



FINANCE AND ADMINISTRATION COMMITTEE

Thursday, February 16, 2023 – 9:30 a.m.
County of Renfrew Administration Building

AGENDA

1. Call to order.
2. Land Acknowledgement.
3. Roll call.
4. Disclosure of pecuniary interest and general nature thereof.
5. Minutes of previous meeting held on January 11, 2023 (attached).
6. Delegations: None at time of mailing.

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|--|-------------|
| 7. Administration Report | 2 |
| 8. Corporate Services Department Report | 23 |
| 9. New Business. | |
| 10. Closed Meeting: pursuant to Section 239 of the Municipal Act, 2001, as amended for the purpose of personal matters about an identifiable individual, including municipal or local board employees (2023 Budget). | |
| 11. Date of next meeting (Thursday, March 9, 2023) and adjournment. | |

- NOTE:**
- a) Budget Workshop: Wednesday, February 22 and Thursday, February 23, 2023.
 - b) **County Council: Wednesday, March 1, 2023.**
 - c) Submissions received from the public, either orally or in writing may become part of the public record.

COUNTY OF RENFREW

ADMINISTRATION DEPARTMENT REPORT

TO: Finance and Administration Committee
FROM: Craig Kelley, Chief Administrative Officer/Clerk
DATE: February 16, 2023
SUBJECT: Department Report

INFORMATION

1. Weighted Vote System

We have received some inquiries from members of County Council on the County's Weighted Vote system, so following the inquiries we completed a review of By-law 10-01 which contains a schedule for the weighted vote for each municipality. Attached as Appendix I is By-law 10-01, being a By-law to establish a Weighted Vote System for municipalities in the County of Renfrew. The weighted vote is based on one vote per 500 **electors** for each municipality. Also attached is a revised weighted vote sheet that shows the number of electors (residents and non-residents) for each municipality which is obtained from the Municipal Property Assessment Corporation (MPAC) and the revised number of votes per municipality for a total of 221 votes. Previously we calculated a total of 208 votes used for two recorded votes in January but the correction to 221 weighted votes did not change the final outcome on those recorded votes. The weighted vote is obtained in a municipal election year.

RESOLUTIONS

2. Strategic Plan 2023 to 2026

Recommendation: THAT the Finance and Administration Committee recommend that County Council receive the County's draft Strategic Plan for 2023-2026; and that staff bring back the full report to the Budget Workshop and to the March meeting of County Council.

Background

On January 16, 2023, County Council attended a Strategic Planning session lead by Mr. Erik Lockhart of Queen's Executive Decision Centre. County Council and staff developed a roadmap for this term of this council. At today's meeting, Mr. Kelley will present the 'draft' Strategic Plan which is attached as Appendix II.

COUNTY OF RENFREW

BY-LAW NUMBER 10-01

A BY-LAW TO ESTABLISH A WEIGHTED VOTE SYSTEM
FOR MUNICIPALITIES IN THE COUNTY OF RENFREW

WHEREAS the Municipal Act, R.S.O. 1990, Section 26(1), as amended, allows the Council of a County, by by-law, to change the composition and size of the Council and the number of votes given to any member;

AND WHEREAS on March 31, 1999 the Council of the County of Renfrew adopted By-law 23-99, being a by-law to establish a weighted vote system for municipalities in the County of Renfrew, based on one vote per 500 electors for each municipality in the County of Renfrew;

AND WHEREAS Restructuring Orders effective January 1, 2001 for the Township of Madawaska Valley, the Township of Bonnechere Valley, and the Township of Whitewater Region contain clauses which restricts their County Council representatives to a number of votes at County Council which is less than provided for by County of Renfrew By-law 23-99;

AND WHEREAS the Municipal Restructuring Orders noted above supersede County of Renfrew By-law 23-99, however the Municipal Act, R.S.O. 1990, Section 25.2(13), as amended, allows a municipality to exercise its powers to amend – by by-law - Council composition and the number of votes given to Council members before or after an order of the Minister comes into force;

AND WHEREAS it is deemed desirable and expedient to enable County Council representatives from all local municipalities within the County of Renfrew to avail themselves of the number of votes at County Council provided by County of Renfrew By-law 23-99;

NOW THEREFORE BE IT RESOLVED that the Council of the Corporation of the County of Renfrew enacts as follows:

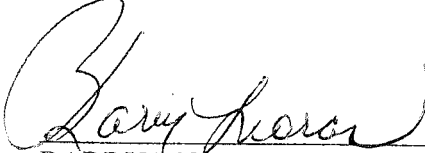
1. That County Council adopt a weighted vote system for County Council based on one vote per 500 electors for each municipality at County Council.
2. That the municipalities within the County of Renfrew and the number of electors within each municipality shall be based on the most current list of municipalities and electors as provided by the Ontario Property Assessment Corporation (OPAC), which shall be the basis of the weighted vote.

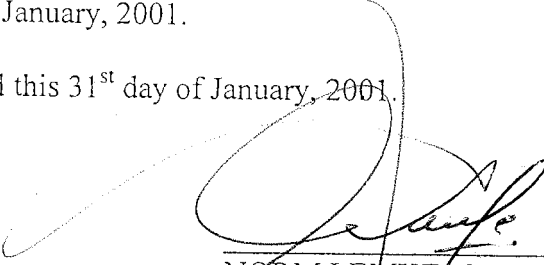
3. That the number of votes for each municipality at County Council will be based on the criteria listed at Schedule "A" attached hereto.
4. That, notwithstanding clause 2, no individual municipality shall have greater than 24% of the total weighted vote.
5. That a review of the weighted voting process occur at least once every five years.
6. That this by-law come into force and take effect upon meeting the conditions prescribed under the Municipal Act, R.S.O. 1990, Section 26(3), as amended, as follows:
 - (a) A majority of all votes on County Council are cast in its favour;
 - (b) A majority of the Councils of all municipalities that form part of the County for municipal purposes have passed resolutions consenting to the by-law; and
 - (c) The total number of electors in the local municipalities that have passed resolutions referred to in clause (b) form a majority of all the electors in the County.
7. That County of Renfrew By-law Number 23-99 enacted on March 31, 1999 is hereby repealed.

READ a first time this 31st day of January, 2001.

READ a second time this 31st day of January, 2001.

READ a third time and finally passed this 31st day of January, 2001.


BARRY MORAN, WARDEN


NORM LEMKE, CLERK

SCHEDULE "A"

WEIGHTED VOTE SYSTEM FOR COUNTY COUNCIL

That the number of votes for each municipality at County Council will be based on the following criteria:

- (a) 1 - 500 municipal electors: one (1) vote;
- (b) 501 - 1000 municipal electors: two (2) votes;
- (c) 1001 - 1500 municipal electors: three (3) votes;
- (d) 1501 - 2000 municipal electors: four (4) votes;
- (e) 2001 - 2500 municipal electors: five (5) votes;
- (f) 2501 - 3000 municipal electors: six (6) votes;
- (g) 3001 - 3500 municipal electors: seven (7) votes;
- (h) 3501 - 4000 municipal electors: eight (8) votes;
- (i) 4001 - 4500 municipal electors: nine (9) votes;
- (j) 4501 - 5000 municipal electors: ten (10) votes;
- (k) 5001 - 5500 municipal electors: eleven (11) votes;
- (l) 5501 - 6000 municipal electors: twelve (12) votes;
- (m) 6001 - 6500 municipal electors: thirteen (13) votes;
- (n) 6501 - 7000 municipal electors: fourteen (14) votes;
- (o) 7001 - 7500 municipal electors: fifteen (15) votes;
- (p) 7501 - 8000 municipal electors: sixteen (16) votes;
- (q) 8001 - 8500 municipal electors: seventeen (17) votes;
- (r) 8501 - 9000 municipal electors: eighteen (18) votes;
- (s) 9001 - 9500 municipal electors: nineteen (19) votes;
- (t) 9501 - 10000 municipal electors: twenty (20) votes;
- (u) 10001 - 10500 municipal electors: twenty-one (21) votes;
- (v) 10501 - 11000 municipal electors: twenty-two (22) votes;
- (w) 11001 - 11500 municipal electors: twenty-three (23) votes;
- (x) 11501 - 12000 municipal electors: twenty-four (24) votes;
- (y) 12001 - 12500 municipal electors: twenty-five (25) votes;
- (z) 12501 - 13000 municipal electors: twenty-six (26) votes.

and so on upward, as applicable.

Municipality	Residents	Non-Residents	Total Electors	Previous Weighted Vote	Weighted Vote
McNab/Braeside	6,442	1,342	7,784	16	16
Arnprior	8,121	830	8,951	18	18
Greater Madawaska	2,397	5,243	7,640	15	16
Brudenell Lyndoch Raglan	1,373	1,812	3,185	6	7
Madawaska Valley	3,795	3,387	7,182	14	15
Killaloe Hagarty Richards	2,184	1,707	3,891	8	8
Bonnechere Valley	3,167	2,488	5,655	11	12
Admaston/Bromley	2,679	1,466	4,145	8	9
Horton	2,663	865	3,528	7	8
Renfrew	6,674	629	7,303	15	15
Whitewater Region	5,974	2,535	8,509	17	18
Laurentian Valley	7,936	1,225	9,161	18	19
North Algona Wilberforce	2,578	2,039	4,617	9	10
Petawawa	15,212	932	16,144	32	33
Laurentian Hills	2,372	727	3,099	6	7
Head, Clara, Maria	220	510	730	1	2
Deep River	3,427	236	3,663	7	8
Totals	77,214	27,973	105,187	208	221

Strategic Plan

2023-2026



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Renfrew**
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Experience Our History, Share Our Future!

County of Renfrew
Strategic Plan 2023-2026
Produced February 2023.
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Facilitated by: Erik Lockhart
President, Lockhart Facilitation and Associate Director
Queen's University Executive Decision Centre



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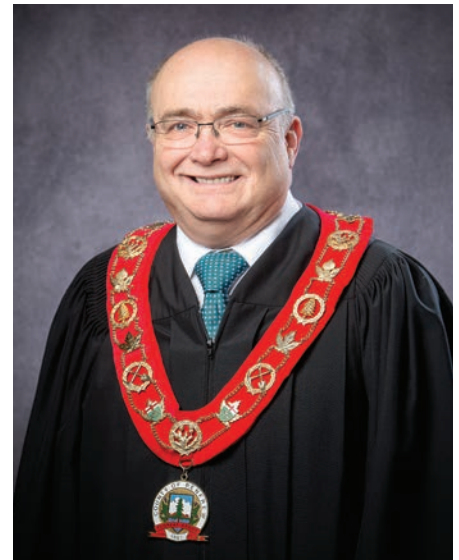
Messages

Message from the Warden

Message to come.

Peter Emon

Peter Emon
Warden
County of Renfrew



DRAFT

Message from the Chief Administrative Officer (CAO)



In January 2023, County Council gathered to review the vision, agree on priorities, and identify key objectives for the next four years. Through a facilitated process, the group conducted an environmental scan by looking at trends, opportunities and threats. Based on this discussion, six priorities were agreed upon. Subsequently, the Senior Leadership Team met alongside departmental managers to define the steps and actions required to achieve these goals and objectives. This document serves as the roadmap for the strategic direction that Council and staff will follow for this term of County Council.

Building upon the successes of the previous strategic plans over the past two terms of Council, and as presented to County Council in the Fall of 2022, this plan is meant to represent a renewed focus on our Vision and Mission Statements. It clearly defines smart, measurable, achievable, relevant, and time-bound goals as we emerge from a tremendously difficult and tumultuous three years living in and through a pandemic that changed the way we approach governmental actions, policies and procedures.

I believe that this Strategic Plan presents some new and unique opportunities for the County of Renfrew to be innovative leaders, encourage development of staff, work with our municipal partners, and present an action plan that our public stakeholders can follow and understand. Over the next four years we will continue to identify, through our business plans and reports, how our recommendations fit with the direction and priority setting of this Council. We will continue to refine and adjust the action plan as we achieve milestones and look to advance the goals beyond our initial expectations. We will deliver an annual report card and an end of term report on each of the six goals and seek further engagement from County Council to ensure that we are still meeting the intended results of this Strategic Plan.

Finally, I would like to thank all those who participated in the process of the development of this plan. I am extremely proud of the renewed commitment to shared goals and objectives and look forward to seeing the rollout and results.

Craig Kelley

Craig Kelley, CMO, Dipl.M.A., Dipl.M.M., Ec.D.
Chief Administrative Officer (CAO)/Clerk
County of Renfrew

Council

County Council 2023



Back Row (L-R): Councillor Glenn Doncaster, Town of Deep River; Deputy Clerk Rose Gruntz, Councillor James Brose, Township of North Algona Wilberforce; Laura LePine, Director of Community Services; Councillor Dan Lynch, Town of Arnprior; Lee Perkins, Director of Public Works & Engineering; Councillor Mark MacKenzie, Township of McNab/Braeside; Jason Davis, Director of Development & Property; Councillor Rob Weir, Township of Greater Madawaska; Michael Nolan, Director of Emergency Services; Councillor Neil Nicholson, Township of Whitewater Region; Councillor Mark Willmer, Township of Madawaska Valley; Jeff Foss, Director of Corporate Services/Treasurer; Councillor David Mayville, Township of Killaloe, Hagarty & Richards; Mike Blackmore, Director of Long-Term Care; Councillor Gary Serviss, Town of Petawawa

Front Row (L-R): Councillor Keith Watt, Township of Laurentian Valley; Councillor Anne Giardini, Town of Laurentian Hills; Councillor Debbi Grills, United Townships of Head, Clara & Maria; Councillor Michael Donohue, Township of Admaston/Bromley; Warden Peter Emon, Town of Renfrew; Councillor Jennifer Murphy, Township of Bonnechere Valley; Councillor Valerie Jahn, Township of Brudenell, Lyndoch & Raglan; Councillor Dave Bennett, Township of Horton; Craig Kelley, Chief Administrative Officer/Clerk.



Mission

To deliver high quality services to the residents of the County of Renfrew in an efficient and cost effective manner, focussed on the following six priorities in 2023-2026.

Vision (2023-2033)

The County of Renfrew is recognized as a model rural community balancing fiscal responsibility and the delivery of services and infrastructure that meet community needs. We have earned this reputation by:

Advocating with a strong voice to the Federal & Provincial Governments on shared investments;

Embracing technology that supports our residents and positions us as a leader in advancements in digital communications;

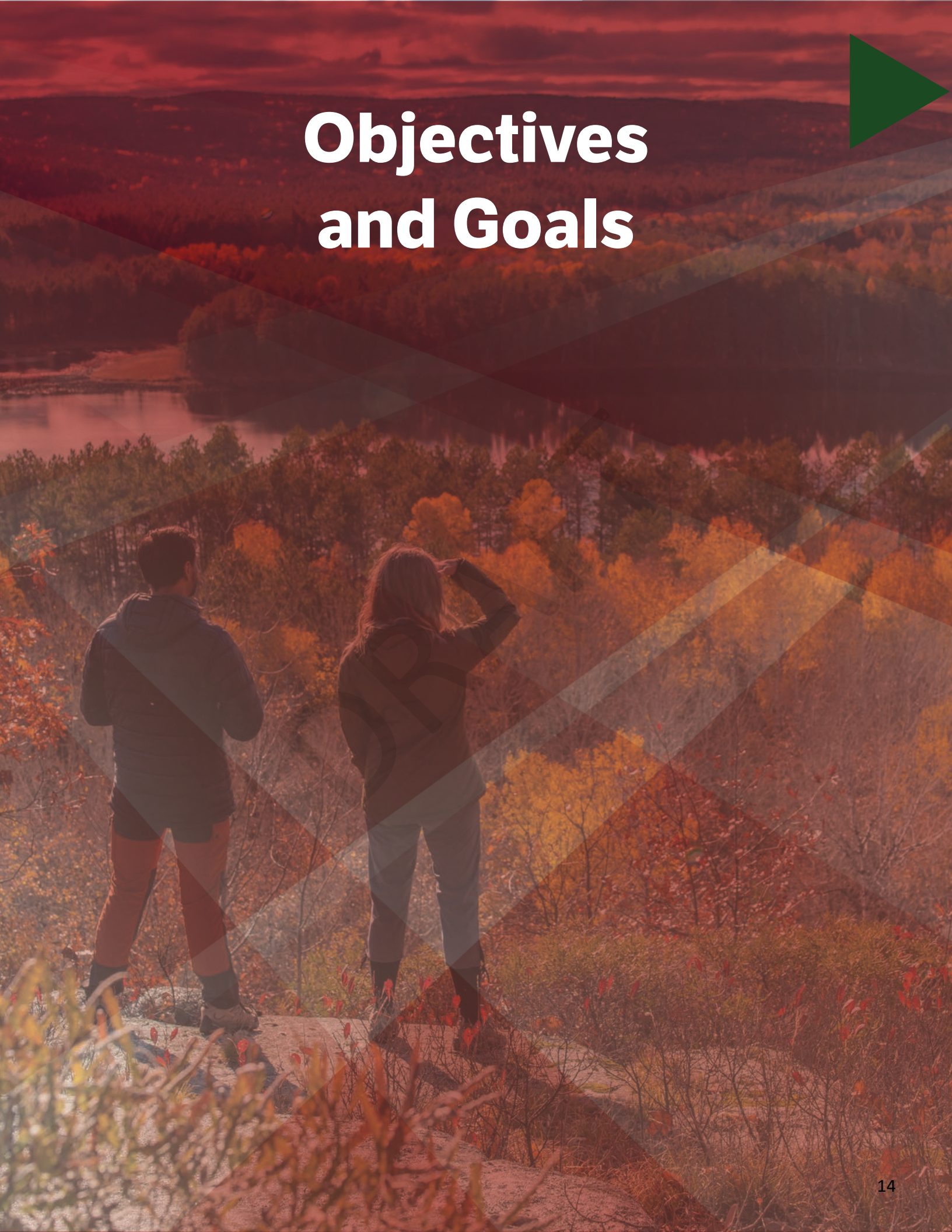
Managing our fiscal position through sustainable asset management and long term financial planning;

Identifying innovative solutions/approaches that allow the County to improve service delivery while meeting the service level expectations of our residents;

Progressing the County of Renfrew's pillars of economic development leading to improved quality of life;

Working effectively with local municipalities on common priorities and shared services.

