779	453	2,993	6,245	3,930	4,558
Purchased Services		10,000	10,000	0	0.0%	0	0	0	4,350	7,957	5,368
Recoveries - County		(334,828)	(331,819)	(3,009)	0.9%	(325,509)	(319,266)	(313,787)	(308,481)	(300,821)	(292,608)
Recoveries - Outside		0	0	0		0	(1,050)	(1,861)	(1,190)	(3,726)	(2,625)
Recoveries - Prov-Strategy		(35,000)	0	(35,000)							
Recoveries - Provincial One Time		0				(4,370)					
Special Project		35,000									
Salaries		492,109	493,022	(913)	-0.2%	485,575	476,619	463,158	451,017	444,437	428,941
Surplus Adjustment - Capital		17,000	34,400	(17,400)	-50.6%	60,540	39,018	16,619	35,434	18,336	94,053
Surplus Adjustment - Depreciation		(38,000)	(35,000)	(3,000)	8.6%	(36,971)	(30,976)	(36,192)	(37,202)	(38,477)	(30,213)
Surplus Adjustment - Trf From Reserves		(17,000)	(34,400)	17,400	-50.6%	(60,540)	(39,018)	0	(14,307)	0	(42,347)
Telephone Costs		5,300	5,300	0	0.0%	4,593	5,552	6,783	7,188	6,836	5,518
Travel		10,000	12,161	(2,161)	-17.8%	8,353	12,161	10,202	10,611	12,026	12,831
<u>HUMAN RESOURCES DEPARTMENT</u>	<u>0</u>	<u>254,064</u>	<u>247,767</u>	<u>6,297</u>	<u>2.5%</u>	<u>569,859</u>	<u>196,074</u>	<u>254,604</u>	<u>220,880</u>	<u>216,895</u>	<u>192,216</u>
Benefits		171,925	113,955	57,970	50.9%	97,791	115,908	131,181	122,270	119,179	108,054
Capital Under Threshold		0	0	0			0	0	0	3,435	4,493
Conference & Convention		4,000	4,000	0	0.0%		1,514	3,084	819	2,403	
COVID		0				3,905					
Depreciation		500	500	0	0.0%	462	461	461	461	462	461
Expenses Recoverable From Others		10,000	10,000	0	0.0%	9,183	29,950	17,167	18,515	14,968	37,158
Legal Fees		14,500	60,000	(45,500)	-75.8%	375,452	4,357	5,468	15,198	11,962	12,477
Membership Fees		6,000	3,000	3,000	100.0%	1,924	3,666	3,267	2,959	1,224	1,791
Office Expense		30,000	33,000	(3,000)	-9.1%	33,827	25,118	35,521	35,341	32,685	28,301
Professional Development		12,000	5,000	7,000	140.0%	1,983	5,531	6,229	6,898	8,384	8,849
Purchased Services		111,200	109,864	1,336	1.2%	109,958	90,368	105,030	99,656	69,539	53,751
Recovery - County Departments		(604,187)	(528,299)	(75,888)	14.4%	(525,623)	(513,221)	(568,084)	(558,868)	(549,201)	(537,438)
Recovery - Federal		0	0	0		0	0	0	0	(1,577)	
Recovery - Municipal		(116,000)	(32,000)	(84,000)	262.5%	(17,013)	(57,924)	(35,691)	(37,664)	(29,433)	(46,526)
Recovery - Provincial One Time		0				(16,620)					
Recruitment		1,000	5,000	(4,000)	-80.0%	6,010	535	686	3,526	701	1,834
Salaries		598,626	444,747	153,879	34.6%	484,972	472,861	523,067	487,503	510,949	499,653
Surplus Adjustment - Capital			0	0			0	0	0	0	
Surplus Adjustment - Depreciation		(500)	0	(500)		(462)	(461)	(461)	(461)	(462)	(461)
Travel		15,000	19,000	(4,000)	-21.1%	4,110	17,411	27,679	24,727	21,677	19,819

