



## FINANCE AND ADMINISTRATION COMMITTEE

Thursday, June 16, 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 May 12, 2022.
6. Delegations: 9:30 a.m. Ms. Karen Black, CPA, CA, Partner, Scott Rosien Black and Locke, Chartered Accountants to present the 2021 Auditor's Report for the County of Renfrew.

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|--|-------------|
| 7. Administration Report   | 3           |
| 8. Corporate Services Department Report  | 10          |
| 9. New Business.   |             |
| 10. Closed Meeting: pursuant to Section 239 of the Municipal Act, 2001, as amended for the purpose of labour relations or employee negotiations (collective bargaining). |             |
| 11. Date of next meeting (Thursday, August 11, 2022) and adjournment.  |             |

**NOTE:** a) **County Council: Wednesday, June 29, 2022, 10:00 a.m.**

- 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 DEPARTMENT REPORT**

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**TO:** Finance and Administration Committee

**FROM:** Paul Moreau, CAO/Clerk

**DATE:** June 16, 2022

**SUBJECT:** Department Report

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#### **INFORMATION**

##### **1. Inaugural Meeting of County Council**

The County of Renfrew Procedural By-law states that “The Inaugural Council meeting will be held annually not later than the third Tuesday in December at 10:00 a.m. or at such other time as Council may determine by resolution.”

Following the Municipal election on October 24, the new Council will take office on November 15, 2022 and lower-tier municipalities will need to swear in their council prior to our Inaugural meeting. Also, in a municipal election year, nominations for the office of the Warden must be filed with the Clerk 14 days prior to the Inaugural session.

As Mr. Moreau will be resigning his position effective the end of August 2022, a new CAO will likely have delegated authority for an extended period of time. Staff are therefore seeking direction on when to hold the Inaugural meeting of Renfrew County Council.

Optional dates for the Inaugural meeting include November 30, December 7 and December 14.

## **RESOLUTIONS**

### **2. 2022 Calendar of Committee and Council Meetings**

**Recommendation:** THAT the Finance and Administration Committee recommend that County Council approve the revised 2022 schedule of Committee and Council meetings for the month of October.

#### **Background**

Attached as Appendix I is a revised Calendar of Committee and County Council meetings recommending a change in the dates for the month of October (highlighted in yellow).

### **3. Procedural By-law Hybrid Meetings**

**Recommendation:** THAT the Finance and Administration Committee recommend that County Council approve that Section 6.1 a) of the Procedural By-law be suspended to the end of this term of Council allowing hybrid meetings for participation in Standing Committees, Sub-Committees of Council and Ad-Hoc Committee meetings.; AND FURTHER THAT the provisions of Section 6.1 continue to apply for meetings of County Council.

#### **Background**

At the May 25, 2022 meeting, Council directed staff to prepare a report for the June meeting of County Council outlining the impacts of a hybrid model for participation in Standing Committees, Sub-Committees of Council and Ad-Hoc Committee meetings, for the remainder of this term of Council. AND FURTHER THAT the report include proposed revisions to the Procedural by-law permitting hybrid attendance at Standing Committees, Sub-Committees of Council and Ad-Hoc Committee meetings.

A calculation on the cost of mileage for standing committee meetings is approximately \$18,483 per year. Some members of council sit on committees that are held on the same day. Our furthest Councillor travels 242 kilometres to the County Administration building and return for meetings. A review of the length of meetings from January to May of this year indicate that some meetings were as short as 45 minutes and some



meetings as long as 3.5 hours. As an example, the May meeting of the Operations Committee was 45 minutes with 3 members waiting until 1:00 p.m. to start their next meeting which is lost time and productivity for our elected. Special meetings of Standing Committee prior to County Council could also be held electronically and do not have to be held on the morning of County Council.

Costs to use an application such as Zoom for electronic meetings will always be required as staff meetings held electronically will likely continue on an ongoing basis, such applications are also required for our livestream, and there will be a need for some Councillors to participate in meetings remotely via electronic video conferencing means for the reasons set out in the procedural by-law adopted in May 2021 noted below.

- i. the County of Renfrew is in a declared emergency as defined by the Emergency Management and Civil Protection Act, R.S.O. 1990;
- ii. the County of Renfrew has a significant weather event (across the entire County of Renfrew or within its local municipalities) has been declared;
- iii. a member is ill or injured;
- iv. a member has been duly appointed to an external advisory role such as AMO, ROMA, FCM or EORN, etc.

Councillors have expressed the benefits of the need for collaboration amongst Councillors, and attending electronic meetings does not allow for that communication.

It is extremely important for Councillors to inform the Clerk and/or Deputy Clerk should they wish to participate in electronic meetings.

## **BY-LAWS**

### **4. Section 275 of the Municipal Act – Lame Duck Period**

**Recommendation:** THAT the Finance and Administration Committee recommend that County Council pass a by-law to delegate to the Chief Administrative Officer, in the event of a “lame duck” period, the powers to appoint or remove from office any officer of the municipality; to hire or dismiss any employee of the municipality; to dispose of any real or personal property of the municipality which has a value exceeding \$50,000 at the time of disposal and to make any

expenditure or incur any other liability which exceeds \$50,000 for the period from August 19, 2022 to November 15, 2022.

### **Background**

Section 275 of the Municipal Act, 2001, (commonly referred to as the *Lame Duck Council Section*) restricts the actions of municipal councils, if it is determined that the new council will include less than three-quarters of the members of the outgoing council.

After nomination day but before voting day, the determination shall be based on the nominations to the new council that have been certified and any acclamations. After voting day, the determination shall be based on the declaration of the results of the election.

The restrictions of the Act are as follows (275(3)):

- (a) The appointment or removal from office of any officer of the municipality;
- (b) The hiring or dismissal of any employee of the municipality;
- (c) The disposition of any real or personal property of the municipality, which has a value exceeding \$50,000 at the time of disposal; and
- (d) Making any expenditure or incurring any other liability which exceeds \$50,000.

Clauses 3(c) and (d) do not apply if the matter was included in the most recent budget approved by council before nomination day. Section 275(6) indicates that nothing in Section 275 prevents any person or body exercising any authority of a municipality that is delegated to the person or body prior to nomination day for the election of the new council.

The Ministry of Municipal Affairs and Housing is cautioning municipalities to consider the delegated authority to staff during this “lame duck” period to enable decisions falling under the restrictions.

A by-law was passed by County Council in 2018 with similar provisions as outlined in the recommendation above.

## 2022 CALENDAR OF COMMITTEES & COUNTY COUNCIL MEETINGS

All meetings will be held in the **Council Chambers** of the County Administration Building, 9 International Drive, Pembroke, unless otherwise indicated. Anomalies to the schedule are in **bold**, conferences are in ***bold italics*** and holidays are in **blue**.

DATE	TIME	
Tuesday, January 11, 2022	9:30 a.m.	Operations Committee
Tuesday, January 11, 2022	1:00 p.m.	Development & Property Committee
Wednesday, January 12, 2022	9:30 a.m.	Health Committee
Wednesday, January 12, 2022	1:00 p.m.	RCHC and Community Services Committee
Thursday, January 13, 2022	9:30 a.m.	Finance & Administration Committee
<b>Monday, January 17, 2022</b>	<b>9:00 a.m.</b>	<b>Budget Workshop</b>
<b>Tuesday, January 18, 2022</b>	<b>9:00 a.m.</b>	<b>Budget Workshop (if required)</b>
<b>January 23 – 25, 2022</b>	<b>Virtual</b>	<b><i>ROMA Annual Conference</i></b>
Wednesday, January 26, 2022	9:00 a.m. via zoom or 10:00 a.m. in person	County Council
Tuesday, February 8, 2022	9:30 a.m.	Operations Committee
Tuesday, February 8, 2022	1:00 p.m.	Development & Property Committee
Wednesday, February 9, 2022	9:30 a.m.	Health Committee
Wednesday, February 9, 2022	1:00 p.m.	RCHC and Community Services Committee
Thursday, February 10, 2022	9:30 a.m.	Finance & Administration Committee
<b>Monday, February 21, 2022</b>		<b>Family Day Holiday</b>
Wednesday, February 23, 2022	9:00 a.m. via zoom or 10:00 a.m. in person	County Council
<b>February 24 – February 28, 2022</b>		<b>ONTARIO WINTER GAMES</b>
<b>March 3 – 6, 2022</b>		<b>ONTARIO WINTER GAMES</b>
Tuesday, March 8, 2022	9:30 a.m.	Operations Committee
Tuesday, March 8, 2022	1:00 p.m.	Development & Property Committee
Wednesday, March 9, 2022	9:30 a.m.	Health Committee
Wednesday, March 9, 2022	1:00 p.m.	RCHC and Community Services Committee
Thursday, March 10, 2022	9:30 a.m.	Finance & Administration Committee
<b>March 14 – 18, 2022</b>		<b>March Break</b>
Wednesday, March 30, 2022	9:00 a.m. via zoom or 10:00 a.m. in person	County Council
Tuesday, April 12, 2022	9:30 a.m.	Operations Committee
Tuesday, April 12, 2022	1:00 p.m.	Development & Property Committee
Wednesday, April 13, 2022	9:30 a.m.	Health Committee
Wednesday, April 13, 2022	1:00 p.m.	RCHC and Community Services Committee
Thursday, April 14, 2022	9:30 a.m.	Finance & Administration Committee
<b>Friday, April 15, 2022</b>		<b>Good Friday</b>
<b>Monday, April 18, 2022</b>		<b>Easter Monday</b>
Wednesday, April 27, 2022	9:00 a.m. via zoom or 10:00 a.m. in person	County Council
Tuesday, May 10, 2022	9:30 a.m.	Operations Committee
Tuesday, May 10, 2022	1:00 p.m.	Development & Property Committee
Wednesday, May 11, 2022	9:30 a.m.	Health Committee
Wednesday, May 11, 2022	1:00 p.m.	RCHC and Community Services Committee
Thursday, May 12, 2022	9:30 a.m.	Finance & Administration Committee
<b>Monday, May 23, 2022</b>		<b>Victoria Day</b>
Wednesday, May 25, 2022	9:00 a.m. via zoom or 10:00 a.m. in person	County Council
<b>June 2 - 5, 2022</b>		<b><i>FCM Annual Conference – Regina, SK</i></b>
Tuesday, June 14, 2022	9:30 a.m.	Operations Committee 7

DATE	TIME	
Tuesday, June 14, 2022	1:00 p.m.	Development & Property Committee
Wednesday, June 15, 2022	9:30 a.m.	Health Committee
Wednesday, June 15, 2022	1:00 p.m.	RCHC and Community Services Committee
Thursday, June 16, 2022	9:30 a.m.	Finance & Administration Committee
Wednesday, June 29, 2022	10:00 a.m. in person	County Council
<b>July 1, 2022</b>		<b>Canada Day</b>
<b>Monday, August 1, 2022</b>		<b>Civic Holiday</b>
Tuesday, August 9, 2022	9:30 a.m.	Operations Committee
Tuesday, August 9, 2022	1:00 p.m.	Development & Property Committee
Wednesday, August 10, 2022	9:30 a.m.	Health Committee
Wednesday, August 10, 2022	1:00 p.m.	RCHC and Community Services Committee
Thursday, August 11, 2022	9:30 a.m.	Finance & Administration Committee
<b>August 14 – 17, 2022</b>		<b>AMO Annual Conference – Ottawa, ON</b>
Wednesday, August 31, 2022	10:00 a.m. in person	County Council
<b>Monday, September 5, 2022</b>		<b>Labour Day</b>
Tuesday, September 13, 2022	9:30 a.m.	Operations Committee
Tuesday, September 13, 2022	1:00 p.m.	Development & Property Committee
<b>September 14 – 16, 2022</b>		<b>Ontario East Municipal Conference-Cornwall</b>
Wednesday, September 14, 2022	9:30 a.m.	Health Committee
Wednesday, September 14, 2022	1:00 p.m.	RCHC and Community Services Committee
Thursday, September 15, 2022	9:30 a.m.	Finance & Administration Committee
Wednesday, September 28, 2022	10:00 a.m. in person	County Council
<b>September 30, 2022</b>		<b>National Day of Truth and Reconciliation</b>
<b>Monday, October 10, 2022</b>		<b>Thanksgiving Holiday</b>
Tuesday, October 11, 2022	9:30 a.m.	Operations Committee
Tuesday, October 11, 2022	1:00 p.m.	Development & Property Committee
Wednesday, October 12, 2022	9:30 a.m.	Health Committee
Wednesday, October 12, 2022	1:00 p.m.	RCHC and Community Services Committee
Thursday, October 13, 2022	9:30 a.m.	Finance & Administration Committee
Monday, October 24, 2022		<b>2022 Municipal Election Day</b>
Wednesday, October 26, 2022	10:00 a.m. in person	County Council
<b>Thursday, November 11, 2022</b>		<b>Remembrance Day</b>
Tuesday, November 15, 2022		<b>New Councillors Take Office</b>
Wednesday, December 7, 2022 (tentative Date)	10:00 a.m.	County Council (Inaugural Meeting)

**COUNTY OF RENFREW**

**BY-LAW NUMBER -22**

**A BY-LAW TO DELEGATE AUTHORITY FOR DECISIONS TO THE CHIEF ADMINISTRATIVE OFFICER  
IN THE EVENT THAT COUNCIL FINDS ITSELF, SUBJECT TO SECTION 275 OF THE MUNICIPAL  
ACT, 2001, AS AMENDED, REGARDING “RESTRICTED ACTS AFTER NOMINATION DAY”**

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WHEREAS Subsection 275 of the *Municipal Act, 2001, S.O. 2001, Chapter 25*, as amended, limits the authority of a council during an election year should it be determined that the new council will include less than three-quarters of the members of the outgoing council;

AND WHEREAS Section 23(1) of the said Municipal Act authorizes a municipality to delegate its powers and duties by by-law;

THEREFORE, the Council of the County of Renfrew enacts as follows:

1. That in accordance with Section 23(1) of the Municipal Act, 2001, S.O. 2001, c.25 as amended, Council delegates authority for the following decisions to the Chief Administrative Officer in the event that Council finds itself subject to Section 275 of the Municipal Act, regarding “Restricted Acts After Nomination Day”:
  - a) The appointment or removal from office of any officer of the municipality;
  - b) The hiring or dismissal of any employee of the municipality;
  - c) The disposition of any real or personal property of the municipality which has a value exceeding \$50,000 at the time of disposal; and
  - d) Making any expenditures or incurring any other liability which exceeds \$50,000.
2. Despite the delegation, Council is authorized to dispose of any real or personal property of the municipality which has a value exceeding \$50,000 at the time of disposal if it was included in the most recent budget adopted by the council before nomination day in the election.
3. Despite the delegation, Council is authorized to make any expenditures or incur any other liability which exceeds \$50,000 if it was included in the most recent budget adopted by the council before nomination day in the election.
4. That this By-law shall come into force and take effect upon the passing thereof.

READ a first time this 29<sup>th</sup> day of June 2022.

READ a second time this 29<sup>th</sup> day of June 2022.

READ a third time and finally passed this 29<sup>th</sup> day of June 2022.

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DEBBIE ROBINSON, WARDEN

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PAUL V. MOREAU, CLERK

**COUNTY OF RENFREW**  
**CORPORATE SERVICES DEPARTMENT REPORT**

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**TO:** Finance and Administration Committee  
**FROM:** Jeffrey Foss, Director of Corporate Services  
**DATE:** June 16, 2022  
**SUBJECT:** Department Report

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**INFORMATION**

**1. Retirement – Information Technology Division – Systems Analyst**

Mr. Andy Cowan has provided notice of his retirement effective July 29, 2022. Andy joined the County of Renfrew on December 17, 2001 and has over 21 years of service. We would like to extend our thanks for the many contributions Andy has made to the County of Renfrew and we wish him health and happiness as he moves on to this next chapter in life.

**2. Eastern Ontario Wardens' Caucus (EOWC) Treasurers Meeting**

As Chair of the Eastern Ontario Wardens' Caucus Treasurers Group, Mr. Foss held an in-person meeting on Friday, June 2, 2022 at the Hastings County Office in Belleville. Discussion items amongst the Treasurers included COVID funding costs, revenues and reporting requirements; delay of assessment by Municipal Property Assessment Corporation (MPAC); Long Term Financial Plans and the impact of increasing tender prices; Asset Management Plan – O.Reg 588/17 July 1<sup>st</sup> deadline; WSIB – Schedule 2 Employers mitigation strategies; Insurance Renewal premium increases; Municipal Election – Lame Duck; IT Roadmap/Strategy; Non-Union Compensation Review and POA Court backlog due to shortage of Justices of the Peace. The County of Renfrew will also be hosting a Fall EOWC Treasurers' Meeting.

### 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 five 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
<b>2022</b> January	616	63	83	332	295	361	82	93	56
Feb.	307	42	72	295	184	362	36	59	140
March	666	166	55	406	300	329	76	13	39
April	966	82	77	415	362	346	24	111	59
May	1,195	43	114	482	517	517	99	35	127

### 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 2022	# 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
<b>2022</b> January	6	2	494	124	279	897	37	12.5
Feb	5	3	460	62	422	944	39	13
March	7	3	454	59	430	943	39	13
April	5	2	451	112	304	867	36	12
May	6	2	384	125	925	1434*	60	20

\*The increase in the Part III backlog number, represents the total number of backlog of files both within the month of May, as well as matters scheduled to future court days. Prior to May 2022, the backlog of Part III's only included matters listed in court each month that were not completed. Going forward, the report will now include the total number of Part III's that are actively before the court.

5. **Health Unit Funding Newspaper Article [Strategic Plan Goal #2]**

Attached as Appendix I is a newspaper article dated May 5, 2022 entitled “Municipalities, Health Unit Concerned about Rising Costs”.

6. **County of Renfrew – WSIB Actuarial Report [Strategic Plan Goal #2]**

At the April 2022 Finance and Administration Committee meeting, Committee discussed the financial impact of the WSIB Actuarial Review, noting the increase in liabilities for Paramedic staff from \$4.1 million at December 31, 2018 to \$8.8 million at December 31, 2021. The Treasurer advised that under the Public Sector Accounting Board recommendations for local government, an actuarial review occurs every three years. The review in 2018 recommended an increase in the payroll burden factor to 9% for Paramedic employees for 2019, 2020 and 2021 to ensure there was sufficient funds in our account to pay for all future WSIB claims expenses. Unfortunately, the number of staff receiving benefits during this period rose by 75% and as a result, actual WSIB expenses exceeded our provision.

Committee recommended that staff complete an actuarial review annually. The Treasurer then advised that he would need to consult with our external auditors to confirm if they would be required to rely on this updated information to express an opinion on our Audited Financial statements, or if the County could simply use the annual review as a management tool to ensure that budget provisions are better aligned annually. The Treasurer has now confirmed that our external auditors will rely on the most recent WSIB actuarial liability estimate to express an opinion on our 2022 financial statements.

Given that our engagement with the actuary will have a direct result on our 2022 financial position, either positive or negative, staff want to advise this Committee that, as of April 30, 2022, our payments to WSIB for claims expenses for the Paramedic employee group have increased by 24% or \$75,000 over the same period in 2021. There are still 14 in force lost time WSIB claims in 2022, the same number of claims present in 2021 when the actuary reviewed our claims status. In addition, the actuarial target for WSIB liability provision at December 31, 2022 should be \$9,249,316 which represents a \$404,487 increase in this liability provision over the December 31, 2021 valuation. If our monthly actual WSIB claims expenses remain as high as they are currently, our 9% payroll burden factor will not allow us to meet this new WSIB target of \$9,249,316.



Staff will continue to monitor the number of cases managed in 2022 and our monthly expenses prior to engaging with the actuary for another review.

