2025 FINANCIAL INFORMATION RETURN

Municipality: Renfrew T
Tier: Lower-Tier
Area: Renfrew Co

MSO Office: Eastern Ontario
Asmt Code: 4748
MAH Code: 69404

DECLARATION OF THE MUNICIPAL TREASURER

Version: 2025.01001

Pursuant to the information required by the Province of Ontario under Section 294 (1) of the Municipal Act, the following schedules are attached:

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For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.
This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	Andrew Hodge
0022	Telephone	613-432-4848
0028	**Email **(Required)**	ahodge@renfrew.ca
0030	Website address of Municipality	https://www.renfrew.ca
0091	Municipal Auditor	Jason Healey
0092	Municipal Audit Firm	MacKillican & Associates
0095	**Municipal Auditor's Email **(Required)**	jason@mackillicans.com
0090	Municipal Treasurer	Andrew Hodge
0093	**Municipal Treasurer's Email **(Required)**	ahodge@renfrew.ca
0094	Date	2026-10-29

Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors	**0**
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	**INDIRECT**
0077	Method used to allocate Program Support to other functions in Schedule 40	
0078	If "Other Method" is selected in line 0077, please describe method of Program Support.	

Municipal Data

		Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	4,106	MPAC
0041	Population	8,190	Stats Can
0042	Youth Population	995	Stats Can

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Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2025

	STATEMENT OF OPERATIONS: REVENUE			Own Purposes Revenue 1 $
	Property Taxation			
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)			11,921,209
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)			743,930
9940			**Subtotal**	12,665,139
0510	Estimated Tax Revenue			
	Government Transfers - Unconditional Grants			
0620	Ontario Municipal Partnership Fund (OMPF)			2,763,000
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)			
0626	Safe Restart Agreement: Municipal Operating Funding			
0627	Safe Restart Agreement: Public Transit Funding			
0628	Social Services Relief Fund (SSRF)			
0629	Provincial COVID-19 Recovery Funding			
0695	Other			
0696	Other			
0697	Other			
0698	Other			
0699			**Subtotal**	2,763,000
	Government Transfers - Conditional Grants			
0810	Ontario Conditional Grants (SLC 12 9910 01)			72,069
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)			7,856,497
0820	Canada Conditional Grants (SLC 12 9910 02)			43,718
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)			6,684,965
0830	Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)			279,191
0899			**Subtotal**	14,936,440
1098	**Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)**			0
1099	**Revenue From Other Municipalities (SLC 12 9910 03)**			235,771
1299	**Total User Fees and Service Charges (SLC 12 9910 04)**			8,888,253
	Licences, Permits, Rents, etc.			
1410	Trailer Revenue and Permits			
1420	Licences and Permits			53,786
1421	Building Permits			109,584
1430	Rents, Concessions and Franchises			1,142,213
1431	Royalties			
1432	Green Energy			
1498	Other			
1499			**Subtotal**	1,305,583
	Fines and penalties			
1605	Provincial Offences Act (POA) Municipality which administers POA only			
1610	Other Fines			26,344
1620	Penalties and Interest on Taxes			245,270
1698	Other			
1699			**Subtotal**	271,614
	Other revenue			
1805	Investment Income			522,858
1806	Interest Earned on Reserves and Reserve Funds			
1811	Gain (Loss) on Sale of Land & Capital Assets			-1,347,635
1812	Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)			2,389
1813	Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)			0
1815	Deferred Revenue Earned (Community Benefits Charges) (SLC 60 1036 01)			0
1830	Donations			28,057
1831	Donated Tangible Capital Assets (SLC 53 0610 01)			0
1840	Sale of Publications, Equipment, etc.			
1850	Contributions From Non-consolidated Entities			
1865	Other Revenues from Government Business Enterprise (i.e.., Dividends, etc.)			360,356
1870	Gaming and Casino Revenues			
1890	Other			
1891	Other	Change in Landfill Closure and Post (		-172,298
1892	Other	Other Revenue		17,334
1893	Other			
1894	Other			
1895	Other			
1896	Other			
1897	Other			
1898	Other			
1899			**Subtotal**	-588,939
1880	**Municipal Land Transfer Tax (City of Toronto Act, 2006)**			
1886	**Transient Accommodation Tax (Municipal Accommodation Tax)**			
1888	**Vacant Home Tax**			
1905	**Increase (Decrease) in Government Business Enterprise Equity**			788,309
9910			**TOTAL Revenues**	41,265,170

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Schedule 10

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2025

Continuity of Accumulated Surplus (Deficit)

		1 $
2010	**PLUS**: Total Revenues (SLC 10 9910 01)	41,265,170
2020	**LESS**: Total Expenses (SLC 40 9910 11)	25,958,228
2030	**PLUS**:	
2040	**PLUS**:	
2045	**PLUS**: PSAB Adjustments	
2099	Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	15,306,942
2060	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the beginning of year	125,431,386
2061	Prior Period Adjustments	
2062	Restated Accumulated Surplus (Deficit) at the Beginning of the Year	125,431,386
9950	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	140,738,328

Continuity of Government Business Enterprise Equity

		1 $
6010	Government Business Enterprise Equity, Beginning of the Year	18,104,605
6020	**PLUS**: Net Income for Government Business Enterprise for Year	788,309
6030	**PLUS: Other Comprehensive Income for Year (SLC 76 0840 20)**	0
6060	**PLUS**: Less Loan Repayment	-2,705,168
6065	**LESS**: Dividends Paid	
6090	Government Business Enterprise Equity, End of Year	16,187,746

Total of line 0899 includes:

Provincial Gas Tax Funding

		1 $
4018	Provincial Gas Tax for Transit Operating Expenses	279,191
4019	Provincial Gas Tax for Transit Capital Expenses	
4020	Provincial Gas Tax Recognized in the Year	279,191

Total of Line 0899 Includes:

Canada Community - Building Fund - (Federal Gas Tax)

		1 $
4205	Canada Community - Building Fund for Operating Expenses: Capacity Building	
4099	Canada Community - Building Fund for Capital Expenses	244,378
4299	Canada Community - Building Fund Recognized in the Year	244,378

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2025

			Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
			1 $	2 $	3 $	4 $	5 $	6 $	7 $
0299	**General Government**					939,207			
	Protection Services								
0410	Fire		7,349		42,837	58,142			
0420	Police				3,618	591,463			
0421	Court Security								
0422	Prisoner Transportation								
0430	Conservation Authority								
0440	Protective Inspection and Control					9,502			
0445	Building Permit and Inspection Services								
0450	Emergency Measures								
0460	Provincial Offences Act (POA)								
0498	Other								
0499		**Subtotal**	7,349	0	46,455	659,107	0	0	0
	Transportation Services								
0611	Roads - Paved		38,000		27,026	2,212	779,901	244,378	
0612	Roads - Unpaved								
0613	Roads - Bridges and Culverts								
0614	Roads - Traffic Operations & Roadside								
0621	Winter Control - Except Sidewalks, Parking Lots								
0622	Winter Control - Sidewalks, Parking Lots Only								
0631	Transit - Conventional								
0632	Transit - Accessible								
0640	Parking								
0650	Street Lighting								
0660	Air Transportation								
0698	Other								
0699		**Subtotal**	38,000	0	27,026	2,212	779,901	244,378	0
	Environmental Services								
0811	Wastewater Collection / Conveyance								
0812	Wastewater Treatment & Disposal			22,700		2,660,819			
0821	Urban Storm Sewer System								
0822	Rural Storm Sewer System								
0831	Water Treatment					2,993,570			
0832	Water Distribution / Transmission						1,709,977		
0840	Solid Waste Collection					2,710			
0850	Solid Waste Disposal			2,367	60,538	462,377			
0860	Waste Diversion					10,505			
0898	Other								
0899		**Subtotal**	0	25,067	60,538	6,129,981	1,709,977	0	0
	Health Services								
1010	Public Health Services								
1020	Hospitals								
1030	Ambulance Services								
1035	Ambulance Dispatch								
1040	Cemeteries								
1098	Other								
1099		**Subtotal**	0	0	0	0	0	0	0
	Social and Family Services								
1210	General Assistance								
1220	Assistance to Seniors								
1230	Child Care and Early Years Learning								
1298	Other								
1299		**Subtotal**	0	0	0	0	0	0	0
	Social Housing								
1410	Public Housing								
1420	Non - Profit / Cooperative Housing								
1430	Rent Supplement Programs								
1497	Other								
1498	Other								
1499		**Subtotal**	0	0	0	0	0	0	0
	Recreation and Cultural Services								
1610	Parks								
1620	Recreation Programs			14,043		318,259			
1631	Recreation Facilities - Golf Course, Marina, Ski Hill								
1634	Recreation Facilities - All Other				92,919	767,319	5,366,619	6,440,587	
1640	Libraries		26,720	2,232	8,833	17,249			
1645	Museums								
1650	Cultural Services								
1698	Other								
1699		**Subtotal**	26,720	16,275	101,752	1,102,827	5,366,619	6,440,587	0
	Planning and Development								
1810	Planning and Zoning			2,376		48,925			
1820	Commercial and Industrial					5,994			
1830	Residential Development								
1840	Agriculture and Reforestation								
1850	Tile Drainage / Shoreline Assistance								
1898	Other								
1899		**Subtotal**	0	2,376	0	54,919	0	0	0
1910	Other								
9910		**TOTAL**	72,069	43,718	235,771	8,888,253	7,856,497	6,684,965	0