**COUNTY OF RENFREW
2022 BUDGET
GENERAL REVENUE FUND**

	<u>2022 Budget</u> <u>Pressure</u>	<u>2022 Budget</u>	<u>2021 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2020 Actual</u>	<u>2019 Actual</u>	<u>2018 Actual</u>	<u>2017 Actual</u>	<u>2016 Actual</u>	<u>2015 Actual</u>
EXPO 150	0	0	0	0		0	0	0	0	0	0
Special Projects		0	0	0		0	0	0	0	5,500	5,500
Surplus Adjustment - Trf From Reserves		0	0	0		0	0	0	0	(5,500)	(5,500)
PUBLICITY/PUBLIC RELATIONS SERVICE	0	15,000	15,000	0	0.0%	5,148	14,518	14,517	9,958	11,794	12,502
Publicity/Public Relations Service		15,000	15,000	0	0.0%	5,148	14,518	14,517	9,958	11,794	12,622
Recoveries				0				0	0	0	(120)
AGRICULTURE & REFORESTATION	0	20,000	20,000	0	0.0%	14,165	14,580	15,619	12,674	21,784	12,487
Reforestation - Grants in Lieu		15,000	15,000	0	0.0%	12,645	13,060	14,099	11,154	18,419	11,835
Forest Fire Protection		5,000	5,000	0	0.0%	1,520	1,520	1,520	1,520	3,365	652
PROVINCIAL OFFENCES ADMINISTRATION	0	(497,332)	(546,849)	49,517	-9.1%	(560,264)	(540,040)	(708,163)	(516,336)	(631,405)	(815,228)
Adjudication		80,850	80,850	0	0.0%	28,200	66,852	81,966	80,544	71,990	63,116
Admin Charges		54,610	52,749	1,861	3.5%	49,492	38,810	39,075	42,484	47,738	46,577
Bank Charges (Visa/Mastercard)		28,000	26,000	2,000	7.7%	22,918	24,596	26,233	22,749	25,175	23,494
Benefits		102,468	84,298	18,170	21.6%	74,413	65,160	73,271	79,831	78,496	74,865
Certificates of Offence		10,000	10,000	0	0.0%	9,373	4,139	1,349	5,545	5,849	3,048
City of Pembroke - Share of Net Revenue		71,437	78,406	(6,969)	-8.9%	80,477	77,572	101,721	76,268	93,265	120,418
Collection Costs		40,000	40,000	0	0.0%	28,911	36,544	16,684	25,655	23,121	12,714
Computer & Technology		16,500	16,075	425	2.6%	16,854	17,087	7,427	12,124	13,267	7,551
Conventions		2,300	2,300	0	0.0%	0	499	1,281	2,798	1,652	1,462
COVID		0	0	0		3,308					
Court Transcripts		3,000	3,000	0	0.0%	281	232	850	4,280	922	2,857
Depreciation		6,500	6,500	0	0.0%	6,417	6,399	9,278	6,865	3,894	6,045
ICON Charges		25,350	25,350	0	0.0%	15,555	19,502	23,967	20,186	22,041	25,046
Interpreter Fees		3,000	3,000	0	0.0%	486	2,698	1,606	2,456	3,220	2,149
IT Charges		18,066	18,047	19	0.1%	17,704	17,364	17,066	16,777	16,362	15,916
Lease Costs (County)		102,000	102,000	0	0.0%	104,274	102,517	101,978	100,142	97,018	94,520
Legal Costs		1,000	1,000	0	0.0%	1,272	21,296	1,018	830	1,323	1,697
Miscellaneous		1,500	1,500	0	0.0%	154	396	282	364	728	449
Monitoring / Enforcement Fees		7,776	7,776	0	0.0%	7,776	7,776	7,776	7,780	7,780	4,056
Office Equipment / Furniture		2,100	2,100	0	0.0%	1,800	1,623	1,708	6,396	8,468	1,729
Office Supplies		6,500	6,500	0	0.0%	2,957	6,181	5,754	6,598	7,239	6,333
Part III Prosecution		0	16,500	(16,500)	-100.0%	3,690	9,171	14,504	17,456	12,147	13,614
Postage		6,800	6,800	0	0.0%	4,732	5,577	5,741	5,241	4,665	4,179
Purchase of Service - Notice of Fines		4,000	4,000	0	0.0%	1,050	3,544	4,195	3,738	4,117	4,452
Purchase of Service - Prosecution		74,800	43,800	31,000	70.8%	25,434	32,608	2,946	5,034	877	
Recoveries - Other		0	0	0		(390)	(3,033)	(975)	(910)	(8,536)	(1,050)
Recoveries - Prov - One Time		0	0	0		(462,459)					