**7. Growth Related Project [Strategic Plan Goal #3]**

A Special Session of County Council was held on April 20, 2022 for Watson & Associates, Economists Ltd. to provide County Council with an overview of the basics of Development Charges; this presentation is attached as Appendix II. At this session of County Council, the following resolution was adopted:

“THAT County Council direct staff to continue to investigate opportunities associated with Development Charges and cost recovery alternatives to address growth issues in the County of Renfrew including an outline of the process moving forward; AND FURTHER THAT this information be provided through the Finance and Administration Committee.”

Accordingly, staff reached out to Watson & Associates to provide a proposal letter regarding the potential for the County of Renfrew to undertake a Development Charges Background Study. This proposal letter is attached as Appendix III. Staff are seeking direction from Committee and County Council.

**RESOLUTIONS**

**8. 2021 Auditors' Report [Strategic Plan Goal #3]**

**Recommendation:** THAT the Finance and Administration Committee recommends to County Council that the Financial Report for the Corporation of the County of Renfrew for the year ended December 31, 2021 be approved.

**Background**

Ms. Karen Black, CPA, CA Partner of the auditing firm of Scott, Rosien Black and Locke, Chartered Accountants will be present at the meeting to overview the Draft 2021 Auditors' Report for the Corporation of the County of Renfrew.

A copy of the 2021 Financial Report will be posted on the County of Renfrew website after our June session of County Council.

In accordance with the rules and regulations of the Institute of Chartered Professional Accountants of Canada, the Auditors' Report must be approved by the governing body for the Corporation.

Ms. Karen Black, CPA, CA, Partner, Scott Rosien Black and Locke has provided us with the following:

- a) Attached as Appendix IV is a letter addressed to Ms. Jennifer Murphy, Chair of the Finance and Administration Committee confirming their independence with respect to the relationship between the County of Renfrew and their firm in order for them to express an objective opinion on the financial statements of the Corporation of the County of Renfrew. They have advised that the total fees charged to the County of Renfrew for audit services were \$55,033 and \$1,699 for other services during the period from January 1, 2021 to December 31, 2021.
- b) Attached as Appendix V is a letter addressed to the County of Renfrew from Ms. Karen Black, CPA, CA, Partner, Scott Rosien Black and Locke advising that as part of the audit process they are to bring to our attention any matters encountered and to offer comments and recommendations. Accordingly, as a result of their audit examination and after reviewing and testing the Corporation's financial systems and related internal control they have no specific recommendations that need to be considered by Council at this time.
- c) Attached as Appendix VI is a letter addressed to Councillor Jennifer Murphy, Finance & Administration Committee from Ms. Karen Black, CPA, CA, Partner, Scott Rosien Black and Locke providing their audit findings for the Corporation of the County of Renfrew.
- d) The Draft 2021 Financial Report is attached as Appendix VII.

Ms. Karen Black, Partner, Scott Rosien Black & Locke, Chartered Accountants has advised the County of Renfrew that their firm will not be in a position to renew their agreement to provide auditing services for the County of Renfrew beyond the 2021 fiscal year. Staff have been very pleased with the auditing services provided by Scott Rosien Black & Locke, Chartered Accountants and we have been very fortunate to enjoy a long-standing relationship with their office dating back more than 40 years. Finance staff will now begin the process of developing a Request for Proposal (RFP) for auditing services for the 2022 fiscal period and beyond.

## **BY-LAWS**

### **9. Employment By-law #1 [Strategic Plan Goal #3]**

**Recommendation:** THAT the Finance and Administration Committee recommends that County Council approve the amended Employment By-law #1 effective the first pay period after August 1, 2022 to implement the changes adopted at the May 25, 2022 session of County Council regarding the Gallagher Benefits Services (Canada) Group Inc. Non-Union Compensation Review as per Resolution No.: FA-CC-22-05-48.

#### **Background**

At the May 25, 2022 session of County Council, the following resolution was adopted and it is now necessary to update Employment By-law #1:

#### **RESOLUTION NO. FA-CC-22-05-48**

THAT County Council approve that staff include the following changes to our Non-Union Staff Salary Grid effective the first pay period after August 1, 2022;

1. Reclassify the following positions from Group 16 to Group 17:

- a. Director, Development & Property;
- b. Director, Emergency Service/Chief Paramedic Services;
- c. Director, Public Works & Engineering; and
- d. Director, Community Services.

2. Creation of the following positions:

- a. Administrative Assistant I in Group 2;
- b. Administrative Assistant II in Group 3; and
- c. Administrative Assistant III in Group 5.

And removal of the following positions

- a. Secretary I and Receptionist in Group 2;
- b. Secretary II in Group 3; and
- c. Administrative Assistant in Group 4.

3. Reclassification of the Manager, Planning Services from Group 9 to Group 11.

4. Reclassification of the Accounting Clerk I-Finance from Group 4 to Group 5.

5. Move the following positions from Schedule "B" and integrate these positions into Schedule 'A':

- a. Mechanic;
- b. Truck/Equipment Operator;
- c. Sign Shop Fabricator; and
- d. Labourer.

AND FURTHER THAT the following positions have harmonized hourly rates within each pay band (1820 vs. 2080 hours):

- a. Mechanic;
- b. Truck/Equipment Operator;
- c. Sign Shop Fabricator;
- d. Labourer;
- e. Patrol Supervisor;
- f. Maintenance Person; and
- g. Commander.

AND FURTHER THAT Employment By-law #1 be amended to reflect the wage rate changes to the P55 chart as prepared by the Gallagher Benefits Services (Canada) Group Inc. effective the first pay period after August 1, 2022.

The amendments to Employment By-law #1 also include some housekeeping changes previously approved by County Council.

Attached as Appendix VIII are the recommended changes to Employment By-law #1 in bold and strikeout.

At the May 25, 2022 Session of County Council, staff were directed to organize a meeting with our local municipalities to provide an overview of the changes to the County of Renfrew's salary grid. Accordingly, a Zoom meeting with local municipalities has been scheduled for June 30<sup>th</sup> at 11:00 a.m.

## Municipalities, Health Unit Concerned by Rising Costs

Author of the article: [Luke Hendry](#)

Publishing date: May 05, 2022

Hastings and Prince Edward Public Health's corporate services director and associate CEO, Valerie Dunham, briefs the board about the impact of the increased municipal share in health unit funding Wednesday in Belleville. Rising costs could cause municipalities to raise taxes and also cause reductions in public health services, she said.

Municipalities are about to start paying significantly more for public health services, possibly leading to tax hikes and service reductions, local health unit officials say.

Prior to 2019, Ontario municipalities had a 25 per cent share in the funding of health units. The provincial health ministry covered the remaining 75 per cent and also paid all costs for certain other programs.

But in that year, the Progressive Conservative government increased the municipal share to 30 per cent for all programs, withdrawing its full funding of those other programs.

Some health units, based on past spending, have since received mitigation funding. That has meant \$1.12 million for the Belleville-based health unit in each of the last three years.

That is scheduled to end Dec. 31.

"It's a big hit," said Valerie Dunham, the corporate services director and associate chief executive officer of Hastings Prince Edward Public Health. She estimated the average cost increase to be 22 per cent.

In a telephone interview Thursday, she said the Belleville-based unit "could have handled" the cost-sharing increase of five per cent of past cost-shared programs.

"I'm not saying it's easy, but would have been much more manageable."

Having to pay for 30 per cent of all costs is far more difficult.

Ontario had previously covered the full cost of 11 other local programs ranging in cost from \$25,000 to \$550,000, Dunham said.

The dental program for low-income people, Healthy Smiles Ontario, costs \$550,000 a year, the Smoke-Free Ontario program \$418,000.

"That is a lot of money to absorb," Dunham said.

In total, it's expected area municipalities to pay an additional \$752,93 starting Jan. 1.

Including building-related expenses, Belleville's share is to increase by 24 per cent, or \$245,478 – a total cost of almost \$1.4 million.

Quinte West faces an increase of 22 per cent. Hastings County is comprised of 14 municipalities and does not include the two cities; it will pay a further 20 per cent. The increase for Prince Edward County is to be 19 per cent.

“This is not looking at a balanced budget. This is simply looking at the lost mitigation funding,” Dunham said.

She said she has spoken with the treasurers of the four municipal partners.

“They have expressed concerns, understandably,” said Dunham. She added municipalities may have to raise taxes to fund the increase.

“It’s going to hit us pretty hard,” Quinte West Coun. Terry Cassidy said during Wednesday’s health board meeting. He added other Ontario municipalities face a similar problem.

Dunham’s written report also warned of “a significant potential service impact” in addition to the rising municipal costs.

Some funds once routed into reserves have been used lately to balance deficit budgets.

In recent years, said Dunham, “The municipalities have been providing about \$355,000 which has gone directly toward programs.”

That will instead have to be directed to paying for the municipalities’ increased portion of the cost-sharing plan.

“That’s troubling ... and, frankly, we have to start planning now,” Dunham said.

“We do have concerns about our next year’s budget.”

Not all health units received mitigation funding. Dunham said it depended upon their size and past negotiations between health boards and their municipalities.

Because Hastings-Prince Edward is “an economically-challenged area,” its municipal levy increases have been about one or 1.5 per cent annually in years in which other boards may have had increases of three per cent, for example.

Those increases have been due to ongoing increases in costs, Dunham said.

The board voted Wednesday to send two letters to the Ontario Ministry of Health: one to inform the ministry of the expected impact of the levy increase and another to be sent after the June 2 provincial election to the new health minister. The current minister, Christine Elliott, is not seeking re-election.

Dunham said the hope is to obtain further mitigation funding.

Municipal members of the board are to discuss the matter with their own councils during municipal budget talks for 2023.

Separate from the mitigation funding issue, the board as of March 31 had a first-quarter deficit of \$54,000.

“We have a small deficit. It’s a little unusual, but it’s not alarming,” said Belleville Coun. Bill Sandison, who chairs the board’s finance committee.

Dunham said the deficit is due to pandemic response – case and contact management and vaccination. She said it’s hoped the ministry will provide one-time funding to close that gap.

“We expect the one-time funding, so we’re not too concerned.”

First-quarter figures also show cost of running the dental program for seniors exceeds the base budget.

“Services will need to be discontinued in the fall if additional funds are not secured,” Dunham wrote in a report to the board.



# Development Charges 101: The Basics

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**County of Renfrew**

April 20, 2022  
20





# Development Charges 101: The Basics

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Gary Scandlan

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# Workshop Overview

1. Introduction
2. D.C. History
3. Requirements of the Act – Overview
4. Understanding the Growth Forecast
5. Approach to the Calculation of the Charge
  - Eligible Services
  - Limitations on Capital
  - Service Standards
  - Capital Costs



# Workshop Overview

## 6. Other Matters In Calculating the Charge

- Cross Subsidization
- Residential & Non-Residential Allocation
- Benefit to Existing
- Grants & Subsidies
- Post Period Benefit
- Exemptions – Mandatory & Discretionary
- Timing of Payment
- Application of the D.C.

## 7. Local Services

## 8. Reserve Funds & Reporting

## 9. Survey of D.C.'s

## 10. Questions



# 1. Introduction

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# Development Charges Defined



## Purpose:

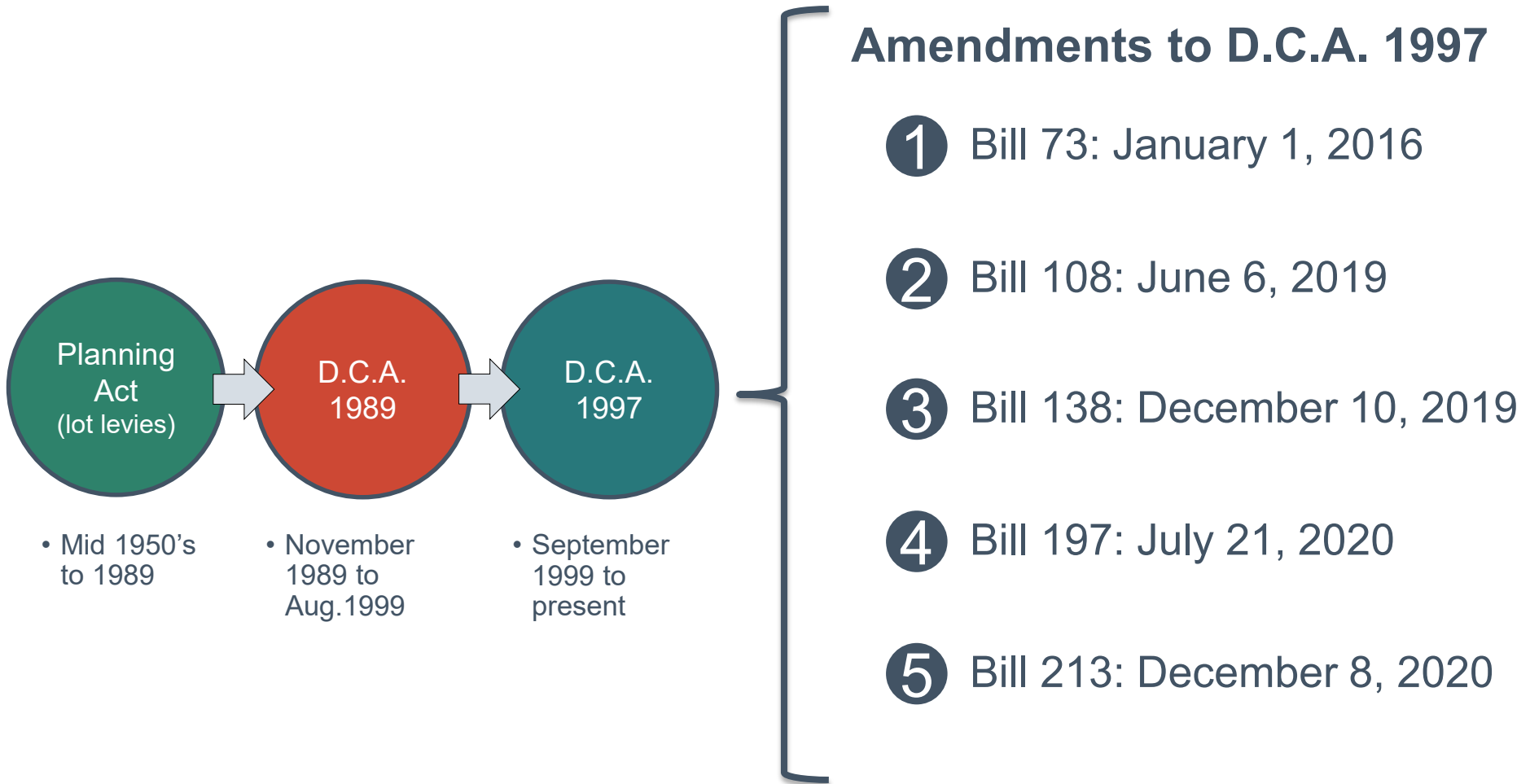
- To recover the capital costs associated with residential and non-residential growth within the municipality
- The capital costs are in addition to what costs would normally be constructed as part of a subdivision (i.e. internal roads, sewers, watermains, roads, sidewalks, streetlights, etc.)
- Municipalities are empowered to impose these charges via the Development Charges Act (D.C.A.)



## 2. History of Development Charges

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# History of D.C.'s



# Changes to D.C. Legislation



There were a number of changes to the D.C.A. over the past several years. These changes were provided through:

- Bill 73: Smart Growth for our Communities Act, 2015
- Bill 108: More Homes, More Choice Act, 2019
- Bill 138: Plan to Build Ontario Together Act, 2019
  - Removed installment payments for commercial and industrial developments (identified in Bill 108)
- Bill 197: COVID-19 Economic Recovery Act, 2020
- Bill 213: Better for People, Smarter for Business Act, 2020



# Bill 73 (Smart Growth for our Communities Act, 2015) (effective Jan. 1, 2016)



- New Definitions & Ineligible Services
- Area-Specific D.C.s
- Waste Diversion
- Asset Management
- Transit
- No Additional Levies
- Public Process Extended
- Annual Report of the Treasurer

# Bill 108 (More Homes, More Choice Act, 2019)



- On May 2, 2019, the Province introduced Bill 108, which proposed changes to the D.C.A.
  - The Bill received Royal Assent on June 6, 2019
- The following provisions are effective as of January 1, 2020:
  - Rental housing and institutional developments will pay D.C.s in 6 equal annual payments
  - Non-profit housing developments will pay D.C.s in 21 equal annual payments
  - The D.C. rate is frozen for Site Plan or Zoning By-law amendments until 2 years after approval
  - Interest may be charged on the instalments as well as the D.C. rate freeze

# Bill 138 (Plan to Build Ontario Together Act, 2019)



- On November 6, 2019, the Province introduced Bill 138, which proposed changes to the D.C.A.
  - The Bill received Royal Assent on December 10, 2019
- The following provisions are effective as of January 1, 2020:
  - Removed the requirement (set out in Bill 108) to have installment payments on commercial and industrial developments
  - Allows for Community Benefit Charges (C.B.C.) by-laws to be appealed to Ontario Land Tribunal (formerly LPAT)
  - Adds transitional provisions for by-laws requiring parkland as a condition of development or redevelopment
  - Adds transitional provisions for parkland as a condition of approval of a plan of subdivision

# Bill 197 (COVID-19 Economic Recovery Act, 2020)



The Province tabled legislation on July 8, 2020 in response to the COVID-19 global pandemic. Many of the changes proposed in Bill 108 that were not yet in effect have now been revised. All sections of Bill 197 were proclaimed on September 18, 2020. The following changes are provided in Bill 197:

- Eligible services: the list of eligible services has now been expanded from the original list under Bill 108.
- The mandatory 10% deduction is removed for all D.C.-eligible services
- Community Benefits Charge: eligible for lower-tier and single-tier municipalities only – limit 4% of market value of land
  - Can only be applied to higher density development (where there are more than 10 residential units and 5 or more storeys)

# Bill 213 (Better for People, Smarter for Business Act, 2020)



- On December 8, 2020, Bill 213 received Royal Assent. One of the changes of the Bill that took effect upon Royal Assent included amending the Ministry of Training, Colleges and Universities Act by introducing a new section that would exempt the payment of D.C.s for developments of land intended for use by a university that receives operating funds from the Government.



### 3. Requirements of the Act

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- An Overview -

# Background Study



1. The Act mandates that a Background Study must be prepared and made available to the public
  - Must be circulated for a minimum 60 days before the by-law may be considered
  - A mandatory public meeting must be advertised and held prior to consideration of the by-law
2. The Background Study must include the following methodology along with additional information (presented herein) to undertake the calculations

# Methodology



1. Identify amount, type and location of growth
2. Identify servicing needs to accommodate growth
3. Identify capital costs to provide services to meet the needs
4. Deduct:
  - i. Grants, subsidies and other contributions
  - ii. Benefit to existing development
  - iii. Amounts in excess of 10-year historical service calculation
  - iv. D.C. Reserve funds (where applicable)
5. Net costs then allocated between residential and non-residential benefit
6. Net costs divided by growth to calculate the D.C.