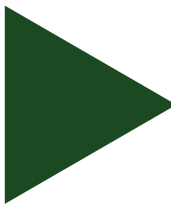
Objectives and Goals



Objectives by end of 2026

Priority	
Financial Sustainability	<ol style="list-style-type: none"> 1. Review and update Asset Management Plan (AMP) and Long Term Financial Plan (LTFP) 3.0 version, using new assumptions and baselines 2. Develop a coordinated government relations / advocacy strategy
Workforce Development	<ol style="list-style-type: none"> 1. Lobby the Ontario College of Trades / Skill Trades Ontario to enable the transfer of qualified people from other regions into vacant positions 2. Collaboration with High School, Colleges and Universities to have students with skills that are required to fill vacancies and keep them in the Community. 3. Encourage continued support for business development through Starter Company, Summer Company, other entrepreneur programs
Community Wellness & Health Care	<ol style="list-style-type: none"> 1. Sustainable program and funding for Renfrew County Virtual Triage & Assessment Centre (RC VTAC), community paramedicine & mental health initiatives 2. Expand community based seniors health services 3. Ensure residents have access to primary care support
Shared Services & Resources	<ol style="list-style-type: none"> 1. Define the possible shared services with local municipalities and then complete an evaluation of the services that could benefit from a shared service agreement 2. Develop and deploy a plan that results in agreements that allow for sharing of resources and/or equipment and/or expertise that will lead to efficiencies
Attainable Housing & Infrastructure	<ol style="list-style-type: none"> 1. Develop a true community housing strategy that would identify a future state 2. Engage a consulting firm to complete inventory of lands and services across the County 3. Develop a program to attract first time buyers 4. Support reliable connectivity (Broadband or fixed wireless) to 99% of our residents
Environmental resiliency	<ol style="list-style-type: none"> 1. Implement a climate action plan 2. Ensure joint emergency exercises across the County 3. Establish a County baseline and model template for local municipalities

GOAL #1



Financial Sustainability

OBJECTIVES

- Review and update Asset Management Plan (AMP) and Long Term Financial Plan (LTFP) 3.0 version, using new assumptions, baselines
- Develop a coordinated government relations / advocacy strategy

ACTIONS TO ACHIEVE OBJECTIVES

- Demographic impact analysis of all COR services
- Hire grants person for increasing revenue streams
- Coordinate procurement (to consolidate all County-wide depts.)
- Integrate GIS with financial and public works data
- Hire a government relations firm to manage government relations
- Update LTFP and AMP to acknowledge new baselines; review and present on an annual basis to County Council through the budget process
- Continue to monitor and implement efficiency measures identified in the recommendations from 2020 service delivery review(s)

TIMING

- 2024
- 2024/2025
- 2024 - 2025
- 2023
- 2023 - 2024
- Annually
- 2023 - 2026

CHAMPIONS: Corporate Services, CAO/Clerk



GOAL #2

Workforce Development

OBJECTIVES

- Lobby the Ontario College of Trades / Skill Trades Ontario to enable the transfer of qualified people from other regions into vacant positions
- Collaboration with High School, Colleges and Universities to have students with skills that are required to fill vacancies and keep them in the Community
- Encourage continued support for business development through Starter Company, Summer Company, other entrepreneur programs

ACTIONS TO ACHIEVE OBJECTIVES

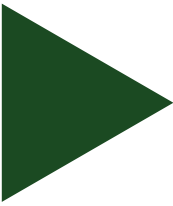
TIMING

- | | |
|--|-------------|
| • Establish a County Wide Human Services strategy, including a newcomer plan, with local Chambers of Commerce | 2023 |
| • Internal HR strategy (to attract, retain people to work at the County), including execution of deliverables suggested from the 2022 staffing survey | 2023 - 2024 |
| • Align with Algonquin College and Labour Market Conditions study/ongoing efforts | 2023 - 2026 |
| • Continue promotion of Summer Company and Starter Company through Enterprise Renfrew County, Economic Development | 2023 - 2026 |
| • Lobby efforts at Association of Municipalities of Ontario (AMO), Rural Ontario Municipalities of Ontario (ROMA), Ontario East Economic Development Commission (OEEDC), Eastern Ontario Leadership Council (EOLC) | 2023 - 2026 |

CHAMPIONS: Economic Development, Corporate Services/Human Resources



GOAL #3



Community Wellness and Healthcare

OBJECTIVES

- Sustainable program and funding for RC VTAC, community paramedicine & mental health
- Expand community based seniors health services
- Ensure residents have access to primary care support

ACTIONS TO ACHIEVE OBJECTIVES

TIMING

- | | |
|--|-------------|
| • Advocate for inter-governmental support (multi-government financial resources) for integrated approach to transitional housing | 2023 - 2026 |
| • Create partnerships, pool resources, build/repurpose transitional housing (create a Senior's Village prototype in Renfrew County); Continue to expand on the findings and action plan of the Seniors Housing Strategy (2020) | 2023 - 2026 |
| • Initiate/continue with advanced models of care (RC VTAC Medical Urgent Care Clinic Model) | 2023 - 2026 |
| • Community Needs analysis of demographics and wellness services | 2024 |

CHAMPIONS: Community Services, Emergency Services

DRAFT



GOAL #4

Shared Services and Resources

OBJECTIVES

- Define the possible shared services and then complete an evaluation of the services that could benefit from a shared service agreement
- Develop and deploy a plan that results in agreements that allow for sharing of resources and/or equipment and /or expertise that will lead to efficiencies

ACTIONS TO ACHIEVE OBJECTIVES

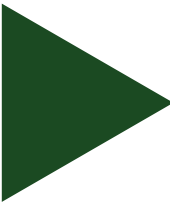
TIMING

- | | |
|---|-------------|
| • Municipal Shared Services Forum: Establish an inventory of opportunities between the County of Renfrew and the local municipalities | 2023 |
| • Update and implement recommendations from 2020 service delivery review(s) | 2023 - 2026 |
| • Review policies regarding uploading/downloading/sharing and update where necessary | 2023 - 2026 |
| • Negotiate and enter into service level agreements with local municipalities (and boards, etc., where applicable) | 2023 - 2026 |

CHAMPIONS: Corporate Services, CAO/Clerk



GOAL #5



Attainable Housing and Infrastructure

OBJECTIVES

- Develop a true community housing strategy that would identify a future state of attainable housing
- Engage consulting firm to complete inventory of lands and services across the County
- Develop a program to attract first time buyers
- Reliable connectivity (Broadband or fixed wireless) to 99% of our residents

ACTIONS TO ACHIEVE OBJECTIVES

TIMING

- | | |
|--|-------------|
| • Enhance Community housing and homelessness strategy with defined number of housing goals, housing units, etc. | 2023 |
| • Strengthen broadband infrastructure saturation to support remote work option, working with partners at EORN, etc. | 2023 - 2026 |
| • Create an outward focused communications plan to support housing needs in Renfrew County that would include developers, non-profits, etc. | 2023 - 2026 |
| • Prioritize establishing a plan for underutilized municipal lands, including identification of upper and lower tier inventories (Housing Property Study, Bulding Condition Assessments) | 2023 - 2024 |
| • Lead role in the Eastern Ontario Wardens' Caucus (EOWC) "7 in 7" plan for housing | 2023 - 2026 |

CHAMPIONS: Community Services, Development & Property, CAO/Clerk



GOAL #6

Environmental Resiliency

OBJECTIVES

- Implement a Climate Action Plan
- Ensure joint emergency exercises across the County
- Establish a County baseline and model template for local municipalities

ACTIONS TO ACHIEVE OBJECTIVES

- Establish a plan to position the County as a climate leader
- Complete flood-mapping GIS initiative with municipalities
- Advocate for federal/provincial grants to promote a greener building stock housing
- Reinvigorate active transportation plan through a review, and update where necessary, the trails strategy and active transportation plan
- Multi-municipality emergency management exercise

TIMING

- 2023 - 2024
- 2023 - 2024
- 2023 - 2026
- 2023 - 2024
- 2023 - 2026

CHAMPIONS: Public Works & Engineering, Development & Property, Emergency Services, CAO/Clerk





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COUNTY OF RENFREW

CORPORATE SERVICES DEPARTMENT REPORT

TO: Finance and Administration Committee
FROM: Jeffrey Foss, Director of Corporate Services
DATE: February 16, 2023
SUBJECT: Department Report

INFORMATION

1. KPMG LLP – 2022 Audit

At our June 2022 Finance & Administration Committee and County Council meetings, the County of Renfrew was made aware that after a relationship of more than 40 years, the accounting firm of Scott Rosien Black & Locke would not be in a position to provide auditing services beyond the 2021 fiscal year. Accordingly, staff issued a Request for Proposal (RFP) for audit services for a five-year term and as a result KPMG LLP, through their offices/teams located in Perth/Kingston were appointed in September 2022. Attached as Appendix I is their detailed Audit Planning Report for 2022.

2. Association of Municipalities of Ontario (AMO) 2022 Statement of Remuneration

Attached as Appendix II is a letter dated January 16, 2023 from the Association of Municipalities of Ontario (AMO) providing details of Council remuneration and expenses paid to Warden Robinson, AMO Board of Directors, County Caucus, EOWC Chair. AMO only reimburses for mileage, and meetings in 2022 were held virtually.

3. Board of Health 2022 Statement of Remuneration

Attached as Appendix III is a letter dated January 30, 2023 from the Renfrew County and District Health Unit (RCDHU) providing an itemized statement of remuneration and expenses paid for 2022 for the members of County Council appointed to the Board of Health.

4. Provincial Offences Administration Workload

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
2022 Sept.	955	18	68	422	472	524	94	87	89
October	925	62	111	422	424	430	45	73	186
Nov.	676	16	92	351	283	355	48	128	323
Dec	527	119	41	317	272	415	168	118	140
2023 Jan.	588	40	72	365	303	480	82	215	173

5. Provincial Offences Administration Backlog

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

Month	# 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
2022 June	7	4	391	87	956	1,434	60	20
July	6	3	389	109	969	1,467	61	20
August	6	2	433	70	1,016	1,519	63	21
Sept.	6	3	399	122	978	1,499	62	21
Oct.	6	2	369	141	994	1,504	62	21
Nov.	6	2	355	150	1,012	1,517	63	21
Dec	6	3	337	114	975	1426	59	20
2023 Jan.	6	2	313	109	907	1329	55	18

6. **Provincial Offences Administration (POA) – Critical Incident Report**

In January, the POA Manager completed and submitted a critical incident/issue report to the Ministry of Attorney General's POA Unit. This reporting process is used whenever there is a major event or issue to be relayed to the province. The report highlighted the impact that ongoing court closures and limited judicial resources are having here in the County of Renfrew. Despite numerous requests to the Regional Senior Justice of the Peace to reallocate satellite court dates back to Pembroke, or provide additional trial dates, no resources have been made available. The concern is a mounting backlog and a defendant's ability to access justice in a timely manner, putting the Courts in a position of receiving more 11B *Charter* challenges which is a person's right to be tried within a reasonable time. Enforcement agencies, prosecutors and legal counsel have also expressed frustration with the very limited court availability and the high volume of court dockets.

7. **Association of Municipalities of Ontario (AMO) – A Call for Provincial Action on Property Assessments**

Property assessments are typically updated every four years and this process was paused during the height of the pandemic to help municipal governments focus on responding to COVID-19. With the Province's latest economic statement remaining silent on the assessment cycle, municipalities are eager to understand the government's intentions regarding the 2024 tax year and beyond. AMO is continuing to call on the government for urgent action as an up-to-date assessment system is the foundation of the municipal tax system that supports strong, vibrant and growing communities. Attached as Appendix IV is a letter from Colin Best, AMO President to the Honourable Peter Bethlenfalvy, Minister of Finance regarding reassessment.

RESOLUTIONS

8. **2023 Departmental Budget**

Recommendation: THAT the Finance and Administration Committee recommends that the Draft 2023 Budgets for all divisions reporting to this Committee be approved and forwarded to the February 22, 2023 County Council Budget Workshop for approval.

Background

Attached as Appendix V is the detailed 2023 Budgets for all divisions reporting to this Committee which will be overviewed at today's meeting.



Corporation of the County of Renfrew

**Audit Planning Report
for the year ended December 31, 2022**



Prepared on January 31, 2023 for the Finance and Administration
Committee meeting on February 16, 2023



KPMG contacts

Key contacts in connection with this engagement



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Digital use information

This Audit Planning Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this page.



Click on any item in the table of contents to navigate to that section.



Audit quality



KPMG Clara



Highlights



Audit plan



Group audit plan



Audit risks



Key milestones and deliverables



Proposed fees



Appendices

This report to the Finance and Administration Committee (the “Committee”) is intended solely for the information and use of management, the Committee, and Council, and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report to the Committee has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Audit Quality: How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contribute to its delivery.

'**Perform quality engagements**' sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

We define '**audit quality**' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Doing the right thing. Always.

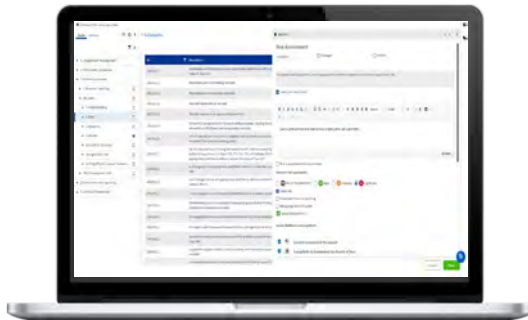




Our audit platform - KPMG Clara

Building upon our sound audit quality foundations, we are making significant investments to drive consistency and quality across our global audit practices. We've committed to an ongoing investment in innovative technologies and tools for engagement teams, such as KPMG Clara, our smart audit platform.

KPMG Clara workflow



Globally consistent execution

A modern, intuitively written, highly applicable audit methodology that allows us to deliver globally consistent engagements.

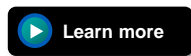


KPMG Clara for clients



Real-time collaboration and transparency

Allows the client team to see the real-time status of the engagement and who from our KPMG team is leading on a deliverable.

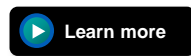


KPMG Clara analytics



Insights-driven efficient operations

Using the latest technologies to analyze data, KPMG Clara allows us to visualise the flow of transactions through the system, identify risks in your financial data and perform more specific audit procedures.






Highlights

Scope of the audit

Our audit of the consolidated financial statements (“financial statements”) of the Corporation of the County of Renfrew (the “County”) as of and for the year ending December 31, 2022 will be performed in accordance with Canadian generally accepted auditing standards (CASs).





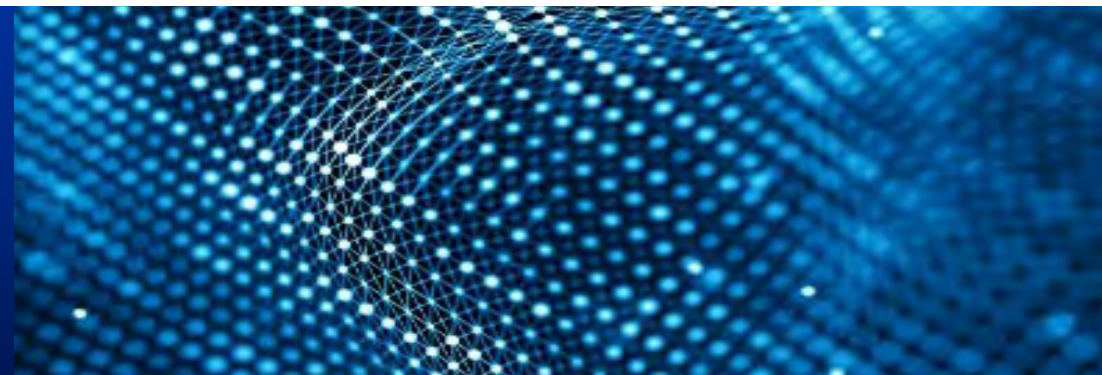
<p>Significant risks </p> <p>The presumed fraud risk related to management override of controls.</p>	<p>Rebuttable significant risks</p> <p>The presumed fraud risk involving improper revenue recognition has been rebutted by us.</p>	<p>Newly effective auditing standards </p> <p>CAS 315 is effective for audits of financial statements for periods beginning on or after December 15, 2021. See Appendix 2: Newly effective auditing standards.</p>	<p>Upcoming accounting standards </p> <p>The Asset Retirement Obligations standard will be applicable in fiscal 2023 and is expected to have a significant impact. See Appendix 3: Future accounting pronouncements for the new standards coming in future years.</p>
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Transition to KPMG

We will work closely with the County’s management to ensure a seamless transition of the external audit relationship including audit processes and methodology.

Report highlights

-  An Audit with KPMG
-  Other Areas of Focus





An audit with KPMG



Risk Assessment

What we do

Planning – Planning sets the tone for the whole audit. We will get the planning right so that your audit is focused, efficient and effective. This includes the preparation and presentation of our tailored Audit Planning Report.

Control evaluation – Risk assessment underlies the entire audit process, including the determination of significant accounts and disclosures and relevant assertions. The complexity of the organization, business unit, or process will play an important role in our risk assessment and the determination of the necessary procedures.

Substantive testing – Testing consists of substantive procedures or a combination of tests of operating effectiveness of controls and substantive procedures. We perform tests of the operating effectiveness of controls, if relevant, and substantive procedures to respond to our risk of material misstatement for each relevant assertion.

Completion – Based on the audit procedures performed and the audit evidence obtained, we evaluate before the conclusion of the audit whether the assessments of the risks of material misstatement remain appropriate. This includes the presentation of our tailored Audit Findings Report.



An audit with KPMG (continued)

Our values – what we believe:



Integrity

We do what is right.