Revenues - Fees and Charges		(1,510,000)	(1,510,000)	0	0.0%	(889,509)	(1,372,307)	(1,590,000)	(1,403,172)	(1,518,892)	(1,661,806)
Salaries		330,186	311,675	18,511	5.9%	279,161	258,877	329,065	307,041	311,903	298,164
Satellite Courtroom Costs		4,925	4,925	0	0.0%	485	3,469	3,297	3,297	3,472	3,536
Staff Training/Development		2,000	2,000	0	0.0%	0	190	900	2,373	1,836	2,294
Surplus Adjustment - Capital		0	23,000	(23,000)	-100.0%	0	0	0	16,094	18,820	
Surplus Adjustment - From Reserves		0	(23,000)	23,000	-100.0%	0					
Surplus Adjustment - Depreciation		(6,500)	(6,500)	0	0.0%	(6,417)	(6,399)	(9,278)	(6,865)	(3,894)	(6,045)
Telephone		8,000	7,000	1,000	14.3%	10,833	6,002	5,692	5,163	4,561	5,130
Travel		4,500	4,500	0	0.0%	504	4,836	5,134	6,520	7,275	7,440
Witness Fees		1,000	1,000	0	0.0%	0	182	326	1,982	696	822

**COUNTY OF RENFREW
2022 BUDGET
GENERAL REVENUE FUND**

	<u>2022 Budget</u> <u>Pressure</u>	<u>2022 Budget</u>	<u>2021 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2020 Actual</u>	<u>2019 Actual</u>	<u>2018 Actual</u>	<u>2017 Actual</u>	<u>2016 Actual</u>	<u>2015 Actual</u>
MPAC	0	1,541,700	1,545,566	(3,866)	-0.3%	1,555,448	1,549,942	1,542,141	1,527,720	1,525,386	1,514,289
Property Assessment		1,541,700	1,545,566	(3,866)	-0.3%	1,555,448	1,549,942	1,542,141	1,527,720	1,525,386	1,514,289
FINANCIAL EXPENSE	0	20,087,400	18,963,381	1,124,019	5.9%	13,081,700	10,291,749	8,549,662	7,888,038	6,234,643	5,514,311
Capping Costs (ends 2020)		0	0	0		0	0	59	815	(3,579)	6,559
Assessment Review		22,000	0	22,000		0					
County Share - Taxes Written Off		300,000	300,000	0	0.0%	222,479	198,042	178,223	322,416	278,781	228,449
Provision for Unallocated Funds		300,000	300,000	0	0.0%	300,000	850	25,198	198,333	26,681	12,614
Insurance Increase - 2021		0	100,000	(100,000)	-100.0%	0					
OW Sick Leave Liability		0	0	0		0	0	0		(229,482)	229,482
EOWC Cell Project		0	0	0		0	905,996	40,000			
Claybank Debt Interest (2028)		76,253	87,160	(10,907)	-12.5%	95,635	105,729	81,130			
Surplus Adj-Principal-Claybank Bridge (2028)		362,314	351,407	10,907	3.1%	340,829	330,569	161,534			
Madawaska Debt Interest (2030)		90,811	163,500	(72,689)	-44.5%	0					
Surplus Adj-Principal-Madawaska Bridge (2030)		430,513	475,406	(44,893)	-9.4%	0					
Surplus Adjustment - Trf to Gas Tax Reserve		2,793,217	2,793,217	0	0.0%	6,024,817	2,126,252	2,756,191	2,677,485	2,630,909	2,505,628
Surplus Adjustment - Trf to TCA Renewal Reserve		6,227,007	5,262,450	964,557	18.3%	5,722,940	5,226,854	4,786,809	4,168,552	3,013,946	1,971,617
Surplus Adjustment - Trf to PW Capital Reserve		8,800,744	8,586,092	214,652	2.5%	0					
Surplus Adjustment - SDIP Saving - Trf to TCA Resv		466,473	169,149	297,324	175.8%	0					
Surplus Adjustment - Trf to Cannabis/Modernization Reserve		0	0	0		0	881,321				
Surplus Adjustment - Trf to WSIB Sched 2 Reserve		0	0	0		0	0	0	0	0	21,510
Surplus Adjustment - Trf to Building Reserve (BM Solar)		0	0	0		0	123,767	123,767	123,767	123,767	123,767
Surplus Adj. Unfinanced Cap (Centennial Lake Bridge 2022)		218,068	375,000	(156,932)	-41.8%	375,000	375,000	375,000	375,000	375,000	375,000
Vacant Building Rebates (ends 2018)		0	0	0		0	17,369	21,751	21,670	18,620	39,685