# Overview of the D.C. Calculation





## 4. Understanding the Growth Forecast

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# D.C.A. Requirements for Growth



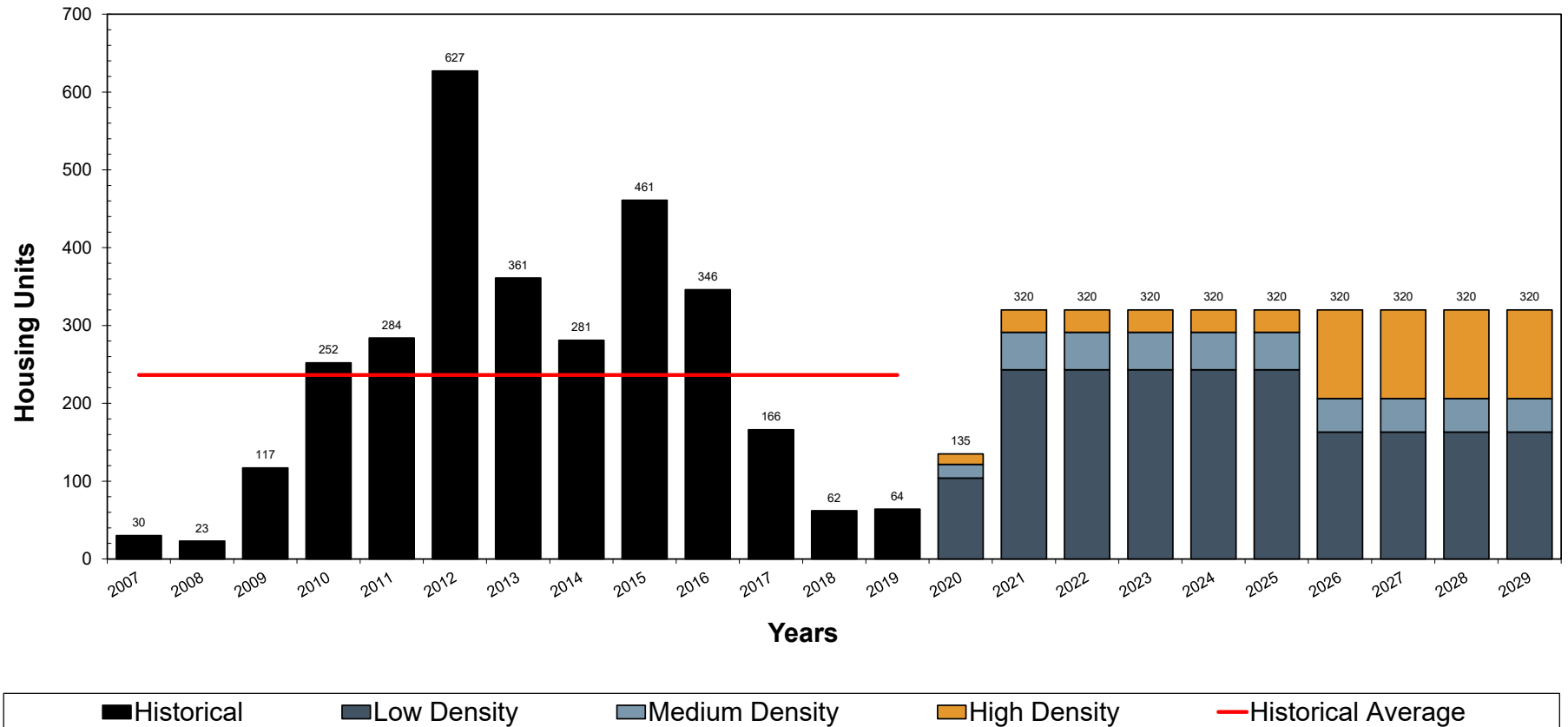
- Several sections of the Act provide the framework for establishing the growth forecast:
  - Subsection 5 (1) 1 – “The anticipated amount, type and location of development, for which development charges can be imposed, must be estimated”
  - Subsection 5 (1) 2 – “The increase in the need for service attributable to the anticipated development must be estimated for each service”
  - As per Bill 108, removed the 10-year planning horizon for all services except Transit, which is limited to 10-years

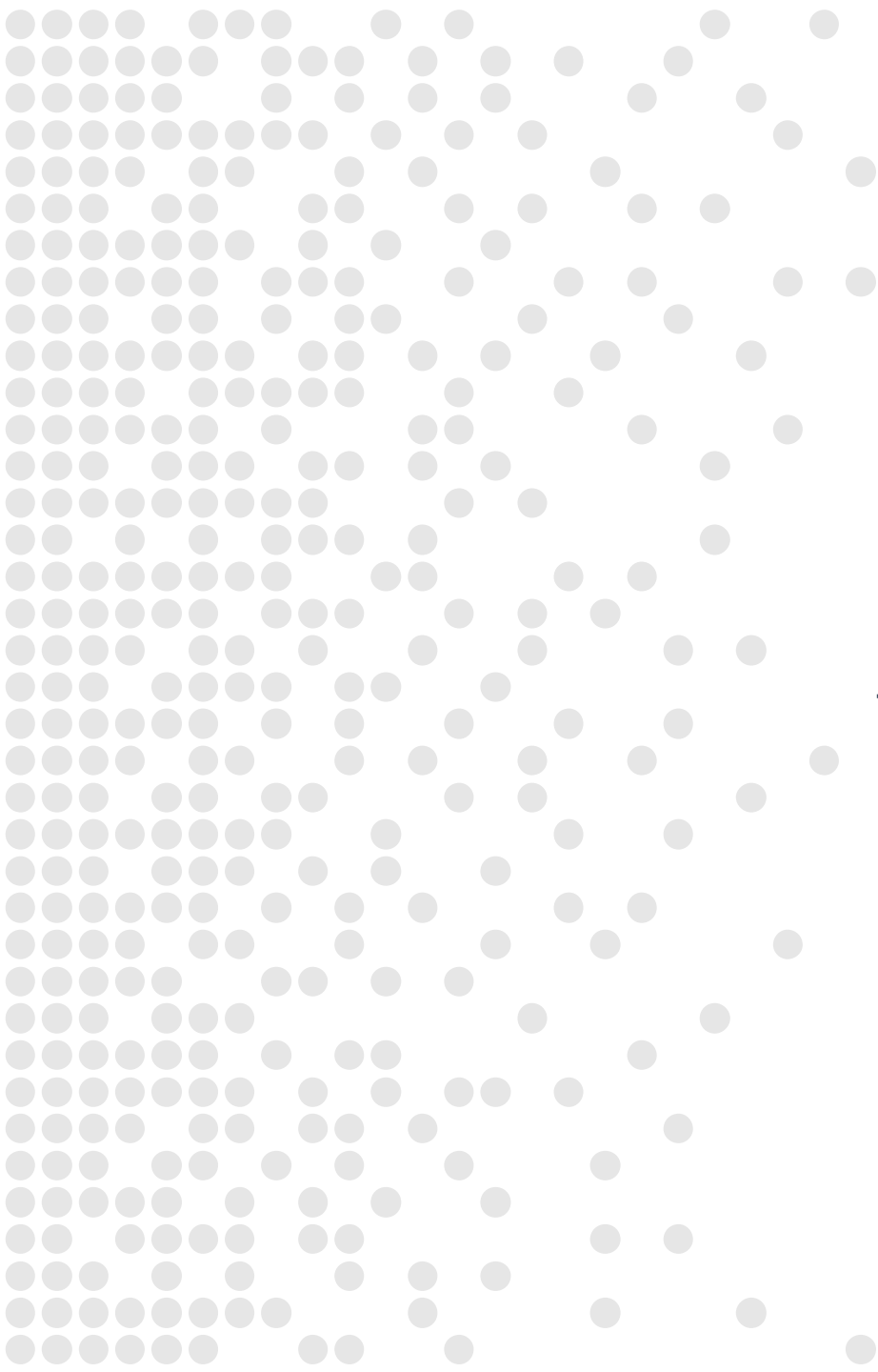
# D.C.A. Requirements for Growth



- The D.C.A. speaks to “development” not population and employment growth (in certain instances you may have unit growth but no population growth)
- Growth forecast periods – can be based on any of the following (except Transit), for example:
  - 20 years
  - To Official Plan buildout
  - To servicing capacity (say for water or wastewater)
  - Other forecast
- In certain instances, services may only be provided in certain areas...the forecast for that service would only be for that service area (e.g. for water, wastewater or storm)

# Sample Growth Forecast





## 5. Approach to the Calculation of the Charge

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# D.C. Eligible Services



1. Water
2. Wastewater
3. Storm water drainage
4. Services related to a highway.
5. Electrical power services.
6. Toronto-York subway extension.
7. Transit
8. Waste diversion
9. Policing
10. Fire protection
11. Ambulance
12. Library
13. Long-term Care
14. Parks and Recreation
15. Public Health services
16. Childcare and early years services.
17. Housing services.
18. Provincial Offences Act
19. Emergency Preparedness
20. Airports (Waterloo Region only).



# Limitations on Capital

- Some forms of capital cannot be included in the D.C.A., as follows:
  - Parkland Acquisition
  - Computer Equipment
  - Vehicles and Equipment with  $< 7$  year life





# Maximum Charge Capped by Service Standard Calculation

- Service standard measure provides a ceiling on the level of the charge which can be imposed
- The D.C.A. requires the calculation to be based on “quantity” and “quality” measures and are “averaged” over the past 10 years
- Note that this measure does not apply to water, wastewater, storm water and Transit (which is a forward-looking service standard)

# Service Standard Example



## Municipality of ABC Service Standard Calculation Sheet

Class of Service: Public Works - Facilities  
Unit Measure: sq.ft. of building area

Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
Works Garage #1	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	\$250	\$279
Works Garage #2	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	\$250	\$279
Works Garage #3	-	-	-	-	13,000	13,000	13,000	13,000	13,000	13,000	\$250	\$279
Salt / Sand Dome #1	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	\$115	\$130
Salt / Sand Dome #2	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	\$115	\$130
Salt / Sand Dome #3	-	-	-	-	7,000	7,000	7,000	7,000	7,000	7,000	\$115	\$130
<b>Total</b>	<b>35,500</b>	<b>35,500</b>	<b>35,500</b>	<b>35,500</b>	<b>55,500</b>	<b>55,500</b>	<b>55,500</b>	<b>55,500</b>	<b>55,500</b>	<b>55,500</b>		

Population	101,540	101,753	101,967	102,180	102,394	103,188	103,982	104,777	105,571	106,365
Per Capita Standard	0.3496	0.3489	0.3482	0.3474	0.5420	0.5379	0.5337	0.5297	0.5257	0.5218

10 Year Average	2012-2021
Quantity Standard	0.4585
Quality Standard	\$228
Service Standard	\$105

D.C. Amount (before deductions)	20 Year
Forecast Population	35,653
\$ per Capita	\$105
Eligible Amount	\$3,730,017

# Service Standard Example



## Municipality of ABC Service Standard Calculation Sheet

Service: Public Works - Facilities  
Unit Measure: Value of facilities (\$)

Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Works Garage #1	3,348,000	3,348,000	3,348,000	3,348,000	3,348,000	3,348,000	3,348,000	3,348,000	3,348,000	3,348,000
Works Garage #2	3,208,500	3,208,500	3,208,500	3,208,500	3,208,500	3,208,500	3,208,500	3,208,500	3,208,500	3,208,500
Works Garage #3	-	-	-	-	3,627,000	3,627,000	3,627,000	3,627,000	3,627,000	3,627,000
Salt / Sand Dome #1	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000
Salt / Sand Dome #2	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000
Salt / Sand Dome #3	-	-	-	-	910,000	910,000	910,000	910,000	910,000	910,000
<b>Total</b>	<b>8,116,500</b>	<b>8,116,500</b>	<b>8,116,500</b>	<b>8,116,500</b>	<b>12,653,500</b>	<b>12,653,500</b>	<b>12,653,500</b>	<b>12,653,500</b>	<b>12,653,500</b>	<b>12,653,500</b>

Population	101,540	101,753	101,967	102,180	102,394	103,188	103,982	104,777	105,571	106,365
Per Capita Standard	79.93	79.77	79.60	79.43	123.58	122.63	121.69	120.77	119.86	118.96

<b>10 Year Average</b>	<b>2012-2021</b>
Service Standard \$ per Capita	\$105

# Capital Costs as per the D.C.A.



- D.C.A. definition provides for a broaden ranges of costs, to include:
  - Acquire land or interest in land (except parkland)
  - Improve land (e.g. servicing, landscaping, parking lot)
  - Acquire, lease, construct or improve buildings, facilities and structures (includes furniture and equipment)
  - Equipment and rolling stock
  - Capital component of a lease for the above
  - Circulation materials for libraries
  - Studies for above including a D.C. background study
  - Interest on money borrowed to pay for the above

# Capital Cost Sheet Example



Municipality of ABC  
Service: Public Works

Prj .No	Increased Service Needs Attributable to Anticipated Development  2022-2041	Timing (year)	Gross Capital Cost Estimate (2022\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 73%	Non-Residential Share 27%
1	New Garage	2024	6,000,000	-		6,000,000	3,000,000		3,000,000	2,190,000	810,000
2	Expand Garage #2	2032	1,500,000	-		1,500,000	-		1,500,000	1,095,000	405,000
3	Expand Sand / Salt Dome #2	2032	300,000	-		300,000	-		300,000	219,000	81,000
4	Expand Garage #3	2045	1,500,000	1,500,000		-	-		-	-	-
5	Expand Sand / Salt Dome #3	2045	300,000	300,000		-	-		-	-	-
6	Reserve Fund Adjustment	Reserve	-	-		-	1,230,500		(1,230,500)	(898,265)	(332,235)
	<b>Total</b>		<b>9,600,000</b>	<b>1,800,000</b>	<b>-</b>	<b>7,800,000</b>	<b>4,230,500</b>	<b>-</b>	<b>3,569,500</b>	<b>2,605,735</b>	<b>963,765</b>



## 6. Other Matters to Consider as Part of the D.C. Calculation

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# Cross Subsidization



- The act clarifies that a cost recovery shortfall from one type of development may not be made up through higher charges on other development
- Note, however, that the Act clarifies that the charge for any particular development does not have to be limited to the cost increase attributable to that development

# Residential & Non-Residential Allocation



- The allocation is always based on the projected growth assumptions
- Often relates to the population vs. employment growth but may provides for variations:
  - Water/wastewater may include flow assumptions for capita vs. employee
  - Stormwater may include runoff co-efficient and land use
  - Roads may include trip generation per capital vs. employee
  - Library, parks and recreation may be based on a 5% allocation for non-residential



# Residential & Non-Residential Allocation



- The following provides for a sample allocation:

Summary of Service Details				
Service	Res	Non-Res	Timing	Basis For Allocation
Services Related to a Highway	55%	45%	18 Year	Trip generation
Public Works Rolling Stock	60%	40%	18 Year	Pop/Empl
Police	60%	40%	18 Year	Pop/Empl
Fire	65%	35%	18 Year	Area
Transit	63%	37%	10 Year	Pop/Empl
Recreation	95%	5%	10 Year	Allocation
Library	95%	5%	10 Year	Allocation
Ambulance	63%	37%	10 Year	Pop/Empl
Homes for Aged	90%	10%	10 Year	Allocation
Child Care	100%	0%	10 Year	Allocation
Social Housing	100%	0%	10 Year	Allocation
Provincial Offences Act	63%	37%	10 Year	Pop/Empl
Health Services	90%	10%	10 Year	Allocation
Social Services	90%	10%	10 Year	Allocation
Administration Studies	63%	37%	10 Year	Pop/Empl
Wastewater	67%	33%	Urban Build Out	Capacity
Water	67%	33%	Urban Build Out	Capacity
Stormwater	53%	47%	Urban Build Out	Run-off

# Benefit to Existing



- Consideration of this is almost always on a project-by-project basis
- Often relates to where a replacement of a building/ item (e.g. replacement of a larger Operations Centre) or where an existing problem is being addressed (e.g. a new water tower, in part, addresses fire flow deficiencies)
- Most often, additions to fleet are growth from the perspective they are adding capacity to the fleet

# Grants and Subsidies



- When the D.C.A., 1997 was put into force, there were many grants available
- Today, most grants are ad hoc and target specific initiatives
- Need to consider basis for the grant:
  - Some grants have specifically said they are not from growth (e.g. COMRIF) – grant does not get allocated to growth component of the project
  - Some are general to the project (e.g. Build Canada) – grant is allocated to overall project including growth component
- Gas Tax – do not consider that this is applied to growth component of the project – allocation is made to municipality to allocate to any project

# Post Period Benefit



- These costs are allocated to a period beyond the planning horizon of the service (e.g. 10 years if that is the planning horizon chosen for say studies)
- Most often growth-related component
- Is allocated where the project has been deemed to service a specific target growth which is beyond the service time horizon
- Alternatively, may include portion of project which is in excess of service standard calculation

# Mandatory Exemptions



- Mandatory exemptions
  - Upper/Lower Tier Governments and School Boards
  - For industrial building expansions (may expand by 50% with no D.C.)
  - May add up to 2 apartments for a single as long as size of home doesn't double
  - Add one additional unit in medium & high-density buildings
  - Residential development (additional unit or ancillary dwelling) in new dwelling units (as per Bill 108)
  - Development of lands intended for use by a university that receives operating funds from the Government (as per Bill 213)

# Discretionary Exemptions



- Discretionary exemptions
  - Reduce in part or whole D.C. for types of development or classes of development (e.g. industrial or churches)
  - May phase-in over time
  - Redevelopment credits to recognize what is being replaced on site (not specific in the Act but provided by case law)

# Common Discretionary Exemptions



- Places of worship
- Bona fide farm buildings (but not the house)
- Industrial development
- Downtowns or infill development
- Brownfield redevelopment
- Hospitals
- University or college
- Non-profit or affordable housing

# Payment Timing



- Most D.C.s are collected at building permit issuance.
- The D.C.A. does allow collection for Hard Services at subdivision agreement signing and can be mandated within the D.C. By-law.
- The following provisions are effective as of January 1, 2020:
  - Rental housing and institutional developments will pay D.C.s in 6 equal annual payments
  - Non-profit housing developments will pay D.C.s in 21 equal annual payments
  - Interest may be charged on the installments
  - The D.C. rate is frozen for Site Plan or Zoning By-law amendments until 2 years after approval



# Application of the D.C.



- The D.C. can be applied:
  1. Municipal-wide basis – the same charge can be calculated and imposed on all areas
  2. Area-Specific basis – the charge can be calculated and imposed on specific areas
    - a) This method is typically used for water, wastewater, and stormwater but can be used for any service
    - b) This would not be suitable for certain services as it limits the D.C. recoverable



## 7. Local Services

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# Local Service Policy



- D.C.s recover the capital costs which are in addition to what costs would normally be constructed as part of a subdivision (i.e. internal roads, sewers, watermains, intersections, sidewalks, streetlights, etc.)
- Subdivision Agreement Conditions – subsection 59 (2) of the D.C.A. broadens the coverage of such agreements to include “local services related to a plan of subdivision or within the area to which the plan relates”
- This suggests the need for a D.C. background study to provide a local service policy
- With the “no additional levies” provision provided by Bill 73, the need for a clear local service policy has been heightened

