



FINANCE AND ADMINISTRATION COMMITTEE

Thursday, April 13, 2023

A meeting of the Finance and Administration Committee was held on Thursday, April 13, 2023 at 9:30 a.m.

Present were: Chair Jennifer Murphy
Vice-Chair Valerie Jahn
Warden Peter Emon
Councillor James Brose
Councillor Glenn Doncaster
Councillor Michael Donohue
Councillor Anne Giardini
Councillor David Mayville

Staff Present: Craig Kelley, Chief Administrative Officer/Clerk
Jeffrey Foss, Director of Corporate Services
Laura LePine, Director of Community Services
Mike Blackmore, Director of Long-Term Care
Lee Perkins, Director of Public Works and Engineering
Daniel Burke, Manager of Finance
Greg Belmore, Manager of Human Resources
Tina Peplinskie, Media Relations and Social Media Coordinator
Rosalyn Gruntz, Deputy Clerk
Connie Wilson, Administrative Assistant, Corporate Services

Chair Murphy called the meeting to order at 9:30 a.m. The Chair recited the land acknowledgement, identifying that the meeting was being held on the traditional territory of the Algonquin People. The roll was called, and no pecuniary interests were disclosed.

RESOLUTION NO. FA-C-23-04-33

Moved by Councillor Brose

Seconded by Councillor Giardini

THAT the minutes of the March 20, 2023 meeting be adopted. CARRIED.

Administration Department Report

Mr. Kelley overviewed the Administration Department Report which is attached as Appendix A.

RESOLUTION NO. FA-C-23-04-34

Moved by Councillor Donohue

Seconded by Councillor Brose

THAT the Finance and Administration Committee recommend that County Council approve that the September Standing Committees be held as follows:

September 12, 2023 (9:30 a.m.) Development and Property Committee

September 12, 2023 (1:00 p.m.) Operations Committee

September 13, 2023 (9:30 a.m.) Health Committee

September 13, 2023 (1:00 p.m.) Community Services Committee

September 14, 2023 (9:30 a.m.) Finance and Administration Committee. CARRIED

RESOLUTION NO. FA-C-23-04-35

Moved by Councillor Mayville

Seconded by Councillor Jahn

THAT the Administration Department Report attached as Appendix A be approved. CARRIED.

Corporate Services Department Report

Mr. Foss overviewed the Corporate Services Department Report which is attached as Appendix B.

Mr. Foss overviewed the Unaudited 2022 Financial Statements for the General Revenue Fund for year-ended December 31, 2022. Mr. Foss noted that each Committee overviewed their respective Unaudited 2022 Financial Statements and the 2022 Consolidated Audited Financial Report will be brought back to Committee and Council in June and our new Auditor's KPMG, will be presenting these statements.

Mr. Belmore overviewed the presentation regarding the Staff Engagement Survey.

Committee recessed at 11:00 a.m. and reconvened at 11:10 a.m. with all persons present.

RESOLUTION NO. FA-C-23-04-36

Moved by Councillor Giardini

Seconded by Councillor Doncaster

THAT the Finance and Administration Committee recommends to County Council that the 2023 membership fee to the Federation of Canadian Municipalities (FCM) in the amount of \$23,093.95 including HST be approved. CARRIED.

RESOLUTION NO. FA-C-23-04-37

Moved by Councillor Mayville

Seconded by Councillor Jahn

THAT the Finance and Administration Committee recommend to County Council the use of \$112,879.25 from the existing Community Paramedic Reserve to cover the operating deficit within the Community Paramedic Long Term Care Program as at December 31, 2022. CARRIED.

RESOLUTION NO. FA-C-23-04-38

Moved by Councillor Donohue

Seconded by Warden Emon

THAT the Finance and Administration Committee recommend that County Council consider the introduction of the new Optional Small Scale On-Farm Business Subclass. DEFEATED.

Committee noted that the introduction of the new Optional Small Scale On-Farm Business Subclass would delay the setting of tax policy for 2023, therefore staff were asked to research next steps required to have a motion in place in order for the Tax Policy Working Group to consider this for the 2024 taxation cycle.

RESOLUTION NO. FA-C-23-04-39

Moved by Councillor Brose

Seconded by Councillor Jahn

THAT the Finance and Administration Committee recommends that County Council adopt a By-law setting the starting 2023 tax ratios for County purposes and lower-tier purposes for the year 2023. CARRIED.

RESOLUTION NO. FA-C-23-04-40

Moved by Councillor Mayville

Seconded by Councillor Brose

THAT the Finance and Administration Committee recommends that County Council approve that the 2023 tax ratio By-law include a revenue neutral ratio for the Landfill class at 1.189066. CARRIED.

RESOLUTION NO. FA-C-23-04-41

Moved by Councillor Jahn

Seconded by Councillor Brose

THAT the Finance and Administration Committee recommends that County Council approve a final reduction in the Broad Industrial Ratio down to the Provincial Threshold of 2.63, which was phased in over a 2-year period beginning with the 2022 taxation cycle. CARRIED.

RESOLUTION NO. FA-C-23-04-42

Moved by Councillor Brose

Seconded by Councillor Mayville

THAT the Finance and Administration Committee recommends that County Council adopt a By-law to Establish the 2023 Tax Rates for County of Renfrew Purposes. CARRIED.

Mr. Belmore overviewed the new Corporate Policies J-04 – Employee Referral Bonus Program and J-05 - Employee Recognition Program.

RESOLUTION NO. FA-C-23-04-43

Moved by Councillor Doncaster

Seconded by Councillor Giardini

THAT the Finance and Administration Committee recommends to County Council that the revised Corporate Policy J-04 – Employee Referral Bonus Program and J-05 - Employee Recognition Program be approved; AND FURTHER THAT a By-law to amend By-law 63-03, being a By-law to establish Human Resources Corporate Policies and Procedures for the County of Renfrew be adopted. CARRIED.

RESOLUTION NO. FA-C-23-04-44

Moved by Councillor Doncaster

Seconded by Warden Emon

THAT the Corporate Services Department Report attached as Appendix B be approved. CARRIED.

RESOLUTION NO. FA-C-23-04-45

Moved by Councillor Jahn

Seconded by Councillor Donohue

THAT this meeting adjourn and the next regular meeting be held on Thursday, May 18, 2023. Time: 12:25 p.m. CARRIED.

COUNTY OF RENFREW

ADMINISTRATION DEPARTMENT REPORT

TO: Finance and Administration Committee

FROM: Craig Kelley, Chief Administrative Officer/Clerk

DATE: April 13, 2023

SUBJECT: Department Report

INFORMATION

1. Warden's Golf Tournament

The 2023 Warden's Golf Tournament is scheduled for Thursday, September 21, 2023 at the Dragonfly Golf Course in Renfrew. Further details will follow.

2. Annual Service Awards Dinner

The annual Service Award dinner will be held on Thursday, November 23, 2023. Further details will be brought forward once confirmed.

RESOLUTIONS

3. September Standing Committee Meetings

Recommendation: THAT the Finance and Administration Committee recommend that County Council approve that the September Standing Committees be held as follows:

September 12, 2023 (9:30 a.m.) Development and Property Committee

September 12, 2023 (1:00 p.m.) Operations Committee

September 13, 2023 (9:30 a.m.) Health Committee

September 13, 2023 (1:00 p.m.) Community Services Committee

September 14, 2023 (9:30 a.m.) Finance and Administration Committee.

Background

The Ontario East Municipal Conference has been rescheduled to September 6 and 7, 2023 and will be held in Ottawa. Due to the fact that this conference is usually well attended by our Councillors, we try to schedule our meetings around it so that elected and staff are available to attend.

COUNTY OF RENFREW**CORPORATE SERVICES DEPARTMENT REPORT**

TO: Finance and Administration Committee

FROM: Jeffrey Foss, Director of Corporate Services

DATE: April 13, 2023

SUBJECT: Department Report

INFORMATION

1. **Municipal Finance Officers' Association of Ontario (MFOA) 2023 Provincial Budget Summary**

Attached as Appendix I is a summary of the Municipal Finance Officers' Association of Ontario (MFOA) on the 2023 Provincial Budget dated March 23, 2023.

2. **Municipal Finance Officers' Association of Ontario (MFOA) 2023 Federal Budget Summary**

Attached as Appendix II is a summary of the Municipal Finance Officers' Association of Ontario (MFOA) on the 2023 Federal Budget dated March 28, 2023.

3. **2023 Annual Repayment Limit (ARL)**

Attached as Appendix III is a letter from Director (A), Ruchi Parkash, Municipal Finance Policy Branch, Ministry of Municipal Affairs and Housing enclosing the County's 2023 Annual Repayment Limit (ARL). The Province has adjusted the joint local board fees and revenues for Long-Term Care Homes reported in the County's 2021 FIR to include only our share of such revenues.

4. **Unaudited 2022 Financial Statements**

Attached as Appendix IV are the 2022 Unaudited Financial Statements for the Renfrew County Housing Corporation, Bonnechere Manor, Miramichi Lodge and the General Revenue Fund. Please note that these Financial Statements not only include a Statement of Revenue and Expenditures and Balance Sheet for the year ending December 31, 2022, but also a breakdown of the Accumulated Surplus for each entity as at December 31, 2022. The Statement of Revenue and Expenditures is presented comparing the actual results for 2022 to the 2022 budget adopted by County Council.

These Financial Statements reflect a total consolidated municipal surplus of \$727,348, which comes from the following sources:

General Fund	\$0
Miramichi Lodge	(\$487,911)
Bonnechere Manor	\$416,227
Renfrew County Housing Corporation	\$799,032

To convert these statements to be fully PSAB compliant, we must add back amortization expense but remove any impact for capital, reserve transfers, debt principal and debt proceeds. The adjusted Accounting Surplus totals \$18,757,164 which is allocated as follows:

- \$15,411,971 increase to tangible capital assets (net of amortization)
- \$1,983,822 decrease in long term debt
- \$218,068 decrease in unfinanced capital (Centennial Lake Bridge)
- \$510,543 increase in employee liabilities
- \$156,926 increase in reserves
- \$1,496,920 increase in unallocated surplus
 - o \$851,036 to Renfrew County Housing Corporation
 - o \$532,556 to Bonnechere Manor
 - o (\$512,796) to Miramichi Lodge
 - o \$626,124 to the General Fund.

The 2022 Accumulated Surplus increased by \$18,757,164 to \$352,976,158 as at December 31, 2022.

5. **COVID-19 Corporate Financial Summary to December 31, 2022**

As requested by Committee, attached as Appendix V is a chart summarizing the financial activities for all County of Renfrew Departments in relation to our COVID-19 initiatives to December 31, 2022.

6. **Policy GA-06 Investment Policy**

As requested at the March 2023 Committee meeting, staff have now presented the 2022 Investment Report in the same format as the 2018 Report. In addition, we have attached as Appendix VI the Nesbitt Burns Performance Reports for the County of Renfrew and the Renfrew County Housing Corporation. The Statement of Investment Policies and Goals is intended to direct the investment of surplus cash, Trust Funds, Reserve and Reserve Funds of the Corporation of the County of Renfrew in accordance with the requirements of the Municipal Act, 2001, S.O. 2001 c.25 and Ontario Regulation 438/97, as amended. This policy also requires that the Treasurer report annually to Council on investment activities as per the requirements of Ontario Regulation 438/97, as amended. Therefore, I wish to report the following:

The investment portfolio, as at December 31, 2022, is represented in the following table.

Investment Type	2022	2021
B2B Bank GIC (Dec 5/22 - 2.87%)	-	100,213
Bank of Montreal GIC (Nov 6/23 - 3.51%)	1,005,385	1,005,385
Bank of Montreal GIC (Oct 15/24 - 2.31%)	1,004,936	1,004,936
Bank of Montreal GIC (May 8/24 - 2.63%)	1,017,149	1,017,149
Canadian Tire Bank GIC (Dec 5/22 - 2.91%)	-	100,215
CDN Western Bank (May 8/24 - 2.90%)	1,018,910	1,018,910
Concentra Bank GIC (Dec 5/22 - 2.90%)	-	100,215
LBC Trust GIC (Dec 5/22 - 2.87%)	-	100,212
Manulife Bank GIC (Sep 19/22 - 2.65%)	-	503,775
Bank of Montreal GIC (May 7/25 - 2.11%)	1,013,816	1,013,816
Equitable Bank GIC (Sep 23/26 - 2.15%)	100,589	100,589
Equitable Trust GIC (Sep 23/26 - 2.15%)	100,589	100,589
Home Trust GIC (Sep 23/26 - 2.15%)	100,589	100,589
Home Equity Bank GIC (Sep 23/26 - 2.15%)	100,589	100,589
Manulife Bank GIC (Sep 23/26 - 1.75%)	602,877	602,877
Presidents Choice Bank GIC (Sep 23/26 - 1.95%)	100,534	100,534
RFA Bank of Canada GIC (Sep 23/26 - 1.85%)	100,507	100,507
Bank of Montreal GIC (Sep 23/24 - 4.55%)	506,233	
BMO Trust Company GIC (Dec 6/27 - 4.75%)	401,353	
BMO RAAG - Prime less 1.5%	68,079,937	66,605,441
Totals	75,253,993	73,776,541

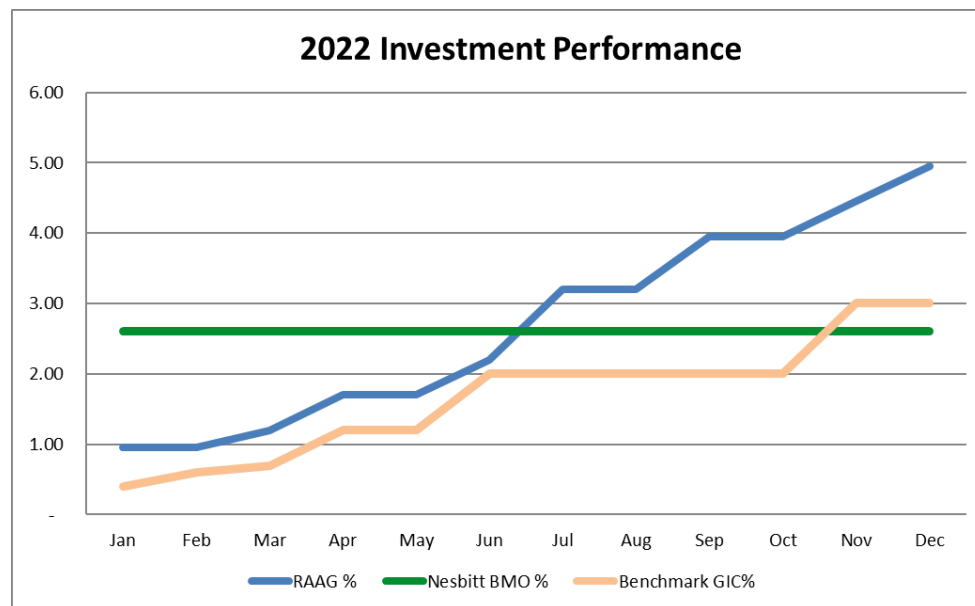
The County of Renfrew made the following investment transactions in 2022:

Investment Type	Purchased	Redeemed
Manulife Bank GIC (Sep 19/22 - 2.65%)		(500,000)
B2B Bank GIC (Dec 5/22 - 2.87%)		(100,000)
Canadian Tire Bank GIC (Dec 5/22 - 2.91%)		(100,000)
Concentra Bank GIC (Dec 5/22 - 2.90%)		(100,000)
LBC Trust GIC (Dec 5/22 - 2.87%)		(100,000)
Bank of Montreal GIC (Sep 23/24 - 4.55%)	500,000	
BMO Trust Company GIC (Dec 6/27 - 4.75%)	400,000	
Totals	900,000	(900,000)

The following table provides a summary of the performance of the portfolio of investments for 2022, compared to the Bank of Canada 1 Year GIC benchmark:

Date	RAAG = Prime less 1.5%	Average BMO Nesbitt Investment Return	1 YEAR GIC Benchmark
Jan	0.95	2.61	0.4
Feb	0.95	2.61	0.6
Mar	1.20	2.61	0.7
Apr	1.70	2.61	1.2
May	1.70	2.61	1.2
Jun	2.20	2.61	2
Jul	3.20	2.61	2
Aug	3.20	2.61	2
Sep	3.95	2.61	2
Oct	3.95	2.61	2
Nov	4.45	2.61	3
Dec	4.95	2.61	3
Average	2.70	2.61	1.68

The following chart presents a graphical perspective on our investment performance compared to our benchmark - the Chartered Bank administered 1 year guaranteed investment certificate (GIC) rates of return.

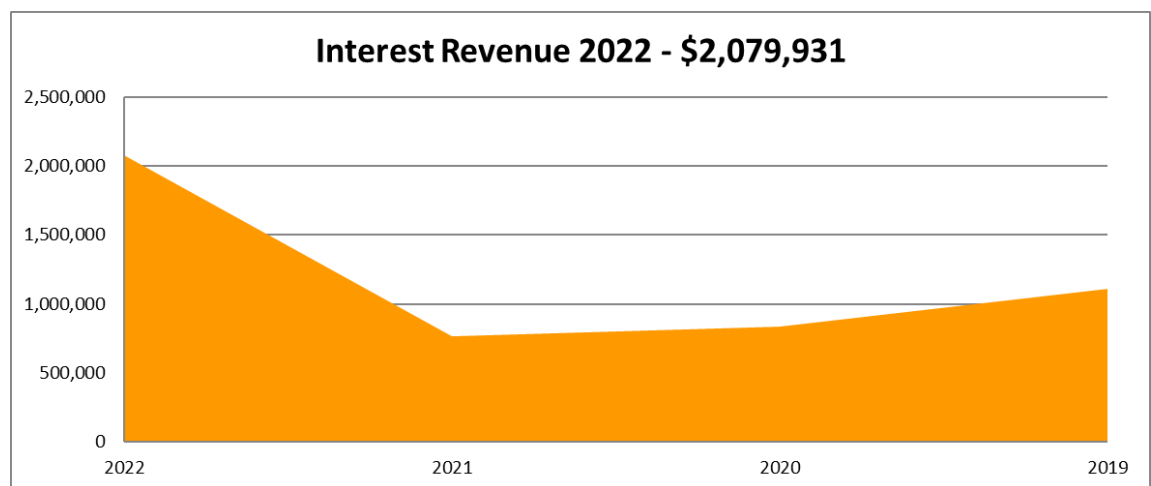


The County of Renfrew, as part of the Renfrew Area Administrators Group (RAAG), receives a preferred rate on all current funds held in a RAAG account. The current program provides for a return of Bank Prime less 1.50% on all funds invested within the program. Our average rate of return for the RAAG current accounts was **2.70%**. The RAAG banking arrangement was opened to a Request for Proposal process in 2012, and the Bank of Montreal was awarded a new 5-year term starting August 1, 2012. In 2017, the Renfrew Area Administrators Group (RAAG) exercised their option for a five-year

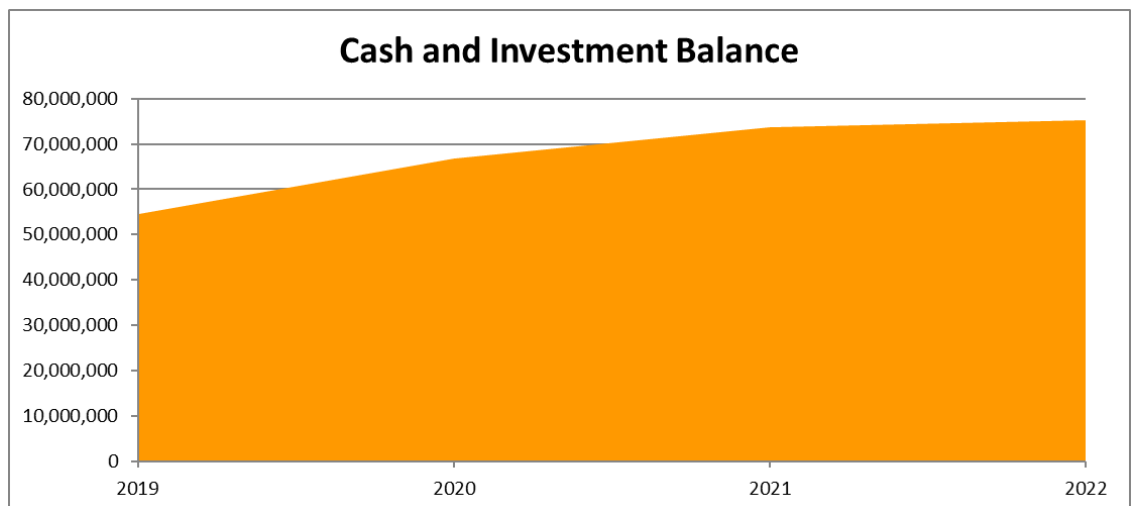
extension to the existing BMO agreement. This agreement was extended a second time and will now expire on December 31, 2025.

In addition to the RAAG program listed above, the County of Renfrew utilizes BMO Nesbitt Burns to source other investment opportunities in accordance with our Investment Policy and the Municipal Act. These investments are in the form of Canadian and Provincial guaranteed bonds, municipal bonds, deposit certificates for Schedule I or II banks and deposit certificates for loan and trust corporations. We utilize a 5-year ladder approach to investing which is an investment strategy that reduces the reinvestment risk associated with rolling over maturing bonds and fixed-income products all at once and also helps manage the flow of money, ensuring that we have a steady stream of cash flows available to us every year. Our average rate of return with BMO Nesbitt Burns was **2.61%**.

Total interest received and accrued for 2018 was **\$2,079,931** (\$767,011 in 2021).



The four-year history of the cash and investment positions for the County of Renfrew is presented in the following chart:



Compliance with Investment Policies and Goals

It is my opinion that all investments were made in accordance with the investment policies and goals adopted by the County of Renfrew.

7. Proposed Amendments to Provincial Offences Act (POA)

Attached as Appendix VII is a letter from the Attorney General Doug Downey. On November 23, 2022, proposed amendments to the POA aimed at modernizing and streamlining processes in POA courts were introduced in the Ontario Legislature as Schedule 8 under Bill 46, the *Less Red Tape, Stronger Ontario Act, 2023*. Bill 46 received Royal Assent on March 22, 2023.

As a result, the following changes to the POA have been approved:

Implementation of Amendments to Allow for Clerk Review of Reopening Applications

Currently, the POA allows a defendant convicted of either failing to respond to a charge laid by certificate of offence or of failing to appear for a hearing or early resolution meeting, to apply to have the conviction struck and the matter reopened. Such applications are currently reviewed by a justice of the peace and may be granted if the justice of the peace is satisfied that, through no fault of their own, the defendant was unable to appear for a hearing or an early resolution meeting or did not receive a notice or document relating to the offence.

Effective September 22, 2023, clerks of the court will grant, but not deny, applications to strike a conviction on a ticket, if satisfied that the defendant, through no fault of their own, missed a notice or was unable to attend a meeting or hearing related to the ticket. If the clerk is not able to grant the application and strike the conviction, the clerk must forward the application to a justice of the peace to make the determination whether to grant or deny the request for a reopening.

These amendments will assist municipalities in recovering from the disruption of court operations created by the pandemic by freeing up judicial time and allowing municipal court staff to address the backlog of cases more quickly.

Repeal of the Bill 177 Early Resolution Reforms

Effective March 22, 2023, amendments to section 5.1 of the POA, together with previously proposed sections 5.2 to 5.5 are repealed, although they had not yet come into force. These previously proposed amendments would have changed the “early resolution” process in ways that are no longer desired by stakeholders.

8. 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	Early Resolution Notices	Payments Processed	Payfines Payments Processed	Number of Files Reviewed	Licence Suspensions	Collection Notices	To Collection Agency
January	588	40	72	365	303	480	82	215	173
February	581	24	44	325	238	384	105	68	122
March	771	48	81	433	387	363	68	127	187

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

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

Month 2022	# of Courts Originally Scheduled	# of Courts Cancelled	# Part I Charges in Backlog	Part III New Charges	# Part III Charges in Backlog	Total Backlog Charges	Number of Court Days Required for Backlog	Months to Clear Backlog at Current Rate
Jan	6	2	313	109	907	1329	55	18
Feb	5	2	297	105	1042	1444	60	20
March	7	3	240	114	897	1251	52	17

10. Staff Engagement Survey

At the request of the Chief Administrative Officer, in consultation with the Senior Leadership Team, the Human Resources division created and launched a survey designed to capture feedback on the experiences of County employees in a number of key areas.

Attached as Appendix VIII is the presentation relating to the staff engagement survey.

RESOLUTIONS

11. 2023 Federation of Canadian Municipalities (FCM) Membership Dues

Recommendation: THAT the Finance and Administration Committee recommends to County Council that the 2023 membership fee to the Federation of Canadian Municipalities (FCM) in the amount of \$23,093.95 including HST be approved.

Background

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

- The membership fee for 2018 was \$15,165.82 including HST, plus an additional \$2,289 to support the FCM legal defense fund, which the County opted not to participate in.
- The membership fee for 2019 was \$15,585.15 including HST, plus a new and voluntary fund of \$7,458.00 to support the FCM Special Advocacy Fund, which the County opted not to participate in.
- The 2020 membership of \$20,088.82 was an increase of 29% over 2019.
- The 2021 membership of \$20,800.81 was a 3.54% increase from 2020.
- The 2022 membership of \$21,521.42 is a 3.46% increase from 2021.
- The 2023 membership of \$23,093.95 is a 7.3 % increase from 2022.

12. County of Renfrew Community Paramedic Reserve

Recommendation: THAT the Finance & Administration Committee recommend to County Council the use of \$112,879.25 from the existing Community Paramedic Reserve to cover the operating deficit within the Community Paramedic Long Term Care Program as at December 31, 2022.

Background

On January 27, 2021 the County of Renfrew signed an agreement with Arnprior Regional Health to work together to establish and operate a Renfrew County Virtual Triage and Assessment Center to respond to the spread of COVID-19 and ease the pressure on hospital emergency departments. The relationship between the parties is that of independent contractors. As such, the County of Renfrew was contracted to provide for community assessment and screening for COVID-19 through the combination of mobile outreach clinics and by attending the homes of people who were unable to attend the clinics. Each Renfrew County clinic was staffed based upon demand and pre-approved levels by Arnprior Regional Health. This contract provided that the County could submit invoices to Arnprior Regional Health at \$1,000 per day per Paramedic and \$500 per day for non-Paramedic staff. This billing arrangement led to an operating surplus at the end of 2020 and Council approved the creation of a Community Paramedic Reserve through Resolution No. H-CC-21-03-23.

Finance staff have prepared draft financial statements for 2022 and have determined that there is an operating deficit within the Community Paramedic Long Term Care Program. Staff are requesting that Council approve the use of these reserve funds to ensure that this deficit does not impact the Corporation and that no property tax levy dollars are used to support this program.

BY-LAWS

13. 2023 Tax Policy

Recommendation: THAT the Finance and Administration Committee recommends to County Council that a By-law setting the starting 2023 tax ratios for County purposes and lower-tier purposes for the year 2023 be adopted at the next session of County Council.

Recommendation: THAT the Finance and Administration Committee recommends that County Council approve that the 2023 tax ratio By-law include a revenue neutral ratio for the Landfill class at 1.189066.

Recommendation: THAT the Finance and Administration Committee recommends that County Council approve a final reduction in the Broad Industrial Ratio down to the Provincial Threshold of 2.63, which was phased in over a 2-year period beginning with the 2022 taxation cycle.

Background - Executive Summary of 2023 Tax Policy Recommendations from the Tax Policy Working Group

The Finance Division held a Virtual Tax Policy Working Group meeting Tuesday, March 14, 2023 at 11:00 a.m. that included all of the local Municipal Treasurers. The following is an Executive Summary of the recommendations from the Tax Policy Working Group. A slide deck was prepared for the March 14 meeting of the TPWG and is available upon request.

Ratios - The Tax Policy Working Group (TPWG) is recommending that we adopt the following tax ratios for 2023.

	<u>2023</u>	<u>2022</u>
<u>TAX RATIOS</u>		
RESIDENTIAL/FARM	1.000000	1.000000
RESIDENTIAL/FARM-FARMLANDS 1	0.350000	0.350000
MULTI-RESIDENTIAL	1.943600	1.943600
MULTI-RESIDENTIAL - NEW	1.000000	1.000000
COMMERCIAL - OCCUPIED	1.814700	1.814700
COMMERCIAL - VACANT	1.814700	1.814700
COMMERCIAL - FARMLANDS 1	0.350000	0.350000
INDUSTRIAL - OCCUPIED	2.466904	2.716839
INDUSTRIAL - VACANT	2.466904	2.716839
LARGE INDUSTRIAL- OCCUPIED	2.782032	3.063894
LARGE INDUSTRIAL- VACANT	2.782032	3.063894
LANDFILL - new	1.189066	1.189066
PIPELINES	1.332800	1.332800
FARMLANDS	0.250000	0.250000
MANAGED FORESTS	0.250000	0.250000

Industrial Ratio Reduction - At our April 2021 County Council meeting, approval was received to reduce the Broad Industrial Class Ratio down to the Provincial Threshold of 2.63, phased in over a 2-year period, beginning with the 2022 taxation cycle. Now that we have fully implemented this reduction, this change has removed the last tax classes that are subject to levy restriction. For 2023, the Industrial Ratio will be 2.466904 and the Large Industrial Ratio will be 2.782032, achieving a Broad Industrial Class Ratio of 2.63. All tax classes are now at or below the provincial threshold and any municipal budgetary increase would be applied to all tax classes.

New Landfill Class and Ratios - On December 13, 2016, an amendment to Ontario Regulation 282/98 under the Assessment Act was filed, which implements several of the Landfills Assessment Review recommendations. The regulation prescribes the use of the historic valuation methodology to assess landfills for the 2016 reassessment. The historic methodology values landfills as vacant industrial land, with structures assessed based on the replacement cost approach; prescribes the exclusion of environmental protection features from the assessed value of landfills; and establishes a new landfill property class. Municipalities with properties in the Landfill class in their jurisdiction must include a Landfill class tax rate and tax ratio starting in 2017. On April 5, 2017 the Ministry of Finance advised all municipalities that Ontario Regulations 94/17, 95/17, 97/17, 98/17 and 99/17 had been filed to implement the municipal tax policy framework. In 2017, Renfrew County chose a Starting Ratio for the Landfill class to be the same as the 2017 Starting Ratios for the Commercial class at 1.814700.

For the 2023 taxation year, confirmation has been received from the Ministry of Finance that O. Reg 95/17, Section 10.2 will continue to be applied for tax year 2023. Therefore, the transition ratio for the Landfill class is the Revenue Neutral ratio, with the ability to increase it up to 5%. The revenue neutral ratio for 2023 is 1.189066. If this regulation does not change for subsequent years, then the Transition Ratio for the Landfill Class will be recalculated every year since it has to equal the Revenue Neutral Ratio for that class. The Revenue Neutral Ratios are calculated to raise the same proportion of the levy

for each class as it paid in the previous tax year. Since there was no reassessment for the 2023 year, **TPWG is recommending that County Council maintain the current revenue neutral ratio for the Landfill class at 1.189066.**

Multi Residential Ratios – The TPWG considered a reduction in the Multi-Residential Ratio to match the ratio in the New Multi-Residential Ratio Tax Class. Using 2022 data, there are 108 multi-residential properties in the County (average CVA of \$1.5M) and 5 new multi-residential properties (average CVA \$2.5M). A reduction in the Multi-Residential Ratio to match the ratio in the New Multi-Residential Ratio Tax Class would result in a shift of the property tax burden away from multi residential (47.9%) and onto all other classes (1.17%). This decision has been deferred until after the next market-based reassessment from MPAC and after we survey our peers.

Levy Restriction – Given the decision by County Council in 2022 to phase-in a reduction of our Broad Industrial Tax Ratio to the Provincial Threshold of 2.63 by 2023, we are no longer faced with a levy restriction calculation for the 2023 taxation year. Before we made the decision to reduce the ratio down to the Provincial Threshold, this option could be utilized at either the upper or lower tier independently. For the Upper Tier, County staff consistently recommended that the County elect to increase the industrial and large industrial tax rates by 50% of the residential budgetary increase, based on notional tax rates. The principle of having the industrial class pay for some of the municipal levy increase is seen as appropriate.

Notional Rate Adjustment - In response to municipal requests, a technical adjustment to the provincially prescribed notional property tax rate calculation was announced in the 2016 Ontario Budget. This adjustment ensures that when calculating notional tax rates, municipalities and the Province are able to address any unintended effects due to specific in-year property assessment changes, such as assessment appeal losses. Municipalities have the option to adjust the year-end assessment used in the notional property tax rate calculation to offset changes resulting from certain in-year reassessment related changes, including: Assessment Review Board decisions; Request for Reconsiderations; Post Roll Amended Notices; and Special Advisory Notices. In 2016, regulations were enacted for each municipality that adopted the adjustment. For 2017 and future years, the Ministry has taken steps to ensure a more streamlined process, which will not require further regulations. Adoption of the adjustment can be implemented for any municipality by selecting the adjustment through the OPTA system. To ensure the ongoing integrity of education property tax revenues, the property tax rate calculation adjustment is also applied to education property tax rates. **TPWG is not recommending that we adjust year end taxation through the use of this option.**

Discount Rates – The County has always used the legislated reductions of 30% for Commercial and 35% for Industrial vacant units, vacant land and excess land. The Province began providing municipalities with broad flexibility for 2017 and future years

to tailor the programs to reflect community needs and circumstances, while considering the interests of local businesses. Municipalities can implement changes to the existing discount by notifying the Minister of Finance of their intent to utilize this flexibility and provide details of the proposed changes along with a council resolution. In 2018, County Council passed a resolution seeking Ministerial consent to eliminate the vacant and excess land subclasses as well as the vacant building rebate program for the 2019 taxation year and thereafter.

On December 7, 2018, O. Reg. 490/18 was filed amending O. Reg. 580/17 under the Municipal Act, 2001 to implement requested changes to the Vacant and Excess Land Subclasses. For the purposes of subsection 313 (1.3) of the Act, the County of Renfrew is authorized to pass a by-law providing that a tax rate reduction in paragraph 2, 3, 4 or 5 of subsection 313 (1) of the Act does not apply for a taxation year after 2018.