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Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2025

General Information

1. Optional Property Classes in Effect

		2 Y or N
0202	N New Multi-Residential	Y
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ)	N
0210	D Office Building	N
0215	S Shopping Centre	N
0220	L Large Industrial	Y
0225	Other	N

2. Capping Parameters and Results

		Exit capping immediately 1 Y or N	Decrease - Percentage Retained 2 %	Tax Adjustment - Increasers 3 $	Net Class Impact 4 $	Annualized Tax Limit 5 %	CVA Tax Limit 6 %	CVA Threshold Value for Protected Properties 7 $	CVA Threshold Value for Clawed Back Properties 8 $	Exclude Properties Previously at CVA Tax 9 Y or N	Exclude Properties that go from Capped to Clawed Back 10 Y or N	Exclude Properties that go from Clawed Back to Capped 11 Y or N
0320	M Multi-Residential	Y										
0330	C Commercial	Y										
0340	I Industrial	Y										

3. Graduated Taxation (Tax Bands)

		Graduated Tax Rates in Effect? 2 Y or N	Number of Tax Bands 3 #	Low Band CVA Boundary 4 $	Low Band % of Highest Band Rate 5 %	Middle Band CVA Boundary 6 $	Middle Band % of Highest Band Rate 7 %
0610	C Commercial	N					
0611	G Parking Lot	N					
0612	D Office Building	N					
0613	S Shopping Centre	N					
0620	I Industrial	N					
0621	L Large Industrial	N					

4. Phase-In Program in Effect (Most recent Phase-In only)

		Phase-In Program in Effect? 2 Y or N	Year Current Phase-In Initiated 3 Year	Term of Current Phase-In 4 # of Years
0805	R Residential	N		
0810	M Multi-Residential	N		
0815	N New Multi-Residential	N		
0820	C Commercial (Includes G, D, S)	N		
0840	I Industrial (Includes L)	N		
0850	F Farmland	N		
0855	T Managed Forest	N		
0860	P Pipeline	N		

5. Rebates for Eligible Charities

		2 %
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx)	40.0%

6. Property Tax Due Dates for Current Year

To be completed by Single / Lower-tier Municipalities Only

		INTERIM Billing Installments Installments 2 #	INTERIM Billing Installments First Due Date 3 YYYYMMDD	INTERIM Billing Installments Last Due Date 4 YYYYMMDD	FINAL Billing Installments Installments 5 #	FINAL Billing Installments First Due Date 6 YYYYMMDD	FINAL Billing Installments Last Due Date 7 YYYYMMDD
1210	R Residential	2	20250331	20250531	2	20250831	20251031
1220	M Multi-Residential	2	20250331	20250531	2	20250831	20251031
1230	F Farmland	2	20250331	20250531	2	20250831	20251031
1240	T Managed Forest	2	20250331	20250531	2	20250831	20251031
1250	C Commercial	2	20250331	20250531	2	20250831	20251031
1260	I Industrial	2	20250331	20250531	2	20250831	20251031
1270	P Pipeline	2	20250331	20250531	2	20250831	20251031
1298	Other						

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2025

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	767,620,000	11,841,751	3,870,824	1,989,552	17,702,127

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	Renfrew T														
0010	RT	0	Residential	Full Occupied	1.000000	100%	603,671,800	603,671,800	1.331763%	0.435326%	0.153000%	1.920089%	8,039,478	2,627,940	923,618	11,591,036
0050	MT	0	Multi-Residential	Full Occupied	1.943600	100%	28,128,400	28,128,400	2.588415%	0.846100%	0.153000%	3.587515%	728,080	237,994	43,036	1,009,110
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	23,215,000	23,215,000	1.331763%	0.435326%	0.153000%	1.920089%	309,169	101,061	35,519	445,749
0110	FT	0	Farmland	Full Occupied	0.250000	100%	456,400	456,400	0.332941%	0.108832%	0.038250%	0.480023%	1,520	497	175	2,192
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	53,000	53,000	0.332941%	0.108832%	0.038250%	0.480023%	176	58	20	254
0210	CT	0	Commercial	Full Occupied	1.814700	100%	97,027,829	97,027,829	2.416751%	0.789986%	0.880000%	4.086737%	2,344,921	766,506	853,845	3,965,272
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.814700	100%	35,500	35,500	2.416751%	0.789986%	1.250000%	4.456737%	858	280	444	1,582
0240	CU	0	Commercial	Excess Land	1.814700	100%	1,480,971	1,480,971	2.416751%	0.789986%	0.880000%	4.086737%	35,791	11,699	13,033	60,523
0270	CX	0	Commercial	Vacant Land	1.814700	100%	2,883,100	2,883,100	2.416751%	0.789986%	0.880000%	4.086737%	69,677	22,776	25,371	117,824
0340	ST	0	Shopping Centre	Full Occupied	1.814700	100%	967,000	967,000	2.416751%	0.789986%	0.880000%	4.086737%	23,370	7,639	8,510	39,519
0510	IT	0	Industrial	Full Occupied	2.466904	100%	5,036,700	5,036,700	3.285332%	1.073907%	0.880000%	5.239239%	165,472	54,089	44,323	263,884
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.466904	100%	161,100	161,100	3.285332%	1.073907%	1.250000%	5.609239%	5,293	1,730	2,014	9,037
0540	IU	0	Industrial	Excess Land	2.466904	100%	55,500	55,500	3.285332%	1.073907%	0.880000%	5.239239%	1,823	596	488	2,907
0570	IX	0	Industrial	Vacant Land	2.466904	100%	329,500	329,500	3.285332%	1.073907%	0.880000%	5.239239%	10,825	3,539	2,900	17,264
0575	IJ	0	Industrial	Vacant Land, Shared PIL	2.466904	100%	4,200	4,200	3.285332%	1.073907%	1.250000%	5.609239%	138	45	53	236
0610	LT	0	Large Industrial	Full Occupied	2.700000	100%	1,725,800	1,725,800	3.595761%	1.175380%	0.880000%	5.651141%	62,056	20,285	15,187	97,528
0620	LU	0	Large Industrial	Excess Land	2.700000	100%	39,200	39,200	3.595761%	1.175380%	0.880000%	5.651141%	1,410	461	345	2,216
0710	PT	0	Pipeline	Full Occupied	1.332800	100%	2,349,000	2,349,000	1.774974%	0.580202%	0.880000%	3.235176%	41,694	13,629	20,671	75,994
													0	0	0	0
													0	0	0	0
9201				Subtotal			767,620,000	767,620,000					11,841,751	3,870,824	1,989,552	17,702,127

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2025

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9499	TOTAL	0			0

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
4001																
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
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													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
9401				Subtotal				0					0			0

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2025

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9699	TOTAL		0		0

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
6001																
														0		0
														0		0
														0		0

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2025

			Municipal Taxes		Education Taxes	TOTAL
			LT / ST	UT		
			12	13	14	15
			$	$	$	$
	4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)		2,510		-2,510	0
	5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)		41,118	13,447	7,790	62,355
	6. AMOUNT LEVIED BY TAX RATE					
9910		**TOTAL Levied by Tax Rate**	11,885,379	3,884,271	1,994,832	17,764,482
	7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements					0
8010	Sewer and water service charges					0
8015	Sewer and water connection charges					0
8020	Fire service charges					0
8025	Minimum tax (differential only)					0
8030	Municipal drainage charges					0
8035	Waste management collection charges					0
8040	Business improvement area		107,438			107,438
8097	Other					0
9890		**Subtotal**	107,438	0	0	107,438
	8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)					0
8050	Utility transmission and utility corridors (RTC = U)					0
8098	Other					0
9892		**Subtotal**	0	0	0	0
	9. TOTAL AMOUNT LEVIED					
9990		**TOTAL Levies**	11,992,817	3,884,271	1,994,832	17,871,920

FIR2025: Renfrew T

Asmt Code: 4748
MAH Code: 69404

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2025

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL	18,787,320	453,295	148,173	225,508	826,976

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	Renfrew T														
1210	CF	0	Commercial	PIL: Full Occupied	1.814700	100%	17,726,000	17,726,000	2.416751%	0.789986%	1.250000%	4.456737%	428,393	140,033	221,575	790,001
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.814700	100%	4,700	4,700	2.416751%	0.789986%	0.880000%	4.086737%	114	37	41	192
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.814700	100%	704,420	704,420	2.416751%	0.789986%	0.000000%	3.206737%	17,024	5,565	0	22,589
1280	CY	0	Commercial	PIL: Vacant Land	1.814700	100%	226,700	226,700	2.416751%	0.789986%	1.250000%	4.456737%	5,479	1,791	2,834	10,104
1590	IZ	0	Industrial	PIL: Vacant Land, 'General' Only	2.466904	100%	17,500	17,500	3.285332%	1.073907%	0.000000%	4.359239%	575	188	0	763
5010	HF	0	Landfill	PIL: Full Occupied	1.189066	100%	108,000	108,000	1.583554%	0.517631%	0.980000%	3.081185%	1,710	559	1,058	3,327
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201				Subtotal			18,787,320	18,787,320					453,295	148,173	225,508	826,976

