



FINANCE & ADMINISTRATION COMMITTEE

9:30 a.m., Friday, January 6, 2012

A meeting of the Finance & Administration Committee was held at 9:30 a.m., Friday, January 6, 2012 at the County of Renfrew Administration Office, 9 International Drive, Pembroke, Ontario.

Present were: Raye-Anne Briscoe, Chair
Robert Sweet, Warden

Committee Members: Richard Rabishaw, Don Rathwell, Walter Stack, Tammy Stewart,
Janice Visneskie, Jack Wilson

Regrets: Peter Emon

Other County Council Members: Don Eady

Staff Present: W. James Hutton, Chief Administrative Officer/Clerk
James D. Kutschke, Treasurer/Deputy Clerk
Bruce Beakley, Director, Human Resources
David Darch, Director, Public Works & Engineering
Shelley Sheedy, Administrator, Miramichi Lodge
Paul Moreau, Director, Development & Property
Jeff Foss, Financial Services Officer
Roselyn Gruntz, Executive Assistant
Connie Wilson, Administrative Assistant, Finance

Chair Briscoe called the meeting to order at 9:45 a.m. The roll was called, and no pecuniary interests were disclosed.

Administration Department

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

Mr. Hutton distributed a copy of the 2012 Budget Summary which is attached as Appendix B.

Reeve Stack overviewed the issue of Council Remuneration specifically noting that the mean age of individuals elected to Council in Renfrew County is not thought to be a fair representation of the population of Renfrew County and indicated that there needs to be an incentive to draw individuals 30 to 50 years of age into politics. The reality is that in the next five – fifteen years the current County Council members will be leaving and we need to appeal to the younger generation and unless there is a more realistic compensation they won't be drawn in. The reality is that many hours are spent as a Councillor including travel time and reviewing of Committee packages and Councillors are not fairly compensated for this extra time spent. Currently County Councillors do not receive a set salary, but are instead compensated, either per day or per half-day based on the number of meetings they attend over the course of the year (approximately 30). In the 2011 budget, each Councillor is estimated to receive approximately \$5,275 over the course of the year plus expenses.

Mayor Visneskie noted that as a Council member for your municipality and a County Councillor you are on call 7 days a week, 24 hours a day. The Warden's salary and the Chairs and Vice-Chairs compensation is not appropriately allocated for the demands of the positions. This draft motion addresses these additional responsibilities and is a better reflection of the work that is required. Various local municipalities and Counties remuneration figures were reviewed from our Eastern Ontario District, then in Ontario and then Canada to determine a starting point for our compensation discussion.

Mr. Hutton distributed a copy of the Costing Summary (Option A and Option B) which is attached as Appendix C.

Warden Sweet asked Mr. Kutschke to carefully overview the two options within Appendix C.

Warden Sweet questioned whether the cost of Councillors participating in the pension and benefits plan was factored into the financial costing. Mr. Kutschke advised that the cost for Councillors to participate in the pension and benefits plan was not included in the costing.

Reeve Stack and Mayor Visneskie noted that the benefit package could also change from year to year depending on the Councillor's situation (i.e. a spouse with the benefit plan passes away).

Mr. Beakley advised that he will confirm the total number of elected officials that are currently receiving the benefit package at an upcoming Committee meeting.

Mr. Kutschke also advised that the 1/3 Tax Free Allowance that Councillor's currently receive was allowed to be continued under the provisions of the old Municipal Act and every election year a By-law is adopted to continue with this allowance. But, should County Council decide to cease adopting the 1/3 Tax Free Allowance, they cannot revert back. Mr. Beakley advised that By-law 6-11 - A By-Law to Retain the One-Third Tax-Free Allowance for Remuneration Paid to County Councillors for the years 2010-2014 was adopted in January 2011.

Mr. Kutschke overviewed Option A within Appendix C.

Mayor Wilson noted that there are generally only 10 meetings per year, per Committee and if the Councillors do not show up for a given meeting they do not get paid. If we adopt Option A, will Councillors still receive their salary? Mayor Visneskie confirmed that Councillors would still receive their salary but also noted that her and Reeve Stack discussed this issue and that is why Option B will address this by including a base salary and a meeting per diem.

Mayor Visneskie advised that in her experience as Warden, one of the challenges some Committee's faced were in obtaining a quorum. Councillors are voted in by the public and are accountable to the public and therefore the public needs to address the issue of no-shows and elect someone in that will represent their municipality. Mayor Visneskie noted that Option B creates more of an incentive to have a quorum.

Reeve Stack noted that the reality of absenteeism is a factor in every job (i.e. vacations, illness, etc.) and agreed that we have these attendance issues at a time when Councillors are being paid a per diem rate, not a base salary rate. Reeve Stack noted that these types of issues are developed by individuals and this is why we have elections to remove non-attendees.

Chair Briscoe welcomed Mayor Richard Rabishaw to the Finance & Administration Committee. Mayor Rabishaw noted that as a brand new Mayor and being a Councillor for 7 years, his concern is no different than Reeve Stack noted above. Prior to the 2010 election, in Laurentian Hills, Council was always wondering what the County of Renfrew was doing since we were not getting reports back from our Mayor and I advised the previous Mayor that I would be challenging him at election time. To date, within my Committees, we have never had a problem with quorums being met. I am retired and when I joined Council I certainly was not expecting to receive a large amount of money as a Councillor. I attend my meetings as I've got to go back and explain any significant increases like this to my local Council and ratepayers and it is going to be very difficult to justify Option A or B. I also have an issue with going from the remuneration we receive currently to where you want to go to within a 3-year time period. The other issue I have is that we are only proposing a 3% increase for staff.

Mayor Rabishaw questioned the option of the phase-in being over a longer period of time. Chair Briscoe advised that we only have control over County Council until 2014 or until the next Municipal Election. We cannot commit Councillors after that time to something that we are agreeing to now.

Warden Sweet agreed with Mayor Visneskie and Reeve Stack that Committee Chairs and Vice-Chairs compensation should be reflective of their additional responsibilities.

Mr. Kutschke overviewed Option B within Appendix C.

Warden Sweet noted that in the past, pay increases for Councillors was tied to the Consumer Price Index (CPI) which generally results in an annual raise of a few percent each year. Does Option A or Option B include the Consumer Price Index (CPI) increase?

Mayor Visneskie and Reeve Stack advised that within Option A or Option B there is no additional Consumer Price Index (CPI) increase for Councillors from 2012 to 2014.

Chair Briscoe asked Committee for clarification on how they want to move forward with this resolution. Do we want to have a separate resolution for each of the pay increases as follows:

- 1) Councillors;
- 2) Standing Committee Chairs and Vice Chairs; and
- 3) Warden?

Committee agreed that a phased-in approach for the salary and the immediate change to the per diem per meeting amount is more realistic.

Mayor Wilson advised that if we look at Option B and a Councillors Base Salary of \$12,000 with roughly 10 to 11 hours per month spent between the two Committees and County Council, ten times per year, accordingly a per hour breakdown of the new salary would be approximately \$1,200 per month or \$120 per hour. This amount is difficult to justify to the taxpayer who is making minimum wage.

Reeve Stack noted that the 10 to 11 hours per month is definitely not a realistic amount of time spent per month. Most Councillors spend a significant amount of time each month reviewing and preparing before they come to the Committee meetings and County Council. There are also meetings with Department Heads to overview the issues to be addressed at upcoming Committee meetings.

Mayor Visneskie advised that we definitely do not want the public to get the impression that we only work 10 hours a month and I am going to speak for myself, when I say that when I go out into the public and into my municipality, I represent the County. When I go to one of my municipal meetings I always report back to them what happens at County Council. We also spend numerous hours on the phone dealing with municipal and County issues, but the public does not see that and the reality is that we spend a lot more than 10 hours per month.

Mayor Wilson agreed that the actual time spent in meetings does not reflect the actual time Councillors spend working for their local municipalities or the County of Renfrew.

Warden Sweet advised that Reeve Stack referenced a Remuneration survey and asked if Committee could receive copies.

Mr. Hutton distributed a copy of the remuneration survey which is attached as Appendix D.

Mr. Beakley overviewed the remuneration survey.

Reeve Stack noted that he wanted to be clear that when he overviewed Appendix D there was no apples to apples comparison but the overall summary is that the County of Renfrew is well below the 50th percentile on the remuneration scale.

Chair Briscoe asked Committee to provide direction on how to move forward with the recommendation from Reeve Stack and Mayor Visneskie:

- 1) Do we want to move forward with a remuneration change?
- 2) If so, do we prefer Option A or Option B or a different Option? or
- 3) Do we support ending the CPI for Councillors from 2012 – 2014?

Warden Sweet advised that he felt that Committee Chairs and Vice-Chairs should be compensated accordingly.

Mayor Visneskie advised that the financial numbers in Option A and B are only a starting point for discussion, but the overall consensus is that there needs to be a change to the remuneration.

Committee agreed that the phased-in approach for the increases was a more realistic way to implement the remuneration increase and the \$100 per diem or per meeting amount is a good option whether a meeting lasts 3 hours or 5 hours, it is one set amount. Currently there is a half day per diem of \$103 or a full day per diem of \$193 for the Warden and Councillors.

RESOLUTION NO. FA-C-12-01-01

Moved by: Reeve Stack

Seconded by: Warden Sweet

THAT the Finance & Administration Committee recommend to County Council that from 2012 – 2014 a base salary of \$12,000 per Councillor, excluding the Warden, be phased-in over 3 years at \$4,000 per year; AND FURTHER THAT a meeting per diem of \$100 be paid effective January 1, 2012.

CARRIED.

Committee recessed at 11:40 a.m. and reconvened at 12:15 p.m. with the same persons present.

Committee agreed that the Chair and Vice-Chair salary would be effective January 1, 2012 along with the per diem rate of \$100. The Councillor's and Warden's base salary would be phased in equally over the 3-year period.

RESOLUTION NO. FA-C-12-01-02

Moved by: Reeve Stack

Seconded by: Mayor Rabishaw

THAT the Finance & Administration Committee recommend to County Council that the Standing Committee Chairs receive a base salary of \$1,500 each and Standing Committee Vice-Chairs receive a base salary of \$750 each effective January 1, 2012.

CARRIED.

Mayor Wilson questioned if the Warden's meeting per diem is \$100 for all functions and/or meetings that he is required to attend (i.e. Emergency Exercise, Rib Challenge, New Years Levee's etc.) plus mileage. Mayor Visneskie confirmed that it was per function/meeting and the Warden would continue to submit his expenses as he/she currently does.

RESOLUTION NO. FA-C-12-01-03

Moved by: Mayor Visneskie

Seconded by: Reeve Rathwell

THAT the Finance & Administration Committee recommend to County Council that from 2012 – 2014 the Warden's salary be increased from a base salary of \$21,109 in 2011 to \$40,000 in 2014 with the difference phased in equally over the 3 year period; AND FURTHER THAT the Warden be paid a per diem of \$100 plus expenses effective January 1, 2012.

CARRIED.

Committee agreed that the preamble from the original Council Remuneration Resolution prepared by Mayor Visneskie and Reeve Stack and the three Council Remuneration resolutions adopted today (Resolution No.'s FA-C-12-01-01, FA-C-12-01-02 and FA-C-12-01-03) be consolidated into one resolution as follows to go forward to the upcoming County Council meeting:

RESOLUTION NO. FA-C-12-01-01-04

Moved by: Mayor Visneskie

Seconded by: Reeve Stack

WHEREAS it has been observed that the mean age of individuals elected to Council in Renfrew County is not thought to be a fair representation of our communities populations, and therefore may not be a complete perspective of what the communities want or the direction they should go; and

WHEREAS in today's world people have such demands on their time it is felt that there is real value in providing a reasonable incentive to attract persons to municipal politics; and

WHEREAS the reality of the level of responsibility, and quantity of time required at meetings and in preparation for the same, plus dealing with ratepayers issues, not to mention the numerous public event hours that are extremely significant, it is safe to assume a position of Municipal Councillor, Reeve or Mayor is not a volunteer position. It should be compensated for in a reasonable and fair fashion; and

WHEREAS the Head of Council has an even more demanding schedule (eg. The Warden's position at County Council) and there needs to be recognition that although this position is not considered full time, it in fact has that demand on it and should be compensated accordingly; and

WHEREAS the formation of County Council is made up of elected Mayors/Reeves of the seventeen municipalities within and forming Renfrew County and there are a number of real factors to consider, such as travel distances to the County seat varies for all members and varies from 10 minutes to more than one hour one-way; and

WHEREAS Members of County Council are appointed by the Striking Committee each year to Chair committees that will review issues, budgets, etc and bring recommendations forward for Council approval. These committee chairs have added responsibilities resulting in more hours and activities as it relates to their areas of responsibility.

THEREFORE, this Committee recommends to County Council that the Council Remuneration By-law be amended as follows effective January 1, 2012:

- (a) THAT from 2012 – 2014 a base salary of \$12,000 per Councillor, excluding the Warden, be phased in over 3 years at \$4,000 per year; AND FURTHER THAT a meeting per diem of \$100 be paid effective January 1, 2012;
- (b) THAT the Standing Committee Chairs receive a base salary of \$1,500 each and Standing Committee Vice-Chairs receive a base salary of \$750 each effective January 1, 2012;
- (c) THAT from 2012 – 2014 the Warden's salary be increased from a base salary of \$21,109 in 2011 to \$40,000 in 2014 with the difference phased in equally over the 3 year period; AND FURTHER THAT THE Warden be paid a per diem of \$100 plus expenses effective January 1, 2012.

CARRIED.

Mr. Hutton advised that we do not need a resolution for the option for the Councillors to participate in the benefits package unless we plan on changing the current practice. Committee agreed that this process is not changing therefore a resolution is not required.