Also, on December 7, 2018, O. Reg. 491/18 was filed amending O. Reg. 325/01 under the Municipal Act, 2001 to implement requested changes to the Vacant Unit Rebate. For the 2019 taxation year and subsequent taxation years, the lower-tier municipalities in the County of Renfrew are not required to have a program to provide tax rebates to owners of property that have vacant portions.

Optional Small Business Subclass— TPWG is not recommending the introduction of this new subclass at this time. To date, Toronto and Ottawa are the only two municipalities that have elected to implement this subclass. The new subclass allows for an up to 35% reduction in the commercial and industrial rates, with the Province automatically matching the reduction in the education rate. At the fall 2021 tax policy working group meeting, it was recommended that this subclass not be adopted for the following reasons:

Municipalities must establish a process for identifying properties and portions of properties eligible for inclusion in the subclass. This can be an application-based process and/or a criteria-based determination process not requiring individual applications by property owners. They may also use both a criteria-based determination process and an application process.

Municipalities opting to use the subclass must appoint a Program Administrator and an Appellate Authority.

The Program Administrator is responsible for providing MPAC with a list of the properties, or portions of properties, that are approved for inclusion in the subclass for a taxation year.

The Appellate Authority is responsible for hearing any appeals of the Program Administrator's eligibility decisions.

This reduction in the tax burden for this new class would result in a shift in taxation onto all other classes.

Optional Small Scale On-Farm Business Subclass— TPWG is not recommending the introduction of this new subclass at this time. This subclass, if adopted, provides for a

75% reduction off the commercial or industrial tax rate of the first \$50,000 of applicable assessment. New in 2022, the municipality may opt to apply the reduction on up to the first \$100,000 of assessment. Currently there are 5 properties in Renfrew County who are eligible under this subclass with a combined CVA of only \$192,600. Due to the limited number of properties, it was recommended that this subclass not be adopted

Tax Relief for Low Income Seniors/Disabled – TPWG is not recommending any changes to the current policy to **defer** assessment related tax increases for low income and disabled seniors.

Tax Relief on Eligible Property Occupied by Eligible Charities – TPWG is not recommending any change to the current by-law establishing a tax rebate program for eligible charities in the amount of 40% of the taxes payable on eligible commercial or industrial properties.

Deadlines for LTM Tax Rating By-laws - As we are all using OPTA to create a CD to generate all business class property tax bills, the CD will not be available until **ALL** LTM's complete their budget processes and adopt a rating by-law. TPWG is recommending that all tax rating by-laws should be adopted prior to **June 15, 2023** and all tax rates should be entered by each municipality into the OPTA system by that same date. This process would allow the issuance of property tax bills to the business community before the summer vacation period.

14. **2023 County of Renfrew Tax Rate By-law**

Recommendation: THAT the Finance and Administration Committee recommends to County Council that a By-law to Establish the 2023 Tax Rates for County of Renfrew Purposes be adopted at the next session of County Council.

Background

Committee will recall at the February 23, 2023 Session of County Council, By-law Number 19-23, being a By-law to Adopt the Estimates for the Sums Required During the Year 2023 for General, Capital and All Purposes of the County of Renfrew was adopted in the amount of Fifty Two Million, Eight Hundred and Ninety Three Thousand, Eight Hundred and Ninety Six Dollars (\$52,893,896) as the estimate of property tax levy required during the year 2023. As a result of our Tax Policy recommendations we are now able to recommend the adoption of the County tax rates for 2023. The following table provides a summary of the 2023 County tax rates with a comparison to the 2022 rates:

Property Class	2023 Tax Rates	2022 Tax Rates
Residential	0.00391501	0.00381620
Residential - FAD (Phase I)	0.00137025	0.00133567
Multi-Residential	0.00760921	0.00741717
New Multi-Residential	0.00391501	0.00381620
Commercial - Occupied	0.00710457	0.00692526
Commercial - Vacant	0.00710457	0.00692526
Commercial - FAD (Phase I)	0.00137025	0.00133567
Industrial - Occupied	0.00965795	0.01028676
Industrial - Vacant	0.00965795	0.01028676
Large Industrial - Occupied	0.01089168	0.01160081
Large Industrial – Vacant	0.01089168	0.01160081
Landfill	0.00465520	0.00453772
Pipelines	0.00521792	0.00508623
Farmland	0.00097875	0.00095405
Managed Forest	0.00097875	0.00095405

15. Corporate Policies and Procedures – Human Resources

Recommendation: THAT the Finance and Administration Committee recommends to County Council that the revised Corporate Policy J-04 – Employee Referral Bonus Program and J-05 - Employee Recognition Program be approved; AND FURTHER THAT a By-law to amend By-law 63-03, being a By-law to establish Human Resources Corporate Policies and Procedures for the County of Renfrew be adopted.

Background

Attached as Appendix IX is By-law 63-03 and the following new policies:

a) J-04 Employee Referral Bonus Program

- Creation of a referral program to aid in recruiting challenges faced in the long-term care department.
- Based on results of engagement survey.

b) J-05 Employee Recognition Program

- Creation of a formal employee recognition program
- Based on results of engagement survey.

These two policies contribute to Strategic Plan goal #2, Workforce Development, and part of the identified actions to achieve the objectives in 2023.



**MUNICIPAL FINANCE
OFFICERS' ASSOCIATION
OF ONTARIO**

PROVINCIAL ECONOMIC AND FISCAL UPDATE 2023: BUILDING A STRONG ONTARIO

Date: March 23, 2023

1. ECONOMIC AND FISCAL UPDATE AND RELATED DOCUMENTS

Click here for the 2023 [Provincial Economic and Fiscal Update](#), [Highlights](#), and [News Release](#).

2. PROVINCIAL ECONOMIC AND FISCAL UPDATE 2023 PRIORITIES

The economic and fiscal update stresses a number of themes:

- Building Ontario's economy for today and tomorrow
- Building highways, transit and infrastructure projects
- Working for workers
- Keeping your costs down
- Better services for you

3. MUNICIPAL HIGHLIGHTS

HOUSING

- \$24M over three years to the Ontario Land Tribunal and Landlord and Tenant Board to clear the backlog and streamline processes to resolve disputes faster (p. 83).
- \$202M annually in additional funding to the Homelessness Prevention Program and Indigenous Supportive Housing Program (p. 84).

INFRASTRUCTURE

- \$1B to support critical legacy infrastructure in the Ring of Fire region (p. 23).
- Investing an additional \$5M per year for the Winter Roads Program to improve all-season roads for remote First Nations communities in the Far North (p. 57).

EMERGENCY MANAGEMENT

- \$110M over three years to fund, train, coordinate and improve the province's emergency preparedness:
 - The creation of a new Emergency Management Preparedness Grant to support

community organizations;

- Investing in a new Emergency Response Fund, to provide urgent relief for municipalities, First Nations, and communities often needed in the first 24-72 hours after an emergency arises. This funding can be used to assist communities by mobilizing skilled volunteer resources, deploying coordination teams, and providing equipment and financial assistance;
- Expanding a new emergency preparedness program which meet the diverse needs of communities and are implemented across the province;
- Providing annual funding to better support capacity among communities with nuclear roles and responsibilities, and enhance their ability to protect the health, safety and welfare of citizens in the event of a nuclear incident (p. 102).

OTHER

- An amendment to the *Dedicated Funding for Public Transportation Act, 2013* to ensure that Ontario's Gas Tax Program continues to provide two cents per litre of provincial gas tax revenue to municipalities in order to support local public transit. This amendment reflects the previous announcement that the gas tax rate reduction does not impact this program. (p. 186)
- Plans to work with municipalities and utilities on designs and infrastructure upgrades for industrial "mega-sites" (p. 28).
- Exploring the introduction of an Urban Mobility Vehicle pilot program to enable micromobility options to operate in Ontario where municipalities would be able to opt in by passing a bylaw (p. 30).
- Exploring the creation of a new provincial protected area in the Township of Uxbridge (p. 68).

4. OTHER INITIATIVES

HEALTHCARE AND LONG-TERM CARE

- An additional \$425M over three years to support the *Roadmap to Wellness: A Plan to Build Ontario's Mental Health and Addictions System*, which will provide community-based mental health and addictions services providers with a 5% increase in base funding. Some of these investments include:
 - Supporting community-led and delivered mental health programs;
 - Maintaining supportive housing and services for people living with mental health and addictions challenges as they transition from hospital to the community;
 - Working with Indigenous partners and communities to maintain co-developed programs and services that support Indigenous peoples; access to care. (p. 89).
- \$9.6M in additional investments to accelerate development of the Runnymede Healthcare Centre's First Responders Wellness and Rehabilitation Centre to support mental health

treatment capacity for first responders (p. 60).

- \$5.5M in 2023/24 to build Behavioural Specialized Units, including 70 new beds, in long-term care homes to expand care for individuals with complex needs (p. 62).
- \$174M over two years, starting in 2024/25, to continue the Community Paramedicine for Long-Term Care Program (p. 88).
- The paid COVID-19 leave program will expire effective March 31, 2023 (p. 90).
- \$72M in 2023/24 for community surgical and diagnostic centres to reduce wait times for surgeries and procedures (p. 90).
- \$22M to hire up to 200 hospital preceptors to provide mentorship, supervision and training to newly graduated nurses (p. 94).
- \$15M to keep 100 mid-to-late career nurses in the workforce (p. 94).
- \$4.3M to help at least 50 internationally trained physicians get licensed in Ontario (p. 94).
- \$80M over three years to further expand nursing education in universities and colleges by increasing enrolment (p. 94).
- \$200M to extend supports to address immediate health care staffing shortages and grow the workforce (p. 94).
- \$100.8M over three years to expand and accelerate the rollout of undergraduate and postgraduate medical training seats across Ontario (p. 95).
- \$33M over three years to add 100 undergraduate and 154 postgraduate medical training seats (p. 95).
- \$60M over two years to expand existing primary care teams and create up to 18 new primary care teams in communities with the greatest need (p. 96).
- \$51M over three years to support the Dedicated Offload Nurses Program to support 9-1-1 response in Ontario communities (p. 96).

SOCIAL ASSISTANCE

- The Province is proposing to amend the *Ontario Guaranteed Annual Income Act* to expand the eligibility for the Guaranteed Annual Income System (GAINS) for low-income seniors. Starting in 2024, the expansion would increase the total number of recipients by 50% (p. 80).

SKILLS AND EMPLOYMENT

- \$75M over three years to the Skills and Development Fund (p. 70).
- As previously announced, \$224M starting in 2023/24 for a new capital stream of the Skills Development Fund to expand access to brick-and-mortar training centres (p. 70).
- \$15M over three years to Better Jobs Ontario (p. 71).
- \$5M to launch a second round of the Ontario Micro-credentials Challenge Fund to support the creation of more micro-credential projects (p. 72).

- \$25M over three years to Ontario's Immigrant Nominee Program to speed up the application process for immigrants with skilled trades (p. 73).
- \$3M to expand the Ontario Bridge Training Program to help internationally trained immigrants find employment in their fields (p. 73).
- \$3.5M in additional funding over three years to support the Abilities Centre in Whitby to deliver inclusive skills development programs for individuals with disabilities (p. 73).

BUSINESS SUPPORTS

- Enhancing the Ontario Junior Exploration Program, which targets junior mining companies looking to finance exploration products, with \$6M in additional funding over the next two years (p. 24).
- Introducing the Manufacturing Investment Tax Credit for the manufacturing sector for costs associated with investments in buildings, machinery, and equipment. Estimated cost is \$780M over the next three years (p. 27).
- Increasing Independent Electricity System Operator (IESO)'s energy efficiency programs by \$342M (p. 32).
- Expanding access to the small business Corporate Income Tax (CIT) rate, extending the eligible range from between \$10-15M of taxable capital to between \$10-50M (p. 35).
- Increasing investments in Futurpreneur Canada by \$2M in 2023/24 to assist young entrepreneurs (p. 36).
- Additional \$15M over three years for the Racialized and Indigenous Supports for Entrepreneurs Grant Program (p. 36).
- \$1M per year for three years in additional funding for Invest Ottawa to expand into a Regional Innovation Centre hub for all of Eastern Ontario (p. 36).
- \$3M over three years to support effective risk management in the Financial Sector through the Global Risk Institute (p. 39).

EDUCATION

- \$32.4M over three years to support 6,500 research internships through Mitacs (p. 74).
- \$3.3M over three years, beginning in 2023/24, to expand access to dual credit opportunities in health-care related courses for secondary students (p. 74).
- \$14.7M over two years, starting in 2024/25, to launch a new collaborative Doctor of Veterinary Medicine program with the University of Guelph and Lakehead University (p. 76).
- \$900,000 over three years to launch a new Veterinary Incentive Program (p. 76).
- \$25M over two years to provide support for students in senior kindergarten to Grade 2 through evidence-based screening tools to assess reading skills (p. 97).
- \$12.6M over two years to double the number of school math coaches (p. 97).
- \$6.2M in targeted supports for students with disabilities to pursue cooperative education opportunities (p. 97).
- \$6.8M over three years to support the financial literacy curriculum for students. Ontario will also release self-directed learning modules for Grade 9 and 10 students (p. 98).

CRIME

- \$1M over three years to expand the Seniors Safety Line, an elder abuse helpline operating provincewide (p. 100).
- \$13.4M to fight gun- and gang-related crime through the Guns, Gangs, and Violence Reduction Strategy (p. 100).
- \$2.5M to continue support for the Youth Violence and Human Trafficking Prevention Program and the Victim Quick Response Program+ (p. 101).

OTHER

- Commitment to review Ontario's Tax System (p. 39).
- Additional \$14M in 2023/24 for the Greenlands Conservation Partnership to secure new privately owned natural areas (p. 67).
- \$9.5M over the next three years to improve soil data mapping, evaluation and monitoring to ensure soil health (p. 67).
- \$170M over three years as part of the child welfare redesign, to support a new program aimed at improving long-term outcomes for youth (p. 99).
- An additional \$25.1M to support the identification, protection, and commemoration of Residential School burial sites across the province, as well as mental health supports for First Nation communities (p. 100).

5. PROVINCIAL ECONOMY

OVERVIEW (PP. 105, 108)

- Under the government's planned projection, Ontario is budgeted to return to a surplus position 2024/25.
- Economic challenges include: short and long-term trends in the global economy, including geopolitical tensions such as Russia's war in Ukraine, the reopening of China's economy, the energy transition, and policies such as the United States' *Inflation Reduction Act*.
- Other economic indicators performed well in 2022, including manufacturing sales, exports, wholesale and retail trade, and employment.
- Home sales were down due to rapidly rising interest rates as the Bank of Canada raised its policy interest rates from 0.25% at the beginning of March 2022, to 4.5% in January 2023.

INFLATION (P.105)

- Inflation is expected to reach 3.6% in 2023.

%	2021	2022	2023	2024	2025	2026
CPI inflation	3.5	6.8	3.6	2.1	2.0	2.0

INTEREST RATES (PP. 115, 116)

- To help control elevated consumer price inflation, the Bank of Canada significantly raised its policy interest rate from 0.25% at the beginning of March 2022 to 4.5% in January 2023.
- As inflation moderates further, the Bank is expected to eventually reduce policy interest rates, allowing for a decline in short-term interest rates.

%	2021	2022	2023	2024	2025	2026
3 Mo. Treasury Bill rate	0.1	2.3	4.3	3.3	2.5	2.4
10 Yr. Canada Bond rate	1.4	2.8	3.1	3.1	3.1	3.2

GDP (PP.105, 107, 111)

- Ontario's real gross GDP is projected to increase by 0.2% in 2023.
- Ontario's real GDP recorded its fifth consecutive increase in the third quarter of 2022, rising 0.4%, following a 0.9% increase in the second quarter.
- Private sector forecasts are projecting that Ontario's real GDP will grow by 0.3% in 2023, 1.4% in 2024, 2.6% in 2025 and 2.5% in 2026.

%	2021	2022	2023	2024	2025	2026
Real GDP	5.2	3.7	0.2	1.3	2.5	2.4
Nominal GDP	10.3	9.4	2.8	3.6	4.6	4.5

EMPLOYMENT (PP.105, 109)

- The province's unemployment rate averaged 5.6% in 2022, matching the pre-pandemic rates in 2018 and 2019. As of January 2023, Ontario's unemployment rate was 5.2%.
- Ontario's employment growth rose by 4.6% in 2022, following a gain of 367,400 net jobs in 2021. The vast majority of the net employment gains were in full-time positions and in the private sector.

%	2021	2022	2023	2024	2025	2026
Employment	5.2	4.6	0.5	1.0	1.7	1.7

Growth						
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HOUSEHOLD INCOME AND DEBT (P. 107)

- While overall growth has been resilient, some interest rate-sensitive sectors such as consumer spending and housing investment have shown signs of slowing recently. Ontario's real household spending declined 0.9% in the third quarter of 2022. Real investment in residential structures declined 6.8% in the third quarter of 2022, following a 10.4% decline in the second quarter, coinciding with a slowing housing market.

CANADIAN DOLLAR (P. 116)

- The Canadian dollar was 76.8 cents US in 2022 and is expected to decrease to 74.4 cents US in 2023 and appreciate through 2026.

6. PROVINCIAL FINANCES

DEBT (P. 127)

- Primarily due to lower than forecast deficits and higher nominal GDP growth, the net debt-to-GDP ratio is projected to be 37.8% in 2022/23, 3.6 percentage points lower than the 41.4% forecast presented in the 2022 Budget.
- Over the medium-term outlook, Ontario's net debt-to-GDP ratio is now forecast to be 37.8% in 2023/24, 37.7% in 2024/25, and declining to 36.9% in 2025/26.

DEFICIT (P. 129, 134)

- Ontario is projecting a \$2.2B deficit in 2022/23. Over the medium-term, the government is projecting deficits of \$1.3B in 2023/24.

Medium-Term Fiscal Plan and Outlook (\$B)

Table 3.1 P. 128

	Actual Outlook 2021/22	Current Outlook 2022/23	2023/24	2024/25	2025/26
Revenue	185.1	200.4	204.4	213.0	226.0
Expense					
Programs	170.4	189.1	190.6	196.4	202.5
Interest on Debt	12.6	13.4	14.1	14.4	15.1

Total Expense	183.0	202.6	204.7	210.8	217.5
Reserve	0	0	1.0	2.0	4.0
Surplus/(Deficit)	2.1	-2.2	-1.3	0.2	4.4
Net Debt (as % of GDP)	39.8	37.8	37.8	37.7	36.9

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**MUNICIPAL FINANCE
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FEDERAL BUDGET 2023: A MADE-IN-CANADA PLAN

Date: March 28, 2023

1. BUDGET AND RELATED DOCUMENTS

[2023 Federal Budget](#), [Budget News Release](#)

2. FEDERAL BUDGET 2023 PRIORITIES

The 2023 budget stresses a number of themes:

- Making life more affordable and supporting the middle class
- Investing in public health care and affordable dental care
- Made-In-Canada Plan: affordable energy, good jobs, and a growing clean economy
- Advancing reconciliation and building a Canada that works for everyone
- Canada's leadership in the world
- Effective government and a fair tax system

3. MUNICIPAL HIGHLIGHTS

INFRASTRUCTURE

- Following the success of the Investing in Canada Infrastructure Program (ICIP), the government is actively reviewing Canada's continued infrastructure needs in the development of future federal infrastructure programming. An update will come later this year, including next steps on permanent public transit funding (p. 106).
- \$27.2M over five years to Transport Canada to establish a Transportation Supply Chain Office with industry and other orders of government to respond to disruptions and better coordinate action to increase the capacity, efficiency, and reliability of Canada's transportation supply chain infrastructure (p. 104).
- Collaborate with industry, provinces, territories, and Indigenous Peoples to develop a long-term roadmap for Canada's transportation infrastructure to better plan and coordinate investments to support future trade growth (p. 104).
- \$25M over five years to Transport Canada to work with Statistics Canada to develop transportation supply chain data (p. 104).
- \$210M over five years to VIA Rail to conduct maintenance on its trains on routes outside the Quebec City-Windsor Corridor (p. 106).

HOUSING

- As of April 1, 2023, financial institutions will be able to offer the Tax-Free First Home Savings Account, which was introduced in the 2022 Budget (p. 44).
- Guidelines will be published to protect those with mortgages who are facing exceptional circumstances. The guidelines will ensure federally regulated financial institutions provide access to a variety of relief measures appropriate to individual circumstances (p. 45).
- Reallocation of funding from the National Housing Co-Investment Fund's repair stream to its new construction stream, as needed, to boost the construction of new affordable homes (p. 45).
- An additional \$4B over seven years, starting in 2024/25, to implement a co-developed Urban, Rural, and Northern Indigenous Housing Strategy (p. 46).
- Consultation on changes required to remove regulatory barriers for homebuyers from diverse communities seeking access to alternative financing products (p. 47).

HEALTHCARE

- \$13B over five years, and \$4.4B ongoing to Health Canada to implement the Canadian Dental Care Plan. The Plan will provide dental coverage for uninsured Canadians with annual family income of less than \$90,000, with no co-pays for those with family incomes under \$70,000. Coverage will begin by the end of 2023, with details on eligible coverage released later this year (p. 62).
- \$45.9M over four years, starting in 2024/25, to expand the reach of the Canada Student Loan Forgiveness program (for eligible doctors and nurses) to more rural communities, including all communities with populations of 30,000 or fewer (p. 57).
- \$359.2M over five years to support a renewed Canadian Drugs and Substances Strategy:
 - \$144M to Health Canada for the Substance Use and Addictions Program to fund community-based supports, including safer supply, supervised consumption sites, and other health interventions;
 - \$20.2M to the Public Health Agency of Canada for a new community-based program to prevent substance use among young people;
 - \$73.9M, with \$4.6M ongoing, to Health Canada to streamline authorizations for supervised consumption sites and drug checking services, scale-up access to safer supply, and evaluate innovative approaches;
 - \$50.8M, with \$1.1M ongoing, to Health Canada and \$16M to the Public Health Agency of Canada to support data collection on substance-related harms and lab-based analysis of the illegal drug supply;
 - \$4.6M to Public Safety Canada to develop an overdose monitoring app for paramedics and other first responders; and,

- \$42M to the Royal Canada Mounted Police, \$6.2M to Public Services and Procurement Canada, and \$1.6M to Global Affairs Canada to tackle drug trafficking (pp. 58-59).
- \$158.4M over three years to the Public Health Agency of Canada to support the implementation and operation of 988 Suicide Prevention Line. A review to establish a long-term funding mechanism for this service will begin in 2025/26 (p. 60).
- \$36M over three years, starting in 2024/25, to Health Canada to renew the Sexual and Reproductive Health Fund, which supports community-based organizations that provide access to abortion, as well as other sexual and reproductive health care information and services (p. 60).
- \$250M over three years, starting in 2025/26, and \$75M ongoing to Health Canada to establish an Oral Health Access Fund, which will invest in targeted measures to address oral health gaps among vulnerable populations and reduce barriers to accessing care, including in rural and remote communities (p. 62).
- \$23.1M over two years to Statistics Canada to collect data on oral health and access to dental care in Canada, which will inform the rollout of the Canadian Dental Care Plan (p. 62).

EMPLOYMENT

- \$625M in the Labour Market Transfer Agreements (p. 99).
- \$147M to extend Employment Insurance to a maximum of 45 weeks to eligible seasonal workers until October 2024. This is an extension of temporary rules from 2018 that were set to expire in October 2023 (p. 99).
- Amendments to the *Canada Labour Code* to improve job protection for federally regulated gig workers (p. 100).
- \$5.4M over three years to Employment and Social Development Canada to the Work-Sharing Program (p. 100).
- \$197.7M in 2024/25 to the Student Work Placement Program (p. 101).
- Amendments to the *Canada Labour Code* that would prohibit the use of replacement workers during a strike or lockout, and improves the process to review activities that must be maintained to ensure the health and safety of the public during a work stoppage (p. 101).
- Amend the *Canada Labour Code* to create a new stand-alone leave for workers in federally regulated sectors who experience a pregnancy loss (p. 148).
- Amendments to the *Canada Labour Code* to improve eligibility for leave related to the death or disappearance of a child for workers in federally regulated sectors (p. 148).

- Consultation on the development of a broad-based approach to carbon contracts for difference that aims to make carbon pricing more predictable. This would complement contracts for difference offered by the Canada Growth Fund (p. 87).
- A 3-year extension of the reduced corporate income tax rates for zero-emission technology manufacturers, such that the reduced tax rates would no longer be in effect for taxation years starting after 2034. This also includes extending eligibility for manufacturing of nuclear energy equipment and recycling of nuclear fuels and heavy water (p. 90).
- \$500M over 10 years to the Strategic Innovation Fund to support the development and application of clean technologies in Canada (p. 90).
- Expanding the eligibility for the Clean Technology Investment Tax Credit to include geothermal energy systems (p. 91).
- Modify the phase-out of the Clean Technology Investment Tax Credit to begin on 2034, as opposed to 2032 (p. 91).
- The Clean Technology and Clean Hydrogen Investment Tax Credits will have labour requirements attached to a businesses' eligibility (p. 96).
- \$368.4M over three years to Natural Resources Canada to renew and update forest sector support (p. 112).
- \$650M over ten years to support monitoring, assessment, and restoration work in the Great Lakes, Lake Winnipeg, Lake of the Woods, St. Lawrence River, Fraser River, Saint John River, Mackenzie River, and Lake Simcoe (p. 134).
- \$22.6M over three years to support better coordination of efforts to protect freshwater across Canada (p. 134).
- \$85.1M over five years with \$0.4M in remaining amortization and \$21M ongoing thereafter to support the creation of the Canada Water Agency, which will be headquartered in Winnipeg (p. 135).
- \$165.4M over seven years to Transport Canada to establish a Green Shipping Corridor Program to reduce the impact of marine shipping on surrounding communities and ecosystems. The program will help spur the launch of the next generation of clean ships, invest in shore power technology, and prioritize low-emission and low-noise vessels at ports (p. 135).
- \$31.7M over three years to Public Safety Canada and the Canada Mortgage and Housing Corporation to work with the Department of Finance Canada to stand-up a low-cost flood insurance program, aimed at protecting households at high risk of flooding and without access to adequate insurance. This would include offering reinsurance through a federal Crown corporation and a separate insurance subsidy program (p. 136).
- \$15.3M over three years to Public Safety Canada to create a publicly accessible online portal where Canadians can access information on their exposure to flooding (p. 136).
- \$48.1M over five years and \$3.1M ongoing to Public Safety Canada to identify high-risk flood areas and implement a modernized Disaster Financial Assistance Arrangements program, which would incentivize mitigation efforts (p. 137).

ENERGY

- \$6.3B over four years, starting in 2024/25 for the creation of the Clean Electricity Investment Tax Credit, which will be eligible to taxable and non-taxable entities such as Crown corporations, publicly-owned utilities, corporations owned by Indigenous communities, and pension funds. The Credit is a 15% refundable tax credit for eligible clean electricity investments in:
 - Non-emitting electricity generation systems: wind, concentrated solar, solar photovoltaic, hydro (including large-scale), wave, tidal, nuclear (including large-scale and small modular reactors);
 - Abated natural gas-fired electricity generation;
 - Stationary electricity storage systems that do not use fossil fuels in operation, such as batteries, pumped hydroelectric storage, and compressed air storage; and,
 - Equipment for the transmission of electricity between provinces and territories (pp. 79-80)
- The Canada Infrastructure Bank will invest at least \$10B through its Clean Power priority area, and at least \$10B through its Green Infrastructure priority area (p. 81).
- \$3B over 13 years to Natural Resources Canada to:
 - Recapitalize funding for the Smart Renewables and Electrification Pathways Program to support critical regional priorities and Indigenous-led projects;
 - Renew the Smart Grid program to support electricity grid innovation; and,
 - Create new investments in science-based activities to help capitalize on offshore wind potential (p. 81).
- \$5.6B over five years for the Clean Hydrogen Investment Tax Credit (pp. 88-89).
- Engage with the biofuels industry to explore opportunities to promote growth in Canada. Opportunities include municipal waste in Ontario and Quebec, which can be utilized to produce biofuels (p. 89).
- \$520M over five years to implement the Investment Tax Credit for Carbon Capture, Utilization and Storage (p. 93).

OTHER

- \$108M over 3 years, on a cash basis to the Regional Development Agencies to support communities, small businesses, and non-profit organizations in developing local projects and events (p. 140).
- \$50M over 3 years, on a cash basis to Destination Canada to attract major international conventions, conferences, and events to Canada (p. 140).
- \$14.0M over two years, starting in 2024/25, for the Department of Canadian Heritage to support the Building Communities Through Arts and Heritage program (p. 148).

4. OTHER INITIATIVES

AFFORDABILITY

- \$2.5B for a GST tax credit (referred to as the Grocery Rebate), a one-time targeted payment which will be delivered through the Canada Revenue Agency (p. 34).
- Introduce changes to the *Criminal Code* to lower the criminal rate of interest from the equivalent of 47% APR to 35% APR, and a new consultation on whether the criminal rate of interest should be further reduced (p. 36).
- Introduce changes to the *Criminal Code*'s payday lending exemption to require payday lenders to charge no more than \$14 per \$100 borrowed (p. 36).
- Launch consultations on additional revisions to the *Criminal Code*'s provincial/territorial-requested payday lending exemption (p. 36).
- Doubling the maximum employment deduction for tradespeople's tool expenses from \$500 to \$1000 (p. 97).
- \$10M in 2023/24 to top up the Local Food Infrastructure Fund to strengthen food security in Northern, rural, and Indigenous communities across Canada (p. 145).

EDUCATION

- \$813.6M to enhance student financial assistance beginning in the August 1, 2023 school year:
 - Increasing Canada Student Grants by 40% - providing up to \$4200 for full-time students;
 - Raising the interest-free Canada Student Loan limit from \$210 to \$300 per week of study; and,
 - Waiving the requirement for mature students to undergo credit screening to qualify for student grants and loans for the first time (p. 39).
- Increase limits on certain RESP withdrawals from \$5000 to \$8000 for full-time students, and from \$2500 to \$4000 for part-time students (p. 41).
- Allow divorced or separated parents to open a joint RESP for their children (p. 41).

INDIGENOUS PROGRAMS

- Provide \$76.3M in 2023/24 to Indigenous Services Canada to continue to support the administrative capacity of First Nations governments and tribal councils delivering critical programs and services to their members (p. 125).
- Provide \$5M in 2023/24 to Indigenous Services Canada to support the co-development of an Economic Reconciliation Framework with Indigenous partners that will increase economic opportunities for Indigenous Peoples, communities, and businesses (p. 127).
- Provide \$8.7M in 2023/24 to Natural Resources Canada to support deeper engagements with Indigenous partners, including Indigenous rights-holders, towards the development of the National Benefits-Sharing Framework (p. 128).

- \$810.6M over five years, beginning in 2023/24, to support medical travel and to maintain medically necessary services through the Non-Insured Health Benefits Program, including mental health services, dental and vision care, and medications (p. 129).
- Enhance the implementation of the Federal Pathway to Address Missing and Murdered Indigenous Women, Girls, and 2SLGBTQIA+ People, through the following:
 - \$20M over four years, starting in 2022/23, to support Indigenous-led projects for safer communities through the Pathways to Safe Indigenous Communities Initiative,
 - \$95.8M over five years and \$20.4M ongoing to help Indigenous families access information about their missing and murdered loved ones, and to enhance victim services support. This funding would renew existing programming and expand it to include support for families of 2SLGBTQI+ Indigenous victims who are men,
 - \$2.6M over three years to support the National Family and Survivors Circle in keeping families and survivors at the centre of the implementation of the National Action Plan and the Federal Pathway,
 - \$2.2M over five years to establish an oversight mechanism to monitor and report on the progress of implementation,
 - \$1.6M over two years to support the Ministerial Special Representative appointed to provide advice and recommendations on the creation of an Indigenous and Human Rights Ombudsperson, and;
 - \$2.5M over five years to facilitate and coordinate work on advancing the National Action Plan by establishing a standing Federal-Provincial-Territorial-Indigenous table on Missing and Murdered Indigenous Women, Girls and 2SLGBTQI+ People (pp. 130-131).
- \$11.4M over three years to Crown-Indigenous Relations and Northern Affairs Canada to engage with Indigenous communities and update the federal guidelines to fulfill the Crown's duty to consult Indigenous peoples and accommodate impacts on their rights (p. 93).

SAFE AND INCLUSIVE COMMUNITIES

- \$49.5M over five years to Public Safety Canada to enhance and expand the Communities at Risk: Security Infrastructure Program and allow it to be more responsive to the evolving security needs of communities (p. 142).
- \$25.4M over five years and \$0.6 million ongoing, to the Department of Canadian Heritage to continue to support Canada's Anti-Racism Strategy and fight all forms of racism, including but not limited to anti-Indigenous racism, anti-Black racism, anti-Asian racism, antisemitism, Islamophobia (p. 142).
- \$1.5M over two years to the Privy Council Office to create a new Anti-Racism, Equity and Inclusion Secretariat to ensure that considerations of anti-racism, equity and inclusion are applied in the development of federal government policies (p. 142).
- \$25M starting in 2024/25, to Employment and Social Development Canada for the Supporting Black Canadian Communities Initiative, to continue empowering Black-led

and Black-serving community organizations and the work they do to promote inclusiveness (p. 142).

- \$45.9M over three years to the Treasury Board of Canada Secretariat to create a Mental Health Fund for Black public servants and establish dedicated career development programs, including to prepare Black public service leaders for executive positions (p. 143).
- \$83.9M over five years and \$18.7M ongoing to Justice Canada for the independent Miscarriage of Justice Review Commission (p. 144).
- \$160M over three years for the Women's Program to provide funding to organizations in Canada that serve women (p. 144).
- \$13M over five years and \$3M ongoing to extend the Qualifying Family Member provision of the Disability Tax Credit until December 31, 2026 and to expand the provision to include adult siblings of an RDSP beneficiary (p. 145).
- \$10M over two years to Employment and Social Development Canada to help address the unique needs and ongoing barriers faced by persons with disabilities by investing in capacity building and the community-level work of Canada's disability organizations (p. 146).
- \$21.5M to Employment and Social Development Canada to continue work on the future delivery of the Canada Disability Benefit, including engagement with the disability community and provinces and territories on the regulatory process (p. 146).
- \$10M over five years with \$14.6M in remaining amortization for Immigration, Refugees and Citizenship Canada and the Royal Canadian Mounted Police to implement biometrics, which will help expedite the processing of citizenship applications (p. 149).
- \$43.5M to Justice Canada to maintain federal support for immigration and refugee legal aid services (p. 150).