FIR2025: Renfrew T

Asmt Code: 4748
MAH Code: 69404

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2025

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

		LT/ST PILS	UT PILS	Education PILS	TOTAL
9499	TOTAL	0			0

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
4001																
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
9401				Subtotal			0	0					0			0

FIR2025: Renfrew T

Asmt Code: 4748
MAH Code: 69404

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2025

3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

		LT/ST PILS	UT PILS	Education PILS	TOTAL
9699	TOTAL		0		0

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Assessment	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
6001																
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
9601				Subtotal			0	0						0		0

FIR2025: Renfrew T

Asmt Code: 4748
MAH Code: 69404

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2025

		Municipal PILS		Education	
		LT / ST	UT	PILS	TOTAL
		12	13	14	15
		$	$	$	$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)	42,337	13,839		56,176
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	**TOTAL PILS Levied by Tax Rate**	495,632	162,012	225,508	883,152
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other				0
9890	**Subtotal**	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (MunAct 323, 324)	4,635	1,515		6,150
8060	Hydro-electric Power Dams - from Province	18,137			18,137
8098	Other				0
9892	**Subtotal**	22,772	1,515	0	24,287
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	**TOTAL PILS Levied**	518,404	163,527	225,508	907,439

FIR2025: Renfrew T

Asmt Code: 4748
MAH Code: 69404

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2025

1. Municipal and School Board Taxation

		TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)	100.000%	60.891%	2.167%	32.161%	4.781%	0.000%

	Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
							LT / ST	UT		ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
		16	2	18	17	3	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$	$	$
0010	Residential	603,671,800	603,671,800	603,671,800	603,671,800	11,591,036	8,039,478	2,627,940	923,618	752,805	1,330	166,886	2,597	
0050	Multi-residential	51,343,400	77,885,358	51,343,400	77,885,358	1,454,859	1,037,249	339,055	78,555	74,705	281	3,256	313	
0110	Farmland	456,400	114,100	456,400	114,100	2,192	1,520	497	175	175				
0140	Managed Forests	53,000	13,250	53,000	13,250	254	176	58	20			20		
9110	**Subtotal**	655,524,600	681,684,508	655,524,600	681,684,508	13,048,341	9,078,423	2,967,550	1,002,368	827,685	1,611	170,162	2,910	0
0210	Commercial	101,427,400	184,060,303	101,427,400	184,060,303	4,145,201	2,451,247	801,261	892,693	543,570	19,345	287,099	42,680	0
0215	Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0310	Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320	Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325	Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0340	Shopping Centre	967,000	1,754,815	967,000	1,754,815	39,519	23,370	7,639	8,510	5,182	184	2,737	407	0
0345	Shopping Centre New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9120	**Subtotal**	102,394,400	185,815,118	102,394,400	185,815,118	4,184,720	2,474,617	808,900	901,203	548,752	19,529	289,836	43,087	0
0510	Industrial	5,587,000	13,782,593	5,587,000	13,782,593	293,328	183,551	59,999	49,778	30,310	1,079	16,009	2,380	0
0515	Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610	Large Industrial	1,765,000	4,765,500	1,765,000	4,765,500	99,744	63,466	20,746	15,532	9,458	337	4,995	743	0
0615	Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9130	**Subtotal**	7,352,000	18,548,093	7,352,000	18,548,093	393,072	247,017	80,745	65,310	39,768	1,415	21,004	3,122	0
0705	Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710	Pipelines	2,349,000	3,130,747	2,349,000	3,130,747	75,994	41,694	13,629	20,671	12,587	448	6,648	988	0
0810	Other Property Classes	0	0	0	0	0	0	0	0					
9160	Adj. for Shared PIL Properties					0	2,510	0	-2,510	-1,529	-54	-807	-120	
9170	Supplementary Taxes					62,355	41,118	13,447	7,790	5,712	32	1,780	266	
9180	**Total Levied by Rate**					17,764,482	11,885,379	3,884,271	1,994,832	1,432,974	22,981	488,623	50,253	0
9190	Amts Added to Tax Bill					107,438	107,438	0	0					
9192	Other Taxation Amounts					0	0	0	0					
9199	**TOTAL before Adj.**	767,620,000	889,178,466	767,620,000	889,178,466	17,871,920	11,992,817	3,884,271	1,994,832	1,432,974	22,981	488,623	50,253	0

2. Payments-In-Lieu of Taxation

	Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
							LT / ST	UT	
		16	2	18	17	3	4	5	6
		$	$	$	$	$	$	$	$
1010	Residential	0	0	0	0	0	0	0	0
1050	Multi-residential	0	0	0	0	0	0	0	0
1110	Farmland	0	0	0	0	0	0	0	0
1140	Managed Forests	0	0	0	0	0	0	0	0
9210	**Subtotal**	0	0	0	0	0	0	0	0
1210	Commercial	18,661,820	33,865,605	18,661,820	33,865,605	822,886	451,010	147,426	224,450
1215	Commercial New Construction	0	0	0	0	0	0	0	0
1310	Parking Lot	0	0	0	0	0	0	0	0
1320	Office Building	0	0	0	0	0	0	0	0
1325	Office Building New Construction	0	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0	0
1345	Shopping Centre New Construction	0	0	0	0	0	0	0	0
9220	**Subtotal**	18,661,820	33,865,605	18,661,820	33,865,605	822,886	451,010	147,426	224,450
1510	Industrial	17,500	43,171	17,500	43,171	763	575	188	0
1515	Industrial New Construction	0	0	0	0	0	0	0	0
1610	Large Industrial	0	0	0	0	0	0	0	0
1615	Large Industrial New Construction	0	0	0	0	0	0	0	0
9230	**Subtotal**	17,500	43,171	17,500	43,171	763	575	188	0
1705	Landfill	108,000	128,419	108,000	128,419	3,327	1,710	559	1,058
1718	Pipelines	0	0	0	0	0	0	0	0
1810	Other Property Classes	0	0	0	0	0	0	0	0
9270	Supplementary PILS					56,176	42,337	13,839	0
9280	**Total Levied by Rate**					883,152	495,632	162,012	225,508
9290	Amts Added to PILs					0	0	0	0
9292	Other PIL Amounts					24,287	22,772	1,515	0
9299	**TOTAL before Adj.**	18,787,320	34,037,195	18,787,320	34,037,195	907,439	518,404	163,527	225,508

Part 3 contains Distribution of PILS by School Boards

FIR2025: Renfrew T

Asmt Code: 4748
MAH Code: 69404

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2025

3. Payments-In-Lieu of Taxation: Distribution of Entitlements

	Source of PILS	PILS Levied			Total PILS Levied	Adjustment to PILS Levied	Total PIL Entitlement	Distribution of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
		LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
		3	4	5	2	6	7	8	9	10	11	12	13	14	15
		$	$	$	$	$	$	$	$	$	$	$	$	$	$
5010	**Canada**	336,678	110,053	174,119	620,850	18	620,868	510,815	110,053						
5020	**Canada Enterprises**				0		0								
	Ontario														
	Municipal Tax Assist. Act														
5210	Prev. Exempt Properties	15,583	5,094	59	20,736		20,736	15,642	5,094						
5220	Other Mun. Tax Asst. Act				0		0								
5230	Inst. Payments - Heads and Beds	4,635	1,515	0	6,150		6,150	4,635	1,515						
5232	Railway Rights-of-way	0	0	0	0		0								
5234	Utility Corridors / Transmission	0	0	0	0		0								
5236	Hydro-Electric Power Dams	18,137	0	0	18,137		18,137	18,137							
5240	Other				0		0								
	Ontario Enterprises														
5410	Ontario Mortgage and Housing Corporation	42,337	13,839		56,176		56,176	42,337	13,839						
5430	Liquor Control Board of Ontario				0		0								
5432	Railway Rights-of-way	0	0	0	0		0								
5434	Utility Corridors/Transmission	0	0	0	0		0								
5437	Ontario Lottery and Gaming Corp				0		0								
5460	Other				0		0								
5610	**Municipal Enterprises**	101,034	33,026	51,330	185,390		185,390	152,364	33,026						
5910	**Other Muns and Enterprises**				0		0								
5950	**Amounts Added to PIL**	0	0	0	0		0								
9599	**TOTAL**	518,404	163,527	225,508	907,439	18	907,457	743,930	163,527	0	0	0	0	0	0