Excellence

We never stop learning and improving.



Courage

We think and act boldly.



Together

We respect each other and draw strength from our differences.



For Better

We do what matters.

On your engagement, this means...

- We will demonstrate objectivity and skepticism, holding ourselves to the highest moral and ethical standards - even when under pressure
- We take responsibility and accountability for our day-to-day behavior
- We will keep our promises and provide context if the situation changes
- We will have conversations at the right time, and be honest, fair and consistent in our words, actions and decisions

- We will maintain an unwavering focus on audit quality in line with the requirements and intent of applicable professional standards
- We will bring a continuous improvement mindset, to learn and adapt with you
- We will invite your feedback and act on it to go above and beyond
- We will acknowledge when we don't have the answer, then try and find it

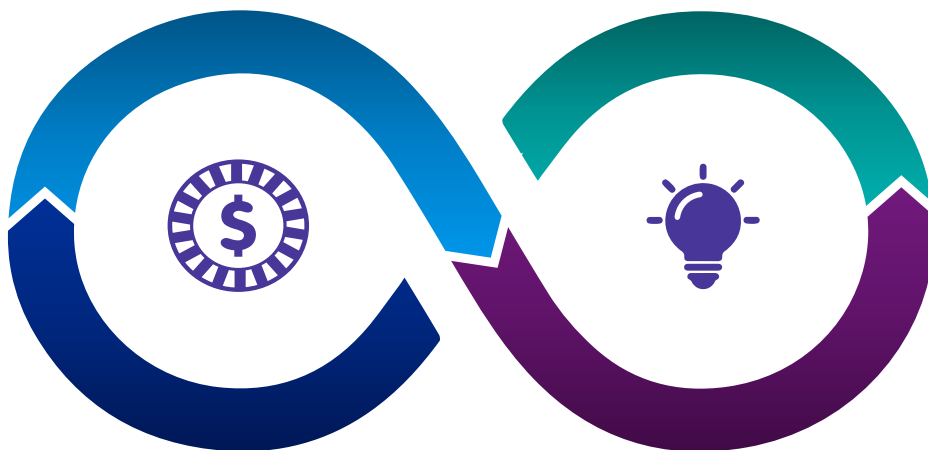
- We will be decisive and deal with challenges head on in the face of difficult circumstances
- We will apply professional skepticism to the work we do and speak up where we have doubts

- We will take time to listen to drive clarity and understanding to solve your biggest challenges
- We will consult with our colleagues and our wider stakeholders, utilizing their diverse skills, experience and specialist expertise to inform our work
- We will bring diverse teams, views and perspectives to the table and ensure everyone's voice is heard
- We will treat everyone with respect and dignity, always

- We will help you think through the long-term implications of your decisions on stakeholders and society
- We will do the small things every day that make a big difference
- We will act in a way that protects and serves the capital markets and the wider public interest
- Together with you, we will support our local communities to create sustainable, positive change



Materiality



We **initially determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgement**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

Plan and perform the audit

We **initially determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

Evaluate the effect of misstatements

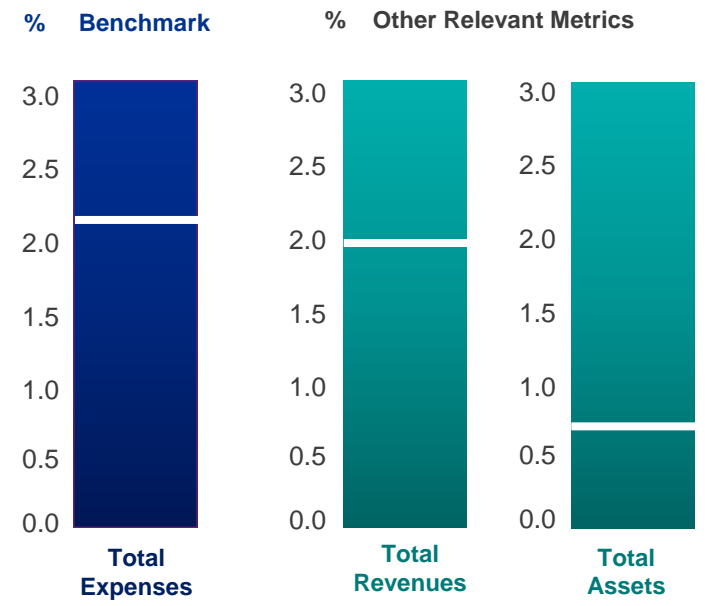
We also use materiality to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.

Materiality



Group Materiality
\$3,000,000



Prior year total expenses
\$135,000,000

Prior year total revenues
\$145,000,000

Prior year total assets
\$382,000,000



Group audit - scoping

Type of work performed	Total assets	Total revenue
Total full-scope audits	100%	100%
Total consolidated	100%	100%

Component	Component's business activities	Classification	Procedures completed by
County of Renfrew*	Represents the activities of the municipal operation proper.	Individually financially significant	KPMG Canada – Kingston office
Renfrew County Housing Corporation	Administers the social housing units in the County.	In-scope, not significant – subject to a separate financial statement audit.	KPMG Canada – Kingston office

*The Bonnechere Manor Long-Term Care Home and Miramichi Lodge are included as departments of the County and will be audited as part of the audit of the County.

Risk assessment summary

Our planning begins with an assessment of risks of material misstatement in your financial statements.

We draw upon our understanding of the County and its environment (e.g. the industry, the wider economic environment in which the business operates, etc.), our understanding of the County’s components of its system of internal control, including our business process understanding.

	Risk of fraud	Risk of error	PY risk rating
● Management override of controls	✓		Significant
● Cash and investments		✓	Base
● Accounts receivable		✓	Base
● Tangible capital assets		✓	Base
● Long-term liabilities		✓	Base
● Post-employment benefits		✓	Base
● Property taxation		✓	Base
● Government grants		✓	Base
● User charges		✓	Base
● Payroll expenses		✓	Base
● Operating expenses		✓	Base
● Consolidation process		✓	Base
● Financial reporting		✓	Base

Legend:

- PRESUMED RISK OF MATERIAL MISSTATEMENT
- OTHER AREA OF FOCUS



Significant risks



Management Override of Controls

RISK OF



FRAUD

Why is it significant?

**Presumption
of the risk of fraud
resulting from
management
override of
controls**

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

Audit approach

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- assess the design and implementation of controls surrounding the journal entry process
- testing of journal entries and other adjustments,
- performing a retrospective review of estimates
- evaluating the business rationale of significant unusual transactions.



Other areas of focus

Areas	Risk due to error	Audit approach
Cash and investments	Base	<ul style="list-style-type: none"> – Confirmation with third parties for cash and investment balances. – Review of bank reconciliations and vouch significant reconciling items to supporting documentation. – Review of restrictions and disclosures including presentation considerations. – Perform a substantive analytical procedure over investment income.
Accounts receivable	Base	<ul style="list-style-type: none"> – Perform substantive tests of details on accounts receivable and other receivables including vouching a selection of receivable balances to supporting documentation. – For accounts receivable at year-end, we will inquire of management as to the collectability of the receivable balance. – Evaluate revenue recognition, revenue restrictions, deferral and presentation considerations.
Tangible capital assets	Base	<ul style="list-style-type: none"> – Vouch significant additions and disposals to supporting documentation. – Review of repair and maintenance expenses for proper accounting treatment. – Review the existence of the capital assets schedule with capital assets inventory maintained by management. – Review assets under construction to ensure appropriately accounted for. – Perform analytical audit procedures to ensure adequacy of amortization. – Enquire as to the impairment of any tangible capital assets. – Enquire as to land held for resale and ensure the appropriate valuation and financial statement presentation.
Long-term liabilities	Base	<ul style="list-style-type: none"> – Direct confirmation of all indebtedness including terms with third parties. – Review of debt agreements and covenant compliance with external sources, if any.
Post-employment benefits	Base	<ul style="list-style-type: none"> – We will obtain the County's actuarial valuation report and will agree the details to the provision and applicable note disclosure related to employee future benefit accruals. – We will perform required accounting estimates procedures per the auditing estimates standards including gaining a detailed understanding of the process used by Management to make the assumptions and develop procedures to test the reasonableness of the assumptions, completeness and accuracy of the data and resulting amount recorded in the County's financial statements.

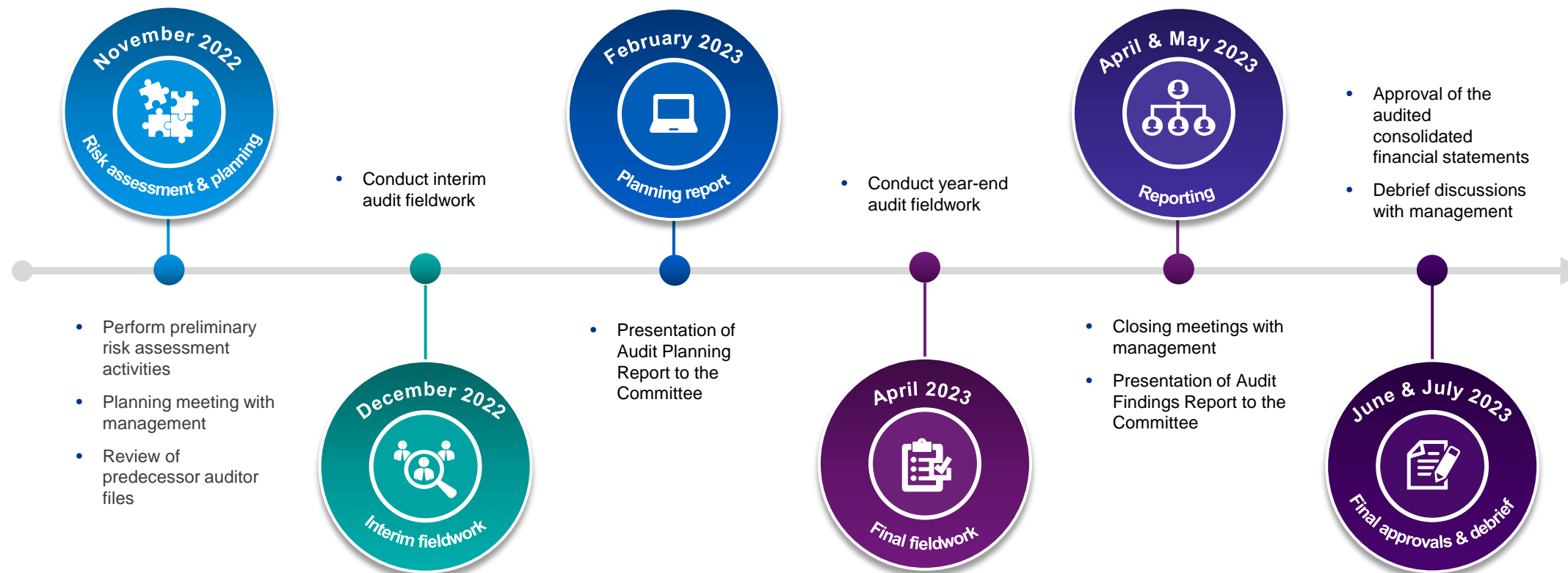


Other areas of focus (continued)

Areas	Risk due to error	Audit approach
Property taxation	Base	<ul style="list-style-type: none"> We will complete substantive analytical procedures to address the relevant assertions, including a reconciliation of approved tax rates and property assessments.
Government grants (including related deferred revenue)	Base	<ul style="list-style-type: none"> Review the year-end reconciliation of closing grant balances and obtain supporting documentation for significant reconciling items. Confirm certain balances or review supporting documentation for significant grant funds received by the County during the year to ensure any performance criteria have been met.
User charges	Base	<ul style="list-style-type: none"> We will verify key changes in the composition of user charges. We will obtain a breakdown of user charges by type and complete substantive analytical procedures tailored to the nature of the accounts by incorporating volume and rate changes. Vouch a sample of user charges to supporting documentation.
Payroll expenses (including related payables)	Base	<ul style="list-style-type: none"> Test and evaluate design and operating effectiveness over controls related to payroll . Perform substantive analytical procedures over salaries, benefits and staff expenses and related accounts. Recalculate significant accruals and review collective agreements for liabilities related to retroactive pay or any other outstanding amounts.
Operating expenses (including accounts payable and accrued liabilities)	Base	<ul style="list-style-type: none"> We will perform substantive procedures over operating expenses and accounts payable. Perform a search for unrecorded liabilities and recalculate significant accruals. Vouch a sample of expenses to supporting documentation.
Consolidation process	Base	<ul style="list-style-type: none"> Review management's consolidation of the reporting entity by cross-checking to audited statutory financial statements for the Housing Corporation. Review eliminating entries as prepared by management for accuracy and completeness. Verify that the related party disclosures are complete and prepared in accordance with PSAS.
Financial reporting	Base	<ul style="list-style-type: none"> Review by the engagement partner to ensure the disclosure is consistent with current public sector accounting, disclosure requirements and industry practice.



Key milestones and deliverables





Proposed fees



In determining the fees for our services, we have considered the nature, extent and timing of our planned audit procedures as described above. Our fee analysis has been reviewed with and agreed upon by management based on our most recent competitive proposal dated August 19, 2022.

Description of service	Current period (budget)
Audit of the consolidated financial statements of the County	\$ 39,000
Audit of the financial statements of the Renfrew County Housing Corporation and preparation of the corporate tax return	\$ 14,750
Audit of the Bonnechere Manor Long-Term Care Home Annual Reconciliation Report	\$ 4,500
Audit of the Bonnechere Manor Adult Day Program Annual Reconciliation Report	\$ 2,500
Audit of the Miramichi Lodge Long-Term Care Home Annual Reconciliation Report	\$ 4,500
Review of the Ministry of Community and Social Services: Ontario Works Report	\$ 3,500
Review of the Child Care Service Manager Report	\$ 3,000
Review of the Child Care EarlyON Program Report	\$ 3,000
Audit of the lease costs for 450 O'Brien Road	\$ 2,500



Proposed fees (continued)

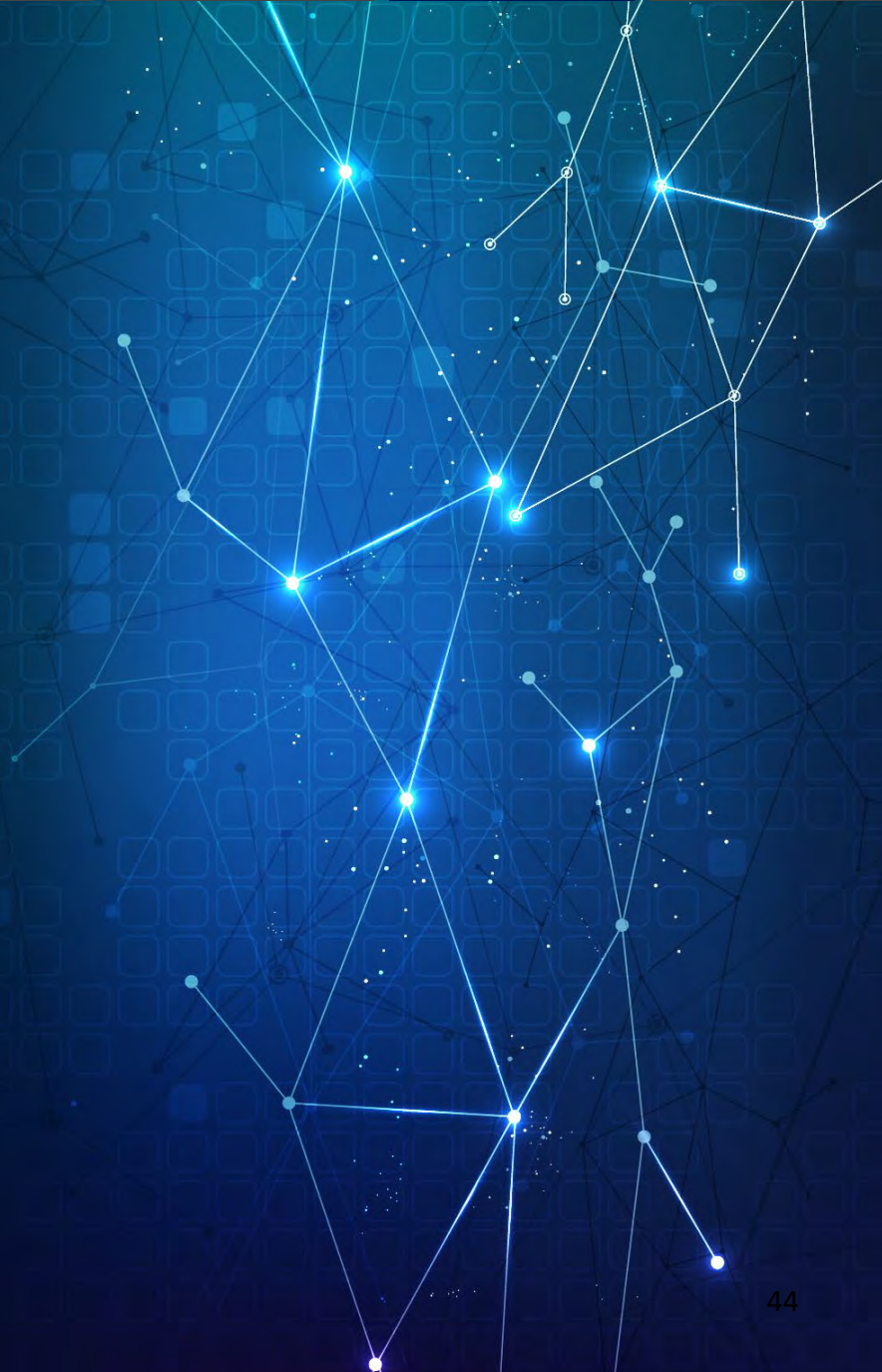
Matters that could impact our fee

The proposed fees outlined above are based on the assumptions described in our engagement letter. The following factors could cause a change in our fees:

- Significant changes to the relevant financial reporting framework including any new accounting standards
- Significant new or changed accounting policies or application thereof
- Significant changes to internal control over financial reporting
- Significant unusual and/or complex transactions
- New audit standards or requirements arising as a result of changes in audit standards
- Changes in the timing of our work
- Other significant issues (e.g. cyber security breaches)
- Any accounting advice

Appendices

-  **Other required communications**
-  **Newly effective auditing standards**
-  **Future accounting pronouncements**
-  **Audit and assurance insights**





Appendix 1: Other required communications



Required inquiries

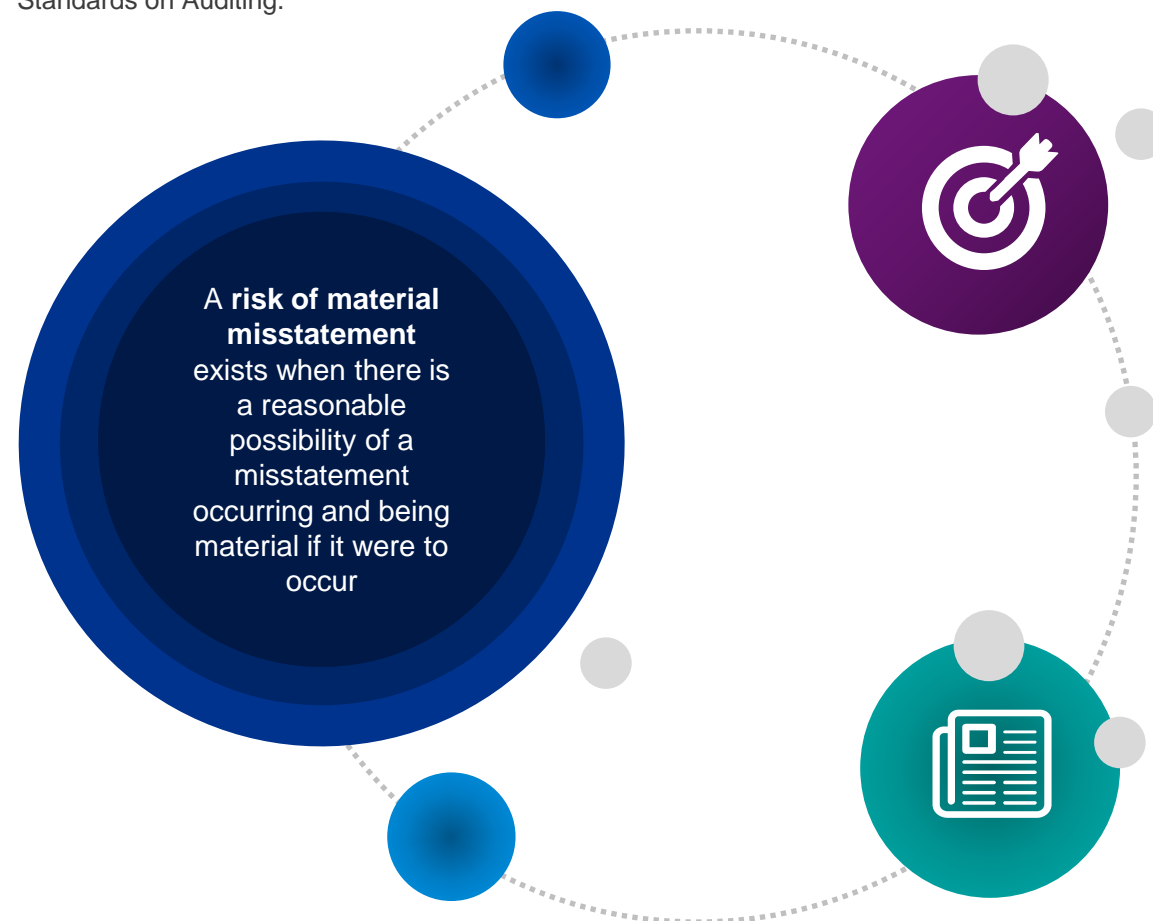
Required inquiries with the Committee, annually, include:

- How do you oversee fraud risk assessments and the establishment of controls to address fraud risks?
- What are your views about fraud risks at the entity?
- Are you aware of, or have you identified, any instances of actual, suspected, or alleged fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets? If so, have the instances been appropriately addressed and how have they been addressed?
- Are you aware of or have you received tips or complaints regarding the entity's financial reporting (including those received through the internal whistleblower program, if such program exists) and, if so, what was your response to such tips and complaints?
- What is the Committee's understanding of the entity's relationships and transactions with related parties that are significant to the entity?
- Does any member of the Committee have concerns regarding relationships or transactions with related parties and, if so, what are the substance of those concerns?
- Has the entity entered into any significant unusual transactions?



Appendix 2: Newly effective auditing standards

CAS 315 (Revised) Identifying and Assessing the Risks of Material Misstatement has been revised, reorganized and modernized in response to challenges and issues with the previous standard. It aims to promote consistency in application, improve scalability, reduce complexity, support a more robust risk assessment and incorporate enhanced guidance material to respond to the evolving environment, including in relation to information technology. Conforming and consequential amendments have been made to other International Standards on Auditing.



Affects both preparers of financial statements and auditors

Applies to audits of financial statements for periods beginning on or after 15 December 2021

See here for more information from CPA Canada



We design and perform risk assessment procedures to obtain an understanding of the:

- entity and its environment;
- applicable financial reporting framework; and
- entity's system of internal control.

The audit evidence obtained from this understanding provides a basis for:

- identifying and assessing the risks of material misstatement, whether due to fraud or error; and
- the design of audit procedures that are responsive to the assessed risks of material misstatement.



Appendix 2: Newly effective auditing standards (continued)

Key change

Overall, a more robust risk identification and assessment process, including:

- New requirement to take into account how, and the degree to which, 'inherent risk factors' affect the susceptibility of relevant assertions to misstatement
- New concept of significant classes of transactions, account balances and disclosures and relevant assertions to help us to identify and assess the risks of material misstatement
- New requirement to separately assess inherent risk and control risk for each risk of material misstatement
- Revised definition of significant risk for those risks which are close to the upper end of the spectrum of inherent risk

Impact on the audit team

When assessing inherent risk for identified risks of material misstatement, we consider the degree to which inherent risk factors (such as complexity, subjectivity, uncertainty, change, susceptibility to management bias) affect the susceptibility of assertions to misstatement.

We use the concept of the spectrum of inherent risk to assist us in making a judgement, based on the likelihood and magnitude of a possible misstatement, on a range from higher to lower, when assessing risks of material misstatement

The changes may affect our assessments of the risks of material misstatement and the design of our planned audit procedures to respond to identified risks of material misstatement.

If we do not plan to test the operating effectiveness of controls, the risk of material misstatement is the same as the assessment of inherent risk.

Impact on management

If the effect of this consideration is that our assessment of the risks of material misstatement is higher, then our audit approach may increase the number of controls tested and/or the extent of that testing, and/or our substantive procedures will be designed to be responsive to the higher risk.

We may perform different audit procedures and request different information compared to previous audits, as part of a more focused response to the effects identified inherent risk factors have on the assessed risks of material misstatement.



Appendix 2: Newly effective auditing standards (continued)

Key change	Impact on the audit team	Impact on management
<p>Overall, a more robust risk identification and assessment process, including evaluating whether the audit evidence obtained from risk assessment procedures provides an appropriate basis to identify and assess the risks of material misstatement</p>	<p>When making this evaluation, we consider all audit evidence obtained, whether corroborative or contradictory to management assertions. If we conclude the audit evidence obtained does not provide an appropriate basis, then we perform additional risk assessment procedures until audit evidence has been obtained to provide such a basis.</p>	<p>In certain circumstances, we may perform additional risk assessment procedures, which may include further inquiries of management, analytical procedures, inspection and/or observation.</p>
<p>Overall, a more robust risk identification and assessment process, including performing a 'stand back' at the end of the risk assessment process</p>	<p>We evaluate whether our determination that certain material classes of transactions, account balances or disclosures have no identified risks of material misstatement remains appropriate.</p>	<p>In certain circumstances, this evaluation may result in the identification of additional risks of material misstatement, which will require us to perform additional audit work to respond to these risks.</p>



Appendix 2: Newly effective auditing standards (continued)

Key change

Modernized to recognize the evolving environment, including in relation to IT

Enhanced requirements relating to exercising professional skepticism

Impact on the audit team

New requirement to understand the extent to which the business model integrates the use of IT.

When obtaining an understanding of the IT environment, including IT applications and supporting IT infrastructure, it has been clarified that we also understand the IT processes and personnel involved in those processes relevant to the audit.

Based on the identified controls we plan to evaluate, we are required to identify the:

- IT applications and other aspects of the IT environment relevant to those controls
- related risks arising from the use of IT and the entity's general IT controls that address them.

Examples of risks that may arise from the use of IT include unauthorized access or program changes, inappropriate data changes, risks from the use of external or internal service providers for certain aspects of the entity's IT environment or cybersecurity risks.

New requirement to design and perform risk assessment procedures in a manner that is not biased toward obtaining audit evidence that may be corroborative or toward excluding audit evidence that may be contradictory. Strengthened documentation requirements to demonstrate the exercise of professional scepticism.

Impact on management

We will expand our risk assessment procedures and are likely to engage more extensively with your IT and other relevant personnel when obtaining an understanding of the entity's use of IT, the IT environment and potential risks arising from IT. This might require increased involvement of IT audit professionals.

Changes in the entity's use of IT and/or the IT environment may require increased audit effort to understand those changes and affect our assessment of the risks of material misstatement and audit response.

Risks arising from the use of IT and our evaluation of general IT controls may affect our control risk assessments, and decisions about whether we test the operating effectiveness of controls for the purpose of placing reliance on them or obtain more audit evidence from substantive procedures. They may also affect our strategy for testing information that is produced by, or involves, the entity's IT applications.

We may make changes to the nature, timing and extent of our risk assessment procedures, such as our inquires of management, the activities we observe or the accounting records we inspect.



Appendix 2: Newly effective auditing standards (continued)

Key change

Clarification of which controls need to be identified for the purpose of evaluating the design and implementation of a control

Impact on the audit team

We will evaluate the design and implementation of controls that address risks of material misstatement at the assertion level as follows:

- Controls that address a significant risk.
- Controls over journal entries, including non-standard journal entries.
- Other controls we consider appropriate to evaluate to enable us to identify and assess risks of material misstatement and design our audit procedures

Impact on management

We may identify new or different controls that we plan to evaluate the design and implementation of, and possibly test the operating effectiveness to determine if we can place reliance on them.

We may also identify risks arising from IT relating to the controls we plan to evaluate, which may result in the identification of general IT controls that we also need to evaluate and possibly test whether they are operating effectively. This may require increased involvement of IT audit specialists.



Appendix 3: Future accounting pronouncements

Asset retirement obligations (“AROs”)

Effective date

December 31, 2023

Summary and implications

- The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs will be recognized as an integral cost of owning and operating tangible capital assets.
- The ARO standard will require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets (“TCA”).
- As a result of the new standard, the public sector entity will:
 - Consider how the additional liability will impact net debt, as a new liability will be recognized with no corresponding increase in a financial asset.
 - Carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements.

Financial instruments & foreign currency translation

Effective date

December 31, 2023

Summary and implications

- Equity instruments quoted in an active market and free-standing derivatives are to be carried at fair value. All other financial instruments, including bonds, can be carried at cost or fair value depending on the public sector entity's choice and this choice must be made on initial recognition of the financial instrument and is irrevocable.
- Hedge accounting is not permitted.
- A new statement, the Statement of Remeasurement Gains and Losses, will be included in the financial statements. Unrealized gains and losses incurred on fair value accounted financial instruments will be presented in this statement. Realized gains and losses will continue to be presented in the statement of operations.
- PS 3450 *Financial Instruments* was amended subsequent to its initial release to include various federal government narrow-scope amendments.



Appendix 3: Future accounting pronouncements (continued)

Revenue

Effective date

December 31, 2024

Summary and implications

- The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement.
- The standard notes that in the case of revenues arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.
- The standard notes that unilateral revenue arises when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.

Effective date

December 31, 2024

Summary and implications

Public Private Partnerships (“P3s”)

- PSAB has introduced Section PS3160, which includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The standard may be applied retroactively or prospectively.
- The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the P3 ends.
- The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure.

Effective date

December 31, 2024

Summary and implications

Purchased intangibles

- The guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The definition of an asset, the general recognition criteria and GAAP hierarchy are used to account for purchased intangibles.
- Narrow scope amendments were made to *PS 1000 Financial statement concepts* to remove the prohibition to recognize purchased intangibles and to *PS 1201 Financial statement presentation* to remove the requirement to disclose purchased intangibles not recognized.
- The guideline can be applied retroactively or prospectively.



Appendix 3: Future accounting pronouncements (continued)

Asset retirement obligations: key audit risks

1

Do you have **completeness** of ARO's on your financial statements, particularly in terms of assets identified as in-scope?

2

Have you determined **measurement** of ARO's based on reliable data and costing models?

3

Have you correctly applied an appropriate **transition method**?

4

Do you have adequate **documentation** of your process and audit working papers enabling auditability?



Appendix 3: Future accounting pronouncements (continued)

Asset retirement obligations: implementation project

Project planning

- Project team is cross-functional and includes Finance and non-Finance personnel.
- Sufficient personnel resources are available for the implementation project.
- Where required, external experts have been engaged.
- The project plan identifies who is responsible for each project task.
- Project timelines are reasonable.
- Auditor involvement has been scheduled at each significant project milestone.
- Asset retirement obligations policy has been drafted.
- Recurring project updates are provided to the Audit Committee or other governance body to engage them in the implementation process.

Scoping

- The tangible capital assets listing reconciles to the audited financial statements.
- Agreements (e.g. leases, statutory rights of way, etc.) have been reviewed for potential legal obligations.
- Productive and non-productive assets have been included in the scoping analysis.
- Assets with similar characteristics and risks have been grouped together in the scoping analysis.
- All relevant legal acts, regulations, guidelines, etc. have been identified.
- Relevant internal stakeholders have been interviewed to obtain information about potential retirement obligations.

Measurement

- Cost information is relevant and reliable.
- Only costs directly attributable to legally required retirement activities have been included in the liability.
- If applicable, the discount rate is consistent with the risks and timelines inherent in the cash flows.
- If discounting is applied, it is based on reliable information to inform the timing of future cash flows.
- Asset retirement obligations have been linked to specific tangible capital assets.
- The useful life of the tangible capital asset remain appropriate and are consistent with estimated asset retirement date.
- The transition method selected is appropriate based on the measurement information available.
- Calculations are mathematically accurate.

Financial reporting

- Financial statements have been mocked up to include asset retirement obligations.
- Note disclosures, including significant accounting policies, have been drafted.
- Documentation prepared during the project has been reviewed to ensure it is accurate and complete.
- Plans have been implemented for the annual post-implementation review and update of the asset retirement obligation liability.



Appendix 3: Future accounting pronouncements (continued)

Asset retirement obligations: implementation milestones

PHASE 1

Step 1:

Development of a PS3280 compliant policy. Include a definition for in-scope assets, productive and non-productive assets, and document known sources of legal obligations (such as regulations and contracts) as well as key roles and responsibilities for retirement obligation identification, measurement and reporting.

Step 2:

Identification of TCA/sites inventory. Develop an inventory of potential in-scope assets or sites based on existing TCA listings, and inventories used for PS3260 contaminated sites. Reconcile the listing of TCA items to the audited financial statements. Assess in-scope assets against PS3280 recognition criteria.

Milestone – KPMG Audit Team review of PS3280 policy, asset listings, and in-scope assets

PHASE 2

Step 3:

Measure the estimated liability. Assess available information, and consider the need for additional environmental assessment of any sites. Document key assumptions and variables, and selection of transition method. Determine if discounting will be applied for any assets. Consider impacts on useful life assumptions for in-scope assets. Document measurement methodology and range of estimate for in-scope assets.

Milestone – KPMG Audit Team review of measurement methodology and range of estimates

Step 4:

Reporting. Prepare a library of documentation and assumptions supporting each retirement obligation for audit purposes, and comprehensive documentation of the process followed for implementation. Prepare template financial statements and related note disclosure for 2023 year end.

Milestone – KPMG Audit Team review of working papers and template financial statements



Appendix 4: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

KPMG Audit & Assurance Insights

Curated research and insights for Audit Committees and boards.

Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities.

Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping Audit Committee effectiveness in Canada

KPMG Learning Academy

Technical accounting and finance courses designed to arm you with leading-edge skills needed in today's disruptive environment.

Accelerate

The key issues driving the audit committee agenda in 2023.

IFRS Breaking News

A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.

KPMG Climate Change Financial Reporting Resource Centre

Our climate change resource centre provides insights to help you identify the potential financial statement impacts to your business.

Momentum

A quarterly newsletter providing curated insights for management, boards and Audit Committees.

Uncertain Times Financial Reporting Resource Centre

Uncertain times resource center provides insights to support clients facing challenges relating to COVID-19, natural disasters and geopolitical events.

Environmental, social and governance (ESG)

Building a sustainable, resilient and purpose-led organization

Other Insights



[kpmg.ca](https://www.kpmg.ca)

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KPMG member firms around the world have 227,000 professionals, in 145 countries.





January 16, 2023

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

Attention: Director of Finance/Treasurer

Re: Remuneration and expenses of council appointees (elected officials)
to the AMO, ROMA, MEPCO, LAS, ONE Investment Board of Directors for year ended December
31, 2022.

Dear: Jeffrey Foss

Please find attached a statement of remuneration and expense of council appointees (elected officials)
to the AMO, ROMA, MEPCO, LAS, and ONE Investment Board of Directors for the year ended December
31, 2022. This statement is prepared in accordance with section 284 (1) of The Municipal Act (S.O. 2001,
c25).

Please contact the undersigned if you have any questions or concerns regarding this statement.