Surplus Deficit Discussion Paper

Mr. Hutton asked Committee if they wanted to overview the Surplus/Deficit Discussion Paper at this meeting or overview it at the January 17, 2012 Finance & Administration Committee meeting. Committee agreed to table the Surplus Deficit Discussion Paper to the January 17, 2012 meeting.

RESOLUTION NO. FA-C-12-01-05

Moved by: Mayor Visneskie
Seconded by: Mayor Rabishaw

THAT the Finance & Administration Committee table the Surplus/Deficit Discussion Paper to the January 17, 2012 Committee meeting.

CARRIED.

New Business

Mr. Hutton overviewed the 2012 Budget Summary. Mr. Hutton advised that all Committees will be overviewing their budgets starting on Monday, January 9, 2012. Mr. Hutton advised that the 2012 Budget Summary will be overviewed by each committee.

Mr. Hutton advised that there may be budget changes from the various committees as we prepare for the January 19, 2012 Budget Workshop. The budget documents distributed at the committee meetings will be presented at the Budget Workshop but Mr. Kutschke, Mr. Foss and the associated Committee Department Head will overview the recommended budget changes resulting from their Committee.

RESOLUTION NO. FA-C-12-01-06

Moved by: Mayor Visneskie
Seconded by: Mayor Wilson

THAT this meeting adjourn and that the next regular meeting be held on Tuesday, January 17, 2012. Time –12:40 p.m.

CARRIED.

**COUNTY OF RENFREW
ADMINISTRATION REPORT**

TO: Finance & Administration Committee

FROM: W. James Hutton
Chief Administrative Officer/Clerk

DATE: January 6, 2012

SUBJECT: Department Report

1. Surplus/Deficit Discussion Paper

Attached is the Surplus/Deficit Discussion Paper that staff were directed to prepare to determine if changes were necessary to the current process/policy of allocating funds to and from reserves and if necessary, a new approach would then be implemented as part of the development of the 2012 budget. The Paper was presented to Committee and to County Council in October, 2011 as part of the Committee Report. Council, at its meeting on October 26, 2011, tabled the approval of the Surplus/Deficit Discussion Paper by adopting the following resolution:

“Moved by: Mayor Briscoe
Seconded by: Mayor Emon

THAT Item 8 of the Finance & Administration Committee Report be tabled and returned to the Finance & Administration Committee for further direction and be brought back to the November meeting of County Council.”

This issue was further delayed due to the absence of the Chair of the Finance & Administration Committee, however, in order for staff to prepare and deliver a budget for 2012 for approval of County Council by the recommended date of January 25, 2012, Council approved the revised Recommendation Number 4 of the Surplus/Deficit Discussion Paper as follows:

“RESOLUTION NO. FA-CC-11-11-104

Moved by Chair
Seconded by Committee

THAT the amended Recommendation Number 4 of the Surplus/Deficit Discussion Paper be approved as follows:

That the current process of early budget adoption be continued and that the 2011 forecasted actuals be utilized in the 2012 budget process.”

The projected budget surplus for 2011 for the General Revenue Fund is estimated to be \$1,722,274.

Recommendation # 1: THAT this committee recommend that County Council approve that an electronic Capital Asset Management Plan be developed for all significant assets owned and maintained by the County of Renfrew. The Green Operations Property Management Committee will be tasked with responsibilities related to Capital Asset Management. This Committee has property representatives from all Departments with major capital assets.

Recommendation # 2: THAT this committee recommend that County Council approve that a long term financing plan be developed to provide for the replacement of these significant assets after a Capital Asset Management Plan is complete.

2. Council Remuneration

Committee will recall that at the October 19, 2011 meeting of the Finance & Administration Committee, committee directed that Mayor Visneskie and Reeve Stack work together and bring forward a resolution to the Finance & Administration Committee that would reflect an increase to the Warden's salary which would also take into consideration travel allowance as several Elected Officials may spend over two hours on the road and this is not taken into account under the per diem for mileage currently allotted.

Mayor Visneskie and Reeve Stack have brought forward the following draft resolution for consideration and they intend to move and second the motion once committee decides which one of the two remuneration options they wish to recommend to County Council:

“WHEREAS it has been observed that the mean age of individuals elected to Council in Renfrew County is not thought to be a fair representation of our communities populations, and therefore may not be a complete perspective of what the communities want or the direction they should go; and

WHEREAS in today's world people have such demands on their time it is felt that there is real value in providing a reasonable incentive to attract persons to municipal politics; and

WHEREAS the reality of the level of responsibility, and quantity of time required at meetings and in preparation for the same, plus dealing with ratepayers issues, not to mention the numerous public event hours that are extremely significant, it is safe to assume a position of Municipal Councillor, Reeve or Mayor is not a volunteer position. It should be compensated for in a reasonable and fair fashion; and

WHEREAS the Head of Council has an even more demanding schedule (eg. The Warden's position at County Council) and there needs to be recognition that although this position is not considered full time, it in fact has that demand on it and should be compensated accordingly; and

WHEREAS the formation of County Council is made up of elected Mayors/Reeves of the seventeen municipalities within and forming Renfrew County and there are a number of real factors to consider, such as:

- Travel distances to the County seat varies for all members and varies from 10 minutes to more than one hour one-way; and

WHEREAS Members of County Council are appointed by the Striking Committee each year to Chair committees that will review issues, budgets, etc and bring recommendations forward for Council approval. These committee chairs have added responsibilities resulting in more hours and activities as it relates to their areas of responsibility.

THEREFORE, we respectfully submit to County Council for consideration of the following:

- That Council consider the approval of a revised pay scale for members of County Council in the upcoming budget;
- That the pay scale be representative of and compensate fairly for
 - the position of Warden
 - the position of Committee Chairperson, and
 - the position of County Council Member

And the responsibilities and activities relative to the above positions.

- That the compensation package continue to be inclusive of the option to participate in the County's benefit package, Pension Plan and further hold in place a resolution each election year ensuring the one-third salary be tax free
- That the County Council positions be paid for according to one of the following options:

(a) On an annual salary basis for:

- Warden @ \$45,000 plus expenses
- Councillor @ \$16,000 plus expenses
- Committee Chairs @ \$3,000 additional
- Committee Vice-Chairs @ \$1,500 additional; or

(b) - Warden @ \$35-\$40,000 and meeting per diem and expenses

- Councillor @ \$12,000 plus meeting per diem and expenses
- Committee Chairs @ \$3,000 additional
- Committee Vice-Chairs @ \$1,500 additional

- That the increases recommended be implemented over a three year period 2012, 2013 and 2014 on an equal basis.”

Recommendation: For discussion.

Report respectfully submitted.

Surplus / Deficit Policy Review

Discussion Paper

Background

At the April 18, 2011 meeting of the Finance & Administration Committee, there was a lengthy discussion regarding the 2010 County Surplus, the current level of County reserves, the timing of the County budget adoption and the current process of allocating funds to and from reserves. Some members of the Committee expressed their concern that the 2010 County surplus was too high and that Council could be drawing more funds from reserves to further reduce the County tax rate. Staff were directed to bring forward a discussion paper dealing with these topics as well as any legislative requirements regarding reserves.

Surplus / Deficit Policy (Policy # GA-05)

In March 2003, Finance Department staff recommended that County Council adopt a Year-end Financial Surplus/Deficit Policy ([Appendix 1](#)). Policy GA-05 requires that any surplus generated from the current year's activities be automatically transferred into the Working Capital Reserve. Likewise, any deficits would be covered by the Working Capital Reserve. The Working Capital Reserve is a generic reserve that can be utilized for any and all purposes of the County of Renfrew. The implementation of this policy did not prohibit County Council, under the provisions of the Municipal Act, from allocating funds to or from other Reserves during the year.

In effect, this policy produced an annual zero (0) surplus carry forward into the following years budgetary process. A formal surplus/deficit management policy of this sort would enable the County of Renfrew to adopt an annual budget earlier than it had in prior years since there was no longer a reason to delay the entire budget schedule until the prior year surplus was confirmed through the annual audit process.

Policy GA-05 has been used to automatically transfer surplus funds to the Working Capital Reserve since 2002. These reserves have then been used to fund various capital projects such as the new Renfrew County Place (\$4.3 million) and to reduce the overall County operating budget.

The Renfrew County Housing Corporation has also approved a policy (RCHC-F-01) that automatically places any year end surplus into a capital reserve account.

Early Budget Adoption

In 2004, Treasurer/Deputy Clerk, James D. Kutschke prepared a report for this Committee outlining the benefits of adopting the annual County of Renfrew budget prior to January 1st. The recommendation made by Mr. Kutschke at that time was discussed by the Finance & Administration Committee resulting in the following motion being made:

RESOLUTION NO. FA-C-04-09-132

Moved by: Reeve Croshaw

Seconded by: Reeve Rathwell

THAT this committee recommend that County Council adopt an earlier timetable to enable, if possible, the adoption of the County of Renfrew annual Business Plan/Budget prior to January 1st each year; FURTHER THAT Council utilize a combination of strategies to ensure that control of the budget is retained until the adoption of the rating by-law; FURTHER THAT the strategies to ensure budget control be that 25% of the capital budget remain uncommitted until the rating by-law is adopted, and that Council utilize the balance in the Working Capital Reserve which accumulates from prior years surplus/deficits, and that if these strategies are not sufficient to meet budget targets, then Council be prepared to open the budget process once again to make changes to any of the remaining operational and capital items that remain uncommitted.

With this resolution, Council ensured they controlled any impact on the tax rate through the utilization of the Working Capital Reserve. Included within a report to County Council on September 29, 2004, the Finance & Administration Committee reported that it was the opinion of the majority of their members for the Council of the Corporation of the County of Renfrew to continue its past practice of adopting the annual Business Plan / Budget for the County of Renfrew in April of each year or such other month designated by the Province as the deadline date to adopt budgets. County Council, after considering the Finance & Administration report on September 29, 2004, unanimously adopted the following motion by a recorded vote:

Moved by: Reeve Bush

Seconded by: Mayor Aikens

THAT County Council adopt an earlier timetable to begin the process of instructing staff to begin working in preparing a preliminary budget or preliminary Business Plan / Budget as a guide for pre-budget percentage approval, but not to formalize or approve the budget until spring of 2005.

In a report to the Finance and Administration Committee dated June 16, 2008, Chief Administrative Officer Norm Lemke once again expressed concern over the length of time it takes to adopt the County budget. The annual budget process for the County of Renfrew begins in September and does not conclude until the following April or May. The Chief Administrative Officer requested that Council again consider the early adoption of the Budget and he reviewed the benefits of adopting the annual budget prior to the commencement of the budget year.

Planning

By providing Council with an opportunity to establish priorities and set budget goals and objectives prior to the start of the new fiscal year, staff will be in a much better position to align their operational plans with Council strategy before any resources have been committed.

Risk Management

Elected officials are held accountable for decisions they make with respect to the passing of by-laws, to awarding of contracts, to the allocation of municipal funds, or for ensuring that their municipality can continue to provide appropriate levels of service. Councilors and senior officials have a duty to ensure that the tax dollars entrusted to them are well managed while also ensuring that the municipality meets its obligations to its residents, businesses and neighboring communities. As Committee is aware, the current practice of adopting a budget in April results in significant operating expenditures of approximately \$40 million being made without Council review. The early adoption of the annual Business Plan / Budget prior to the commencement of the fiscal year will assist in reducing risk exposure for Council.

Surplus/Deficit Policy

In prior years, the budget process stalled until the previous years actual results were made available, following the annual audit in March. This concentration of activities into a relatively short time period created an unnecessary focus on historical actual results, rather than a strategic view to the future.

To assist Council in moving toward having their annual budget adopted sooner, Council adopted GA-05 Year-end Financial

Surplus/Deficit Policy. (The advantages of this policy were explained in the previous section).

Business Plan Approach

to Budgeting

The County of Renfrew made significant changes to the development of the annual budget for the 2003 Budget year. The introduction of the Municipal Performance Management Program by the Ontario Government in 2000 signaled a shift in focus for Ontario municipalities.

Our municipality responded to the change in direction from the provincial government and made a strategic shift during our budget planning cycle. That shift involved the “linking” of financial information to the organization’s goals as well as a review of our performance to other municipal services through a “benchmarking” process. Benchmarking has become standard municipal practice creating a method to balance cost efficiency, quality service and taxpayer satisfaction. We believe that benchmarking was a concept that should be considered during the budget planning phase, and not just a statistical summary of information reported to the Province at the end of a fiscal year.

However, the benefits of a Business Plan process are greatly diminished if we wait until we are almost half way through the budget year before we adopt a new business plan. If significant changes need to be made to ensure that we meet our targets, they can only be partially implemented in the current process due to a very late start.

Control

Council has expressed concern that by approving a budget in December, they have relinquished control of the process. There is a concern that, as a result of financial pressures that may only become known between January 1st and the time of the final tax rating By-law, Council would not have the financial flexibility to make changes to the budget to ensure there is not a significant increase to the local tax rate. There are, however, several strategies that can be used to ensure that Council still has complete control of the process, up to the point of adoption of the final tax rating By-law each Spring.

- (1) Council can continue with the past practice of restricting capital expenditures to be a % of the approved capital budget until the final rating By-law is adopted. In this way, Council is assured that a significant amount of money is held back without commitment and that only the top priority capital projects move forward.
- (2) Council can fully utilize GA-05 Year-end Financial Surplus/Deficit Policy- General Revenue Fund. This policy would provide Council with financial flexibility to absorb unplanned financial pressures by utilizing previous year surplus dollars held within the Working Capital Reserve.
- (3) Council has the option of opening the budget process once again to make changes to any of the remaining operational and capital items that were previously reviewed and approved.

After considerable discussion on this issue our Committee recommended that the following resolution be adopted at the June 2008 session of County Council.