FIR2025: Renfrew T

Asmt Code: 4748
MAH Code: 69404

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2025

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents, Financial Expenses & Accretion Expense	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1 $	2 $	3 $	4 $	5 $	6 $	16 $	7 $	12 $	13 $	11 $
	General government											
0240	Governance	877,331		223,039	26,105	1,537	57,708		1,185,720			1,185,720
0250	Corporate Management	874,804	12,736	663,499	152,202	148,448		50,541	1,902,230			1,902,230
0260	Program Support								0		0	0
0299	**Subtotal**	1,752,135	12,736	886,538	178,307	149,985	57,708	50,541	3,087,950	0	0	3,087,950
	Protection Services											
0410	Fire	1,796,264		173,859	71,709	-8,664		120,340	2,153,508			2,153,508
0420	Police	16,725		123,324	1,894,029			0	2,034,078			2,034,078
0421	Court Security							0	0			0
0422	Prisoner Transportation							0	0			0
0430	Conservation Authority							0	0			0
0440	Protective Inspection and Control	218,790		7,675	1,332			0	227,797			227,797
0445	Building Permit and Inspection Services	232,508		12,743	5,542			0	250,793			250,793
0450	Emergency Measures							0	0			0
0460	Provincial Offences Act (POA)							0	0			0
0498	Other							0	0			0
0499	**Subtotal**	2,264,287	0	317,601	1,972,612	-8,664	0	120,340	4,666,176	0	0	4,666,176
	Transportation Services											
0611	Roads - Paved	1,522,097	53,202	691,262	151,717	2,766		3,042,916	5,463,960	-29,982		5,433,978
0612	Roads - Unpaved							0	0			0
0613	Roads - Bridges and Culverts							81,156	81,156			81,156
0614	Roads - Traffic Operations & Roadside							3,000	3,000			3,000
0621	Winter Control - Except Sidewalks, Parking Lots	215,604		278,819	111,908			0	606,331	31,652		637,983
0622	Winter Control - Sidewalks, Parking Lots Only							5,000	5,000			5,000
0631	Transit - Conventional							0	0			0
0632	Transit - Accessible						294,191	0	294,191			294,191
0640	Parking							0	0			0
0650	Street Lighting			91,461	73,327			49,479	214,267			214,267
0660	Air Transportation							0	0			0
0698	Other							0	0			0
0699	**Subtotal**	1,737,701	53,202	1,061,542	336,952	2,766	294,191	3,181,551	6,667,905	1,670	0	6,669,575
	Environmental Services											
0811	Wastewater Collection / Conveyance	136,150		10,428	14,504			302,055	463,137			463,137
0812	Wastewater Treatment & Disposal	1,423	348,358	257,185	1,242,729	1,801		383,668	2,235,164			2,235,164
0821	Urban Storm Sewer System							72,529	72,529			72,529
0822	Rural Storm Sewer System							0	0			0
0831	Water Treatment		65,156	6,869	1,097,699			203,546	1,373,270			1,373,270
0832	Water Distribution / Transmission	147,903		294,495	225,907			334,528	1,002,833	-842		1,001,991
0840	Solid Waste Collection	69,665		1,197	331,866			0	402,728			402,728
0850	Solid Waste Disposal	316,569	21,039	151,074	87,804	48,687		72,374	697,547	3,821		701,368
0860	Waste Diversion	23,634			52,880			0	76,514			76,514
0898	Other							0	0			0
0899	**Subtotal**	695,344	434,553	721,248	3,053,389	50,488	0	1,368,700	6,323,722	2,979	0	6,326,701
	Health Services											
1010	Public Health Services							0	0			0
1020	Hospitals							0	0			0
1030	Ambulance Services							0	0			0
1035	Ambulance Dispatch							0	0			0
1040	Cemeteries							0	0			0
1098	Other							0	0			0
1099	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0
	Social and Family Services											
1210	General Assistance							0	0			0
1220	Assistance to Seniors							0	0			0
1230	Child Care and Early Years Learning							0	0			0
1298	Other							0	0			0
1299	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0

FIR2025: Renfrew T

Asmt Code: 4748
MAH Code: 69404

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2025

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents, Financial Expenses & Accretion Expense	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1 $	2 $	3 $	4 $	5 $	6 $	16 $	7 $	12 $	13 $	11 $
	Social Housing											
1410	Public Housing							0	0			0
1420	Non - Profit / Cooperative Housing							0	0			0
1430	Rent Supplement Programs							0	0			0
1497	Other							0	0			0
1498	Other							0	0			0
1499	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0
	Recreation and Cultural Services											
1610	Parks	113,895		100,986	5,932			26,165	246,978			246,978
1620	Recreation Programs	66,358		28,128	25,434			0	119,920			119,920
1631	Recreation Facilities - Golf Course, Marina, Ski Hill							0	0			0
1634	Recreation Facilities - All Other	1,179,862	76,667	1,198,628	145,797	-4,358		153,218	2,749,814			2,749,814
1640	Libraries	607,329		87,440	4,557	1,283		72,606	773,215			773,215
1645	Museums	171,908		12,467			15,000	27,482	226,857	53		226,910
1650	Cultural Services							10,095	10,095			10,095
1698	Other							0	0			0
1699	**Subtotal**	2,139,352	76,667	1,427,649	181,720	-3,075	15,000	289,566	4,126,879	53	0	4,126,932
	Planning and Development											
1810	Planning and Zoning	260,068		30,663	103,105			0	393,836			393,836
1820	Commercial and Industrial	121,576		508,862	51,322		10,000	0	691,760	-4,702		687,058
1830	Residential Development							0	0			0
1840	Agriculture and Reforestation							0	0			0
1850	Tile Drainage / Shoreline Assistance								0			0
1898	Other							0	0			0
1899	**Subtotal**	381,644	0	539,525	154,427	0	10,000	0	1,085,596	-4,702	0	1,080,894
1910	Other							0	0			0
9910	**TOTAL**	8,970,463	577,158	4,954,103	5,877,407	191,500	376,899	5,010,698	25,958,228	0	0	25,958,228

FIR2025: Renfrew T

Asmt Code: 4748
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Schedule 42
ADDITIONAL INFORMATION
for the year ended December 31, 2025

Additional Information Contained in Schedule 40

		1 $
	Total of Column 1 Includes:	
5010	Salaries and Wages	7,413,456
5020	Employee Benefits	1,557,007
5099	Total Salaries, Wages and Employee Benefits (Not Including Line 5050) .	8,970,463
5050	Salaries, Wages and Employee Benefits Ccapitalized on Schedule 51	
5098	Total Salaries, Wages and Employee Benefits (Including Capitalized Wages) .	8,970,463
	Total of Column 3 Includes:	
5110	Amounts for Tax Write-offs Reported in SLC 40 0250 03	
	Total of Column 4 Includes:	
5210	Municipal Property Assessment Corporation (MPAC) .	
	Total of Column 5 Includes:	
5610	Short Term Interest Costs	
5611	Asset Retirement Obligation Expense / Accretion Expense	172,298
	Total of Column 6 Includes:	
5810	Grants to Charitable and Non-Profit Organizations	10,000
5820	Grants to Universities and Colleges	
	Contributions to Unconsolidated Joint Local Boards	
5840	Health Unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the Aged	
5880	Recreation Boards	
5890	Fire Area Boards	
5895	Other .	
5896	Other .	
5897	Other .	
5898	Other .	
	Tourism	
5991	Specify .	
5992	Specify .	
5993	Specify .	
	Total of Column 11 Includes:	
6010	Payments for Long Term Commitments and Liabilities Financed From the Consolidated Statement of Operations	

FIR2025: Renfrew T
Asmt Code: 4748
MAH Code: 69404

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2025

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST						AMORTIZATION				
		2025 Opening Net Book Value	2025 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2025 Closing Cost Balance	2025 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2025 Closing Amortization Balance	2025 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$	$
0299	**General Government.**	1,629,455	3,630,716	3,056,727	185,428			6,872,871	2,001,261	50,541		2,051,802	4,821,069
	Protection Services												
0410	Fire	1,691,417	2,890,074	109,582				2,999,656	1,198,657	120,340		1,318,997	1,680,659
0420	Police	0	0					0	0			0	0
0421	Court Security	0	0					0	0			0	0
0422	Prisoner Transportation	0	0					0	0			0	0
0430	Conservation Authority	0	0					0	0			0	0
0440	Protective Inspection and Control	0	0					0	0			0	0
0445	Building Permit and Inspection Services	0	0					0	0			0	0
0450	Emergency Measures	0	0					0	0			0	0
0460	Provincial Offences Act (POA)	0	0					0	0			0	0
0498	Other	0	0					0	0			0	0
0499	**Subtotal**	1,691,417	2,890,074	109,582	0	0	0	2,999,656	1,198,657	120,340	0	1,318,997	1,680,659
	Transportation Services												
0611	Roads - Paved	37,358,657	91,525,682	11,175,534	69,232	5,841,166		96,929,282	54,167,025	3,042,916	4,745,748	52,464,193	44,465,089
0612	Roads - Unpaved	0	0					0	0			0	0
0613	Roads - Bridges and Culverts	2,276,893	3,725,060					3,725,060	1,448,167	81,156		1,529,323	2,195,737
0614	Roads - Traffic Operations & Roadside	86,860	102,352					102,352	15,492	3,000		18,492	83,860
0621	Winter Control - Except Sidewalks, Parking Lots	0	0					0	0			0	0
0622	Winter Control - Sidewalks, Parking Lots Only	373,747	533,642					533,642	159,895	5,000		164,895	368,747
0631	Transit - Conventional	0	0					0	0			0	0
0632	Transit - Accessible	0	0					0	0			0	0
0640	Parking	0	0					0	0			0	0
0650	Street Lighting	1,162,238	1,495,796	460,508				1,956,304	333,558	49,479		383,037	1,573,267
0660	Air Transportation	0	0					0	0			0	0
0698	Other	0	0					0	0			0	0
0699	**Subtotal**	41,258,395	97,382,532	11,636,042	69,232	5,841,166	0	103,246,640	56,124,137	3,181,551	4,745,748	54,559,940	48,686,700
	Environmental Services												
0811	Wastewater Collection / Conveyance	10,113,668	12,780,180	1,507,660		230,763		14,057,077	2,666,512	302,055	51,102	2,917,465	11,139,612
0812	Wastewater Treatment & Disposal	16,065,048	31,895,370	279,516	313,070	138,306		32,349,650	15,830,322	383,668	117,376	16,096,614	16,253,036
0821	Urban Storm Sewer System	5,908,535	6,565,340	2,682,617		60,729		9,187,228	656,805	72,529	16,201	713,133	8,474,095
0822	Rural Storm Sewer System	0	0					0	0			0	0
0831	Water Treatment	6,994,495	11,690,695	852,143				12,542,838	4,696,200	203,546		4,899,746	7,643,092
0832	Water Distribution / Transmission	10,906,097	16,098,671	6,752,172		25,063		22,825,780	5,192,574	334,528	17,967	5,509,135	17,316,645
0840	Solid Waste Collection	0	0					0	0			0	0
0850	Solid Waste Disposal	720,982	1,085,579	7,988	5,402,385			6,495,952	364,597	72,374		436,971	6,058,981
0860	Waste Diversion	0	0					0	0			0	0
0898	Other	0	0					0	0			0	0
0899	**Subtotal**	50,708,825	80,115,835	12,082,096	5,715,455	454,861	0	97,458,525	29,407,010	1,368,700	202,646	30,573,064	66,885,461
	Health Services												
1010	Public Health Services	0	0					0	0			0	0
1020	Hospitals	0	0					0	0			0	0
1030	Ambulance Services	0	0					0	0			0	0
1035	Ambulance Dispatch	0	0					0	0			0	0
1040	Cemeteries	0	0					0	0			0	0
1098	Other	0	0					0	0			0	0
1099	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0	0
	Social and Family Services												
1210	General Assistance	0	0					0	0			0	0
1220	Assistance to Seniors	0	0					0	0			0	0
1230	Child Care and Early Years Learning	0	0					0	0			0	0
1298	Other	0	0					0	0			0	0
1299	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0	0
	Social Housing												
1410	Public Housing	0	0					0	0			0	0
1420	Non - Profit / Cooperative Housing	0	0					0	0			0	0
1430	Rent Supplement Programs	0	0					0	0			0	0
1497	Other	0	0					0	0			0	0
1498	Other	0	0					0	0			0	0
1499	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0	0
	Recreation and Cultural Services												
1610	Parks	592,307	1,592,748					1,592,748	1,000,441	26,165		1,026,606	566,142