# Items to Consider in Local Service Policy

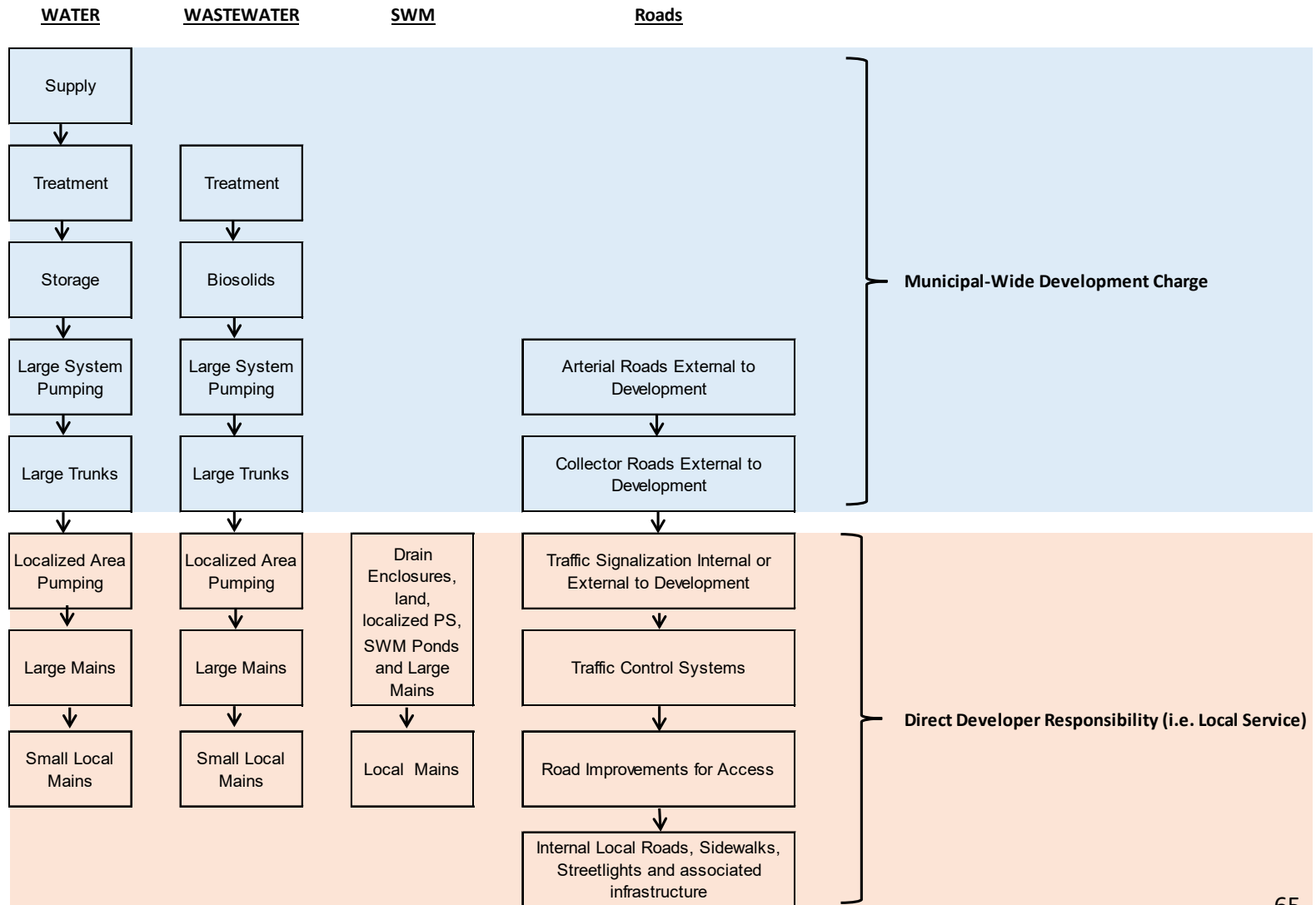


- Collector & arterial roads
- Intersection improvement and traffic signals
- Streetlights and sidewalks
- Bike routes/bike lanes/bike paths/multi-use trails/naturalized walkways
- Noise abatement measures
- Land dedications/easements
- Water, wastewater and stormwater

# Local Service Example



## Allocations of Services Included in Capital Charges





## 8. Reserve Funds & Reporting

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# D.C.A. Reserve Fund Reporting



## Development Charges

- Sections 33 through 36 of the Act provide the following regarding reserve fund establishment and use:
  - A municipality shall establish a reserve fund for each service to which the D.C. by-law relates
  - The municipality shall pay each development charge it collects into a reserve fund or funds to which the charge relates

# Development Charges Act



## Development Charges

- The money in a reserve fund shall be spent only for the “capital costs” determined through the D.C. calculation process
- Money may be borrowed from the fund but must be paid back with interest
- Funds borrowed for D.C. purposes are only for growth related costs (i.e. not to cash flow existing benefit)



# Development Charges Act



## Treasurer's Statement

- Annually, the Treasurer of the municipality is required to provide Council with a financial statement related to the D.C. by-law(s) and reserve funds.

# Sample D.C. Reserve Fund Reporting – Annual Statement



Description	Services/Classes to which the Development Charge Relates								Total
	Services Related to a Highway	Water Services	Wastewater Services	Stormwater Services	Fire Protection Services	Parks and Recreation Services	Library Services	Growth Studies	
<b>Opening Balance, January 1, _____</b>									<b>0</b>
<u>Plus:</u>									
Development Charge Collections									0
Accrued Interest									0
Repayment of Monies Borrowed from Fund and Associated Interest <sup>1</sup>									0
<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Less:</u>									
Amount Transferred to Capital (or Other) Funds									0
Amounts Refunded									0
Amounts Loaned to Other D.C. Service Category for Interim Financing									0
Credits									0
<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Balance, December 31, _____</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>1</sup> Source of funds used to repay the D.C. reserve fund



## 9. Survey of Development Charges

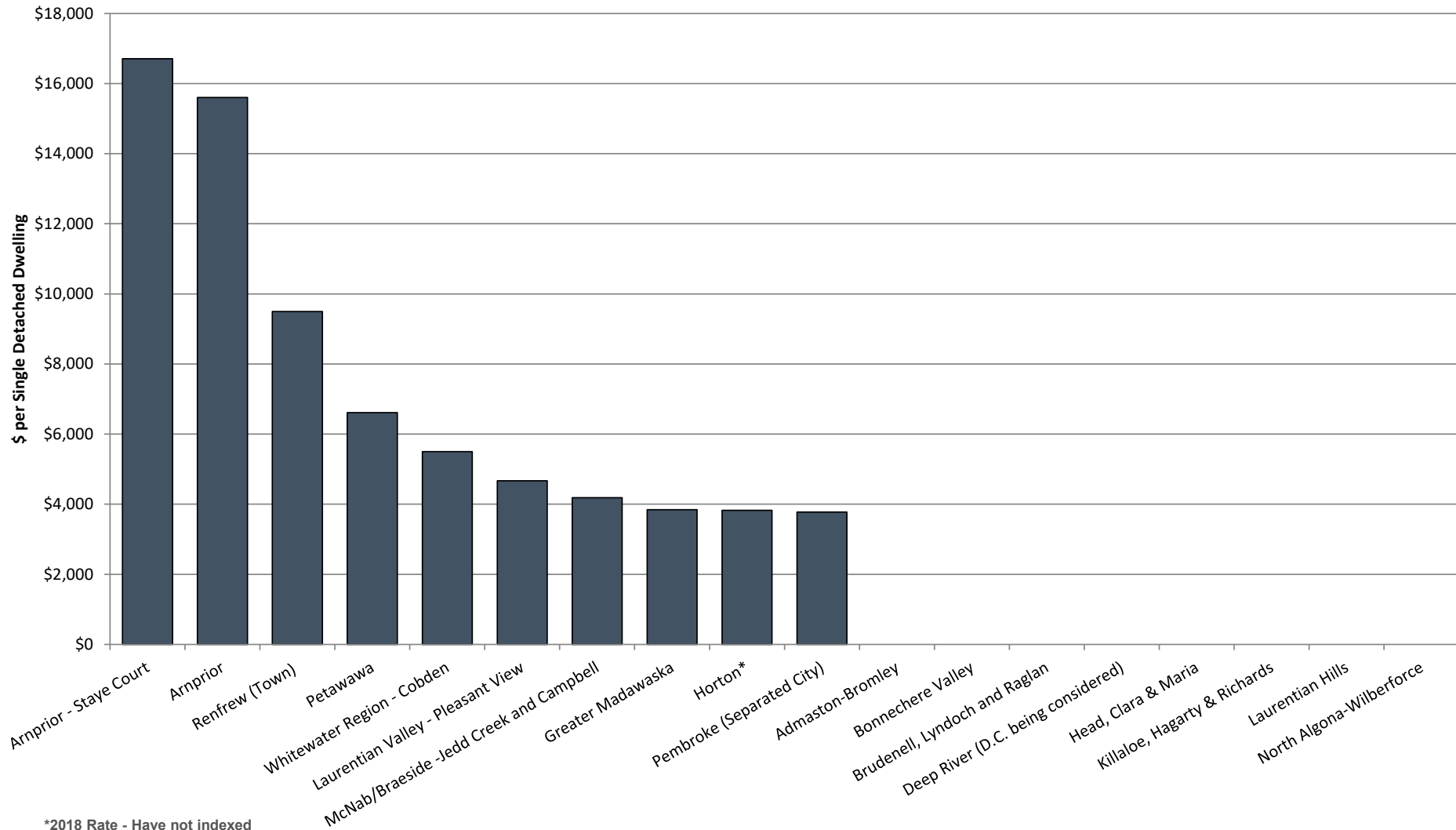
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## Development Charge Rates for Municipalities in Renfrew County

### Single Detached and Semi-Detached Dwellings

Upper Tier Charges Lower Tier Charges Education DC's



\*2018 Rate - Have not indexed

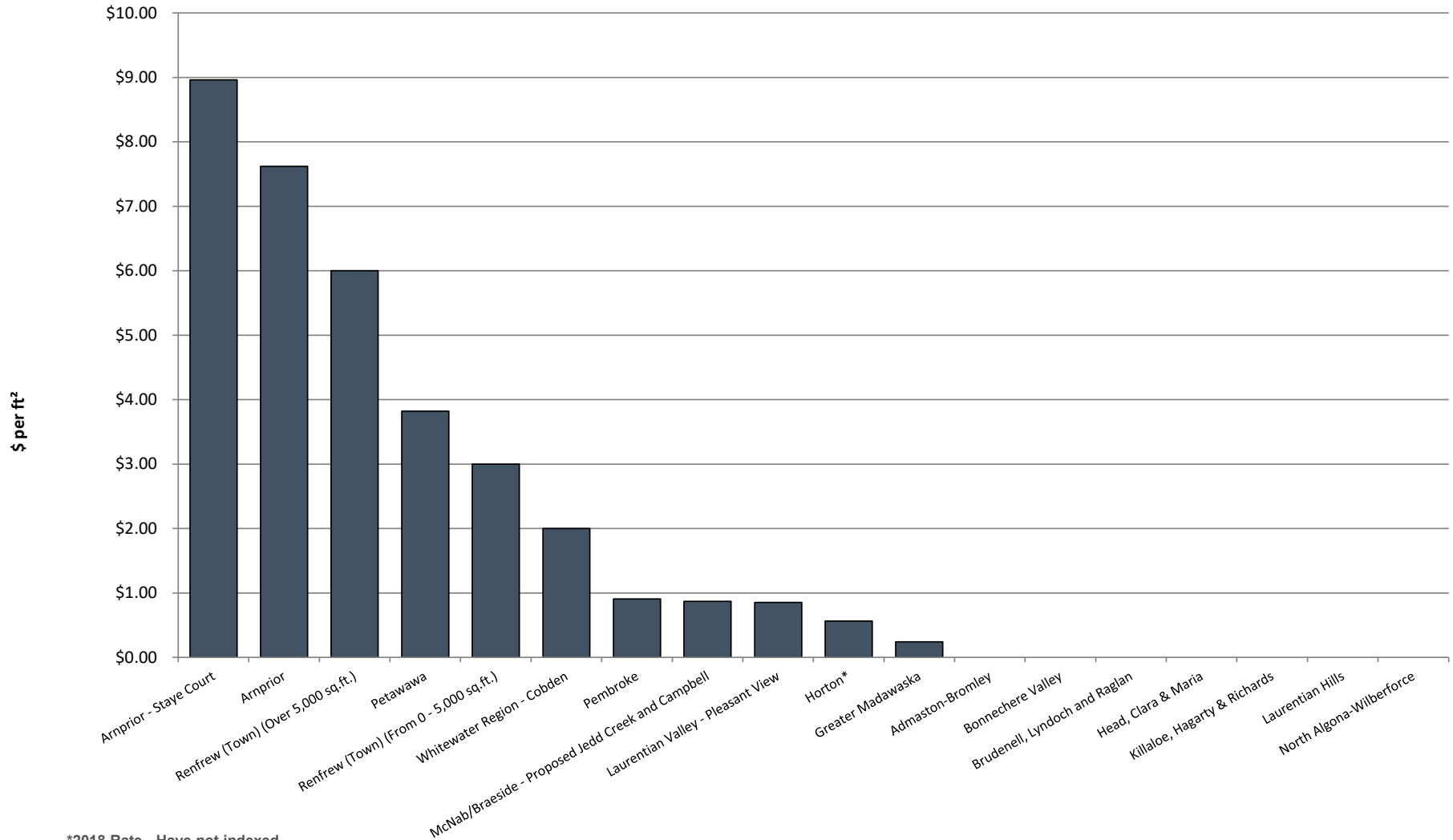
Note: Town of Renfrew is currently phasing in their D.C.s over 5 years to a maximum of \$15,000



## Development Charge Rates for Municipalities in Renfrew County

### Commercial Development - per sq.ft.

Upper Tier Charges Lower Tier Charges Education DC's



\*2018 Rate - Have not indexed

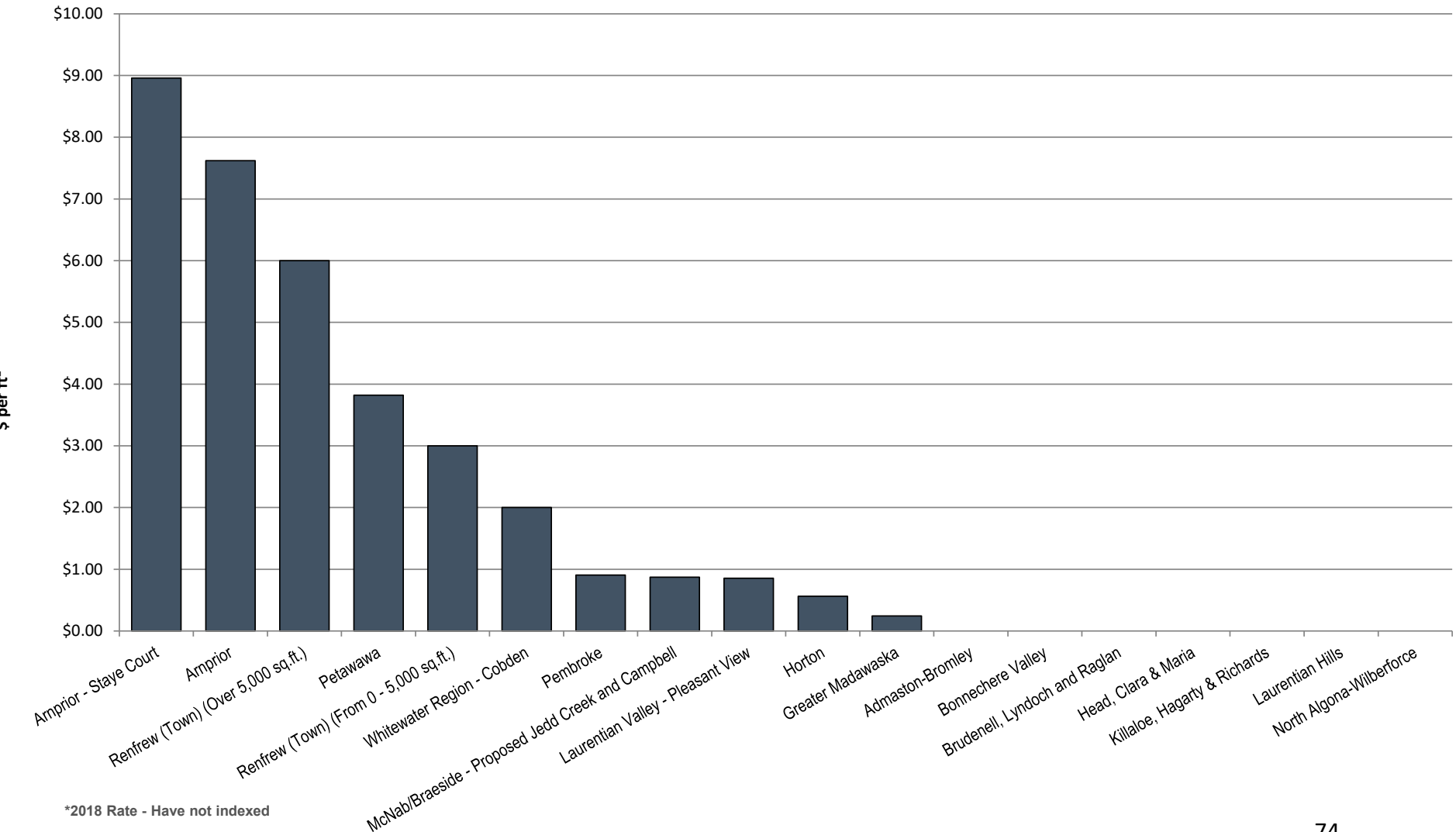
Note: Town of Renfrew separates the charge depending on sq.ft. (\$3 per sq.ft. for development under 5,000 sq.ft. and \$6 per sq.ft. for development over 5,000 sq.ft.)

# Development Charge Rates for Greater Madawaska and the Surrounding Area

## Industrial Development - per sq.ft.



Upper Tier Charges Lower Tier Charges Education DC's



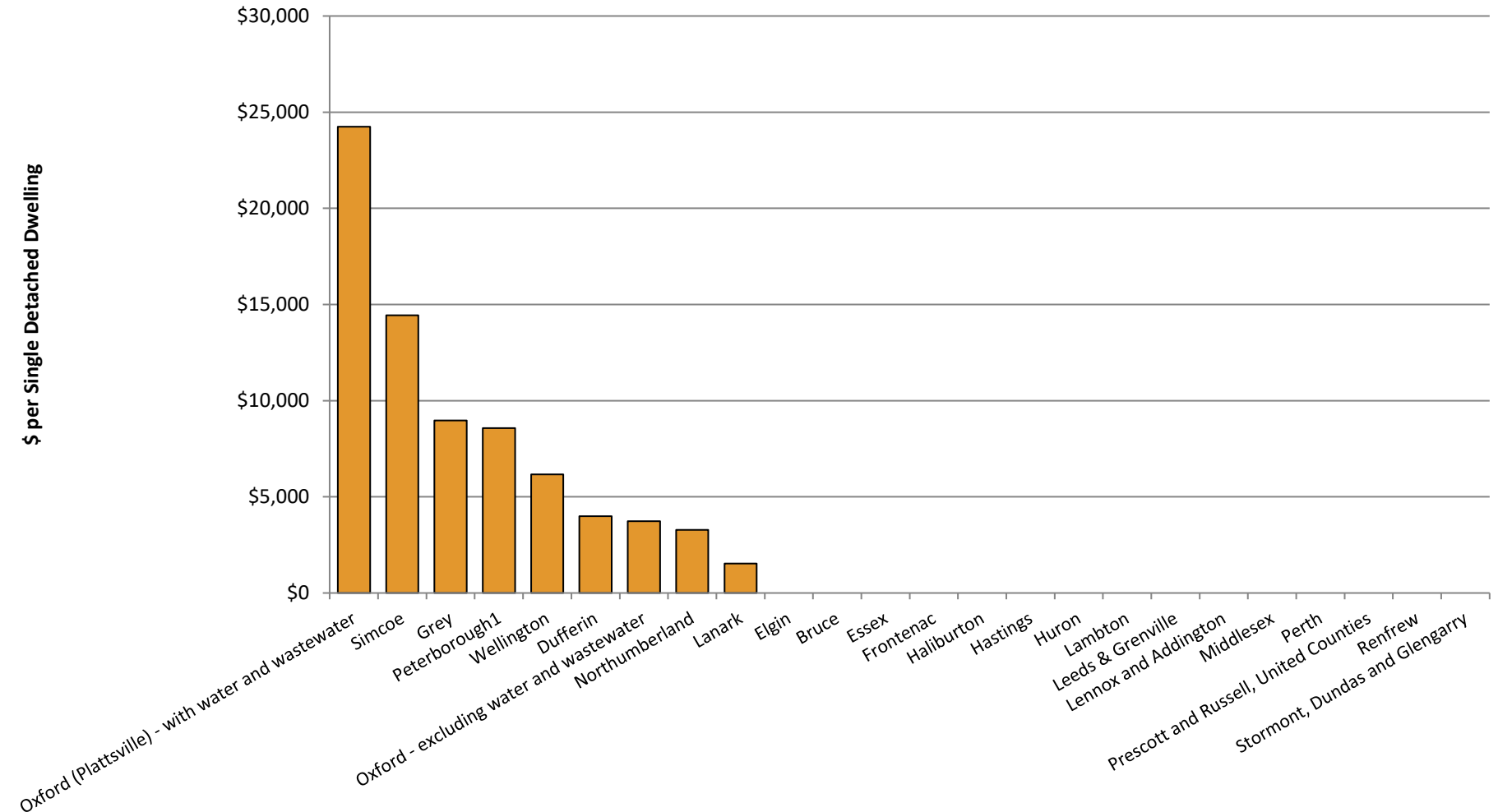
\*2018 Rate - Have not indexed

Note: Town of Renfrew separates the charge depending on sq.ft. (\$3 per sq.ft. for development under 5,000 sq.ft. and \$6 per sq.ft. for development over 5,000 sq.ft.)