RESOLUTION NO. FA-CC-08-06-106

Moved by Chair

Seconded by Committee

THAT County Council adopt an earlier timetable to enable, if possible, the adoption of the County of Renfrew annual Business Plan/Budget prior to January 1st each year; FURTHER THAT Council utilize a combination of strategies to ensure that control of the budget is retained until the adoption of the rating by-law; FURTHER THAT the strategies to ensure budget control be that 25% of the capital / operational budget remain uncommitted until the rating by-law is adopted, and that Council utilize the balance in the Working Capital Reserve which accumulates from prior years surplus/deficits, and that if these strategies are not sufficient to meet budget targets, then Council be prepared to open the budget process once again to make changes to any of the remaining operational and capital items that remain uncommitted.

County Council amended this resolution at the end of their June 25, 2008 meeting to include ***“FURTHER THAT the early adoption of the budget process be on a trial basis for two years”***.

During a discussion of the 2009 budget timetable at their August 2008 meeting, the Finance and Administration Committee once again amended FA-CC-08-06-106 to read ***“prior to January 31st each year”*** replacing the January 1st date.

As a result of this direction, we have seen the budget workshop and resulting budget approval dates much earlier in the year (January 2009, February 2010, February 2011).

Budget Timetable Experience for EOWC Municipalities

The following chart illustrates the target month for budget adoption, either in an election or non-election year, for each of the EOWC municipalities:

Municipality	Annual Budget Approval Date Election Year	Annual Budget Approval Date Non-Election Year	Additional Comments
Frontenac County	March (but 2011 was April)	February	2011 pushed into April
Haliburton County	March	March	
Hastings County	March	March	
Kawartha Lakes	February / March	February / March	Policy establishing budget timing
Lanark County	March	Conditional Approval December / Final approval February	
Lennox-Addington	March	March	
Northumberland County	February	February	2011 pushed into March
Peterborough County	March	March	
Prescott-Russell	April	April	In a non-election year, aiming to have budget approval in November of the previous year.
Prince Edward County	March	March	
Renfrew County	February	February	
Stormont Dundas Glengarry	February	February	
United Counties of Leeds & Grenville	March	March	Attempting to move the budget approval up to earlier in the year or in December

On average, EOWC municipalities are attempting to adopt a budget in February or March of each non-election year, and several are hoping to move the process into December of the preceding year.

Reserve Policies for EOWC Municipalities

The Finance Department also requested copies of Year-end Financial Surplus/Deficit Policies or Reserve Policies from the other EOWC municipalities. The United Counties of Leeds and Grenville and the United Counties of Stormont, Dundas and Glengarry were the only members who provided us with their documents. In both cases, their Reserve Fund Policies were written before PSBAB 3150 came into effect (2009) and they had not been updated to reflect the

elimination of fund accounting for Ontario municipalities. Their policy documents also did not provide any explanation on how the reserve funds were to be replenished or the target level of the reserve funds and therefore the policy documents were not useful for our comparison.

We are providing for your information the Reserve/Reserve Fund Policies for the United Counties of Leeds and Grenville ([Appendix 2](#)) and the United Counties of Stormont, Dundas & Glengarry ([Appendix 3](#)).

Legislative Requirements for Reserves

The Municipal Act is silent in regards to any required minimum or maximum reserve balance. The Ministry of Municipal Affairs and Housing (MMAH) however, conducts a review of the Financial Information Returns (FIR's) and Financial Statements submitted by municipalities. Through the use of several key financial indicators, municipal financial performance is monitored in relation to established Provincial Thresholds Policy ([Appendix 4](#)). One of the indicators is the Reserves and Reserve Funds as a % of Operating Expenditures / Expenses (excluding amortization). The notes that accompany this indicator read as follows:

Low reserve and discretionary reserve funds indicate that the municipality may have limited flexibility to offset non-budgeted revenue losses or increases in expenses. High percentages would indicate that a municipality is setting aside substantial revenues for future projects. This comparison is to be based on municipal grouping and local knowledge. Low reserves indicate that the municipality may have little flexibility to offset non-budgeted revenue losses or expenditure increases. It is recognized that municipalities with high reserves and discretionary reserve funds may have allocated part or all of these reserves for future capital needs.

Based on the 2009 information, the County of Renfrew is identified as a “low risk” for this indicator since our Reserves and Reserve Funds as a % of Operating Expenditures is greater than 20%. However, their MMAH chart also clearly indicates that reserve levels for the County of Renfrew are substantially lower than the median or even the average for other Upper Tier Counties.

History of Reserve Levels For the County of Renfrew

The following chart provides a summary of the 5 year historical level of reserve dollars held by the County of Renfrew, in addition to the forecasted reserve balances for 2011. Details of the individual year end reserve accounts can be found within [Appendix 5](#).

	2011 Budget	2010	2009	2008	2007	2006
RHC Total	2,602,181.00	3,061,734.36	2,665,349.86	2,279,948.73	1,873,662.96	1,683,490.50
BM Total	881,444.00	1,199,351.81	949,968.27	797,076.27	1,289,564.76	995,469.74
ML Total	668,758.00	798,350.53	572,947.27	743,899.31	987,509.93	980,421.93
General Total	16,039,244.00	19,599,765.21	20,953,976.08	20,969,513.09	14,545,099.81	12,459,539.29
Grand Total	20,191,627.00	24,659,201.91	25,142,241.48	24,790,437.40	18,695,837.46	16,118,921.46
County/City Reserves included in above	12,612,274.00	11,587,417.07	10,618,709.29	9,234,036.87	5,748,874.90	

Total County reserves experienced a jump in 2008 with the addition of Provincial “Investing In Ontario” funds (\$3.8 million), Land Ambulance funding (\$1.2 million) and social housing “Capital Repair” funding (\$0.6 million). All Committees were also made aware of the reserve balances during the 2011 budget consultations and, once again, Committees leaned heavily on these reserves to ensure that the 2011 County levy only increased by 0.5% over the 2010 County levy. County reserves are budgeted to decrease by \$4,467,574 or 18.1% by the end of 2011.

History of the County of Renfrew Surplus as a % of Gross Expenditure Budgets

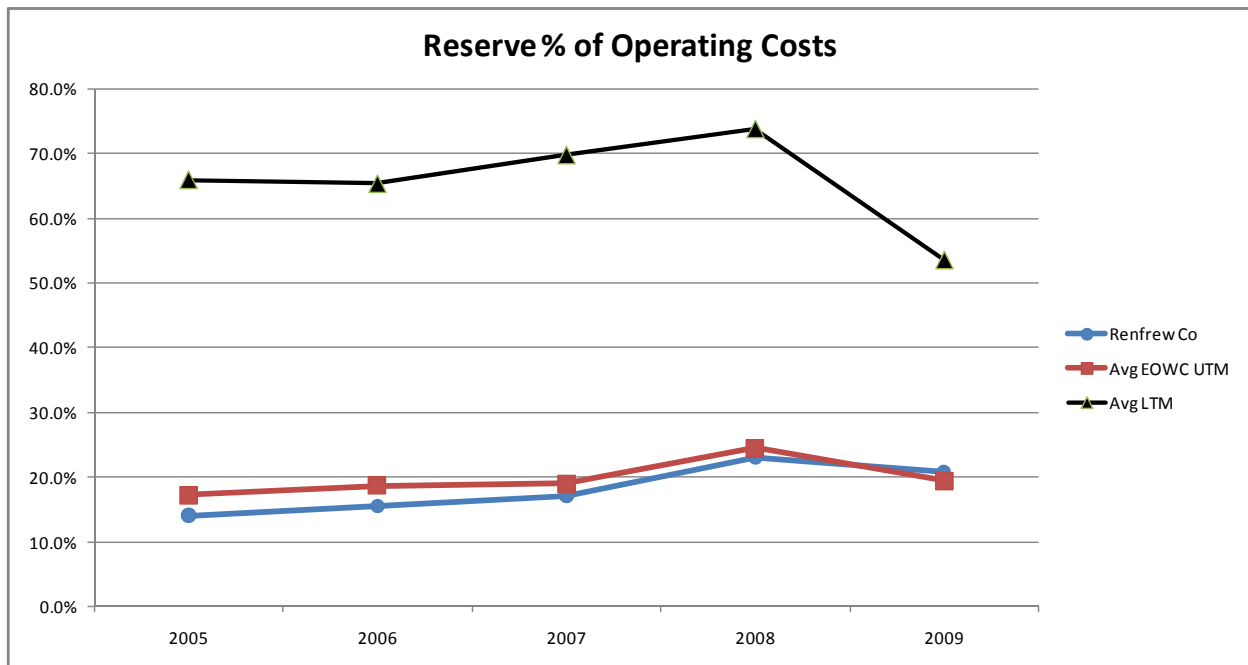
The following chart provides a summary of the 5 year historical level of total municipal surplus expressed as a % of the gross expenditure budget for the County of Renfrew. It should be noted that prior to 2009, any surplus or deficit within the Homes were recorded within the General Fund. With the adoption of PSAB in 2009, the Treasurer, in consultation with our auditors, decided to retain the Homes surplus or deficit within its own fund.

Year	General Fund	RHC Municipal Surplus	Bonnechere Manor	Miramichi Lodge	Total Municipal Surplus	Gross Budget	Surplus % of Gross Budget
2010	1,590,814	236,717	471,703	205,245	2,504,479	132,820,831	1.9%
2009	1,451,897	174,977	(251,455)	(248,291)	1,127,128	137,426,253	0.8%
2008	296,943	-	-	-	296,943	134,389,021	0.2%
2007	1,778,011	(109,608)	-	-	1,668,403	135,776,000	1.2%
2006	660,455	280,873	-	-	941,328	136,988,000	0.7%
	5,778,120	582,959	220,248	(43,046)	6,538,281	677,400,105	1.0%

Due to the continued application of policy GA-05, the Total Municipal Surplus column represents the surplus prior to the automatic transfer of these funds to the Working Capital Reserve. It is important to understand that, over the last 5 years, the Total Municipal Surplus has only averaged 1.0% of the gross budget of the County of Renfrew. This represents a very slim margin for error given the size and complexity of our municipal corporation.

County of Renfrew Reserves as a % of Operating Expenses – Comparative Data

The following chart provides a summary of reserves balances expressed as a % of the total operating expenses for the County of Renfrew in comparison to other EOWC Counties and the Lower Tier Municipalities within Renfrew County. Details of the individual municipal results can be found within [Appendix 6](#).



This chart clearly shows that the County of Renfrew maintains reserves levels less than the average for all other Counties within the Eastern Ontario Warden's Caucus and that our reserve balances are only about 1/4 to 1/3 of the average reserve levels found within the lower tier municipalities of Renfrew County.

County of Renfrew Residential Tax Rate – Comparative Data

The following information was extracted from the Ministry of Municipal Affairs and Housing website containing all 2010 Financial Information Return data.

VIEW FIR2010 DATA									
SCHEDULE 22 - For the Year Ended December 31, 2010									
Discrepancies with actual FIR amounts may exist due to Rounding									
Year	MAH Code	Asmt Code	MunID	Municipality	UT	Tier	MSO	Line	UT Tax Rate
2010	71000	0100	1000	Stormont, Dundas and Glengarry UCo	71	UT	12	10	0.644200
2010	67000	0200	2000	Prescott and Russell UCo	67	UT	12	10	0.517112
2010	57000	1100	11000	Lennox and Addington Co	57	UT	12	10	0.499864
2010	61074	1400	14000	Northumberland Co	61	UT	12	10	0.486655 *
2010	55000	0900	9000	Lanark Co	55	UT	12	10	0.443520
2010	69000	4700	47000	Renfrew Co	69	UT	12	10	0.413359
2010	56000	0700	7000	Leeds and Grenville UCo	56	UT	12	10	0.392896 *
2010	66000	1500	15000	Peterborough Co	66	UT	12	10	0.329093 *
2010	51000	1200	12000	Hastings Co	51	UT	12	10	0.321931
2010	46000	1000	10000	Frontenac Co	46	UT	12	10	0.242244
2010	49000	4600	46000	Haliburton Co	49	UT	12	10	0.184920 *
* indicates that these Counties did not post tax rate information within the FIR. County of Renfrew staff contacted each directly to obtain tax rate information on Aug 2, 2011.									

It should be noted that EOWC Counties are not all of equal size nor do they all offer the same services. The County of Renfrew received all of the downloaded social service programs from the Province of Ontario and, as a result, we act as the Service Manager for all programs. However, this is not always the case as many of the Counties listed above do not provide the same services as the County of Renfrew. Those programs are delivered by another, often single tier, municipality.

Conclusion

Based on the information contained within this report, staff have concluded the following:

1. The current Surplus / Deficit Policy is working as it was intended. Council has the ability to utilize the funds held within the Working Capital Reserve at any time and for any purpose. In fact, this reserve is routinely used each budget year to help reduce the overall County operating budget or to fund major capital projects such as Renfrew County Place.
2. The early budget resolution (before January ^{31st}) should be continued, and perhaps even advanced to a pre December 31st adoption. This report has previously explained the many advantages of early budget adoption such as improved control for Council and better risk management as no major capital expenditures would be made prior to a formal Council budget resolution.
3. County reserves are not too high. In fact, our reserve levels are drastically lower than the average of our own Lower Tier Municipalities and slightly lower than the average of our other Eastern Ontario Warden's Caucus members. In addition, our reserve levels are substantially lower than the median and the average of the Southern Upper Tier

Municipalities (this includes all Counties in the Province of Ontario), according to the Ministry of Municipal Affairs and Housing. (**Per Appendix 4**). Appendix 4 (Second Indicator) provides the County of Renfrew's actual total reserves expressed as a percentage of operating expenditures for 2007, 2008 and 2009 compared to the total Southern Upper Tier Counties.

4. The historical level of County surplus (1%) is reasonable given the size of this municipality. The County of Renfrew has grown into a large and complex corporation responsible for managing many new and unrelated business units. The fact that we experience only a 1% deviation from our expected year end position is a reflection of the commitment that the management team has made to budget adherence.