**COUNTY OF RENFREW
2022 BUDGET
GENERAL REVENUE FUND**

	<u>2022 Budget</u> <u>Pressure</u>	<u>2022 Budget</u>	<u>2021 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2020 Actual</u>	<u>2019 Actual</u>	<u>2018 Actual</u>	<u>2017 Actual</u>	<u>2016 Actual</u>	<u>2015 Actual</u>
COUNTY LEVY (2.5% + 1.65% cva growth)	0	50,976,836	48,945,594	2,031,242	4.15%	47,253,904	45,655,946	43,984,534	42,292,821	40,728,834	38,697,229
PIL ADJUSTMENTS	0	(150,000)	(150,000)	0	0.0%	(74,225)	(132,079)	(55,879)	(136,460)	(130,367)	497,112
WATERPOWER GENERATING STATION	0	394,109	394,109	0	0.0%	394,109	394,109	394,109	394,109	394,109	394,109
RAILWAY/HYDRO RIGHTS-OF-WAY	0	5,000	5,000	0	0.0%	0	0	4,211	0	4,067	4,121
SUPPLEMENTARY REVENUE	0	500,000	500,000	0	0.0%	452,233	426,201	443,963	421,676	297,965	454,412
OTHER REVENUE	0	3,444,717	3,544,717	(100,000)	-2.8%	6,644,690	4,967,180	3,263,754	3,158,723	2,880,779	2,608,883
Interest Revenue		650,000	750,000	(100,000)	-13.3%	734,673	935,664	625,064	384,962	281,687	232,708
Provincial - One Time		0	0	0			881,321				
Other Revenue		0	0	0		50	30	40	10	15	45
Gain / (Loss) Sale of Assets		0	0	0		(115,430)	(6,865)	(282,468)	(28,807)	(156,470)	(254,425)
BM Repayment of Loan (ends 2019)		0	0	0			123,767	123,767	123,767	123,767	123,767
Gas Tax Funding		2,793,217	2,793,217	0	0.0%	6,024,817	2,126,252	2,756,191	2,677,485	2,630,909	2,505,628
Surplus Adjustment - From Reserve		0	0	0			905,996	40,000			
Licenses		1,500	1,500	0	0.0%	580	1,015	1,160	1,306	871	1,160
TOTAL REVENUES	0	55,170,662	53,239,420	1,931,242	3.6%	54,670,711	51,311,357	48,034,692	46,130,869	44,175,387	42,655,866

County of Renfrew
Schedule of Reserves
2022 BUDGET

		Audited Balance 31-Dec-20	2021 Budget Reserve Changes	Known Adjustments In 2021	Estimated Balance 31-Dec-21	Prop-Pembroke	Property-RCP	Property - Base	Prop- Amprior	IT	POA	Trails	PW	xxx	Transfers To	Transfers From	SDIP	Net Change	Estimated Balance 31-Dec-21	c = capital reserve	s=shared prov/cit
Child Care	Mitigation	1,520,237			1,520,237													0	1,520,237		s
Ec Dev	RED	35,000			35,000													0	35,000		
Trail	Algonquin Trail	14,125			14,125													0	14,125		
General	Building Reserve	3,077,415	160,237	50,000 a	3,287,652	(285,000)	(428,305)	129,776	86,795									(496,734)	2,790,918	c	
General	Development Reserve	8,697			8,697													0	8,697	c	
General	Federal Gas Tax Reserve	0		2,685,199 b	2,685,199							(5,478,416)			2,793,217			(2,685,199)	0		
General	Insurance	150,000			150,000													0	150,000		
General	Reforestation Reserve	180,918	(5,571)		175,347											(8,100)		(8,100)	167,247	c	s
General	OPP Bldg	755,047	65,305		820,352										76,169	(10,000)		66,169	886,521	c	
General	Sick leave	69,458			69,458													0	69,458		
General	TCA Renewal Reserve	16,001,514	(4,156,450)		11,845,064							(4,908,395)			6,227,007		466,473	1,785,085	13,630,149	c	
General	Working Capital	16,355,529	(204,000)	34,000 g	16,185,529					(17,000)		(34,000)						(51,000)	16,134,529	c	
General	WSIB Sched 2	621,547			621,547													0	621,547		
General	Cannabis Reserve	156,321			156,321													0	156,321		
General	Provincial Modernization	0			0													0	0	c	
Housing	Non Profit Capital	116,222			116,222													0	116,222		s
Housing	Severance	197,157			197,157													0	197,157		s
Paramedic	Infrastructure	2,168,070	(369,000)	270,000 f	2,069,070										1,121,000	(1,915,000)		(794,000)	1,275,070	c	s
Paramedic	Community Paramedic	738,884			738,884													0	738,884		s
Paramedic	Severance	1,378,862			1,378,862													0	1,378,862		s
Paramedic	WSIB Sched 2	0			0													0	0		s
Public Works	Capital	195,255	(195,255)	4,046,000 c	4,046,000							(12,846,744)			8,800,744			(4,046,000)	0	c	
Public Works	Winter Control	250,000			250,000													0	250,000		
Social Service	Fiscal Pressure	336,742			336,742													0	336,742		s
County Of Renfrew		44,327,000	(4,704,734)	7,085,199	46,707,465	(285,000)	(428,305)	129,776	86,795	(17,000)	0	(34,000)	(23,233,555)	0	19,018,137	(1,933,100)	466,473	(6,229,779)	40,477,686		
BM	WSIB Sched 2	496,744	49,024		545,768										49,024			49,024	594,792	s	
BM	Butterfly	149,318			149,318											(25,000)		(25,000)	124,318	c	s
BM	Unallocated	2,710,951	(1,151,000)	25,000 d	1,584,951											(361,800)		(361,800)	1,223,151	c	s
BM	LTC CMI Stabilization	248,242			248,242													0	248,242		s
BM	Equip	100,000			100,000													0	100,000	c	s
Bonnechere Manor		3,705,255	(1,101,976)	25,000	2,628,279		0	0	0	0	0	0	0	0	49,024	(386,800)	0	(337,776)	2,290,503		
ML	Butterfly	159,419			159,419											(159,419)		(159,419)	0	c	s
ML	WSIB Sched 2	228,442			228,442													0	228,442		s
ML	Unallocated	832,662	(345,000)	25,000 e	512,662											(426,341)		(426,341)	86,321	c	s
ML	LTC CMI Stabilization	0			0										100,614			100,614	100,614		s
ML	Equip	38,782			38,782													0	38,782	c	s
ML	Sick leave	186,402			186,402													0	186,402		s
Miramichi Lodge		1,445,707	(345,000)	25,000	1,125,707		0	0	0	0	0	0	0	0	100,614	(585,760)	0	(485,146)	640,561		
Opeongo	Capital	0			0													0	0	c	s
RCHC	Capital	4,306,409	(1,776,450)	347,500 h	2,877,459											(1,482,665)		(1,482,665)	1,394,794	c	s
RCHC	AHP Reserve	0			0													0	0		s
RCHC	AHP Admin Reserve	0			0													0	0		s
RCHC	Home Ownership	0			0													0	0		s
RCHC	Working Capital	50,000			50,000													0	50,000	c	s
RCHC	WSIB Sched 2	148,483			148,483													0	148,483		s
Renfrew County Housing Corp		4,504,892	(1,776,450)	347,500	3,075,942		0	0	0	0	0	0	0	0	0	(1,482,665)	0	(1,482,665)	1,593,277		
Total Surplus Adjustment		53,982,854	(7,928,160)	7,482,699	53,537,393	(285,000)	(428,305)	129,776	86,795	(17,000)	0	(34,000)	(23,233,555)	0	19,167,775	(4,388,325)	466,473	(8,535,366)	45,002,027		
Capital Reserves Only		47,089,986	(7,977,184)	4,797,500	43,910,302	(285,000)	(428,305)	129,776	86,795	(17,000)	0	(34,000)	(17,755,139)	0	16,224,920	(4,388,325)	466,473	(5,999,805)	37,910,497		