FIR2025: Renfrew T

Asmt Code: 4748
MAH Code: 69404

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2025

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST						AMORTIZATION				
		2025 Opening Net Book Value	2025 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2025 Closing Cost Balance	2025 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2025 Closing Amortization Balance	2025 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$	$
1620	Recreation Programs	0	0					0	0			0	0
1631	Recreation Facilities - Golf Course, Marina, Ski Hill	0	0					0	0			0	0
1634	Recreation Facilities - All Other	2,353,028	9,187,561	32,579,956	2,580			41,770,097	6,834,533	153,218		6,987,751	34,782,346
1640	Libraries	616,969	1,967,530	35,641				2,003,171	1,350,561	72,606		1,423,167	580,004
1645	Museums	199,466	211,089					211,089	11,623	27,482		39,105	171,984
1650	Cultural Services	144,173	219,487					219,487	75,314	10,095		85,409	134,078
1698	Other	0	0					0	0			0	0
1699	**Subtotal**	3,905,943	13,178,415	32,615,597	2,580	0	0	45,796,592	9,272,472	289,566	0	9,562,038	36,234,554
	Planning and Development												
1810	Planning and Zoning	0	29,823					29,823	29,823			29,823	0
1820	Commercial and Industrial	0	0					0	0			0	0
1830	Residential Development	0	0					0	0			0	0
1840	Agriculture and Reforestation	0	0					0	0			0	0
1850	Tile Drainage / Shoreline Assistance	0	0					0	0			0	0
1898	Other	0	0					0	0			0	0
1899	**Subtotal**	0	29,823	0	0	0	0	29,823	29,823	0	0	29,823	0
1910	Other	0						0	0			0	0
9910	**Total Tangible Capital Assets**	99,194,035	197,227,395	59,500,044	5,972,695	6,296,027	0	256,404,107	98,033,360	5,010,698	4,948,394	98,095,664	158,308,443

FIR2025: Renfrew T

Asmt Code: 4748
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Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2025

SEGMENTED BY ASSET CLASS

	General Capital Assets	2025 Opening Net Book Value (NBV)	2025 Closing Net Book Value (NBV)
		1	11
		$	$
2005	Land	621,128	621,128
2010	Land Improvements	1,937,463	8,120,165
2020	Buildings	26,166,272	60,254,027
2030	Machinery & Equipment	1,253,534	2,605,132
2040	Vehicles	3,736,040	3,396,616
2097	Other	0	
2098	Other	0	
2099	**Total General Capital Assets**	33,714,437	74,997,068

	Infrastructure Assets	2025 Opening Net Book Value (NBV)	2025 Closing Net Book Value (NBV)
		1	11
		$	$
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	65,479,598	83,311,375
2297	Other	0	
2298	Other	0	
2299	**Total Infrastructure Assets**	65,479,598	83,311,375
9920	**Total Tangible Capital Assets**	99,194,035	158,308,443

	Construction-in-progress	2025 Opening Net Book Value (NBV)	Expenditures in 2025	Less Assets Capitalized	2025 Closing Net Book Value (NBV)
		1	2	3	11
		$	$	$	$
2405	**Construction-in-progress**	54,015,990	6,572,144	57,663,004	2,925,130
9921	**Total Tangible Capital Assets and Construction-in-progress**	153,210,025	6,572,144	57,663,004	161,233,573

FIR2025: Renfrew T

Asmt Code: 4748
MAH Code: 69404

Schedule 53

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS

for the year ended December 31, 2025

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

			1 $
1010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)		15,306,942
1020	Acquisition of Tangible Capital Assets ((SLC 51A 9910 03 + SLC 51A 9910 14 + SLC 53 1031 01) *-1)		-65,472,739
1030	Amortization of Tangible Capital Assets (SLC 51 9910 08)		5,010,698
1031	Contributed (Donated) Tangible Capital Assets		
1032	Change in Construction-in-progress (SLC 51B 2405 03 - SLC 51B 2405 02)		51,090,860
1040	Gain / (Loss) on Sale of Tangible Capital Assets		1,347,633
1050	Proceeds on Sale of Tangible Capital Assets		
1060	Write-downs of Tangible Capital Assets		
1070	Other		
1071	Other		
1099		**Subtotal**	-8,023,548
1210	Change in Supplies Inventories		-12,374
1220	Change in Prepaid Expenses		-34,067
1230	Other		
1299		**Subtotal**	-46,441
1301	**Net Change in Remeasurement Gains (Losses) For the Year (SLC 71 1299 01)**		0
1410	Increase (Decrease) in Net Financial Assets (Net Debt)		7,236,953
1420	Net Financial Assets (Net Debt), Beginning of Year		-28,302,343
1422	Prior Period Adjustment		
1423	Restated Net Financial Assets (Net Debt), Beginning of Year		-28,302,343
9910	Net Financial Assets (Net Debt), End of Year		-21,065,390

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

			1 $
	Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)		
0210	Ontario Financing Authority		
0215	Commercial Area Improvement Program		
0220	Other Ontario Housing Programs		
0235	Serial Debentures		26,519,706
0240	Sinking Fund Debentures		
0245	Long Term Bank Loans		
0250	Long Term Reserve Fund Loans		
0255	Lease Purchase Agreements (Tangible Capital Leases)		
0260	Construction Financing Debentures		
0265	Infrastructure Ontario		
0297	Other		
0298	Other		
0299		**Subtotal**	26,519,706
	Financing From Dedicated Revenue		
0405	Municipal Property Tax by Levy		3,293,987
0406	Reserves and Reserve Funds (SLC 60 1012 02 + SLC 60 1012 03)		1,391,928
0410	Municipal User Fees & Service Charges		
0415	Development Charges (SLC 61 0299 08)		0
0416	Recreation Land (The Planning Act) (SLC 60 1032 01)		0
0417	Community Benefits Charges (SLC 60 1036 01)		0
0419	Donations		
0420	Other		
0446	Proceeds From the Sale of Tangible Capital Assets, etc.		
0447	Investment Income		
0448	Prepaid Special Charges		
0495	Other		
0496	Other		
0497	Other		
0498	Other		
0501		**Subtotal**	4,685,915
	Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - SLC 10 4099 01)		6,440,587
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)		7,856,497
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)		0
0440	Canada Community - Building Fund - AMO (SLC 10 4099 01)		244,378
0445	Provincial Gas Tax (SLC 10 4019 01)		0
0502		**Subtotal**	14,541,462
0499		**Subtotal**	19,227,377
0610	Contributed (Donated) Tangible Capital Assets		0
9920		**Total Capital Financing**	45,747,083
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)		31,365,204

FIR2025: Renfrew T

Asmt Code: 4748
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Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2025

** Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.*

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

			2025 Actual 1 $
	Operating Transactions		
	Cash Received From		
0210	Taxes		
0220	Transfers		
0230	User Fees		
0240	Fees, Permits, Licenses and Fines		
0250	Enterprises.		
0260	Investments		
0298	Other		
0299		**Subtotal**	0
	Cash Paid For		
0410	Salaries, Wages and Employment Contracts and Benefits		
0420	Material and Supplies		
0430	Contracted Services		
0440	Financing Charges		
0450	External Transfers		
0498	Other		
0499		**Subtotal**	0
2099		**Cash Provided By / (Applied To) Operating Transactions**	0
	Capital Transactions		
0610	Proceeds on Sale of Tangible Capital Assets		
0620	Cash Used to Acquire Tangible Capital Assets		
0630	Change in Construction-in-progress		
0698	Other		
0699		**Cash Provided By / (Applied To) Capital Transactions**	0
	Investing Transactions		
0810	Proceeds From Portfolio Investments		
0820	Portfolio Investments		
0898	Other		
0899		**Cash Provided By / (Applied To) Investing Transactions**	0
	Financing Transactions		
1010	Proceeds From Long Term Debt Issues		
1020	Principal Long Term Debt Repayment		
1030	Temporary Loans		
1031	Repayment of Temporary Loans		
1096	Other		
1097	Other		
1098	Other		
1099		**Cash Provided By / (Applied To) Financing Transactions**	0
1210	Increase in Cash and Cash Equivalents		0
1220	Cash and Cash Equivalents, Beginning of Year		0
9920	Cash and Cash Qquivalents, End of Year		0

		2025 Actual 1 $
	Cash and Cash Equivalents Represented By:	
1401	Cash	
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other	
9940	**Cash and Cash Equivalents, End of Year**	0

		1 $
	Cash:	
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	**Cash and Cash Equivalents, End of Year**	0

FIR2025: Renfrew T

Asmt Code: 4748
MAH Code: 69404

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD
for the year ended December 31, 2025

**** Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.***

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

				2025 Actual 1 $
	Operating Transactions			
2010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099)			15,306,942
2020	Non-Cash Items Including Amortization			5,010,698
2021	Contributed (Donated) Tangible Capital Assets			
2022	Change In Non-Cash Assets and Liabilities			7,168,780
2023	Accretion Expense (SLC 74E 9910 05)			172,298
2030	Prepaid Expenses			-34,067
2040	Change In Deferred Revenue			-12,501,846
2096	Other	Loss on Disposal of TCAs		1,347,633
2097	Other			
2098	Other			
2099			**Cash Provided By / (Applied To) Operating Transactions**	16,470,438
	Capital Transactions			
0610	Proceeds On Sale of Tangible Capital Assets			
0620	Cash Used to Acquire Tangible Capital Assets			-13,082,331
0630	Change In Construction-In-Progress			-1,299,548
0698	Other			
0699			**Cash Provided By / (Applied To) Capital Transactions**	-14,381,879
	Investing Transactions			
0810	Proceeds From Portfolio Investments			
0820	Portfolio Investments			
0898	Other			
0899			**Cash Provided By / (Applied To) Investing Transactions**	0
	Financing Transactions			
1010	Proceeds From Long Term Debt Issues			6,726,993
1020	Principal Long Term Debt Repayment			-887,300
1030	Temporary Loans			
1031	Repayment of Temporary Loans			
1096	Other			
1097	Other			
1098	Other			
1099			**Cash Provided By / (Applied To) Operating Transactions**	5,839,693
1210	Increase In Cash and Cash Equivalents			7,928,252
1220	Cash and Cash Equivalents, Beginning of Year			7,114,451
9920	Cash and Cash Equivalents, End of Year			15,042,703

		2025 Actual 1 $
	Cash and Cash Equivalents Represented By:	
1401	Cash	15,042,703
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other	
9940	**Cash and Cash Equivalents, End of Year**	15,042,703

		1 $
	Cash:	
1501	Unrestricted	12,652,922
1502	Restricted	2,389,781
1503	Unallocated	
9950	**Cash and Cash Equivalents, End of Year**	15,042,703

FIR2025: Renfrew T

Asmt Code: 4748

MAH Code: 69404

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2025

		Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	Reserves
		1	2	3
		$	$	$
0299	**Balance, Beginning of Year**	1,854,376	0	15,886,307
0312	Contribution From Operations:			7,362,217
	Development Charges Act			
0615	Net Development Charges Collected (SLC 61B 0299 06 - SLC 61B 0299 03).	92,255		
0616	Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).	0		
0699	**Subtotal Development Charges Act**	92,255		
0810	Lot Levies			
0820	Subdivider Contributions			
0830	Recreational Land (The Planning Act)			
0834	Community Benefits Charges			
0841	Investment Income	76,583		
0842	Interest Earned On Development Charges Receivable (SLC 61A 0299 18)	0		
0860	Gasoline Tax - Province	245,313		
0861	Building Code Act, 1992			
0862	Canada Community - Building Fund (Federal Gas Tax)	268,224		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	**TOTAL Revenues & Surplus**	682,375	0	7,362,217
	Less: Utilization of Reserve Funds and Reserves (Transfers)			
1012	For Acquisition of Tangible Capital Asset	244,378		1,391,928
1015	For Current Operations			2,042,254
1025	Development Charges Earned to Tangible Capital Asset Acquisition (SLC 61B 0299 08).	0		
1026	Development Charges Earned to Operations (SLC 61B 0299 07).	2,389		
1027	Monies Borrowed From Development Charges Reserve Fund (SLC 61B 0299 23).	0		
1032	Recreational Land (the Planning Act) Earned to Tangible Capital Asset Acquisition			
1035	Recreational Land (the Planning Act) Earned to Operations			
1036	Community Benefits Charges			
1042	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Operations)	279,191		
1045	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Capital)			
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (Deferred Revenue Recognized)	525,958	0	3,434,182
2099	**Balance, End of Year**	2,010,793	0	19,814,342

	Totals in Line 2099 are Analysed as Follows:	Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	Reserves
		1	2	3
		$	$	$
5010	Working Funds			210,000
5020	Contingencies			6,905,992
	Asset Replacement Funds For: Sewer & Water			
5030	Sewer			
5040	Water			
5050	Replacement of Equipment			6,372,236
5060	Sick Leave			
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-Employment Benefits			
5091	Tax Rate Stabilization			
5630	Lot Levies			
5660	Parking Revenues			
5670	Debenture Repayment			
5680	Exchange Rate Stabilization			

Per Service Purpose:

FIR2025: Renfrew T

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MAH Code: 69404

Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2025

5205	**General Government**				
5210	**Protection Services**				
	Transportation Services:				
5215	Roadways				
5216	Winter Control				
5220	Transit				
5221	Parking				
5222	Street Lighting				
5223	Air Transportation				
	Environmental Services:				
5225	Wastewater System				1,077,888
5230	Storm Water System				
5235	Waterworks System				5,248,226
5240	Solid Waste Collection				
5245	Solid Waste Disposal				
5246	Waste Diversion				
5250	**Health Services**				
5255	**Social and Family Services**				
5260	**Social Housing**				
	Recreation and Cultural Services:				
5265	Parks				
5266	Recreation Programs				
5271	Recreation Facilities - Golf Course, Marina, Ski Hill				
5274	Recreation Facilities - All Other				
5275	Libraries				
5276	Museums				
5277	Cultural Services				
5280	**Planning and Development**				
5290	**Other**				

Obligatory Deferred Revenue:

5635	Development Charges Cash Collected (SLC 61B 0299 28)		1,454,877		
5636	Development Charges Installments Receivable (Uncollected) (SLC 61A 0299 25)		0		
5640	Subdivider Contributions				
5650	Recreational Land (The Planning Act)				
5655	Community Benefits Charges				
5661	Building Code Act, 1992				
5690	Gasoline Tax - Province		525,259		
5691	Canada Community-Building Fund (Federal Gas Tax)		30,657		
5693	Building Canada Fund (BCF)				
5695	Other				
5696	Other				
5697	Other				
5698	Other				
5699	Other				
9930		**TOTAL**	2,010,793	0	19,814,342

Municipal Development-Related Charges

B: Parkland Special Account

Parkland provided in the year

		Amount of Land	Value of Land
		1	2
	Special Account	#	$
5801	Non-Residential (Standard Rate)		
5802	Residential (Standard Rate)		
5803	Residential (Alternative Rate)		
5804	Other		

C: Community Benefit Charges

		Value of In Kind Contributions
		1
	Special Account	$
5901	In Kind Contributions (Reported In Year Building Permit Issued)	

D: Spending or Allocation of Opening Obligatory Reserve Fund Balances

	Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
	1	2

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Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2025

		%	$
	Development Charges		
6001	Highways (Roads and Structures)		
6002	Wastewater Services, Including Sewers and Treatment Services		
6003	Water Supply Services, Including Distribution and Treatment		

		Spend / Allocate Opening Balance 1	Spend / Allocate Opening Balance 2
		%	$
	Parkland		
6004	Parkland Special Account		

		Spend / Allocate Opening Balance 1	Spend / Allocate Opening Balance 2
		%	$
	Community Benefits Charges		
6005	Community Benefits Charges Special Account		

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Schedule 61
DEVELOPMENT CHARGES RECEIVABLE
for the year ended December 31, 2025