## Development Charge Rates for Ontario Counties

### Single Detached and Semi-Detached Dwellings

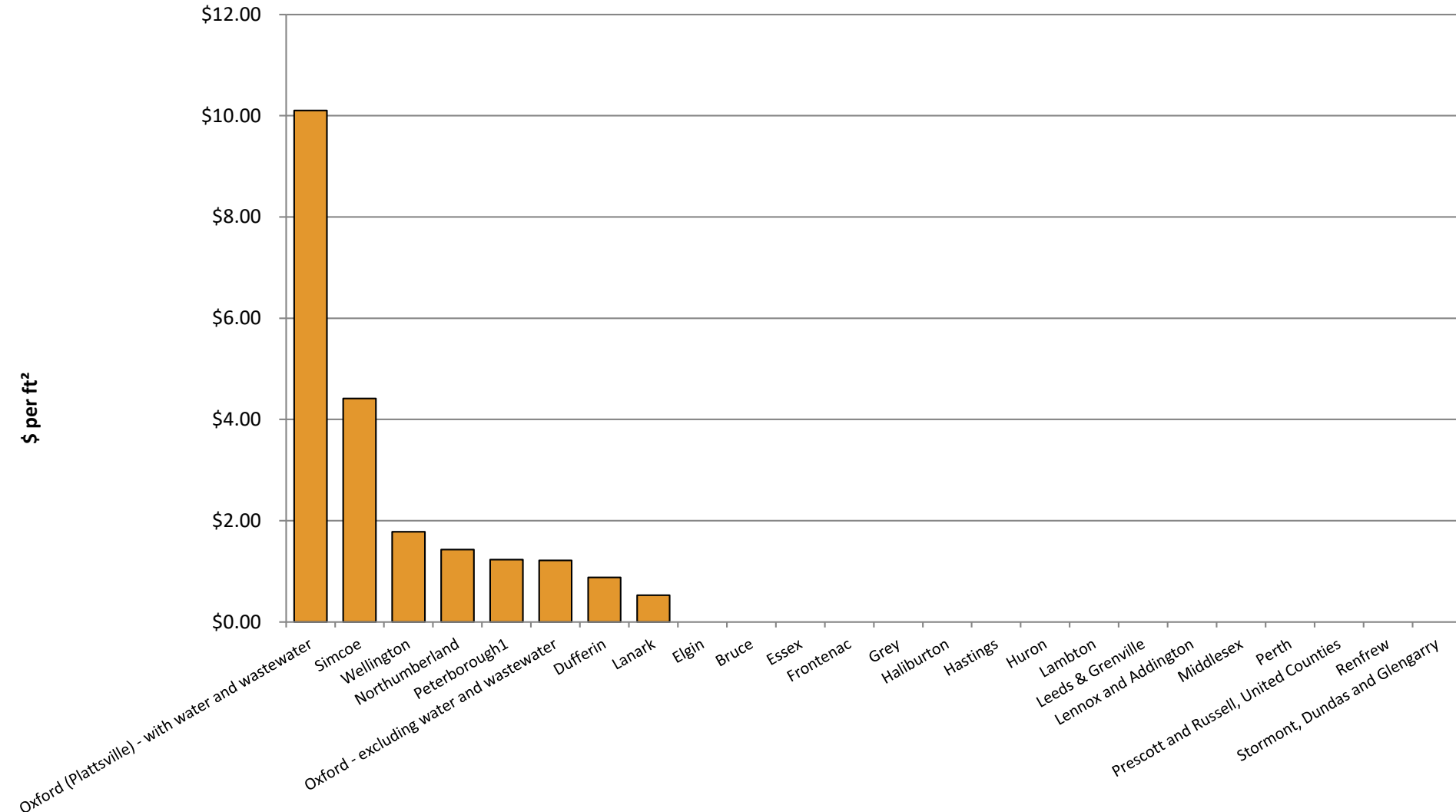


<sup>1</sup> 2021 rates

Note: Oxford County has varying charges for different areas based on water and wastewater charges

# Development Charge Rates for Ontario Counties

## Commercial Development - per sq.ft.



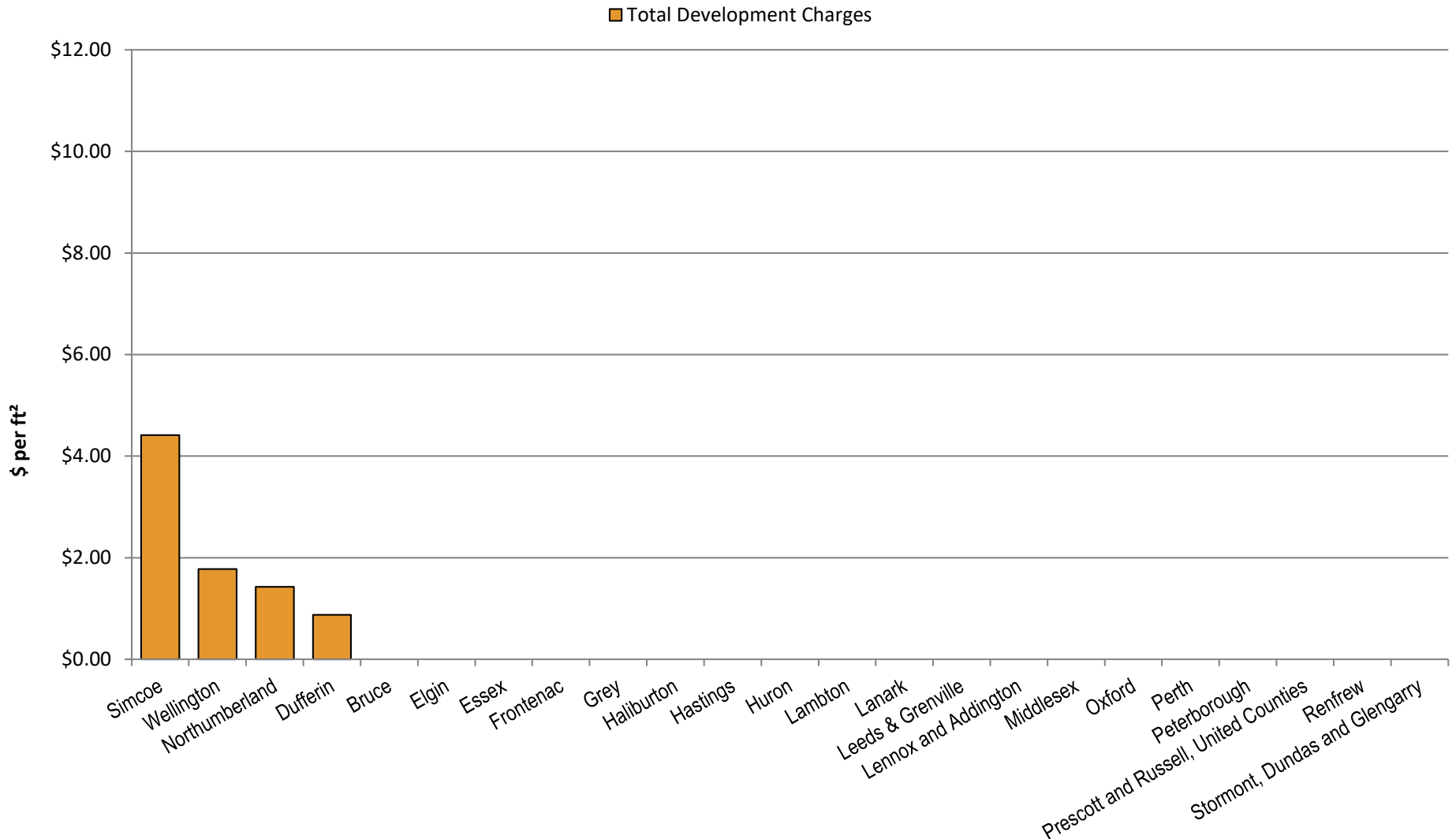
<sup>1</sup> 2021 rates - for development > 250 sq.m.

Note: Oxford County has varying charges for different areas based on water and wastewater charges



# Development Charge Rates Ontario Counties

## Industrial Development - per sq.ft.



**Questions ?**





May 25, 2022

Lee Perkins  
County of Renfrew  
9 International Drive  
Pembroke ON  
K8A 6W5

Dear Mr. Perkins:

Re: County of Renfrew Development Charges Background Study Consideration

Further to your request, Watson & Associates Economists Ltd. (Watson) is pleased to provide a proposal letter concerning the potential undertaking of the County's first Development Charges (D.C.) Background Study.

As we understand, the County is experiencing increased pressures to undertake upgrades and expansions to its road network as a result of new development. County staff have examined the potential capital program and have identified the following preliminary observations:

- The capital projects will occur in the following municipalities:
  - Arnprior
  - McNab/Braeside
  - Laurentian Valley
  - Petawawa
  - Renfrew
  - Horton
- The estimated total length of the road works is 13.9 km
- The estimated costs of these works are \$49.6 million

The County has consulted with the lower-tier municipalities to provide potential funding options for the road's capital program. The options were:

- a) Status Quo (continue to deal with projects on an individual basis);
- b) Draft a D.C. Policy;
- c) Increase the County Levy; or
- d) Draft a Cost sharing agreement with the local municipalities.

Through discussions with staff, the County would like to examine the possibility of undertaking a D.C. study to help recover the growth-related costs associated with the road's infrastructure. However, concerns were raised by some of the lower-tier municipalities on the imposition of D.C.s when the road projects are not located in their



community. To address this issue, we propose that the potential County D.C.s for roads be calculated using two different methods:

- 1) County-wide D.C. – new development across all local municipalities contributes towards the County's Road network
- 2) Area-Specific D.C. – The costs of the road's capital projects are to be recovered from the growth areas that will benefit from the new infrastructure.

In addition to the proposed calculation methods, the D.C. workplan will also consist of:

- 3-4 meetings with County staff (start-up meeting, staff interviews, review meetings, etc.);
- Review of the background information (roads engineering reports, official plans, planning documents, etc.);
- Growth forecast development (both on a County-wide and area-specific basis);
- Developing D.C. policies (timing of payment, exemptions, credits, phase-ins, interest rates, local service policy, etc.);
- Optional meetings to review the D.C. process with Council, local municipalities, and the development community;
- Preparation of the background study and draft by-law; and
- Undertaking the mandatory implementation process (public meeting and by-law passage).

Based on the information provided, we would estimate that the D.C. background study process will cost approximately \$35,000 - \$40,000 (based on the workplan identified above and excludes any optional items/meetings).

If the County would like to include additional D.C.-eligible services (e.g. ambulance, municipal housing, long-term care services, etc.) as part of the D.C. process, then we could accommodate the additional analysis for a budget of approximately \$10,000.

We trust that this letter provides the County with the information it requires to undertake a D.C. background study. If you have any questions regarding this proposal, please do not hesitate to contact us.

Yours very truly,

WATSON & ASSOCIATES ECONOMISTS LTD.

Gary Scandlan  
Managing Partner



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

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

Mrs. Jennifer Murphy, Chair  
 Finance and Administration Committee  
 9 International Drive  
 Pembroke, Ontario  
 K8A 6W5

June 16, 2022

Dear Finance and Administration Committee Members:

We have been engaged to audit the consolidated financial statements of The Corporation of The County of Renfrew (the "Municipality") for the year ending December 31, 2021.

Canadian generally accepted auditing standards required that we communicate at least annually with you regarding all relationships between the Municipality and Scott Rosien Black & Locke, in our professional judgement, may reasonably be thought to bear on our independence. These standards also require that we communicate to you the total fees charged to the Municipality for non-audit services during the last year.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the appropriate provincial institute and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships or immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since June 17, 2021, the date of our last letter regarding independence.

The Corporation of the County of Renfrew Child Care Services Department rented space at 545 Pembroke Street West, Pembroke, Ontario until May 2021. This building is owned by the spouses of some of the partners of Scott Rosien Black & Locke.



SCOTT ROSIEN BLACK & LOCKE

Mrs. Jennifer Murphy, Chair  
Finance and Administration Committee

June 16, 2022

Page 2

We are not aware of any other relationships between the Municipality and us that, in our professional judgement, may reasonably be thought to bear on our independence, that have occurred from June 17, 2021 to June 16, 2022.

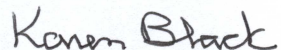
The total fees charged to the Corporation of the County of Renfrew for audit services were \$55,033.00 and for other services were \$1,699.00 during the period from January 1, 2021 to December 31, 2021. The appendix provides an analysis of these services according to the types of services and dollar ranges agreed with you.

GAAS requires that we confirm our independence to the audit committee. However, since the Rules of Professional Conduct of the Chartered Professional Accountants of Ontario deal with the concept of independence in terms of objectivity, our confirmation is to be made in that context. Accordingly, we hereby confirm that we are objective with respect to the Municipality within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Ontario as of June 16, 2022.

This report is intended solely for the use of the finance and administration committee, the executive committee, management, and others within the Municipality and should not be used for any other purposes.

Yours truly,

SCOTT ROSIEN BLACK & LOCKE

A handwritten signature in black ink that reads "Karen Black". The signature is written in a cursive, flowing style.

Karen Black, CPA, CA

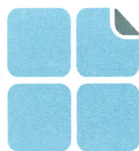
AUDIT SERVICES

1) Corporation of the County of Renfrew		
General Fund	\$ 30,658.00	
Bonnechere Manor	7,696.00	
Miramichi Lodge	<u>7,696.00</u>	\$ 46,050.00
2) Renfrew County Housing Corporation		<u>8,983.00</u>
Subtotal		55,033.00

OTHER SERVICES

Review Engagemnt Report for Early On Program for December 31, 2019 and 2020	518.00	
Review Engagemnt Report for Child Care Service Program for December 31, 2019 and 2020	518.00	
Auditor's Report on Statement of Operating Costs for the OPP building at 410 O'Brien Road for December 31, 2020	400.00	
2020 Auditors' Report as required by the Ministry of Community and Social Services Ontario Works Program	<u>263.00</u>	1,699.00
		<u><u>\$ 56,732.00</u></u>





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 V

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

The Corporation of the County of Renfrew  
9 International Drive  
Pembroke, Ontario  
K8A 6W5

June 7, 2022

Dear Sirs:

We have recently completed our audit examination of the consolidated financial statements of The Corporation of the County of Renfrew for the year ended December 31, 2021. The purpose of this letter is to bring to your attention certain matters that we encountered in the course of our work and to offer our comments and recommendations. These comments, by their nature, are critical and do not address the many strong features and controls within the Corporation's systems.

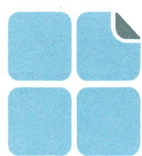
The primary purpose of our examination was to enable us to form an opinion on the consolidated financial statements of The Corporation of the County of Renfrew for the year ended December 31, 2021. We reviewed and tested the Corporation's financial systems and related internal controls to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. Our study and evaluation with respect to these financial systems was not designed for the purpose of expressing an opinion on the internal controls. It would not necessarily disclose all weaknesses in the system.

As a result of our audit examination, we have no specific recommendations that should be considered by Council at this time.

Yours very truly,

SCOTT ROSIEN BLACK & LOCKE

Karen Black, CPA, CA



**Scott Rosien  
Black & Locke**  
CHARTERED PROFESSIONAL ACCOUNTANTS

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Ryan B. McGauley, CPA, CA  
David M. Scott, CPA, CA - Retired  
scottrosienblacklockeaccountants.com

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

June 16, 2022

Dear Councillor Jennifer Murphy:

### **Re: Audit Findings**

This letter has been prepared to assist you with your review of the consolidated financial statements of The Corporation of the County of Renfrew for the period ending December 31, 2021. We look forward to meeting with you and discussing the matters outlined below.

### **Audit Status**

We have completed the audit of the consolidated financial statements, with the exception of the following items:

1. Receipt of a signed representation letter by management;
2. Completing our discussions with County Council;
3. Obtaining evidence of the Council's approval of the financial statements;

Once these items have been completed, we will date and sign our auditor's report.

### **Significant Matters Arising**

#### ***Changes to Audit Plan***

There were no changes to the audit plan as previously presented to you in our audit planning letter dated December 17, 2021.

### **Significant Difficulties Encountered**

There were no significant difficulties encountered during our audit.

### **Comments on Accounting Practices**

#### ***Accounting Policies***

The significant accounting policies used by the entity are outlined in Note 1 to the consolidated financial statements.

- There were no significant changes in accounting policies
- We did not identify any alternative accounting policies that would have been more appropriate in the circumstances
- We did not identify any significant accounting policies in controversial or emerging areas.



Finance & Administration Committee  
The Corporation of the County of Renfrew

June 16, 2022

Page 2

***Significant Accounting Estimates***

The following significant estimates/judgments are contained in the consolidated financial statements:

- *Allowance for doubtful accounts;*
- *Book value of capital assets;*

Based on audit work performed, we are satisfied with the estimates made by management.

***Significant Financial Statement Disclosures***

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

**Uncorrected Misstatements**

We accumulated uncorrected misstatements that we identified during our audit and communicated them to management. The uncorrected misstatements for the current period have been included in Appendix A.

**Significant Deficiencies in Internal Control**

A deficiency in internal control exists when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the consolidated financial statements on a timely basis is missing.

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

To identify and assess the risks of material misstatement in the consolidated financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during our audit.

We did not identify any control deficiencies that, in our judgment, would be considered significant deficiencies.

**Written Representations**

In a separate communication we have requested a number of written representations from management in respect to their responsibility for the preparation of the consolidated financial statements in accordance with Canadian Public Sector Accounting Standards.

**Other Audit Matters of Governance Interest**

We did not identify any other matters to bring to your attention at this time.

SCOTT ROSIEN BLACK & LOCKE

Finance & Administration Committee  
The Corporation of the County of Renfrew

June 16, 2022

Page 3

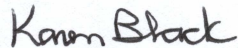
We would like to thank management and staff for the assistance they provided to us during the audit.

We hope the information in this audit findings letter will be useful. We would be pleased to discuss them with you and respond to any questions you may have.

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 truly,

SCOTT ROSIEN BLACK & LOCKE

A handwritten signature in black ink that reads "Karen Black". The signature is written in a cursive, flowing style.