County of Renfrew
2022 Budget

					Road 70			Sources of Financing						
					Bridge 75									
					Culvert 90	Revised								
					10 Year Plan	Budget \$								
Department	Primary Category	Detail	Detail	Location/Other	or Risk			Taxation/Other	Pembroke Share	Provincial Grant	Gas Tax Res Reserve	Reserves	Debt	Total
BM	Building	D3055 - Fin Tube Radiation	Heaters in all rooms		L	20,000	20,000					20,000		20,000
BM	Building	C3020 - Floor Finishes	rolled vinyl		L	30,000	30,000					30,000		30,000
BM	Building	D5022 - Lighting Equipment	Changing to LED lights		M	30,000	0					0		0
BM	Building	Architects Fees	Butterfly Bldg Re-design	2021 carryover			25,000					25,000		25,000
BM	Building	D5033 - Telephone Systems	new NEC system		L	132,470	20,000					20,000		20,000
BM	Equip	Medical Equipment	Therapeutic Air Surfaces (2)		M		13,000					13,000		13,000
BM	Equip		Beriatric Ceiling Lift (2)		L		10,000					10,000		10,000
BM	Equip	Ceiling Lift Motors	(5 replace & 4 new)		M		46,800					46,800		46,800
BM	Roof	B30 - Roofing	washed river stone over single EPDM roof membrane		L	222,000	222,000					222,000		222,000
BM Total						434,470	386,800	0	0	0	0	386,800	0	386,800
IT	Equip	Server	Virtual Server Replaced		M		17,000					17,000		17,000
IT Total						0	17,000	0	0	0	0	17,000	0	17,000
ML	Building	C3020 - Floor Finishes	Resilient sheet flooring **** (corridors) - C Block		L	29,000	23,400					23,400		23,400
ML	Building	D-Services - Electrical	D5022 - Lighting Equipment - LED Switch		M		30,000					30,000		30,000
ML	Building	3045 - Exhaust Ventilation Syster	VAV controllers		L	30,000								0
ML	Building	D-Services - Mechanical	D3058-D - Make-Up AHU		L		103,000					103,000		103,000
ML	Building	E2010 - Fixed Furnishings	Servery 1a		L	30,000								0
ML	Building	D1010 - Elevators & Lifts	elevator component replacement door operators		L	45,000								0
ML	Building	E1093 - Food Service Equipment	dishwashers		L	58,000								0
ML	Building	D-Services - Mechanical	D3022 - Hot Water Boilers		L		200,000					200,000		200,000
ML	Building		Butterfly Dimentia Care unit 1A renovations as	2021 Carryover 25000	L	136,000	161,600					161,600		161,600
ML	Building	32 - Intercommunications And Pa	Nurse call - Austco systsem		L	250,000								0
ML	Equip	E-Equipment and Furnishings	Solid Waste Handling Equipment-dumpster		L		67,760					67,760		67,760
ML Total						578,000	585,760	0	0	0	0	585,760	0	585,760
Paramedic	Vehicles	TRAI-07-1118086	TRAILER - Mobile Command Unit	936	M	15,000	20,000					20,000		20,000
Paramedic	Vehicles	TRAI-07-N063595	TRAILER - Logistics	933	M	15,000	20,000					20,000		20,000
Paramedic	Vehicles	AMBU-17-9774496	AMBULANCE DEMERS TYPE II	4560-18	E	235,000	235,000					235,000		235,000
Paramedic	Vehicles	AMBU-18-9774473	AMBULANCE DEMERS TYPE III	4593-18	M	235,000	235,000					235,000		235,000
Paramedic	Vehicles	AMBU-18-9774474	AMBULANCE DEMERS TYPE III	4913-18	L	235,000	235,000					235,000		235,000
Paramedic	Vehicles	AMBU-18-9774495	AMBULANCE DEMERS TYPE III (+stretcher)	4901-18	L	235,000	300,000					300,000		300,000
Paramedic	Vehicles	AMBU-18-9774497	AMBULANCE DEMERS TYPE III (+stretcher)	4903-18	L	235,000	300,000					300,000		300,000
Paramedic	Vehicles	AMBU-19-N044507	AMBULANCE DEMERS TYPE III (+stretcher)	4900-19	L	235,000	300,000					300,000		300,000
Paramedic	Vehicles	ERV-16-EA29256	Ford Expedition	2021 carryover	E		90,000					90,000		90,000
Paramedic	Vehicles	ERV-16-EA54329	FORD F250	2021 carryover	L		90,000					90,000		90,000
Paramedic	Vehicles	ERV-16-ERO7647	Ford Expedition	2021 carryover	L		90,000					90,000		90,000
Paramedic Total						1,440,000	1,915,000	0	0	0	0	1,915,000	0	1,915,000
Prop-Arn Base	Building	D2095 - Domestic Water Heaters	Gas fired instantenous hot water heater.		L	5,095	5,095					5,095		5,095
Prop-Arn Base	Land Improvement	G2020 - Parking Lots	Asphalt parking lot on the side of the building, and asphalt driveway.		L	10,000	10,000					10,000		10,000
Prop-Arn Base	Land Improvement	G2020 - Parking Lots	Asphalt crack sealing		L	5,000	0					0		0
Prop-Arn Base Total						20,095	15,095	0	0	0	0	15,095	0	15,095
Prop-BB-Base	Land Improvement	G2020 - Parking Lots	Asphalt crack sealing		L	5,000	0					0		0
Prop-BB-Base Total						5,000	0	0	0	0	0	0	0	0
Prop-CAB	Building	B2010 - Exterior Walls	soffits / wood siding		M	150,000	150,000					150,000		150,000
Prop-CAB	Building	B2010 - Exterior Walls	Caulking / Repointing		M	60,000	60,000					60,000		60,000
Prop-CAB	Building	10 - Electrical Service And Distrib	Generator Transfer Switch		L	30,000	30,000					30,000		30,000
Prop-CAB	Building	B2030 - Exterior Doors	Upgrades to existing barrier free doors		L	59,000	59,000			59,000				59,000
Prop-CAB	Equip	Lawn Tractor			L		15,000					15,000		15,000
Prop-CAB	Equip	TRAC-22-	LAWN TRACTOR FOR CAB (GR SERIES)		L	20,000								0
Prop-CAB	Land Improvement	G2020 - Parking Lots	Crack filling - sealing		L	20,000	20,000					20,000		20,000
Prop-CAB	Land Improvement	G2030 - Pedestrian Paving	Concrete pedestrian walkways		M	10,000	10,000					10,000		10,000
Prop-CAB	Vehicles	LDTR-12-S287312	TRUCK PICKUP DODGE RAM 1500 4X2		L	30,000								0
Prop-CAB Total						379,000	344,000	0	0	59,000	0	285,000	0	344,000
Prop-Deep-Base	Land Improvement	G2020 - Parking Lots	Asphalt crack sealing		L	5,000	0					0		0
Prop-Deep-Base Total						5,000	0	0	0	0	0	0	0	0
Prop-OPP	Land Improvement	G2020 - Parking Lots	Line Painting		L	10,000	10,000					10,000		10,000
Prop-OPP Total						10,000	10,000	0	0	0	0	10,000	0	10,000
Prop-Pet-Base	Land Improvement	G2020 - Parking Lots	Asphalt crack sealing		L	20,000	20,000					20,000		20,000
Prop-Pet-Base Total						20,000	20,000	0	0	0	0	20,000	0	20,000
Prop-RCP	Building	C3040 - Wall Finishes - Units	Painted		L	25,000	0					0		0
Prop-RCP	Building	New Storage Garage	For Paramedic Vehicles/Equip-recover through 10yr lease		L		200,000					200,000	81	200,000