			Development Charges Receivable					
			Total Opening Development Charges Receivables Balance, January 1	New Development Charge Installments Receivable	New Development Charge Interest Receivable	Less: Prior Year Development Charges Installment Receivables and Interest Collected During the Year	Total New Development Charges Receivable	Total Closing Development Charges Receivables Balance, December 31
			24	17	18	19	20	25
	Services		$	$	$	$	$	$
0205	General Government		0				0	0
0206	Emergency Preparedness Services		0				0	0
0207	Electrical Power Services		0				0	0
0210	Fire Protection Services		0				0	0
0215	Policing Services		0				0	0
0216	Provincial Offences Act Services		0				0	0
0220	Highways (Roads and Structures)		0				0	0
0225	Transit		0				0	0
0226	Toronto-York Subway Extension		0				0	0
0230	Wastewater Services, (Including Sewers and Treatment Services)		0				0	0
0235	Stormwater Drainage and Control Services		0				0	0
0240	Water Supply Services, (Including Distribution and Treatment Services)		0				0	0
0245	Emergency Medical Services		0				0	0
0246	Public Health Services		0				0	0
0250	Long-term Care		0				0	0
0255	Child Care and Early Years Programs and Services		0				0	0
0260	Housing		0				0	0
0270	GO Transit		0				0	0
0275	Library		0				0	0
0280	Parks and Recreation Services		0				0	0
0285	Development Studies		0				0	0
0286	Parking		0				0	0
0287	Animal Control		0				0	0
0288	Municipal Cemeteries		0				0	0
0289	Waste Diversion Services		0				0	0
0290	Other		0				0	0
0295	Other		0				0	0
0296	Other		0				0	0
0297	Other		0				0	0
0299		**TOTAL**	0	0	0	0	0	0

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Schedule 61

DEVELOPMENT CHARGES CASH COLLECTED AND AMOUNTS EARNED (DC INFLOWS / OUTFLOWS)

for the year ended December 31, 2025

			Inflows / Revenue					Outflows / Expenditures					
			Development Charges Cash Collected					Development Charges Earned / Utilized					
		Total Opening Development Charges: Cash Collected, Balance, January 1	Development Charges Cash Collected	Interest and Investment Income Earned	Repayment of Monies Borrowed from DC Reserve Fund and Associated Interest	Net Development Charges Cash Collected	Total Development Charges Before Outflows: Cash Collected, Balance, December 31	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Monies Borrowed from Development Charges Reserve Fund	Total Development Charges Outflows	Total Ending Development Charges Balance (DC Cash Collected) at December 31
		26	2	3	21	6	27	7	8	9	23	11	28
	Services	$	$	$	$	$	$	$	$	$	$	$	$
0205	General Government	90,773	8,286	3,867		12,153	102,926	2,389				2,389	100,537
0206	Emergency Preparedness Services	0				0	0					0	0
0207	Electrical Power Services	0				0	0					0	0
0210	Fire Protection Services	48,560	3,029	2,051		5,080	53,640					0	53,640
0215	Policing Services	0				0	0					0	0
0216	Provincial Offences Act Services	0				0	0					0	0
0220	Highways (Roads and Structures)	96,471	31,510	4,473		35,983	132,454					0	132,454
0225	Transit	0				0	0					0	0
0226	Toronto-York Subway Extension	0				0	0					0	0
0230	Wastewater Services, (Including Sewers and Treatment Services)	415,394	30,334	17,616		47,950	463,344					0	463,344
0235	Stormwater Drainage and Control Services	0				0	0					0	0
0240	Water Supply Services, (Including Distribution and Treatment Services)	658,338	19,096	27,468		46,564	704,902					0	704,902
0245	Emergency Medical Services	0				0	0					0	0
0246	Public Health Services	0				0	0					0	0
0250	Long-term Care	0				0	0					0	0
0255	Child Care and Early Years Programs and Services	0				0	0					0	0
0260	Housing	0				0	0					0	0
0270	GO Transit	0				0	0					0	0
0275	Library	0				0	0					0	0
0280	Parks and Recreation Services	0				0	0					0	0
0285	Development Studies	0				0	0					0	0
0286	Parking	0				0	0					0	0
0287	Animal Control	0				0	0					0	0
0288	Municipal Cemeteries	0				0	0					0	0
0289	Waste Diversion Services	0				0	0					0	0
0290	Other	0				0	0					0	0
0295	Other	0				0	0					0	0
0296	Other	0				0	0					0	0
0297	Other	0				0	0					0	0
0299		1,309,536	92,255	55,475	0	147,730	1,457,266	2,389	0	0	0	2,389	1,454,877

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Schedule 62
DEVELOPMENT CHARGES RATES
for the year ended December 31, 2025

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify) Sq. Foot

		RESIDENTIAL CHARGES ($)									NON - RESIDENTIAL CHARGES ($)						
					Apartments						NON Res.	Industrial	Commercial	Institutional			
	Service	Single Detached	Semi-Detached	Other Multiples	< = 1 Bedroom	> = 2 Bedroom	Secondary Units	Other	Other	Other	Other	Per Sq. Foot	Per Sq. Foot	Per Sq. Foot	Other	Other	Other
		1	2	3	4	5	17	6	7	8	9	10	11	12	13	14	15	16
1	**Municipal Wide Charges**	*If Other, Please Specify >*												*If Other, Please Specify >*				
900	Public Works	418.00	418.00	341.00	155.00	249.00								0.12	0.24			
901	Administration Studies	330.00	330.00	269.00	122.00	196.00								0.09	0.18			
902	Wastewater Collection	2,912.00	2,912.00	2,377.00	1,079.00	1,734.00								0.85	1.71			
210	Fire Protection Services	344.00	344.00	281.00	128.00	205.00								0.10	0.20			
220	Highways (Roads and Structures)	3,116.00	3,116.00	2,544.00	1,154.00	1,856.00								0.92	1.83			
230	Wastewater Services (Including Sewers and Treatment	602.00	602.00	491.00	223.00	359.00								0.15	0.30			
240	Water Supply Services (Including Distribution and Trea	163.00	163.00	133.00	60.00	97.00								0.04	0.08			
275	Library	431.00	431.00	351.00	160.00	256.00								0.01	0.03			
280	Parks and Recreation Services	3,537.00	3,537.00	2,887.00	1,310.00	2,106.00								0.12	0.24			
289	Waste Diversion Services	35.00	35.00	28.00	13.00	21.00								0.01	0.01			
903	Water Distribution	2,012.00	2,012.00	1,643.00	745.00	1,199.00								0.59	1.18			
9910	**TOTAL MUNICIPAL WIDE CHARGES**	13,900.00	13,900.00	11,345.00	5,149.00	8,278.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	6.00	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If "Yes", please attach an electronic version of the new by-law.

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Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2025

FIR2025: Renfrew T

Asmt Code: 4748
MAH Code: 69404

Schedule 70
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2025

Financial Assets

			1 $
0299	**Cash and Cash Equivalents.**		15,042,703
	Accounts Receivable		
0410	Canada		417,472
0420	Ontario		634,584
0430	Upper-Tier		
0440	Other Municipalities		
0450	School Boards		3,618
0490	Other Receivables		4,166,439
0499		**Subtotal**	5,222,113
	Taxes Receivable		
0610	Current Year's Levies		788,105
0620	Previous Year's Levies		301,037
0630	Prior Year's Levies		329,668
0640	Penalties and Interest		369,177
0690	Less: Allowance For Uncollectables		516,654
0699		**Subtotal**	1,271,333
	Investments *		
0817	Portfolio Investments		
0818	Derivatives		
0819	Financial Assets, Designated to the Fair Value Category		
0820	Government Business Enterprises		16,187,746
0828	Other		
0829		**Subtotal**	16,187,746
	Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01).		0
0862	School Boards (SLC 74 0620 01).		0
0863	Retirement Funds (SLC 74 0899 01).		0
0864	Sinking Funds (SLC 74 1099 01).		0
0865	Individuals		
0868	Other		
0845		**Subtotal**	0
	Other Financial Assets		
0830	Inventories Held For Resale		3,120
0831	Land Held For Resale		
0835	Notes Receivable		
0840	Mortgages Receivable		
0850	Deferred Taxes Receivable		
0852	Development Charges Installments Receivable (SLC 60 5636 01)		0
0890	Other		
0891	Other		
0898		**Subtotal**	3,120
9930		**TOTAL Financial Assets**	37,727,015

Liabilities

			1 $
	Temporary Loans		
2010	Operating Purposes		
	Tangible Capital Assets:		
2020	Canada		
2030	Ontario		
2040	Other		
2099		**Subtotal**	0
	Accounts Payable and Accrued Liabilities		
2210	Canada		
2220	Ontario		
2230	Upper-tier		
2240	Other Municipalities		
2250	School Boards		
2260	Interest On Debt		
2270	Trade Accounts Payable		3,474,551
2271	Derivatives		
2272	Financial Liabilities, Designated to the Fair Value Category		
2290	Other		
2299		**Subtotal**	3,474,551
2301	Estimated Tax Liabilities (PS3510)		
	Deferred Revenue		
2410	Obligatory Reserve Funds (SLC 60 2099 01)		2,010,793
2411	Prepaid Property Taxes		
2490	Other		1,546,581
2499		**Subtotal**	3,557,374
	Long Term Liabilities		
2610	Debt Issued		
2620	Debt Payable to Others		39,978,212
2630	Lease Purchase Agreements (Tangible Capital Leases)		
2640	Other		