---

Karen Black, CPA, CA



Client:	County of Renfrew General Fund	WP Ref
Year end:	31-Dec-21	Signature
SUMMARY OF AUDIT DIFFERENCES		Date

WP Ref	Accounts affected and description of audit difference	Known error		Most likely error		Difference affects working capital
		Balance sheet DR (CR)	Income statement DR (CR)	Balance sheet DR (CR)	Income statement DR (CR)	
BA-8/6	City of Pembroke childcare funding		26,749		26,749	
	Due from Province	263,564		263,564		
	Child care provincial subsidy		(263,564)		(263,564)	
	Payable to city of Pembroke	(26,749)		(26,749)		
	Clarification received from Ministry of Education on admin cost sharing calculation while preparing 2020 Child Care Reconciliation.					
C-10/2	Prepaid Expenses	44,922		44,922		
	Fire expense		(44,922)		(44,922)	
	Record 2022 admin fee on fire contract as prepaid					
C-10/2	Deferred revenue	(44,922)		(44,922)		
	Emergency Mgmt Revenue		44,922		44,922	
	Record 2022 fire administration fee invoiced to participating municipalities at year end as deferred revenue					
C-42	Accrued Liabilities	(28,648)		(28,648)		
	Wages		28,648		28,648	
	To record under accrual of wages payable at year end.					
Sub	Accrued Liabilities	(46,622)		(46,622)		
	PS LTC Patient care equipment		46,622		46,622	
	To accrue 2021 expenses					
	Total pre-tax error before client corrections					
	Less client corrections					
	Net amount to SAD	161,545	(161,545)	161,545	(161,545)	

## Date \_\_\_\_\_

<sup>3</sup> Audit SPECs © (94/7)



## Date

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**DRAFT**

2021 Financial Report

**THE CORPORATION OF THE  
COUNTY OF RENFREW**

# THE CORPORATION OF THE COUNTY OF RENFREW

## 2021 FINANCIAL REPORT

**DRAFT**

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Auditors' Report	3
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Consolidated Statement of Operations and Accumulated Surplus	6
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Consolidated Statement of Cash Flows	8
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<b>Trust Funds</b>	
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Statement of Financial Activities and Change in Fund Balance	28
Note to the Financial Statements	29

## MANAGEMENT REPORT

### Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements for The Corporation of the County of Renfrew are the responsibility of the County's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of the consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

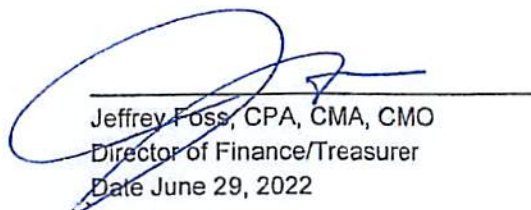
The Corporation of the County of Renfrew's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The Finance & Administration Committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by Scott Rosien Black & Locke, independent external auditors appointed by The Corporation of the County of Renfrew. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on The Corporation of the County of Renfrew's consolidated financial statements.



Paul Moreau  
Chief Administrative Officer  
Date June 29, 2022



Jeffrey Foss, CPA, CMA, CMO  
Director of Finance/Treasurer  
Date June 29, 2022



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## INDEPENDENT AUDITORS' 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 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 of the County of Renfrew as at December 31, 2021, and the results of its operations, change in net financial assets and its 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 of the County of Renfrew 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.

### 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.

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

We also:

- Identify and assess the risks of material misstatement of the 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.

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.

*Scott Rusien Black + Locke*

Chartered Professional Accountants  
Licensed Public Accountants

Pembroke, Ontario  
June 29, 2022



# THE CORPORATION OF THE COUNTY OF RENFREW

## Consolidated Statement of Financial Position

December 31, 2021, with comparative figures for 2020

**DRAFT**

2021

2020

### Financial Assets

Cash	\$ 71,501,241	\$ 62,609,752
Investments (note 4)	7,371,394	8,375,898
Accounts receivable		
Federal Government	1,078,475	946,278
Municipalities	283,243	-
Other	805,228	1,492,781
	81,039,581	73,424,709

### Financial Liabilities

Accounts payable and accrued liabilities	17,961,404	18,825,068
Temporary construction loan (note 5)	-	4,684,900
Deferred revenue – obligatory reserve fund (note 6)	4,642,157	1,873,577
Deferred revenue	301,512	221,222
Long-term liabilities (note 7)	13,483,799	10,519,791
Accrued interest on long-term liabilities	91,046	102,517
Post-employment benefits (note 8)	12,008,567	7,418,646
	48,488,485	43,645,721

### Net Financial Assets

\$ 32,551,096      \$ 29,778,988

### Non-Financial Assets

Tangible capital assets - net (note 9)	\$ 214,532,484	\$ 210,219,128
Tangible capital assets - construction in progress (note 9)	85,972,772	83,457,809
Inventory	740,594	677,026
Prepaid expenses	422,048	349,104
	301,667,898	294,703,067

### Accumulated Surplus (note 10)

\$ 334,218,994      \$ 324,482,055

Commitments (note 11)

Contingencies (note 12)

The accompanying notes are an integral part of these consolidated financial statements.

# THE CORPORATION OF THE COUNTY OF RENFREW

## Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2021, with comparative figures for 2020

**DRAFT**

	2021 Budget (note 13)	2021 Actual	2020 Actual
<b>REVENUES:</b>			
Levies on area municipalities	\$ 45,260,096	\$ 45,356,144	\$ 43,632,648
Payments-in-lieu of taxation	4,434,607	4,443,955	4,393,373
Other municipal revenue	3,663,318	3,928,517	3,563,729
User fees and service charges	16,521,342	17,528,838	18,619,591
Government grants	65,827,831	71,514,211	71,501,651
Investment income	937,000	814,343	884,752
Gain on disposal of tangible capital assets	-	12,298	-
Donation, fines and other	5,011,500	1,622,283	1,522,204
<b>Total revenues</b>	<b>141,655,694</b>	<b>145,220,589</b>	<b>144,117,948</b>
<b>EXPENDITURES:</b>			
General government	8,712,155	7,953,414	8,070,582
Protection services	1,160,855	880,241	903,158
Transportation services	18,712,110	18,437,951	18,413,044
Health services	23,993,987	29,201,352	24,023,177
Social and family services	59,243,960	59,002,857	56,297,084
Social housing	15,564,324	16,033,163	15,789,023
Recreation and cultural services	343,613	1,566,870	325,013
Planning and development	2,632,051	2,407,802	2,635,014
Loss on disposal of tangible capital assets	-	-	107,865
<b>Total expenditures</b>	<b>130,363,055</b>	<b>135,483,650</b>	<b>126,563,960</b>
<b>Surplus before undernoted</b>	<b>11,292,639</b>	<b>9,736,939</b>	<b>17,553,988</b>
Gain on restructuring of Opeongo Non-Profit Community Residential Development Inc. (note 15)	-	-	790,657
<b>Annual surplus</b>	<b>11,292,639</b>	<b>9,736,939</b>	<b>18,344,645</b>
<b>Accumulated surplus, beginning of year</b>	<b>324,482,055</b>	<b>324,482,055</b>	<b>306,137,410</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 335,774,694</b>	<b>\$ 334,218,994</b>	<b>\$ 324,482,055</b>

The accompanying notes are an integral part of these consolidated financial statements.

# THE CORPORATION OF THE COUNTY OF RENFREW

## Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2021, with comparative figures for 2020

**DRAFT**

	2021 Budget (note 13)	2021 Actual	2020 Actual
Annual surplus	\$ 11,292,639	\$ 9,736,939	\$ 18,344,645
Amortization of tangible capital assets	14,196,312	14,180,261	13,869,952
Acquisition of tangible capital assets	(31,507,212)	(18,183,070)	(15,005,594)
Transfer of tangible capital assets related to restructuring	-	-	(428,237)
Donated tangible capital assets under construction	-	(364,900)	(611,101)
Loss (gain) on disposal of tangible capital assets	-	(12,298)	107,865
Proceeds on sale of tangible capital assets	-	66,651	10,563
Acquisition of tangible capital assets under construction	-	(2,514,963)	(11,235,846)
Increase in inventory	-	(63,568)	(4,050)
Decrease (increase) in prepaid expenses	-	(72,944)	510,222
<b>Increase (decrease) in net financial assets</b>	<b>(6,018,261)</b>	<b>2,772,108</b>	<b>5,558,419</b>
<b>Net financial assets, beginning of year</b>	<b>29,778,988</b>	<b>29,778,988</b>	<b>24,220,569</b>
<b>Net financial assets, end of year</b>	<b>\$ 23,760,727</b>	<b>\$ 32,551,096</b>	<b>29,778,988</b>

The accompanying notes are an integral part of these consolidated financial statements.



# THE CORPORATION OF THE COUNTY OF RENFREW

## Consolidated Statement of Cash Flows

Year ended December 31, 2021, with comparative figures for 2020

**DRAFT**

2021

2020

### OPERATIONS

Annual surplus	\$	9,736,939	\$	18,344,645
<b>Non-cash charges to operations:</b>				
Amortization of tangible capital assets		14,180,261		13,869,952
Loss (gain) on disposal of tangible capital assets		(12,298)		107,865
Donated tangible capital assets		(364,900)		(611,101)

### Uses:

Increase in other accounts receivable		-		(912,523)
Increase in recoverable from Federal Government		(132,197)		(281,200)
Increase in recoverable from Municipalities		(283,243)		-
Increase in inventory		(63,568)		(4,050)
Increase in prepaid expenses		(72,944)		-
Decrease in accounts payable and accrued liabilities		(863,664)		-
Decrease in accrued interest on long-term debt		(11,471)		(11,791)
Decrease in deferred revenue – obligatory reserve fund		-		(1,479,467)

<b>Total Uses</b>		<b>(1,427,087)</b>		<b>(2,689,031)</b>
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### Sources:

Decrease in other accounts receivable		687,553		-
Decrease in prepaid expenses		-		510,222
Increase in accounts payable and accrued liabilities		-		8,382,326
Increase in deferred revenue – obligatory reserve fund		2,768,580		-
Increase in deferred revenue		80,290		34,766
Increase in post-employment liabilities		4,589,921		684,297

<b>Total Sources</b>		<b>8,126,344</b>		<b>9,611,611</b>
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<b>Increase in Cash from Operations</b>		<b>30,239,259</b>		<b>38,633,941</b>
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### CAPITAL

Acquisition of tangible capital assets		(18,183,070)		(15,433,831)
Proceeds on disposal of tangible capital assets		66,651		10,563
Additions to tangible capital assets under construction		(2,514,963)		(11,235,846)
<b>Total Capital</b>		<b>(20,631,382)</b>		<b>(26,659,114)</b>

### INVESTING

Decrease in investments		1,004,504		5,691
<b>Total Investing</b>		<b>1,004,504</b>		<b>5,691</b>

### FINANCING

Advances (repayments) on temporary construction loan		(4,684,900)		2,284,900
Long-term liabilities paid		(1,720,892)		(1,340,936)
Long-term liability issued		4,684,900		-
Long-term liabilities received on restructuring		-		424,863
<b>Total Financing</b>		<b>(1,720,892)</b>		<b>1,368,827</b>

<b>Increase in cash</b>		<b>8,891,489</b>		<b>13,349,345</b>
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<b>Cash, beginning of year</b>		<b>62,609,752</b>		<b>49,260,407</b>
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<b>Cash, end of year</b>	<b>\$</b>	<b>71,501,241</b>	<b>\$</b>	<b>62,609,752</b>
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The accompanying notes are an integral part of these consolidated financial statements.

# THE CORPORATION OF THE COUNTY OF RENFREW

## Notes to the Consolidated Financial Statements

Year ended December 31, 2021

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The Corporation of the County of Renfrew is an upper tier municipality in the Province of Ontario, Canada. The provisions of provincial statutes such as the Municipal Act and related legislation guide its operations.

### 1. Accounting Policies

The consolidated financial statements of The Corporation of the County of Renfrew are the representation of management and are prepared in accordance with Canadian Public Sector accounting standards for local governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Corporation are as follows:

#### (a) (i) Basis of Consolidation

These consolidated financial statements reflect the assets, liabilities, operating revenues and expenditures, reserves, and changes in investment in tangible capital assets and include the activities of all committees of Council.

The Renfrew County Housing Corporation has been consolidated.

All inter-fund assets and liabilities and sources of revenues and expenditures have been eliminated.

#### (ii) Trust Funds

Trust funds and their related operations administered by The Corporation of the County of Renfrew are not consolidated, but are reported separately on the "Trust Fund Statements of Financial Position, Financial Activities and Changes in Fund Balance".

#### (b) Basis of Accounting

##### (i) Accrual Basis of Accounting

Revenue and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

##### (ii) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

##### (iii) Cash

Cash is defined as cash on hand and cash on deposit, net of outstanding cheques at the reporting date.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2021

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## 1. Accounting Policies (continued)

### (b) Basis of Accounting (continued)

#### (iv) Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

	Estimated useful life
Land improvements	20 to 25 years
Buildings	25 to 60 years
Machinery and equipment	5 to 25 years
Vehicles	4 to 20 years
Linear assets	15 to 99 years

Leasehold improvements are amortized on a straight-line basis over the current lease term plus one subsequent lease term.

Construction in progress comprises capital assets under construction, not yet placed into service and pre-construction activities related to specific projects expected to be constructed. Amortization is not recorded on assets under construction.

The Corporation of the County of Renfrew has a capitalization threshold so that individual capital assets of lesser value are expensed.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. Similarly, transfers of assets to third parties are recorded as an expense equal to the net book value of the asset as of the date of the transfer.

#### (v) Accounts Receivable

Accounts receivable are reported net of any allowance for doubtful accounts.

#### (vi) Inventory and prepaid expenses

Inventory and prepaid expenses held for consumption are recorded at the lower of cost or replacement value.

#### (vii) Deferred Revenue – Obligatory Reserve Fund

The Corporation receives restricted contributions under the authority of federal and provincial legislation. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.



# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2021

**DRAFT**

## 1. Accounting Policies (continued)

### (b) Basis of Accounting (continued)

#### (viii) Deferred Revenue

Deferred revenues represent user charges and fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the related expenditures are incurred or services performed.

#### (ix) Employee Benefit Plan

The contributions to a multi-employer, defined benefit pension plan are expensed when contributions are due.

The costs of post-employment benefits are recognized when the event that obligates the Corporation occurs. Costs include projected future income payments, health care continuation costs and fees paid to independent administrators of these plans, calculated on a present value basis.

#### (x) Use of Estimates

The preparation of these consolidated financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions which affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenditures for the year. These estimates and assumptions, including such areas as post-employment benefits and useful lives of tangible capital assets, are based on the Corporation's best information and judgement and may differ significantly based on actual results.

#### (xi) Financial Instruments

The Corporation has classified its cash and investments as held for trading and they are stated at fair value. Accounts receivable are classified as loans and receivables, which are measured at amortized cost. Accounts payable and accrued liabilities, deferred revenue, long-term liabilities, accrued interest on long-term liabilities and post-employment benefit liabilities are classified as other liabilities which are measured at cost.

#### (xii) Government Transfers

Government transfers are recognized in the consolidated financial statements in the period in which the events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

#### (xiii) Liabilities for Contaminated Sites

The liability for remediation of contaminated sites will be recognized when an environmental standard exists, the contamination exceeds the environmental standard, the Corporation is directly responsible for remediation of the contaminated site, and a reasonable estimate of the amount can be made.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2021

**DRAFT**

## 1. Accounting Policies (continued)

### (b) Basis of Accounting (continued)

#### (xiv) Restructuring:

PS 3430 defines a restructuring transaction and establishes standards for recognizing and measuring assets and liabilities transferred in a restructuring transaction. The main features of PS 3430 are as follows:

- A restructuring transaction is a transfer of an integrated set of assets and/or liabilities, together with related program or operating responsibilities without consideration based primarily on the fair value of the individual assets and individual liabilities transferred;
- The net effect of a restructuring transaction should be presented as a separate revenue or an expense item in the consolidated statement of operations;
- A recipient should recognize individual assets and liabilities received in a restructuring transaction at their carrying amount with applicable adjustments at the restructuring date;
- A transferor and a recipient should not restate their financial position or results of operations; and
- A transferor and a recipient should disclose sufficient information to enable users to assess the nature and financial effects of a restructuring transaction on their financial position and operations.

## 2. Trust Funds

Trust funds administered by The Corporation of the County of Renfrew amounting to \$160,628 (2020 - \$143,798) have not been included in the "Consolidated Statement of Financial Position" nor have their operations been included in the "Consolidated Statement of Operations".

## 3. Pension Agreement

The Corporation of the County of Renfrew, on behalf of its eligible employees, is a participant in the Ontario Municipal Employees Retirement System (OMERS). OMERS is a defined benefit pension plan, fully funded by equal contributions from participating employers and employees, and by the investment earnings of the OMERS Fund. OMERS pensions are calculated using a defined benefit formula, taking into account length of service and average annual wage that is designed to integrate with the pension payable from the Canada Pension Plan.

Because OMERS is a multi-employer plan, the County of Renfrew does not recognize any share of the plan deficit of \$69 million (2020 - \$7.655 billion) based on the total fair market value of the plan's assets, as this is a joint responsibility of all Ontario municipalities and their employees.

The amount contributed to OMERS for 2021 was \$3,409,791 (2020 - \$3,323,909) for current service and is included as an expenditure on the Consolidated Statement of Operations. At December 31, 2021 there is no liability for past service under this agreement.



# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2021

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## 4. Investments

Investments are stated at cost plus accrued interest and are comprised of the following:

	2021	2020
B2B Bank GIC (December 5/22 - 2.87%)	\$ 100,213	\$ 100,213
Bank of Montreal GIC (September 20/21 - 1.75%)	-	502,469
Bank of Montreal GIC (November 6/23 - 3.51%)	1,005,385	1,005,385
Bank of Montreal GIC (May 8/24 - 2.63%)	1,017,149	1,017,149
Bank of Montreal GIC (October 15/24 - 2.31%)	1,004,936	1,004,936
Bank of Montreal GIC (May 7/25 - 2.11%)	1,013,816	1,013,816
BMO Trust GIC (September 22/21 - 0.81%)	-	902,017
Canadian Tire Bank GIC (December 5/22 - 2.91%)	100,215	100,215
CDN Western Bank GIC (May 8/24 - 2.9%)	1,018,910	1,018,910
Concentra Bank GIC (December 5/22 - 2.9%)	100,215	100,215
Equitable Bank GIC (September 20/21 - 1.85%)	-	100,522
Equitable Bank GIC (November 24/22 - 1.45%)	100,147	-
Equitable Bank GIC (September 23/26 - 2.15%)	100,589	-
Equitable Trust GIC (November 24/22 - 1.45%)	100,147	-
Equitable Trust GIC (September 23/26 - 2.15%)	100,589	-
Home Equity Bank GIC (September 23/26 - 2.15%)	100,589	-
Home Trust GIC (September 22/21 - 1.05%)	-	100,292
Home Trust GIC (November 24/21 - 1.06%)	-	100,107
Home Trust GIC (September 23/26 - 2.15%)	100,589	-
Laurentian Bank GIC (September 20/21 - 1.86%)	-	100,525
Laurentian Bank GIC (November 24/21 - 1.05%)	-	100,107
LBC Trust GIC (December 5/22 - 2.87%)	100,212	100,212
Manulife Bank GIC (September 19/22 - 2.65%)	503,775	503,775
Manulife Bank GIC (September 23/26 - 1.75%)	602,877	-
Montreal Trust GIC (June 8/21 - 2.00%)	-	404,537
President's Choice Bank GIC (September 20/21 - 1.76%)	-	100,496
President's Choice Bank GIC (September 23/26 - 1.95%)	100,534	-
RFA Bank of Canada GIC (September 23/26 - 1.85%)	100,507	-
	\$ 7,371,394	\$ 8,375,898

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2021

**DRAFT**

## 5. Temporary Construction Loan

During 2018 the Corporation established a temporary construction loan from Ontario Infrastructure and Lands Corporation (OILC) to finance the rehabilitation of Madawaska River Bridge. The construction loan has been authorized to a maximum of \$6 million with a floating interest rate throughout the term of the loan until it is replaced by a debenture.

On May 26, 2021, the Corporation converted the temporary construction loan to a 2.08% Amortizing Debenture in the amount of \$4,684,900 with a maturity date of June 15, 2031 and semi-annual payments of \$260,662, including interest.