Yours truly,

Suma Mullangi, CPA, CA
Accounting Manager
Association of Municipalities of Ontario

Tel: 416-971-9856 #314
Fax: 416-971-6191
Smullangi@amo.on.ca

Enclosure

200 University Ave. Suite 801	www.amo.on.ca	Tel 416.971.9856	Toll Free in Ontario
Toronto, ON, M5H 3C6	amo@amo.on.ca	Fax 416.971.6191	877.426.6527



REMUNERATION AND EXPENSES FOR THE YEAR 2022

Name	Position	Period Served on Board	Elected Officials	Municipality	Official Title	Total Amount Paid	Honorarium	Expenses Only
A. Councillors								
1. Debbie Robinson	AMO Director - County Caucus, EOWC Chair	Jan - Nov 2022	Y	Renfrew, County of	Warden	\$ -	\$ -	\$ -

B. Other Appointees

CERTIFIED CORRECT

Suma Mullangi

Name (Please PRINT)

Signature

Accounting Manager

(416) 971-9856 x 314

Title

Telephone No.

Association of Municipalities of Ontario:

200 University Avenue, Suite 801, Toronto, Ontario, M5H 3C6

Name of Board

Address



Renfrew County and District Health Unit

"Optimal Health for All in Renfrew County and District"

January 30, 2023

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

Attention: Mr. Craig Kelley, Chief Administrative Officer/Clerk

RE: 2022 Statement of Remuneration – Board of Health

Please find below an itemized statement of remuneration and expenses paid for the year 2022, pursuant to the Municipal Act, 2001, S.O. 2001, c.25 Statement 284. (3):

Name	Honoraria	Mileage (kms)
Councillor Michael Donohue	\$ 2,975.00	\$ 104.76
Warden Peter Emon	\$ 1,925.00	-
Councillor Jennifer Murphy	\$ 1,750.00	-
Councillor James Brose	\$ 4,550.00	\$ 33.48
Councillor Neil Nicholson	\$ 175.00	

Kind regards,

Heather G. Daly, CPA, CMA
Chief Executive Officer
Renfrew County and District Health Unit

HD/mz

cc: Jeff Foss, Director, Corporate Services

Sent via email to: minister.fin@ontario.ca

January 13, 2023

The Honourable Peter Bethlenfalvy
Minister of Finance
Frost Building South, 7th Floor
7 Queen's Park Crescent
Toronto, Ontario M7A 1Y7

RE: Reassessment

Dear Minister Bethlenfalvy:

Through recent correspondence and engagement with the Ministry of Finance, AMO has expressed very strong support for a timely return to the assessment cycle. We recognize how important it was to pause reassessment during the height of the pandemic. We made sure our members understood it too.

The province's latest economic statement was silent on the assessment cycle, leaving the sector eager to understand the government's intentions regarding the 2024 tax year and beyond. We also understand that there is a very narrow window for opportunity left for the Municipal Property Assessment Corporation (MPAC) to move forward in time for the 2024 taxation year.

A well-functioning, up-to-date assessment system is the foundation of the municipal tax system that supports strong, vibrant, and growing communities. Ontario's property tax system works well and provides municipalities with a stable and predictable source of revenue. Just as important, it provides stability and predictability for property taxpayers.

With the ROMA conference now just over a week away, our members will be looking to the government for direction on returning to the assessment cycle. We'd encourage the government to heed the sector's call to clarify its intentions. We will continue to work closely with MPAC and with the Ministry of Finance to ensure that the public, media, and municipal councils understand the benefits and the importance of moving forward with the reassessment at this time, and the value to municipalities and taxpayers of a modern, up-to-date, and reliable assessment system.

We would welcome the opportunity to meet with you again to discuss this important matter.

Yours truly,



Colin Best
AMO President
Halton Regional Councillor

cc: The Honourable Steve Clark, Minister of Municipal Affairs and Housing
Parliamentary Assistant Byers, Ministry of Finance
Al Spacek, Chair, Municipal Property Assessment Corporation

**COUNTY OF RENFREW
2023 BUDGET
GENERAL REVENUE FUND**

	<u>Budget</u> <u>Enhancement</u>	<u>2023 Budget -</u> <u>2.5%</u>	<u>2023 Budget -</u> <u>2.5% target</u> <u>pressure</u>	<u>2023 Budget -</u> <u>Baseline</u>	<u>2022 Budget</u>	<u>Variance \$</u>	<u>Unchanged</u> <u>Service</u> <u>Variance %</u>	<u>2.5% target</u> <u>Variance %</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>2019 Actual</u>
MEMBERS OF COUNCIL	12,000	543,329	(64,500)	607,829	529,954	77,875	14.7%	2.5%	429,232	417,279	499,919
GENERAL - ADMINISTRATION	150,000	933,509	(56,266)	989,775	943,406	46,369	4.9%	-1.0%	923,421	756,963	745,237
INFORMATION TECHNOLOGY	130,800	486,587	(40,000)	526,587	474,759	51,828	10.9%	2.5%	407,027	400,443	391,499
HUMAN RESOURCES DEPARTMENT	0	259,687	(30,000)	289,687	254,064	35,623	14.0%	2.2%	91,808	569,859	196,074
PUBLICITY/PUBLIC RELATIONS SERVICE	0	15,000	0	15,000	15,000	0	0.0%	0.0%	9,525	5,148	14,518
AGRICULTURE & REFORESTATION	0	20,000	0	20,000	20,000	0	0.0%	0.0%	14,854	14,165	14,580
PROVINCIAL OFFENCES ADMINISTRATION	5,200	(493,550)	(30,468)	(463,081)	(497,332)	34,251	-6.9%	-0.8%	(546,849)	(560,264)	(540,040)
MPAC	0	1,540,414	0	1,540,414	1,541,700	(1,286)	-0.1%	-0.1%	1,546,566	1,555,448	1,549,942
FINANCIAL EXPENSE	0	21,540,054	0	21,540,054	20,087,400	1,452,654	7.2%	7.2%	18,261,200	13,081,700	10,291,749
Finance & Administration Committee	298,000	24,845,031	(221,234)	25,066,265	23,368,951	1,697,314	7.3%	6.3%	21,136,784	16,240,741	13,163,478
COUNTY LEVY (2.5% target + 2.16% CVA=4.66%)	511,852	52,893,896	(3,062,296)	55,956,192	50,540,380	5,415,812	10.7%	4.7%	48,945,594	47,253,904	45,655,946
OTHER REVENUE	0	4,308,770	0	4,308,770	4,193,826	114,944	2.7%	2.7%	4,354,617	7,416,807	5,655,411
Total Revenues	511,852	57,202,666	(3,062,296)	60,264,962	54,734,206	5,530,756	10.1%	4.5%	53,300,211	54,670,711	51,311,357

**COUNTY OF RENFREW
2023 BUDGET
GENERAL REVENUE FUND**

	<u>Budget Enhancement</u>	<u>2023 Budget - 2.5%</u>	<u>2023 Budget - 2.5% target pressure</u>	<u>2023 Budget - Baseline</u>	<u>2022 Budget</u>	<u>Variance \$</u>	<u>Unchanged Service Variance %</u>	<u>2.5% target Variance %</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>2019 Actual</u>
MEMBERS OF COUNCIL	12,000	543,329	(64,500)	607,829	529,954	77,875	14.7%	2.5%	429,232	417,279	499,919
Ad Hoc Per Diem Payments		29,160		29,160	29,340	(180)	-0.6%	-0.6%	32,562	20,655	26,244
AMO Board of Directors		10,000		10,000	10,000	0	0.0%	0.0%	972	6,899	14,402
Computer Expense		5,000		5,000	5,000	0	0.0%	0.0%	2,497	9,399	5,480
Council Benefits - EHC/Dental		78,223		78,223	60,000	18,223	30.4%	30.4%	62,126	53,514	47,594
Council Conventions		16,000	(14,000)	30,000	30,000	0	0.0%	-46.7%	15,421	13,714	36,958
Council CPP, Employer Health Tax		25,872		25,872	20,000	5,872	29.4%	29.4%	19,619	17,779	18,287
Council Group Insurance		7,677		7,677	6,600	1,077	16.3%	16.3%	5,916	5,304	4,896
Council Hospitality		9,500	(10,500)	20,000	20,000	0	0.0%	-52.5%	4,821	6,239	23,411
Council Liability Insurance		10,200		10,200	10,001	199	2.0%	2.0%	9,092	8,338	8,147
Council Mileage		25,000	(10,000)	35,000	12,400	22,600	182.3%	101.6%	4,273	13,560	42,146
FCM Board of Directors		10,000		10,000	10,000	0	0.0%	0.0%	6,461	3,441	13,289
Legal - Integrity Commissioner		2,000		2,000	2,000	0	0.0%	0.0%	346	1,018	8,846
Office Expenses		5,000		5,000	5,000	0	0.0%	0.0%	2,151	6,393	6,010
Public Relations	12,000	0		0	0	0					
Recoveries - County		(65,000)		(65,000)	(63,400)	(1,600)	2.5%	2.5%	(66,789)	(65,961)	(71,327)
Recoveries - Outside		0		0	0	0			(396)	(1,281)	(17,429)
Salary - Council		273,745		273,745	251,771	21,974	8.7%	8.7%	242,505	237,293	236,732
Salary & Ad Hoc - Warden		80,952		80,952	81,242	(290)	-0.4%	-0.4%	85,150	73,980	73,206
Advocacy / Delegations		10,000	(20,000)	30,000	30,000	0	0.0%	-66.7%	486	744	14,576
Warden Banquet		0	(10,000)	10,000	0	10,000			0		0
Warden Expenses		10,000		10,000	10,000	0	0.0%	0.0%	2,019	6,251	8,451
GENERAL - ADMINISTRATION	150,000	933,509	(56,266)	989,775	943,406	46,369	4.9%	-1.0%	923,421	756,963	745,237
Bank Charges - Moneris		2,300		2,300	2,000	300	15.0%	15.0%	2,138	1,551	1,437
Computer Expense		45,000		45,000	45,000	0	0.0%	0.0%	46,696	31,180	35,130
Conferences & Conventions		5,000		5,000	4,000	1,000	25.0%	25.0%	1,883	2,312	2,769
Depreciation		1,600		1,600	1,700	(100)	-5.9%	-5.9%	1,641	1,646	2,308
Employee Benefits		362,189	(8,921)	371,110	357,207	13,903	3.9%	1.4%	333,519	266,334	220,838
General Legal & Audit		25,600		25,600	28,000	(2,400)	-8.6%	-8.6%	23,425	25,738	28,525
Membership Fees		36,000		36,000	31,000	5,000	16.1%	16.1%	35,223	33,176	28,673
COVID		0		0	0	0			29,374	19,514	
Office Expense		26,000		26,000	26,000	0	0.0%	0.0%	17,640	18,952	24,021
Professional Development - Department Staff		5,000		5,000	5,000	0	0.0%	0.0%	2,401	1,828	8,212
Professional Development - Mgt Team		0		0	0	0			0		19,073
Recovery - Other Departments		(860,349)		(860,349)	(897,849)	37,500	-4.2%	-4.2%	(811,117)	(680,793)	(624,284)
Recovery - Provincial		0		0	0	0			(47,144)	(208,362)	
Recovery - Provincial One time		0		0	0	0			(29,374)	(19,514)	
Recovery - Outside		0		0	0	0			(149)	(7)	(55)
Recruitment		1,000		1,000	0	1,000			0	2,465	1,217
Salaries		1,208,669	(47,345)	1,256,014	1,266,548	(10,534)	-0.8%	-4.6%	1,249,190	1,023,350	942,625
Special Projects - Plans	150,000	30,000		30,000	30,000	0	0.0%	0.0%	14,560	0	15,293
Special Projects - EOWC		20,100		20,100	19,500	600	3.1%	3.1%	17,500	18,603	12,153
Special Projects - Service Delivery Review		0		0	0	0			31,889	210,417	
Surplus Adjustment - Capital		0		0	0	0			0		0
Surplus Adjustment - Trf From Reserves		0		0	0	0			(1,641)		0
Surplus Adjustment - Depreciation		(1,600)		(1,600)	(1,700)	100	-5.9%	-5.9%	0	(1,646)	(2,308)
Telephone		5,000		5,000	5,000	0	0.0%	0.0%	4,382	6,097	4,878
Travel		22,000		22,000	22,000	0	0.0%	0.0%	1,385	4,122	24,732

**COUNTY OF RENFREW
2023 BUDGET
GENERAL REVENUE FUND**

	<u>Budget Enhancement</u>	<u>2023 Budget - 2.5%</u>	<u>2023 Budget - 2.5% target pressure</u>	<u>2023 Budget - Baseline</u>	<u>2022 Budget</u>	<u>Variance \$</u>	<u>Unchanged Service Variance %</u>	<u>2.5% target Variance %</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>2019 Actual</u>
INFORMATION TECHNOLOGY	130,800	486,587	(40,000)	526,587	474,759	51,828	10.9%	2.5%	407,027	400,443	391,499
Annual Software Maintenance Fees	1,500	109,900	(20,000)	129,900	100,150	29,750	29.7%	9.7%	73,995	72,067	69,385
Benefits	28,000	152,039		152,039	128,032	24,007	18.8%	18.8%	125,928	122,960	118,207
Communication Fees		29,000	(15,000)	44,000	50,896	(6,896)	-13.5%	-43.0%	26,435	23,337	20,862
Computer Technology Supplies	3,000	7,000	(5,000)	12,000	4,500	7,500	166.7%	55.6%	3,688	2,234	1,754
Corporate Software		2,000		2,000	2,000	0	0.0%	0.0%	0	4,452	5,466
COVID		0		0					0	4,370	
Depreciation		38,000		38,000	38,000	0	0.0%	0.0%	37,638	36,971	30,976
Office Expense		1,100		1,100	1,100	0	0.0%	0.0%	1,947	1,602	1,356
Professional Development	1,500	5,500		5,500	5,500	0	0.0%	0.0%	4,451	779	453
Purchased Services		10,000		10,000	10,000	0	0.0%	0.0%	9,362	0	0
Recoveries - County		(338,847)		(338,847)	(334,828)	(4,019)	1.2%	1.2%	(337,981)	(325,509)	(319,266)
Recoveries - Outside		0		0	0	0			0	0	(1,050)
Recoveries - Prov-Strategy		0		0	(35,000)	35,000	-100.0%	-100.0%	(25,716)		
Recoveries - Provincial One Time		0		0	0	0			0	(4,370)	
Special Project		0		0	35,000	(35,000)	-100.0%	-100.0%	25,716		
Salaries	96,000	493,595		493,595	492,109	1,486	0.3%	0.3%	489,849	485,575	476,619
Surplus Adjustment - Capital		17,000		17,000	17,000	0	0.0%	0.0%	34,479	60,540	39,018
Surplus Adjustment - Depreciation		(38,000)		(38,000)	(38,000)	0	0.0%	0.0%	(37,638)	(36,971)	(30,976)
Surplus Adjustment - Trf From Reserves		(17,000)		(17,000)	(17,000)	0	0.0%	0.0%	(34,479)	(60,540)	(39,018)
Telephone Costs	800	5,300		5,300	5,300	0	0.0%	0.0%	4,380	4,593	5,552
Travel		10,000		10,000	10,000	0	0.0%	0.0%	4,973	8,353	12,161
HUMAN RESOURCES DEPARTMENT	0	259,687	(30,000)	289,687	254,064	35,623	14.0%	2.2%	91,808	569,859	196,074
Benefits		185,580		185,580	171,925	13,655	7.9%	7.9%	143,643	97,791	115,908
Conference & Convention		4,000		4,000	4,000	0	0.0%	0.0%	0		1,514
COVID		0		0	0				15,299	3,905	
Depreciation		500		500	500	0	0.0%	0.0%	461	462	461
Expenses Recoverable From Others		10,000		10,000	10,000	0	0.0%	0.0%	2,276	9,183	29,950
Legal Fees		14,500		14,500	14,500	0	0.0%	0.0%	(131,602)	375,452	4,357
Membership Fees		6,000		6,000	6,000	0	0.0%	0.0%	4,146	1,924	3,666
Office Expense		25,000	(5,000)	30,000	30,000	0	0.0%	-16.7%	34,325	33,827	25,118
Professional Development		12,000		12,000	12,000	0	0.0%	0.0%	6,476	1,983	5,531
Purchased Services		75,000	(10,000)	85,000	111,200	(26,200)	-23.6%	-32.6%	111,918	109,958	90,368
Recovery - County Departments		(618,088)		(618,088)	(604,187)	(13,901)	2.3%	2.3%	(597,066)	(525,623)	(513,221)
Recovery - Municipal		(95,000)	(10,000)	(85,000)	(116,000)	31,000	-26.7%	-18.1%	(4,133)	(17,013)	(57,924)
Recovery - Provincial One Time		0		0	0	0			(82,116)	(16,620)	
Recovery - Outside Agencies		0		0	0	0			(32)		
Recruitment		1,000		1,000	1,000	0	0.0%	0.0%	3,710	6,010	535
Salaries		629,695		629,695	598,626	31,069	5.2%	5.2%	583,266	484,972	472,861
Surplus Adjustment - Capital		0		0	0	0			0		0
Surplus Adjustment - Depreciation		(500)		(500)	(500)	0	0.0%	0.0%	(461)	(462)	(461)
Travel		10,000	(5,000)	15,000	15,000	0	0.0%	-33.3%	1,698	4,110	17,411