Recommendations

1. That an electronic Capital Asset Management Plan be developed for all significant assets owned and maintained by the County of Renfrew. It is proposed that the Green Operations Property Management Committee be tasked with responsibilities related to Capital Asset Management. This Committee has property representatives from all Departments with major capital assets.
2. That a long term financing plan be developed to provide for the replacement of these significant assets.
3. That the current Surplus / Deficit Policy be continued in its present form.
4. **That the current process of early budget adoption be continued and that forecasted actuals be utilized in the 2012 budget actuals”.**

Appendix 1

Corporate Policies & Procedure			
SECTION: GENERAL ADMINISTRATION			POLICY#: GA-05
POLICY: Year-End Financial Surplus/Deficit Policy – General Revenue Fund			
DATE: March 26/03	REV. DATE:	COVERAGE: Finance Department	PAGE #: 1 of 1

POLICY STATEMENT:

The following Year-end Financial Surplus/Deficit Policy for the General Revenue Fund is developed to ensure that the surplus/deficit carry forward into the following years' General Revenue Fund budget of the Corporation of the County of Renfrew is nil.

DEFINITIONS:

Annual Surplus

Annual surplus is the amount of General Revenue Fund revenues that exceed the General Revenue Fund expenditures of the Corporation at the end of the fiscal year.

Annual Deficit

Annual deficit is the amount of General Revenue Fund expenditures that exceed the General Revenue Fund revenues of the Corporation at the end of the fiscal year.

Working Capital Reserve

Working Capital Reserve is the Corporation's reserve established for general Working Capital purposes.

PROCEDURE:

1. Should an annual surplus exist at the Corporation's fiscal year-end of December 31st, the Treasurer of the Corporation of the County of Renfrew is authorized to allocate the surplus within the General Revenue Fund into the Reserve for Working Capital.
2. Should an annual deficit exist at the Corporation's fiscal year-end of December 31st, the Treasurer of the Corporation of the County of Renfrew is authorized to finance the deficit of the General Revenue Fund from the Reserve for Working Capital.

In the event there are insufficient funds within the Reserve for Working Capital to finance the current deficit, County Council may authorize the Treasurer to draw upon any other Reserve or Reserve Fund established by the Corporation to cover such deficit. Alternatively, the deficit amount not financed from a Reserve or Reserve Fund will be included within the following years General Revenue Fund budget for recovery.



United Counties of Leeds & Grenville

Corporate Services Finance

RESERVE FUND POLICY

RESERVE FUND POLICY

TABLE OF CONTENTS

1. LEGISLATIVE AUTHORITY	3
Regulations may also be passed by the Minister of Municipal Affairs and Housing under Section 293 of the Act.....	3
2. INTRODUCTION	4
2.1 Purpose.....	4
2.2 Application and Scope	5
2.3 Principles.....	5
2.4 Accounting Principles.....	5
2.5 Auditing Requirements.....	5
2.6 Approval Authority.....	5
3. DEFINITIONS	5
4. RESPONSIBILITIES	6
4.1 County Council.....	6
4.2 Chief Administrative Officer.....	6
4.3 Treasurer.....	7
4.4 Department Heads	7
5. ESTABLISHMENT OF RESERVES	7
5.1 Types of Reserves	7
5.2 Purpose of Reserves.....	8
5.3 Level of Reserves	8



United Counties of Leeds & Grenville

Section:	Corporate Services Division	Policy No.	CS- 1003
Policy:	Reserve Fund Policy	Date Issued: By-Law:	
Coverage:	UCLG	Revision No.	
Page 1 of 8		Revision Date:	

1. LEGISLATIVE AUTHORITY

Subsection 289(3) of the Municipal Act, 2001 c.25 (the Act) states:

“In preparing the budget, the upper-tier municipality,

- (a) shall treat any operating surplus of any previous year as revenue that will be available during the current year;
- (b) shall provide for any operating deficit of any previous year;
- (c) shall provide for taxes and other revenues that in the opinion of the treasurer are uncollectible and for which provision has not been previously made;
- (d) may provide for taxes and other revenues that it is estimated will not be collected during the year; and
- (e) **may provide for such reserves as the upper-tier municipality considers necessary.** 2001, c. 25, s. 289 (3).”

Regulations may also be passed by the Minister of Municipal Affairs and Housing under section 293 of the Act.

Section 417 of the Municipal Act, 2001 (the Act) allows for the establishment of reserve funds and outlines the requirements regarding procedure to allowing for the use of reserve funds as follows:

“Reserve funds”

417. (1) Every municipality and local board, as defined in the Municipal Affairs Act, and any other body exercising a power with respect to municipal affairs under any Act in unorganized territory may in each year provide in its budget for the establishment or maintenance of a reserve fund for any purpose for which it has authority to spend money. 2001, c.25, s. 417 (1).

Approval

(2) If the approval of a municipality is required by by-law for a capital expenditure or the issue of debentures by or on behalf of a local board, the local board must obtain the approval before providing for a reserve fund for those purposes in its budget. 2001, c. 25, s. 417 (2).

Expenditure of Reserve Funds

(4) A municipality may by by-law, provide that the money raised for a reserve fund established under subsection (1) may be spent, pledged or applied to a purpose other than that for which the fund was established. 2001, c. 25, s. 417 (4).

In summary, a municipality may establish reserve funds and may pass by-laws to authorize expenditures from those funds.

2. INTRODUCTION

2.1 Purpose

This policy is intended to set out the principles, mandatory requirements and guidelines for establishment, intention, maintenance, management and accounting treatment for Reserves and Reserve Funds, both obligatory and discretionary.

Reserves and Reserve Funds are financial management tools that are an essential part of a sound fiscal policy to address long-term objectives. The ultimate goal is to fully fund the annual capital plan through current reserves while delivering efficient, effective programs to the citizens of the United Counties of Leeds & Grenville. The key to reserve policies and planning is to balance current and future requirements. Sound program and financial planning would accommodate future growth while maintaining relatively steady tax rates.

Reserves can be segregated into two categories: Reserves and Reserve Funds. A reserve is unrestricted and is appropriated from net revenue at the discretion of Council after the provision for all known expenditures. The primary source of revenue for reserves is from current operations, usually surpluses at year-end or as a deliberate segregation during budget deliberations. Reserves are generally referred to as “rainy day funds” to mitigate fluctuations in economic factors, changes in government funding, unanticipated events and contingent liabilities. They are also used to accumulate funds in order to finance large capital projects in order to avoiding debt financing.

Reserve Funds differ from reserves in that they are segregated and restricted to meet a specific purpose as defined by the Municipal Act. For example, under the Canadian Institute of Chartered Accountants (CICA) Public Sector Accounting Board (PSAB) guidelines, development charges must be reported as deferred revenue (a liability) or a reserve fund. Capital costs eligible for development charge funding must be growth related capital improvements.

2.2 Application and Scope

This policy applies to all Reserves and Reserve Funds including the general reserves, local board and corporate reserves, trust reserves and donation reserves.

2.3 Principles

Reserves should be limited to amounts which meet liabilities, contingencies known or estimated. This includes the decline in value of assets, projects and economic factors. The maintenance of adequate Reserves and Reserve Funds is critical to the County's long term viability.

2.4 Accounting Principles

2.4.1 As outlined in the Municipal Financial Reporting Handbook, all increases and decreases in reserves are to be reported as appropriations to or from reserves;

2.4.2 Reserves are part of municipal equity on the balance sheet;

2.4.3 The United Counties of Leeds & Grenville Investment Policy applies to all reserves; and

2.4.4 Interest accrued for each reserve will be recognized monthly.

2.5 Auditing Requirements

2.5.1 Establishment of new reserves and reserve transactions must be supported by a resolution/by-law of Counties Council.

2.6 Approval Authority

2.6.1 All new reserves and reserve transactions must be authorized by Counties Council through the annual budget process.

2.6.2 In-year reserve transactions not contemplated during the budget process shall be authorized through a resolution of Counties Council, and will also require a budget amendment to be approved by Counties Council.

2.6.3 Following the resolution of Counties Council, the Treasurer has the sole authority to perform transactions to reserves for the amount budgeted. Transfers from reserves shall be for the amount of the actual expenditure/costs up to the approved budgeted amount.

2. DEFINITIONS

Reserves are appropriations from net revenue at the discretion of Council, after the provision for all known expenditures. It has no reference to any specific asset and does not require the physical segregation of money or assets as in the case of a reserve fund. A reserve cannot have a revenue or expense of itself, like a reserve fund.

Reserve Funds are assets that are segregated from the general revenues of the municipality and are restricted to meet the purpose of the reserve fund. Obligatory and discretionary reserve funds may be established.

Discretionary Reserve Funds are established in cases where Council wishes to earmark funds to finance a future expenditure for which it has authority to spend money and physically set aside for such purpose. The funds may be used for a number of different purposes, such as known or unknown contingencies (e.g. building repairs).

Obligatory Reserve Funds are reserve funds that must be created by statute whereby special funds are received or obligated for specific purposes and must be segregated from the general revenues of the municipality (e.g. development charges). These funds must be used solely for the purpose prescribed for them by statute.

4. RESPONSIBILITIES

4.1 Counties Council

The Role of Counties Council is provided in Section 224 of the Municipal Act, 2001 as follows:

“224. It is the role of council,

- a) to represent the public and to consider the well-being and interests of the municipality;
- b) to develop and evaluate the policies and programs of the municipality;
- c) to determine which services the municipality provides;
- d) to ensure that administrative practices and procedures are in place to implement the decisions of council;
- e) to maintain the financial integrity of the municipality; and
- f) to carry out the duties of council under this or any other Act. 2001, c. 25, s. 224.”

As such, Counties Council has the ultimate authority for policy development And ensuring that administrative practices are in place to implement those policies. As well, policies should be in line with the financial integrity of the municipality. Therefore, the adoption of this policy and any changes to this policy must be approved by Counties Council.

- 4.1.1 Counties Council has the responsibility to establish reserves and ensure that transactions to and from reserves are authorized, through the budget process or by specific resolutions.

4.2 Chief Administrative Officer

The CAO is responsible for:

- 4.2.1 Supporting the Treasurer in ensuring the principles and mandatory requirements contained in this policy are applied consistently across all County departments.

4.3 Treasurer

The Treasurer is responsible for:

- 4.3.1 Develop and update this policy as necessary and present changes to Counties Council;
- 4.3.2 Ensuring that the principles and mandatory requirements contained in this policy are applied consistently across all Counties departments;
- 4.3.3 Analyzing reserve status on a regular basis and ensuring that accounting principles are followed; and
- 4.3.4 Performing the transfers to and from reserves as authorized by Counties Council.

4.4 Department Heads

The Department Heads are responsible for:

- 4.4.1 Informing the Treasurer when reserve transfers are required as per the resolution of Counties Council;
- 4.4.2 Providing documentation relating to the reserve transfer; and
- 4.4.3 Consulting with the Treasurer for advice regarding the interpretation of this policy.

5. ESTABLISHMENT OF RESERVES

Types of Reserves

Maintaining adequate reserve balances serves several municipal purposes. These include but are not limited to:

Category A – Asset Replacement: established in order to smooth the spikes in operating budgets and smooth out property tax changes;

Category B – Project Reserves: established to provide cost effective self borrowing mechanisms to reduce risks associated with interest rate fluctuations;

Category C – Economic Stability Reserves: established to buffer against significant fluctuations in the economy;

Category D – Contingency Reserves: established to accommodate contingent, unfunded or known liabilities for current and/or future years;

Category E – Working Fund Reserves: established to provide cash flow for operations to eliminate the requirement to borrow funds to meet immediate obligations; and

Category F – Self Insurance Reserves: established to provide self insurance provisions.

Purpose of Reserves

For each reserve the establishing resolution/by-law shall have a description of the purpose and how the reserve may be utilized. Current and future areas of risk and exposure to economic volatility need to be identified for each reserve. The purpose of the reserve may be legislated.

Level of Reserves

Each reserve shall identify the methodology to be utilized to determine the level of the reserve, the target level for the reserve, how the reserve is replenished and/or its sunset date for elimination of the reserve. Service standards and capital planning and the related performance measures should be used to determine the appropriate level for the reserve.

Appendix 3

POLICY MANUAL	Policy No. 1-16
For the United Counties of Stormont, Dundas & Glengarry	Effective Date: September 2008
Subject: Reserve Policy	Department: All Departments

POLICY STATEMENT

This policy sets out the principles and guidelines for the establishment, maintenance and use of reserves and reserve funds under the control of the Corporation of the United Counties of Stormont, Dundas and Glengarry.

APPLICATION

This policy applies to all departments, boards and committees of the United Counties of Stormont, Dundas and Glengarry and all funds under its control.

LEGISLATIVE AUTHORITY

The Municipal Act, S.O. 2001, Section 289(3), as amended, states that in preparing the budget, the upper-tier municipality may provide for such reserves as the upper-tier municipality considers necessary. Reserve Funds are also permitted under Section 417 of the Municipal Act.

PRINCIPLES and GUIDELINES

The Reserve Policy principles and guidelines of the United Counties of Stormont, Dundas and Glengarry are as follows:

- Reserves are a financial management tool that is an essential part of a sound fiscal plan to address long-term objectives and provide budget stability.
- Financial planning with reserves is intended to balance current and future requirements; assist in delivering public services within manageable property tax rates.
- Maintaining reserves will reduce or eliminate the need to incur debt in order to finance costly projects/services.
- Interest income on all reserve balances will be part of the annual operating budget and not allocated to any specific reserve unless it is a requirement of specific external funding.
- This policy will adhere to all applicable Federal and Provincial legislation as required.
- All reserve transactions will be subject to external audit.
- Reserve classification, purpose, target levels, funding and authority are detailed on the attached Schedule A.