## 6. Deferred Revenue – Obligatory Reserve Fund

A requirement of the public sector accounting standards of the Chartered Professional Accountants of Canada is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as federal and provincial legislation restricts how these funds may be used. The balance in the obligatory reserve fund is summarized below:

	2021	2020
Balance, beginning of year	\$ 1,873,577	\$ 3,353,044
Revenue		
Canada Community-Building Fund/Federal gasoline tax	5,478,416	2,671,773
Safe restart funding	713,334	2,780,100
Interest	10,629	-
Utilization		
Transfer for capital	(2,892,224)	(6,024,817)
Transfer for operations	(541,575)	(906,523)
Balance, end of year	\$ 4,642,157	\$ 1,873,577
Obligatory Reserve Fund balance:		
Canada Community-Building Fund	\$ 2,695,828	\$ -
Safe restart funding	1,946,329	1,873,577
Balance, end of year	\$ 4,642,157	\$ 1,873,577

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2021

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## 7. Long-Term Liabilities

The balance of the long-term liabilities reported on the Consolidated Statement of Financial Position is made up of long-term liabilities incurred by the Corporation and are outstanding at the end of the year:

	2021	2020
Long-term debt issued by the Corporation bearing interest at 5.656%, payable \$313,405 on April 4 <sup>th</sup> and October 4 <sup>th</sup> of each year, including principal and interest. Maturing October 4, 2024	\$ 1,707,496	\$ 2,216,056
3.01% Debenture, payable \$197,926 semi-annually, including principal and interest, maturing February 1, 2032	3,541,084	3,823,949
3.08% Debenture, payable \$219,284 semi-annually, including principal and interest, maturing April 16, 2028	2,565,662	2,917,069
1.96% Mortgage, payable \$4,480 monthly, including principal and interest, matured March 1, 2021	-	13,404
2.61% Mortgage, payable \$8,274 monthly, including principal and interest, maturing November 1, 2023	185,445	278,606
2.60% Mortgage, payable \$10,349 monthly, including principal and interest, maturing June 1, 2028	742,306	845,844
2.52% Mortgage, payable \$13,740 monthly, including principal and interest, maturing August 1, 2023	268,845	424,863
2.08% Debenture, payable \$260,662 semi-annually, including principal and interest, maturing June 15, 2031	4,472,961	-
	<u>\$ 13,483,799</u>	<u>\$ 10,519,791</u>

Principal repayments relating to the long-term liabilities of \$13,483,799 outstanding as at December 31, 2021 are due as follows:

2022	\$ 1,983,822
2023	1,989,667
2024	1,856,303
2025	1,288,770
2026	1,323,341
Thereafter	<u>5,041,896</u>
	<u>\$ 13,483,799</u>

The 2.61% mortgage is secured by a first charge on the land and building located at 200 Caruso Street, Arnprior with a carrying value of \$835,345.

The 2.60% mortgage is secured by a first charge on the land and building located at 26 Spruce Street, Arnprior with a carrying value of \$1,198,389.

The 2.52% mortgage is secured by a first charge on the land and building located at 224 Vimy Blvd, Renfrew with a carrying value of \$416,471.



# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2021

**DRAFT**

## 8. Post-Employment Benefits

	2021	2020
Post-employment benefits are summarized as follows:		
Sick leave benefits	\$ 935,291	\$ 918,794
Workplace Safety and Insurance Board obligations	11,073,276	6,499,852
	<u>\$ 12,008,567</u>	<u>\$ 7,418,646</u>

- (a) Under the sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the municipality's employment.

The liability for these accumulated days, to the extent that they have vested and could be taken in cash by an employee on termination, amounted to \$935,291 (2020 – \$918,794) at the end of the year.

- (b) The County of Renfrew is a Schedule 2 employer under the Workplace Safety and Insurance Board Act and, as such, has assumed the liability for any costs awarded under the Workplace Safety and Insurance Board Act. An independent actuarial evaluation undertaken in 2021 determined that the liability for present and future awards is \$ 11,073,276 as at December 31, 2021.

Actuarial gains and losses are expensed immediately in the fiscal year that they arise.

The significant actuarial assumptions adopted in estimating the Corporation's accrued benefit obligation for WSIB claims include a discount rate of 2.75% and an inflation rate of 2.5%.

Information with respect to the Corporation's Workplace Safety and Insurance Board future payments is as follow:

	2021	2020
Accrued benefit liability, beginning of year	\$ 6,499,852	\$ 5,760,667
Expense recognized for the period	2,267,079	2,190,317
Benefits paid for the period	(1,487,175)	(1,451,132)
Actuarial loss recognized	3,793,520	-
Accrued benefit liability, end of year	<u>\$ 11,073,276</u>	<u>\$ 6,499,852</u>

# CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2021

## 9. Tangible Capital Assets

### (a) Tangible capital assets by functional classification:

	General Government	Protection Services	Transportation Services	Health Services	Social and Family Services	Social Housing	Planning and Development	2021	2020
<b>Cost</b>									
Balance, beginning of year	\$ 29,885,395	\$ 289,190	\$ 361,992,326	\$ 7,189,670	\$ 61,163,734	\$ 40,241,654	\$ 1,225,340	\$ 501,987,309	\$ 491,350,256
Additions during the year	5,127,399	-	9,717,764	1,353,358	1,078,169	1,242,860	28,420	18,547,970	15,433,831
Disposals during the year	(82,539)	(178,114)	(2,513,666)	-	(324,294)	(81,372)	-	(3,179,985)	(4,796,778)
Balance, end of year	\$ 34,930,255	\$ 111,076	\$ 369,196,424	\$ 8,543,028	\$ 61,917,609	\$ 41,403,142	\$ 1,253,760	\$ 517,355,294	\$ 501,987,309
<b>Accumulated amortization</b>									
Balance, beginning of year	\$ (9,327,248)	\$ (277,952)	\$ (227,487,741)	\$ (4,586,933)	\$ (24,593,684)	\$ (24,819,871)	\$ (674,752)	\$ (291,768,181)	\$ (282,576,578)
Amortization during the year	(668,052)	(6,000)	(9,688,279)	(1,132,300)	(1,477,489)	(1,184,025)	(24,116)	(14,180,261)	(13,869,952)
Accumulated amortization on disposals	65,959	178,114	2,501,449	-	324,294	55,816	-	3,125,632	4,678,349
Balance, end of year	\$ (9,929,341)	\$ (105,838)	\$ (234,674,571)	\$ (5,719,233)	\$ (25,746,879)	\$ (25,948,080)	\$ (698,868)	\$ (302,822,810)	\$ (291,768,181)
<b>Net book value of tangible capital assets</b>	\$ 25,000,914	\$ 5,238	\$ 134,521,853	\$ 2,823,795	\$ 36,170,730	\$ 15,455,062	\$ 554,892	\$ 214,532,484	\$ 210,219,128
Construction in progress	\$ 15,506	\$ -	\$ 34,909,627	\$ -	\$ 24,041	\$ 815,699	\$ 50,207,899	\$ 85,972,772	\$ 83,457,809

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# CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2021

## 9. Tangible Capital Assets (continued)

### (b) Tangible capital assets by asset class:

		Land	Land Improvements	Buildings	Machinery and Equipment	Leasehold Improvements	Vehicles	Linear Assets	2021	2020
<b>Cost</b>										
Balance, beginning of year	\$	6,312,883	\$ 5,511,008	\$ 113,853,034	\$ 11,839,586	\$ 543,901	\$ 15,944,152	\$ 347,982,745	\$ 501,987,309	\$ 491,350,256
Additions during the year		31,326	301,154	6,474,398	1,157,263	249,120	1,339,431	8,995,278	18,547,970	15,433,831
Disposals during the year		-	-	(140,558)	(219,539)	(333,748)	(633,779)	(1,852,361)	(3,179,985)	(4,796,778)
Balance, end of year	\$	6,344,209	\$ 5,812,162	\$ 120,186,874	\$ 12,777,310	\$ 459,273	\$ 16,649,804	\$ 355,125,662	\$ 517,355,294	\$ 501,987,309
<b>Accumulated amortization</b>										
Balance, beginning of year	\$	-	\$ (2,825,787)	\$ (51,109,994)	\$ (8,427,289)	\$ (433,754)	\$ (9,577,415)	\$ (219,393,942)	\$ (291,768,181)	\$ (282,576,578)
Amortization during the year		-	(184,330)	(2,715,906)	(615,490)	(5,448)	(1,733,744)	(8,925,343)	(14,180,261)	(13,869,952)
Accumulated amortization on disposals		-	-	136,348	171,601	333,748	631,574	1,852,361	3,125,632	4,678,349
Balance, end of year	\$	-	\$ (3,010,117)	\$ (53,689,552)	\$ (8,871,178)	\$ (105,454)	\$ (10,679,585)	\$ (226,466,924)	\$ (302,822,810)	\$ (291,768,181)
<b>Net book value of tangible capital assets</b>	\$	6,344,209	\$ 2,802,045	\$ 66,497,322	\$ 3,906,132	\$ 353,819	\$ 5,970,219	\$ 128,658,738	\$ 214,532,484	\$ 210,219,128
Construction in progress	\$	-	\$ 15,506	\$ 839,740	\$ -	\$ 12,211	\$ -	\$ 85,105,315	\$ 85,972,772	\$ 83,457,809

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# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2021

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## 10. Accumulated Surplus

	2021	2020
Accumulated surplus comprised of:		
Reserves - current	\$ 7,143,027	\$ 6,892,869
Reserves - capital	52,281,145	47,089,985
Invested in tangible capital assets	300,505,256	293,676,937
Unfunded		
Capital	(218,068)	(5,239,299)
Post-employment benefits	(12,008,567)	(7,418,646)
Long-term liabilities	(13,483,799)	(10,519,791)
Accumulated Surplus	\$ 334,218,994	\$ 324,482,055

## 11. Commitments

- (a) Under the terms of various operating lease agreements, future minimum payments over the next four years are as follows:

2022	57,246
2023	57,751
2024	58,266
2025	24,000
	<u>\$ 197,263</u>

- (b) The Renfrew County Housing Corporation has entered into a long-term service agreement with the Ontario Clean Water Agency that ends February 2025.

Future minimum payments are as follows:

2022	48,306
2023	48,306
2024	48,306
2025	8,051
	<u>\$ 152,969</u>

- (c) On April 28, 2016 County Council passed a By-Law to enter into a significant Asset Donation Agreement with Canadian Pacific Railway Company. The County of Renfrew and its partners, the County of Lanark and Township of Papineau-Cameron will be acquiring 296 km of the CP Rail Corridor over a three year period beginning in October 2016. The County of Renfrew will be responsible for a cash payment of \$360,300 and a donation tax receipt for \$55,624,583. Furthermore, it is anticipated that this transaction will cost a further \$164,000 in legal, survey and closing costs.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

**DRAFT**

Year ended December 31, 2021

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## 11. Commitments (continued)

This acquisition is recorded as a tangible capital asset - construction in progress on the consolidated statement of financial position. It is anticipated that the remaining amount under this commitment will be transferred in 2022.

## 12. Contingencies

At December 31, 2021 the Corporation of the County of Renfrew is defending itself with respect to legal actions for damages.

The impact of these actions on the consolidated financial statements is not determinable as at the date of the auditors' report. Neither the possible outcome nor the amount of possible settlement, if any, can be foreseen. Therefore, no provision has been made in the consolidated financial statements.

In the event that any amount is payable, it will be recorded as an expenditure in the year it is disbursed.

## 13. Budget Figures

The operating budget approved by County Council for 2021 is reflected on the consolidated statement of operations. Budget figures have not been audited and are presented for information purposes only. The budgets established for capital investment in tangible capital assets are on a project-oriented basis, the costs of which may be carried out over one or more years and, therefore, may not be comparable with current year's actual expenditure amounts. Budget figures have been reclassified for the purposes of these consolidated financial statements to comply with Public Sector Accounting Board (PSAB) reporting requirements.

## 14. Uncertainty due to COVID-19

In March 2020 the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national and global economies. The overall effect of these events on the Corporation of the County of Renfrew and its operations is too uncertain to be estimated at this time. The impacts will be accounted for when they are known and may be assessed.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

**DRAFT**

Year ended December 31, 2021

## 15. Restructuring of Opeongo Non-Profit Community Residential Development Inc.:

The Renfrew County Housing Corporation (RCHC) and Opeongo Non-Profit Community Residential Development Inc. (Opeongo) underwent a restructuring transaction on December 31, 2020. Opeongo ceased to provide low-income housing under the Housing Services Act, 2011, and transferred all assets, liabilities, and tenants to RCHC. As a result of the restructuring the Corporation of the County of Renfrew has recognized in its Consolidated Statement of Financial Position at December 31, 2020 a receivable from Opeongo of \$975,433; land with a carrying value of \$110,357; buildings with a carrying value of \$317,880; accrued liabilities of \$11,000; and long-term liability of \$424,863.

Following is a reconciliation of the assets and liabilities transferred on December 31, 2020 that resulted in the restructuring gain of \$790,657 on the Consolidated Statement of Operations and Accumulated Surplus:

Accounts receivable from Opeongo	
being cash and investments	\$ 975,433
Tangible capital assets	428,237
Accounts payable and accrued liabilities	(11,000)
Long-term debt	(424,863)
Payable to Renfrew County Housing Corporation	(177,150)
Restructuring gain	\$ 790,657

The County of Renfrew is the sole shareholder of Renfrew County Housing Corporation and the service manager designated for both Opeongo and RCHC under the Housing Services Act 2011.

## 16. Financial instruments

### (a) Fair value:

The carrying values of cash, investments, accounts receivable, accounts payable and accrued liabilities, temporary construction loans, deferred revenue and accrued interest on long-term liabilities approximate the fair value due to their short-term nature.

The carrying value of the long-term liabilities is considered to be its fair value because the interest rate approximates the market rate that would be available to the Corporation for the same or similar instruments at December 31, 2021.

### (b) Interest rate risk:

The long-term liabilities bear interest at fixed interest rates. Consequently, the long-term debt risk exposure is minimal.



# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2021

**DRAFT**

## 16. Financial instruments (continued)

### (c) Credit risk:

The Corporation provides credit to other agencies and to its tenants during the normal course of operations. The Corporation determines on a continuing basis, the probable losses and records a provision for losses based upon the stated realizable value. Concentration of credit risk with respect to accounts receivable is limited due to the number of other agencies and tenants involved. The Corporation does not run any significant risk with respect to a single account receivable.

It is the Management's opinion that the Corporation is not exposed to significant interest, currency or credit risks arising from its financial instruments.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

**DRAFT**

Year ended December 31, 2021

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## 17. Segmented Information

The Corporation of the County of Renfrew is a municipal government organization that provides a range of services to its residents. County services are reported by function and their activities are separately disclosed in the segmented information.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation, payments-in-lieu of taxes and certain unconditional government transfers are apportioned based on each segment's net requirements.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

### General Government

General government consists of the activities of Council and general financial and administrative management of The Corporation of the County of Renfrew and its programs and services.

### Protection Services

Protection services include emergency measures and provincial offences operation for The Corporation of the County of Renfrew.

### Transportation Services

The activities of the transportation function include construction and maintenance of The Corporation of the County of Renfrew's roads and bridges.

### Health Services

The health services function consists of land ambulance services and contributions to the local Health Unit.

### Social and Family Services

The social and family services consist of general assistance to inhabitants, homes of the aged and child care services.

### Social Housing

The social housing services provides affordable housing to qualified inhabitants of The Corporation of the County of Renfrew.

### Recreation and cultural services

Recreation services includes the trail development activities for The Corporation of the County of Renfrew.

### Planning and Development

The planning and development services function manages commercial, industrial and residential development within The Corporation of the County of Renfrew.



# CORPORATION OF THE COUNTY OF RENFREW

## Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2021

### 17. Segmented Information (continued)

For the Year Ended December 31, 2021

	General Government	Protection Services	Transportation Services	Health Services	Social and Family Services	Social Housing	Recreation & Cultural	Planning and Development	Consolidated
<b>Revenues</b>									
Levies on area municipalities	\$17,671,993	\$ (457,580)	\$ 8,419,449	\$ 12,911,899	\$ 4,294,579	\$ 4,944,870	\$ 290,656	\$ 1,724,233	\$ 49,800,099
Other municipal revenue	4,133	113,893	21,334	1,587,609	1,631,298	554,930	-	15,320	3,928,517
User fees and service charges	986,876	-	288,796	1,600,468	9,209,002	4,834,354	40,376	568,966	17,528,838
Government grants	280,240	226,746	4,229,094	14,283,143	44,869,693	6,786,013	511,114	328,168	71,514,211
Investment income	653,476	-	-	113,499	-	47,368	-	-	814,343
Gain (loss) on disposal of tangible capital assets	37,854	-	-	-	-	(25,556)	-	-	12,298
Donation, fines and other	1,623	1,192,131	364,900	16,034	7,595	-	40,000	-	1,622,283
	19,636,195	1,075,190	13,323,573	30,512,652	60,012,167	17,141,979	882,146	2,636,687	145,220,589
<b>Expenditures</b>									
Salaries, wages and benefits	3,702,083	403,996	3,627,380	22,415,533	30,793,273	2,190,215	68,122	1,856,618	65,057,220
Interest on long-term debt	247,410	-	-	-	111,295	34,746	-	-	393,451
Materials	1,020,365	279,448	4,059,810	3,116,237	7,407,911	10,046,004	1,437,068	484,348	27,851,191
Contracted services	1,955,403	190,797	998,477	726,307	9,700,913	1,717,869	61,680	42,720	15,394,166
Rents and financial expense	360,101	-	64,005	77,686	54,136	860,304	-	-	1,416,232
Transfer payments	-	-	-	1,733,289	9,457,840	-	-	-	11,191,129
Amortization of tangible capital assets	668,052	6,000	9,688,279	1,132,300	1,477,489	1,184,025	-	24,116	14,180,261
	7,953,414	880,241	18,437,951	29,201,352	59,002,857	16,033,163	1,566,870	2,407,802	135,483,650
<b>Annual surplus</b>	<b>\$11,682,781</b>	<b>\$ 194,949</b>	<b>\$ (5,114,378)</b>	<b>\$ 1,311,300</b>	<b>\$ 1,009,310</b>	<b>\$ 1,108,816</b>	<b>\$ (684,724)</b>	<b>\$ 228,885</b>	<b>\$ 9,736,939</b>

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# CORPORATION OF THE COUNTY OF RENFREW

## Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2021

### 18. Segmented Information (continued)

For the Year Ended December 31, 2020

	General Government	Protection Services	Transportation Services	Health Services	Social and Family Services	Social Housing	Recreation & Cultural	Planning and Development	Consolidated
<b>Revenues</b>									
Levies on area municipalities	\$12,296,171	\$ (466,267)	\$ 15,617,614	\$ 9,596,062	\$ 4,272,133	\$ 4,801,896	\$ 280,704	\$ 1,627,708	\$ 48,026,021
Other municipal revenue	-	105,585	-	1,148,852	1,640,307	612,985	-	56,000	3,563,729
User fees and service charges	1,312,376	-	710,039	1,696,080	9,435,351	5,013,659	44,309	407,777	18,619,591
Government grants	308,079	462,459	7,454,335	12,977,105	43,427,326	6,306,939	-	565,408	71,501,651
Investment income	732,750	-	-	39,317	62,895	49,790	-	-	884,752
Donation, fines and other	2,504	889,899	-	18,700	-	-	-	611,101	1,522,204
Gain on restructuring (note 15)	-	-	-	-	-	790,657	-	-	790,657
	14,651,880	991,676	23,781,988	25,476,116	58,838,012	17,575,926	325,013	3,267,994	144,908,605
<b>Expenditures</b>									
Salaries, wages and benefits	3,271,833	353,574	3,992,719	17,910,244	30,081,676	2,221,908	58,479	1,821,170	59,711,603
Interest on long-term debt	213,536	-	-	-	139,261	45,754	-	-	398,551
Materials	1,575,461	263,822	4,129,577	2,600,533	6,847,704	9,621,745	266,534	766,567	26,071,943
Contracted services	2,122,979	175,420	690,811	721,307	6,426,693	1,626,807	-	24,264	11,788,281
Rents and financial expense	222,481	103,925	92,115	50,421	151,972	1,173,893	-	-	1,794,807
Transfer payments	-	-	-	1,598,003	11,222,955	-	-	-	12,820,958
Loss (gain) on disposal of tangible capital assets	-	-	129,396	(13,967)	-	(7,564)	-	-	107,865
Amortization of tangible capital assets	664,292	6,417	9,507,822	1,142,669	1,426,823	1,098,916	-	23,013	13,869,952
	8,070,582	903,158	18,542,440	24,009,210	56,297,084	15,781,459	325,013	2,635,014	126,563,960
<b>Annual surplus</b>	<b>\$ 6,581,298</b>	<b>\$ 88,518</b>	<b>\$ 5,239,548</b>	<b>\$ 1,466,906</b>	<b>\$ 2,540,928</b>	<b>\$ 1,794,467</b>	<b>\$ -</b>	<b>\$ 632,980</b>	<b>\$ 18,344,645</b>





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## INDEPENDENT AUDITORS' REPORT

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

### Opinion

We have audited the trust fund financial statements of The Corporation of the County of Renfrew (the Corporation), which comprise the statement of financial position as at December 31, 2021, and the statement of financial activities and change in fund balance for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying trust fund financial statements present fairly, in all material respects, the financial position of the trust fund of The Corporation of the County of Renfrew as at December 31, 2021, and the results of its financial activities and change in fund balances 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 Trust Fund Financial Statements section of our report. We are independent of The Corporation of the County of Renfrew in accordance with the ethical requirements that are relevant to our audit of the trust fund 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 Trust Fund Financial Statements

Management is responsible for the preparation and fair presentation of the trust fund 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the trust fund 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.