**COUNTY OF RENFREW
2023 BUDGET
GENERAL REVENUE FUND**

	<u>Budget Enhancement</u>	<u>2023 Budget - 2.5%</u>	<u>2023 Budget - 2.5% target pressure</u>	<u>2023 Budget - Baseline</u>	<u>2022 Budget</u>	<u>Variance \$</u>	<u>Unchanged Service Variance %</u>	<u>2.5% target Variance %</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>2019 Actual</u>
PUBLICITY/PUBLIC RELATIONS SERVICE	0	15,000	0	15,000	15,000	0	0.0%	0.0%	9,525	5,148	14,518
Publicity/Public Relations Service		15,000		15,000	15,000	0	0.0%	0.0%	9,525	5,148	14,518
Recoveries		0		0	0	0					
AGRICULTURE & REFORESTATION	0	20,000	0	20,000	20,000	0	0.0%	0.0%	14,854	14,165	14,580
Reforestation - Grants in Lieu		15,000		15,000	15,000	0	0.0%	0.0%	13,334	12,645	13,060
Forest Fire Protection		5,000		5,000	5,000	0	0.0%	0.0%	1,520	1,520	1,520
PROVINCIAL OFFENCES ADMINISTRATION	5,200	(493,550)	(30,468)	(463,081)	(497,332)	34,251	-6.9%	-0.8%	(546,849)	(560,264)	(540,040)
Adjudication		60,850	(20,000)	80,850	80,850	0	0.0%	-24.7%	66,698	28,200	66,852
Admin Charges		57,258		57,258	54,610	2,648	4.8%	4.8%	52,749	49,492	38,810
Bank Charges (Visa/MasterCard)		31,000		31,000	28,000	3,000	10.7%	10.7%	30,456	22,918	24,596
Benefits	15,000	116,320		116,320	102,468	13,852	13.5%	13.5%	87,642	74,413	65,160
Certificates of Offence		10,000		10,000	10,000	0	0.0%	0.0%	5,714	9,373	4,139
City of Pembroke - Share of Net Revenue		66,633	(3,543)	70,177	71,437	(1,260)	-1.8%	-6.7%	45,980	80,477	77,572
Collection Costs		35,000		35,000	40,000	(5,000)	-12.5%	-12.5%	25,398	28,911	36,544
Computer & Technology		16,500		16,500	16,500	0	0.0%	0.0%	15,665	16,854	17,087
Conventions		2,300		2,300	2,300	0	0.0%	0.0%	0	0	499
COVID		0		0	0	0			69	3,308	
Court Transcripts		1,000		1,000	3,000	(2,000)	-66.7%	-66.7%	0	281	232
Depreciation		3,600		3,600	6,500	(2,900)	-44.6%	-44.6%	6,000	6,417	6,399
ICON Charges		20,000		20,000	25,350	(5,350)	-21.1%	-21.1%	16,846	15,555	19,502
Interpreter Fees		1,500		1,500	3,000	(1,500)	-50.0%	-50.0%	601	486	2,698
IT Charges		18,140		18,140	18,066	74	0.4%	0.4%	18,047	17,704	17,364
Lease Costs (County)		105,060		105,060	102,000	3,060	3.0%	3.0%	102,000	104,274	102,517
Legal Costs		2,000		2,000	1,000	1,000	100.0%	100.0%	1,018	1,272	21,296
Miscellaneous		1,500		1,500	1,500	0	0.0%	0.0%	0	154	396
Monitoring / Enforcement Fees		7,776		7,776	7,776	0	0.0%	0.0%	7,776	7,776	7,776
Office Equipment / Furniture		2,100		2,100	2,100	0	0.0%	0.0%	1,714	1,800	1,623
Office Supplies		6,500		6,500	6,500	0	0.0%	0.0%	6,531	2,957	6,181
Part III Prosecution		0		0	0	0			13,827	3,690	9,171
Postage		6,800		6,800	6,800	0	0.0%	0.0%	4,191	4,732	5,577
Purchase of Service - Notice of Fines		5,000		5,000	4,000	1,000	25.0%	25.0%	5,696	1,050	3,544
Purchase of Service - Prosecution	(74,800)	74,800		74,800	74,800	0	0.0%	0.0%	33,705	25,434	32,608
Recoveries - Other		0		0	0	0			(1,581)	(390)	(3,033)
Recoveries - Prov / One Time		0		0	0	0			(226,746)	(462,459)	
Revenues - Fees and Charges		(1,510,000)		(1,510,000)	(1,510,000)	0	0.0%	0.0%	(1,190,550)	(889,509)	(1,372,307)
Salaries	65,000	354,913		354,913	330,186	24,727	7.5%	7.5%	316,354	279,161	258,877
Satellite Courtroom Costs		0	(4,925)	4,925	4,925	0	0.0%		0	485	3,469
Staff Training/Development		2,000		2,000	2,000	0	0.0%	0.0%	504	0	190
Surplus Adjustment - Capital		11,000		11,000	0	11,000		#DIV/0!	0	0	0
Surplus Adjustment - From Reserves		(11,000)		(11,000)	0	(11,000)		#DIV/0!	0	0	
Surplus Adjustment - Depreciation		(3,600)		(3,600)	(6,500)	2,900	-44.6%	-44.6%	(6,000)	(6,417)	(6,399)
Telephone		8,000		8,000	8,000	0	0.0%	0.0%	12,449	10,833	6,002
Travel		2,500	(2,000)	4,500	4,500	0	0.0%	-44.4%	398	504	4,836
Witness Fees		1,000		1,000	1,000	0	0.0%	0.0%	0	0	182

**COUNTY OF RENFREW
2023 BUDGET
GENERAL REVENUE FUND**

	<u>Budget Enhancement</u>	<u>2023 Budget - 2.5%</u>	<u>2023 Budget - 2.5% target pressure</u>	<u>2023 Budget - Baseline</u>	<u>2022 Budget</u>	<u>Variance \$</u>	<u>Unchanged Service Variance %</u>	<u>2.5% target Variance %</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>2019 Actual</u>
MPAC	<u>0</u>	<u>1,540,414</u>	<u>0</u>	<u>1,540,414</u>	<u>1,541,700</u>	<u>(1,286)</u>	<u>-0.1%</u>	<u>-0.1%</u>	<u>1,546,566</u>	<u>1,555,448</u>	<u>1,549,942</u>
Property Assessment		1,540,414		1,540,414	1,541,700	(1,286)	-0.1%	-0.1%	1,546,566	1,555,448	1,549,942
FINANCIAL EXPENSE	<u>0</u>	<u>21,540,054</u>	<u>0</u>	<u>21,540,054</u>	<u>20,087,400</u>	<u>1,452,654</u>	<u>7.2%</u>	<u>7.2%</u>	<u>18,261,200</u>	<u>13,081,700</u>	<u>10,291,749</u>
Capping Costs (ends 2020)		0		0	0	0			0	0	0
Assessment Review		0		0	22,000	(22,000)	-100.0%		0	0	
County Share - Taxes Written Off		300,000		300,000	300,000	0	0.0%	0.0%	360,101	222,479	198,042
Provision for Unallocated Funds		300,000		300,000	300,000	0	0.0%	0.0%	0	300,000	850
Insurance Increase - 2021		0		0	0	0			0	0	
OW Sick Leave Liability		0		0	0	0			0	0	0
EOWC Cell Project		0		0	0	0			0	0	905,996
Claybank Debt Interest (2028)		65,008		65,008	76,253	(11,245)	-14.7%	-14.7%	84,870	95,635	105,729
Surplus Adj-Principal-Claybank Bridge (2028)		373,559		373,559	362,314	11,245	3.1%	3.1%	351,407	340,829	330,569
Madawaska Debt Interest (2030)		81,809		81,809	90,811	(9,002)	-9.9%	-9.9%	53,067	0	
Surplus Adj-Principal-Madawaska Bridge (2030)		439,515		439,515	430,513	9,002	2.1%	2.1%	211,939	0	
Surplus Adjustment - Trf to Gas Tax Reserve		2,914,661		2,914,661	2,793,217	121,444	4.3%	4.3%	2,793,217	6,024,817	2,126,252
Surplus Adjustment - Trf to TCA Renewal Reserve		7,360,198	0	7,360,198	6,227,007	1,133,191	18.2%	18.2%	5,262,450	5,722,940	5,226,854
Surplus Adjustment - Trf to PW Capital Reserve		9,238,831	0	9,238,831	8,800,744	438,087	5.0%	5.0%	8,586,092	0	
Surplus Adjustment - SDIP Saving - Trf to TCA Resv		466,473		466,473	466,473	0	0.0%	0.0%	169,149	0	
Cannabis/Modernization Reserve		0		0	0	0			13,908	0	881,321
Sched 2 Reserve		0		0	0	0			0	0	0
Reserve (BM Solar)		0		0	0	0			0	0	123,767
Surplus Adj. Unfinanced Cap (Centennial Lake Bridge 2022)		0		0	218,068	(218,068)	-100.0%		375,000	375,000	375,000
Vacant Building Rebates (ends 2018)		0		0	0	0			0	0	17,369
COUNTY LEVY (2.5% target + 2.16% CVA=4.66%)	<u>511,852</u>	<u>52,893,896</u>	<u>(3,062,296)</u>	<u>55,956,192</u>	<u>50,540,380</u>	<u>5,415,812</u>	<u>10.7%</u>	<u>4.66%</u>	<u>48,945,594</u>	<u>47,253,904</u>	<u>45,655,946</u>
PIL ADJUSTMENTS	<u>0</u>	<u>(150,000)</u>	<u>0</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>0</u>	<u>0.0%</u>	<u>0.0%</u>	<u>(109,521)</u>	<u>(74,225)</u>	<u>(132,079)</u>
WATERPOWER GENERATING STATION	<u>0</u>	<u>394,109</u>	<u>0</u>	<u>394,109</u>	<u>394,109</u>	<u>0</u>	<u>0.0%</u>	<u>0.0%</u>	<u>394,109</u>	<u>394,109</u>	<u>394,109</u>
RAILWAY/HYDRO RIGHTS-OF-WAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-100.0%</u>		<u>0</u>	<u>0</u>	<u>0</u>
SUPPLEMENTARY REVENUE	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>500,000</u>	<u>500,000</u>	<u>0</u>	<u>0.0%</u>	<u>0.0%</u>	<u>569,916</u>	<u>452,233</u>	<u>426,201</u>
OTHER REVENUE	<u>0</u>	<u>3,564,661</u>	<u>0</u>	<u>3,564,661</u>	<u>3,444,717</u>	<u>119,944</u>	<u>3.5%</u>	<u>3.5%</u>	<u>3,500,113</u>	<u>6,644,690</u>	<u>4,967,180</u>
Interest Revenue		650,000		650,000	650,000	0	0.0%	0.0%	654,664	734,673	935,664
Provincial - One Time		0		0	0	0			13,908		881,321
Other Revenue		0		0	0	0			35	50	30
Gain / (Loss) Sale of Assets		0		0	0	0			37,854	(115,430)	(6,865)
BM Repayment of Loan (ends 2019)		0		0	0	0			0	0	123,767
CCBF (Gas Tax) Funding		2,914,661		2,914,661	2,793,217	121,444	4.3%	4.3%	2,793,217	6,024,817	2,126,252
Surplus Adjustment - From Reserve		0		0	0	0			0	0	905,996
Licenses		0		0	1,500	(1,500)	-100.0%		435	580	1,015
TOTAL REVENUES	<u>511,852</u>	<u>57,202,666</u>	<u>(3,062,296)</u>	<u>60,264,962</u>	<u>54,734,206</u>	<u>5,530,756</u>	<u>10.1%</u>	<u>4.5%</u>	<u>53,300,211</u>	<u>54,670,711</u>	<u>51,311,357</u>

County of Renfrew
Schedule of Reserves
2023 BUDGET

		Audited Balance 31-Dec-21	2022 Budget Reserve Changes	Known Adjustments In 2022	Estimated Balance 31-Dec-22	Prop-Pembroke	Property-RCP	Property - Base	Prop- Arnprior	IT	POA	Trails	PW	xxx	Transfers To	Transfers From	SDIP	Net Change	Estimated Balance 31-Dec-22		
Child Care	Mitigation	1,534,682			1,534,682													0	1,534,682		s
Ec Dev	RED	35,000			35,000													0	35,000		
Trail	Algonquin Trail	54,125			54,125													0	54,125		
General	Building Reserve	3,528,757	(641,734)	400,000 f	3,287,023	(253,000)	(985,630)	114,134	83,375				(317,000)				(1,358,121)	1,928,902		c	
General	Development Reserve	8,780			8,780													0	8,780		c
General	Federal Gas Tax Reserve	0	(2,685,199)	2,685,199 a	0								(2,914,661)		2,914,661		0	0			
General	Insurance	150,000			150,000													0	150,000		
General	Reforestation Reserve	235,894	(8,100)		227,794											(24,100)	(24,100)	203,694		c	s
General	OPP Bldg	808,540	66,169		874,709										62,625	(41,000)	21,625	896,334		c	
General	Sick leave	69,458			69,458													0	69,458		
General	TCA Renewal Reserve	17,526,393	(3,217,371)	3,306,073 b	17,615,095				(17,000)	(11,000)			(14,410,409)		7,360,198	466,473	(6,611,738)	11,003,357		c	
General	Working Capital	19,378,284	(2,051,000)		17,327,284	(40,000)						(2,225,538)					(2,265,538)	15,061,746		c	
General	WSIB Sched 2	621,547			621,547													0	621,547		
General	Cannabis Reserve	149,979			149,979													0	149,979		
General	Ontario Winter Games	200,000			200,000													0	200,000		
Housing	Non Profit Capital	116,222			116,222													0	116,222		s
Housing	Severance	146,992			146,992													0	146,992		s
Paramedic	Infrastructure	2,229,761	(794,000)	1,605,000 c	3,040,761										1,200,000	(2,445,000)	(1,245,000)	1,795,761		c	s
Paramedic	Community Paramedic	738,884			738,884													0	738,884		s
Paramedic	Severance	1,378,862			1,378,862													0	1,378,862		s
Paramedic	WSIB Sched 2	0			0													0	0		s
Public Works	Capital	0			0													0	0		c
Public Works	Winter Control	250,000			250,000								(9,238,831)		9,238,831			0	250,000		c
Social Service	Fiscal Pressure	339,942			339,942													0	339,942		s
County Of Renfrew		49,502,102	(9,331,235)	7,996,272	48,167,139	(293,000)	(985,630)	114,134	83,375	(17,000)	(11,000)	(2,225,538)	(26,880,901)	0	20,776,315	(2,510,100)	466,473	(11,482,872)	36,684,267		
BM	WSIB Sched 2	545,768	49,024		594,792										49,024			49,024	643,816		s
BM	Butterfly	149,318	(25,000)		124,318													0	124,318		c
BM	Unallocated	3,248,734	(361,800)	65,000 d	2,951,934											(626,500)	(626,500)	2,325,434		c	s
BM	LTC CMI Stabilization	248,242			248,242													0	248,242		s
BM	Equip	100,000			100,000													0	100,000		c
Bonnechere Manor		4,292,062	(337,776)	65,000	4,019,286	0	0	0	0	0	0	0	0	0	49,024	(626,500)	0	(577,476)	3,441,810		
ML	Butterfly	159,419	(159,419)		0													0	0		c
ML	WSIB Sched 2	228,442			228,442													0	228,442		s
ML	Unallocated	947,809	(426,341)	227,600 e	749,068											(703,600)	(703,600)	45,468		c	s
ML	LTC CMI Stabilization	0	100,614		100,614													0	100,614		s
ML	Equip	38,782			38,782													0	38,782		c
ML	Sick leave	186,402			186,402													0	186,402		s
Miramichi Lodge		1,560,854	(485,146)	227,600	1,303,308	0	0	0	0	0	0	0	0	0	0	(703,600)	0	(703,600)	599,708		
Opeongo	Capital	0			0													0	0		c
RCHC	Capital	3,870,674	(1,482,665)	236,000 g	2,624,009											(1,204,200)	(1,204,200)	1,419,809		c	s
RCHC	AHP Reserve	0			0													0	0		s
RCHC	AHP Admin Reserve	0			0													0	0		s
RCHC	Home Ownership	0			0													0	0		s
RCHC	Working Capital	50,000			50,000													0	50,000		c
RCHC	WSIB Sched 2	148,483			148,483													0	148,483		s
Renfrew County Housing Corp		4,069,157	(1,482,665)	236,000	2,822,492	0	0	0	0	0	0	0	0	0	0	(1,204,200)	0	(1,204,200)	1,618,292		
Total Surplus Adjustment		59,424,175	(11,636,822)	8,524,872	56,312,225	(293,000)	(985,630)	114,134	83,375	(17,000)	(11,000)	(2,225,538)	(26,880,901)	0	20,825,339	(5,044,400)	466,473	(13,968,148)	42,344,077		
Capital Reserves Only		52,281,145	(9,101,261)	5,839,673	49,019,557	(293,000)	(985,630)	114,134	83,375	(17,000)	(11,000)	(2,225,538)	(23,966,240)	0	17,861,654	(5,044,400)	466,473	(14,017,172)	35,002,385		