**United Counties of Stormont, Dundas and Glengarry
Reserve Policy
Schedule A**

Stabilization Reserves	
Purpose	To be available to offset very significant impacts that, without funds from a reserve, would be financially damaging to the County. To Protect from unanticipated or one-time expenditure requirements. To address in-year uncontrollable changes in economic conditions, funding or costs.
Target	Working Reserve target = 10% of the year's budgeted gross expenditures Road Winter Maintenance Reserve target = 10% of the year's budgeted winter control expenses
Funding	Shortfalls from the target should be funded from annual operating surplus or provision in annual budget in following year(s)
Authority to Access	Council authority required by specific resolution or inclusion in approved budget

Program Specific Reserves	
Purpose	To finance specific projects
Target	Financial plan required for each reserve, reviewed annually during budget discussions
Funding	Based on the project's financial plan or annual project surplus
Authority to Access	Council authority required by specific resolution or inclusion in approved budget. Transactions for funds held for specific external agencies are authorized by that agency and reported to Council, usually during budget discussions

Buildings and Equipment Reserves	
Purpose	To fund uncommon, costly expenses or replacement of assets
Target	Based on lifecycle and costs of assets
Funding	Provision in annual operating budget, allocation from operating surplus or transfer from another reserve
Authority to Access	Council authority required by specific resolution or inclusion in approved budget

Capital Reserves	
Purpose	To reduce spikes in annual budgets and smooth out property tax fluctuations due to capital projects
Target	Based on financial plan of capital programs
Funding	Special funding, provisions in annual budget, allocation from operating surplus or transfer from another reserve
Authority to Access	Council authority required by specific resolution or inclusion in approved budget

Appendix 4

FINANCIAL INDICATOR REVIEW

(Based on 2009 Financial Information Return)

Renfrew Co

Date Prepared:	24-Jan-11	Tier:	Upper Tier
MSO Office:	Eastern Ontario	MAH Code:	69000
Prepared By:	Stephen Seller	MUNID:	47000
		REV Code:	4700

FINANCIAL INDICATORS

Indicator	Thresholds	Actuals	South - UT - Counties		Risk Level	
			Median	Average		
Debt Servicing Cost as a % of Total Operating Revenue	Low: <5% Mod: 5% - 10% High: >10%	2007	1.9%	2.1%	2.1%	Low
		2008	1.8%	2.3%	2.3%	
		2009	1.9%	2.5%	2.4%	
Total Reserves and Discretionary Reserve Funds as a % of Operating Expenditures / Expenses	Low: >20% Mod: 10% - 20% High: <10%	2007	15.2%	21.7%	23.9%	Low
		2008	18.6%	25.9%	28.1%	
		2009	24.2%	30.7%	32.1%	
Net Financial Assets or Net Debt as a % of Total Operating Revenue	Low: >(-20%) Mod: (-20%) - (-40%) High: <(-40%)	2007	-3.4%	-1.2%	-0.2%	Low
		2008	3.9%	4.6%	6.1%	
		2009	4.7%	4.4%	4.4%	
Net Financial Assets or Net Debt as a % of Own Purpose Taxation Plus User Fees	Low: >(-50%) Mod: (-50%) - (-100%) High: <(-100%)	2007	-10.5%	-2.6%	-6.1%	Low
		2008	12.1%	11.4%	7.4%	
		2009	12.9%	9.5%	2.8%	
Total Taxes Receivable less Allowance for Uncollectables as a % of Total Taxes Levied	Low: <10% Mod: 10% - 15% High: >15%	2007	0.0%	0.0%	0.0%	
		2008	0.0%	0.0%	0.0%	
		2009	0.0%	0.0%	0.0%	
Total Cash and Temporary Investments as a % of Operating Expenditures / Expenses	Low: > 10% Mod: 5% to 10% High: Below 5%	2007	20.4%	30.4%	30.1%	Low
		2008	23.0%	35.9%	36.4%	
		2009	27.5%	42.7%	39.4%	
Net Working Capital as a % of Total Municipal Operating Expenditures / Expenses	Low: > 10% Mod: 10% to (-10%) High: Below (-10%)	2007	22.4%	34.3%	34.5%	Low
		2008	25.4%	36.9%	39.1%	
		2009	23.2%	33.9%	41.6%	
Net Book Value of Capital Assets as a % of Cost of Capital Assets	Negative trends to be analyzed. No risk level assigned.	2009	49.0%	56.32%	54.98%	

NOTES

On an annual basis, Ministry staff conduct a review of the Financial Information Returns (FIRs) and Financial Statements submitted by municipalities. Through the use of several key financial indicators, municipal financial performance is monitored in relation to established Provincial Thresholds. It is important to remember however, that these financial indicators only provide a financial snapshot at a particular moment in time and should never be used in isolation, but supported with all other information sources. In keeping with our Financial Information Return review process and follow-up, Ministry staff may routinely contact and discuss this information with the municipal Treasurer in an effort to better understand a municipality's overall financial position and offer our assistance in connection with these matters.

Additional Notes on Financial Indicators:

Debt Charges as a % of Total Operating Revenue - This flexibility indicator illustrates the extent to which past borrowing decisions of the municipality present a constraint on a municipality's ability to meet its financial and service commitments in the current period. Specifically, the more a municipality uses revenues to meet the interest costs on past borrowing, the less will be available for program spending.

Reserves and Reserve Funds as a % of Operating Expenditures / Expenses (excluding amortization) - Low reserve and discretionary reserve funds indicate that the municipality may have limited flexibility to offset non-budgeted revenue losses or increases in expenses. High percentages would indicate that a municipality is setting aside substantial revenues for future projects. This comparison is to be based on municipal grouping and local knowledge. Low reserves indicate that the municipality may have little flexibility to offset non-budgeted revenue losses or expenditure increases. It is recognized that municipalities with high reserves and discretionary reserve funds may have allocated part or all of these reserves for future capital needs.

Net Financial Assets or Net Debt as a % of Total Operating Revenue - This is a sustainability indicator. Net debt provides a measure of the future revenue required to pay for past transactions and events or the net financial assets on hand which can provide resources to finance future operations. This ratio assesses the ability of a municipality to make future payments on its debt. A ratio that is increasing would indicate that more time to eliminate net debt will be necessary. A trend in this direction may not be sustainable.

Net Financial Assets or Net Debt as a % of Own Purpose Tax'n plus user fees - This is a sustainability indicator. Net debt provides a measure of the future revenue required to pay for past transactions and events. A ratio that is increasing would indicate that more time to eliminate net debt will be necessary. A trend in this direction may not be sustainable.

Total Taxes Receivable less Allowance for Uncollectables as a % of Total Taxes Levied - This is a lower-tier / single-tier measure. The indicator reflects the ability of taxpayers to meet their tax obligations to the municipality. Higher ratios may reflect the inability of taxpayers to pay taxes and / or may indicate tax collection procedure problems.

Total Cash and Temporary Investments as a % of Operating Expenditures / Expenses (excluding amortization) - This indicator is a liquidity measure that looks at short term liquid assets and compares those assets to total revenues, that is, to total budget. A low level (low percentage) may mean a municipality has not budgeted sufficient funds to ensure that it has adequate cash flow and / or a municipality had inadequate reserves. The indicator suggests the municipality's ability to pay off immediate demands of creditors and service providers using its most liquid and current assets.

Net Working Capital as a % of Total Municipal Operating Expenditures / Expenses (excluding amortization) - Net working capital is cash, accounts receivable and taxes receivable minus temporary loans and accounts payable. This number is compared to total revenue fund expenditures (which includes debt charges) / expenses (excluding amortization). The goal of this measure is to look at the ability of the municipality to meet its current expenditures (including current year debt charges) / expenses (excluding amortization). The indicator suggests whether the municipality has ample working capital meet its short-term obligations. This measure is related to the liquidity measure above.

Net Book Value of Capital Assets as a % of Cost of Capital Assets - Net book value of capital assets compared to cost of capital assets is an important indicator because it reports the extent to which the estimated useful lives of a municipality's tangible capital asset are available to provide its services. If a municipality's scale, scope and level of services remain unchanged or grow, its asset base could eventually impair flexibility because of the impending future costs of capital asset repair or replacement.

Appendix 5

Fund	Description	2010	2009	2008	2007	2006
RCHC	WSIB Reserve	112,227.79	112,227.79	81,088.12	52,831.06	29,183.59
RCHC	Working Capital Reserve	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
RCHC	Capital Reserve	2,601,458.08	2,096,640.09	1,584,765.44	1,736,729.50	1,529,028.00
RCHC	Capital Reserve-Ottawaska	136,896.27	109,051.80	99,562.57	0.00	0.00
RCHC	Capital Repair Reserve-Ottawaska	577.99	5,827.52	27,059.00	0.00	0.00
RCHC	Capital Repair Reserve	57,038.89	191,602.66	437,473.60	0.00	0.00
RCHC	AHP Admin Reserve	103,535.34	100,000.00			0.00
RCHC	Spec Proj Reserve	0.00	0.00	0.00	34,102.40	75,278.91
RCHC Total		3,061,734.36	2,665,349.86	2,279,948.73	1,873,662.96	1,683,490.50
BM	Inventory Reserve	153,185.00	161,208.43	145,662.00	152,092.00	76,090.00
BM	Equipment Reserve	0.00	328,653.14	533,851.83	943,139.63	673,372.26
BM	UnAllocated	1,046,166.81	460,106.70	0.00	0.00	0.00
BM	WSIB Reserve	0.00	0.00	117,562.44	194,333.13	246,007.48
BM Total		1,199,351.81	949,968.27	797,076.27	1,289,564.76	995,469.74
ML	Inventory Reserve	41,685.38	40,980.40	32,556.18	59,985.14	26,563.76
ML	Sick Leave Reserve	186,402.00	186,402.00	186,402.00	186,402.00	186,402.00
ML	Contingency Reserve	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
ML	Equipment Reserve	262,801.92	145,564.87	324,941.13	439,037.33	455,706.56
ML	Unallocated	107,461.23	0.00	0.00	0.00	0.00
ML	WSIB Reserve	0.00	0.00	0.00	102,085.46	111,749.61
ML Total		798,350.53	572,947.27	743,899.31	987,509.93	980,421.93

Fund	Description	2010	2009	2008	2007	2006
General	Best Start Capital Reserve	1,016,832.03	1,010,018.03	1,002,912.09	971,658.58	1,725,306.83
General	Bldg Reserve Fund- Admin	2,127,886.39	1,575,792.36	1,070,840.43	670,275.20	770,891.48
General	County 150th Anniversary Reserve	209,425.58	186,529.81	200,000.00	0.00	
General	Development Reserve Fund	7,547.96	7,497.37	7,444.61	7,212.62	6,915.74
General	DRAPE (Planning) Reserve	0.00	16,000.00	26,560.00	0.00	
General	Economic Development Reserve	50,000.00	50,000.00	50,000.00	0.00	
General	Gas Tax Reserve Fund	0.00	0.00	0.00	11,607.56	34,433.63
General	Housing - DOOR Reserve	862,409.11	1,154,235.18	1,425,167.78	1,518,073.53	
General	Housing - Non Profit Capital Reserve	116,221.54	0.00	0.00	0.00	
General	Housing - Statutory Entitlement	297,414.63	295,421.62	293,313.79	303,248.52	308,698.20
General	Insurance Reserve	150,000.00	150,000.00	150,000.00	100,000.00	50,000.00
General	Invest in Ontario Act-Reserve (IOA)	451,841.44	1,146,494.00	3,851,640.00	0.00	
General	IT Server Replacement Reserve	10,000.00	0.00	0.00	0.00	
General	OSTAR (RED) Reserve	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
General	PS - Base Station Reserve	1,955,338.41	2,694,164.49	2,676,920.84	1,477,730.59	103,358.52
General	PS - Equipment Reserve	928,387.40	932,602.68	251,667.83	163,644.35	290,258.83
General	PS - Severance Reserve	1,363,818.13	602,749.75	598,508.53	579,857.95	555,783.52
General	PS - Vehicle Reserve	622,979.51	545,602.15	385,523.32	366,655.35	341,048.91
General	Pandemic Reserve	0.00	250,000.00	250,000.00	250,000.00	250,000.00
General	PW - Capital Works Reserve	1,034,050.03	2,986,833.03	3,011,120.03	1,154,773.56	2,269,413.56
General	PW - Equipment Reserve	1,205,567.31	1,011,633.31	1,011,633.31	1,048,117.66	1,004,681.08
General	PW - Inventory Reserve	555,222.64	525,122.65	531,967.24	561,090.95	584,912.92
General	PW - Winter Control Reserve	195,259.91	85,810.00	85,810.00	50,810.00	450,000.00
General	PW - Working Capital Reserve	65.30	65.30	65.30	65.30	65.30
General	Reforestation Reserve Fund	396,810.17	394,191.46	269,293.17	226,017.20	216,619.29
General	Sick Leave Reserve	69,458.23	69,458.23	69,458.23	58,921.23	58,921.23
General	Social Services - Fiscal Pressure Reserve	624,946.63	398,301.87	396,082.68	0.00	
General	Subsidy TRF Reduction Reserve	0.00	968,000.00	968,000.00	968,000.00	968,000.00
General	WSIB Reserve - General	250,838.54	250,838.54	250,838.54	253,117.06	238,734.82
General	WSIB Reserve - Paramedic	781,321.94	776,073.93	770,600.21	674,088.93	490,344.75
General	Working Capital Reserve	4,276,122.38	2,830,540.32	1,324,145.16	3,090,133.67	1,701,150.68
General Total		19,599,765.21	20,953,976.08	20,969,513.09	14,545,099.81	12,459,539.29
Grand Total		24,659,201.91	25,142,241.48	24,790,437.40	18,695,837.46	16,118,921.46