### Auditor's Responsibilities for the Audit of the Trust Fund Financial Statements

Our objectives are to obtain reasonable assurance about whether the trust fund financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the trust fund 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 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 trust fund financial statements, including the disclosures, and whether the trust fund financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

*Scott Rosier Black & Locke*

Chartered Professional Accountants  
Licensed Public Accountants

Pembroke, Ontario  
June 29, 2022



# THE CORPORATION OF THE COUNTY OF RENFREW

## Trust Fund Statement of Financial Position

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December 31, 2021, with comparative figures for 2020

	2021	2020
<b>Financial Assets</b>		
Cash	\$ 160,628	\$ 143,798
	<b>\$ 160,628</b>	<b>\$ 143,798</b>
<b>Fund Balance</b>		
Residents' equity	\$ 160,628	\$ 143,798
	<b>\$ 160,628</b>	<b>\$ 143,798</b>

## Trust Fund Statement of Financial Activities And Change in Fund Balance

Year ended December 31, 2021, with comparative figures for 2020

	2021	2020
<b>Revenue:</b>		
Deposits from residents	\$ 629,560	\$ 575,033
<b>Expenditure:</b>		
Payment for maintenance, withdrawals by residents and estate payments	612,730	559,058
<b>Change in Financial Assets</b>	<b>16,830</b>	<b>15,975</b>
<b>Fund Balance at The Beginning of The Year</b>	<b>143,798</b>	<b>127,823</b>
<b>Fund Balance at The End of The Year</b>	<b>\$ 160,628</b>	<b>\$ 143,798</b>

The accompanying note is an integral part of these financial statements.

# THE CORPORATION OF THE COUNTY OF RENFREW

Trust Fund

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## Note to Financial Statements

Year ended December 31, 2021

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These financial statements reflect the financial activity and financial position of funds held in trust by The Corporation of the County of Renfrew for residents of Bonnechere Manor and Miramichi Lodge.

### 1. Significant accounting policies:

#### (a) Financial instruments:

The Corporation of the County of Renfrew adopted the accounting standards that were issued by the Chartered Professional Accountants of Canada, particularly Section 3855, Financial Instruments – Recognition and Measurement. This section establishes standards for recognizing and measuring financial assets and financial liabilities. All financial instruments must be classified as held for trading, available-for-sale, held to maturity, loans and receivables, or other financial liabilities. The Corporation has classified its cash as held for trading and is stated at fair value.

It is management's opinion that the Corporation is not exposed to significant interest, currency or credit risks arising from its financial instruments.

**COUNTY OF RENFREW**

**BY-LAW NUMBER 15-22**

**EMPLOYMENT BY-LAW # 1 FOR COUNTY OFFICERS AND STAFF**

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WHEREAS the Council of the Corporation of the County of Renfrew deems it advisable to employ County Officers and Staff under and subject to the provisions of a By-law;

AND WHEREAS the Ontario Municipal Act empowers Council to pass such a By-law regulating the appointment, duties and remuneration of such Officers and Staff;

NOW THEREFORE the Council of the Corporation of the County of Renfrew enacts as follows:

**ARTICLE 1 - INSURANCE AND HEALTH BENEFITS**

**PART A - Full-Time Employees**

**1. Pension**

The Ontario Municipal Employees Retirement System Pension Plan shall apply as per the OMERS Agreement.

**2. Life Insurance**

The Employer shall pay 100% of the premiums for Basic Group Life Insurance coverage and Accidental Death or Dismemberment. From age 71 to 75, "life coverage" will be at a rate of 50% of the coverage provided in the original plan for non-union employees.

**3. Extended Health Care**

The Employer shall pay 100% of the premiums for the Extended Health Care Plan. There is a drug dispensing fee cap of \$8.50.

**4. Dental Plan**

The employer shall pay 100% of the standard dental plan (prior year ODA schedule).

In additional, major restorative coverage is provided at 50% co-insurance to a maximum of \$2,000 per year per insured. Orthodontic coverage is provided at 50% co-insurance to a lifetime maximum of \$2,000 per insured.

**5. Health Care Spending Account**

In addition to the Extended Health and the Dental Plan, full-time employees have access to an annual Health Care Spending Account. The Health Care Spending Account is set at \$850.00 annually. This is prorated for new employees.

**6. Optional Life Insurance/Optional Accidental Death & Dismemberment Insurance**

Employees may participate in an Optional Life Insurance Program and an Optional Accidental Death & Dismemberment Program within the terms and conditions of the policy, provided the employee assumes full responsibility for the premiums.

## **7. Early Retiree Benefit**

The employer shall pay 100% of the premiums for employees who qualify under OMERS for an Early Retirement Plan for full-time employees as follows:

- For all employees who retired prior to January 30, 2013 a lifetime maximum of \$25,000 for claims.
- For all employees who retire after January 29, 2013 a lifetime maximum of \$50,000 for claims.
- For all employees who retire after March 1, 2015 a lifetime maximum of \$75,000 for claims.
- For all employees who retire after February 1, 2016 a lifetime maximum of \$100,000 for all claims.
- For all employees who retire after March 1, 2021 there is no lifetime maximum cap for all health and dental claims.

## **ARTICLE 2 - PAID HOLIDAYS**

Thirteen paid holidays shall be provided. Specific days are outlined in the Corporate Policies and Procedures Manual.

## **ARTICLE 3 - OTHER ALLOWANCES**

### **1. Mileage Allowance**

For the use of vehicles authorized by the employee's supervisor, the employee shall receive a mileage allowance established at the maximum automobile allowance rate approved by the Canada Revenue Agency (CRA).

### **2. Meals, Gratuities and Incidental Expenses**

While attending conferences, conventions, seminars, workshops or business meetings, employees will receive actual expenses supported by receipts of up to \$95.00 per day.

### **3. Safety Footwear Allowance**

- (a) Employees who are required by nature of their job to wear safety footwear on a regular daily basis shall be provided the following annual allowance:  
Effective January 1, 2017: Full-time - \$275.00 per annum  
Part-time - \$137.50 per annum
- (b) Employees who are required by nature of their job to wear safety footwear on an occasional basis will be provided with the above allowance once every three years.

## **ARTICLE 4 - RATES OF PAY**

Schedule "A" - Non-Union Salary Grid and Classifications

~~Schedule "B" - Non-Union Additional Classifications and Rates~~

## **ARTICLE 5 - ADJUSTMENT DATE**

The next adjustment date shall be January 1, 2023 or earlier as deemed appropriate by Council.



## ARTICLE 6 - ENFORCEMENT AND GENERAL

1. Matters pertaining to working conditions and employment are also set out in the Corporate Policies and Procedures Manual. The manual should be referred to for additional information about the employment conditions contained in this by-law.
2. Any other amendments to this By-law shall be recommended by the Finance & Administration Committee to County Council in the form of a replacement By-law.
3. This By-law shall not be interpreted to contradict or violate any statute or regulation of the Province of Ontario.
4. By-law ~~91-21~~ **15-22** is hereby repealed.
5. This By-law shall come into force and be effective **August 1, 2022** ~~January 1, 2022~~ except where otherwise noted.

READ a first time this ~~23<sup>rd</sup>~~ **29<sup>th</sup>** day of ~~February~~ **June**, 2022

READ a second time this ~~23<sup>rd</sup>~~ **29<sup>th</sup>** day of ~~February~~ **June**, 2022

READ a third time and finally passed this ~~23<sup>rd</sup>~~ **29<sup>th</sup>** day of ~~February~~ **June**, 2022.

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DEBBIE ROBINSON, WARDEN

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PAUL V. MOREAU, CLERK

**County of Renfrew Non-Union Staff Salary Grid**

**Schedule "A"**

Effective: ~~January 1, 2022~~ August 1, 2022

Group	Step A	Step 1	Step 2	Step 3	Step 4	Step 5 Job Rate	Merit
1		22.90	23.60	24.31	25.04	25.79	1249.00
2		24.06	24.79	25.53	26.29	27.09	1454.00
3	27.65	28.48	29.33	30.22	31.13	32.06	1667.00
4	29.09	29.97	30.86	31.79	32.74	33.73	1863.00
5		32.84	33.83	34.85	35.90	36.98	2080.00
6	35.06	36.11	37.19	38.31	39.46	40.64	2287.00
7		39.42	40.60	41.82	43.07	44.37	2499.00
8		43.86	45.18	46.53	47.92	49.36	2705.00
9		49.97	51.47	53.01	54.60	56.24	2965.00
10		52.30	53.87	55.48	57.15	58.87	3226.00
11		55.79	57.46	59.18	60.95	62.78	3487.00
12		59.21	60.99	62.82	64.70	66.65	3749.00
13		63.18	65.07	67.02	69.04	71.11	4002.00
14		67.51	69.54	71.62	73.77	75.99	4264.00
15		71.84	73.99	76.21	78.50	80.85	4527.00
16		74.95	77.20	79.52	81.90	84.35	4734.00
17		78.05	80.39	82.80	85.29	87.84	4946.00

Classification	Permanent Rate
Student (under 18)	14.10
Student (18 and over)	15.00
Lead Hand Premium	2.00
Grader Operator Premium	1.25
Shift Premium	0.85
Weekend	0.50
Commander Shift Premium	0.75

Revised: ~~February~~ June 2022

## County of Renfrew Staff Classifications and Salary Ranges

GROUP	SALARY HOURLY (\$)	POSITION	
1	<del>35,382 – 40,375</del> 22.90 – 25.79	<ul style="list-style-type: none"> <li>Administration Clerk</li> <li>COVID-19 Screener &amp; Visit Facilitator</li> </ul>	<ul style="list-style-type: none"> <li>Data Entry Clerk</li> <li>Labourer</li> </ul>
2	<del>41,223 – 47,041</del> 24.06 – 27.09	<ul style="list-style-type: none"> <li><b>Administrative Assistant I</b></li> <li>Fundraising Coordinator</li> <li>Logistics Clerk</li> </ul>	<ul style="list-style-type: none"> <li>Maintenance Person</li> <li><del>Receptionist</del></li> <li><del>Secretary I</del></li> </ul>
3	<del>47,173 – 53,832</del> 27.65 – 32.06	<ul style="list-style-type: none"> <li>Accounting Clerk I</li> <li><del>Administrative Assistant</del></li> <li><b>Administrative Assistant II</b></li> <li>Administrative and Business Support Assistant</li> <li>Court Service Specialist</li> <li>COVID-19 Screener Coordinator</li> <li>Customer Service Representative</li> </ul>	<ul style="list-style-type: none"> <li><b>Economic Development Specialist</b></li> <li>Intake Coordinator</li> <li><del>Program Officer</del></li> <li>Scheduling Clerk</li> <li><b>Sign Shop Fabricator</b></li> <li><del>Secretary II</del></li> <li>Trails Coordinator</li> </ul>
4	<del>53,053 – 60,507</del> 29.09 – 33.73	<ul style="list-style-type: none"> <li><del>Accounting Clerk I – Finance</del></li> <li><del>Administrative Assistant</del></li> <li>Administrative Assistant - Finance</li> <li><del>Best Start Planner</del></li> <li><del>Community Relations Coordinator</del></li> <li><del>Contract Integration Coordinator</del></li> <li>Data Analysis Coordinator</li> <li><del>Early Years Literacy Specialist</del></li> </ul>	<ul style="list-style-type: none"> <li>Economic Development &amp; <b>Entrepreneurship</b> Coordinator</li> <li><del>Healthy Kids Community Challenge Project Coordinator</del></li> <li>Integration Coordinator</li> <li><b>Inclusion Coordinator</b></li> <li>Licensed Home Visitor</li> <li>Tourism Industry Relations &amp; Digital Marketing Coordinator</li> <li><b>Truck/Equipment Operator</b></li> </ul>
5	<del>58,967 – 67,292</del> 32.84 – 36.98	<ul style="list-style-type: none"> <li><b>Accounting Clerk I – Finance</b></li> <li><b>Administrative Assistant III</b></li> <li>Eligibility Coordinator</li> <li>Junior Planner/Land Division Secretary-Treasurer</li> </ul>	<ul style="list-style-type: none"> <li>Media Relations/<del>Grants</del> &amp; <b>Social Media</b>-Coordinator</li> <li>Tourism Development Officer</li> </ul>
6	<del>64,809 – 73,958</del> 35.06 - 40.64	<ul style="list-style-type: none"> <li>Accounting Technician</li> <li>Assistant Food Services Supervisor</li> <li><b>Capital Projects Administrator</b></li> <li>Engineering Technician</li> <li>Forestry &amp; Trails Technician</li> <li>GIS Technician</li> <li>Infrastructure Coordinator</li> </ul>	<ul style="list-style-type: none"> <li>IT Technician</li> <li><del>IT Technician/Webmaster</del></li> <li>Junior Planner</li> <li><b>Mechanic</b></li> <li>Ontario Works Agent</li> <li>Payroll Administrator</li> </ul>
7	<del>70,758 – 80,748</del> 39.42 – 44.37	<ul style="list-style-type: none"> <li><del>Business Consultant</del></li> <li>Capital Projects Coordinator</li> <li><b>Child Care &amp; Early Years Supervisor</b></li> <li>Client Programs Supervisor</li> <li><b>Community Housing Supervisor</b></li> <li>Construction Supervisor</li> <li>County Planner</li> <li>Early Years Supervisor</li> <li>Executive Assistant/Deputy Clerk</li> </ul>	<ul style="list-style-type: none"> <li>Human Resources Coordinator</li> <li>Infrastructure Technician</li> <li>Operations Coordinator</li> <li>Patrol Supervisor</li> <li><del>RCHC Site Supervisor</del></li> <li><b>Small Business Advisor</b></li> <li><b>Social Worker</b></li> <li>Systems Analyst</li> </ul>

GROUP	SALARY HOURLY (\$)	POSITION	
8	<del>76,602</del> – <del>87,414</del> 43.86 – 49.36	<ul style="list-style-type: none"> <li>• Administration Supervisor</li> <li>• Business Development Officer</li> <li>• County Forester</li> <li>• Dietitian</li> <li>• Environmental Services Supervisor</li> <li>• Food Services Supervisor</li> </ul>	<ul style="list-style-type: none"> <li>• Network Administrator</li> <li>• Prosecutor</li> <li>• Prosecutor (Bilingual)</li> <li>• Senior Planner</li> <li>• Supervisor, Ontario Works</li> <li>• Supervisor, Technical Services</li> </ul>
9	<del>83,985</del> – <del>95,841</del> 49.97 – 56.24	<ul style="list-style-type: none"> <li>• Employee Health Coordinator</li> <li>• Manager, Economic Development Services</li> <li>• Manager, Forestry &amp; GIS</li> </ul>	<ul style="list-style-type: none"> <li>• <del>Manager, Planning Services</del></li> <li>• Physiotherapist</li> <li>• POA Manager</li> </ul>
10	<del>91,370</del> – <del>104,267</del> 52.30 - 58.87	<ul style="list-style-type: none"> <li>• Commander</li> <li>• Manager, Child Care Services</li> <li>• Manager, Finance</li> <li>• Manager, Housing and Homelessness</li> </ul>	<ul style="list-style-type: none"> <li>• Manager, Human Resources</li> <li>• Manager, Information Technology</li> <li>• Manager, Ontario Works</li> <li>• Manager, Real Estate</li> <li>• Resident Care Coordinator</li> </ul>
11	<del>98,754</del> – <del>112,694</del> 55.79 - 62.78	<ul style="list-style-type: none"> <li>• Manager, Infrastructure</li> <li>• Manager, Operations</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Manager, Planning Services</b></li> </ul>
12	<del>106,138</del> – <del>121,123</del> 59.21 - 66.65	<ul style="list-style-type: none"> <li>• Deputy Chief Clinical Programs</li> <li>• Deputy Chief Operations</li> </ul>	<ul style="list-style-type: none"> <li>• Director of Care</li> </ul>
13	<del>113,414</del> – <del>129,424</del> 63.18 – 71.11	<ul style="list-style-type: none"> <li>• Nurse Practitioner</li> </ul>	
14	<del>120,797</del> – <del>137,851</del> 67.51 - 75.99	<ul style="list-style-type: none"> <li>• <del>Administrator, Miramichi Lodge</del></li> </ul>	
15	<del>128,183</del> – <del>146,277</del> 71.84 – 80.85	<ul style="list-style-type: none"> <li>• <b>Administrator, Bonnechere Manor</b></li> </ul>	
16	<del>134,134</del> – <del>153,070</del> 74.95 - 84.35	<ul style="list-style-type: none"> <li>• <del>Director, Development &amp; Property</del></li> <li>• <del>Director, Emergency Services/Chief Paramedic Services</del></li> </ul>	<ul style="list-style-type: none"> <li>• <del>Director, Public Works &amp; Engineering</del></li> <li>• <del>Director, Community Services</del></li> </ul>
17	<del>140,086</del> – <del>159,862</del> 78.05 - 87.84	<ul style="list-style-type: none"> <li>• Director, Corporate Services</li> <li>• <b>Director, Development &amp; Property</b></li> <li>• <b>Director, Emergency Services/Chief Paramedic Services</b></li> </ul>	<ul style="list-style-type: none"> <li>• Director, Long Term Care</li> <li>• <b>Director, Public Works &amp; Engineering</b></li> <li>• <b>Director, Community Services</b></li> </ul>

Revised: ~~February~~ June 2022

## **SCHEDULE "B"**

### **~~NON-UNION ADDITIONAL CLASSIFICATIONS AND RATES~~**

~~Effective: January 1, 2022~~

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<b>Classification</b>	<b>Department</b>	<b>Probationary Rate</b>	<b>Permanent Rate</b>
Mechanic	Public Works	<del>\$ 32.58</del>	<del>\$ 33.71</del>
Truck/Equipment Operator	Public Works	<del>\$ 25.92</del>	<del>\$ 26.77</del>
Sign Shop Fabricator	Public Works	<del>\$ 25.08</del>	<del>\$ 26.14</del>
Labourer	Public Works	<del>\$ 19.86</del>	<del>\$ 20.78</del>
Student (under 18)	All		\$ 14.10
Student (18 and over)	All		\$ 15.00
Lead Hand Premium	All		\$2.00
Grader Operator Premium	Public Works		\$1.25
Shift Premium	All		\$0.85
Weekend Premium	All		\$0.50
Commander Shift Premium	Emergency Services		\$0.75

~~Revised: February 2022~~