OTHER

- Work with regulatory agencies, provinces, and territories to reduce junk fees. This could include higher telecom roaming charges, event and concert fees, shipping and freight fees, etc. (p. 35).
- Secured commitments from Visa and Mastercard to lower interchange fees for small businesses, which will see up to 90% of related businesses receive up to 27% reductions in fees (p. 37).
- \$4.5B over five years to establish a refundable tax credit equal to 30% of the cost of investments in new machinery and equipment used to manufacture or process key clean technologies, and extract, process or recycle key critical minerals (p. 83).
- \$119.6M over five years, and \$17.4M ongoing, to Fisheries and Oceans Canada for their helicopter fleet and ensure the Canadian Coast Guard has the infrastructure and support to hire and train staff to operate its future marine vessel fleet (p. 107).
- \$108.6M over three years to expand the College and Community Innovation Program (p. 111).

- \$13M to Agriculture and Agri-Food Canada to increase the interest-free limit for loans under the Advance Payments Program from \$250,000 to \$350,000 for the 2023 program year (p. 113).
- \$57.5M over five years, with \$5.6M ongoing, to the Canadian Food Inspection Agency to establish a foot-and-mouth disease (FMD) vaccine bank for Canada and develop FMD response plans (p. 113).
- \$373.7M over five years in additional funding to support new and enhanced federal initiatives under the Action Plan for Official Languages, 2023/28, including:
 - \$123.2M to boost Francophone immigration in Canada, including support for Canadian employers to recruit French-speaking foreign workers, and increased support for these immigrants once they arrive in Canada;
 - \$117M to ensure the prosperity of official language minority communities, including increased support for the non-profit organizations that serve these communities, for the training of bilingual nurses and personal support care workers, and for the promotion of French-language research;
 - \$111.4M to bolster bilingualism in our justice system, including through the translation of judgments of national interest, and to support cultural and educational activities, including the training of early childhood educators in minority-language communities outside Quebec; and,
 - \$22.1M for a centre of expertise to ensure federal institutions fulfill their duty, under the Official Languages Act, to enhance the vitality of official language minority communities, and to support data and research on the number of children who have a right to be educated in the minority language (pp. 138-139).
- \$10M over two years towards ParticipACTION's Let's Get Moving Initiative, which will continue supporting national programming that aims to increase daily physical activity among Canadians (p. 145).
- \$13.5M over five years and \$3.1M ongoing to Public Safety Canada to establish a National Counter-Foreign Interference Office (p. 166).
- \$1.8B over five years to the Canadian Air Transport Security Authority (CATSA) to maintain and increase its level of service, improve screening wait times, and strengthen security measures at airports (p. 186).

5. STATE OF THE ECONOMY

OVERVIEW

Following a strong 3.4% in 2022, real GDP growth is projected to decelerate to 0.3% in 2023, before rebounding to 1.5% in 2024 (p. 12). The outlook for Consumer Price Index (CPI) inflation is projected at 3% in the third quarter of 2023 and 2% in the second quarter of 2024 to meet the Bank of Canada's target (p. 13).

The aggregate principal amount of money to be borrowed by the government in 2023/2024 is projected to be \$421B, about 85% that will be used to refinance maturing debt. Public debt charges have risen and are projected to be \$43.9B for 2023/24, representing 1.6% of GDP.

Interest rates are expected to progressively increase resulting in public debt charges from \$50.3B or 1.5% of GDP by 2027-2028 (pp. 215, 238).

GLOBAL OUTLOOK

China's reopening is expected to provide a boost to global growth. In other major economies, including the U.S. and Europe, easing supply-chain bottlenecks and lower commodity prices have reduced inflationary pressures, while economic activity has been more resilient than expected. Should elevated global inflation persist, central banks could take their policy rates higher or keep them elevated for longer. This could occur, for example, if labour markets remain constrained, or if there is a resurgence in global commodity prices related to a faster rebound in China's economy or further supply shocks related to Russia's illegal invasion of Ukraine (p. 14).

Some funding markets have become more strained due to lower levels of liquidity, as has been seen recently with the failure of three medium-sized regional U.S. banks and challenges for Credit Suisse, and an abrupt repricing of risk could trigger a broader tightening of lending standards (p. 14). While the global banking system remains well capitalized, uncertainty over the extent and magnitude of additional credit-related losses that could accrue as economies slow remains elevated (p. 11)

6. STATE OF FEDERAL FINANCES

FEDERAL TRANSFERS

Transfer	Details
Canada Health Transfer (CHT)	Total CHT support is projected to be \$47.1 B in 2022/23. Beginning in 2023/24, the CHT is projected to grow from \$49.4B to \$60.2B 20/2028, with a GDP increase by 1.3% per year.
Canada Social Transfer (CST)	The CST is legislated to grow at 3% per year. CST is expected to grow from \$15.9B in 2022/23 to \$16.4B in 2023/24. The CST is forecasted to increase to \$18.5B in 2027/28.

Canada Community-Building Fund (formerly known as the Gas Tax Fund)	Canada Community-Building Fund payments are indexed at 2% per year, with increases applied in \$100M increments. The Fund remains at \$2.3B in 2022/23 and will increase to \$2.4B in 2023/24, to \$2.5B in 2025/26 and to 2.6B in 2027/28.
Equalization	Equalization is expected to grow from \$21.9B in 2022/23 to \$24.0B in 2023/24. Equalization is forecasted to reach \$28.1B by 2027/28.
Territorial Formula Financing (TFF)	Expected to grow from \$4.6B in 2022/23 to \$4.8B in 2023/24. TFF is forecasted to reach \$5.7B by 2027/28.
Canada-Wide Early Learning and Child Care	Canada-wide early learning and child care transfer payments are expected to increase from \$4.5B in 2022/23 to \$7.7B in 2027/28. Payments are expected to reach \$5.6B 2023/24.

Adapted from: Budget 2023, [Table A1.7, Outlook for Program Expenses], (pp.212-215)

Appendix A: Revenue Outlook (p. 207)

Outlook for Budgetary Revenues

Table A1.6

The Revenue Outlook billions of dollars

	Projection						
	2021– 2022	2022– 2023	2023– 2024	2024– 2025	2025– 2026	2026– 2027	2027– 2028
Income tax revenues							
Personal income tax	198.4	206.8	213.7	224.5	235.7	246.5	257.9
Corporate income tax	78.8	88.0	85.5	86.3	87.8	90.1	93.1
Non-resident income tax	10.8	13.6	13.7	13.1	12.7	13.0	13.6
Total	288.0	308.3	312.9	323.9	336.3	349.6	364.6
Excise tax and duty revenues							
Goods and Services Tax	46.2	45.4	51.4	53.5	55.5	57.4	59.4
Customs import duties	5.2	6.2	6.5	6.9	7.1	7.4	7.7
Other excise taxes/duties	11.3	11.4	11.9	12.4	12.5	12.6	12.7
Total	62.7	63.0	69.9	72.8	75.1	77.4	79.8
Other taxes	0.0	0.2	0.9	0.9	1.0	3.8	3.4
Total tax revenues	350.7	371.6	383.7	397.6	412.4	430.8	447.8
Proceeds from the pollution pricing framework	6.3	7.7	10.1	12.3	14.0	15.7	17.1
Employment Insurance premium revenues	23.9	26.8	28.2	29.0	29.9	31.0	32.1
Other revenues							
Enterprise Crown corporations	12.8	5.9	5.6	10.1	12.4	13.8	14.3
Other programs	18.7	24.3	26.6	26.7	26.4	27.1	27.9
Net foreign exchange	0.9	1.0	2.5	3.0	3.3	3.4	3.5
Total	32.4	31.3	34.7	39.7	42.1	44.3	45.8
Total budgetary revenues	413.3	437.3	456.8	478.5	498.4	521.8	542.8
Per cent of GDP							
Total tax revenues	14.0	13.3	13.7	13.7	13.6	13.6	13.6
Proceeds from the pollution pricing framework	0.3	0.3	0.4	0.4	0.5	0.5	0.5
Employment Insurance premium revenues	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Other revenues	1.3	1.1	1.2	1.4	1.4	1.4	1.4
Total budgetary revenues	16.5	15.7	16.3	16.4	16.4	16.5	16.5

Note: Totals may not add due to rounding.

Table A1.6 above provides an overview of projected budgetary revenues by major component.

Appendix B: Expense Outlook (p. 212)

Outlook for Expenses

Table A1.7

The Expense Outlook

billions of dollars

		Projection					
	2021– 2022	2022– 2023	2023– 2024	2024– 2025	2025– 2026	2026– 2027	2027– 2028
Major transfers to persons							
Elderly benefits	60.8	69.1	75.9	81.2	86.3	91.4	96.3
Employment Insurance benefits ¹	38.9	22.6	24.2	25.5	26.2	26.6	27.3
COVID-19 Income Support for Workers ²	15.6	-3.0	0.0	0.0	0.0	0.0	0.0
Canada Child Benefit ³	26.2	24.5	25.6	27.4	28.5	29.3	30.0
Total	141.5	113.3	125.7	134.1	141.1	147.3	153.6
Major transfers to other levels of government							
Canada Health Transfer ⁴	45.1	47.1	49.4	52.0	54.6	57.3	60.2
Canada Social Transfer	15.5	15.9	16.4	16.9	17.4	17.9	18.5
Equalization	20.9	21.9	24.0	25.2	25.9	27.0	28.1
Territorial Formula Financing	4.4	4.6	4.8	5.1	5.3	5.4	5.7
Health agreements with provinces and territories ⁵	2.5	1.2	3.7	3.7	3.7	3.7	2.5
Canada-wide early learning and child care ⁶	2.9	4.5	5.6	6.6	7.9	7.9	7.7
Canada Community-Building Fund	2.3	2.3	2.4	2.4	2.5	2.5	2.6
Other fiscal arrangements ⁷	-5.3	-6.5	-6.8	-7.2	-7.5	-7.8	-8.2
Total	88.4	91.0	99.5	104.7	109.8	113.9	117.0
Proceeds from the pollution pricing framework returned	3.8	6.9	11.2	13.5	14.0	15.8	17.1
Direct program expenses							
Canada Emergency Wage Subsidy	22.3	-0.2	0.0	0.0	0.0	0.0	0.0
Other transfer payments	88.5	93.6	86.4	90.8	91.1	91.2	94.0
Operating expenses ⁸	124.3	131.4	123.7	120.2	119.9	121.1	123.7
Total	235.1	224.8	210.2	211.0	211.0	212.3	217.7
Total program expenses, excluding net actuarial losses	468.8	435.9	446.6	463.3	475.9	489.2	505.4
Public debt charges	24.5	34.5	43.9	46.0	46.6	48.3	50.3
Total expenses, excluding net actuarial losses	493.3	470.4	490.5	509.3	522.5	537.6	555.7
Net actuarial losses (gains)	10.2	9.8	6.4	4.2	2.8	0.0	1.1
Total expenses	503.5	480.2	496.9	513.5	525.2	537.6	556.9
Per cent of GDP							
Major transfers to persons	5.6	4.1	4.5	4.6	4.6	4.7	4.7
Major transfers to other levels of government	3.5	3.3	3.5	3.6	3.6	3.6	3.6
Direct program expenses	9.4	8.1	7.5	7.3	6.9	6.7	6.6
Total program expenses, excluding net actuarial losses	18.7	15.7	15.9	15.9	15.7	15.5	15.4
Total expenses	20.1	17.2	17.7	17.6	17.3	17.0	17.0

Appendix C: Private Sector Forecasts (p. 200)

Table A1.1

Average Private Sector Forecasts

Per cent, unless otherwise indicated

	2022	2023	2024	2025	2026	2027	2022- 2027
Real GDP growth¹							
2022 Fall Economic Statement	3.2	0.7	1.9	2.3	2.1	1.9	2.0
Budget 2023	3.4	0.3	1.5	2.3	2.2	1.9	2.0
GDP inflation¹							
2022 Fall Economic Statement	8.2	1.8	1.8	1.9	1.9	1.9	2.9
Budget 2023	7.3	0.6	2.0	1.9	1.9	1.9	2.6
Nominal GDP growth¹							
2022 Fall Economic Statement	11.6	2.6	3.7	4.2	4.1	3.9	5.0
Budget 2023	11.0	0.9	3.6	4.3	4.1	3.9	4.6
Nominal GDP level (billions of dollars)¹							
2022 Fall Economic Statement	2,801	2,873	2,979	3,105	3,233	3,358	
Budget 2023	2,785	2,810	2,910	3,037	3,162	3,285	
Difference between FES 2022 and Budget 2023	-16	-63	-69	-69	-70	-73	-60
3-month treasury bill rate							
2022 Fall Economic Statement	2.2	3.6	2.8	2.3	2.1	2.1	2.5
Budget 2023	2.4	4.4	3.3	2.6	2.4	2.4	2.9
10-year government bond rate							
2022 Fall Economic Statement	2.8	3.1	2.8	2.8	2.9	3.0	2.9
Budget 2023	2.8	3.0	2.9	3.0	3.1	3.1	3.0
Exchange rate (US cents/C\$)							
2022 Fall Economic Statement	77.9	77.1	77.9	78.8	79.2	79.7	78.4
Budget 2023	76.9	74.7	76.8	78.3	79.0	79.3	77.5
Unemployment rate							
2022 Fall Economic Statement	5.4	6.1	6.2	6.0	5.8	5.7	5.9
Budget 2023	5.3	5.8	6.2	6.0	5.7	5.7	5.8
Consumer Price Index inflation							
2022 Fall Economic Statement	6.8	3.5	2.1	2.1	2.1	2.1	3.1
Budget 2023	6.8	3.5	2.1	2.1	2.1	2.1	3.1
U.S. real GDP growth							
2022 Fall Economic Statement	1.7	0.6	1.7	2.2	2.1	2.0	1.7
Budget 2023	2.1	0.8	1.4	2.1	2.0	1.9	1.7
West Texas Intermediate crude oil price (\$US per barrel)							
2022 Fall Economic Statement	97	88	85	82	81	81	86
Budget 2023	94	81	81	79	77	78	82

Note: Forecast averages may not equal average of years due to rounding. Numbers may not add due to rounding.

¹ Previously published figures have been restated to reflect the historical revisions in the Canadian System of National Accounts.

Sources: Statistics Canada; for the 2022 Fall Economic Statement, Department of Finance Canada September 2022 survey of private sector economists; for Budget 2023, Department of Finance Canada February 2023 survey of private sector economists, which has been adjusted to incorporate the actual results of the National Accounts for the fourth quarter of 2022 released on February 28, 2023.

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**Ministry of
Municipal Affairs
and Housing**

Municipal Finance Policy Branch

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**Ministère des Affaires
municipales et du Logement**

Direction des politiques relatives
aux finances municipales

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Courriel: MFPB@ontario.ca



March 30, 2023

Dear Municipal Treasurer:

I am pleased to enclose a report showing your municipality's 2023 Annual Repayment Limit (ARL) respecting long-term debt and financial obligations. Your 2023 ARL was calculated based on 25 percent of your net own source revenues as reported in your 2021 Financial Information Return (FIR).

Municipalities in Ontario are responsible for ensuring that they do not exceed their ARL. When a municipality proposes long-term borrowing (or other long-term financial obligation), the municipal treasurer is responsible for updating the limit provided by the Ministry. The treasurer must determine if there is capacity within the municipality's ARL to undertake the planned borrowing. Schedule 81 of the FIR may be among the schedules of interest to the treasurer when updating the municipality's ARL.

We have adjusted the joint local board fees and revenues for homes for the aged reported in your 2021 FIR to include only your share of such revenues. If you have any concerns with this adjustment, you may request a review of the adjustment calculation, in which case you will be requested to submit necessary additional information for both your municipality and all other municipalities participating in the joint local board for the homes.

If you require any further information, please contact the appropriate Municipal Services Office of the Ministry of Municipal Affairs and Housing (list enclosed).

Yours truly,

A handwritten signature in dark ink that reads "Ruchi Parkash".

Ruchi Parkash
Director

Enclosures

Municipal Finance Matters

Annual Repayment Limit

What is the Annual Repayment Limit?

The Annual Repayment Limit (ARL) may be generally summarized as the maximum amount that a municipality in Ontario can pay each year (without first going to the Ontario Land Tribunal) in principal and interest payments for its long-term debt and other long-term financial commitments.

For most municipalities (not including Toronto) the ARL is set at 25 percent of their annual own-source revenues (such as property taxes, user fees and investment income), less their annual existing long-term debt service costs and payments for other long-term financial obligations. Municipalities may only exceed their ARL with the prior approval of the Ontario Land Tribunal (OLT).

For more information about the ARL, please see O. Reg. 403/02 (Debt and Financial Obligation Limits) on <https://www.ontario.ca/laws/regulation/020403>.

Role of the Ministry of Municipal Affairs and Housing

The Ministry of Municipal Affairs and Housing issues an updated ARL statement to municipalities once a year. The ARL statement is typically sent to each municipality at the beginning of the calendar year and reflects the most recent financial information submitted by the municipality in its Financial Information Return (FIR), available on <https://efis.fma.csc.gov.on.ca/fir/>

How Does the Ministry Calculate the ARL? *

The calculation of the ARL involves a number of steps. The ministry first determines the municipality's annual own-source revenue from sources such as property taxes, user fees and investment income. The ministry then calculates the amount that is 25 percent of the municipality's annual own-source revenue. Finally, the ministry subtracts the municipality's annual existing debt service costs and payments for other long-term financial obligations from the 25 percent figure to arrive at the ARL.

The ministry calculates 25 percent of the municipality's annual own-source revenue:



The ministry subtracts municipal debt and other financial obligations to determine the ARL:



For details on specific municipalities, please see

<https://efis.fma.csc.gov.on.ca/fir/index.php/reports-and-dashboards/annual-repayment-limits/>

**For illustrative purposes only*

Role of Municipalities

Municipalities in Ontario are responsible for ensuring that they do not exceed their ARL. When a municipality proposes long-term borrowing (or other long-term financial obligation), the municipal treasurer is responsible for updating the limit provided by the ministry. The treasurer must determine if there is capacity within the municipality's ARL to undertake the planned borrowing.

Ontario Land Tribunal (OLT)

Applications and appeals in relation to a range of matters are brought before the OLT (formerly known as the Local Planning Appeal Tribunal). In cases where municipalities intend to borrow or commit to amounts above their updated ARL, they must first seek the approval of the OLT. Learn more at <https://olt.gov.on.ca/>.

2023 ANNUAL REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403 / 02)

MMAH CODE:	69000
MUNID:	47000
MUNICIPALITY:	Renfrew Co
UPPER TIER:	
REPAYMENT LIMIT:	\$ 19,201,668

The repayment limit has been calculated based on data contained in the 2021 Financial Information Return, as submitted to the Ministry. This limit represents the maximum amount which the municipality had available as of December 31, 2021 to commit to payments relating to debt and financial obligation. Prior to the authorization by Council of a long term debt or financial obligation, this limit must be adjusted by the Treasurer in the prescribed manner. The limit is effective January 01, 2023

FOR ILLUSTRATION PURPOSES ONLY,

The additional long-term borrowing which a municipality could undertake over a 5-year, a 10-year, a 15-year and a 20-year period is shown.

If the municipalities could borrow at 5% or 7% annually, the annual repayment limits shown above would allow it to undertake additional long-term borrowing as follows:

5% Interest Rate			
(a)	20 years @ 5% p.a.	\$	239,295,222
(a)	15 years @ 5% p.a.	\$	199,306,744
(a)	10 years @ 5% p.a.	\$	148,270,188
(a)	5 years @ 5% p.a.	\$	83,133,172
7% Interest Rate			
(a)	20 years @ 7% p.a.	\$	203,422,741
(a)	15 years @ 7% p.a.	\$	174,887,138
(a)	10 years @ 7% p.a.	\$	134,864,479
(a)	5 years @ 7% p.a.	\$	78,730,629

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403/02)

MUNICIPALITY:

Renfrew Co

MMAH CODE:

69000

Debt Charges for the Current Year

		1 \$
0210	Principal (SLC 74 3099 01)	1,720,892
0220	Interest (SLC 74 3099 02)	393,451
0299	Subtotal	2,114,343
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	2,114,343

Amounts Recovered from Unconsolidated Entities

		1 \$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	597,639
1420	Total Debt Charges to be Excluded	597,639
9920	Net Debt Charges	1,516,704

		1 \$
1610	Total Revenue (SLC 10 9910 01)	145,220,589
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	67,721,276
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	999,718
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 831 01)	2,793,217
2230	Revenue from other municipalities including revenue for Tangible Capital Assets (SLC 10 1098 01 + SLC 10 1099 01)	3,928,517
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	12,298
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	364,900
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	0
2299	Subtotal	75,819,926
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	-13,472,824
2610	Net Revenues	82,873,487
2620	25% of Net Revenues	20,718,372
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	19,201,668
	(25% of Net Revenues less Net Debt Charges)	

* SLC denotes Schedule, Line Column.

Accumulated Surplus
as at December 31, 2022

Appendix IV

	General Fund	ML	BM	RCHC	Total
Municipal Surplus / (Deficit)	0.00	(487,911.18)	416,226.84	799,032.38	727,348.04
add: Surplus Adjustment - Capital	25,615,377.54	846,339.05	1,616,006.39	2,006,745.57	30,084,468.55
add: Surplus Adjustment - To Reserves	24,908,650.08	100,614.00	49,024.00	0.00	25,058,288.08
less: Surplus Adjustment - From Reserves	(23,066,754.65)	(207,178.20)	(641,132.82)	(986,296.12)	(24,901,361.79)
less: Surplus Adjustment - Depreciation	(11,771,145.03)	(843,692.63)	(627,736.59)	(1,170,894.50)	(14,413,468.75)
add: Surplus Adjustment - Debt Principal Paid	1,302,338.05	537,731.27	0.00	361,820.77	2,201,890.09
add: Surplus Adjustment - New Debt Principal	0.00		0.00		0.00
PSAB Surplus / (Deficit)	16,988,465.99	(54,097.69)	812,387.82	1,010,408.10	18,757,164.22

**COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
DEC 2022**

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
PUBLIC WORKS	9,621,254.99	9,129,022.00	492,232.99
Operations Committee	9,621,254.99	9,129,022.00	492,232.99
PROPERTY - Pembroke Admin	80,550.47	107,733.00	(27,182.53)
PROPERTY - Renfrew County Place	(253,471.67)	(228,416.00)	(25,055.67)
PROPERTY - Base Stations	0.00	0.00	0.00
PROPERTY - Amprior Office	0.00	0.00	0.00
PROPERTY - Renfrew OPP	0.00	0.00	0.00
FORESTRY DEPT.	89,292.49	31,132.00	58,160.49
TRAILS DEPT.	343,877.31	314,210.00	29,667.31
GIS	197,503.35	248,544.00	(51,040.65)
ECONOMIC DEVELOPMENT	469,769.01	440,167.00	29,602.01
ENTERPRISE CENTRE	28,055.00	28,055.00	(0.00)
OTTAWA VALLEY TOURIST ASSOCIATION	283,195.00	283,195.00	0.00
PLANNING DEPARTMENT	602,414.23	735,746.00	(133,331.77)
Development & Property Committee	1,841,185.19	1,960,366.00	(119,180.81)
BONNECHERE MANOR	1,475,295.96	1,475,296.00	(0.04)
MIRAMICHI LODGE	1,234,953.00	1,234,953.00	0.00
OTHER LONG TERM CARE	0.00	94,443.00	(94,443.00)
HEALTH SERVICES	1,733,289.00	1,733,289.00	0.00
OTTAWA VALLEY OHT	(0.00)	0.00	(0.00)
PARAMEDIC - 911	9,895,858.04	8,663,139.00	1,232,719.04
PARAMEDIC - OTHER	0.00	0.00	(0.00)
EMERGENCY MANAGEMENT	132,849.10	175,153.00	(42,303.90)
Health Committee	14,472,245.10	13,376,273.00	1,095,972.10
ONTARIO WORKS	1,199,374.45	1,338,041.00	(138,666.55)
CHILD CARE	336,636.26	526,437.00	(189,800.74)
COMMUNITY HOUSING	5,038,382.74	5,035,116.00	3,266.74
Community Services Committee	6,574,393.45	6,899,594.00	(325,200.55)
MEMBERS OF COUNCIL	520,746.61	529,954.00	(9,207.39)
GENERAL - ADMINISTRATION	898,022.20	943,406.00	(45,383.80)
INFORMATION TECHNOLOGY	408,631.52	474,759.00	(66,127.48)
HUMAN RESOURCES DEPARTMENT	287,059.78	254,064.00	32,995.78
Publicity/Public Relations	8,510.92	15,000.00	(6,489.08)
AGRICULTURE & REFORESTATION	12,804.96	20,000.00	(7,195.04)
PROVINCIAL OFFENCES ADMINISTRATION	(497,332.00)	(497,332.00)	0.00
PROPERTY ASSESSMENT	1,541,699.84	1,541,700.00	(0.16)
FINANCIAL EXPENSE	23,036,354.41	20,087,400.00	2,948,954.41
Finance & Administration Committee	26,216,498.24	23,368,951.00	2,847,547.24
Total Net Expenses	58,725,576.97	54,734,206.00	3,991,370.97
County Levy	50,540,371.00	50,540,380.00	(9.00)
Other Revenue	8,185,205.97	4,193,826.00	3,991,379.97
Total Revenue	58,725,576.97	54,734,206.00	3,991,370.97
Municipal Surplus / (Deficit)	0.00	0.00	0.00

**COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
DEC 2022**

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>MEMBERS OF COUNCIL</u>	<u>520,746.61</u>	<u>529,954.00</u>	<u>(9,207.39)</u>
Ad Hoc Meeting Expenses	0.00	0.00	0.00
Advocacy	8,310.21	30,000.00	(21,689.79)
AMO Board Expenses	11,450.64	10,000.00	1,450.64
Computer Supplies	10,465.66	5,000.00	5,465.66
Council - Conventions	31,065.62	30,000.00	1,065.62
Council - Mileage	24,332.88	12,400.00	11,932.88
Council - Salaries	245,738.18	251,771.00	(6,032.82)
Councillor Ad Hoc Meeting per Diem	18,225.00	29,340.00	(11,115.00)
Councillor Benefits - EHC/Dental	62,874.52	60,000.00	2,874.52
Councillor Group Insurance	6,324.00	6,600.00	(276.00)
Councillor Liability Insurance	9,715.34	10,001.00	(285.66)
CPP,UIC,Employer Health Tax	19,742.25	20,000.00	(257.75)
FCM Board Expenses	10,900.36	10,000.00	900.36
EOWC Meetings	147.60	0.00	147.60
Hospitality	17,659.79	20,000.00	(2,340.21)
Legal	4,589.38	2,000.00	2,589.38
Office Supplies	6,760.49	5,000.00	1,760.49
Publicity	19,796.11	0.00	19,796.11
Recoveries - County	(70,329.00)	(63,400.00)	(6,929.00)
Recoveries - Federal	(2,125.85)	0.00	(2,125.85)
Recoveries - Other	(830.00)	0.00	(830.00)
Special Projects	2,233.63	0.00	2,233.63
Warden's Expenses	3,726.76	10,000.00	(6,273.24)
Warden's Salary & Per Diem	79,973.04	81,242.00	(1,268.96)
Warden's Banquet Expense	0.00	0.00	0.00
<u>GENERAL - ADMINISTRATION</u>	<u>898,022.20</u>	<u>943,406.00</u>	<u>(45,383.80)</u>
Bank Charges - Moneris	2,647.79	2,000.00	647.79
Computer Maintenance	34,660.68	45,000.00	(10,339.32)
Conferences & Conventions	5,305.35	4,000.00	1,305.35
COVID	21,729.55	0.00	21,729.55
Depreciation	1,641.33	1,700.00	(58.67)
Employee Benefits	363,030.53	357,207.00	5,823.53
General Legal & Audit	40,555.60	28,000.00	12,555.60
Membership Fees	36,048.15	31,000.00	5,048.15
Office Expense	24,082.94	26,000.00	(1,917.06)
Professional Development	1,524.23	5,000.00	(3,475.77)
Recovery - Other Departments	(969,902.53)	(897,849.00)	(72,053.53)
Recruitment	3,287.41	0.00	3,287.41
Revenue - Provincial	(78,449.78)	0.00	(78,449.78)
Revenue - Provincial - One Time	(1,707,959.80)	0.00	(1,707,959.80)
Salaries	1,328,793.38	1,266,548.00	62,245.38
Special Projects - EOWC	23,778.69	19,500.00	4,278.69
Special Projects	13,082.31	30,000.00	(16,917.69)
Surplus Adjustment - Capital	0.00	0.00	0.00
Surplus Adjustment - Depreciation	(1,641.33)	(1,700.00)	58.67
Surplus Adjustment - TRF to Reserves	1,735,945.31	0.00	1,735,945.31
Surplus Adjustment - TRF from Reserves	0.00	0.00	0.00
Telephone	5,987.74	5,000.00	987.74
Travel	13,874.65	22,000.00	(8,125.35)

**COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
DEC 2022**

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>PROPERTY - Pembroke Admin</u>	<u>80,550.47</u>	<u>107,733.00</u>	<u>(27,182.53)</u>
Advertising	0.00	1,000.00	(1,000.00)
Capital - under threshold	0.00	0.00	0.00
COVID	0.00	0.00	0.00
Depreciation	380,226.49	227,000.00	153,226.49
Elevator Maintenance	7,286.05	7,755.00	(468.95)
Employee Benefits	49,657.14	45,025.00	4,632.14
Garbage Disposal	7,433.15	6,200.00	1,233.15
Grounds keeping	6,715.85	5,765.00	950.85
Insurance	40,165.44	37,812.00	2,353.44
Janitorial Contract	111,828.51	110,000.00	1,828.51
Legal	783.55	2,000.00	(1,216.45)
Lights, Heat & Power	96,233.13	123,000.00	(26,766.87)
Mechanical	7,239.69	19,890.00	(12,650.31)
Memberships/Subscriptions	915.14	2,500.00	(1,584.86)
Miscellaneous	7,164.58	22,800.00	(15,635.42)
Office Supplies	15,469.84	27,546.00	(12,076.16)
Professional Development	0.00	5,000.00	(5,000.00)
Recoveries - County	(494,752.00)	(511,052.00)	16,300.00
Recoveries - Other	(128,551.95)	(59,000.00)	(69,551.95)
Recruitment	0.00	750.00	(750.00)
Repairs & Maintenance	40,320.63	59,384.00	(19,063.37)
Revenue - Provincial - One Time	(1,657.39)	0.00	(1,657.39)
Salaries	169,953.88	146,438.00	23,515.88
Security & Monitoring	3,228.23	6,120.00	(2,891.77)
Special Projects	1,933.44	125,000.00	(123,066.56)
Surplus Adjustment - Capital	403,632.74	344,000.00	59,632.74
Surplus Adjustment - Depreciation	(380,226.49)	(227,000.00)	(153,226.49)
Surplus Adjustment - TRF from Reserves	(275,126.81)	(430,000.00)	154,873.19
Surplus Adjustment - TRF to Reserves	0.00	0.00	0.00
Telephone	2,510.68	1,500.00	1,010.68
Travel	1,843.38	4,800.00	(2,956.62)
Vehicle Expenses	6,323.57	3,500.00	2,823.57
<u>PROPERTY - Renfrew County Place</u>	<u>(253,471.67)</u>	<u>(228,416.00)</u>	<u>(25,055.67)</u>
Capital - Under Threshold	4,767.46	0.00	4,767.46
COVID	0.00	0.00	0.00
Depreciation	189,336.84	195,000.00	(5,663.16)
Elevator Maintenance	4,523.92	6,948.00	(2,424.08)
Garbage Removal	3,205.44	3,903.00	(697.56)
Grounds keeping	27,863.96	26,000.00	1,863.96
Insurance	17,722.79	16,260.00	1,462.79
Insurance Claim Costs	0.00	0.00	0.00
Janitorial Contract	67,169.57	95,217.00	(28,047.43)
Lease Revenue- Outside	(351,250.04)	(351,850.00)	599.96
Lights, Heat & Power	93,624.07	95,000.00	(1,375.93)
Mechanical	46,409.78	16,646.00	29,763.78
Miscellaneous	3,047.53	4,972.00	(1,924.47)
Municipal Taxes	17,604.26	16,500.00	1,104.26
Office Supplies / Admin Costs	14,229.66	7,060.00	7,169.66
Recoveries - County	(336,480.96)	(352,740.00)	16,259.04
Recoveries - Outside	(17,604.27)	(16,500.00)	(1,104.27)
Repairs & Maintenance	34,681.09	39,372.00	(4,690.91)
Revenue - Provincial - One Time	(354.96)	0.00	(354.96)
Salaries & Benefits	53,095.89	95,344.00	(42,248.11)
Security & Monitoring	703.14	5,882.00	(5,178.86)
Surplus Adjustment - Capital	185,139.20	491,875.00	(306,735.80)
Surplus Adjustment - Depreciation	(189,336.84)	(195,000.00)	5,663.16
Surplus Adjustment - TRF from Reserves	(185,139.20)	(491,875.00)	306,735.80
Surplus Adjustment - TRF to Reserves	63,570.00	63,570.00	0.00

**COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
DEC 2022**

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>PROPERTY - Base Stations</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
BLDG - Repairs & Maint	29,727.69	43,952.00	(14,224.31)
Capital Under Threshold	0.00	0.00	0.00
COVID	0.00	0.00	0.00
Depreciation	61,725.42	61,750.00	(24.58)
Grounds keeping	43,149.59	44,904.00	(1,754.41)
Internal Charges	0.00	0.00	0.00
Janitorial Contract	17,614.43	31,593.00	(13,978.57)
Lights, Heat & Power	29,763.48	36,300.00	(6,536.52)
Mechanical	9,274.94	10,727.00	(1,452.06)
Misc. - Building Expenses	6,521.67	6,240.00	281.67
Recoveries - County	(333,776.76)	(338,587.00)	4,810.24
Revenue - Provincial - One Time	0.00	0.00	0.00
Surplus Adjustment - Capital	0.00	35,095.00	(35,095.00)
Surplus Adjustment - Depreciation	(61,725.42)	(61,750.00)	24.58
Surplus Adjustment - TRF from Reserves	0.00	(35,095.00)	35,095.00
Surplus Adjustment - TRF to Reserves	197,724.96	164,871.00	32,853.96
<u>PROPERTY - Arnprior Office</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Bldg. - Repairs & Maintenance	1,695.83	5,500.00	(3,804.17)
Capital Under Threshold	23,550.47	0.00	23,550.47
COVID	0.00	0.00	0.00
Depreciation	38,445.67	38,500.00	(54.33)
Grounds keeping	8,364.67	4,023.00	4,341.67
Insurance	3,027.36	2,754.00	273.36
Janitorial Contract	31,036.45	27,000.00	4,036.45
Legal	0.00	0.00	0.00
Lights, Heat & Power	8,001.23	13,249.00	(5,247.77)
Mechanical	4,155.13	2,000.00	2,155.13
Misc. Bldg. Other	170.00	500.00	(330.00)
Recoverable County	(167,071.98)	(143,321.00)	(23,750.98)
Recovery - Outside	(5.00)	0.00	(5.00)
Revenue - Provincial - One Time	0.00	0.00	0.00
Security	280.84	1,500.00	(1,219.16)
Surplus Adjustment - Capital	0.00	0.00	0.00
Surplus Adjustment - Depreciation	(38,445.67)	(38,500.00)	54.33
Surplus Adjustment - TRF from Reserves	0.00	0.00	0.00
Surplus Adjustment - TRF to Reserves	86,795.00	86,795.00	0.00
<u>PROPERTY - Renfrew OPP</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Capital Under Threshold	0.00	0.00	0.00
Depreciation	115,757.71	115,500.00	257.71
Expenses Recoverable from Others	0.00	0.00	0.00
Garbage Removal	2,120.64	2,100.00	20.64
Grounds keeping	25,134.66	33,520.00	(8,385.34)
Insurance	13,673.57	12,480.00	1,193.57
Interest Expense	100,786.54	103,647.00	(2,860.46)
Internal Charges	18,472.00	11,752.00	6,720.00
Mechanical	6,845.92	0.00	6,845.92
Municipal Taxes	45,478.14	45,000.00	478.14
Office Expenses	6,055.39	0.00	6,055.39
Repairs & Maint	14,749.82	31,510.00	(16,760.18)
Revenue - Lease - Base Rent	(465,133.56)	(461,158.00)	(3,975.56)
Revenue - Lease - Expense Recoveries	(161,631.86)	(169,203.00)	7,571.14
Salaries / Benefits	44,249.48	22,740.00	21,509.48
Security/Monitoring	3,259.52	0.00	3,259.52
Surplus Adjustment - Capital	0.00	10,000.00	(10,000.00)
Surplus Adjustment - Debt Principal Payments	291,442.79	291,443.00	(0.21)
Surplus Adjustment - Depreciation	(115,757.71)	(115,500.00)	(257.71)
Surplus Adjustment - From Reserves	0.00	(10,000.00)	10,000.00
Surplus Adjustment - TRF To Reserves	54,496.95	76,169.00	(21,672.05)

**COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
DEC 2022**

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>INFORMATION TECHNOLOGY</u>	<u>408,631.52</u>	<u>474,759.00</u>	<u>(66,127.48)</u>
Annual Software Maintenance Fees	88,231.08	100,150.00	(11,918.92)
Communication Fees	42,388.21	50,896.00	(8,507.79)
Computer Technology Supplies	3,821.22	4,500.00	(678.78)
Corporate Software	0.00	2,000.00	(2,000.00)
COVID	0.00	0.00	0.00
Depreciation	35,610.57	38,000.00	(2,389.43)
Fringe Benefits	130,329.21	128,032.00	2,297.21
Office Expense	1,911.86	1,100.00	811.86
Professional Development	5,867.16	5,500.00	367.16
Purchased Services	1,638.34	10,000.00	(8,361.66)
Recoveries - County	(334,828.00)	(334,828.00)	0.00
Recruitment	1,151.84	0.00	1,151.84
Revenue - Provincial - One Time	(2,586.99)	0.00	(2,586.99)
Revenue - Provincial - Special Project	(47,311.79)	(35,000.00)	(12,311.79)
Salaries	458,142.14	492,109.00	(33,966.86)
Special Project	36,550.67	35,000.00	1,550.67
Surplus Adjustment - Capital	15,087.72	17,000.00	(1,912.28)
Surplus Adjustment - Depreciation	(35,610.57)	(38,000.00)	2,389.43
Surplus Adjustment - TRF from Reserves	(2,785.09)	(17,000.00)	14,214.91
Surplus Adjustment - TRF to Reserves	0.00	0.00	0.00
Telephone Costs	4,389.24	5,300.00	(910.76)
Travel	6,634.70	10,000.00	(3,365.30)
<u>HUMAN RESOURCES DEPARTMENT</u>	<u>287,059.78</u>	<u>254,064.00</u>	<u>32,995.78</u>
Benefits	164,291.28	171,925.00	(7,633.72)
Conference & Convention	0.00	4,000.00	(4,000.00)
COVID	19,358.04	0.00	19,358.04
Depreciation	460.83	500.00	(39.17)
Expenses Recoverable From Others	9,606.66	10,000.00	(393.34)
Legal Fees	3,066.53	14,500.00	(11,433.47)
Membership Fees	4,263.73	6,000.00	(1,736.27)
Office Expense	19,330.40	30,000.00	(10,669.60)
Professional Development	5,971.37	12,000.00	(6,028.63)
Purchased Services	91,220.38	111,200.00	(19,979.62)
Recovery - County Departments	(604,187.00)	(604,187.00)	0.00
Recovery - Federal	0.00	0.00	0.00
Recovery - Municipal	(49,416.62)	(116,000.00)	66,583.38
Recruitment	152.64	1,000.00	(847.36)
Revenue - Provincial - One Time	(67,819.41)	0.00	(67,819.41)
Salaries	687,201.99	598,626.00	88,575.99
Surplus Adjustment - Capital	0.00	0.00	0.00
Surplus Adjustment - Depreciation	(460.83)	(500.00)	39.17
Travel	4,019.79	15,000.00	(10,980.21)
<u>FORESTRY DEPT.</u>	<u>89,292.49</u>	<u>31,132.00</u>	<u>58,160.49</u>
Advertising	1,259.07	300.00	959.07
Conventions	235.00	1,800.00	(1,565.00)
COVID	0.00	0.00	0.00
Depreciation	16,772.15	23,000.00	(6,227.85)
Legal	15,728.43	900.00	14,828.43
Memberships/Subscriptions	8,309.33	8,900.00	(590.67)
Miscellaneous	3,826.93	1,000.00	2,826.93
Office Supplies	5,389.26	4,900.00	489.26
Professional Development	1,000.00	1,500.00	(500.00)
Recoveries - Other	0.00	(1,000.00)	1,000.00
Revenue - Provincial - One Time	0.00	0.00	0.00
Revenues - Timber Sales	(144,051.23)	(180,000.00)	35,948.77
Salaries / Benefits	219,856.83	217,566.00	2,290.83
Salary Allocations	(50,134.00)	(50,134.00)	0.00
Small Tools / Supplies	1,124.77	1,000.00	124.77
Special Project - Other	585.12	2,500.00	(1,914.88)
Special Project - Well Remediation	4,350.24	3,600.00	750.24
Surplus Adjustment - Capital	0.00	0.00	0.00
Surplus Adjustment - Depreciation	(16,772.15)	(23,000.00)	6,227.85
Surplus Adjustment - TRF from Reserves	(4,935.36)	(8,100.00)	3,164.64
Surplus Adjustment - TRF to Reserves	0.00	0.00	0.00
Travel	8,094.57	5,000.00	3,094.57
Tree Marking	8,568.36	11,900.00	(3,331.64)
Tree Planting	0.00	2,000.00	(2,000.00)
Vehicle Expenses	10,085.17	7,500.00	2,585.17

**COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
DEC 2022**

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>TRAILS DEPT.</u>	<u>343,877.31</u>	<u>314,210.00</u>	<u>29,667.31</u>
Algonquin - Rental Recoveries	(22,770.23)	(30,000.00)	7,229.77
Algonquin Trail Development	775,035.23	2,946,355.00	(2,171,319.77)
Algonquin Trail Donations	(40,000.00)	(3,500,000.00)	3,460,000.00
Algonquin Trail Federal Recoveries	0.00	0.00	0.00
Algonquin Trail Other Recoveries	(5,517.33)	0.00	(5,517.33)
Algonquin Trail Prov Recoveries	0.00	(255,699.00)	255,699.00
Bad Debt Expense	0.00	0.00	0.00
K&P Rail Line Development	107,673.88	28,878.00	78,795.88
K&P Rail Recoveries - Provincial	(56,600.00)	(6,500.00)	(50,100.00)
Office Expense	0.00	500.00	(500.00)
Recruitment	0.00	0.00	0.00
Recovery - Provincial	0.00	0.00	0.00
Salaries / Benefits	16,723.40	16,998.00	(274.60)
Salary Allocations	50,134.00	50,134.00	0.00
Surplus Adj - Capital	25,731.27	3,534,000.00	(3,508,268.73)
Surplus Adj - Trf From Reserve	(506,566.50)	(2,470,456.00)	1,963,889.50
Surplus Adj - Trf to Reserve	0.00	0.00	0.00
Travel	33.59	0.00	33.59
<u>GIS</u>	<u>197,503.35</u>	<u>248,544.00</u>	<u>(51,040.65)</u>
Benefits	40,577.95	46,575.00	(5,997.05)
Cell Telephone/Pagers	188.15	0.00	188.15
Computer Supply/Maintenance	27,348.78	32,000.00	(4,651.22)
Conventions	66.14	500.00	(433.86)
Depreciation	5,680.92	0.00	5,680.92
Membership	100.00	0.00	100.00
Office Supplies	428.06	1,000.00	(571.94)
Professional Development	0.00	500.00	(500.00)
Recoverable Outside	(1,537.89)	(1,500.00)	(37.89)
Recoveries - Municipal	(6,000.00)	(12,000.00)	6,000.00
Recoveries - provincial	(12,740.26)	0.00	(12,740.26)
Salaries	147,733.69	178,969.00	(31,235.31)
Surplus Adj - Capital	0.00	0.00	0.00
Surplus Adj - Trf From Reserve	0.00	0.00	0.00
Surplus Adjustment - Depreciation	(5,680.92)	0.00	(5,680.92)
Travel	423.26	500.00	(76.74)
Weed Inspection	915.47	2,000.00	(1,084.53)
<u>PUBLIC WORKS</u>	<u>9,621,254.99</u>	<u>9,129,022.00</u>	<u>492,232.99</u>
Administration	1,166,984.94	1,124,616.00	42,368.94
Capital Works - Operating Expenses	712,260.43	546,055.00	166,205.43
Clearing	0.00	0.00	0.00
Depreciation	9,786,456.34	9,700,000.00	86,456.34
Equipment	1,429,703.24	1,266,900.00	162,803.24
Housing	177,196.54	186,550.00	(9,353.46)
Maintenance	6,257,978.11	6,079,901.00	178,077.11
Recoveries - Donations In Kind	0.00	0.00	0.00
Recoveries - Federal	0.00	0.00	0.00
Recoveries - Municipal	0.00	0.00	0.00
Recoveries - Other	(122,868.27)	(75,000.00)	(47,868.27)
Recoveries - Provincial	(2,739,384.00)	(2,739,384.00)	0.00
Surplus Adjustment - Capital	23,998,228.90	26,492,939.00	(2,494,710.10)
Surplus Adjustment - Depreciation	(9,786,456.34)	(9,700,000.00)	(86,456.34)
Surplus Adjustment - TRF from Reserves	(21,258,844.90)	(23,753,555.00)	2,494,710.10
Surplus Adjustment - TRF to Reserves	0.00	0.00	0.00

**COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
DEC 2022**

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>BONNECHERE MANOR</u>	<u>1,475,295.96</u>	<u>1,475,296.00</u>	<u>(0.04)</u>
Recoveries - City of Pembroke	(726,639.00)	(726,639.00)	0.00
Total Municipal Cost	2,201,934.96	2,201,935.00	(0.04)
<u>MIRAMICHI LODGE</u>	<u>1,234,953.00</u>	<u>1,234,953.00</u>	<u>0.00</u>
Recoveries - City of Pembroke	(608,260.00)	(608,260.00)	0.00
Total Municipal Cost	1,843,213.00	1,843,213.00	0.00
<u>OTHER LONG TERM CARE</u>	<u>0.00</u>	<u>94,443.00</u>	<u>(94,443.00)</u>
City of Pembroke Share	0.00	(46,516.00)	46,516.00
North Renfrew Long Term Care	0.00	140,959.00	(140,959.00)
<u>HEALTH SERVICES</u>	<u>1,733,289.00</u>	<u>1,733,289.00</u>	<u>0.00</u>
Renfrew County & District Health Unit	1,733,289.00	1,733,289.00	0.00
<u>OTTAWA VALLEY OHT</u>	<u>(0.00)</u>	<u>0.00</u>	<u>(0.00)</u>
Admin Charges	65,000.00	0.00	65,000.00
Benefits	12,004.80	0.00	12,004.80
Office Supplies/computer	31,557.03	0.00	31,557.03
Purchased Services	339,624.02	0.00	339,624.02
Recoveries - Provincial	(638,058.88)	0.00	(638,058.88)
Salaries	168,838.31	0.00	168,838.31
Special project - online booking	21,034.72	0.00	21,034.72
<u>Publicity/Public Relations</u>	<u>8,510.92</u>	<u>15,000.00</u>	<u>(6,489.08)</u>
Publicity/Public Relations Service	8,510.92	15,000.00	(6,489.08)
Recoveries	0.00	0.00	0.00
<u>ECONOMIC DEVELOPMENT</u>	<u>469,769.01</u>	<u>440,167.00</u>	<u>29,602.01</u>
Benefits	72,244.99	69,195.00	3,049.99
Business Directory	0.00	0.00	0.00
Computer Maintenance	4,539.71	3,000.00	1,539.71
Conventions	6,197.18	1,500.00	4,697.18
COVID	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00
Expenses - Recoverable from Others	0.00	0.00	0.00
Hospitality	1,251.65	1,000.00	251.65
Legal	0.00	0.00	0.00
Marketing Program	72,337.59	70,000.00	2,337.59
Memberships/Subscriptions	5,821.95	3,500.00	2,321.95
Office Expense	5,117.49	3,000.00	2,117.49
ON Winter Games expenses	174,248.82	1,300,000.00	(1,125,751.18)
ON Winter Games Recoveries - other	(174,248.82)	0.00	(174,248.82)
ON Winter Games Recoveries - Provincial	0.00	(1,300,000.00)	1,300,000.00
Professional Development/Staff Training	349.56	750.00	(400.44)
Recoveries - Federal	0.00	0.00	0.00
Recoveries-Other	(10,798.01)	(5,000.00)	(5,798.01)
Recoveries-Municipal	(5,000.00)	0.00	(5,000.00)
Recoveries-Provincial	(3,140.80)	(25,000.00)	21,859.20
Recruitment	6,043.10	0.00	6,043.10
Salaries	249,964.10	258,752.00	(8,787.90)
Special Projects	26,934.63	25,000.00	1,934.63
Special Projects - Agriculture	22,470.00	22,470.00	0.00
Special Projects - RED	8,140.80	0.00	8,140.80
Special Projects - Renfrewshire Twinning	0.00	5,000.00	(5,000.00)
Surplus Adjustment - Capital	0.00	0.00	0.00
Surplus Adjustment - Depreciation	0.00	0.00	0.00
Surplus Adjustment - Transfer From Reserves	0.00	0.00	0.00
Surplus Adjustment - Transfer To Reserves	0.00	0.00	0.00
Travel	7,295.07	7,000.00	295.07

**COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
DEC 2022**

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>ENTERPRISE CENTRE</u>	<u>28,055.00</u>	<u>28,055.00</u>	<u>(0.00)</u>
Benefits	30,452.52	36,233.00	(5,780.48)
COVID	0.00	0.00	0.00
Marketing	2,039.26	5,000.00	(2,960.74)
Office Expenses	17,338.46	2,971.00	14,367.46
Professional Development	20.00	700.00	(680.00)
Purchased Service	6,201.00	6,201.00	0.00
Recoveries - Federal	0.00	0.00	0.00
Recoveries - Municipalities	(6,000.00)	(6,000.00)	0.00
Recoveries - Other	0.00	(5,000.00)	5,000.00
Recoveries - Provincial	(127,744.22)	(166,075.00)	38,330.78
Recoveries - Provincial - One Time	0.00	0.00	0.00
Salaries	97,501.76	141,851.00	(44,349.24)
Special Projects	5,429.67	5,000.00	429.67
Starter Company - Provincial Revenue	(88,012.73)	(60,000.00)	(28,012.73)
Starter Company - Special Projects	88,012.73	60,000.00	28,012.73
Summer Company - Special Projects	13,005.84	24,000.00	(10,994.16)
Summer Company - Provincial Revenue	(13,005.84)	(24,000.00)	10,994.16
Telephone/Internet Access	2,314.92	3,500.00	(1,185.08)
Travel	501.63	3,674.00	(3,172.37)
<u>OTTAWA VALLEY TOURIST ASSOCIATION</u>	<u>283,195.00</u>	<u>283,195.00</u>	<u>0.00</u>
Benefits	48,126.27	54,995.00	(6,868.73)
Direct Contribution to OVTA (to 2022)	83,179.73	53,034.00	30,145.73
Recoveries	0.00	0.00	0.00
Salaries	151,889.00	175,166.00	(23,277.00)
<u>PLANNING DEPARTMENT</u>	<u>602,414.23</u>	<u>735,746.00</u>	<u>(133,331.77)</u>
Computer Supplies / Maintenance	20,939.41	12,000.00	8,939.41
Conventions	3,928.81	3,000.00	928.81
COVID	0.00	0.00	0.00
Employee Benefits	219,381.67	194,026.00	25,355.67
Legal Fees	0.00	1,000.00	(1,000.00)
Memberships	2,292.26	4,700.00	(2,407.74)
Office Expense	16,981.92	16,500.00	481.92
Professional Development	780.13	3,000.00	(2,219.87)
Recoveries - Provincial - One Time	0.00	0.00	0.00
Recruitment	13,332.52	2,000.00	11,332.52
Revenues - Municipal Projects	(55,050.00)	(40,000.00)	(15,050.00)
Revenues - Other	(1,588.33)	(2,000.00)	411.67
Revenues - Service Charges	(41,260.00)	(35,000.00)	(6,260.00)
Revenues - Severance Applications	(279,025.00)	(137,500.00)	(141,525.00)
Revenues - Subdivision Applications	(59,550.00)	(25,000.00)	(34,550.00)
Salaries	751,266.27	719,020.00	32,246.27
Special Projects - official plan	2,060.03	0.00	2,060.03
Special Projects -	647.19	0.00	647.19
Surplus Adjustment - Capital	0.00	0.00	0.00
Surplus Adjustment - TRF from Reserves	0.00	0.00	0.00
Travel	7,277.35	20,000.00	(12,722.65)
<u>AGRICULTURE & REFORESTATION</u>	<u>12,804.96</u>	<u>20,000.00</u>	<u>(7,195.04)</u>
Forest Fire Protection	1,519.67	5,000.00	(3,480.33)
Reforestation - Grants in Lieu	11,285.29	15,000.00	(3,714.71)
<u>ONTARIO WORKS</u>	<u>1,199,374.45</u>	<u>1,338,041.00</u>	<u>(138,666.55)</u>
Depreciation	12,886.74	12,000.00	886.74
Homelessness	5,043.13	5,000.00	43.13
Municipal Contribution - City of Pembroke	(383,586.14)	(437,070.00)	53,483.86
Ontario Works Program Administration	3,957,182.80	4,149,611.00	(192,428.20)
Other Revenue	(5,043.13)	(5,000.00)	(43.13)
Provincial Subsidy - Ontario Works Program Admin	(2,448,734.65)	(2,406,500.00)	(42,234.65)
Provincial Subsidy - Social Assistance - Benefits	(10,418,338.55)	(12,620,000.00)	2,201,661.45
Social Assistance - Benefits	10,421,296.12	12,652,000.00	(2,230,703.88)
Surplus Adjustment - Capital	71,554.87	0.00	71,554.87
Surplus Adjustment - Depreciation	(12,886.74)	(12,000.00)	(886.74)
Surplus Adjustment - TRF From Reserve	0.00	0.00	0.00

**COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
DEC 2022**

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
CHILD CARE	336,636.26	526,437.00	(189,800.74)
Administration	349,628.78	331,105.00	18,523.78
CWELCC	2,623,497.68	0.00	2,623,497.68
Depreciation	0.00	0.00	0.00
Early Years	1,650,145.00	1,650,145.00	0.00
Early Years Subsidy	(1,650,145.00)	(1,650,145.00)	0.00
Fee Subsidy	2,289,845.29	3,250,000.00	(960,154.71)
General Operating	3,148,110.74	2,354,660.00	793,450.74
Licenced Family Home Day Care	327,576.97	362,916.00	(35,339.03)
Licenced Family Home Day Care - Recoveries	(327,576.97)	(362,916.00)	35,339.03
Municipal Contribution - City of Pembroke	(37,408.18)	(59,078.00)	21,669.82
OW Child Care	600.00	77,000.00	(76,400.00)
Pay Equity	122,956.61	122,957.00	(0.39)
Provincial Subsidy	(11,497,508.82)	(8,971,239.00)	(2,526,269.82)
Special Needs Resourcing	1,172,100.30	1,039,174.00	132,926.30
Special Purpose	2,164,813.86	2,381,858.00	(217,044.14)
Surplus Adjustment - Depreciation	0.00	0.00	0.00
Surplus Adjustment - From Reserves	0.00	0.00	0.00
 COMMUNITY HOUSING	 5,038,382.74	 5,035,116.00	 3,266.74
Admin Charges	205,847.00	205,847.00	0.00
Affordable Housing - Tax Rebate	7,229.32	12,000.00	(4,770.68)
COVID	351,585.23	0.00	351,585.23
HR Charges	74,895.00	74,895.00	0.00
IT Charges	33,183.00	33,183.00	0.00
Legal	101.76	0.00	101.76
Municipal Contribution - City of Pembroke	(559,882.51)	(582,657.00)	22,774.49
Non Profit Housing	1,290,403.00	1,300,000.00	(9,597.00)
Office Supplies	3,400.44	1,000.00	2,400.44
PROV (FED) SUBSIDY -SOCIAL HOUSING	(1,108,408.00)	(1,108,410.00)	2.00
PROV REV - CHPI	(487,873.35)	(1,447,608.00)	959,734.65
PROV REV - COCHI	(554,492.36)	(577,509.00)	23,016.64
PROV REV - HPP	(1,459,650.76)	0.00	(1,459,650.76)
PROV REV - IAH	(56,721.29)	(68,000.00)	11,278.71
PROV REV - OPHI	(445,128.25)	(615,650.00)	170,521.75
PROV REV - COHB	(16,500.00)	0.00	(16,500.00)
PROV REV - SRF-COVID	(1,260.58)	0.00	(1,260.58)
PROV REV - SSRF-COVID	(955,044.91)	0.00	(955,044.91)
PROV REV - STRONG COMMUNITY RENT SUP	(35,021.49)	(140,086.00)	105,064.51
RCHC TRANSFER - BASE	5,392,754.00	5,332,258.00	60,496.00
RCHC TRANSFER - CHPI	487,873.35	1,447,608.00	(959,734.65)
RCHC TRANSFER - COCHI	554,492.36	577,509.00	(23,016.64)
RCHC TRANSFER - COVID	562,933.78	0.00	562,933.78
RCHC TRANSFER - HPP	1,359,650.76	0.00	1,359,650.76
RCHC TRANSFER - IAH	49,321.93	68,000.00	(18,678.07)
RCHC TRANSFER - OPHI	426,174.75	615,650.00	(189,475.25)
RCHC TRANSFER - COHB	16,500.00	0.00	16,500.00
OPHI - Direct costs	18,953.50	0.00	18,953.50
RCHC TRANSFER - STRONG COMMUNITY RENT SUPP	35,021.49	140,086.00	(105,064.51)
Recoveries - Outside	(295,496.00)	(235,000.00)	(60,496.00)
Surplus Adjustment - Capital	141,786.48	0.00	141,786.48
Surplus Adjustment - TRF from Reserves	0.00	0.00	0.00
Surplus Adjustment - TRF To Reserves	0.00	0.00	0.00
Travel	1,755.09	2,000.00	(244.91)

**COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
DEC 2022**

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
PARAMEDIC - 911	8,895,858.04	8,663,139.00	1,232,719.04
Admin - Admin Charge	196,650.00	196,650.00	0.00
Admin - Base Hospital Charges	120,414.80	67,958.00	52,456.80
Admin - Communication & Computer Expense	293,694.16	250,606.00	43,088.16
Admin - Conferences & Conventions	18,812.32	4,500.00	14,312.32
Admin - Employee Benefits	534,586.61	514,523.00	20,063.61
Admin - HR Charge	243,664.00	243,664.00	0.00
Admin - IT Charge	48,686.00	48,686.00	0.00
Admin - Lease - Internal	120,223.32	110,000.00	10,223.32
Admin - Legal	160,117.97	40,000.00	120,117.97
Admin - Membership Fees	4,250.91	0.00	4,250.91
Admin - Office Expenses	51,515.20	40,775.00	10,740.20
Admin - Professional Development	76,252.69	45,000.00	31,252.69
Admin - Purchased Service	207,817.19	137,190.00	70,627.19
Admin - Salaries	1,852,617.71	1,844,746.00	7,871.71
Admin - Special Projects	0.00	0.00	0.00
Admin - Travel	37,190.44	40,000.00	(2,809.56)
Admin - Uniform Allowances	4,613.78	0.00	4,613.78
Capital Under Threshold	0.00	0.00	0.00
Depreciation	1,070,624.46	1,121,000.00	(50,375.54)
Expense (Recovery) - Cross Border - Other Municipalities	1,440.06	20,000.00	(18,559.94)
Municipal Contribution - City of Pembroke	(1,421,454.44)	(1,244,386.00)	(177,068.44)
Paramedic - Base Station - Internal	412,403.28	416,450.00	(4,046.72)
Paramedic - Base Station Expenses	100,517.58	74,000.00	26,517.58
Paramedic - Base Station Lease - External	82,553.93	78,471.00	4,082.93
Paramedic - COVID	295,135.72	0.00	295,135.72
Paramedic - Employee Benefits	3,148,236.77	2,941,792.00	206,444.77
Paramedic - Insurance	176,557.40	170,529.00	6,028.40
Paramedic - Insurance Claims Costs	10,040.67	10,000.00	40.67
Paramedic - Leased Equipment	11,869.29	11,869.00	0.29
Paramedic - Salaries	11,885,712.48	9,951,601.00	1,934,111.48
Paramedic - Small Equipment & Supplies	418,631.04	386,540.00	32,091.04
Paramedic - Uniform, Laundry	144,400.44	145,000.00	(599.56)
Paramedic - Vehicle Operation & Maintenance	994,821.38	504,186.00	490,635.38
Paramedic - Vehicle - recovery from other paramedic program	(250,179.30)	0.00	(250,179.30)
Recovery - County	(28,646.00)	(28,646.00)	0.00
Revenue - Donations	(2,264.26)	(2,000.00)	(264.26)
Revenue - Interest	(97,630.04)	(40,000.00)	(57,630.04)
Revenue - Other	(551,652.95)	(125,000.00)	(426,652.95)
Revenue - Provincial - One Time COVID	(1,160,156.57)	0.00	(1,160,156.57)
Revenue- Provincial Subsidy	(9,316,210.00)	(9,312,565.00)	(3,645.00)
Revenue- Special Project	(62,891.00)	0.00	(62,891.00)
Special Project	62,891.00	0.00	62,891.00
Surplus Adjustment - Capital	720,477.54	1,915,000.00	(1,194,522.46)
Surplus Adjustment - Depreciation	(1,070,624.46)	(1,121,000.00)	50,375.54
Surplus Adjustment - TRF from Reserves	(720,477.54)	(1,915,000.00)	1,194,522.46
Surplus Adjustment - TRF to Reserves	1,070,624.46	1,121,000.00	(50,375.54)
PARAMEDIC - OTHER	0.00	0.00	(0.00)
Comm Paramedic - Expenses	60,000.00	0.00	60,000.00
Comm Paramedic - Provincial Subsidy	(334,583.31)	(365,000.00)	30,416.69
Comm Paramedic - Salaries & Benefits	126,398.72	365,000.00	(238,601.28)
LTC - Expenses	660,369.00	400,000.00	260,369.00
LTC - Provincial Subsidy	(1,429,796.30)	(2,000,000.00)	570,203.70
LTC - Salaries & Benefits	1,075,513.98	1,600,000.00	(524,486.02)
LTC - Surplus Adjustment - Capital	0.00	0.00	0.00
Surplus Adjustment - TRF from Reserves	(112,879.25)	0.00	(112,879.25)
LTC - Surplus Adjustment - Depreciation	(45,022.84)	0.00	(45,022.84)
Vaccine - Expenses	1,078.06	20,000.00	(18,921.94)
Vaccine - Salaries & Benefits	304,975.47	370,000.00	(65,024.53)
Vaccine - Provincial Subsidy	(306,053.53)	(390,000.00)	83,946.47
VTAC - Expenses	178,065.46	578,448.00	(400,382.54)
VTAC - Revenue - Other Agency	(1,337,608.28)	(1,200,000.00)	(137,608.28)
VTAC - Revenue - Provincial one time	0.00	0.00	0.00
VTAC - Surplus Adjustment - Capital	53,738.82	0.00	53,738.82
VTAC - Surplus Adjustment - Depreciation	(7,237.57)	0.00	(7,237.57)
VTAC - Salaries & Benefits	1,113,041.57	621,552.00	491,489.57
VTAC ADMIN - Expenses	57,534.74	0.00	57,534.74
VTAC ADMIN - Revenue - Other Agency	(798,927.62)	(745,000.00)	(53,927.62)
VTAC ADMIN - Salaries & Benefits	741,392.88	745,000.00	(3,607.12)

**COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
DEC 2022**

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>EMERGENCY MANAGEMENT</u>	<u>132,849.10</u>	<u>175,153.00</u>	<u>(42,303.90)</u>
911	49,654.11	60,000.00	(10,345.89)
Admin Charge (Paramedic Service)	28,646.00	28,646.00	0.00
Emergency Management	54,548.99	58,507.00	(3,958.01)
Fire Services Charges	115,155.46	100,000.00	15,155.46
Purchased Service	0.00	33,000.00	(33,000.00)
Recoveries - Other	(115,155.46)	(105,000.00)	(10,155.46)

**COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
DEC 2022**

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>PROVINCIAL OFFENCES ADMINISTRATION</u>	<u>(497,332.00)</u>	<u>(497,332.00)</u>	<u>0.00</u>
Adjudication	64,365.00	80,850.00	(16,485.00)
Admin Charges	57,037.00	54,610.00	2,427.00
Bank Charges (Visa/MasterCard)	27,838.23	28,000.00	(161.77)
Certificates of Offence	8,972.99	10,000.00	(1,027.01)
City of Pembroke - Share of Net Revenue	52,515.06	71,437.00	(18,921.94)
Collection Costs	24,615.97	40,000.00	(15,384.03)
Computer & Technology	13,976.68	16,500.00	(2,523.32)
Conventions	453.92	2,300.00	(1,846.08)
Court Transcripts	0.00	3,000.00	(3,000.00)
COVID	133.83	0.00	133.83
Depreciation	3,259.15	6,500.00	(3,240.85)
Fringe Benefits	88,692.22	102,468.00	(13,775.78)
ICON Charges	18,813.60	25,350.00	(6,536.40)
Interpreter Fees	1,173.71	3,000.00	(1,826.29)
IT Charges	18,066.00	18,066.00	0.00
Lease/Building Costs	102,000.00	102,000.00	0.00
Legal Costs	1,017.60	1,000.00	17.60
Miscellaneous	0.00	1,500.00	(1,500.00)
Monitoring / Enforcement Fees	7,776.00	7,776.00	0.00
Office Equipment / Furniture	1,387.32	2,100.00	(712.68)
Office Supplies	5,524.77	6,500.00	(975.23)
Part III Prosecution	10,334.29	0.00	10,334.29
Postage	1,293.76	6,800.00	(5,506.24)
Purchase of Service - Notice of Fines	874.52	4,000.00	(3,125.48)
Purchase of Service - Prosecution	32,459.40	74,800.00	(42,340.60)
Recoveries - Provincial - One Time	(131,733.53)	0.00	(131,733.53)
Revenues - POA Fines	(1,215,257.87)	(1,510,000.00)	294,742.13
Revenues - POA Recoveries	(1,430.00)	0.00	(1,430.00)
Salaries	304,327.43	330,186.00	(25,858.57)
Satellite Courtroom Costs	0.00	4,925.00	(4,925.00)
Staff Training/Development	508.80	2,000.00	(1,491.20)
Surplus Adjustment - Capital	0.00	0.00	0.00
Surplus Adjustment - Depreciation	(3,259.15)	(6,500.00)	3,240.85
Surplus Adjustment - TRF from Reserves	0.00	0.00	0.00
Telephone	5,845.75	8,000.00	(2,154.25)
Travel	1,041.27	4,500.00	(3,458.73)
Witness Fees	44.28	1,000.00	(955.72)
<u>PROPERTY ASSESSMENT</u>	<u>1,541,699.84</u>	<u>1,541,700.00</u>	<u>(0.16)</u>
MPAC	1,541,699.84	1,541,700.00	(0.16)
<u>FINANCIAL EXPENSE</u>	<u>23,036,354.41</u>	<u>20,087,400.00</u>	<u>2,948,954.41</u>
County Share - Taxes Written Off	109,647.03	300,000.00	(190,352.97)
Interest Expense	163,868.13	167,064.00	(3,195.87)
Provision for Unallocated Funds	32,674.13	300,000.00	(267,325.87)
Special Project - Assessment review	19,776.46	22,000.00	(2,223.54)
Surplus Adjustment - Debt Principal	1,010,895.26	1,010,895.00	0.26
Surplus Adjustment - TRF to Reserves	21,699,493.40	18,287,441.00	3,412,052.40
<u>TOTAL EXPENSES</u>	<u>58,725,576.97</u>	<u>54,734,206.00</u>	<u>3,991,370.97</u>

**COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
DEC 2022**

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
<u>COUNTY LEVY</u>	<u>50,540,371.00</u>	<u>50,540,380.00</u>	<u>(9.00)</u>
<u>PIL ADJUSTMENTS</u>	<u>(53,834.74)</u>	<u>(150,000.00)</u>	<u>96,165.26</u>
<u>WATERPOWER GENERATING STATION</u>	<u>394,109.27</u>	<u>394,109.00</u>	<u>0.27</u>
<u>RAILWAY/HYDRO RIGHTS-OF-WAY</u>	<u>0.00</u>	<u>5,000.00</u>	<u>(5,000.00)</u>
<u>SUPPLEMENTARY REVENUE</u>	<u>716,846.76</u>	<u>500,000.00</u>	<u>216,846.76</u>
<u>PROVINCIAL SUBSIDIES</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ontario Municipal Partnership Fund	0.00	0.00	0.00
Provincial - One Time	0.00	0.00	0.00
<u>OTHER REVENUE</u>	<u>7,128,084.68</u>	<u>3,444,717.00</u>	<u>3,683,367.68</u>
BM Repayment of Solar Panel Loan	0.00	0.00	0.00
Donations In Kind	0.00	0.00	0.00
Gain / (Loss) - Sale of Assets	(119,119.25)	0.00	(119,119.25)
Gas Tax Funding	5,489,044.68	2,793,217.00	2,695,827.68
Interest Revenue	1,699,033.55	650,000.00	1,049,033.55
Licenses	435.00	1,500.00	(1,065.00)
Other Revenue	5.00	0.00	5.00
Proceeds - Sale of Assets	58,685.70	0.00	58,685.70
<u>CONTRIBUTION FROM RESERVES</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Surplus Adjustment - TRF From Reserves	0.00	0.00	0.00
<u>TOTAL REVENUES</u>	<u>58,725,576.97</u>	<u>54,734,206.00</u>	<u>3,991,370.97</u>
<u>Municipal Surplus / (Deficit)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
add: Surplus Adjustment - Capital	25,615,377.54	6,346,970.00	19,268,407.54
add: Surplus Adjustment - To Reserves	24,908,650.08	19,799,846.00	5,108,804.08
less: Surplus Adjustment - From Reserves	(23,066,754.65)	(5,377,526.00)	(17,689,228.65)
less: Surplus Adjustment - Depreciation	(11,771,145.03)	(11,540,450.00)	(230,695.03)
add: Surplus Adjustment - Debt Principal Paid	1,302,338.05	1,302,338.00	0.05
add: Surplus Adjustment - New Debt Principal	0.00	0.00	0.00
<u>PSAB Surplus / (Deficit)</u>	<u>16,988,465.99</u>	<u>10,531,178.00</u>	<u>6,457,287.99</u>

County of Renfrew
Balance Sheet
DEC 2022

	2022	2021
PETTY CASH	1,600.00	1,700.00
BANK ACCOUNT	56,948,930.59	55,342,129.04
CERTIFICATES OF DEPOSIT	7,174,056.71	7,171,100.13
INVESTMENTS - EOWC BROADBAND	0.00	0.00
RECEIVABLES	3,691,551.49	2,363,715.67
ALLOWANCE FOR DOUBTFUL ACCOUNTS	0.00	0.00
DUE TO/FROM	(7,392,359.70)	(2,662,642.28)
PREPAID EXPENSES	1,156,594.15	207,898.52
INVENTORY	613,203.94	599,223.37
LAND	3,667,214.95	3,646,451.57
LAND IMPROVEMENT	1,715,230.35	1,592,020.36
BUILDING	29,921,156.36	29,604,812.74
LEASEHOLD IMPROVEMENT	459,273.44	459,273.44
MACHINERY & EQUIPMENT	6,195,486.33	5,974,519.48
VEHICLE	16,222,171.60	16,151,392.19
LINEAR ASSET	377,466,975.70	355,125,665.03
WIP - PUBLIC WORKS - CONSTRUCTION	34,066,177.02	34,897,416.40
ROOFING SYSTEM	1,799,635.71	1,799,635.71
WIP - PUBLIC WORKS - JOB COST RECONCILED	0.00	(0.00)
WIP - OTHER	50,414,251.57	50,223,405.34
FIXED ASSET - CLEARING	1,151,010.51	12,211.20
ACCUMULATED DEPRECIATION	(261,374,810.56)	(251,426,784.37)
OTHER ASSETS	0.00	0.00
ASSETS	323,897,350.16	311,083,143.54
ACCOUNTS PAYABLE & ACCRUED LIABILITIES	(10,165,188.32)	(13,674,003.46)
WSIB LIABILITY - PARAMEDIC	(9,249,316.00)	(8,844,829.00)
SICK LEAVE LIABILITY	(44,281.38)	(41,997.02)
WSIB LIABILITY - GENERAL	(97,174.00)	(78,300.00)
LONG TERM DEBT	(9,495,438.04)	(10,579,707.98)
ACCRUED INTEREST - LONG TERM DEBT	(58,266.71)	(65,086.36)
ACCUMULATED SURPLUS	(277,799,219.72)	(268,415,518.30)
SURPLUS - CURRENT YEAR	(16,988,465.99)	(9,383,701.42)
LIABILITIES AND NET ASSETS	(323,897,350.16)	(311,083,143.54)

GENERAL - Accumulated Surplus	Opening	Increase	Decrease	Net Change	Allocate Interest & Surplus	TRF between Reserves	Closing	capital?	shared?
Fixed Assets	414,353,770.52	25,116,971.38	(2,023,597.46)	23,093,373.92			437,447,144.44		
Accumulated Depreciation	(251,426,784.37)	(11,771,145.03)	1,823,118.84	(9,948,026.19)			(261,374,810.56)		
Work In Process- PW	34,897,416.40	(831,239.38)		(831,239.38)			34,066,177.02		
Work In Process-Other	50,235,616.54	1,329,645.54		1,329,645.54			51,565,262.08		
	248,060,019.09	13,844,232.51	(200,478.62)	13,643,753.89			261,703,772.98		
Long Term Debt	0.00			0.00			0.00		
LTD - OPP	(3,541,084.91)		291,442.79	291,442.79			(3,249,642.12)		
LTD - Claybank Bridge	(2,565,662.14)		362,313.58	362,313.58			(2,203,348.56)		
LTD - Madawaska Bridge	(4,472,960.93)		430,513.57	430,513.57			(4,042,447.36)		
Unfinanced - Centennial Lake Bridge	(218,068.11)		218,068.11	218,068.11			0.00		
Sick Leave Liability	(41,997.02)	(2,284.36)		(2,284.36)			(44,281.38)		
WSIB Liability - General	(78,300.00)	(18,874.00)		(18,874.00)			(97,174.00)		
WSIB Liability - Paramedic	(8,844,829.00)	(404,487.00)		(404,487.00)			(9,249,316.00)		
	(19,762,902.11)	(425,645.36)	1,302,338.05	876,692.69			(18,886,209.42)		
OVOHT RESERVE	0.00	65,000.00		65,000.00			65,000.00		
SAFE RESTART (COVID) RESERVE	0.00	1,670,945.31		1,670,945.31	40,822.54		1,711,767.85		
Child Care - Mitigation Reserve	1,534,682.02			0.00			1,534,682.02	s	
Ec Dev - OSTAR (RED) Reserve	35,000.00			0.00			35,000.00		
Forestry - Reforestation Reserve	235,893.93		(4,935.36)	(4,935.36)	6,209.14		237,167.71	c	s
General - Development Reserve	8,779.88			0.00	233.54		9,013.42	c	
General - Gas Tax Reserve Fund	(0.00)	5,489,044.68	(5,489,044.68)	0.00			(0.00)		
General - Insurance Reserve	150,000.00			0.00			150,000.00		
General - Sick Leave Reserve	69,458.23			0.00			69,458.23		
General - TCA Renewal Reserve	17,526,392.74	7,409,704.72	(16,279,151.81)	(8,869,447.09)	482,575.77	8,800,744.00	17,940,265.42	c	
General - Working Capital Reserve	19,378,284.99			0.00			19,378,284.99	c	
General - Bldg Reserve	3,528,756.80	348,089.96	(460,266.01)	(112,176.05)	92,372.99		3,508,953.74	c	
General - OPP Building Reserve	808,540.14	54,496.95		54,496.95			863,037.09	c	
General - Cannabis Reserve	149,978.76			0.00			149,978.76		
Housing - Non Profit Capital Reserve	116,221.54			0.00			116,221.54	s	
Housing - Statutory Entitlement	146,992.60			0.00	3,910.00		150,902.60	s	
PS - Equipment Reserve	2,229,760.66	1,070,624.46	(720,477.54)	350,146.92			2,579,907.58	c	s
PS - Community Paramedic Reserve	738,884.10		(112,879.25)	(112,879.25)			626,004.85		
PS - Severance Reserve	1,378,861.90			0.00			1,378,861.90	s	
PW - Capital Works Reserve	0.00	8,800,744.00		8,800,744.00		(8,800,744.00)	0.00	c	
PW - Winter Control Reserve	250,000.00			0.00			250,000.00		
Social Services - Fiscal Pressure Reserve	339,942.19			0.00			339,942.19	s	
Trail - Algonquin Trail Reserve	54,124.82			0.00			54,124.82		
Ontario Winter Games	200,000.00			0.00			200,000.00		
WSIB Reserve - General	621,547.44			0.00			621,547.44		
	49,502,102.74	24,908,650.08	(23,066,754.65)	1,841,895.43	626,123.98	0.00	51,970,122.15		
Unallocated Surplus	0.00			626,123.98	(626,123.98)		0.00		
Totals	277,799,219.72	38,327,237.23	-21,964,895.22	16,988,465.99	0.00	0.00	294,787,685.71		

INCOME STATEMENT MUNICIPAL SURPLUS	-
DIFF TO UNALLOCATED SURPLUS	626,123.98
ASSETS DISPOSED - THROUGH INC STMT ALREADY	(200,478.62)
LIABILITY CHANGE THROUGH INC STMT ALREADY	(425,645.36)
LTD ADJUSTMENT	0.00
CHANGE IN MUNICIPAL SURPLUS EXPLAINED	(626,123.98)

COUNTY OF RENFREW
TREASURER'S REPORT - Operations Committee
Dec 2022

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>CAPITAL PROGRAM - EXPENSES</u>	<u>712,260.43</u>	<u>546,055.00</u>	<u>166,205.43</u>
Benefits	81,098.86	74,653.00	6,445.86
Capital Projects - Under Threshold	137,145.64	0.00	137,145.64
COVID	2,501.96	0.00	2,501.96
Infrastructure Management	173,544.38	142,400.00	31,144.38
Misc	3,603.32	6,000.00	(2,396.68)
Salaries	302,232.24	291,947.00	10,285.24
Supplies	12,134.03	31,055.00	(18,920.97)
<u>ADMINISTRATION</u>	<u>1,166,984.94</u>	<u>1,124,616.00</u>	<u>42,368.94</u>
Advertising	30,549.70	22,000.00	8,549.70
Answering Service	3,827.19	4,600.00	(772.81)
Benefits	143,260.70	130,816.00	12,444.70
Cell Telephone/Pager	13,139.42	13,200.00	(60.58)
Communications(Radio System)	76,493.88	71,750.00	4,743.88
Computer Hrdwr/Sftwr	74,846.54	58,200.00	16,646.54
Conferences & Conventions	8,724.42	7,200.00	1,524.42
Courier	395.71	770.00	(374.29)
COVID	0.00	0.00	0.00
Health & Safety (Protection)	42,511.69	42,000.00	511.69
Insurance	145,451.93	141,156.00	4,295.93
Insurance Claims Expense	53,832.20	35,000.00	18,832.20
Internet	2,989.26	5,100.00	(2,110.74)
Legal Fees	10,313.64	20,500.00	(10,186.36)
Membership Fees	9,146.38	9,000.00	146.38
Office Equipment Replacement	0.00	4,100.00	(4,100.00)
Office Supplies/Publications/Awards	10,814.60	10,000.00	814.60
Photocopier Supplies/Maint	6,350.38	4,200.00	2,150.38
Postage	56.04	450.00	(393.96)
Provincial Grants & Subsidies - COVID	(25,728.86)	0.00	(25,728.86)
Recruitment	13,929.12	10,000.00	3,929.12
Salaries	505,774.70	494,074.00	11,700.70
Staff Training	23,663.21	20,000.00	3,663.21
Surplus Adjustment - Capital	0.00	0.00	0.00
Surplus Adjustment - From Reserves	0.00	0.00	0.00
Telephone	10,198.33	11,200.00	(1,001.67)
Travel	6,444.76	9,300.00	(2,855.24)
<u>MAINTENANCE</u>	<u>6,257,978.11</u>	<u>6,079,901.00</u>	<u>178,077.11</u>
Benefits	586,335.51	525,001.00	61,334.51
Bridges and Culverts	7,707.50	40,000.00	(32,292.50)
Hard Top Maintenance	203,171.51	360,000.00	(156,828.49)
Recoveries	(81,634.91)	(100,000.00)	18,365.09
Roadside Maintenance	127,105.99	180,000.00	(52,894.01)
Safety Devices	792,058.97	798,000.00	(5,941.03)
Salaries	2,095,026.98	1,961,627.00	133,399.98
Winter Control	2,528,206.56	2,315,273.00	212,933.56
<u>EQUIPMENT</u>	<u>1,429,703.24</u>	<u>1,266,900.00</u>	<u>162,803.24</u>
Benefits	68,563.52	67,244.00	1,319.52
COVID	0.00	0.00	0.00
Provincial Grants & Subsidies - COVID	0.00	0.00	0.00
Recoveries	(24,959.20)	(10,000.00)	(14,959.20)
Salaries	221,856.74	215,202.00	6,654.74
Salary Allocations	(92,061.06)	(92,876.00)	814.94
Small Equipment, Misc	49,117.62	65,600.00	(16,482.38)
Surplus Adjustment - Capital Equipment	819,106.09	1,895,000.00	(1,075,893.91)
Surplus Adjustment - Trf From Reserves	(819,106.09)	(1,895,000.00)	1,075,893.91
Surplus Adjustment - Trf To Reserves	0.00	0.00	0.00
Vehicle Operating Costs - Fuel	633,818.35	435,000.00	198,818.35
Vehicle Operating Costs - Insurance	47,075.96	46,730.00	345.96
Vehicle Operating Costs - Licence	57,523.59	60,000.00	(2,476.41)
Vehicle Operating Costs - Repairs & Supplies	480,627.72	500,000.00	(19,372.28)
Vehicle Operating Revenue	(11,860.00)	(20,000.00)	8,140.00

COUNTY OF RENFREW
TREASURER'S REPORT - Operations Committee
Dec 2022

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>HOUSING</u>	<u>177,196.54</u>	<u>186,550.00</u>	<u>(9,353.46)</u>
COVID	687.98	0.00	687.98
Major Repairs	0.00	24,550.00	(24,550.00)
Operating Expenses	176,508.56	162,000.00	14,508.56
Surplus Adjustment - Capital	122,443.64	317,000.00	(194,556.36)
Surplus Adjustment - Trf From Reserves	(122,443.64)	(317,000.00)	194,556.36
<u>OTHER</u>	<u>23,056,679.17</u>	<u>24,280,939.00</u>	<u>(1,224,259.83)</u>
Depreciation	9,786,456.34	9,700,000.00	86,456.34
Surplus Adjustment - Capital Construction	23,056,679.17	24,280,939.00	(1,224,259.83)
Surplus Adjustment - Depreciation	(9,786,456.34)	(9,700,000.00)	(86,456.34)
Surplus Adjustment - TRF to Reserves	0.00	0.00	0.00
<u>CONSTRUCTION - LABOUR CLEARING ACCOUNT</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Benefits	91,533.47	71,844.00	19,689.47
Charge to Capital Construction above	(659,697.43)	(450,273.00)	(209,424.43)
Salaries	568,163.96	378,429.00	189,734.96
TOTAL EXPENDITURES	32,800,802.43	33,484,961.00	(684,158.57)
<u>ROADS REVENUES</u>			
Municipal Contribution	9,621,254.99	9,129,022.00	492,232.99
Misc	122,868.27	75,000.00	47,868.27
Provincial Grants & Subsidies	2,739,384.00	2,739,384.00	0.00
Surplus Adjustment - TRF from Reserves	20,317,295.17	21,541,555.00	(1,224,259.83)
TOTAL REVENUES	32,800,802.43	33,484,961.00	(684,158.57)
MUNICIPAL SURPLUS / (DEFICIT)	0.00	0.00	0.00

Project ID	Project Name	Project Description	Project Location	Project Year	Actual	Estimated	Variance
13-B2	BONNECHERE RIVER BRIDGE	ON BONNECHERE ROAD	B	2022	\$223,702.02	\$350,000.00	\$126,297.98
16-37-2.2	CR37-CR26 DORAN TO CR51 PET BL	2.2KM TO 3.14KM	0.94	2022	\$27.67	\$0.00	-\$27.67
17-51-12.1	DORAN RD TO MILITARY CAMP RD	12.11KM TO 13.57KM	1.46	2022	\$55,074.00	\$0.00	-\$55,074.00
17-512-30.	FOYMOUNT RD-BUELOW TO SILVER	30.91KM TO 37.30KM	6.39	2022	\$434,065.99	\$2,336,180.00	\$1,902,114.01
18-B234	COLES CREEK BRIDGE	ON CR512 AT 0.34KM	B	2022	\$68,803.75	\$0.00	-\$68,803.75
18-B257	HARRINGTON CREEK BRIDGE	ON CR512 AT 28.76KM	B	2022	\$0.00	\$800,000.00	\$800,000.00
18-C130	LOCHIEL CREEK CULVERT NORTH	CR63-MILLER RD-0.2KM W HWY17	C	2022	\$13,635.71	\$33,500.00	\$19,864.29
18-C201	BROOMES CREEK CULVERT	CRY FORESTER FALLS RD 10.41KM	C	2022	\$5,250.34	\$100,000.00	\$94,749.66
19-2-0.00	ALGONQUIN TRAIL - PATCH	0.62KM TO 0.65KM	0.03	2022	\$70,674.73	\$0.00	-\$70,674.73
19-42-0.00	CULVERT REPLACE-FOREST LEA RD	2.11KM - 2.14KM	0.03	2022	\$49,318.54	\$0.00	-\$49,318.54
19-52-11.3	FRASER RD NORTHERLY 1.8KM	11.36KM TO 13.16KM	1.8	2022	\$0.00	\$0.00	\$0.00
19-B202	CAMERON STREET BRIDGE	ON CAMERON STREET	B	2022	\$234.05	\$0.00	-\$234.05
20-1-13.30	MAST ROAD TO HENRY CRESCENT	13.30KM TO 15.12KM	1.82	2022	-\$0.01	\$0.00	\$0.01
20-1-2.62	ELGIN STREET TO USBORNE STREET	2.62KM TO 3.96KM	1.36	2022	\$537,841.04	\$520,000.00	-\$17,841.04
20-21-9.63	CR49 TO HILA ROAD	9.63KM TO 17.62 KM	7.99	2022	\$646.12	\$0.00	-\$646.12
20-508-22.	ASPHALT EDGE - CALABOGIE ROAD	22.34KM TO 24.26KM	1.92	2022	\$230,072.87	\$0.00	-\$230,072.87
20-5-15.57	CULVERT REPLACEMENT-GALLAGHER	16.77KM TO 16.79KM	0.02	2022	\$969.22	\$0.00	-\$969.22
20-5-4.36	BERLANQUET RD TO 1574 STONE RD	4.36KM TO 7.76KM	3.4	2022	\$25,236.48	\$0.00	-\$25,236.48
20-65-18.7	DEER MOUNTAIN RD TO CHIMO RD S	18.74KM TO 23.53KM	4.79	2022	\$1,571.20	\$0.00	-\$1,571.20
20-67-6.17	BYERS CREEK ROAD TO BUCK HILL	6.17KM TO 8.67KM	2.5	2022	\$969.21	\$0.00	-\$969.21
20-71-6.15	CULVERT REPLACEMENT-1.4 N CR65	8.10KM TO 8.20KM	0.1	2022	\$14,349.43	\$0.00	-\$14,349.43
20-7-5.08	BEACHBURG RD TO HARRIET ST	5.08KM TO 7.88KM	2.82	2022	-\$0.01	\$0.00	\$0.01
20-B203	PETAUAWA RIVER BRIDGE	ON PETAUAWA BOULEVARD	B	2022	\$2,170,021.64	\$1,300,000.00	-\$870,021.64
20-B240	FOURTH CHUTE BRIDGE	ON FOURTH CHUTE ROAD	B	2022	\$18,111.98	\$0.00	-\$18,111.98
20-B319	BUCHOLTZ BRIDGE	ON ROUND LAKE ROAD	B	2022	\$1,025,974.52	\$950,000.00	-\$75,974.52
20-C197	ETMANSKIE SWAMP CULVERT	ON JOHN STREET	C	2022	\$42,544.03	\$1,100,000.00	\$1,057,455.97
20-C252	VANDERPLOEGS CULVERT	ON RUSSETT DRIVE	C	2022	\$344.95	\$0.00	-\$344.95
20-C99	COTTON CREEK BRIDGE	ON MATAWATCHAN ROAD	C	2022	-\$0.01	\$0.00	\$0.01
21-16-0.00	VICTORIA STREET ROAD REPAIR	0.19KM TO 0.20KM	0.01	2022	-\$7,966.97	\$0.00	\$7,966.97
21-35-0.00	OLD RAIL CROSSING REPAIR	0.84KM TO 0.86KM	0.02	2022	\$40,497.14	\$0.00	-\$40,497.14
21-515-18	GUINEY RD TO QUADVILLE	18.30KM TO 23.10KM	4.8	2022	\$11,978.90	\$0.00	-\$11,978.90
21-58-60	TV TOWER ROAD REPAIR	60.08KM TO 60.11KM	0.03	2022	\$6,289.69	\$0.00	-\$6,289.69
21-B22	INDIAN RIVER BRIDGE	ON SANDY BEACH ROAD	B	2022	\$1,184,080.97	\$1,200,000.00	\$15,919.03
21-B5	SCOLLARD BRIDGE	ON PUCKER STREET	B	2022	\$692,795.29	\$600,000.00	-\$92,795.29
21-B57	MOUNT ST. PATRICK BRIDGE	ON MOUNT ST. PATRICK ROAD	B	2022	\$860,469.38	\$800,000.00	-\$60,469.38
21-B64	PILGRIM ROAD BRIDGE	ON PILGRIM ROAD	B	2022	\$44,912.45	\$180,000.00	\$135,087.55
21-C12	FARQUHARSON'S CULVERT	ON SOUTH MCNAUGHTON ROAD	C	2022	\$26,746.03	\$135,000.00	\$108,253.97
21-C134	CAMPBELL DRIVE CULVERT	ON CAMPBELL DRIVE	C	2022	\$22,955.47	\$585,000.00	\$562,044.53
21-C137	HANSON CREEK CULVERTS	ON ROBERTSON LANE	C	2022	\$48,911.08	\$162,000.00	\$113,088.92
21-C152	WADSWORTH LAKE CULVERT	ON OLD BARRY'S BAY ROAD	C	2022	\$236,500.01	\$252,000.00	\$15,499.99
21-C25	BORNE ROAD CULVERT	ON BORNE ROAD	C	2022	\$17,365.29	\$30,000.00	\$12,634.71
21-C269	JACKS LAKE CULVERTS	ON ROUND LAKE ROAD	C	2022	\$96,480.76	\$180,000.00	\$83,519.24
21-C302	WINGLE CREEK TWIN CULVERTS	ON ROCHFORD ROAD	C	2022	\$70,858.12	\$180,000.00	\$109,141.88
21-C37	BAGOT CREEK CULVERT	ON LOWER SPRUCE HEDGE ROAD	C	2022	\$518,114.57	\$342,000.00	-\$176,114.57
21-C40	SNAKE RIVER CULVERT	ON SNAKE RIVER LINE	C	2022	\$1,156.05	\$108,000.00	\$106,843.95
21-LAND	LAND	LAND	L	2022	\$4,314.60	\$0.00	-\$4,314.60
22-1-1.97	MADAWASKA RIVER BR TO ELGIN ST	1.97KM TO 2.62KM	0.65	2022	\$241,849.18	\$159,824.00	-\$82,025.18
22-1-15.12	HENRY CRES TO LOCHWINNOCH RD	15.12KM TO 17.48KM	2.36	2022	\$936,798.79	\$774,080.00	-\$162,718.79
22-13-4.27	MICKSBURG RD TO STAFFORD THRD	4.27KM TO 7.06KM	2.79	2022	\$679,798.85	\$597,700.00	-\$82,098.85
22-21-17.6	PERRETTON RD-CR12 WESTMEATH RI	17.62KM TO 19.35KM	1.73	2022	\$18,564.18	\$0.00	-\$18,564.18
22-21-5.06	BUCHANNAN'S PIT TO URBAN BEGIN	5.06KM TO 7.82KM	2.76	2022	\$1,322,807.39	\$870,710.00	-\$452,097.39
22-23-0.00	COUNTY LINE TO SAWMILL ROAD	0.00KM TO 1.51KM	1.51	2022	\$338,845.93	\$324,650.00	-\$14,195.93
22-24-4.08	HWY 17 TO CTY RD 40 GREENWOOD	4.08KM TO 6.55KM	2.47	2022	\$518,034.82	\$826,560.00	\$308,525.18
22-2-8.80	MOUNTAIN VIEW RD TO WABA CR BR	8.80KM TO 14.31KM	5.51	2022	\$1,580,773.60	\$1,088,684.00	-\$492,089.60
22-29-0.00	COUNTY LINE TO CLEAR VIEW CRES	0.00KM TO 2.24KM	2.24	2022	\$830,980.52	\$382,700.00	-\$448,280.52
22-30-0.00	LAKE DORE RD-HWY60 TO SPERBERG	0.00KM TO 3.26KM	3.26	2022	\$140,523.10	\$100,000.00	-\$40,523.10
22-40-4.68	ROBINSON RD TO HWY 148	5.73KM TO 8.27KM	2.54	2022	\$38,414.24	\$0.00	-\$38,414.24
22-508-14	MILL ST TO CR511 LANARK RD	14.3KM TO 16.19KM	1.89	2022	\$947,637.17	\$636,320.00	-\$311,317.17
22-51-0.00	PENBROKE STREET WEST	0.01KM - AT IRENE STREET	0.01	2022	\$12,585.03	\$0.00	-\$12,585.03
22-5-12.57	MHUSK RD TO GALLAGHER RD	12.57KM TO 15.57KM	2	2022	\$23,511.73	\$0.00	-\$23,511.73
22-512-0.00	QUEEN ST-COLL ST RETAINING WAL	QUEEN ST NW OF COLL ST	B	2022	\$71,490.71	\$0.00	-\$71,490.71
22-512-13	OPEONGO RD TO HUBERS RD	14.50KM TO 18.15KM	3.65	2022	\$1,454,594.14	\$846,400.00	-\$608,194.14
22-517-5.00	SERRAN RD TO CR62COMBERMERE R	5.04KM TO 8.34KM	3.3	2022	\$1,086,612.62	\$1,134,484.00	\$47,871.38
22-58-18.3	DEER TRAIL RD TO BONNECHERE BR	18.34KM TO 20.88KM	2.54	2022	\$13,218.77	\$0.00	-\$13,218.77
22-58-20.9	BONNECHERE BR TO RD 58 PICNIC	20.92KM TO 27.48KM	6.58	2022	\$213,833.22	\$0.00	-\$213,833.22
22-62-1.22	COMBERMERE S URBAN LIMIT TO515	1.22KM TO 3.10KM	1.88	2022	\$110,614.83	\$62,953.00	-\$47,661.83
22-64-10.8	GIERMAN RD TO CONSTANT LAKE RD	13.4KM TO 18.9KM	5.5	2022	\$178,910.56	\$0.00	-\$178,910.56
22-65-14.5	BLACK DONALD TO DEER MOUNTAIN	14.56KM TO 18.74KM	4.18	2022	\$1,199,044.12	\$1,128,270.00	-\$70,774.12
22-67-8.67	BUCK HILL RDTCR58 ROUND LAKE	8.67KM TO 10.27KM	1.6	2022	\$882,001.28	\$781,000.00	-\$101,001.28
22-7-7.88	HARRIET ST WESTERLY 600M	7.88KM TO 8.48KM	5.51	2022	\$633,609.54	\$357,500.00	-\$276,109.54
22-B102	BRENNANS CREEK BRIDGE	QUEEN STREET	B	2022	\$23,301.80	\$54,000.00	\$30,698.20
22-B108	TRAMORE BRIDGE	TRAMORE ROAD	B	2022	\$982.40	\$40,000.00	\$39,017.60
22-B150	DAM LAKE BRIDGE	STANLEY OLSHESKIE ROAD	B	2022	\$89,960.68	\$100,000.00	\$10,039.32
22-B156	BURNT BRIDGE	BURNT BRIDGE ROAD	B	2022	\$653.44	\$25,000.00	\$24,346.56
22-B232	COCHRANE CREEK BRIDGE	CEMENT BRIDGE ROAD	B	2022	\$1,222.48	\$50,000.00	\$48,777.52
22-B310	SKI HILL BRIDGE	ROUND LAKE ROAD	B	2022	\$27,845.99	\$30,000.00	\$2,154.01
22-B34	CONSTANT CREEK BRIDGE	CALABOGIERD.500M W OF NORTONRD	B	2022	\$0.00	\$0.00	\$0.00
22-B44	DOUGLAS BRIDGE	STONE ROAD	B	2022	\$27,360.33	\$45,000.00	\$17,639.67
22-B56	COLTERMAN BRIDGE	COLTERMAN ROAD	B	2022	\$90,262.28	\$100,000.00	\$9,737.72
22-B68	SCHIMMINS CREEK BRIDGE	WELK ROAD	B	2022	\$73,521.15	\$100,000.00	\$26,478.85
22-B7	BUTLER BRIDGE	BUTLER ROAD	B	2022	\$49,098.10	\$100,000.00	\$50,901.90
22-B73	KARGUS ROAD BRIDGE	1.2 KM S OF QUADVILLE ROAD	B	2022	\$17,628.62	\$0.00	-\$17,628.62
22-C1	BERLANQUET CREEK CULVERT	STONE ROAD	C	2022	\$1,938.61	\$38,500.00	\$36,561.39
22-C191	DICKS ROAD CULVERT	DICKS ROAD	C	2022	\$12,969.90	\$12,000.00	\$7,010.10
22-C204	BELLOWES CREEK CULVERT	WESTMEATH ROAD	C	2022	\$41,833.46	\$30,000.00	-\$11,833.46
22-C268	ST. COLUMBKILLE'S CULVERT	ROUND LAKE ROAD	C	2022	\$12,049.89	\$75,000.00	\$62,950.11
22-C325	NEILSON CREEK CULVERT	CLEAR LAKE ROAD	C	2022	\$11,740.72	\$50,000.00	\$38,259.28
22-C51	HARRIS CREEK CULVERT	PROVEN LINE	C	2022	\$573.55	\$20,000.00	\$19,426.45
22-COBDEN	COBDEN PATROL	COBDEN PATROL	P	2022	\$279,817.38	\$0.00	-\$279,817.38
22-LAND	LAND	LAND	L	2022	\$16,448.78	\$0.00	-\$16,448.78
22-NO PROJ	NO PROJECT #	NO PROJECT #	NO	2022	\$0.00	\$1,087,924.00	\$1,087,924.00
22-SIGNALS	SIGNALS	SIGNALS	S	2022	\$13,025.28	\$0.00	-\$13,025.28
22-TRAILS	22-TRAILS	TRAILS	T	2022	\$4,440.78	\$0.00	-\$4,440.78
	year end adj	culvert rehab - accrual - boundry rd east			\$56,176.58		
	year end adj	capital under threshold			-\$137,145.64		
					\$23,056,679.17	\$24,280,939.00	\$1,143,290.77

					project actual	project budget	actual less internal labour
GAS TAX							
20-1-2.62	ELGIN STREET TO USBORNE STREET	2.62KM TO 3.96KM	1.36	2022	\$537,841.04	\$ 520,000.00	\$504,095.42
22-1-1.97	MADAWASKA RIVER BR TO ELGIN ST	1.97KM TO 2.62KM	0.65	2022	\$241,849.18	\$159,824.00	\$219,864.32
22-1-15.12	HENRY CRES TO LOCHWINNOCH RD	15.12KM TO 17.48KM	2.36	2022	\$936,798.79	\$774,080.00	\$915,692.87
22-2-8.80	MOUNTAIN VIEW RD TO WABA CR BR	8.80KM TO 14.31KM	5.51	2022	\$1,580,773.60	\$1,088,684.00	\$1,557,924.75
22-21-5.06	BUCHANNAN'S PIT TO URBAN BEGIN	5.06KM TO 7.82KM	2.76	2022	\$1,322,807.39	\$870,710.00	\$1,311,419.52
22-23-0.00	COUNTY LINE TO SAWMILL ROAD	0.00KM TO 1.51KM	1.51	2022	\$338,845.93	\$324,650.00	\$333,079.28
22-24-4.08	HWY 17 TO CTY RD 40 GREENWOOD	4.08KM TO 6.55KM	2.47	2022	\$518,034.82	\$826,560.00	\$497,286.23
22-29-0.00	COUNTY LINE TO CLEAR VIEW CRES	0.00KM TO 2.24KM	2.24	2022	\$830,980.52	\$382,700.00	\$808,127.04
22-67-8.67	BUCK HILL RDTCR58 ROUND LAKE	8.67KM TO 10.27KM	1.6	2022	\$882,001.28	\$781,000.00	\$860,624.17
					\$7,189,932.55	\$ 5,728,208.00	\$7,008,113.60
OCIF							
22-508-14	MILL ST TO CR511 LANARK RD	14.3KM TO 16.19KM	1.89	2022	\$947,637.17	\$636,320.00	\$910,594.65
22-7-7.88	HARRIET ST WESTERLY 600M	7.88KM TO 8.48KM	5.51	2022	\$633,609.54	\$357,500.00	\$593,583.53
22-13-4.27	MICKSBURG RD TO STAFFORD THRD	4.27KM TO 7.06KM	2.79	2022	\$679,798.85	\$597,700.00	\$668,886.22
22-65-14.5	BLACK DONALD TO DEER MOUNTAIN	14.56KM TO 18.74KM	4.18	2022	\$1,199,044.12	\$1,128,270.00	\$1,194,019.29
22-517-5.00	SERRAN RD TO CR62COMBERMERE R	5.04KM TO 8.34KM	3.3	2022	\$1,086,612.62	\$1,134,484.00	\$1,063,374.77
					\$4,546,702.30	\$3,854,274.00	\$ 4,430,458.46