Appendix 6

VIEW FIR2005 DATA

SCHEDULE 60 - For the Year Ended December 31, 2005

Discrepancies with actual FIR amounts may exist due to Rounding

Year	MAH Code	Asmt Code	MunID	Municipality	UT	Tier	MSO	MPAC Population	MPAC Households	Line	Obligatory Reserve Funds	Reserve Funds	Reserves	Total	Operating Expenses	Reserve % of Operating
2005	46000	1000	10000	Frontenac Co	46	UT	12	21,824	0	2099		2,458,225	6,237,360	8,695,585	25,366,756	34.3%
2005	71000	0100	1000	Stormont, Dundas and Glengarry UCo	71	UT	12	61,265	0	2099	622,829		11,443,334	12,066,163	35,608,307	33.9%
2005	66000	1500	15000	Peterborough Co	66	UT	12	50,498	0	2099	525,671		10,805,085	11,330,756	36,809,174	30.8%
2005	55000	0900	9000	Lanark Co	55	UT	12	49,991	0	2099	520,194	72,719	11,746,071	12,338,984	46,767,106	26.4%
2005	56000	0700	7000	Leeds and Grenville UCo	56	UT	12	62,245	0	2099		813,513	12,966,277	13,779,790	72,930,631	18.9%
2005	49000	4600	46000	Haliburton Co	49	UT	12	14,175	0	2099		147,018	2,075,426	2,222,444	11,995,480	18.5%
2005	69000	4700	47000	Renfrew Co	69	UT	12	79,368	0	2099		1,692,822	12,592,295	14,285,117	101,502,647	14.1%
2005	51000	1200	12000	Hastings Co	51	UT	12	34,540	0	2099	375,558	1,868,781	12,351,040	14,595,379	106,274,889	13.7%
2005	57000	1100	11000	Lennox and Addington Co	57	UT	12	34,890	0	2099	384,732	322,941	4,863,793	5,571,466	42,078,517	13.2%
2005	61074	1400	14000	Northumberland Co	61	UT	12	71,212	0	2099	752,081		5,512,962	6,265,043	54,514,291	11.5%
2005	67000	0200	2000	Prescott and Russell UCo	67	UT	12	72,930	0	2099	745,324	1,462,039	3,196,241	5,403,604	83,068,170	6.5%
											3,926,389	8,838,058	93,789,884	106,554,331	616,915,968	17.3%

VIEW FIR2005 DATA

SCHEDULE 60 - For the Year Ended December 31, 2005

Discrepancies with actual FIR amounts may exist due to Rounding

Year	MAH Code	Asmt Code	MunID	Municipality	UT	Tier	MSO	MPAC Population	MPAC Households	Line	Obligatory Reserve Funds	Reserve Funds	Reserves	Total	Operating Expenses	Reserve % of Operating
2005	69401	4702	47002	Amprior T	69	LT	12	6,460	0	2099	135,600	7,375,941	1,722,916	9,234,457	8,605,519	107.3%
2005	69633	4731	47030	Killaloe, Hagarty and Richards Tp	69	LT	12	2,300	0	2099	13,890	20,025	1,719,185	1,753,100	1,727,553	101.5%
2005	69628	4701	47003	McNab-Braeside Tp	69	LT	12	6,520	0	2099	539,757		2,272,886	2,812,643	2,826,284	99.5%
2005	69612	4798	47098	Head, Clara and Maria Tp	69	LT	12	232	0	2099			391,539	391,539	432,390	90.6%
2005	69632	4766	47063	Laurentian Valley Tp	69	LT	12	8,801	0	2099	254,690	185,141	3,218,175	3,658,006	4,796,762	76.3%
2005	69402	4796	47096	Deep River T	69	LT	12	4,072	0	2099	40,314	2,615,495	1,216,208	3,872,017	5,976,596	64.8%
2005	69635	4738	47015	Bonnechere Valley Tp	69	LT	12	3,278	0	2099			2,369,447	2,369,447	3,660,420	64.7%
2005	69405	4779	47077	Petawawa T	69	LT	12	15,492	0	2099	694,531	1,433,188	3,175,576	5,303,295	8,420,989	63.0%
2005	69634	4726	47023	Madawaska Valley Tp	69	LT	12	4,186	0	2099	42,957		2,337,914	2,380,871	4,140,315	57.5%
2005	69630	4769	47068	North Algona-Wilberforce Tp	69	LT	12	2,611	0	2099	26,607	6,359	874,479	907,445	1,611,882	56.3%
2005	69631	4742	47041	Admaston/Bromley Tp	69	LT	12	2,785	0	2099	3,426		993,397	996,823	1,784,906	55.8%
2005	69406	4792	47091	Laurentian Hills T	69	LT	12	2,693	0	2099	26,812	822,574	397,561	1,246,947	2,330,844	53.5%
2005	69613	4746	47046	Horton Tp	69	LT	12	2,470	0	2099	54,875		703,835	758,710	1,499,731	50.6%
2005	69629	4719	47018	Brudenell, Lyndoch and Raglan Tp	69	LT	12	1,533	0	2099	15,258	11,193	403,396	429,847	868,597	49.5%
2005	69404	4748	47048	Renfrew T	69	LT	12	7,603	0	2099	446,915	215	3,849,630	4,296,760	9,754,622	44.0%
2005	69637	4706	47007	Greater Madawaska Tp	69	LT	12	2,140	0	2099	230,898		801,554	1,032,452	2,637,992	39.1%
2005	69636	4758	47050	Whitewater Region Tp	69	LT	12	6,192	0	2099	121,170	20,571	1,521,249	1,662,990	4,343,537	38.3%
											2,647,700	12,490,702	27,968,947	43,107,349	65,418,939	65.9%

VIEW FIR2006 DATA

SCHEDULE 60 - For the Year Ended December 31, 2006

Discrepancies with actual FIR amounts may exist due to Rounding

Year	MAH Code	Asmt Code	MunID	Municipality	UT	Tier	MSO	Line	Obligatory Reserve Funds	Reserve Funds	Reserves	Total	Operating Expenses	Reserve % of Operating
2006	71000	0100	1000	Stormont, Dundas and Glengarry UCo	71	UT	12	2099	242,907		14,120,500	14,363,407	35,335,414	40.6%
2006	46000	1000	10000	Frontenac Co	46	UT	12	2099	465,958	2,530,655	7,504,579	10,501,192	27,437,712	38.3%
2006	66000	1500	15000	Peterborough Co	66	UT	12	2099	811,102		12,151,515	12,962,617	39,467,791	32.8%
2006	55000	0900	9000	Lanark Co	55	UT	12	2099	53,309	31,332	12,572,012	12,656,653	49,975,539	25.3%
2006	56000	0700	7000	Leeds and Grenville UCo	56	UT	12	2099		360,048	17,736,826	18,096,874	72,217,274	25.1%
2006	57000	1100	11000	Lennox and Addington Co	57	UT	12	2099		182,206	8,907,289	9,089,495	44,390,469	20.5%
2006	69000	4700	47000	Renfrew Co	69	UT	12	2099		1,241,871	15,124,495	16,366,366	105,491,135	15.5%
2006	49000	4600	46000	Haliburton Co	49	UT	12	2099		136,988	1,499,676	1,636,664	12,466,003	13.1%
2006	51000	1200	12000	Hastings Co	51	UT	12	2099	375,558	1,939,852	12,194,527	14,509,937	111,482,163	13.0%
2006	67000	0200	2000	Prescott and Russell UCo	67	UT	12	2099	286,936	1,684,375	4,566,901	6,538,212	87,468,026	7.5%
2006	61074	1400	14000	Northumberland Co	61	UT	12	2099			3,344,330	3,344,330	57,613,134	5.8%
									2,235,770	8,107,327	109,722,650	120,065,747	643,344,660	18.7%

VIEW FIR2006 DATA

SCHEDULE 60 - For the Year Ended December 31, 2006

Discrepancies with actual FIR amounts may exist due to Rounding

Year	MAH Code	Asmt Code	MunID	Municipality	UT	Tier	MSO	Line	Obligatory Reserve Funds	Reserve Funds	Reserves	Total	Operating Expenses	Reserve % of Operating
2006	69633	4731	47030	Killaloe, Hagarty and Richards Tp	69	LT	12	2099	56,924	27,137	2,027,550	2,111,611	1,979,111	106.7%
2006	69401	4702	47002	Arnprior T	69	LT	12	2099	290,537	7,424,923	1,766,454	9,481,914	9,214,192	102.9%
2006	69628	4701	47003	McNab-Braeside Tp	69	LT	12	2099	499,858		2,442,070	2,941,928	2,918,505	100.8%
2006	69612	4798	47098	Head, Clara and Maria Tp	69	LT	12	2099	4,533		449,223	453,756	520,188	87.2%
2006	69632	4766	47063	Laurentian Valley Tp	69	LT	12	2099	527,509	221,268	3,386,262	4,135,039	5,188,581	79.7%
2006	69406	4792	47091	Laurentian Hills T	69	LT	12	2099	54,817	1,381,726	432,235	1,868,778	2,436,566	76.7%
2006	69405	4779	47077	Petawawa T	69	LT	12	2099	866,519	1,525,791	3,633,378	6,025,688	8,828,576	68.3%
2006	69402	4796	47096	Deep River T	69	LT	12	2099	81,670	2,620,056	950,835	3,652,561	6,412,464	57.0%
2006	69634	4726	47023	Madawaska Valley Tp	69	LT	12	2099	23,828		2,910,071	2,933,899	5,225,992	56.1%
2006	69629	4719	47018	Brudenell, Lyndoch and Raglan Tp	69	LT	12	2099		27,799	496,588	524,387	1,005,074	52.2%
2006	69404	4748	47048	Renfrew T	69	LT	12	2099	673,500	215	4,788,346	5,462,061	10,933,519	50.0%
2006	69635	4738	47015	Bonnechere Valley Tp	69	LT	12	2099			1,999,059	1,999,059	4,087,407	48.9%
2006	69631	4742	47041	Admaston/Bromley Tp	69	LT	12	2099	4,501		853,853	858,354	1,895,463	45.3%
2006	69630	4769	47068	North Algona-Wilberforce Tp	69	LT	12	2099	22,643	4,911	941,219	968,773	2,174,899	44.5%
2006	69613	4746	47046	Horton Tp	69	LT	12	2099	90,627		551,083	641,710	1,604,207	40.0%
2006	69637	4706	47007	Greater Madawaska Tp	69	LT	12	2099	211,385		788,764	1,000,149	2,519,046	39.7%
2006	69636	4758	47050	Whitewater Region Tp	69	LT	12	2099	186,592	21,167	1,542,140	1,749,899	4,735,462	37.0%
									3,595,443	13,254,993	29,959,130	46,809,566	71,679,252	65.3%

VIEW FIR2007 DATA

SCHEDULE 60 - For the Year Ended December 31, 2007

Discrepancies w ith actual FIR amounts may exist due to Rounding

Year	MAH Code	Asmt Code	MunID	Municipality	UT	Tier	MSO	Line	Obligatory Reserve Funds	Reserve Funds	Reserves	Total	Operating Expenses	Reserve % of Operating
2007	46000	1000	10000	Frontenac Co	46	UT	12	2099	799,127	2,597,833	7,953,014	11,349,974	27,562,613	41.2%
2007	66000	1500	15000	Peterborough Co	66	UT	12	2099	941,166		14,073,866	15,015,032	41,907,280	35.8%
2007	55000	0900	9000	Lanark Co	55	UT	12	2099	146,588	260,581	15,812,832	16,220,001	52,084,679	31.1%
2007	71000	0100	1000	Stormont, Dundas and Glengarry UCo	71	UT	12	2099	1,095,987		11,009,679	12,105,666	41,629,151	29.1%
2007	56000	0700	7000	Leeds and Grenville UCo	56	UT	12	2099		379,385	18,114,609	18,493,994	75,677,672	24.4%
2007	57000	1100	11000	Lennox and Addington Co	57	UT	12	2099		1,249,626	8,068,767	9,318,393	46,660,237	20.0%
2007	49000	4600	46000	Haliburton Co	49	UT	12	2099		123,195	2,116,955	2,240,150	12,923,515	17.3%
2007	69000	4700	47000	Renfrew Co	69	UT	12	2099		1,070,837	17,792,328	18,863,165	109,368,027	17.2%
2007	51000	1200	12000	Hastings Co	51	UT	12	2099		2,016,188	12,422,594	14,438,782	113,988,424	12.7%
2007	61074	1400	14000	Northumberland Co	61	UT	12	2099			4,112,217	4,112,217	62,281,803	6.6%
2007	67000	0200	2000	Prescott and Russell UCo	67	UT	12	2099	66,176	2,027,375	3,886,372	5,979,923	91,610,434	6.5%
									3,049,044	9,725,020	115,363,233	128,137,297	675,693,835	19.0%