County of Renfrew
2022 Budget

Road 70								Sources of Financing						
Bridge 75					Culvert 90	Revised 10 Year Plan	Budget \$	Pembroke Provincial Gas Tax Res						
Department	Primary Category	Detail	Detail	Location/Other				Taxation/Other	Share	Grant	Reserve	Reserves	Debt	Total
Prop-RCP	Building	B30 - Roofing	Skylight assembly across the main section of the building.		L	45,855	45,855					45,855		45,855
Prop-RCP	Building	070 - Floor Finishes - Common A	Mostly ceramic - Halls and washrooms - some carpet		L	46,020	46,020					46,020		46,020
Prop-RCP	Building	134 - Packaged Air Conditioning L	Gas fired roof top units and electric baseboard heaters around the perin		L	150,000	150,000					150,000		150,000
Prop-RCP	Land Improvement	G2020 - Parking Lots	Paved parking lots around the building.	2021 carryover	L		50,000					50,000		50,000
Prop-RCP Total						266,875	491,875	0	0	0	0	491,875	0	491,875
PW	Bridges	B005	Scollard Bridge	Pucker Street	53	600,000	600,000					600,000		600,000
PW	Bridges	B002	Bonnechere River Bridge	2021 carry over-\$350k			350,000					350,000		350,000
PW	Bridges	B022	Indian River Bridge	Sandy Beach Rd	70	1,200,000	1,200,000					1,200,000		1,200,000
PW	Bridges	B056	Colterman Bridge	Colterman Road	69	100,000	100,000					100,000		100,000
PW	Bridges	B057	Mount St. Patrick Bridge	Mount St Patrick Rd	51	800,000	800,000					800,000		800,000
PW	Bridges	B064	Pilgrim Road Bridge	Pilgrim Road	66	180,000	180,000					180,000		180,000
PW	Bridges	B068	Schimmis Creek Bridge	Welk Road	66	100,000	100,000					100,000		100,000
PW	Bridges	B150	Dam Lake Bridge	Stanley Olsheski Rd	71	100,000	100,000					100,000		100,000
PW	Bridges	B203	Petawawa River Bridge	51	70	1,300,000	1,300,000					1,300,000		1,300,000
PW	Bridges	B257	Harrington Creek Bridge	512	29	800,000	800,000					800,000		800,000
PW	Bridges	B319	Bucholtz Bridge	2021 carry over-\$362k	73	950,000	950,000					950,000		950,000
PW	Bridges	B007	Butler Bridge	Butler Road	74	100,000	100,000					100,000		100,000
PW	Bridges	B044	Douglas Bridge	5	68	45,000	45,000					45,000		45,000
PW	Bridges	B102	Brennans Creek Bridge	512	64	54,000	54,000					54,000		54,000
PW	Bridges	B108	Tramore Bridge	Tramore Road	74	40,000	40,000					40,000		40,000
PW	Bridges	B156	Burnt Bridge	Burnt Bridge Road	64	25,000	25,000					25,000		25,000
PW	Bridges	B232	Cochrane Creek Bridge	Cement Bridge Road	40	50,000	50,000					50,000		50,000
PW	Bridges	B310	Ski Hill Bridge	58	69	30,000	30,000					30,000		30,000
PW	Bridges		Various Bridge Repairs			200,000	200,000					200,000		200,000
PW	Building	Salt Building	Structure	Goshen Patrol-Calabogi	M	50,000	50,000					50,000		50,000
PW	Building	Sand Dome	Roof	Goshen Patrol-Calabogi	H	35,000	35,000					35,000		35,000
PW	Building	Sand Dome	Structure	Goshen Patrol-Calabogi	M	52,000	52,000					52,000		52,000
PW	Culverts	C012	Farquharson's Culvert	S. McNaughton Road	55	135,000	135,000					135,000		135,000
PW	Culverts	C037	Bagot Creek Culvert	Lower Spruce Hedge Rt	21	342,000	342,000					342,000		342,000
PW	Culverts	C040	Snake River Culvert	8	58	108,000	108,000					108,000		108,000
PW	Culverts	C134	Campbell Drive Culvert	Campbell Drive	45	585,000	585,000					585,000		585,000
PW	Culverts	C137	Hanson Creek Culverts	Robertson Line	57	162,000	162,000					162,000		162,000
PW	Culverts	C152	Wadsworth Lake Culvert	Old Barry's Bay Road	46	252,000	252,000					252,000		252,000
PW	Culverts	C197	Etmanskie Swamp Culvert	2021 carryover-\$240k	45	1,100,000	1,100,000					1,100,000		1,100,000
PW	Culverts	C269	Jacks Lake Culverts	58	53	180,000	180,000					180,000		180,000
PW	Culverts	C302	Wingle Creek Twin Culverts	Rochfort Road	16	180,000	180,000					180,000		180,000
PW	Culverts	C001	Berlanquet Creek Culvert	5	67	38,500	38,500					38,500		38,500
PW	Culverts	C025	Borne Road Culvert	Borne Road	28	30,000	30,000					30,000		30,000
PW	Culverts	C051	Harris Creek Culvert	Proven Line	26	20,000	20,000					20,000		20,000
PW	Culverts	C130	Lochiel Creek Culvert North	63	34	33,500	33,500					33,500		33,500
PW	Culverts	C191	Dicks Road Culvert	Dicks Road	29	20,000	20,000					20,000		20,000
PW	Culverts	C201	Broomes Creek Culvert	2021 carryover-\$800k	35	100,000	100,000					100,000		100,000
PW	Culverts	C204	Bellowes Creek Culvert	12	45	30,000	30,000					30,000		30,000
PW	Culverts	C268	St. Columbkille's Culvert	58	64	75,000	75,000					75,000		75,000
PW	Culverts	C325	Neilson Creek Culvert	Clear Lake Road	36	50,000	50,000					50,000		50,000
PW	Equip	new	Offset Roller	hot mix patching/should	L		71,000					71,000		71,000
PW	Equip	new	Road Shoulder MC		L		80,000					80,000		80,000
PW	Equip	ATTA-99-GSWEK	Sweeper		M		20,000					20,000		20,000
PW	Equip	BACK-06-G959459	Backhoe		M	185,000	185,000					185,000		185,000
PW	Equip	SMEQ-08-3300055	Line Paint Machine GP/CP		M		14,000					14,000		14,000
PW	Equip	replaces 1985 homemade trailer	U-body water tank		M		36,000					36,000		36,000
PW	Equip	TRAC-02-L25212	Tractor		M	95,000	95,000					95,000		95,000
PW	Land Improvement	Parking Lot		Cobden	M	180,000	180,000					180,000		180,000
PW	Roads	1	Madawaska Blvd	B258 W Exp Jnt-to-Dan	52	14,269	14,269					14,269		14,269
PW	Roads	1	Madawaska Blvd	Daniel St-to-Elgin St	52	145,556	145,556				140,000	5,556		145,556
PW	Roads	1	River Road	Henry Crescent-to-Loch	37	774,080	774,080				760,000	14,080		774,080
PW	Roads	2	White Lake Road	Mountain View Rd-to-Rt	52	271,629	271,630				260,000	11,630		271,630
PW	Roads	2	White Lake Road	Robertson Line-to-Cty F	50	645,540	645,540				630,000	15,540		645,540
PW	Roads	2	White Lake Road	Cty Rd 23 (Highland Rd	62	171,516	171,516				165,000	6,516		171,516
PW	Roads	7	Foresters Falls Rd	Harriet Street (urban be	31	357,500	357,500			340,000		17,500		357,500

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County of Renfrew
2022 Budget