**COUNTY OF RENFREW
TREASURER'S REPORT - MIRAMICHI LODGE**

Dec 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>CLIENT PROGRAMS & SERVICES</u>	<u>880,751.18</u>	<u>981,208.00</u>	<u>(100,456.82)</u>
Salaries	551,377.33	688,822.00	(137,444.67)
Salary Allocations	76,144.12	76,145.00	(0.88)
Employee Benefits	121,956.34	142,380.00	(20,423.66)
Computer Operation and Maint	1,154.84	1,645.00	(490.16)
COVID	68,463.24	0.00	68,463.24
Depreciation	3,782.01	3,792.00	(9.99)
Equipment - Replacements	1,824.41	3,075.00	(1,250.59)
Equipment Operation/Maint.	1,758.89	2,460.00	(701.11)
Hobby Crafts	3,247.03	5,125.00	(1,877.97)
Purchased Services-Physio	44,170.90	48,807.00	(4,636.10)
Recoveries	0.00	0.00	0.00
Recreation & Entertainment	8,043.74	10,507.00	(2,463.26)
Revenue - Federal	0.00	0.00	0.00
Special Events	2,610.34	2,242.00	368.34
Surplus Adjustment - Depreciation	(3,782.01)	(3,792.00)	9.99
<u>NURSING SERVICES</u>	<u>9,964,797.51</u>	<u>9,576,853.00</u>	<u>387,944.51</u>
Salaries - Administration	580,662.43	446,627.00	134,035.43
Salaries - Direct	7,372,397.15	7,373,328.00	(930.85)
Salary Allocations	(17,765.02)	(17,765.00)	(0.02)
Employee Benefits - Administration	148,657.53	128,678.00	19,979.53
Employee Benefits - Direct	1,325,488.49	1,210,007.00	115,481.49
Computer Operation and Maint	36,047.62	28,476.00	7,571.62
COVID	133,937.35	0.00	133,937.35
Depreciation	42,621.14	41,000.00	1,621.14
Equipment - Repairs & Maintenance	415.34	3,940.00	(3,524.66)
Fall Prevention	12,157.56	16,600.00	(4,442.44)
Fall Prevention - Prov Subsidy	(12,157.56)	(16,600.00)	4,442.44
High Intensity Needs	47,937.10	30,000.00	17,937.10
High Intensity Needs - Non Claims Based	29,653.15	39,384.00	(9,730.85)
High Intensity Needs - Prov Subsidy	(45,540.25)	(28,500.00)	(17,040.25)
Incontinent Supplies - (Funded at \$1.20 per diem)	113,261.38	100,985.00	12,276.38
IPAC	41,312.49	0.00	41,312.49
IPAC MINOR CAPITAL	2,080.10	0.00	2,080.10
Lab Fees	6,520.00	10,000.00	(3,480.00)
Lab Fees - Prov Subsidy	(6,520.00)	(10,000.00)	3,480.00
Medical Director - (0.30 / day)	18,177.00	18,177.00	0.00
Medical Nursing Supplies	100,265.91	103,654.00	(3,388.09)
Medication Safety Technology	8,892.23	0.00	8,892.23
Memberships	0.00	1,000.00	(1,000.00)
Nurse Practitioner BM Support	(32,003.67)	(24,494.00)	(7,509.67)
Nurse Practitioner Expenses	181,188.09	171,841.00	9,347.09
Nurse Practitioner Provincial Subsidy	(117,180.76)	(122,853.00)	5,672.24
Phys-On-Call - Funded Exp (\$100 / bed)	17,446.89	16,515.00	931.89
Phys-On-Call - Prov Subsidy (\$100 / bed)	(17,446.89)	(16,515.00)	(931.89)
RAI / MDS Expenses	85,035.65	114,368.00	(29,332.35)
RAI / MDS Prov Subsidy	0.00	0.00	0.00
Recoveries	(19,718.26)	0.00	(19,718.26)
Recoveries - Wages	(28,403.54)	0.00	(28,403.54)
Surplus Adjustment - Depreciation	(42,621.14)	(41,000.00)	(1,621.14)

**COUNTY OF RENFREW
TREASURER'S REPORT - MIRAMICHI LODGE**

Dec 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>RAW FOOD</u>	<u>644,477.10</u>	<u>578,028.00</u>	<u>66,449.10</u>
Dairy	76,736.00	70,360.00	6,376.00
Groceries and Vegetables	348,232.58	301,107.00	47,125.58
Meat	200,567.15	193,561.00	7,006.15
Nutrition Supplements	20,311.63	18,000.00	2,311.63
Recoveries	(1,370.26)	(5,000.00)	3,629.74
<u>FOOD SERVICES</u>	<u>1,526,771.66</u>	<u>1,470,031.00</u>	<u>56,740.66</u>
Salaries	1,249,267.09	1,189,938.00	59,329.09
Salary Allocations	(58,379.10)	(58,379.00)	(0.10)
Employee Benefits	246,326.01	272,347.00	(26,020.99)
Café M	0.00	0.00	0.00
Computer Operation and Maint	0.00	500.00	(500.00)
COVID	37,582.02	0.00	37,582.02
Depreciation	16,674.04	13,000.00	3,674.04
Dietary Supplies	11,624.11	19,951.00	(8,326.89)
Equipment - Operation and Replacement	8,404.50	10,822.00	(2,417.50)
Food Wrap & Disposable Items	12,460.12	8,794.00	3,666.12
Purchased Services - BM Staff Support	18,234.12	20,174.00	(1,939.88)
Recoveries	(3,798.48)	0.00	(3,798.48)
Replacement - Dishes/Cutlery	9,934.40	9,884.00	50.40
Surplus Adjustment - Depreciation	(16,674.04)	(13,000.00)	(3,674.04)
Vending - Net Proceeds	(4,883.13)	(4,000.00)	(883.13)
<u>HOUSEKEEPING SERVICES</u>	<u>1,061,680.25</u>	<u>901,219.00</u>	<u>160,461.25</u>
Salaries	801,120.22	695,924.00	105,196.22
Employee Benefits	150,005.38	147,295.00	2,710.38
COVID	47,772.50	0.00	47,772.50
Depreciation	2,805.63	3,000.00	(194.37)
Equipment - Operation/Maint.	398.39	1,750.00	(1,351.61)
Equipment - Replacements	0.00	5,000.00	(5,000.00)
Furniture - Replacements	323.04	0.00	323.04
Housekeeping Supplies	62,520.67	50,000.00	12,520.67
Other	0.00	1,250.00	(1,250.00)
Recoveries	(459.95)	0.00	(459.95)
Surplus Adjustment - Depreciation	(2,805.63)	(3,000.00)	194.37
<u>LAUNDRY AND LINEN SERVICES</u>	<u>244,402.40</u>	<u>299,707.00</u>	<u>(55,304.60)</u>
Salaries	169,453.83	204,866.00	(35,412.17)
Employee Benefits	29,718.69	45,071.00	(15,352.31)
COVID	5,005.81	0.00	5,005.81
Depreciation	6,599.73	1,500.00	5,099.73
Education	0.00	0.00	0.00
Equipment - Replacements	2,395.03	2,500.00	(104.97)
Equipment Operation/Maint.	1,114.87	2,500.00	(1,385.13)
Laundry Supplies	17,537.03	23,000.00	(5,462.97)
Recoveries	(2,083.90)	0.00	(2,083.90)
Replacements	21,261.04	21,770.00	(508.96)
Surplus Adjustment - Depreciation	(6,599.73)	(1,500.00)	(5,099.73)

**COUNTY OF RENFREW
TREASURER'S REPORT - MIRAMICHI LODGE**

Dec 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>BUILDINGS AND PROPERTY MAINTENANCE</u>	<u>1,070,192.03</u>	<u>1,069,330.00</u>	<u>862.03</u>
Salaries	250,458.00	249,506.00	952.00
Employee Benefits	58,918.34	72,105.00	(13,186.66)
Computer Operation and Maint	1,376.19	900.00	476.19
COVID	21,917.78	0.00	21,917.78
Depreciation	743,727.38	795,000.00	(51,272.62)
Equipment - Operation/Maint.	31.08	0.00	31.08
Equipment - Replacements	44,774.77	60,000.00	(15,225.23)
Furniture - Replacements	23,419.45	40,380.00	(16,960.55)
Hydro	196,709.98	185,000.00	11,709.98
Insurance	75,702.65	69,096.00	6,606.65
IPAC minor capital	0.00	0.00	0.00
Natural Gas	71,978.10	70,000.00	1,978.10
Purchased Services	257,920.87	215,790.00	42,130.87
Recoveries	(14,693.18)	(3,900.00)	(10,793.18)
Repairs/Maint./Bldgs./Grounds	64,872.01	87,953.00	(23,080.99)
Replacements/Capital	0.00	0.00	0.00
Resident - Cable System	22,572.44	20,000.00	2,572.44
Resident - Cable/Phone Recoveries	(61,587.35)	(50,000.00)	(11,587.35)
Surplus Adjustment - Depreciation	(743,727.38)	(795,000.00)	51,272.62
Water / Wastewater	55,820.90	52,500.00	3,320.90
<u>GENERAL AND ADMINISTRATIVE</u>	<u>1,572,897.45</u>	<u>1,153,750.00</u>	<u>419,147.45</u>
Salaries	698,407.23	396,214.00	302,193.23
Salary Allocations	0.00	0.00	0.00
Employee Benefits	157,804.24	130,943.00	26,861.24
Accreditation	0.00	5,971.00	(5,971.00)
Admin Charges	128,333.00	128,333.00	0.00
Advertising/Awards	15,656.59	20,000.00	(4,343.41)
Audit	8,229.41	9,346.00	(1,116.59)
Computer Operation and Maint	39,346.17	46,448.00	(7,101.83)
Conventions	719.00	3,000.00	(2,281.00)
COVID	14,897.95	0.00	14,897.95
Depreciation	27,482.70	24,000.00	3,482.70
Equipment - Maintenance	5,473.54	10,392.00	(4,918.46)
Health & Safety Program	630.26	1,000.00	(369.74)
HR Charges	100,623.00	101,623.00	(1,000.00)
Insurance	64,587.58	62,648.00	1,939.58
Insurance Claim Costs	0.00	0.00	0.00
IT Charges	68,440.00	68,440.00	0.00
Legal & Labour Contract Costs	242,765.35	50,000.00	192,765.35
Loss (gain) of disposal of assets	4,086.37	0.00	4,086.37
Memberships / Subscriptions	16,746.09	16,770.00	(23.91)
Postage	6,565.57	6,500.00	65.57
Printing & Stationery	19,831.72	16,908.00	2,923.72
Purchased Services - From BM	7,201.92	31,898.00	(24,696.08)
Recoveries - Other	(72,924.81)	(45,857.00)	(27,067.81)
Recruiting	0.00	0.00	0.00
Staff Training	5,345.04	63,426.00	(58,080.96)
Surplus Adjustment - Depreciation	(27,482.70)	(24,000.00)	(3,482.70)
Surplus Adjustment - Disposal of Assets	0.00	0.00	0.00
Telephone	18,585.55	12,247.00	6,338.55
Travel	5,111.68	1,000.00	4,111.68
Uniform Allowance	16,435.00	16,500.00	(65.00)

**COUNTY OF RENFREW
TREASURER'S REPORT - MIRAMICHI LODGE**

Dec 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
MIRAMICHI LODGE TOTALS	<u>16,965,969.58</u>	<u>16,030,126.00</u>	<u>935,843.58</u>
RESIDENT DAYS	56,137.00	60,590.00	(4,453.00)
 <u>NON-SUBSIDIZABLE EXPENSE</u>	 <u>720,070.70</u>	 <u>727,424.00</u>	 <u>(7,353.30)</u>
Debenture Payment - Interest Only	81,725.43	89,079.00	(7,353.57)
Surplus Adjustment - Debenture Principal	537,731.27	537,731.00	0.27
Surplus Adjustment - Transfer to Reserves	100,614.00	100,614.00	0.00
Transfer to Bonnechere Manor	0.00	0.00	0.00
 <u>SURPLUS ADJUSTMENT</u>	 <u>846,339.05</u>	 <u>585,760.00</u>	 <u>260,579.05</u>
Surplus Adjustment - Capital Purchases	846,339.05	585,760.00	260,579.05
 GRAND TOTAL EXPENDITURE	 <u>18,532,379.33</u>	 <u>17,343,310.00</u>	 <u>1,189,069.33</u>

**COUNTY OF RENFREW
TREASURER'S REPORT - MIRAMICHI LODGE**

Dec 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>MUNICIPAL SUBSIDY</u>	<u>1,843,213.00</u>	<u>1,843,213.00</u>	<u>0.00</u>
City of Pembroke -30.63%	608,260.00	608,260.00	0.00
County of Renfrew - 69.37%	1,234,953.00	1,234,953.00	0.00
 <u>RESIDENTS REVENUE</u>	 <u>3,902,404.80</u>	 <u>4,061,689.00</u>	 <u>(159,284.20)</u>
Bad Debt (Expense) / Recovery	(14,650.10)	0.00	(14,650.10)
Basic Accommodation	3,113,983.60	3,267,976.00	(153,992.40)
Bed retention	0.00	0.00	0.00
Estate Recoveries - Municipal	0.00	0.00	0.00
Estate Recoveries - Provincial	0.00	0.00	0.00
Preferred Accommodation	723,567.78	790,000.00	(66,432.22)
Preferred Accommodation - HIN Claims	29,859.52	0.00	29,859.52
Preferred Accommodation - Prov COVID Reimbursement	49,644.00	0.00	49,644.00
Respite Care	0.00	3,713.00	(3,713.00)
 <u>OTHER REVENUE</u>	 <u>103,403.71</u>	 <u>30,000.00</u>	 <u>73,403.71</u>
Donations	0.00	0.00	0.00
Donations In Kind	0.00	0.00	0.00
Interest Income	103,403.71	30,000.00	73,403.71
 <u>GRANTS & SUBSIDIES</u>	 <u>11,988,268.44</u>	 <u>10,822,648.00</u>	 <u>1,165,620.44</u>
Prov Revenue - 4hrs care - Nursing Staff Suppliment	167,126.35	1,195,469.00	(1,028,342.65)
Prov Revenue - 4hrs care - Staff Supp Allied Health	179,003.35	225,230.00	(46,226.65)
Prov Revenue - Clinical Decision Making	0.00	0.00	0.00
Prov Revenue - COVID - Incremental costs	1,281,005.68	0.00	1,281,005.68
Prov Revenue - COVID - Lost Rev Advance	121,947.00	0.00	121,947.00
Prov Revenue - COVID - PSW Wage Enhancement	443,874.32	0.00	443,874.32
Prov Revenue - COVID - RN RPN retention payment	185,070.09	0.00	185,070.09
Prov Revenue - Debenture Subsidy	627,096.00	627,107.00	(11.00)
Prov Revenue - ICIP	0.00	0.00	0.00
Prov Revenue - Medication Safety	8,892.23	0.00	8,892.23
Prov Revenue - Operating Subsidy - Accreditation	21,816.00	21,812.00	4.00
Prov Revenue - Operating Subsidy - Equalization	174,492.00	175,711.00	(1,219.00)
Prov Revenue - Operating Subsidy - Global LOC	445,479.00	561,669.00	(116,190.00)
Prov Revenue - Operating Subsidy - HIN NPC	39,834.00	39,384.00	450.00
Prov Revenue - Operating Subsidy - Nursing & Personal Care	6,258,772.37	6,220,094.00	38,678.37
Prov Revenue - Operating Subsidy - Other Accomodation	128,395.00	134,759.00	(6,364.00)
Prov Revenue - Operating Subsidy - Pay Equity	22,560.00	22,560.00	0.00
Prov Revenue - Operating Subsidy - Program & Support Service	738,877.00	730,715.00	8,162.00
Prov Revenue - Operating Subsidy - PSW / Behavioural Support	44,040.00	44,040.00	0.00
Prov Revenue - Operating Subsidy - RAI/MDS	88,006.00	86,644.00	1,362.00
Prov Revenue - Operating Subsidy - Raw Food	644,363.00	578,029.00	66,334.00
Prov Revenue - Operating Subsidy - RN	106,008.00	106,000.00	8.00
Prov Revenue - Support Prof Growth	5,345.04	53,425.00	(48,079.96)
Prov Revenue - Muncipal Modernization	25,062.27	0.00	25,062.27
Prov Revenue - Co-Payment Waiver	55,123.00	0.00	55,123.00
Provincial Revenue - IPAC	176,080.74	0.00	176,080.74
 <u>SURPLUS ADJUSTMENT</u>	 <u>207,178.20</u>	 <u>585,760.00</u>	 <u>(378,581.80)</u>
Surplus Adjustment - Trf from Reserves	207,178.20	585,760.00	(378,581.80)
 GRAND TOTAL REVENUES	18,044,468.15	17,343,310.00	701,158.15
 Municipal Surplus / (Deficit)	(487,911.18)	0.00	(487,911.18)

**COUNTY OF RENFREW
TREASURER'S REPORT - MIRAMICHI LODGE**

Dec 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
less: Depreciation	(843,692.63)	(881,292.00)	37,599.37
add: Transfer to Reserves	100,614.00	100,614.00	0.00
less: Transfer from Reserves	(207,178.20)	(585,760.00)	378,581.80
less: Disposal of Assets	0.00	0.00	0.00
add: Capital Purchases	846,339.05	585,760.00	260,579.05
add: Debenture Principal	537,731.27	552,938.00	(15,206.73)
ADJ Surplus / (Deficit)	(54,097.69)	(227,740.00)	173,642.31

Miramichi Lodge
Balance Sheet
Dec 2022

	2022	2021
PETTY CASH	2,600.00	2,600.00
BANK ACCOUNT	4,007,389.79	4,473,345.70
CERTIFICATES OF DEPOSIT	0.00	0.00
RECEIVABLES	52,376.97	30,186.99
DUE TO/FROM	(1,880,134.73)	(1,800,717.61)
PREPAID EXPENSES	18,446.00	17,314.00
INVENTORY	33,106.70	41,122.00
LAND	433,427.00	433,427.00
LAND IMPROVEMENT	630,909.10	630,909.10
BUILDING	32,404,709.30	32,033,401.60
MACHINERY & EQUIPMENT	3,011,859.46	2,855,252.81
CAPITAL WORK IN PROGRESS	0.00	0.00
ROOFING SYSTEM	401,258.00	401,258.00
WORK IN PROGRESS	50,095.74	10,684.80
CLEARING - FIXED ASSET CLEARING	117,689.60	0.00
ACCUMULATED DEPRECIATION	(13,943,984.66)	(13,257,529.82)
OTHER ASSETS	0.00	0.00
ASSETS	25,339,748.27	25,871,254.57
ACCOUNTS PAYABLE & ACCRUED LIABILITIES	(1,276,295.66)	(1,179,648.65)
ACCRUED SICK LEAVE LIABILITY	(330,948.65)	(371,700.00)
ACCRUED WSIB LIABILITY	(367,393.00)	(355,613.00)
LONG TERM DEBT	(1,169,764.17)	(1,707,495.44)
ACCRUED INTEREST ON LTD	(15,995.00)	(23,348.00)
A/P - DONATIONS	0.00	0.00
SURPLUS - CURRENT YEAR	54,097.69	189,868.45
SURPLUS - ACCUMULATED	(22,233,449.48)	(22,423,317.93)
LIABILITIES AND NET ASSETS	(25,339,748.27)	(25,871,254.57)

**Accumulated Surplus
as at Dec 31, 2021**

ML - Accumulated Surplus	Opening	Increase	Decrease	Net Change	Allocation	Reserves	Closing
Fixed Assets	36,354,248.51	689,238.51	(161,324.16)	527,914.35			36,882,162.86
Accumulated Depreciation	(13,257,529.82)	(843,692.63)	157,237.79	(686,454.84)			(13,943,984.66)
Work In Process-Construction	10,684.80	157,100.54		157,100.54			167,785.34
	23,107,403.49	2,646.42	(4,086.37)	(1,439.95)			23,105,963.54
Long Term Debt	(1,707,495.44)		537,731.27	537,731.27			(1,169,764.17)
Sick Leave Liability	(371,700.00)		40,751.35	40,751.35			(330,948.65)
WSIB Liability	(355,613.00)	(11,780.00)		(11,780.00)			(367,393.00)
	(2,434,808.44)	(11,780.00)	578,482.62	566,702.62			(1,868,105.82)
Inventory Reserve	0.00			0.00			0.00
Sick Leave Reserve	186,402.00			0.00			186,402.00
Contingency Reserve	0.00			0.00			0.00
Equipment Reserve	38,781.95			0.00			38,781.95
Butterfly	159,419.00			0.00			159,419.00
LTC- CMI Stabilization reserve	0.00	100,614.00		100,614.00			100,614.00
Unallocated	947,809.48		(207,178.20)	(207,178.20)	(512,796.16)		227,835.12
WSIB Reserve	228,442.00			0.00			228,442.00
	1,560,854.43	100,614.00	(207,178.20)	(106,564.20)			941,494.07
Unallocated Surplus	0.00			(512,796.16)	512,796.16		0.00
Totals	22,233,449.48	91,480.42	367,218.05	(54,097.69)	0.00	0.00	22,179,351.79

INCOME STATEMENT MUNICIPAL SURPLUS	(487,911.18)
DIFF TO UNALLOCATED SURPLUS	(24,884.98)
ASSETS DISPOSED - THROUGH INC STMT ALREADY	(4,086.37)
LIABILITY CHANGE THROUGH INC STMT ALREADY	28,971.35
CHANGE IN MUNICIPAL SURPLUS EXPLAINED	<u>24,884.98</u>

**COUNTY OF RENFREW
TREASURER'S REPORT - BONNECHERE MANOR
Dec 2022**

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>CLIENT PROGRAMS & SERVICES</u>	<u>900,955.83</u>	<u>1,121,944.00</u>	<u>(220,988.17)</u>
Salaries	704,450.36	865,872.00	(161,421.64)
Salary Allocations	30,860.43	63,520.00	(32,659.57)
Employee Benefits	137,307.26	166,638.00	(29,330.74)
Computers Operation and Maintenance	6,790.22	5,302.00	1,488.22
COVID	635.11	0.00	635.11
Depreciation	2,291.94	1,623.00	668.94
Equipment - Replacements	1,510.59	4,000.00	(2,489.41)
Equipment Operation/Maint.	0.00	670.00	(670.00)
Hobby Crafts	356.57	500.00	(143.43)
Office Supplies / Other	80.93	0.00	80.93
Purchased Services	5,147.21	5,400.00	(252.79)
Recoveries	(706.00)	(9,950.00)	9,244.00
Recreation & Entertainment	9,106.35	8,912.00	194.35
Special Events	5,416.80	11,080.00	(5,663.20)
Staff Education	0.00	0.00	0.00
Surplus Adjustment - Depreciation	(2,291.94)	(1,623.00)	(668.94)
<u>NURSING SERVICES</u>	<u>9,947,932.37</u>	<u>10,123,703.00</u>	<u>(175,770.63)</u>
Salaries - Admin	511,233.18	511,021.00	212.18
Benefits - Admin	148,217.21	133,779.00	14,438.21
Salaries - Direct	6,471,272.25	7,700,279.00	(1,229,006.75)
Benefits - Direct	1,448,682.99	1,361,793.00	86,889.99
Clinical Decision Support	0.00	0.00	0.00
Computer Operation & Maintenance	25,983.59	29,295.00	(3,311.41)
COVID	461,727.92	0.00	461,727.92
Depreciation	42,188.85	39,500.00	2,688.85
Equipment- Replacement	67.16	11,600.00	(11,532.84)
Equipment-Repairs & Maintenance	1,918.63	4,388.00	(2,469.37)
Fall Prevention	19,746.47	18,000.00	1,746.47
Fall Prevention - Provincial Subsidy	(19,746.47)	(18,000.00)	(1,746.47)
Furniture Replacements	0.00	0.00	0.00
High Intensity Needs	120,415.98	40,000.00	80,415.98
High Intensity Needs - Prov Subsidy	(114,395.00)	(38,000.00)	(76,395.00)
High Intensity Needs-Non Claims Based	16,748.87	42,822.00	(26,073.13)
Incontinent Supplies - (Funded at \$1.20 per diem)	118,807.28	90,000.00	28,807.28
IPAC Expenses	46,225.53	0.00	46,225.53
IPAC minor capital	4,765.00	0.00	4,765.00
Lab Fees	8,020.00	8,000.00	20.00
Lab Fees - Provincial Subsidy	(8,020.00)	(8,000.00)	(20.00)
Medical Director - Funded (0.30 / day)	19,710.00	19,710.00	0.00
Medical Supplies & Medication	29,953.82	96,493.00	(66,539.18)
Medication Safety Technology	0.00	0.00	0.00
Memberships	0.00	0.00	0.00
Miscellaneous	96.85	1,600.00	(1,503.15)
Nurse Practitioner Expenses	32,003.67	24,494.00	7,509.67
Phys-On-Call - Funded Expenses (\$100 / bed)	18,919.65	17,100.00	1,819.65
Phys-On-Call - Prov Subsidy (\$100 / bed)	(18,919.65)	(17,100.00)	(1,819.65)
Phys-On-Call - Un-Funded Expenses	0.00	0.00	0.00
Purchased Services	612,916.98	4,000.00	608,916.98
RAI / MDS - Expenses	40,720.75	90,429.00	(49,708.25)
RAI / MDS - Prov Subsidy	0.00	0.00	0.00
Recoveries - Other	(49,140.29)	0.00	(49,140.29)
Staff Education	0.00	0.00	0.00
Surplus Adjustment - Depreciation	(42,188.85)	(39,500.00)	(2,688.85)

**COUNTY OF RENFREW
TREASURER'S REPORT - BONNECHERE MANOR
Dec 2022**

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>RAW FOOD</u>	<u>724,251.64</u>	<u>626,778.00</u>	<u>97,473.64</u>
Bread	17,876.53	13,658.00	4,218.53
Dairy	96,554.42	90,521.00	6,033.42
Groceries & Vegetables	410,924.88	360,788.00	50,136.88
Meat	182,860.13	158,331.00	24,529.13
Nutrition Supplements	24,029.81	25,405.00	(1,375.19)
Raw Food Recoveries	(7,994.13)	(21,925.00)	13,930.87
<u>FOOD SERVICES</u>	<u>1,694,202.60</u>	<u>1,514,680.00</u>	<u>179,522.60</u>
Salaries	1,347,407.08	1,255,742.00	91,665.08
Salary Allocations	(63,520.08)	(63,520.00)	(0.08)
Employee Benefits	308,581.18	274,862.00	33,719.18
Computers - Operation & Maintenance	2,037.55	2,160.00	(122.45)
COVID	48,587.49	0.00	48,587.49
Depreciation	15,582.77	14,000.00	1,582.77
Dietary Supplies	55,957.91	66,250.00	(10,292.09)
Equipment - Operation/Maint.	11,909.52	6,880.00	5,029.52
Equipment - Replacements	3,631.51	4,500.00	(868.49)
Other Expenses	2,008.99	1,750.00	258.99
Purchased Services	3,142.48	600.00	2,542.48
Recoveries	(36,134.85)	(41,677.00)	5,542.15
Replacement - Dishes/Cutlery	8,947.88	9,633.00	(685.12)
Surplus Adjustment - Depreciation	(15,582.77)	(14,000.00)	(1,582.77)
Vending – Net Proceeds	1,645.94	(2,500.00)	4,145.94
<u>HOUSEKEEPING SERVICES</u>	<u>960,529.83</u>	<u>955,771.00</u>	<u>4,758.83</u>
Salaries	728,413.75	730,944.00	(2,530.25)
Employee Benefits	164,973.30	147,379.00	17,594.30
COVID	4,650.31	0.00	4,650.31
Depreciation	2,216.66	2,223.00	(6.34)
Equipment - Operation/Maint.	2,611.85	2,500.00	111.85
Equipment - Replacements	148.72	2,100.00	(1,951.28)
Housekeeping Supplies	75,187.92	81,860.00	(6,672.08)
Recoveries	(15,456.02)	(9,012.00)	(6,444.02)
Surplus Adjustment - Depreciation	(2,216.66)	(2,223.00)	6.34
<u>LAUNDRY AND LINEN SERVICES</u>	<u>439,153.44</u>	<u>428,314.00</u>	<u>10,839.44</u>
Salaries	304,310.42	303,235.00	1,075.42
Employee Benefits	79,764.69	73,712.00	6,052.69
COVID	0.00	0.00	0.00
Depreciation	7,429.40	7,300.00	129.40
Equipment Operation/Maint.	16,842.74	13,800.00	3,042.74
Laundry Supplies	24,659.15	21,939.00	2,720.15
Recoveries	(3,471.24)	(3,486.00)	14.76
Replacements	17,047.68	19,114.00	(2,066.32)
Surplus Adjustment - Depreciation	(7,429.40)	(7,300.00)	(129.40)

COUNTY OF RENFREW
TREASURER'S REPORT - BONNECHERE MANOR
Dec 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>BUILDINGS AND PROPERTY MAINTENANCE</u>	<u>1,191,484.20</u>	<u>1,179,139.00</u>	<u>12,345.20</u>
Salaries	307,180.00	338,021.00	(30,841.00)
Employee Benefits	80,695.10	87,892.00	(7,196.90)
Computers - Operation & Maintenance	1,886.06	2,900.00	(1,013.94)
Depreciation	542,194.92	550,000.00	(7,805.08)
Capital Below Threshold	2,330.16	0.00	2,330.16
COVID	26,687.51	0.00	26,687.51
Equipment - Operation/Maint.	6,174.81	0.00	6,174.81
Equipment - Replacements	25,190.52	37,600.00	(12,409.48)
Furniture - Replacements	1,904.91	40,064.00	(38,159.09)
Natural Gas	111,346.49	105,000.00	6,346.49
Hydro	201,872.66	185,000.00	16,872.66
Insurance	69,658.61	62,652.00	7,006.61
Cell/Pager	0.00	0.00	0.00
Purchased Services	240,113.84	191,933.00	48,180.84
Resident - Telephone System	28,802.62	32,000.00	(3,197.38)
Resident - Telephone System Recovery	(74,866.93)	(64,710.00)	(10,156.93)
Recoveries	(31,519.07)	(31,345.00)	(174.07)
IPAC Minor Capital	33,009.97	0.00	33,009.97
Repairs/Maint./Bldgs./Grounds	45,781.98	65,460.00	(19,678.02)
Surplus Adjustment - Depreciation	(542,194.92)	(550,000.00)	7,805.08
Travel	226.94	0.00	226.94
Water / Wastewater	115,008.02	126,672.00	(11,663.98)
<u>GENERAL AND ADMINISTRATIVE</u>	<u>1,382,835.68</u>	<u>1,319,642.00</u>	<u>63,193.68</u>
Salaries	620,675.69	502,077.00	118,598.69
Salary Allocations	(27,912.04)	(27,912.00)	(0.04)
Employee Benefits	164,734.43	147,625.00	17,109.43
Accreditation	5,839.72	5,971.00	(131.28)
Admin Charges	128,528.00	128,528.00	0.00
Advertising/Awards Dinner	32,557.73	30,000.00	2,557.73
Audit	8,229.41	9,346.00	(1,116.59)
Computer/Internet Expenses	64,904.63	68,005.00	(3,100.37)
Conventions	2,270.34	3,000.00	(729.66)
COVID	38,556.39	0.00	38,556.39
Depreciation	15,832.05	14,000.00	1,832.05
Equipment - Operation/Maint.	12,739.36	8,549.00	4,190.36
Equipment - Replacements	0.00	400.00	(400.00)
Gain / Loss from the Sale of an Asset	4,527.60	0.00	4,527.60
Health & Safety Program	146.55	1,100.00	(953.45)
HR Charges	101,767.00	101,767.00	0.00
Insurance	62,988.53	62,000.00	988.53
IT Charges	68,440.00	68,440.00	0.00
Legal & Labour Contract Costs	19,028.63	46,496.00	(27,467.37)
Memberships	1,932.72	17,885.00	(15,952.28)
Postage / Courier	3,851.80	5,374.00	(1,522.20)
Printing & Stationery	18,089.21	18,800.00	(710.79)
Purchased Services	52,758.28	40,857.00	11,901.28
Recoveries	(50,431.89)	(31,898.00)	(18,533.89)
Staff Training	15,053.11	67,932.00	(52,878.89)
Surplus Adjustment - Depreciation	(15,832.05)	(14,000.00)	(1,832.05)
Surplus Adjustment - Transfer to Reserves	0.00	0.00	0.00
Telephone	15,468.43	15,300.00	168.43
Travel	2,257.05	10,000.00	(7,742.95)
Uniform Allowance	15,835.00	20,000.00	(4,165.00)
BONNECHERE MANOR TOTALS	<u>17,241,345.59</u>	<u>17,269,971.00</u>	<u>(28,625.41)</u>

**COUNTY OF RENFREW
TREASURER'S REPORT - BONNECHERE MANOR
Dec 2022**

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
RESIDENT DAYS	62,147	65,700	(3,553)
<u>NON-SUBSIDIZABLE EXPENSE</u>	<u>49,024.00</u>	<u>49,024.00</u>	<u>0.00</u>
Temporary Loan and Interest- Solar Project	0.00	0.00	0.00
Surplus Adjustment - Transfer to Reserve	49,024.00	49,024.00	0.00
SURPLUS ADJUSTMENT	<u>1,616,006.39</u>	<u>386,800.00</u>	<u>1,229,206.39</u>
Surplus Adjustment - Capital Purchases	1,616,006.39	386,800.00	1,229,206.39
TOTAL EXPENDITURE	18,906,375.98	17,705,795.00	1,200,580.98