c = capital reserve
s = shared provic

County of Renfrew
2023 Budget

Department	Primary Category	Detail	Detail	Location/Other	Road 70	Bridge 70	Revised	Budget \$	Sources of Financing							
					Culvert 70	or Risk			10 Year Plan	Taxation/Other	Pembroke Share	Provincial Grant	Gas Tax Res	Reserves	Debt	Total
BM	Buildings	D2030 - Sanitary Waste		Municipal sanitary Lift station	Low		10,000	10,000						10,000		10,000
BM	Buildings	E2010 - Fixed Furnishings		kitchen cabinets 2 x servery 2 x cabinets in staff	Low		25,000	25,000						25,000		25,000
BM	Buildings	D4010 - Sprinklers		sprinklers	Low		30,000	30,000						30,000		30,000
BM	Buildings	E1042 - Laundry Room Equipment		3 washers new dryer 2016	Low		30,000	30,000						30,000		30,000
BM	Buildings	D5033 - Telephone Systems		new NEC system, partial cf	Low		180,000	160,000						160,000		160,000
BM	Buildings	Butterfly project		2021 & 2022 carryover				25,000						25,000		25,000
BM	Buildings	d3055-fin tube radiation	heaters in all rooms	2022 carryover				20,000						20,000		20,000
BM	Equipment	portable phones		2022 carryover				20,000						20,000		20,000
BM	Equipment	Wireless access points x 19						16,500						16,500		16,500
BM	Buildings	B30 - Roofing		washed river stone over single EPDM roof memt	Low		290,000	290,000						290,000		290,000
BM Total							565,000	626,500	0	0	0	0	626,500	0	626,500	
IT	Equipment	server-virtual replacement		CAB				17,000						17,000		17,000
IT Total							0	17,000	0	0	0	0	17,000	0	17,000	
ML	Buildings	C3020 - Floor Finishes		Ceramic flooring (ceramic repair 1st Floor)	Low		10,000	10,000						10,000		10,000
ML	Buildings	D3034 - Study - Air Conditioning Units		Eng. Study / tender			25,000	25,000						25,000		25,000
ML	Buildings	D1011 - Passage Elevators - Hydraulic		68 special purpose lifts from 160 kg - 455 kg ten	Medium		26,000	26,000						26,000		26,000
ML	Buildings	D5092 - Emergency Power & Generation Systems		500 Kw Emergency Generator - New Tranfer Sw	Low		35,000	35,000						35,000		35,000
ML	Buildings	C3020 - Floor Finishes		carpet rolled - Final phase of resident floor repla	Low		40,000	40,000						40,000		40,000
ML	Building	D-Services - Mechanical		carryover 2022 - Make-Up AHU				27,600						27,600		27,600
ML	Buildings	D3045 - Exhaust Ventilation Systems		VAV boxes - 43 VAVs Resident Areas Phase Tw	Medium		90,000	90,000						90,000		90,000
ML	Buildings	D3043 - Hydronic Distribution Systems		Hydronic valve controllers upgrade Phase Four	Low		160,000	160,000						160,000		160,000
ML	Buildings	hotwater boilers		carryover 2022 - \$200K, deferred to 2026			0	0						0		0
ML	Buildings	Butterfly Dementia care unit renovations		deferred re COVID and contractor issues, partial cf			161,000	60,000						60,000		60,000
ML	Buildings	D5032 - Intercommunications And Paging		Nurse call - Austco systsem - Phase #1- 2022 & i	Low		200,000	200,000						200,000		200,000
ML	Land Improvement	G2030 - Pedestrian Paving		concrete sidewalk and patio	Low		30,000	30,000						30,000		30,000
ML Total							777,000	703,600	0	0	0	0	703,600	0	703,600	
POA	Equipment	AV Equipment for Hybrid Court	Original Equipment was Temp Pandemic		Low			11,000						11,000		11,000
POA Total							0	11,000	0	0	0	0	11,000	0	11,000	
Paramedic	Equipment	es_0713-pc.workgroup	tuffbook laptop					6,000						6,000		6,000
Paramedic	Equipment	es_0768-pc.workgroup	tuffbook laptop					6,000						6,000		6,000
Paramedic	Equipment	es_0714-pc.workgroup	tuffbook laptop					6,000						6,000		6,000
Paramedic	Equipment	es_1063-pc.workgroup	tuffbook laptop					6,000						6,000		6,000
Paramedic	Equipment	es_0754-pc.workgroup	tuffbook laptop					6,000						6,000		6,000
Paramedic	Vehicles	ATV-18-8054008	POLARIS 4X4 SIDE BY SIDE				30,000	30,000						30,000		30,000
Paramedic	Vehicles	ERV-18-F286261	TRUCK GMC SIERRA		H		120,000	150,000						150,000		150,000
Paramedic	Vehicles	ERV-18-R375167	TRUCK CHEV TAHOE		H		120,000	120,000						120,000		120,000
Paramedic	Vehicles	ERV-18-R375824	TRUCK CHEV TAHOE		H		120,000	120,000						120,000		120,000
Paramedic	Vehicles	ERV-18-R376195	TRUCK CHEV TAHOE		M		120,000	120,000						120,000		120,000
Paramedic	Vehicles		Ford Expedition	new replacements				120,000						120,000		120,000
Paramedic	Vehicles		FORD F250	new replacements				150,000						150,000		150,000
Paramedic	Vehicles	AMBU-17-9774496	AMBULANCE DEMERS TYPE II	carryover \$235,000				235,000						235,000		235,000
Paramedic	Vehicles	AMBU-18-9774473	AMBULANCE DEMERS TYPE III	carryover \$235,000				235,000						235,000		235,000
Paramedic	Vehicles	AMBU-18-9774474	AMBULANCE DEMERS TYPE III	carryover \$235,000				235,000						235,000		235,000
Paramedic	Vehicles	AMBU-18-9774495	AMBULANCE DEMERS TYPE III (+stretc	carryover \$300,000				300,000						300,000		300,000
Paramedic	Vehicles	AMBU-18-9774497	AMBULANCE DEMERS TYPE III (+stretc	carryover \$300,000				300,000						300,000		300,000
Paramedic	Vehicles	AMBU-19-N044507	AMBULANCE DEMERS TYPE III (+stretc	carryover \$300,000				300,000						300,000		300,000
Paramedic	Vehicles	AMBU-19-N053032	AMBULANCE DEMERS TYPE III	supply issues - not delivered until 2024	H		235,000									0
Paramedic	Vehicles	AMBU-19-N053279	AMBULANCE DEMERS TYPE III	supply issues - not delivered until 2024	M		235,000									0
Paramedic	Vehicles	AMBU-19-N054530	AMBULANCE DEMERS TYPE III	supply issues - not delivered until 2024	L		235,000									0
Paramedic	Vehicles	AMBU-19-N053540	AMBULANCE DEMERS TYPE III	supply issues - not delivered until 2024	L		235,000									0
Paramedic	Vehicles	AMBU-18-9774498	AMBULANCE DEMERS TYPE III	supply issues - not delivered until 2024	L		235,000									0
Paramedic Total							1,685,000	2,445,000	0	0	0	0	2,445,000	0	2,445,000	
Prop-ArnBase	Land Improvement	parking lot		Paramedic base Amprior			10,000	10,000						10,000		10,000
Prop-ArnBase Total							10,000	10,000	0	0	0	0	10,000	0	10,000	
Prop-BBBBase	Land Improvement	crack sealing	under threeshold	Paramedic base Barry's Bay			5,000	0						0		0
Prop-BBBBase Total							5,000	0	0	0	0	0	0	0	0	
Prop-CAB	Buildings	door opener	funded CF	CAB				59,000			59,000					59,000
Prop-CAB	Buildings	consulting on new PS base	6% of \$3M base	CAB				180,000						180,000		180,000
Prop-CAB	Buildings	generator transfer switch		CAB			33,000	33,000						33,000		33,000
Prop-CAB	Furniture	office conference furniture		CAB			27,500	0						0		0
Prop-CAB	Vehicles	LDT	LDTR-12-S287312	TRUCK PICKUP DODGE RAM 1500 4X2	Low		40,000	40,000						40,000		40,000
Prop-CAB Total							100,500	312,000	0	0	59,000	0	253,000	0	312,000	
Prop-DeepBase	Buildings	lighting	under threeshold	Paramedic base Deep river			5,500	0						0		0
Prop-DeepBase	Land Improvement	crack sealing	under threeshold	Paramedic base Deep river			5,000	0						0		0
Prop-DeepBase Total							10,500	0	0	0	0	0	0	0	0	
Prop-OPP	Equipment	HVAC		OPP - Renfrew			11,000	11,000						11,000		11,000

County of Renfrew
2023 Budget

Department	Primary Category	Detail	Detail	Location/Other	Road 70		Sources of Financing								
					Bridge 70	Revised	Pembroke			Provincial		Gas Tax Res		Total	
					Culvert 70	10 Year Plan	Taxation/Other	Share	Grant	Reserve	Reserves	Debt			
Prop-OPP	Land Improvement	parking lot remediation		OPP - Renfrew		16,500	30,000						30,000		30,000
Prop-OPP Total							27,500	41,000	0	0	0	0	41,000	0	41,000
Prop-PetBase	Buildings	floor sealing		Paramedic base Petawawa		17,600	17,600						17,600		17,600
Prop-PetBase	Land Improvement	crack sealing		Paramedic base Petawawa		20,000	20,000						20,000		20,000
Prop-PetBase Total							37,600	37,600	0	0	0	0	37,600	0	37,600
Prop-RCP	Buildings	roofing		RCP		341,000	341,000						341,000		341,000
Prop-RCP	Buildings	PS storage building	carry over of \$200K	RCP		200,000	425,000						425,000		425,000
Prop-RCP	Equipment	rooftop HVAC units x 2	carry over of \$150K	RCP		220,000	220,000						220,000		220,000
Prop-RCP	Land Improvement	parking lot	carry over of \$50k	RCP		50,000	50,000						50,000		50,000
Prop-RCP	Land Improvement	crack sealing		RCP		13,200	13,200						13,200		13,200
Prop-RCP Total							824,200	1,049,200	0	0	0	0	1,049,200	0	1,049,200
PW	Bridge	B007		Butler Bridge	Butler Road	72	1,700,000	20,000					20,000		20,000
PW	Bridge	B044		Douglas Bridge	5	66	1,800,000	1,800,000					1,800,000		1,800,000
PW	Bridge	B064		Pilgrim Road Bridge	2022 budget carry over \$139K	64	380,000	380,000					380,000		380,000
PW	Bridge	B102		Brennans Creek Bridge	512	62	825,000	10,000					10,000		10,000
PW	Bridge	B108		Tramore Bridge	Tramore Road	72	400,000	20,000					20,000		20,000
PW	Bridge	B156		Burnt Bridge	Burnt Bridge Road	62	530,000	53,000					53,000		53,000
PW	Bridge	B232		Cochrane Creek Bridge	Cement Bridge Road	38	500,000	50,000					50,000		50,000
PW	Bridge	B257		Harrington Creek Bridge	2022 budget carry over \$800K	24	800,000	800,000					800,000		800,000
PW	Bridge	B310		Ski Hill Bridge	58	67	1,200,000	1,200,000					1,200,000		1,200,000
PW	Bridge	B103		O'Grady Bridge	O'Grady Settlement Road	52	26,500	26,500					26,500		26,500
PW	Bridge	B145		Combermere Bridge	62	64	280,000	280,000					280,000		280,000
PW	Bridge	B181		Peter Black Bridge	24	61	180,000	180,000					180,000		180,000
PW	Bridge			General Bridge Repairs			200,000	100,000					100,000		100,000
PW	Buildings	Calabogie		Gas/Diesel Tanks & Pumps	Fuel Inventory & Dispensing System	Low	25,000	25,000					25,000		25,000
PW	Buildings	Calabogie		Property, General Yard & Signs	Site Condition Assessment	Low	15,000	0					0		0
PW	Buildings	Cobden		Gas/Diesel Tanks & Pumps	Proper enclosure around oil tank	Medium	25,000	25,000					25,000		25,000
PW	Buildings	Cobden		Property, General Yard & Signs	Site Condition Assessment	Medium	15,000	0					0		0
PW	Buildings	Cobden		Waste Oil Tank, Catch, & Structure	Proper enclosure around oil tank	Medium	25,000	25,000					25,000		25,000
PW	Buildings	Cobden		Furnace			32,000	32,000					32,000		32,000
PW	Buildings	Goshen		Gas/Diesel Tanks & Pumps	Fuel Inventory & Dispensing System	Low	25,000	25,000					25,000		25,000
PW	Buildings	Goshen		Property, General Yard & Signs	Site Condition Assessment	Low	15,000	0					0		0
PW	Buildings	Goshen		Waste Oil Tank, Catch, & Structure	Proper enclosure around oil tank	Medium	25,000	25,000					25,000		25,000
PW	Buildings	Southwest		Gas/Diesel Tanks & Pumps	Fuel Inventory & Dispensing System	Low	25,000	25,000					25,000		25,000
PW	Buildings	Southwest		Property, General Yard & Signs	Site Condition Assessment	Low	15,000	0					0		0
PW	Buildings	Southwest		Toilets, Sinks, Piping, etc	Architectural Review & design for Washroom	Low	30,000	30,000					30,000		30,000
PW	Buildings	Southwest		Waste Oil Tank, Catch, & Structure	Proper enclosure around oil tank	Medium	25,000	25,000					25,000		25,000
PW	Buildings	White Water		Gas/Diesel Tanks & Pumps	Fuel Inventory & Dispensing System	Medium	25,000	25,000					25,000		25,000
PW	Buildings	White Water		Property, General Yard & Signs	Site Condition Assessment	Medium	15,000	0					0		0
PW	Buildings	White Water		Toilets, Sinks, Piping, etc	Architectural Review & design for Washroom	Low	30,000	30,000					30,000		30,000
PW	Buildings	White Water		Waste Oil Tank, Catch, & Structure	Proper enclosure around oil tank	Medium	25,000	25,000					25,000		25,000
PW	Culverts	C001		Berlanquet Creek Culvert	5	65	400,000	40,000					40,000		40,000
PW	Culverts	C025		Borne Road Culvert	Borne Road	28.5	800,000	800,000					800,000		800,000
PW	Culverts	C115		Dunlop Crescent Dual Culvert	Dunlop Crescent	37	415,000	415,000					415,000		415,000
PW	Culverts	C134		Campbell Drive Culvert	Campbell Drive	39	600,000	0					0		0
PW	Culverts	C137		Hanson Creek Culverts	carryover 82K	53.79	600,000	600,000					600,000		600,000
PW	Culverts	C191		Dicks Road Culvert	Dicks Road	18	200,000	200,000					200,000		200,000
PW	Culverts	C197		Etmanskie Swamp Culvert	carryover \$1M	43.74	1,300,000	1,300,000					1,300,000		1,300,000
PW	Culverts	C204		Bellows Creek Culvert	12	40.5	540,000	600,000					600,000		600,000
PW	Culverts	C325		Neilson Creek Culvert	Clear Lake Road	18	450,000	450,000					450,000		450,000
PW	Culverts	C040		Snake River Culvert	8	67	25,000	25,000					25,000		25,000
PW	Culverts	C051		Harris Creek Culvert	Proven Line	21	20,000	20,000					20,000		20,000
PW	Culverts	C062		John Watson Culvert 2	John Watson Road	25	45,000	45,000					45,000		45,000
PW	Culverts	C130		Lochiel Creek Culvert North	63	25.5	40,000	40,000					40,000		40,000
PW	Culverts	C136		Robertson Twin Pipes	Robertson Line	43	61,000	61,000					61,000		61,000
PW	Culverts	C201		Broomes Creek Culvert	7	16	200,000	200,000					200,000		200,000
PW	Culverts	C215		Elm Creek Culverts	Snake River Line	21	36,000	36,000					36,000		36,000
PW	Culverts	C221		Kenny's Culvert	Pleasant Valley Road	48.14	20,000	20,000					20,000		20,000
PW	Culverts	C229		Burnt Bridge	Burnt Bridge Road	42.64	30,500	0					0		0
PW	Culverts	C250		Pleasant Valley Culvert	Grants Settlement Road	64.1	80,000	0					0		0
PW	Culverts	C268		St. Columbkille's Culvert	58	59	90,000	90,000					90,000		90,000
PW	Equipment		U-body water tank				36,000						36,000		36,000
PW	Equipment		Roller 3'				55,000						55,000		55,000
PW	Equipment		Forestry Mulcher Attachment				50,000						50,000		50,000
PW	Equipment		Forestry Mulcher Attachment				50,000						50,000		50,000
PW	Equipment		Offset Roller				81,000						81,000		81,000