Road 70 Bridge 75 Culvert 90								Sources of Financing						
Department	Primary Category	Detail	Detail	Location/Other	or Risk	10 Year Plan	Revised Budget \$	Pembroke		Provincial	Gas Tax Res		Total	
								Taxation/Other	Share	Grant	Reserve	Reserves		Debt
PW	Roads	13	Mountain Rd	Micksburg Rd-to-Soike I	35	301,000	301,000			275,000		26,000	301,000	
PW	Roads	13	Mountain Rd	Soike Rd-to-Stafford Th	37	296,700	296,700			275,000		21,700	296,700	
PW	Roads	21	Beachburg Rd	Buchannan's Pit Entranc	51	411,720	411,720				400,000	11,720	411,720	
PW	Roads	21	Beachburg Rd	Pappin Rd-to-Watchorn	51	348,322	348,322				340,000	8,322	348,322	
PW	Roads	21	Beachburg Rd	Watchorn Dr-to-Urban E	50	110,665	110,665				105,000	5,665	110,665	
PW	Roads	23	Highland Rd	Renfrew/Lanark Line-to	36	324,650	324,650				320,000	4,650	324,650	
PW	Roads	24	White Water Rd	Hwy 17-to-Cty Rd 40 (G	32	826,560	826,560				810,000	16,560	826,560	
PW	Roads	29	Drive Inn Rd	City of Pembroke (South	55	188,680	188,680				180,000	8,680	188,680	
PW	Roads	29	Drive Inn Rd	Wilson Rd-to-Clearview	70	194,020	194,020				190,000	4,020	194,020	
PW	Roads	62	Combermere Rd	Combermere S Urban L	75	15,107	0						0	
PW	Roads	62	Combermere Rd	Combermere North Urb	77	9,450	0						0	
PW	Roads	62	Combermere Rd	Cty Rd 517 (Dafoe Rd)-	85	6,750	0						0	
PW	Roads	62	Combermere Rd	Combermere Edge S E	82	31,646	62,953					62,953	62,953	
PW	Roads	65	Centennial Lake Rd	Black Donald Access Pt	13	1,128,270	1,128,270			325,010	428,416	374,844	1,128,270	
PW	Roads	67	Simpson Pit Rd	Buck Hill Rd-to-Cty Rd f	48	781,000	781,000				750,000	31,000	781,000	
PW	Roads	508	Calabogie Rd	Mill St-to-Cty Rd 511 (L	33	636,320	636,320			500,000		136,320	636,320	
PW	Roads	512	Foymount Rd	County Road 66-to-Bruc	41	99,940	99,940					99,940	99,940	
PW	Roads	512	Foymount Rd	Brudenell Village East L	16	543,950	543,950					543,950	543,950	
PW	Roads	512	Foymount Rd	Lorwell Lake Drive-to-Hi	42	202,510	202,510					202,510	202,510	
PW	Roads	512	Foymount Rd	B257-to-Lake Clear Rd	3	704,000	704,000					704,000	704,000	
PW	Roads	512	Foymount Rd	Lake Clear Rd-to-Buelo	3	537,680	537,680					537,680	537,680	
PW	Roads	512	Foymount Rd	2021 carry over-\$1.6m	10	1,094,500	1,094,500					1,094,500	1,094,500	
PW	Roads	517	Dafoe Rd	Serran Road - to - CA 2	21	165,690	165,690			165,690			165,690	
PW	Roads	517	Dafoe Rd	CA 2532-to-CA 2647	37	149,384	149,384			149,384			149,384	
PW	Roads	517	Dafoe Rd	CA 2647-to-Lower Craig	17	97,310	97,310			97,310			97,310	
PW	Roads	517	Dafoe Rd	Lower Craigmont Rd-to-	19	722,100	722,100			611,990		110,110	722,100	
PW	Roads	30	Lake Dore Rd	Hwy 60-to-St. John's Ch	53	75,000	75,000					75,000	75,000	
PW	Roads	30	Lake Dore Rd	St. John's Church Steps	18	25,000	25,000					25,000	25,000	
PW	Roads		Scratch Coat	Various		737,924	737,924					737,924	737,924	
PW	Roads		Active Transportation	Various		150,000	150,000					150,000	150,000	
PW	Trailer	replaces 1990 utility trailer	16ft Float		M	12,000	12,000					12,000	12,000	
PW	Trailer	replaces 1995 utility trailer	Enclosed cargo SWP		M	15,000	15,000					15,000	15,000	
PW	Vehicles	626-08	6 Ton Truck	2021 carryover	M	355,000	355,000					355,000	355,000	
PW	Vehicles	617-09	6 Ton Truck	Plow Truck	M	355,000	355,000					355,000	355,000	
PW	Vehicles	158-07	Service Van (Mechanic)		M	150,000	150,000					150,000	150,000	
PW	Vehicles	157-12	Pickup Truck (Mechanic)	2021 carryover	M	60,000	60,000					60,000	60,000	
PW	Vehicles	156-13	Service Van (Mechanic)	2021 carryover	M	150,000	150,000					150,000	150,000	
PW	Vehicles	101-14	Pickup Truck	2021 carryover	M	42,000	42,000					42,000	42,000	
PW	Vehicles	146-14	Pickup Truck	2021 carryover	M	45,000	45,000					45,000	45,000	
PW	Vehicles	164-14	Pickup Truck	2021 carryover	M	42,000	42,000					42,000	42,000	
PW	Vehicles	111-15	Pickup Truck		M	42,000	42,000					42,000	42,000	
PW	Vehicles	121-15	Pickup Truck		M	42,000	42,000					42,000	42,000	
PW	Vehicles	131-15	Pickup Truck		M	42,000	42,000					42,000	42,000	
PW	Vehicles	112-16	Pickup Truck		M	42,000	42,000					42,000	42,000	
PW Total						25,401,936	25,972,939	0	0	2,739,384	5,478,416	17,755,139	0	25,972,939
RCHC	Building	59 Wallace Street - Site	G4020 - Site Lighting	Exterior	E	25,000	25,000					25,000		25,000
RCHC	Building	44 Lorne Street	B2030 - Exterior Doors	Exit doors	H	26,000	26,000					26,000		26,000
RCHC	Building	150 Elizabeth Street North	B2030 - Exterior Doors	Exits	M	35,000	35,000					35,000		35,000
RCHC	Building	510 MacKay Street	B2030 - Exterior Doors	Patio doors	H	50,000	50,000					50,000		50,000
RCHC	Building	Nelson Street	Fencing (Nov 2021 Council Approval)	(SSRF shortfall)			100,000					100,000		100,000
RCHC	Building	425 Nelson Street	B30 - Roofing	Roof	M	60,000	60,000					60,000		60,000
RCHC	Building	75 Stafford Street	C1070 - Plumbing fixture Refurbishment	faucet and bathroom v	H	75,000	75,000					75,000		75,000
RCHC	Building	260 Elizabeth Street North	B2030 - Exterior Doors	Units patios and balco	H	150,000	150,000					150,000		150,000
RCHC	Building	260 Elizabeth Street North	B2020 - Exterior Windows	2021 carry over			172,500					172,500		172,500
RCHC	Building	Bronx Street/Reynolds Avenue	B2020 - Exterior Windows	2021 carry over - \$175k			194,165					194,165		194,165
RCHC	Building	174/178,202 Massey, 220/350 ArRoofing		Roofing	E	150,000	150,000					150,000		150,000
RCHC	Building	130-144 Fraser, 135-147 Arnolds	B2010 - Exterior Walls-Siding	Main level & 2nd floor	M	170,000	170,000					170,000		170,000
RCHC	Building	1030-1106 Lea St - (4) Townhor	B2020 - Exterior Windows	All, based on sample	H	275,000	275,000					275,000		275,000
RCHC	Vehicles	LDTR-13-N101805	VAN MTCE NISSAN		L	46,000								0
RCHC	Vehicles	TRAC-11-LAWN17	Tractor 59 Wallace		L	8,600								0