COUNTY OF RENFREW
TREASURER'S REPORT - BONNECHERE MANOR
Dec 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

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	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
<u>MUNICIPAL SUBSIDY</u>	<u>2,201,934.96</u>	<u>2,201,935.00</u>	<u>(0.04)</u>
City of Pembroke -30.63%	726,639.00	726,639.00	0.00
County of Renfrew - 69.37%	1,475,295.96	1,475,296.00	(0.04)
<u>RESIDENTS REVENUE</u>	<u>4,096,996.42</u>	<u>4,036,813.00</u>	<u>60,183.42</u>
Bad Debts	(12,719.70)	0.00	(12,719.70)
Basic Accommodation	3,539,996.12	3,550,000.00	(10,003.88)
Bed retention	0.00	0.00	0.00
Estate Recoveries - Municipal	0.00	0.00	0.00
Estate Recoveries - Provincial	0.00	0.00	0.00
Preferred Accommodation	458,106.02	486,813.00	(28,706.98)
Preferred Accommodation - HIN Claims	111,613.98	0.00	111,613.98
Preferred Accommodation - Prov COVID Reimbursement	0.00	0.00	0.00
Respite Care	0.00	0.00	0.00
<u>OTHER REVENUE</u>	<u>303,115.27</u>	<u>188,767.00</u>	<u>114,348.27</u>
Donations	10,590.00	0.00	10,590.00
Donations In Kind	0.00	0.00	0.00
Interest Income	182,451.46	45,000.00	137,451.46
Internal Transfer - From ML	0.00	0.00	0.00
Other Revenue - FIT	110,073.81	143,767.00	(33,693.19)
<u>GRANTS & SUBSIDIES</u>	<u>12,079,423.35</u>	<u>10,891,480.00</u>	<u>1,187,943.35</u>
Federal - ICIP	769,788.07	0.00	769,788.07
Prov Revenue - 4hrs care per day - Allied Health Professional	151,012.70	244,226.00	(93,213.30)
Prov Revenue - 4hrs care per day - Nursing Staff Supplement	166,097.14	1,296,292.00	(1,130,194.86)
Prov Revenue - Clinical Decision Support	0.00	0.00	0.00
Prov Revenue - Operating - Global LOC Subsidy	483,049.00	609,039.00	(125,990.00)
Prov Revenue - Operating - HIN NPC	43,195.00	42,705.00	490.00
Prov Revenue - Operating - Nursing & Personal Care	6,445,175.38	6,438,906.00	6,269.38
Prov Revenue - Operating - Other Accommodation	98,432.00	139,712.00	(41,280.00)
Prov Revenue - Operating - Pay Equity	22,860.00	22,860.00	0.00
Prov Revenue - Operating - Program & Support Services	801,189.00	792,342.00	8,847.00
Prov Revenue - Operating - RAI/MDS	95,424.00	93,951.00	1,473.00
Prov Revenue - Operating - Raw Food	698,704.00	626,778.00	71,926.00
Prov Revenue - Operating - RN	106,008.00	106,000.00	8.00
Prov Revenue - Operating - Structural Compliance	67,567.00	147,828.00	(80,261.00)
Prov Revenue - Operating - Accreditation	23,652.00	23,652.00	0.00
Prov Revenue - COVID - Basic Rev Recovery	(62,411.00)	0.00	(62,411.00)
Prov Revenue - COVID - Incremental cost funding	1,195,650.73	0.00	1,195,650.73
Prov Revenue - COVID - PSW Return of Service	5,000.00	0.00	5,000.00
Prov Revenue - COVID - PSW Wage Enhancement	427,942.48	0.00	427,942.48
Prov Revenue - COVID - RN RPN retention payment	168,680.21	0.00	168,680.21
Prov Revenue - Equalization	190,524.00	190,530.00	(6.00)
Prov Revenue - IPAC	69,480.15	0.00	69,480.15
Prov Revenue - Medication Safety Training	14,205.51	0.00	14,205.51
Prov Revenue - PSW / Behavioural Support Subsidy	58,728.00	58,728.00	0.00
Prov Revenue - Municipal Modernization	25,062.27	0.00	25,062.27
Prov Revenue - Support Professional Growth	14,407.71	57,931.00	(43,523.29)
<u>SURPLUS ADJUSTMENT</u>	<u>641,132.82</u>	<u>386,800.00</u>	<u>254,332.82</u>
Surplus Adjustment - TRF from Reserves	641,132.82	386,800.00	254,332.82
<u>GRAND TOTAL REVENUES</u>	<u>19,322,602.82</u>	<u>17,705,795.00</u>	<u>1,616,807.82</u>
<u>Municipal Surplus / (Deficit)</u>	<u>416,226.84</u>	<u>0.00</u>	<u>416,226.84</u>

**COUNTY OF RENFREW
TREASURER'S REPORT - BONNECHERE MANOR**

Dec 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

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	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>
less: Depreciation - BM	(627,736.59)	(628,646.00)	909.41
add: Transfer to Reserve	49,024.00	49,024.00	0.00
less: Transfer from Reserve	(641,132.82)	(386,800.00)	(254,332.82)
add: Capital Purchases	1,616,006.39	386,800.00	1,229,206.39
Accounting Surplus / (Deficit)	812,387.82	(579,622.00)	1,392,009.82

Bonnechere Manor
Balance Sheet
Dec 2022

	2022	2021
PETTY CASH	4,200.00	3,200.00
BANK ACCOUNT	7,135,698.18	6,795,515.80
CERTIFICATES OF DEPOSIT	0.00	0.00
RECEIVABLES	71,258.14	26,637.85
DUE TO/FROM	(1,715,843.32)	(1,043,483.86)
PREPAID EXPENSES	10,000.00	10,000.00
INVENTORY	143,657.00	100,249.00
LAND	245,553.68	245,553.68
LAND IMPROVEMENT	508,073.35	508,073.35
BUILDING	20,468,585.12	20,074,292.57
LEASEHOLD IMPROVEMENT	0.00	0.00
MACHINERY & EQUIPMENT	2,948,323.98	2,919,983.51
VEHICLE	0.00	0.00
LINEAR ASSET	0.00	0.00
CAPITAL WORK IN PROGRESS	0.00	0.00
ROOFING SYSTEM	1,759,707.59	1,496,229.62
WORK IN PROGRESS	783,144.07	13,356.00
FIXED ASSETS CLEARING	48,193.37	(0.00)
ACCUMULATED DEPRECIATION	(12,716,094.79)	(12,190,418.10)
OTHER ASSETS	0.00	0.00
ASSETS	19,694,456.37	18,959,189.42
ACCOUNTS PAYABLE & ACCRUED LIABILITIES	(1,416,460.80)	(1,600,057.15)
ACCRUED SICK LEAVE LIABILITY	(290,069.83)	(364,838.37)
ACCRUED WSIB LIABILITY	(1,953,287.00)	(1,772,043.00)
A/P - DONATIONS	0.00	0.00
SURPLUS - CURRENT YEAR	(812,387.84)	158,406.41
SURPLUS - ACCUMULATED	(15,222,250.90)	(15,380,657.31)
LIABILITIES AND ACCUMULATED SURPLUS	(19,694,456.37)	(18,959,189.42)

BM - Accumulated Surplus	Opening	Increase	Decrease	Net Change	Allocation	Transfer between Reserves	Closing
Fixed Assets	25,244,132.73	798,024.95	(111,913.96)	686,110.99			25,930,243.72
Accumulated Depreciation	(12,190,418.10)	(633,063.05)	107,386.36	(525,676.69)			(12,716,094.79)
Work In Process-Construction	13,356.00	817,981.44		817,981.44			831,337.44
	13,067,070.63	982,943.34	(4,527.60)	978,415.74			14,045,486.37
Long Term Debt	0.00			0.00			0.00
Sick Leave Liability	(364,838.37)		74,768.54	74,768.54			(290,069.83)
WSIB Liability	(1,772,043.00)	(181,244.00)		(181,244.00)			(1,953,287.00)
	(2,136,881.37)	(181,244.00)	74,768.54	(106,475.46)			(2,243,356.83)
CMI Stabilization Reserve	248,242.00			0.00			248,242.00
Equipment Reserve	100,000.00			0.00			100,000.00
Butterfly	149,318.00			0.00			149,318.00
UnAllocated	3,248,733.64		(641,132.82)	(641,132.82)	532,556.38		3,140,157.20
WSIB Reserve	545,768.00	49,024.00		49,024.00			594,792.00
	4,292,061.64	49,024.00	(641,132.82)	(592,108.82)			4,232,509.20
Unallocated Surplus	0.00			532,556.38	(532,556.38)		0.00
Totals	15,222,250.90	850,723.34	(570,891.88)	812,387.84	0.00	0.00	16,034,638.74

INCOME STATEMENT MUNICIPAL SURPLUS	416,226.84
DIFF TO UNALLOCATED SURPLUS	116,329.54
ASSETS DISPOSED - THROUGH INC STMT ALREADY	(4,527.60)
LIABILITY CHANGE THROUGH INC STMT ALREADY	(106,475.46)
ADULT DAY SURPLUS	(5,326.48)
CHANGE IN MUCIPAL SURPLUS EXPLAINED	<u>(116,329.54)</u>

Renfrew County Housing Corporation
Consolidated Treasurer's Report
Dec 2022

<u>Description</u>	<u>YTD</u> <u>Actual</u>	<u>YTD</u> <u>Budget</u>	<u>Variance</u>
ADMINISTRATION	1,184,066.38	1,276,843	(92,777)
BENEFITS	441,182.59	430,576	10,607
BUILDING - HEAT LIGHT POWER	896,779.76	967,995	(71,215)
BUILDING - CAPITAL REPAIRS - non TCA	792,332.03	686,640	105,692
BUILDING - ELEVATOR	78,373.60	66,500	11,874
BUILDING - GARBAGE REMOVAL	106,958.52	76,656	30,303
BUILDING - GROUNDS KEEPING	59,068.01	69,056	(9,988)
BUILDING - HEATING & PLUMBING	58,585.38	129,386	(70,801)
BUILDING - NATURAL GAS	196,577.97	201,350	(4,772)
BUILDING - PAINTING	115,639.69	240,891	(125,251)
BUILDING - REPAIRS & MAINTENANCE	841,685.15	441,206	400,479
BUILDING - SNOW REMOVAL	426,158.33	400,000	26,158
BUILDING - TAXES	1,686,804.29	1,743,695	(56,891)
BUILDING - WATER	860,975.79	772,606	88,370
COVID	472,623.69	0	472,624
FINANCIAL - CHPI	226,619.33	1,324,561	(1,097,942)
FINANCIAL - COCHI	538,007.60	519,758	18,250
FINANCIAL - COHB	0.00	0	0
FINANCIAL - DEPRECIATION	1,170,894.50	1,256,647	(85,753)
FINANCIAL - HPP	1,259,205.21	0	1,259,205
HOME OWNERSHIP REVOLVING LOANS	118,237.95	0	118,238
FINANCIAL - IAH HADD	45,000.00	68,000	(23,000)
FINANCIAL - MORTGAGE - INTEREST	645,730.12	646,515	(785)
FINANCIAL - ONTARIO RENOVATES (IAH & SIF)	11,721.29	0	11,721
FINANCIAL - OPHI	394,361.60	554,085	(159,723)
FINANCIAL - RENT SUPPLEMENT	271,729.00	290,761	(19,032)
FINANCIAL - RENT WAIVER	67,138.26	200,000	(132,862)
FINANCIAL - STRONG COMMUNITY RENT SUPP	29,121.00	140,086	(110,965)
SALARIES	1,768,267.65	1,849,129	(80,861)
Surplus Adjustment - Depreciation	(1,170,894.50)	(1,256,647)	85,753
Surplus Adjustment - Mortgage Principal	361,820.77	361,821	(0)
Surplus Adjustment - TCA	2,006,745.57	1,482,665	524,081
Surplus Adjustment - TCA funded by COCHI	(427,394.48)	0	(427,394)
Surplus Adjustment - TCA funded by COVID	(274,758.34)	0	(274,758)
Surplus Adjustment - TCA funded by OPHI	(318,296.63)	0	(318,297)
Surplus Adjustment - Transfer to Reserves	0.00	0	0
EXPENSES	14,941,067.08	14,940,781	286
COUNTY TRANSFER - BASE	5,392,754.00	5,332,258	60,496
COUNTY TRANSFER - CHPI	226,619.33	1,324,561	(1,097,942)
COUNTY TRANSFER - CHPI ADMIN	261,254.02	123,047	138,207
COUNTY TRANSFER - COCHI	538,007.60	519,758	18,250
COUNTY TRANSFER - COCHI Admin	16,484.76	57,751	(41,266)
COUNTY TRANSFER - COHB	0.00	0	0
COUNTY TRANSFER - COHB Admin	16,500.00	0	16,500
COUNTY TRANSFER - COVID	562,933.78	0	562,934
COUNTY TRANSFER - HPP	1,259,205.21	0	1,259,205
COUNTY TRANSFER - HPP Admin	100,445.55	0	100,446
COUNTY TRANSFER - IAH - HADD	45,000.00	68,000	(23,000)
COUNTY TRANSFER - IAH - Ontario Renovates	4,321.93	0	4,322
COUNTY TRANSFER - OPHI	394,361.60	554,085	(159,723)
COUNTY TRANSFER - OPHI Admin	31,813.15	61,565	(29,752)
COUNTY TRANSFER - STRONG COMM Rent Supplement	35,021.49	140,086	(105,065)
GAIN / (LOSS) - DISPOSAL OF ASSETS	(44,609.44)	0	(44,609)
HOME OWNERSHIP REVOLVING LOANS	118,237.95	0	118,238
INTEREST ON INVESTMENTS	121,670.66	38,000	83,671
MISC REVENUE	60,913.00	65,000	(4,087)
PROV SUBSIDY - DEBENTURES	619,986.00	619,986	0
Surplus Adjustment - Transfer from Reserves	986,296.12	1,482,665	(496,369)
TENANT REVENUE	4,992,882.75	4,554,019	438,864
REVENUES	15,740,099.46	14,940,781	799,318
Municipal SURPLUS / (DEFICIT)	799,032.38	0	799,032
less: Surplus Adjustment - Depreciation	(1,170,894.50)	(1,256,647)	85,753
add: Surplus Adjustment - TCA	2,006,745.57	1,482,665	524,081
add: Surplus Adjustment - Transfer To Reserves	0.00	0	0
less: Surplus Adjustment - Transfer From Reserves	(986,296.12)	(1,482,665)	496,369
add: Surplus Adjustment - Principal Payments	361,820.77	361,821	(0)
Accounting SURPLUS / (DEFICIT)	1,010,408.10	(894,826)	1,905,234

Renfrew County Housing Corporation
Balance Sheet
Dec 2022

	2022	2021
PETTY CASH	550.00	550.00
BANK ACCOUNT	3,640,317.52	4,882,200.35
CERTIFICATES OF DEPOSIT	201,016.88	200,293.98
RECEIVABLES	600,255.85	504,073.17
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(44,838.18)	(47,248.21)
DUE TO/FROM	1,190,075.11	187,454.15
REVOLVING LOAN FUND	(627,770.32)	(531,669.75)
PREPAID EXPENSES	230,863.00	186,835.00
INVENTORY	0.00	0.00
LAND	2,018,775.71	2,018,775.71
LAND IMPROVEMENT	3,402,921.17	3,081,157.01
BUILDING	34,552,678.90	32,696,703.29
MACHINERY & EQUIPMENT	1,046,090.70	1,027,555.38
VEHICLE	534,434.65	498,412.63
ROOFING SYSTEM	2,113,258.45	2,080,537.89
CONSTRUCTION - WIP	388,445.83	815,698.68
FIXED ASSETS CLEARING	0.00	0.00
ACCUMULATED DEPRECIATION	(26,994,603.30)	(25,948,080.11)
OTHER ASSETS	0.00	0.00
ASSETS	22,252,471.97	21,653,249.17
ACCOUNTS PAYABLE & ACCRUED LIABILITIES	(1,254,746.70)	(1,310,720.48)
ACCRUED SICK LEAVE LIABILITY	(163,454.00)	(156,756.00)
ACCRUED WSIB LIABILITY	(23,187.00)	(22,491.00)
LONG TERM DEBT	(834,775.10)	(1,196,595.87)
ACCRUED INTEREST ON LTD	(1,826.94)	(2,611.69)
SURPLUS - ACCUMULATED	(18,964,074.13)	(18,262,560.04)
SURPLUS - CURRENT YEAR	(1,010,408.10)	(701,514.09)
LIABILITIES AND NET ASSETS	(22,252,471.97)	(21,653,249.17)

**Accumulated Surplus
as at Dec 31, 2021**

RCHC - Accumulated Surplus	Opening	Increase	Decrease	Net Change	Allocation	Transfer between Reserves	Closing
Fixed Assets	41,403,141.91	2,433,998.42	(168,980.75)	2,265,017.67			43,668,159.58
Accumulated Depreciation	(25,948,080.11)	(1,170,894.50)	124,371.31	(1,046,523.19)			(26,994,603.30)
Work In Process - Construction	815,698.68	(427,252.85)		(427,252.85)			388,445.83
	16,270,760.48	835,851.07	(44,609.44)	791,241.63			17,062,002.11
Long Term Debt	(1,196,595.87)		361,820.77	361,820.77			(834,775.10)
Sick Leave Liability	(156,756.00)	(6,698.00)		(6,698.00)			(163,454.00)
WSIB Liability	(22,491.00)	(696.00)		(696.00)			(23,187.00)
	(1,375,842.87)	(7,394.00)	361,820.77	354,426.77			(1,021,416.10)
WSIB Reserve	148,482.79			0.00			148,482.79
Working Capital Reserve	50,000.00			0.00			50,000.00
Capital Reserve	3,870,673.73		(986,296.12)	(986,296.12)	851,035.82		3,735,413.43
Capital Reserve-Ottawaska	0.00			0.00			0.00
IAH Reserve	0.00			0.00			0.00
IAH Admin Reserve	0.00			0.00			0.00
Home Ownership Reserve	0.00			0.00			0.00
	4,069,156.52	0.00	(986,296.12)	(986,296.12)		0.00	3,933,896.22
Unallocated Surplus				851,035.82	(851,035.82)		0.00
Totals	18,964,074.13	828,457.07	(669,084.79)	1,010,408.10	0.00	0.00	19,974,482.23

INCOME STATEMENT MUNICIPAL SURPLUS	799,032.38
DIFF TO UNALLOCATED SURPLUS	52,003.44
ASSETS DISPOSED - THROUGH INC STMT ALREADY	(44,609.44)
LIABILITY CHANGE THROUGH INC STMT ALREADY	(7,394.00)
CHANGE IN MUNICIPAL SURPLUS EXPLAINED	(52,003.44)

-0.00

COVID19 Financial Summary January 1 to December 31 2022

Department	Additional Payroll Costs	Additional Expenses	Total	Provincial Revenues	Other Revenue	Federal Safe Start Revenues	Net Expense/ (Surplus)	Notes
Admin	\$15,284.94	\$21,729.55	\$37,014.49			-\$ (37,014.49)	\$0.00	
BM	\$856,861.00	\$338,789.73	\$1,195,650.73	-\$ (1,195,650.73)			\$0.00	
Child Care	\$1,963.63		\$1,963.63			-\$ (1,963.63)	\$0.00	
HR	\$48,461.37	\$19,358.04	\$67,819.41			-\$ (67,819.41)	\$0.00	
Housing		\$393,371.71	\$393,371.71	-\$ (393,371.71)			\$0.00	
IT	\$2,586.99		\$2,586.99			-\$ (2,586.99)	\$0.00	
ML	\$478,702.00	\$802,303.68	\$1,281,005.68	-\$ (1,281,005.68)			\$0.00	
OW	\$4,112.57	\$203.52	\$4,316.09			-\$ (4,316.09)	\$0.00	
POA		\$131,733.53	\$131,733.53			-\$ (131,733.53)	\$0.00	COVID expenses are lost revenue due to COVID
Paramedic - 911	\$865,020.85	\$295,135.72	\$1,160,156.57	-\$ (1,160,156.57)			\$0.00	Other funding is City of Pembroke share of COVID costs
Paramedic - LTC Program	\$70,156.75		\$70,156.75	-\$ (70,156.75)			\$0.00	
Paramedic - VTAC Swabbing Clinics	\$1,113,041.57	\$224,566.71	\$1,337,608.28		-\$ (1,337,608.28)		\$0.00	Funded via MOU with Arnprior Hospital
Paramedic-Vaccination	\$304,975.47	\$1,078.06	\$306,053.53	-\$ (305,105.68)		-\$ (947.85)	\$0.00	
Paramedic - VTAC Call Centre	\$741,392.88	\$57,534.74	\$798,927.62		-\$ (798,927.62)		\$0.00	Funded via MOU with Arnprior Hospital
Property	\$2,012.35		\$2,012.35			-\$ (2,012.35)	\$0.00	
Public Works	\$22,538.92	\$3,189.94	\$25,728.86			-\$ (25,728.86)	\$0.00	
RCHC		\$472,623.69	\$472,623.69		-\$ (561,673.20)	-\$ (1,260.58)	-\$ (90,310.09)	Admin fees on SSRF 2, 4, & 5 provide \$90,310 in revenue to RCHC
Totals	\$4,527,111.29	\$2,761,618.62	\$7,288,729.91	-\$ (4,405,447.12)	-\$ (2,698,209.10)	-\$ (275,383.78)	-\$ (90,310.09)	

Your performance report

as of December 31, 2022

Overview of your portfolio in Canadian \$

Account	Name	Type	Your account performance start date	Value on Dec 31, 2022	Income Earned for 12 months
495-15510	RENFREW, COUNTY OF	Corporate	Jan 1, 2006	7,100,000	182,336
Accrued interest				\$73,511	
Total value of your portfolio in Canadian \$				\$7,173,511	

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Your portfolio activity summary

Total value of your portfolio on Dec 31, 2021	\$7,170,601
Net deposits and withdrawals	-\$182,336
Investment growth / loss	\$185,246
Total value on Dec 31, 2022	\$7,173,511

Rates of return of your portfolio

Year-to-date	2.61%
3 months	0.68%
12 months	2.61%
3 years	2.48%
5 years	2.44%
10 years	2.43%
Since inception	2.75%

Change in value of your portfolio

		A Net deposits and withdrawals	B Value	C Accrued interest	B + C Total value	D* Change in value	D - A Investment growth / loss
Previous calendar years							
Jan 1, 2006	Initial value	1,997,738	1,997,738		1,997,738		
Dec 31, 2006		-149,918	1,963,591	23,855	1,987,446	-10,292	139,626
Dec 31, 2007		910,874	2,967,127	38,407	3,005,534	1,018,088	107,215
Dec 31, 2008		-2,055,452	1,000,344	11,403	1,011,747	-1,993,787	61,665
Dec 31, 2009		2,061,222	3,100,695	14,432	3,115,127	2,103,380	42,158
Dec 31, 2010		1,950,278	5,135,614	23,133	5,158,748	2,043,620	93,342
Dec 31, 2011		-93,156	5,165,521	24,638	5,190,159	31,412	124,567
Dec 31, 2012		-173,483	5,100,000	34,712	5,134,712	-55,447	118,036
Dec 31, 2013		-118,665	5,109,808	35,460	5,145,269	10,556	129,221
Dec 31, 2014		-144,486	5,100,000	35,094	5,135,094	-10,175	134,311
Dec 31, 2015		2,866,855	8,100,000	72,787	8,172,787	3,037,694	170,839
Dec 31, 2016		-188,427	8,100,000	70,136	8,170,136	-2,652	185,775
Dec 31, 2017		-180,641	8,100,000	70,366	8,170,366	231	180,872
Dec 31, 2018		-182,813	8,100,000	73,186	8,173,186	2,820	185,633
Dec 31, 2019		-193,567	8,100,000	80,477	8,180,477	7,291	200,858
Dec 31, 2020		-204,164	8,100,000	75,163	8,175,163	-5,313	198,851
Dec 31, 2021		-1,190,240	7,100,000	70,601	7,170,601	-1,004,563	185,677
Current calendar year							
Dec 31, 2021	Opening value		7,100,000	70,601	7,170,601		
Mar 31, 2022			7,100,000	115,551	7,215,551		
May 31, 2022		-76,400	7,100,000	69,618	7,169,618		
Jun 30, 2022			7,100,000	84,602	7,184,602		
Sep 30, 2022		-36,186	7,100,000	94,438	7,194,438		
Oct 31, 2022		-23,100	7,100,000	87,628	7,187,628		
Nov 30, 2022		-35,100	7,100,000	68,292	7,168,292		
Dec 31, 2022		-11,550	7,100,000	73,511	7,173,511		

Change in value of your portfolio

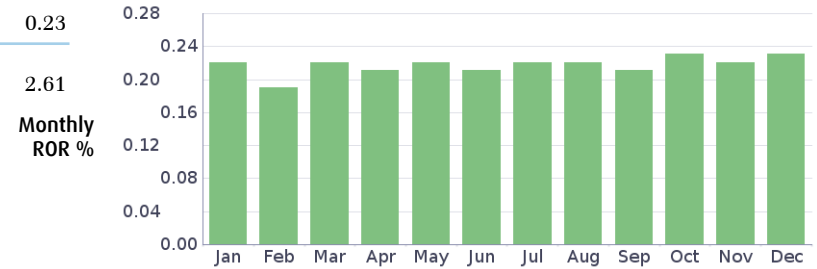
		A	B	C	B + C	D*	D - A
		Net deposits and withdrawals	Value	Accrued interest	Total value	Change in value	Investment growth / loss
Dec 31, 2022	Year-to-date totals	-\$182,336	\$7,100,000	\$73,511	\$7,173,511	\$2,910	\$185,246
	Since inception	\$4,729,618					\$2,443,892

*Change in value signifies the difference in value from the previous year.

Time-weighted rates of return as of December 31, 2022

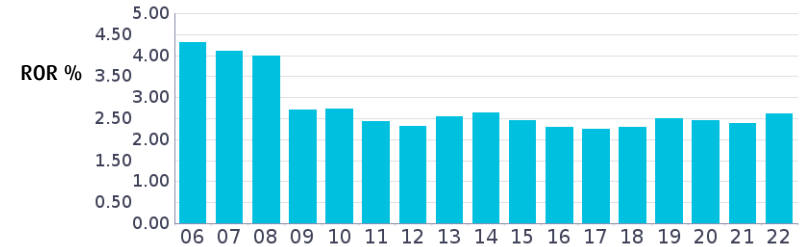
Period 2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Monthly rates of return (%)	0.22	0.19	0.22	0.21	0.22	0.21	0.22	0.22	0.21	0.23	0.22	0.23	
Compound year-to-date rates of return (%)	0.22	0.41	0.63	0.84	1.05	1.26	1.48	1.70	1.91	2.14	2.37	2.61	
2022 Quarters	1st	2nd	3rd	4th									Month ROR
Quarterly rates of return (%)	0.63	0.63	0.64	0.68									
Cumulative rates of return (%)	0.63	1.26	1.91	2.61									

YEAR-TO-DATE PERFORMANCE



Calendar years	2022	2021	2020	2019	2018	2017	2016	2015
Rates of return (%)	2.61	2.38	2.45	2.48	2.29	2.23	2.29	2.45
	2014	2013	2012	2011	2010	2009	2008	2007
	2.63	2.53	2.30	2.42	2.72	2.70	3.98	4.10
	2006							
	4.29							

CALENDAR YEARS PERFORMANCE

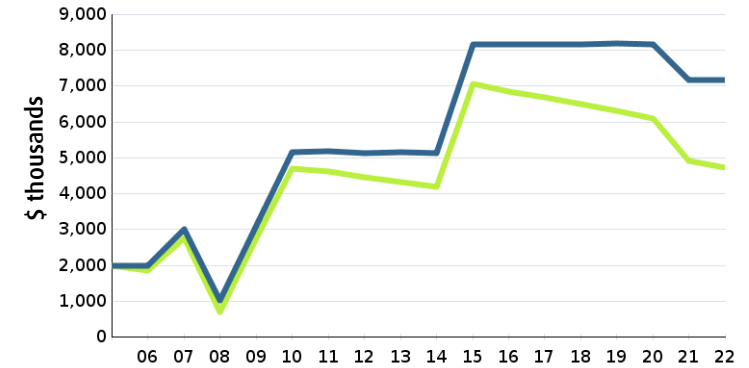


Years	1 year	2 year	3 year	4 year	5 year	6 year	7 year	8 year
Average annual compound rates of return for the period ending Dec 31,2022 (%)	2.61	2.49	2.48	2.48	2.44	2.41	2.39	2.40
	9 year	10 year	11 year	12 year	13 year	14 year	15 year	16 year
	2.42	2.43	2.42	2.42	2.44	2.46	2.56	2.66
	17 year							
	2.75							

Calendar years	Net deposits and withdrawals	Total value of your portfolio	Previous balance	Change in value
2006	1,847,820	1,987,446		
2007	910,874	3,005,534	1,987,446	1,018,088
2008	-2,055,452	1,011,747	3,005,534	-1,993,787
2009	2,061,222	3,115,127	1,011,747	2,103,380
2010	1,950,278	5,158,748	3,115,127	2,043,620
2011	-93,156	5,190,159	5,158,748	31,412
2012	-173,483	5,134,712	5,190,159	-55,447
2013	-118,665	5,145,269	5,134,712	10,556
2014	-144,486	5,135,094	5,145,269	-10,175
2015	2,866,855	8,172,787	5,135,094	3,037,694
2016	-188,427	8,170,136	8,172,787	-2,652
2017	-180,641	8,170,366	8,170,136	231
2018	-182,813	8,173,186	8,170,366	2,820
2019	-193,567	8,180,477	8,173,186	7,291
2020	-204,164	8,175,163	8,180,477	-5,313
2021	-1,190,240	7,170,601	8,175,163	-1,004,563
2022 YTD	-182,336	7,173,511	7,170,601	2,910

■ Total value of your portfolio
■ Cum. net deposits and withdrawals

YOUR PORTFOLIO VALUE

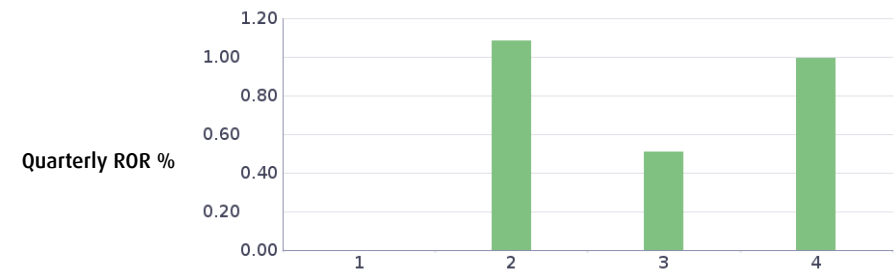


Money-weighted rates of return as of December 31, 2022

Quarterly Returns are displayed once the account has been opened and funded for a full quarter

2022 Quarters	1st	2nd	3rd	4th
Quarterly rates of return (%)	0.00	1.08	0.51	0.99
Cumulative rates of return (%)	0.00	1.08	1.59	2.59

YEAR-TO-DATE PERFORMANCE

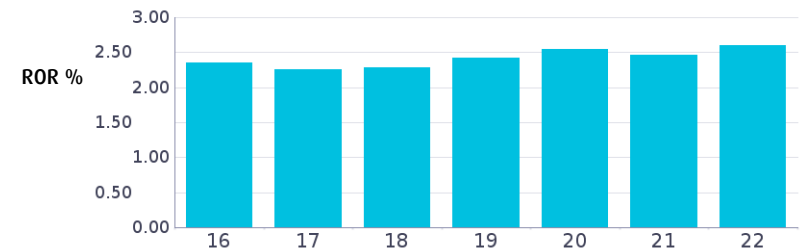


Calendar Year Returns are displayed once the account has been opened and funded for a full calendar year

Calendar years	2022	2021	2020	2019	2018	2017	2016
Rates of return (%)	2.59	2.45	2.54	2.41	2.28	2.25	2.35

Years	1 year	2 year	3 year	4 year	5 year	6 year	7 year
Average annual compound rates of return for the period ending Dec 31, 2022 (%)	2.59	2.52	2.52	2.49	2.45	2.41	2.40*

CALENDAR YEARS PERFORMANCE



* The Money-Weighted Return Start Date is January 01, 2016.

This report is for your information only. We calculate your rates of return on a total return basis, which includes price changes, dividend and interest income, and accrued interest. We obtained the information in this report from sources that we believe are reliable. Some of the information in this report may be based on information you gave us or information from third parties. You must not use or rely on the information in this report for tax purposes or as an official statement of your performance. If you do, we're not liable for any loss that results. We don't represent or warrant the information in this report and we're not liable for any errors or omissions in it. Some of the positions shown on this statement may be held at other financial institutions and may not be covered by the Canadian Investor Protection Fund. For more information about which positions are covered by the Canadian Investor Protection Fund, including which positions are held in segregation, see your monthly statements. Please contact your Investment Advisor if you have any questions about this report. ®"BMO (M-bar roundel symbol)" is a registered trade-mark of Bank of Montreal, used under license. ®"Nesbitt Burns" is a registered trade-mark of BMO Nesbitt Burns Inc. BMO Nesbitt Burns Inc. is a wholly-owned subsidiary of Bank of Montreal. BMO Wealth Management is the brand name for a business group consisting of Bank of Montreal and certain of its affiliates, including BMO Nesbitt Burns Inc., in providing wealth management products and services.