County of Renfrew
2023 Budget

Department	Primary Category	Detail	Detail	Location/Other	Road 70	Revised	Budget \$	Sources of Financing									
					Bridge 70			Taxation/Other	Share	Grant	Gas Tax Res Reserve	Reserves	Debt	Total			
					Culvert 70										or Risk	10 Year Plan	
PW	Equipment	Road Winener					110,000									110,000	110,000
PW	Equipment	Offset Roller	2022 budget carry over	tendering as of Oct 2022			80,153									80,153	80,153
PW	Equipment	Road Shoulder MC	2022 budget carry over	tendering as of Oct 2022			95,440									95,440	95,440
PW	Roads		Intersections				200,000									200,000	200,000
PW	Roads		Scratch Coat				750,000									750,000	750,000
PW	Roads	1	River Road	Lochwinnoch Rd-to-Storie Rd	27.1		603,077									603,077	603,077
PW	Roads	1	River Road	Storie Rd-to-County CP Trail	21.5		533,930									533,930	533,930
PW	Roads	6	Gillan Rd	Hwy 60 (O'Brien Rd)-to-Jamieson Lane	72.9		192,214									0	0
PW	Roads	6	Gillan Rd	Jamieson Lane-to-Lime Kiln Rd	67.7		300,902									0	0
PW	Roads	6	Gillan Rd	Lime Kiln Rd-to-Hwy 17	57.7		134,160									0	0
PW	Roads	6	Lochwinnoch Rd	Hwy 17-to-Thomson Rd	69.4		356,315									0	0
PW	Roads	6	Lochwinnoch Rd	Thomson Rd-to-Yantha Rd	70.1		469,159									0	0
PW	Roads	6	Lochwinnoch Rd	Yantha Rd-to-Miller Rd	75.3		201,641									0	0
PW	Roads	20	Bruce St	Hwy 60-to-Urban Limit	71.4		93,065	93,065								93,065	93,065
PW	Roads	20	Bruce St	Urban Limit-to-Cobus Rd	68		239,014	239,014								239,014	239,014
PW	Roads	20	Bruce St	Cobus Rd-to-Hwy 17	66.4		207,480	207,480								207,480	207,480
PW	Roads	21	Beachburg Rd	Hila Rd-to-Cty Rd 12 (Westmeath Rd)	73.8		272,617									0	0
PW	Roads	21	Beachburg Rd	Cty Rd 12 (Westmeath Rd)-to-Finchley Rd	74.3		397,720									0	0
PW	Roads	23	Highland Rd	Sawmill Rd-to-Frank St	47.8		166,970									0	0
PW	Roads	23	Highland Rd	Frank St-to-Cty Rd 2 (White Lake Rd)	46.9		472,610									0	0
PW	Roads	24	White Water Rd	Stafford Third Line-to-Hwy 17	49.4		1,309,911	1,309,911			833,791		476,120			1,309,911	1,309,911
PW	Roads	30	Lake Dore Rd	Hwy 60-to-St. John's Church Steps	42.9		631,856	631,856								631,856	631,856
PW	Roads	30	Lake Dore Rd	St. John's Church Steps-to-Lovers Lane	20.3		961,944	961,944								961,944	961,944
PW	Roads	30	Lake Dore Rd	Lovers Lane-to-Sperberg Rd	30.7		935,748	935,748								935,748	935,748
PW	Roads	37	Murphy Rd	Hwy 17-to-Cty Rd 26 (Doran St)	17.9		1,077,840	1,077,840			669,263		408,577			1,077,840	1,077,840
PW	Roads	37	Murphy Rd	Cty Rd 26 (Doran St)-to-Cty Rd 51 (Petawawa B	31.5		490,588	490,588								490,588	490,588
PW	Roads	42	Forest Lea Rd	Hwy 17-to-B Line Rd	75.5		389,298	389,298								389,298	389,298
PW	Roads	42	Forest Lea Rd	B Line Rd-to-Meadowbrook Dr West Junction	61.6		256,330	256,330								256,330	256,330
PW	Roads	42	Forest Lea Rd	Meadowbrook Dr West Junction-to-Cty Rd 51 (P	75		113,724	113,724								113,724	113,724
PW	Roads	45	Russett Dr	Vanjumar Rd-to-Nieman Dr	47		604,500									0	0
PW	Roads	45	Russett Dr	Nieman Dr-to-Scheel Dr	56.8		561,100									0	0
PW	Roads	58	Round Lake Rd	Deer Trail Rd-to-Turners Rd	45.5		763,470	763,470			763,470					763,470	763,470
PW	Roads	58	Round Lake Rd	Turners Rd-to-Bonnechere R Bdge W Exp Jnt	54.3		494,010	494,010			494,010					494,010	494,010
PW	Roads	65	Centennial Lake Rd	2872 Centennial Lake Rd-to-Black Donald Acce:	14.5		686,230	686,230			686,230					686,230	686,230
PW	Roads	508	Calabogie Rd	Cty Rd 34 (Norton Rd)-to-Mill St	34.5		918,160	918,160					918,160			918,160	918,160
PW	Roads	508	Calabogie Rd	Goshen Rd-to-Nabarr Rd	45.2		430,564	430,564								430,564	430,564
PW	Roads	508	Calabogie Rd	Nabarr Rd-to-Cty Rd 63 (Stewartville Rd)	58.9		418,982	418,982								418,982	418,982
PW	Roads	508	Calabogie Rd	Cty Rd 63 (Stewartville Rd)-to-Hwy 17	52.5		401,799	401,799								401,799	401,799
PW	Roads	512	Foymount Rd	2022 budget carry over 1.8M									0			0	0
PW	Roads	512	Foymount Rd	B257-to-Lake Clear Rd	5		1,032,960	1,032,960								1,032,960	1,032,960
PW	Roads	512	Foymount Rd	Lake Clear Rd-to-Buelow Rd	5		802,230	802,230								802,230	802,230
PW	Roads	512	Foymount Rd	Buelow Rd-to-Verch Rd	5		1,605,930	1,605,930								1,605,930	1,605,930
PW	Roads	512	Foymount Rd	Verch Rd-to-Miller Rd (Heidemans Lumber)	5		1,049,070	1,049,070								1,049,070	1,049,070
PW	Roads	515	Palmer Rd	Riverside Dr-to-McPhee Bay Rd	45.2		688,599									0	0
PW	Roads	515	Palmer Rd	McPhee Bay Rd-to-Finch Rd	62.5		650,867									0	0
PW	Roads	515	Palmer Rd	Finch Rd-to-Palmer Rapids Dam Rd	48.9		609,194	1,585,870			1,585,870					1,585,870	1,585,870
PW	Roads	515	Palmer Rd	Palmer Rapids S Urban Lmt-to-Palmer Rapids N	47.9		183,700	183,700					183,700			183,700	183,700
PW	Roads	515	Palmer Rd	Palmer Rapids N Urban Lmt-to-Cty Rd 514 (Sch	67.4		311,300	311,300					311,300			311,300	311,300
PW	Roads	517	Dafoe Rd	Radcliffe Twp (Coulas Rd)-to-CA 2049	19.6		421,000	421,000								421,000	421,000
PW	Roads	517	Dafoe Rd	CA 2049-to-Peplinskie Rd	17.3		505,200	505,200								505,200	505,200
PW	Roads	517	Dafoe Rd	Peplinskie Rd-to-Serran Rd	12.7		348,210	348,210								348,210	348,210
PW	Roads	635	Swisha Rd	Hwy 17-to-Interprovincial Bdge S Exp Jnt	74.7		300,000	300,000								300,000	300,000
PW	Vehicles	LDT	LDTR-16-Z335214		Low		42,000	42,000								42,000	42,000
PW	Vehicles	HDT	HDTR-07-J653946	6 Ton Truck	Medium		326,000	326,000								326,000	326,000
PW	Vehicles	HDT	HDTR-08-J105697	6 Ton Truck	Medium		386,000	386,000								386,000	386,000
PW	Vehicles	HDT	HDTR-09-J239888	6 Ton Truck	Low		400,000	400,000								400,000	400,000
PW	Vehicles	Tractor	TRAC-02-L25212	Southwest	High		125,000	125,000								125,000	125,000
PW	Vehicles	Loader	New - Additional		Extreme		500,000	500,000								500,000	500,000
PW	Vehicles	Trailer	New - Additional	Enclosed Cargo 20'	Low		25,000	25,000								25,000	25,000
PW	Vehicles	HDT	2022 budget carry over	617-09 plow truck			391,480	391,480								391,480	391,480
PW Total							42,483,189	33,984,064	0	0	2,612,973	2,914,661	23,966,240	4490190		33,984,064	33,984,064
RCHC	Buildings	425 Nelson Street	B2010 - Exterior Walls	brick work	does not qualify		12,240	0								0	0
RCHC	Buildings	150 Elizabeth Street North	D2095 - Domestic Water Heaters	2 X 200 GAL Tank			15,000	15,000								15,000	15,000
RCHC	Buildings	59 Wallace Street - Site	G4020 - Site Lighting	Site lighting*	carryover		25,000	25,000								25,000	25,000
RCHC	Buildings	236 Hall Vent Stacks	critical				25,000	25,000								25,000	25,000
RCHC	Buildings	44 Lorne Street	B2030 - Exterior Doors	exterior doors.	carryover		26,000	26,000								26,000	26,000

County of Renfrew
2023 Budget

Department	Primary Category	Detail	Detail	Location/Other	Road 70	Revised	Budget \$	Sources of Financing						
					Bridge 70			Taxation/Other	Pembroke Share	Provincial Grant	Gas Tax Res Reserve	Reserves	Debt	Total
					Culvert 70 or Risk									
					10 Year Plan									
RCHC	Buildings	150 Elizabeth Street North	B2030 - Exterior Doors	Fire Exit Door	carryover	35,000	35,000					35,000		35,000
RCHC	Buildings	425 Nelson Street	fire system consultant		does not qualify	50,000	0					0		0
RCHC	Buildings	75 Stafford Street	D4010 - Sprinklers	Partial sprinkler system.		50,000	50,000					50,000		50,000
RCHC	Buildings	k Cres, 596-598 Frank Dench St	Electrical	does not meet current electrical code		50,000	50,000					50,000		50,000
RCHC	Buildings	26 Spruce Family steps				50,000	50,000					50,000		50,000
RCHC	Buildings	New install bathroom fans	Do 50 in 2023		does not qualify	50,000	0					0		0
RCHC	Buildings	Extension to garage at Lorne				50,000	50,000					50,000		50,000
RCHC	Buildings	75 Stafford Street	C1070 - Plumbing fixture Refurbishment		carryover	75,000	75,000					75,000		75,000
RCHC	Buildings	ey, 220/350 Arith Blvd - (14) Dupl	Roofing	Asphalt shingle roofing.	carryover	75,000	75,000					75,000		75,000
RCHC	Buildings	0-1144 Lea St - (2) Townhome Bl	B30 - Roofing	Asphalt shingles.		90,000	90,000					90,000		90,000
RCHC	Buildings	260 Elizabeth Street North	A20 - Basement Construction	Structural issues		100,000	100,000					100,000		100,000
RCHC	Buildings	0-1144 Lea St - (2) Townhome Bl	B2020 - Exterior Windows	All, based on sample units		125,000	125,000					125,000		125,000
RCHC	Buildings	41 Vimy Building shift				150,000	150,000					150,000		150,000
RCHC	Buildings	1030-1106 Lea St - (4) Townhon B30 - Roofing		Asphalt shingles.		200,000	200,000					200,000		200,000
RCHC	Buildings	demolition and rebuild - 202 cecil			OHPI		546,000			546,000				546,000
RCHC	Buildings	lee & douglas new build		RCHC contribution	COCHI		2,350,000			2,350,000				2,350,000
RCHC	Vehicles	TRAC-09-LAWNPO2	Tractor 510 MacKay/515 River Rd		Low	8,600	8,600					8,600		8,600
RCHC	Vehicles	TRAC-06-LAWNPO5	Lawn tractor 425 Nelson		Low	8,600	8,600					8,600		8,600
RCHC	Vehicles	LTDR-15-N107755	VAN MTCE NISSAN		Low	46,000	46,000					46,000		46,000
RCHC Total						1,316,440	4,100,200	0	0	2,896,000	0	1,204,200	0	4,100,200
Grand Total						47,841,929	43,337,164	0	0	5,567,973	2,914,661	30,364,340	4490190	43,337,164



BUSINESS CASE - STAFFING REPORT

NEW 2023-IT-01

Date: February 16, 2023

Department: Corporate Services,
Information Technology

Report Prepared by: Chris Ryn, IT Manager

PROPOSAL	To change the Administrative Assistant II position (Group 3) to a Help Desk position (Group 4), no change in the 1,820 hours.		
POSITIONS Non-Union X	Administrative Assistant II (1,820) to Help Desk 1,820.		
SUMMARY <ul style="list-style-type: none"> • Background • Discussion 	With the retirement of the Information Technology Administrative Assistant II in 2022 and the final results of the Perry Group Consulting, Digital Strategy review, there was an opportunity to review the existing position within the Information Technology Division. It was determined that a Help Desk position, with more IT related duties, rather than administrative duties would be better suited to assist the division, as well as staff and Elected Officials. The Helpdesk position would help manage help desk tickets, be the first point of contact to help solve the client's issues to improve customer service and provide a faster turnaround of customer requests, provide solutions and advice on technical issues and escalate help desk calls to the next level that require specialized IT Technician support. The Information Technology Division averages approximately 8,213 help desk tickets/requests annually.		
RECOMMENDATION	THAT the Finance and Administration Committee recommend the approval of a position change from Administrative Assistant II (Group 3) to Help Desk (Group 4), no change in the 1,820 hours within the Information Technology Division, Corporate Services Department; AND FURTHER THAT this be brought forward to the February 22, 2023 County Council Budget Workshop for approval.		
FINANCIAL CONSIDERATIONS		<u>HRS</u>	<u>Salary/Benefits</u>
	Administrative Assistant II	(1,820)	(\$67,000)
	Help Desk	<u>1,820</u>	<u>\$77,000</u>
	Total IT Budget Change	0	\$10,000



BUSINESS CASE - STAFFING REPORT

NEW 2023-IT-02

Date: February 16, 2023

Department: Corporate Services,
Information Technology

Report Prepared by: Chris Ryn, IT Manager

PROPOSAL	The creation of a new Business Analyst position, Group 8, an increase of 1,820 hours.												
POSITIONS Non-Union X	Increase in Business Analyst position, Group 8, 1,820 hours.												
SUMMARY <ul style="list-style-type: none"> • Background • Discussion 	In 2021-2022, County Council approved the use of funding under the Municipal Modernization Program Intake 2 and 3 for a Digital Strategy Review to be completed by Perry Group Consulting. They explored our use of digital business tools including strengths and areas needing improvement from both internal business processes and citizen facing service aspects. The report determined that the County of Renfrew had no dedicated solutions or business analysts in Information Technology. There are many projects ahead which are in the business solutions domain that will require business analysis and application development skills to support systems configuration during the projects and for support after solutions are implemented. This individual will help the County of Renfrew define requirements, analyze current systems and determine specifications for new systems/solutions and improvements to business processes, as well as support by working with the departments and vendors during this process. This position may also assist the lower-tier municipalities depending on project timing and capacity.												
RECOMMENDATION	THAT the Finance and Administration Committee recommend the approval of an increase of 1,820 hours for the creation of a new Business Analyst position (Group 8) within the Information Technology Division, Corporate Services Department; AND FURTHER THAT this be brought forward to the February 22, 2023 County Council Budget Workshop for Approval.												
FINANCIAL CONSIDERATIONS	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>HRS</u></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Salary/Benefits</u></th> </tr> </thead> <tbody> <tr> <td>Business Analyst</td> <td style="text-align: center;">1,820</td> <td style="text-align: right;">\$114,000</td> </tr> <tr> <td>Computer Supplies etc.</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> <td style="text-align: right; border-bottom: 1px solid black;">\$6,800</td> </tr> <tr> <td>Total IT Budget Enhancement</td> <td style="text-align: center;">1,820</td> <td style="text-align: right;">\$120,800</td> </tr> </tbody> </table>		<u>HRS</u>	<u>Salary/Benefits</u>	Business Analyst	1,820	\$114,000	Computer Supplies etc.	_____	\$6,800	Total IT Budget Enhancement	1,820	\$120,800
	<u>HRS</u>	<u>Salary/Benefits</u>											
Business Analyst	1,820	\$114,000											
Computer Supplies etc.	_____	\$6,800											
Total IT Budget Enhancement	1,820	\$120,800											



BUSINESS CASE - STAFFING REPORT

NEW 2023-POA-01

Date: **February 16, 2023**

Department: **Provincial Offences,
Corporate Services**

Report Prepared by: **Ashley Wilton, POA Manager**

PROPOSAL	Increase of 1,300 Prosecutor hours, Group 8, to change the Prosecutor position from a purchased service to an employee of the County of Renfrew.
POSITIONS Non-Union X	Increase in Prosecutor hours, Group 8, 1,300 hours.
SUMMARY <ul style="list-style-type: none"> • Background • Discussion 	<p>In February 2018, staff provided the Finance & Administration Committee with a letter dated January 22, 2018 from the Ministry of the Attorney General (MAG) advising that Bill 177 – Stronger, Fairer Ontario Act (Budget Measures), 2017 was passed by the Legislative Assembly of Ontario on December 14, 2017. This Bill enables the Attorney General to enter into agreements with municipalities to transfer responsibility for certain prosecutions currently prosecuted by the Ministry’s Criminal Law Division under Part III of the Provincial Offences Act. The target date for all municipalities to download Part III matters was the end of 2019 and MAG was to meet in June 2018 to further discuss how to proceed with the Memorandum of Understanding. No further updates were received until May 2019, when staff attended another Municipal Court Managers’ Association Annual Conference and the Ministry of the Attorney General (MAG) advised that the download of Part III Prosecutions was still under review and they could not provide a timeline as to when the download would occur.</p> <p>The Ministry will continue to prosecute certain Part III POA cases, including those in which a criminal charge is also laid, charges involving Ontario’s sex offender registry and Young Persons, and a review of POA fatalities will be conducted on a case-by-case basis to determine if the Crown Attorney or municipality will prosecute. The Ministry is continuing to plan for a phased approach to the transfer of this Part III work and the timing of individual transfers will be informed by local site readiness and capacity to assume this important responsibility. An amending legal agreement will be required to affect the transfer, consisting of an amending Memorandum of Understanding and amending Local Side Agreement, which specifically address the transfer of the Part III prosecution only.</p>

	<p>Part I offences represent less than 30% of all court matters before a Justice in Renfrew County courtrooms. Prior to a Part I court appearance there is also an informal meeting with the Prosecutor. These meetings result in a resolution before the court, payment of fine or a trial. With the transfer to Part III responsibilities, the workload for our Prosecutor will increase substantially as these matters tend to be more serious in nature and can have extensive disclosure provided by enforcement agencies i.e. video evidence, witness statements and collision reports. With the transfer of Part III responsibilities in 2023 and with the recent appointment of our purchased service/contract prosecutor to a Justice of the Peace, it would be beneficial to hire our own prosecutor, rather than purchase these services from a lawyer.</p>												
<p>RECOMMENDATION</p>	<p>THAT the Finance and Administration recommend the approval of an increase of 1,300 hours for the Prosecutor position (Group 8) to be changed from a Purchased Service to an employee of the County of Renfrew, within the Provincial Offences Administration Division, Corporate Services Department; AND FURTHER THAT this be brought forward to the February 22, 2023 County Council Budget Workshop for approval.</p>												
<p>FINANCIAL CONSIDERATIONS</p>	<table border="0"> <thead> <tr> <th></th> <th style="text-align: right;"><u>HRS</u></th> <th style="text-align: right;"><u>Salary/Benefits</u></th> </tr> </thead> <tbody> <tr> <td>Prosecutor</td> <td style="text-align: right;">1,300</td> <td style="text-align: right;">\$80,000</td> </tr> <tr> <td>Prosecutor Purchased Service</td> <td style="text-align: right;"><u> </u></td> <td style="text-align: right;"><u>(\$74,800)</u></td> </tr> <tr> <td>Total POA Budget Enhancement</td> <td style="text-align: right;">1,300</td> <td style="text-align: right;">\$ 5,200</td> </tr> </tbody> </table>		<u>HRS</u>	<u>Salary/Benefits</u>	Prosecutor	1,300	\$80,000	Prosecutor Purchased Service	<u> </u>	<u>(\$74,800)</u>	Total POA Budget Enhancement	1,300	\$ 5,200
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