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County of Renfrew
2022 Budget

					Road 70			Sources of Financing						
					Bridge 75	Revised	Budget \$	Pembroke		Provincial	Gas Tax Res		Debt	Total
Department	Primary Category	Detail	Detail	Location/Other	or Risk			10 Year Plan	Taxation/Other	Share	Grant	Reserve		
RCHC	Vehicles	TRAC-06-LAWNPO4	Lawn tractor 150 Elizabeth		L	8,600								0
RCHC Total						1,079,200	1,482,665	0	0	0	0	1,482,665	0	1,482,665
Trails	Land Imp	Phase III Final Transfer	Former CP Rail Transfer	2021 carry over	L		34,000					34,000		34,000
Trails Total						0	34,000	0	0	0	0	34,000	0	34,000
Grand Total						29,639,576	31,275,134	0	0	2,798,384	5,478,416	22,998,334	0	31,275,134



BUSINESS CASE - STAFFING REPORT

NEW 2022-POA-01

Date: January 13, 2022

Department: Corporate Services

Report Prepared by: Jeffrey Foss

PROPOSAL	Request for Additional Hours in the 2022 Budget for the POA Disclosure Clerk in response to the additional workload anticipated by the transfer of prosecution responsibilities Part III Offences
POSITIONS Non-Union X	Disclosure Clerk PT (910 hrs) to Full Time (1820 hrs)
SUMMARY <ul style="list-style-type: none"> • Background • Discussion 	<p>In February 2018, staff provided Committee with a letter dated January 22, 2018 from the Ministry of the Attorney General (MAG) advising that Bill 177 – Stronger, Fairer Ontario Act (Budget Measures), 2017 was passed by the Legislative Assembly of Ontario on December 14, 2017. This Bill enables the Attorney General to enter into agreements with municipalities to transfer responsibility for certain prosecutions currently prosecuted by the Ministry's Criminal Law Division under Part III of the Provincial Offences Act. The target date for all municipalities to download Part III matters was the end of 2019 and MAG was to meet in June 2018 to further discuss how to proceed with the Memorandum of Understanding. No further updates were received until May 2019, when staff attended another Municipal Court Managers' Association Annual Conference and the Ministry of the Attorney General (MAG) advised that the download of Part III Prosecutions was still under review and they could not provide a timeline as to when the download would occur.</p> <p>The Ministry will continue to prosecute certain Part III POA cases, including those in which a criminal charge is also laid, charges involving Ontario's sex offender registry and Young Persons, and a review of POA fatalities will be conducted on a case-by-case basis to determine if the Crown Attorney or municipality will prosecute. The Ministry is continuing to plan for a phased approach to the transfer of this Part III work and the timing of individual transfers will be informed by local site readiness and capacity to assume this important responsibility. An amending legal agreement will be required to affect the transfer, consisting of an amending Memorandum of Understanding and amending Local Side Agreement, which specifically address the transfer of the Part III prosecution only.</p> <p>The COVID-19 pandemic in March 2020 placed all Part III transfer discussions on hold. However, in November 2021 the new Crown Attorney, Mr. Julien Lalande, sent the County of Renfrew some correspondence asking that we re-engage our discussion involving the Part III transfer. As a result, the 2022 POA budget has made provision for the related financial impacts.</p>

	<p>The current Disclosure Clerk PT (910 hrs) is responsible to collect, organize and distribute all of the information required by the Court in preparation for a Part I offence. Part I offences represent less than 30% of all court matters before a Justice in Renfrew County courtrooms. Prior to a Part I court appearance there is also an informal meeting with the Prosecutor. These meetings result in a resolution before the court, payment of fine or a trial. Prior to the meeting, the Disclosure Clerk must ensure disclosure is available for the Prosecutor. With the transfer to Part III responsibilities, the workload for our Disclosure Clerk will increase dramatically, and this business case reflects an increase to FT hours (1820). In particular, Part III matters tend to be more serious in nature and can have extensive disclosure provided by enforcement agencies i.e. video evidence, witness statements and collision reports. By comparison a Part I disclosure typically consists of 3 pages of information where a Part III would be an average of 20 pages. The disclosure clerk also assists in case management, such as providing information and assistance for electronic exhibit filing and booking conference call and Zoom meetings between defendants/counsel and prosecution. With the transfer, the workload in this area would also increase substantially.</p>						
RECOMMENDATION	<p>THAT the Finance and Administration Committee recommends to County Council the addition of 910 hrs for the Disclosure Clerk position and changing the position from PT to FT.</p>						
FINANCIAL CONSIDERATIONS	<p>The transition to Part III Prosecution will have a net financial cost to the County (proposal assumes a Step 3 comparison)</p> <table> <tr> <td>Addition – POA Disclosure Clerk 3/3 1820 hrs</td><td>\$49,635</td></tr> <tr> <td>Reduction - POA Disclosure Clerk 3/3 910 hrs</td><td><u>(\$24,815)</u></td></tr> <tr> <td>Increased Salary Cost</td><td>\$24,820</td></tr> </table> <p>*financials do not include benefit expense or PT vacation pay</p>	Addition – POA Disclosure Clerk 3/3 1820 hrs	\$49,635	Reduction - POA Disclosure Clerk 3/3 910 hrs	<u>(\$24,815)</u>	Increased Salary Cost	\$24,820
Addition – POA Disclosure Clerk 3/3 1820 hrs	\$49,635						
Reduction - POA Disclosure Clerk 3/3 910 hrs	<u>(\$24,815)</u>						
Increased Salary Cost	\$24,820						