Your performance report

as of December 31, 2022

Overview of your portfolio in Canadian \$

Account	Name	Type	Your account performance start date	Value on Dec 31, 2022	Income Earned for 12 months
495-19066	RENFREW COUNTY HOUSING CORP.,	Corporate	Nov 6, 2013	200,000	2,900
Accrued interest				\$1,017	
Total value of your portfolio in Canadian \$				\$201,017	

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Your portfolio activity summary

Total value of your portfolio on Dec 31, 2021	\$200,294
Net deposits and withdrawals	-\$2,900
Investment growth / loss	\$3,623
Total value on Dec 31, 2022	\$201,017

Rates of return of your portfolio

Year-to-date	1.82%
3 months	0.72%
12 months	1.82%
3 years	1.70%
5 years	1.96%
Since inception	2.15%

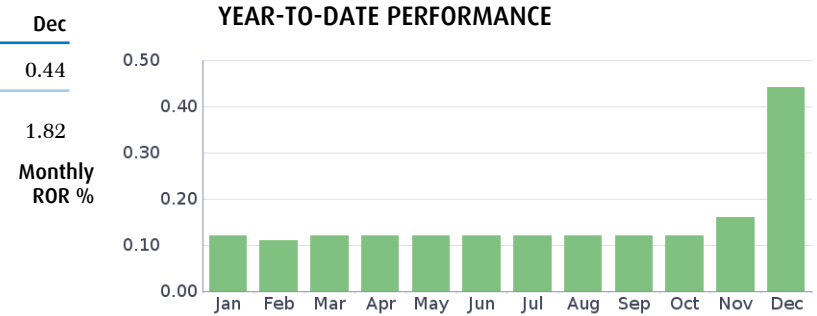
Change in value of your portfolio

		A Net deposits and withdrawals	B Value	C Accrued interest	B + C Total value	D* Change in value	D - A Investment growth / loss
Previous calendar years							
Nov 6, 2013	Initial value	1,000,000	1,000,000		1,000,000		
Dec 31, 2013			1,000,000	3,228	1,003,228	3,228	3,228
Dec 31, 2014		-21,960	1,000,000	3,292	1,003,292	64	22,024
Dec 31, 2015		-424,566	600,000	1,941	601,941	-401,351	23,215
Dec 31, 2016		-15,227	600,000	1,941	601,941		15,227
Dec 31, 2017		-415,623	200,000	554	200,554	-401,387	14,236
Dec 31, 2018		-4,700	200,000	554	200,554		4,700
Dec 31, 2019		-4,700	200,000	554	200,554		4,700
Dec 31, 2020		-4,713	200,000	214	200,214	-340	4,373
Dec 31, 2021		-2,110	200,000	294	200,294	80	2,190
Current calendar year							
Dec 31, 2021	Opening value		200,000	294	200,294		
Mar 31, 2022			200,000	1,009	201,009		
Jun 30, 2022			200,000	1,732	201,732		
Sep 30, 2022			200,000	2,463	202,463		
Nov 30, 2022		-2,900	200,000	141	200,141		
Dec 31, 2022			200,000	1,017	201,017		
Dec 31, 2022	Year-to-date totals	-\$2,900	\$200,000	\$1,017	\$201,017	\$723	\$3,623
	Since inception	\$103,502					\$97,515

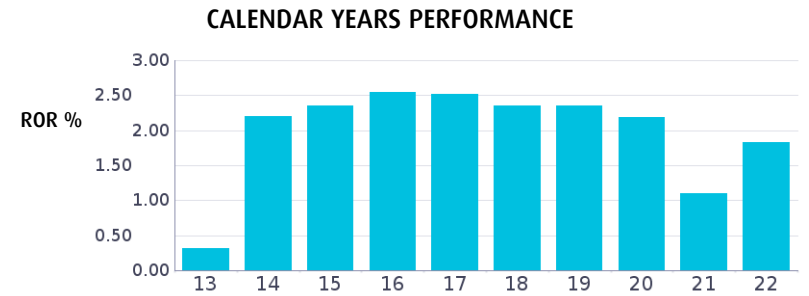
*Change in value signifies the difference in value from the previous year.

Time-weighted rates of return as of December 31, 2022

Period 2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Monthly rates of return (%)	0.12	0.11	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.16	0.44	
Compound year-to-date rates of return (%)	0.12	0.23	0.36	0.48	0.60	0.72	0.84	0.96	1.08	1.21	1.37	1.82	
2022 Quarters	1st	2nd	3rd	4th									Monthly ROR %
Quarterly rates of return (%)	0.36	0.36	0.36	0.72									
Cumulative rates of return (%)	0.36	0.72	1.08	1.82									



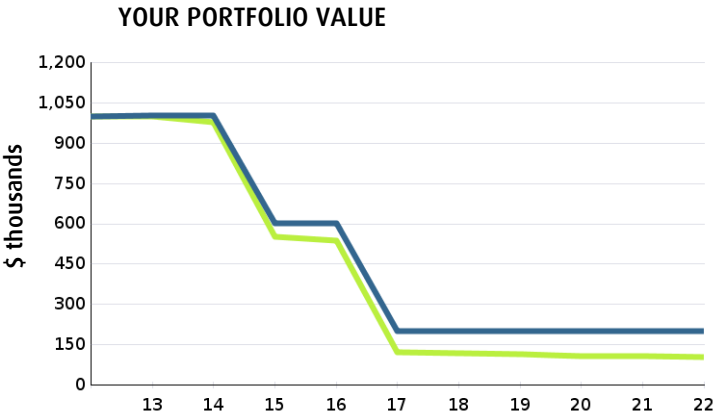
Calendar years	2022	2021	2020	2019	2018	2017	2016	2015
Rates of return (%)	1.82	1.10	2.18	2.35	2.35	2.51	2.54	2.35
	2014	2013						
	2.20	0.32*						
Years	1 year	2 year	3 year	4 year	5 year	6 year	7 year	8 year
Average annual compound rates of return for the period ending Dec 31, 2022 (%)	1.82	1.45	1.70	1.86	1.96	2.05	2.12	2.15
	9 year	10 year						
	2.15	2.15*						



Calendar years	Net deposits and withdrawals	Total value of your portfolio	Previous balance	Change in value
2013	1,000,000	1,003,228		
2014	-21,960	1,003,292	1,003,228	64
2015	-424,566	601,941	1,003,292	-401,351
2016	-15,227	601,941	601,941	
2017	-415,623	200,554	601,941	-401,387

Calendar years	Net deposits and withdrawals	Total value of your portfolio	Previous balance	Change in value
2018	-4,700	200,554	200,554	
2019	-4,700	200,554	200,554	
2020	-4,713	200,214	200,554	-340
2021	-2,110	200,294	200,214	80
2022 YTD	-2,900	201,017	200,294	723

■ Total value of your portfolio
■ Cum. net deposits and withdrawals



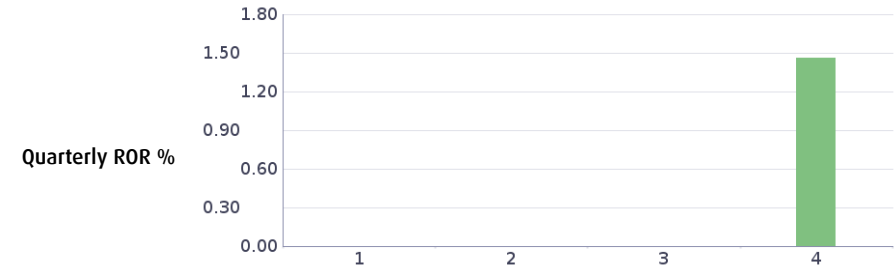
* - partial period.

Money-weighted rates of return as of December 31, 2022

Quarterly Returns are displayed once the account has been opened and funded for a full quarter

2022 Quarters	1st	2nd	3rd	4th
Quarterly rates of return (%)	0.00	0.00	0.00	1.46
Cumulative rates of return (%)	0.00	0.00	0.00	1.45

YEAR-TO-DATE PERFORMANCE

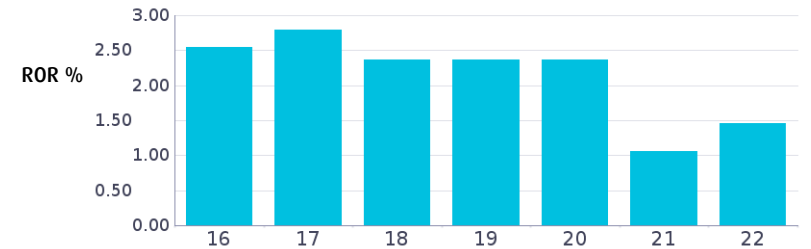


Calendar Year Returns are displayed once the account has been opened and funded for a full calendar year

Calendar years	2022	2021	2020	2019	2018	2017	2016
Rates of return (%)	1.45	1.06	2.36	2.36	2.36	2.78	2.54

Years	1 year	2 year	3 year	4 year	5 year	6 year	7 year
Average annual compound rates of return for the period ending Dec 31, 2022 (%)	1.45	1.25	1.63	1.81	1.93	2.25	2.33*

CALENDAR YEARS PERFORMANCE



* The Money-Weighted Return Start Date is January 01, 2016.

This report is for your information only. We calculate your rates of return on a total return basis, which includes price changes, dividend and interest income, and accrued interest. We obtained the information in this report from sources that we believe are reliable. Some of the information in this report may be based on information you gave us or information from third parties. You must not use or rely on the information in this report for tax purposes or as an official statement of your performance. If you do, we're not liable for any loss that results. We don't represent or warrant the information in this report and we're not liable for any errors or omissions in it. Some of the positions shown on this statement may be held at other financial institutions and may not be covered by the Canadian Investor Protection Fund. For more information about which positions are covered by the Canadian Investor Protection Fund, including which positions are held in segregation, see your monthly statements. Please contact your Investment Advisor if you have any questions about this report. ®"BMO (M-bar roundel symbol)" is a registered trade-mark of Bank of Montreal, used under license. ®"Nesbitt Burns" is a registered trade-mark of BMO Nesbitt Burns Inc. BMO Nesbitt Burns Inc. is a wholly-owned subsidiary of Bank of Montreal. BMO Wealth Management is the brand name for a business group consisting of Bank of Montreal and certain of its affiliates, including BMO Nesbitt Burns Inc., in providing wealth management products and services.

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Our Reference #: M-2023-2275

March 24, 2023

Dear Heads of Council, Municipal Chief Administrative Officers, and Clerks:

I am pleased to write to you today to provide an update on modernization initiatives in Ontario's *Provincial Offences Act* (POA) courts.

On November 23, 2022, proposed amendments to the POA aimed at modernizing and streamlining processes in POA courts were introduced in the Ontario Legislature as Schedule 8 under Bill 46, the *Less Red Tape, Stronger Ontario Act, 2023*. I am happy to advise that Bill 46 received Royal Assent on March 22, 2023.

As a result, the following changes to the POA have been approved:

Implementation of Amendments to Allow for Clerk Review of Reopening Applications

Currently, the POA allows a defendant convicted of either failing to respond to a charge laid by certificate of offence or of failing to appear for a hearing or early resolution meeting, to apply to have the conviction struck and the matter reopened. Such applications are currently reviewed by a justice of the peace and may be granted if the justice of the peace is satisfied that, through no fault of their own, the defendant was unable to appear for a hearing or an early resolution meeting or did not receive a notice or document relating to the offence.

Effective September 22, 2023, clerks of the court will grant, but not deny, applications to strike a conviction on a ticket, if satisfied that the defendant, through no fault of their own, missed a notice or was unable to attend a meeting or hearing related to the ticket. If the clerk is not able to grant the application and strike the conviction, the clerk must forward the application to a justice of the peace to make the determination whether to grant or deny the request for a reopening.

These amendments will assist municipalities in recovering from the disruption of court operations created by the pandemic by freeing up judicial time and allowing municipal court staff to address the backlog of cases more quickly.

Repeal of the Bill 177 Early Resolution Reforms

Effective March 22, 2023, amendments to section 5.1 of the POA, together with previously proposed sections 5.2 to 5.5 are repealed, although they had not yet come into force. These previously proposed amendments would have changed the "early resolution" process in ways that are no longer desired by stakeholders.

.../2

The Ministry of the Attorney General looks forward to continuing engagement with partners and stakeholders on new opportunities for modernizing the early resolution process.

If you have any questions, or if you would like more information about these initiatives, please contact Ms. Wendy Chen, Manager of the POA Unit, either by email at JUS.G.MAG.POASupport@ontario.ca or by telephone at (437) 244-8733.

Thank you for your continued commitment to the administration of justice and for supporting access to justice services for all Ontarians.

Sincerely,

A handwritten signature in black ink that reads "Doug Downey". The signature is fluid and cursive, with the first name "Doug" and last name "Downey" clearly distinguishable.

Doug Downey
Attorney General

c: Wendy Chen, Manager, POA Unit, Court Services Division, Ministry of the Attorney General

County of Renfrew

Staff Engagement Survey De-Brief

Presented By:

Greg Belmore, CPA, CA

Human Resources – Corporate Services



Renfrew County of
Ontario . Canada

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www.countyofrenfrew.on.ca

Background

- CAO and SLT requested Human Resources to launch an engagement survey to capture feedback on the experiences of County employees in a number of key areas
- Survey was launched October 21st, 2022 and closed on November 30th, 2022
- Human Resources compiled, analyzed and interpreted the results derived from 392 survey responses
- Demographics and organizational analysis provided to CAO
- Each Department Head has received organizational demographics and departmental analysis for their department
- CAO received all departmental analyses

Common Themes

- Work/Life Balance & Wellness
- Manager Relationship
- Talent Attraction & Retention
- Career Development and Planning
- Organizational Awareness & Connectedness
- County Culture & Pride

Work/Life Balance & Wellness

- **64%** of survey respondents said they would like to work more hours per day and less days per week
- **86%** of survey respondents said flexible work arrangements would provide them with a better work/life balance
- **84%** of survey respondents said flexible work arrangements would allow them to do their best work
- **65%** survey respondents felt their work had negatively impacted their mental health in the past 12 months
- **39%** of survey respondents felt the County prioritizes the work/life balance of its workforce
- **47%** of survey respondents felt the County prioritizes employee health and wellness

Proposal: Alternative Work Arrangements

- Pilot the use of alternative work arrangements, including:
 - Reduced hours (i.e. 0.5 FTE or 0.8 FTE)
 - Compressed work week (i.e. 4 days at ~ 8.5 hours)
 - Telecommuting (i.e. WFH when required or on certain days)
 - Flextime (i.e. altering work day start/end times)
- Monitor arrangements diligently
 - Weekly or daily check-ins
- Set clear expectations on responsiveness, accessibility, productivity and confidentiality
- Service availability must not wane
- Must be specific on duration
 - Permanent
 - Temporary

Manager Relationship

- **53%** of survey respondents said their manager provides them with regular feedback
- **59%** of survey respondents said their manager keeps them informed on department goals and objectives
- **60%** of survey respondents said they were satisfied with the methods of communication used by their manager
- **61%** of survey respondents said that their manager has helped them succeed in their role
- **61%** of survey respondents said that their manager follows through on their commitments
- **64%** of survey respondents said that their manager cares about their well-being

Proposal: Management Training Curriculum

- Deliver robust 2-day Management Training Curriculum:
 - Employment Legislation
 - Health & Safety
 - Employee Relations
 - Labor Relations
 - Communication
 - Development
 - Performance
 - Culture and Work Environment
- Annually delivered and new managers are required to attend

Talent Attraction & Retention

- **38%** of survey respondents felt the County excels at retaining our talent
- **43%** of survey respondents felt that the County excels at attracting talent to the organization
- **39%** of survey respondents felt that the County understands the needs of its workforce
- **60%** of survey respondents said they thought about leaving the County in the past 12 months

Proposal: Recognition & Referral Programs

- Launch Recognition Program
 - Employees across the organization can be nominated by their peers or managers for exemplary performance and demonstration of County values
 - Awards are ~\$50 in value
 - Nominations are vetted by a review committee quarterly
 - Maximum of 5 winners (1 per County value) per quarter (20 awards in a year)
- Launch Referral Program
 - Pilot program in LTC
 - Referral incentives between \$75-250 based on employee type
 - Referred employee must complete probation to be eligible
 - Candidates must declare if they were referred during recruitment process
 - Must be actively employed to be paid the referral incentive

Career Development & Planning

- **47%** of survey respondents said they felt there were leadership opportunities available to them
- **36%** of survey respondents said someone had taken an interest in their long-term career at the County
- **44%** of survey respondents said they had been mentored by someone since joining the County

Proposal 4: Career & Development Plans

- All staff have a Development Plan that is updated annually
 - Staff set learning objectives to achieve based on the objectives of their department and their career path
 - Performance appraisal addresses commitment to self-development
 - Performance appraisal for manager / supervisor addresses commitment to development of direct reports
- Ties into pending changes to performance management / Learning and development frameworks and HRIS implementation

Organizational Awareness & Connectedness

- **50%** of survey respondents felt the County is transparent with decisions that affect them
- **93%** of survey respondents want regular communication from SLT on matters that affect them

Proposal 5: Quarterly All Staff Meetings

- All staff meetings hosted by SLT and CAO
 - Held via zoom
 - Option to submit anonymous questions
 - Connects Strategic Plan set by Council to Departmental Objectives
 - Announce major initiatives or upcoming projects
 - Expose staff to various departments and their mandate

County Culture & Pride

- **83%** of survey respondents said they were proud to work for the County of Renfrew
- **83%** of survey respondents said they were motivated to go above and beyond for the residents of Renfrew County
- **93%** of survey respondents said they felt their work was meaningful to the residents of Renfrew County
- **78%** of survey respondents said they would recommend the County's services to family and friends
- **79%** of survey respondents said their colleagues embody the County's mission

Proposal 6: Promoting the County

- Videos promoting various positions at the County of Renfrew:
 - Paramedic
 - PSW, RPN
 - Truck Equipment Operator
 - Planner
 - Housing Caseworker, Ontario Works Agent
- County podcast or YouTube series
 - Create a window into municipal government for those seeking to understand how the upper-tier serves residents
 - Showcase municipal workers and capture their unique experiences, skills and talents
 - Push traditional boundaries for municipal government



COUNTY OF RENFREW

BY-LAW NUMBER -23

**A BY-LAW TO SET TAX RATIOS FOR COUNTY PURPOSES AND
LOWER-TIER PURPOSES FOR THE YEAR 2023**

WHEREAS it is necessary for the Council of the County of Renfrew, pursuant to Section 308 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, to establish the tax ratios for 2023 for the County of Renfrew and its lower-tier municipalities;

AND WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the *Assessment Act, R.S.O. 1990, c.A.31*, as amended, and Regulations thereto.

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

1. THAT for the taxation year 2023, the tax ratio for property in:
 - (a) the residential property class is 1.000000;
 - (b) the multi-residential property class is 1.943600;
 - (c) the new multi-residential property class is 1.000000;
 - (d) the commercial property class is 1.814700;
 - (e) the industrial property class is 2.466904;
 - (f) the large industrial property class is 2.782032;
 - (g) the pipelines property class is 1.332800;
 - (h) the farm property class is 0.250000;
 - (i) the managed forest property class is 0.250000;
 - (j) the landfill property class is 1.189066.
2. THAT for purposes of this by-law, the commercial property class includes all commercial office property, shopping centre property and parking lot property.
3. THAT the large industrial optional property class applies within the County of Renfrew and its lower-tier municipalities.
4. This by-law shall come into force and take effect upon the passing thereof.

READ a first time this 26th day of April, 2023.

READ a second time this 26th day of April, 2023..

READ a third time and finally passed this 26th day of April, 2023.

PETER EMON, WARDEN

CRAIG KELLEY, CLERK

COUNTY OF RENFREW

BY-LAW NUMBER - 23

A BY-LAW TO SET TAX RATE REDUCTIONS FOR PRESCRIBED PROPERTY SUBCLASSES FOR COUNTY PURPOSES AND FOR LOWER-TIER PURPOSES FOR THE YEAR 2023

WHEREAS it is necessary for the Council of the County of Renfrew, pursuant to Section 313 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, to establish tax rate reductions for prescribed property subclasses for 2023 for the County of Renfrew and its lower-tier municipalities;

AND WHEREAS the property subclasses subject to tax rate reductions are those prescribed under Section 8 of the *Assessment Act, R.S.O. 1990, c.A.31*, as amended;

AND WHEREAS Ontario Regulation 490/18, Amending O. REG. 580/17, states that for the purposes of subsection 313 (1.3) of the Act, the County of Renfrew is authorized to pass a by-law providing that a tax rate reduction in paragraph 2, 3, 4 or 5 of subsection 313 (1) of the Act does not apply for a taxation year after 2018;

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

1. THAT the tax rate reduction for:
 - (a) the excess land and vacant land subclasses in the commercial property class is 0%;
 - (b) the excess land and vacant land subclasses in the industrial property class is 0%;
 - (c) the excess land and vacant land subclasses in the large industrial property class is 0%;
 - (d) the first subclass of farmland awaiting development in the residential/farm, multi-residential, commercial or industrial property class is 65%;
 - (e) the second subclass of farmland awaiting development in the residential/farm, multi-residential, commercial or industrial property class is 0%.
2. THAT for purposes of this by-law;
 - (a) the commercial property class includes all commercial office property, shopping centre property and parking lot property;
 - (b) the first subclass of farmland awaiting development and the second subclass of farmland awaiting development consist of land as defined in accordance with the Assessment Act, as amended, and the regulations thereto.
3. This by-law shall come into force and take effect upon the passing thereof.

READ a first time this 26th day of April, 2023.

READ a second time this 26th day of April, 2023.

READ a third time and finally passed this 26th day of April, 2023.

COUNTY OF RENFREW

BY-LAW NUMBER -23

**A BY-LAW TO ESTABLISH THE 2023 TAX RATES FOR
COUNTY OF RENFREW PURPOSES**

WHEREAS the Council of the Corporation of the County of Renfrew shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the municipal corporation pursuant to Section 289 of the *Municipal Act, 2001 S.O. 2001, c. 25*, as amended;

AND WHEREAS the Council of the Corporation of the County of Renfrew on February 22, 2023 adopted By-law Number 19-23, being a By-law to Adopt the Estimates for the Sums Required During the Year 2023 for General, Capital and All Purposes of the County of Renfrew;

AND WHEREAS Council adopted the sum of Fifty-Two Million, Eight Hundred and Ninety Three Thousand, Eight Hundred and Ninety-Six Dollars (\$52,893,896) as the estimate of the property tax levy required during the year 2023 for general, capital and all purposes of the Corporation of the County of Renfrew;

AND WHEREAS, pursuant to Section 311 of the *Municipal Act, 2001, S.O. 2001, c.25*, as amended, provides that for purposes of raising the General County Levy, the Council of the County shall each year, by by-law, direct the Council of each lower-tier municipality to levy a separate rate, as specified in the by-law, on the assessment in each property class in the lower-tier municipality rateable for county purposes;

AND WHEREAS all property assessment rolls on which the 2023 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*;

AND WHEREAS the tax ratios on the property classes prescribed pursuant to Section 7 of the *Assessment Act* and the regulations thereto (the "Prescribed Property Classes") for the 2023 taxation year have been set out by by-law by the Corporation of the County of Renfrew for the County and lower-tier purposes;

AND WHEREAS the subclass tax rate reductions on the property subclasses prescribed pursuant to Section 8 of the *Assessment Act* (the "Prescribed Property Subclasses") for the 2023 taxation year have been set out by by-law by the Corporation of the County of Renfrew for County and lower-tier purposes;

AND WHEREAS the tax rates on the Prescribed Property Classes and Prescribed Property Subclasses have been calculated in accordance with the provisions of the *Municipal Act, 2001* and the manner set out herein;

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

1. That for the year 2023 the rates to be applied on the taxable and payment-in-lieu assessment in each municipality rateable for County purposes shall be as follows:

Residential/Farm	0.00391501
Residential/Farm – Farmlands (Phase I)	0.00137025
Multi-Residential	0.00760921
Commercial - Occupied	0.00710457
Commercial - Vacant	0.00710457
Commercial - Farmlands (Phase I)	0.00137025
Industrial - Occupied	0.00965795
Industrial - Vacant	0.00965795
Large Industrial - Occupied	0.01089168
Large Industrial – Vacant	0.01089168
Landfill - new	0.00465520
Pipelines	0.00521792
Farmlands	0.00097875
Managed Forests	0.00097875

2. That for purposes of this by-law:
 - (a) the commercial property class includes all commercial office property, shopping centre property and parking lot property;
 - (b) the first subclass of farmland awaiting development and second subclass of farmland awaiting development consists of land as defined within the Assessment Act, as amended, and the regulations thereto.
3. The dollar amount to be raised for County purposes by each lower-tier municipality by application of the various tax rates so specified within this by-law on the taxable and payment-in-lieu assessment in each property class in the lower-tier municipality rateable for County purposes is as set out in Schedule “A” attached to and forming part of this by-law.
4. That the dollar amount to be raised for County purposes by each lower-tier as set out in Schedule “A” shall be paid to the County in accordance with County of Renfrew By-law 34-12.
5. That this by-law shall come into force and take effect upon the passing thereof.

READ a first time this 26th day of April, 2023.

READ a second time this 26th day of April, 2023

READ a third time and finally passed this 26th day of April, 2023.

PETER EMON, WARDEN

CRAIG KELLEY, CLERK

PROPERTY TAXATION FOR COUNTY PURPOSES:

MUNICIPALITY	<u>TAXABLE ASSESSMENT</u>	<u>PAYMENT-IN-LIEU ASSESSMENT</u>	<u>TOTAL</u>	<u>% OF TOTAL</u>
TOWNS				
ARNPRIOR	4,811,158	32,203	4,843,361	9.2%
DEEP RIVER	2,528,641	36,834	2,565,475	4.9%
LAURENTIAN HILLS	1,664,940	198,441	1,863,381	3.5%
PETAWAWA	6,607,738	2,865,328	9,473,066	17.9%
RENFREW	3,423,342	152,262	3,575,604	6.8%
Sub-Total	19,035,819	3,285,068	22,320,887	42.2%
TOWNSHIPS				
ADMASTON/BROMLEY	1,442,664	4,148	1,446,812	2.7%
BONNECHERE VALLEY	2,107,301	24,775	2,132,076	4.0%
BRUDENELL, LYNDON RAGLAN	934,745	44,802	979,547	1.9%
GREATER MADAWASKA	3,341,478	59,864	3,401,342	6.4%
HEAD, CLARA & MARIA	847,202	130,154	977,356	1.8%
HORTON	1,831,811	1,448	1,833,259	3.5%
KILLALOE, HAGARTY & RICHARDS	1,480,581	35,893	1,516,474	2.9%
LAURENTIAN VALLEY	5,259,523	72,226	5,331,749	10.1%
MADAWASKA VALLEY	3,204,599	63,531	3,268,130	6.2%
McNAB/BRAESIDE	4,019,035	11,104	4,030,139	7.6%
NORTH ALGONA WILBERFORCE	1,907,162	12,998	1,920,160	3.6%
WHITEWATER REGION	3,693,376	42,589	3,735,965	7.1%
Sub-Total	30,069,477	503,532	30,573,009	57.8%
TOTAL	49,105,296	3,788,600	52,893,896	100.0%

COUNTY OF RENFREW

BY-LAW NUMBER ~~37~~ - 23

**A BY-LAW TO AMEND BY-LAW 63-03 HUMAN RESOURCES CORPORATE
POLICIES AND PROCEDURES FOR THE COUNTY OF RENFREW**

WHEREAS on October 29, 2003 the Corporation of the County of Renfrew enacted By-law No. 63-03, a By-law to establish Human Resources Corporate Policies and Procedures for the County of Renfrew;

AND WHEREAS it is deemed desirable and expedient to amend the said By-law for the purpose of establishing a new policy and/or amending and/or removing an existing policy;

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

1. That the following new policies attached to this By-law be hereby enacted as an amendment to the said By-law 63-03:
 - J-04 Employee Referral Bonus Program
 - J-05 Employee Recognition Program
2. That this By-law shall come into force and take effect upon the passing thereof.

READ a first time this ~~29th~~ 26th day of ~~March~~ April, 2023.

READ a second time this ~~29th~~ 26th day of ~~March~~ April, 2023.

READ a third time and finally passed ~~29th~~ 26th day of ~~March~~ April, 2023.

PETER EMON, WARDEN

CRAIG KELLEY, CLERK

Corporate Policies and Procedures				
DEPARTMENT: Human Resources				POLICY #: J-04
POLICY: Employee Referral Bonus Program				
DATE CREATED: April/23	REVIEW DATE:	REVISION DATE:	COVERAGE: Long-Term Care Homes	PAGE #: 1 of 3

POLICY STATEMENT

We recognize that our existing employees are a good judge in the potential suitability of prospective new employees. The purpose of this policy is to reward existing employees with a referral bonus for introducing prospective employees to the county who are successfully hired and meet the required conditions outlined in this policy.

POLICY SCOPE

The employee referral bonus program rewards applies to all county employees who refers a candidate for one of the long-term care homes. This policy covers the following content:

- Program Overview
- Milestones
- Conditions

DEFINITIONS

For the purposes of this policy, the following definitions apply:

Referrer means a current employee who refers another person for potential employment.

POLICY CONTENT

Program Overview

1. The County will pay a bonus to every employee who refers another person for employment with a long-term care home and is successfully hired at the home.
2. An additional bonus is paid to the employee when the referred individual reaches their probationary milestone.
3. All active employees are eligible to participate in our referral program.

Corporate Policies and Procedures				
DEPARTMENT: Human Resources				POLICY #: J-04
POLICY: Employee Referral Bonus Program				
DATE CREATED: April/23	REVIEW DATE:	REVISION DATE:	COVERAGE: Long-Term Care Homes	PAGE #: 2 of 3

4. Hiring managers and supervisor cannot refer anyone for a position for which they are directly or indirectly responsible for. But they can refer someone for a position that is in a different department, office or function.
5. Anyone can be referred that may be a good fit for a current or future vacancy with one of the long-term care homes.

Milestones

The following milestones outline the referral bonus program for each type of hire at a long-term care home facility:

For a new permanent full-time employee referral:

- i. If your referral is hired and commences employment, you will receive \$75.
- ii. Upon the referral's successful completion of the probationary period (six (6) months from the date of hire for all CUPE 1508/3586 members and seventy (70) tours for all ONA 049 members), you will receive an additional \$125.

For a new permanent part-time employee referral:

- i. If your referral is hired and commences employment, you will receive \$50.
- ii. Upon the referral's successful completion of the probationary period (920 hours from the date of hire for all CUPE 1508/3586 members and seventy (70) tours for all ONA 049 members), you will receive an additional \$50.

For a new permanent casual/relief employee referral:

- i. If your referral is hired and commences employment, you will receive \$25.
- ii. Upon the referral's successful completion of the probationary period (920 hours from the date of hire for all CUPE 1508/3586 members and seventy (70) tours for all ONA 049 members), you will receive an additional \$50.

Corporate Policies and Procedures				
DEPARTMENT: Human Resources				POLICY #: J-04
POLICY: Employee Referral Bonus Program				
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Conditions

- a. You must be an active employee at the time of payout to receive the referral bonus.
- b. There is no cap on the number of referrals an employee can make. All bonuses will be paid accordingly.
- c. Employees will be paid referral bonuses within 30 days of their referral meeting qualifications.
- d. If two or more employees refer the same candidate, only the first referrer will receive the referral bonus.
- e. Referrers are still eligible for the bonus even if a candidate is hired at a later time or gets hired for another position.
- f. The County reserves the right to modify or suspend the referral program at any time. Employees who referred candidates before the reward program was suspended or terminated will still receive the appropriate bonus.
- g. To avoid any disputes on who referrer identity is, it will be the responsibility of the referrer to submit to their supervisor in writing or by email the name of the person who has been referred.

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POLICY STATEMENT

Employee recognition is the acknowledgement of an individual or team's behaviour, effort and accomplishments that support the County's goals and values. The County of Renfrew's Employee Recognition Program is a way for us to promote a workplace culture that strives to recognize and appreciate the commitment, dedication and contributions of all employees at the County of Renfrew.

POLICY SCOPE

This policy governs the County of Renfrew's employee recognition practices and is applicable to all employees. This policy covers the following content:

- Program overview
- Award categories
- Nomination information

POLICY CONTENT

Program Overview

- Staff, managers, directors, Council members, patients, residents and families will all be able to recognize and nominate any County of Renfrew staff member (or group of staff) for demonstrating behaviours that are beyond the expectations and related to one or more of the County's values.
- Once per quarter, nominations are reviewed by a committee to select one winner (or nominated department/team) from each of the award categories (5 winners per quarter). Prize value equivalent to \$50.
- The nomination committee will be appointed by the Chief Administrative Office (CAO).

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- Annually, a draw will be made from all the nominations during the year and there will be one winner of the grand prize. Prize value equivalent to \$500.
- The recognition should be:
 - Timely – take action on the nomination right after a positive action or behaviour has taken place.
 - Sincere – mean what you say.
 - Relevant – the acknowledgement should be equal to the success.
 - Meaningful – the recognition is in alignment with the County’s values.
 - Specific – attach the recognition to a specific action or behaviour that you observed or was observed by someone else.

Award Categories

- Honesty and Integrity
 - An employee/department/team that values honesty and ethical conduct in business dealings including the way individuals treat one another and handle confidential information.
- Professionalism
 - An employee/department/team that has demonstrated dedication to enhance the professionalism of our employees by continuously expanding their knowledge, raising their standards of service delivery and conducting themselves responsibly.
- Client Service Orientation
 - An employee/department/team that displays excellence in internal and/or external customer service, consistently going above and beyond for the internal and/or external customer.
- Focus on Results
 - An employee/department/team that works to set organizational and/or individual objectives, works to excel and to increase one’s effectiveness on the jobs. Maintains a focus on the task and desired results. Identifies

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opportunities for continuous improvement departmentally and/or corporately.

- Teamwork
 - An employee/department/team that listens to and values the ideas of others. They demonstrate commitment to coordination, open communication and knowledge transfer.

Nomination Information

- Nomination forms are available on the County website, on the Staff Intranet and from Human Resources. (Appendix A)
- Submissions can be made at anytime throughout the year.
- The Chief Administrative Office (CAO) will send an email each quarter to announce the winning employees/team/department in each of the award categories.
- Nominations must be received by the last day of the quarter to be included in the draw for that quarter.
- Employees/departments/teams nominated but not successful at winning in the nominated quarter will be informed of their nomination and thanking them for their commitment to the County.

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County of Renfrew Employee Recognition Nomination Form

Nominee(s) Name:

Nominee Department: _____ (e.g. Community Services, Bonnechere Manor or Corporate Services)

Nominator Name: _____

Date: _____

Which competency did the nominee(s) go above and beyond to demonstrate?

- ☐ Honesty and Integrity
- ☐ Professionalism
- ☐ Client Services Orientation
- ☐ Focus on Results
- ☐ Teamwork

Description:

Please include as much detail as to how the nominee(s) went above and beyond in demonstrating one or more of the competencies checked off above.

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This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slight shadow on its right side, suggesting it's resting on a surface.