VIEW FIR2007 DATA

SCHEDULE 60 - For the Year Ended December 31, 2007

Discrepancies w ith actual FIR amounts may exist due to Rounding

Year	MAH Code	Asmt Code	MunID	Municipality	UT	Tier	MSO	Line	Obligatory Reserve Funds	Reserve Funds	Reserves	Total	Operating Expenses	Reserve % of Operating
2007	69401	4702	47002	Arnprior T	69	LT	12	2099	1,604,271	7,577,700	2,185,514	11,367,485	9,569,038	118.8%
2007	69628	4701	47003	McNab-Braeside Tp	69	LT	12	2099	543,531		2,706,998	3,250,529	2,961,424	109.8%
2007	69633	4731	47030	Killaloe, Hagarty and Richards Tp	69	LT	12	2099	102,696	17,034	2,130,919	2,250,649	2,143,586	105.0%
2007	69612	4798	47098	Head, Clara and Maria Tp	69	LT	12	2099	3,391		518,874	522,265	499,645	104.5%
2007	69632	4766	47063	Laurentian Valley Tp	69	LT	12	2099	129,843	229,820	4,100,474	4,460,137	5,350,606	83.4%
2007	69406	4792	47091	Laurentian Hills T	69	LT	12	2099	92,860	1,475,772	476,921	2,045,553	2,626,821	77.9%
2007	69405	4779	47077	Petawawa T	69	LT	12	2099	1,127,717	1,658,822	4,121,179	6,907,718	9,567,462	72.2%
2007	69634	4726	47023	Madawaska Valley Tp	69	LT	12	2099	31,596		3,291,783	3,323,379	5,261,330	63.2%
2007	69402	4796	47096	Deep River T	69	LT	12	2099	139,233	2,723,984	1,085,670	3,948,887	6,711,255	58.8%
2007	69631	4742	47041	Admaston/Bromley Tp	69	LT	12	2099	32		1,189,159	1,189,191	2,060,578	57.7%
2007	69404	4748	47048	Renfrew T	69	LT	12	2099	891,003	215	5,164,988	6,056,206	11,383,965	53.2%
2007	69637	4706	47007	Greater Madawaska Tp	69	LT	12	2099	228,299		1,006,676	1,234,975	2,349,917	52.6%
2007	69635	4738	47015	Bonnechere Valley Tp	69	LT	12	2099			1,999,944	1,999,944	4,236,535	47.2%
2007	69613	4746	47046	Horton Tp	69	LT	12	2099	120,687		636,113	756,800	1,611,746	47.0%
2007	69629	4719	47018	Brudenell, Lyndoch and Raglan Tp	69	LT	12	2099	20,342	28,210	428,454	477,006	1,118,018	42.7%
2007	69636	4758	47050	Whitewater Region Tp	69	LT	12	2099	273,024	21,777	1,553,401	1,848,202	5,064,937	36.5%
2007	69630	4769	47068	North Algona-Wilberforce Tp	69	LT	12	2099	29,416	7,289	427,280	463,985	2,196,254	21.1%
									5,337,941	13,740,623	33,024,347	52,102,911	74,713,117	69.7%

VIEW FIR2008 DATA

SCHEDULE 60 - For the Year Ended December 31, 2008

Discrepancies w ith actual FIR amounts may exist due to Rounding

Year	MAH Code	Asmt Code	MunID	Municipality	UT	Tier	MSO	Line	Obligatory Reserve Funds	Reserve Funds	Reserves	Total	Operating Expenses	Reserve % of Operating
2008	66000	1500	15000	Peterborough Co	66	UT	12	2099	2,371,624		18,779,800	21,151,424	35,712,246	59.2%
2008	46000	1000	10000	Frontenac Co	46	UT	12	2099	1,130,548	2,624,312	9,816,477	13,571,337	30,380,718	44.7%
2008	49000	4600	46000	Haliburton Co	49	UT	12	2099		142,182	5,239,460	5,381,642	13,156,059	40.9%
2008	71000	0100	1000	Stormont, Dundas and Glengarry UCo	71	UT	12	2099	2,212,889		11,385,368	13,598,257	38,586,096	35.2%
2008	55000	0900	9000	Lanark Co	55	UT	12	2099	195,355	300,062	18,032,646	18,528,063	54,291,355	34.1%
2008	56000	0700	7000	Leeds and Grenville UCo	56	UT	12	2099		378,610	22,101,410	22,480,020	75,743,640	29.7%
2008	57000	1100	11000	Lennox and Addington Co	57	UT	12	2099		1,586,792	10,693,673	12,280,465	47,737,359	25.7%
2008	69000	4700	47000	Renfrew Co	69	UT	12	2099		1,398,714	23,442,859	24,841,573	107,527,344	23.1%
2008	51000	1200	12000	Hastings Co	51	UT	12	2099	125,100	2,081,797	15,489,817	17,696,714	116,477,721	15.2%
2008	61074	1400	14000	Northumberland Co	61	UT	12	2099			7,339,567	7,339,567	67,761,922	10.8%
2008	67000	0200	2000	Prescott and Russell UCo	67	UT	12	2099	635,218	2,396,461	5,981,803	9,013,482	88,838,218	10.1%
									6,670,734	10,908,930	148,302,880	165,882,544	676,212,678	24.5%

VIEW FIR2008 DATA

SCHEDULE 60 - For the Year Ended December 31, 2008

Discrepancies w ith actual FIR amounts may exist due to Rounding

Year	MAH Code	Asmt Code	MunID	Municipality	UT	Tier	MSO	Line	Obligatory Reserve Funds	Reserve Funds	Reserves	Total	Operating Expenses	Reserve % of Operating
2008	69628	4701	47003	McNab-Braeside Tp	69	LT	12	2099	593,488		3,747,778	4,341,266	3,129,972	138.7%
2008	69612	4798	47098	Head, Clara and Maria Tp	69	LT	12	2099	166,485		628,477	794,962	577,000	137.8%
2008	69401	4702	47002	Arnprior T	69	LT	12	2099	1,908,908	7,730,222	2,535,035	12,174,165	10,295,176	118.3%
2008	69633	4731	47030	Killaloe, Hagarty and Richards Tp	69	LT	12	2099	68,626	33,754	2,142,303	2,244,683	2,369,936	94.7%
2008	69405	4779	47077	Petawawa T	69	LT	12	2099	1,472,407	2,048,088	4,743,354	8,263,849	10,075,440	82.0%
2008	69634	4726	47023	Madawaska Valley Tp	69	LT	12	2099	7,855		3,903,174	3,911,029	5,165,889	75.7%
2008	69632	4766	47063	Laurentian Valley Tp	69	LT	12	2099	153,450	247,965	3,893,717	4,295,132	6,190,176	69.4%
2008	69406	4792	47091	Laurentian Hills T	69	LT	12	2099	54,547	1,472,151	396,002	1,922,700	2,840,264	67.7%
2008	69402	4796	47096	Deep River T	69	LT	12	2099	170,110	2,599,947	1,910,217	4,680,274	7,101,374	65.9%
2008	69637	4706	47007	Greater Madawaska Tp	69	LT	12	2099	262,634		1,167,718	1,430,352	2,529,188	56.6%
2008	69635	4738	47015	Bonnechere Valley Tp	69	LT	12	2099			2,294,164	2,294,164	4,196,486	54.7%
2008	69404	4748	47048	Renfrew T	69	LT	12	2099	1,231,080	215	5,330,143	6,561,438	12,169,946	53.9%
2008	69631	4742	47041	Admaston/Bromley Tp	69	LT	12	2099	1,877		1,030,607	1,032,484	1,954,975	52.8%
2008	69613	4746	47046	Horton Tp	69	LT	12	2099	188,324		704,585	892,909	1,730,386	51.6%
2008	69629	4719	47018	Brudenell, Lyndoch and Raglan Tp	69	LT	12	2099	45,768	39,877	362,042	447,687	1,040,895	43.0%
2008	69636	4758	47050	Whitewater Region Tp	69	LT	12	2099	218,960	22,399	1,544,855	1,786,214	4,680,499	38.2%
2008	69630	4769	47068	North Algona-Wilberforce Tp	69	LT	12	2099		17	429,089	432,177	1,928,662	22.4%
									6,544,536	14,197,689	36,763,260	57,505,485	77,976,264	73.7%

VIEW FIR2009 DATA

SCHEDULE 60 - For the Year Ended December 31, 2009

Discrepancies w ith actual FIR amounts may exist due to Rounding

Year	MAH Code	Asmt Code	MunID	Municipality	UT	Tier	MSO	Line	Obligatory Reserve Funds	Reserve Funds	Reserves	Total	Operating Expenses	Reserve % of Operating
2009	46000	1000	10000	Frontenac Co	46	UT	12	2099	1,755,642	4,212,296	9,960,227	15,928,165	32,972,884	48.3%
2009	71000	0100	1000	Stormont, Dundas and Glengarry UCo	71	UT	12	2099	2,917,726	0	12,110,461	15,028,187	43,957,883	34.2%
2009	49000	4600	46000	Haliburton Co	49	UT	12	2099	0	0	4,929,261	4,929,261	17,763,515	27.7%
2009	55000	0900	9000	Lanark Co	55	UT	12	2099	243,464	298,052	16,369,498	16,911,014	65,793,057	25.7%
2009	56000	0700	7000	Leeds and Grenville UCo	56	UT	12	2099	113,694	383,376	19,753,698	20,250,768	94,285,183	21.5%
2009	69000	4700	47000	Renfrew Co	69	UT	12	2099	0	0	25,142,242	25,142,242	120,090,777	20.9%
2009	57000	1100	11000	Lennox and Addington Co	57	UT	12	2099	0	1,605,698	10,441,147	12,046,845	59,747,022	20.2%
2009	51000	1200	12000	Hastings Co	51	UT	12	2099	375,100	2,119,591	14,464,306	16,958,997	127,447,478	13.3%
2009	61074	1400	14000	Northumberland Co	61	UT	12	2099	0	0	9,312,863	9,312,863	80,378,582	11.6%
2009	67000	0200	2000	Prescott and Russell UCo	67	UT	12	2099	1,418,654	2,327,145	4,884,158	8,629,957	100,905,245	8.6%
2009	66000	1500	15000	Peterborough Co	66	UT	12	2099	0	0	0	0	0	0.0%
									6,824,280	10,946,158	127,367,861	145,138,299	743,341,626	19.5%

VIEW FIR2009 DATA

SCHEDULE 60 - For the Year Ended December 31, 2009

Discrepancies w ith actual FIR amounts may exist due to Rounding

Year	MAH Code	Asmt Code	MunID	Municipality	UT	Tier	MSO	Line	Obligatory Reserve Funds	Reserve Funds	Reserves	Total	Operating Expenses	Reserve % of Operating
2009	69612	4798	47098	Head, Clara and Maria Tp	69	LT	12	2099	45,158	0	662,857	708,015	546,714	129.5%
2009	69628	4701	47003	McNab-Braeside Tp	69	LT	12	2099	411,428	0	3,398,923	3,810,351	4,109,716	92.7%
2009	69401	4702	47002	Amprior T	69	LT	12	2099	682,710	7,859,519	2,898,521	11,440,750	13,893,678	82.3%
2009	69633	4731	47030	Killaloe, Hagarty and Richards Tp	69	LT	12	2099	134,826	48,866	2,341,099	2,524,791	3,168,922	79.7%
2009	69405	4779	47077	Petawawa T	69	LT	12	2099	595,573	2,085,851	6,495,902	9,177,326	13,941,598	65.8%
2009	69406	4792	47091	Laurentian Hills T	69	LT	12	2099	45,076	1,527,916	567,231	2,140,223	3,340,833	64.1%
2009	69634	4726	47023	Madawaska Valley Tp	69	LT	12	2099	19,273	0	3,979,905	3,999,178	6,709,030	59.6%
2009	69637	4706	47007	Greater Madawaska Tp	69	LT	12	2099	209,491	0	1,522,514	1,732,005	3,049,872	56.8%
2009	69402	4796	47096	Deep River T	69	LT	12	2099	265,010	2,815,978	1,732,803	4,813,791	9,133,073	52.7%
2009	69404	4748	47048	Renfrew T	69	LT	12	2099	1,175,872	215	5,880,818	7,056,905	16,000,640	44.1%
2009	69632	4766	47063	Laurentian Valley Tp	69	LT	12	2099	425,834	265,065	3,293,924	3,984,823	9,575,358	41.6%
2009	69635	4738	47015	Bonnechere Valley Tp	69	LT	12	2099	0	0	2,260,514	2,260,514	5,642,751	40.1%
2009	69613	4746	47046	Horton Tp	69	LT	12	2099	302,985	0	724,435	1,027,420	2,599,963	39.5%
2009	69629	4719	47018	Brudenell, Lyndoch and Raglan Tp	69	LT	12	2099	96,620	41,801	345,362	483,783	1,960,469	24.7%
2009	69636	4758	47050	Whitewater Region Tp	69	LT	12	2099	278,131	23,000	1,257,730	1,558,861	6,927,674	22.5%
2009	69630	4769	47068	North Algona-Wilberforce Tp	69	LT	12	2099	84,491	3,882	454,679	543,052	3,336,630	16.3%
2009	69631	4742	47041	Admaston/Bromley Tp	69	LT	12	2099	0	0	364,600	364,600	3,532,769	10.3%
									4,772,478	14,672,093	38,181,817	57,626,388	107,469,690	53.6%

**County of Renfrew
2012 Budget Summary**

	(A) Levy	% Incr(Decr) Over Prev. Yr.	(B) Wt. Assess.	% Incr(Decr) Over Prev. Yr.	(C) Tax Rate (A)/(B)	% Incr(Decr) Over Prev. Yr.	(D) Taxes per \$100,000 Res. Assess.	% Incr(Decr) Over Prev. Yr.
2012	\$35,307,236	3.19%	9,618,985,544	7.92%	0.367058%	(4.38%)	\$367.06	(4.38%)
2011	\$34,216,589	0.49%	8,913,239,891	8.18%	0.383885%	(7.13%)	\$383.88	(7.13%)
2010	\$34,048,322	3.33%	8,239,555,847	8.42%	0.413359%	(4.66%)	\$413.36	(4.66%)
Changes:								
2012 over 2011	<u>\$1,090,647</u>		<u>705,745,653</u>				<u>(\$16.83)</u>	
2011 over 2010	<u>\$168,267</u>		<u>673,684,044</u>				<u>(\$29.47)</u>	

Notes:

1. Of the 7.9% increase in weighted assessment (2012 over 2011), 1.8% is real growth and 6.1% is reassessment growth.
2. Real Assessment Growth of 1.8% would raise additional County revenue of approx. \$615,900 over 2011 (8,913,239,891 * 1.8% * .383885%).
3. The County tax rates calculated under Column (C) may vary slightly from the OPTA calculated tax rates due to the levy restrictions placed on the industrial assessment class.
4. The percentage increase in County taxation after the application of real assessment growth is 1.4% (3.2% - 1.8%).

Council Remuneration Revisions - Option A 2012 - 2014

Assumptions:

Base Year for Costing - 2010 Actual increased by 2.0%

Per Diem's Eliminated During Phase-In

Expenses remain unchanged

Wardens' Salary - \$45,000

Councillor's Salary - \$16,000

Committee Chair - \$3,000

Committee Vice-Chair - \$1,500

Annual Average Est. Payment to Councillors for 2011 - \$5,275 (2010 increased by 2.0%)

	<u>Actual 2010</u>	<u>Estimated 2011</u>	<u>Phase-In</u>		<u>2014</u>
			<u>2012</u>	<u>2013</u>	
Council Remuneration - Warden & Council	<u>\$118,556</u>	<u>\$120,927</u>			
Phase-In					
Warden's Salary + Per Diem's	\$35,823	\$36,539	\$39,359	\$42,179	\$45,000
Councillor's Salary (16)	\$82,733	\$84,388	\$141,592	\$198,796	\$256,000
Committee Chair (5)	\$0	\$0	\$5,000	\$10,000	\$15,000
Committee Vice-Chair (5)	<u>\$0</u>	<u>\$0</u>	<u>\$2,500</u>	<u>\$5,000</u>	<u>\$7,500</u>
	<u>\$118,556</u>	<u>\$120,927</u>	<u>\$188,451</u>	<u>\$255,975</u>	<u>\$323,500</u>
Percentage Increase (Decrease) Over Three Years			<u>55.84%</u>	<u>111.68%</u>	<u>167.52%</u>

Council Remuneration Revisions - Option B 2012 - 2014

Assumptions:

- Base Year for Costing - 2010 Actual increased by 2.0%
- Expenses remain unchanged
- Wardens' Salary - \$40,000 + Per Diem's @ \$100/meeting
- Warden attends ~ 125 meetings per year
- Councillor's Salary - \$12,000 + Per Diem's @ \$100/meeting
- Each Councillor attends 3 meetings/month for 10 months
- Committee Chair - \$3,000
- Committee Vice-Chair - \$1,500
- Wardens' Salary Base Salary for 2010 - \$20,695 (2011 increased by 2.0%)
- Annual Average Est. Payment to Councillors for 2011 - \$5,275 (2010 increased by 2.0%)

	<u>Actual 2010</u>	<u>Estimated 2011</u>	<u>Phase-In</u>		
			<u>2012</u>	<u>2013</u>	<u>2014</u>
Council Remuneration - Warden & Council	<u>\$118,556</u>	<u>\$120,927</u>			
Phase-In					
Warden's Salary	\$20,695	\$21,109	\$27,406	\$33,703	\$40,000
Warden's Per Diem	\$15,128	\$15,431	\$12,500	\$12,500	\$12,500
Councillor's Salary (16)	\$0	\$0	\$64,000	\$128,000	\$192,000
Councillor's Per Diem (16)	\$82,733	\$84,388	\$48,000	\$48,000	\$48,000
Committee Chair (5)	\$0	\$0	\$5,000	\$10,000	\$15,000
Committee Vice-Chair (5)	<u>\$0</u>	<u>\$0</u>	<u>\$2,500</u>	<u>\$5,000</u>	<u>\$7,500</u>
	<u>\$118,556</u>	<u>\$120,927</u>	<u>\$159,406</u>	<u>\$237,203</u>	<u>\$315,000</u>
Percentage Increase (Decrease) Over Three Years			<u>31.82%</u>	<u>96.15%</u>	<u>160.49%</u>



COUNTY OF RENFREW
EASTERN ONTARIO COUNTIES' ELECTED OFFICIALS REMUNERATION & COMPENSATION SURVEY
 October 2011

	Year of Bylaw	Warden's Salary	Councillor Salary	Per Diem (1/2 day)	Per Diem (Full day)	Travel	Convention Expenses	Comments	
1	Frontenac	2011	\$16,232.00	\$7,034.00	\$75.00	\$0.48 / km	\$75.00 per day per diem if representing County; transportation, registration, hotel accommodation; parking; meal allowance; breakfast - \$9.00; lunch - \$15.00; dinner - \$25.00; misc - \$10.00	2010 rates. Salary includes 12 meeting days and first 50 km of travel to and from each meeting; meeting days attended and travel in excess are paid at \$75.00 per day and current travel rate, respectively.	
2	Haliburton								
3	Hastings	N/A	\$34,683.86	N/A - per diem only	\$163.26 (for councillors only - not paid to Warden)	\$0.52 / km (up to 5000 km) \$0.46 / km (over 5000 km)	2x daily per diem for conferences. \$50.00 meal allowance, pay for own hotel.		
4	Kawartha Lakes								
5	Lanark	2009	\$42,900.00	\$17,700.00	\$75.00	\$150.00 (4 - 8 hours) \$225.00 (over 8 hours)	\$0.46 / km	Registration, meals, accommodation, transportation, parking. Warden is unlimited. Councillors receive \$6,500.00 allocation per year which includes per diems, meal, accommodation, transportation and parking.	2011 rates. Per diem paid for meetings outside Lanark County only. Salaries include three Wednesdays per month. Additional Council & Committee of the Whole meeting nights paid at \$150.00 each. Committee of the Whole Chairs or Acting Chairs receive \$75.00 - \$150.00 per month for meetings attended with Department Heads.
6	Leeds & Grenville	2007	\$38,625.00	\$21,115.00	\$77.25	\$154.50	\$0.495 / km	Daily per diem. Two conferences per year. \$250.00 expense allowance includes accommodation, meals and travel costs.	2011 rates. 4800 km additional mileage per year for Warden.
7	Lennox & Addington	2011	\$26,780.00	\$15,091.00	N/A	\$0.52 / km (up to 5000 km) \$0.46 / km (over 5000 km)	\$107.01 daily per diem. Hotel accommodation, meal costs - breakfast - \$15.00, lunch - \$20.00, dinner - \$25.00; travel costs, including parking, and registration costs included. Two conventions per year for Councillors.		
8	Northumberland	2009	\$31,804.78	\$8,163.23	\$100.00		Registration fees, transportation and accommodation to a maximum of \$2,500.00.	2010 rates.	



COUNTY OF RENFREW
EASTERN ONTARIO COUNTIES' ELECTED OFFICIALS REMUNERATION & COMPENSATION SURVEY
 October 2011

		Year of Bylaw	Warden's Salary	Councillor Salary	Per Diem (1/2 day)	Per Diem (Full day)	Travel	Convention Expenses	Comments
9	Peterborough	2010	\$47,187.96	N/A - Per diem only	Any meetings between 8:30 a.m. & 4:30 p.m. or any one meeting in a given day - \$190.55 Additional meetings in a given day after 4:30 p.m. - \$95.28 (for Councillors only - not paid to Warden or Deputy)		\$0.58 / km	One convention of their choice within Ontario per year, except Warden. Convention per diem rate (\$190.55); registration, mileage, parking, accommodation and \$60.00 meal allowance per day for a maximum of 3 days.	2010 rates. Deputy Warden - \$15,959.88. Councillors also receive \$30.00 remuneration when requested to attend function in Warden's capacity.
10	Prescott-Russell	2010	\$31,525.43	\$16,074.18		\$150.00	\$0.52 / km (up to 5000 km) \$0.46 / km (over 5000 km)	\$4,000.00 per year allocation, except Warden. Daily remuneration of \$100.00; fixed rate of \$75.00 for meals and incidentals - breakfast - \$12.00; lunch - \$15.00; dinner - \$33.00; incidentals - \$15.00; transportation; parking; registration; accommodation.	
11	Prince Edward	N/A	\$34,753.00	\$17,377.00				Two per year - one may be out of province. \$100.00 per 24 hour period to pay meals, phone calls or entertainment expenses.	Committee Chair receives \$1,448.00 per year, Committee Meeting Chair honorarium is \$117.29 per meeting day.
12	Renfrew	2011	\$21,109.00	N/A - per diem only	\$103.00	\$193.00	\$0.52 / km (up to 5000 km) \$0.46 / km (over 5000 km)	\$2,500.00 per year allocation, except Warden. Committee meeting rates, meals, gratuities and incidental expenses up to \$65.00 per day, plus registration fee and travel allowance, or economy air fare.	
13	Stormont, Dundas & Glengarry	2006	\$27,000.00	\$10,000.00	\$160.00 per non-council meeting		\$0.45 / km	Maximum of 3 per year, each conference includes per diem, registration cost, \$1,200.00 expenses.	2010 rates.

* Salaries were provided on a monthly basis and were entered at an annual basis (x 12 months)

Survey data collected by County of Renfrew 1-613-735-7288.

Please contact Bruce Beakley in case of any error, omission, or questions. Thank you for your co-operation.



COUNTY OF RENFREW
EASTERN ONTARIO COUNTIES' ELECTED OFFICIALS REMUNERATION SURVEY - 2010

Prepared October 2011

County	Pop.	No. of Council Members on Statement*	Total Council Expenses	Rank	Warden's Salary (includes Benefits)	Rank	Warden's Total Salary & Expenses	Rank	Councillor's Salary Range Salary & Expenses (does not include Warden)
Lanark	59,205	23	\$475,301.00	1	\$50,703.00	1	\$61,427.00	2	\$909.00 - \$34,331.00
Prince Edward	22,795	23	\$356,272.00	2	\$35,470.00	7	\$44,820.00	5	\$44.00 - \$22,791.00
Leeds & Grenville	92,326	11	\$318,419.18	3	\$48,747.30	2	\$63,379.68	1	\$382.56 - \$31,106.60
Prescott-Russell	77,367	13	\$216,675.91	4	\$35,948.31	5	\$48,880.00	3	\$1,339.53 - \$27,328.38
Peterborough	118,326	23	\$187,841.33	5	\$47,188.02	3	\$47,188.02	4	\$211.54 - \$16,187.67
Stormont, Dundas & Glengarry	104,399	17	\$181,526.41	6	\$27,133.78	9	\$39,336.29	9	\$319.34 - \$18,143.41
Lennox & Addington	36,786	13	\$178,021.39	7	\$26,780.00	10	\$41,268.77	7	\$1,257.59 - \$20,367.68
Renfrew	87,901	17	\$163,668.28	8	\$35,823.13	6	\$40,434.42	8	\$2,141.20 - \$9,723.60
Hastings	113,858	15	\$126,321.88	9	\$34,003.78	8	\$34,003.78	10	\$286.92 - \$11,094.86
Northumberland	71,827	7	\$115,135.47	10	\$42,029.03	4	\$42,380.72	6	\$10,584.23 - \$13,571.09
Frontenac	126,675	10	\$47,549.14	11	\$10,875.60	11	\$18,732.93	11	\$586.16 - \$8,736.34
Haliburton	14,175								
Kawartha Lakes	75,000								

Survey data collected by County of Renfrew 1-613-735-7288. Please contact Bruce Beakley in case of any error, omission, or questions. Thank you for your co-operation.

Population statistics taken from AMCTO 2011 Municipal Directory.

*Because 2010 was an election year, more council members may appear on the Statement of Remuneration than normal.



**COUNTY OF RENFREW
EASTERN ONTARIO COUNTIES' ELECTED OFFICIALS
REMUNERATION SURVEY - 2010**

Warden's Salary
Prepared October 2011

	Pop.	Warden's Salary	Rank
Lanark	59,205	\$50,703.00	1
Leeds & Grenville	92,326	\$48,747.30	2
Peterborough	118,326	\$47,188.02	3
Northumberland	71,827	\$42,029.03	4
Prescott-Russell	77,367	\$35,948.31	5
Renfrew	87,901	\$35,823.13	6
Prince Edward	22,795	\$35,470.00	7
Hastings	113,858	\$34,003.78	8
Stormont, Dundas & Glengarry	104,399	\$27,133.78	9
Lennox & Addington	36,786	\$26,780.00	10
Frontenac	126,675	\$10,875.60	11
Haliburton	14,175		
Kawartha Lakes	75,000		

Survey data collected by County of Renfrew 1-613-735-7288. Please contact Bruce Beakley in case of any error, omission, or questions. Thank you for your co-operation.

Population statistics taken from AMCTO 2011 Municipal Directory.



**COUNTY OF RENFREW
EASTERN ONTARIO COUNTIES' ELECTED OFFICIALS REMUNERATION SURVEY -
2010**

Warden's Total Salary & Expenses

Prepared October 2011

	Pop.	Warden's Salary	Warden's Expenses	Warden's Total Salary & Expenses	Rank
Leeds & Grenville	92,326	\$48,747.30	\$14,632.38	\$63,379.68	1
Lanark	59,205	\$50,703.00	\$10,724.00	\$61,427.00	2
Prescott-Russell	77,367	\$35,948.31	\$12,931.69	\$48,880.00	3
Peterborough	118,326	\$47,188.02	\$0.00	\$47,188.02	4
Prince Edward	22,795	\$35,470.00	\$9,350.00	\$44,820.00	5
Northumberland	71,827	\$42,029.03	\$351.69	\$42,380.72	6
Lennox & Addington	36,786	\$26,780.00	\$14,488.77	\$41,268.77	7
Renfrew	87,901	\$35,823.13	\$4,611.29	\$40,434.42	8
Stormont, Dundas & Glengarry	104,399	\$27,133.78	\$12,202.51	\$39,336.29	9
Hastings	113,858	\$34,003.78	\$0.00	\$34,003.78	10
Frontenac	126,675	\$10,875.60	\$7,857.33	\$18,732.93	11
Haliburton	14,175				
Kawartha Lakes	75,000				

Survey data collected by County of Renfrew 1-613-735-7288. Please contact Bruce Beakley in case of any error, omission, or questions. Thank you for your co-operation.

Population statistics taken from AMCTO 2011 Municipal Directory.