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Schedule 70
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2025

2650	Other			
2660	Less: Debt Issued On Behalf of Government Business Enterprise			
2699			**Subtotal**	39,978,212
	Post Employment Benefits			
2810	Accumulated Sick Leave			187,627
2820	Accrued Vacation Pay			
2830	Accrued Pensions Payable			
2840	Accrued Workplace Safety and Insurance Board Claims (Wsib)			
2898	Other			
2899			**Subtotal Post Employment Benefits**	187,627
	Liability For Contaminated Sites			
2910	Remediation Costs of Contaminated Sites			
	Liability For Asset Retirement Obligations			
2920	Asset Retirement Obligation Liabilities (SLC 74E 9910 07)			11,594,641
9940			**TOTAL Liabilities**	58,792,405
9945			**Net Financial Assets (Net Debt): Total Financial Assets LESS Total Liabilities**	-21,065,390

Non-Financial Assets

			1 $
6210	Tangible Capital Assets (SLC 51 9921 11).		161,233,573
6250	Inventories of Supplies		266,101
6260	Prepaid Expenses		304,044
6261	Intangible Assets		
6262	Other		
6299		**Total Non-Financial Assets**	161,803,718
9970		**Total Accumulated Surplus (Deficit)**	140,738,328

Analysis of the Accumulated Surplus (Deficit)

			1 $
6410	Equity in Tangible Capital Assets		117,183,102
6411	Investment in Intangible Assets		
6412	Other		
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		19,814,342
6430	General Surplus (Deficit)		-718,920
6431	Unexpended Capital Financing		
6432	Remeasurement Gains (Losses) **(SLC 71 9910 01)**		0
	Local Boards		
5030	Transit Operations		
5035	Water Operations		
5040	Wastewater Operations		
5041	Solid Waste Operations		
5045	Libraries		
5050	Cemeteries		
5055	Recreation, Community Centres and Arenas		
5060	Business Improvement Area		54,326
5076	Other		
5077	Other		
5078	Other		
5079	Other		
5098		**Total Local Boards**	54,326
5080	Equity in Government Business Enterprises (SLC 10 6090 01)		16,187,746
6601	Unfunded Employee Benefits		-187,627
6603	Unfunded Remediation Costs of Contaminated Sites		
6604	Unfunded Asset Retirement Obligation Costs		-11,594,641
6610	Other		
6620	Other		
6630	Other		
6640	Other		
6699		**Total Other**	-11,782,268
9971		**Total Accumulated Surplus (Deficit)**	140,738,328

Accumulated Surplus (Deficit) comprised of:

9980	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01)		140,738,328
9981	Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 71 9910 01)		0
9982		**Total Accumulated Surplus (Deficit)**	140,738,328

FIR2025: Renfrew T

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Schedule 71
STATEMENT OF REMEASUREMENT GAINS AND LOSSES
for the year ended December 31, 2025

			1 $
0299	**Accumulated Remeasurement Gains (Losses), Beginning of The Year**		0
Unrealized Gains (Losses) Attributable to:			
0410	Foreign Exchange		
0420	Derivatives		
0430	Portfolio Investments		
0440	Other Financial Instruments, Designated to Fair Value Category		
0499		**Subtotal**	0
Realized (Gains) Losses, Reclassified to the Statement of Operations			
0610	Foreign Exchange		
0620	Derivatives		
0630	Portfolio Investments		
0640	Other Financial Instruments, Designated to Fair Value Category		
0699		**Subtotal**	0
1099	**Other Comprehensive Income (Loss)**		
1299	**Net Change in Remeasurement Gains (Losses) for the Year (SLC 71 0499 01 + SLC 0699 01 + SLC 1099 01)**		0
9910	**Accumulated Remeasurement Gains (Losses), End of Year (SLC 71 0299 01 + SLC 1299 01)**		0

FIR2025: Renfrew T

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Single / Lower-Tier ONLY **Schedule 72**
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2025

Continuity of Taxes Receivable

		9 $
0210	Taxes Receivable, Beginning of Year	970,734
0215	PLUS: Amounts Added to Tax Bills For Collection Purposes Only	
0220	PLUS: Tax Amounts Levied In the Year (SLC 26 9199 03)	17,871,920
0225	PLUS: Current Year Penalties and Interest	245,270
0240	LESS: Total Cash Collections (SLC 72 0699 09)	17,734,298
0250	LESS: Tax Adjustments Before Allowances (SLC 72 2899 09)	82,293
0260	LESS: Tax Adjustments Not Applied to Taxation (SLC 72 4999 09)	0
0280	PLUS:	
0290	Taxes Receivable, End of Year	1,271,333

Cash Collections

		9 $
0610	Current Year's Tax	17,001,522
0620	Previous Year's Tax	565,014
0630	Penalties and Interest	167,762
0640	Amounts Added to Tax Bills For Collection Purposes Only	
0690	Other	
0699	**TOTAL Cash Collections**	17,734,298

FIR2025: Renfrew T

Asmt Code: 4748
MAH Code: 69404

Single / Lower-Tier ONLY **Schedule 72**
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2025

Tax Adjustments Applied to Taxation

			SCHOOL BOARDS								
			English - Public	French - Public	English - Separate	French - Separate	Other	TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
			1	2	3	4	5	6	7	8	9
			$	$	$	$	$	$	$	$	$
1000	Taxes Collected On Behalf of "Other" Bodies (Mun. Act 353)							0			0
1010	Write-off of Taxes (Mun. Act 354)		2,723	97	1,438	213		4,471	71,608	6,214	82,293
1020	Cancellation, Reduction, Refund of Taxes, Overcharges (Mun. Act 357/358)							0			0
1030	Cancellation, Reduction Or Refund of Taxes (Mun. Act 365)							0			0
1040	ARB Decisions, Advisory Notice of Adjustment Due to An ARB Decisions (Assessment Act 40/19.1(7))							0			0
1050	RFR (Assessment Act 39.1)							0			0
1060	Increase of Taxes, Error In Calculating Taxes (Mun. Act 359/359.1)							0			0
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32)							0			0
1080	Special Amended Notice (SAN) (Assessment Act)							0			0
1090	Tax Incentive Adjustment (TIA) (Assessment Act)							0			0
1099		**Subtotal**	2,723	97	1,438	213	0	4,471	71,608	6,214	82,293
1299	Discounts for Advance Payments (Mun. Act 345(10))										0
1499	Tax Credit (Mun. Act 474.3)										0
1699	Tax Cancellation - Low Income Seniors and Disabled Persons (Mun. Act 319)							0			0
1810	Rebates to Commercial Properties (Mun. Act 362)							0			0
1820	Rebates to Industrial Properties (Mun. Act 362)							0			0
1899		**Subtotal**	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)							0			0
2299	Vacant Unit Rebates (Mun. Act 364)							0			0
2301	Contaminated Property (Mun. Act 365.1)							0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)							0			0
2400	Change In Assessment (Mun. Act 365.3)							0			0
2890	Other							0			0
2891	Other							0			0
2892	Other							0			0
2893	Other							0			0
2899		**Tax Adjustments Before Allowances**	2,723	97	1,438	213	0	4,471	71,608	6,214	82,293

Tax Adjustments Not Applied to Taxation

			SCHOOL BOARDS								
			English - Public	French - Public	English - Separate	French - Separate	Other	TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
			1	2	3	4	5	6	7	8	9
			$	$	$	$	$	$	$	$	$
4010	Tax Sale, Tax Registration Accounts										0
4210	Tax Deferral - Low Income Seniors and Disabled Persons (Mun. Act 319)							0			0
4420	Net Impact of 5% Capping Limit Program							0			0
4890	Other							0			0
4891	Other							0			0
4999		**Tax Adjustments Not Applied to Taxation**	0	0	0	0	0	0	0	0	0

Additional Information

6010	Recovery of Tax Deferrals							0			0
7010	Entitlement of School Boards		1,430,251	22,884	487,185	50,040	0	1,990,361			

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

1. Debt Burden of the Municipality

				1 $
	All Outstanding Debt Issued By the Municipality, Predecessor Municipalities and Consolidated Entities			
0210	to Ontario and Agencies			39,978,212
0220	to Canada and Agencies			
0230	to Others			
0297	Other			
0298	Other			
0299			**Subtotal**	39,978,212
0499	**PLUS**: All Debt Assumed By the Municipality From Others			
	LESS: All Debt Assumed By Others			
0610	Ontario			
0620	School Boards			
0630	Other Municipalities			
0640	Government Business Enterprises			
0697	Other			
0698	Other			
0699			**Subtotal**	0
	LESS: Debt Retirement Funds			
0810	Wastewater			
0820	Water			
0896	Other			
0897	Other			
0898	Other			
0899			**Subtotal**	0
	LESS: Own Sinking Funds (Actual Balances)			
1010	General Municipal			
1020	Enterprises and Others			
1096	Other			
1097	Other			
1098	Other			
1099			**Subtotal**	0
9910			**TOTAL Net Long Term Liabilities of the Municipality**	39,978,212

2. Debt Burden of the Municipality: Analysed by Debt Instrument

1210	Sinking Fund Debentures			
1220	Installment (Serial) Debentures			
1230	Long Term Bank Loans			
1240	Lease Purchase Agreements (Tangible Capital Leases)			
1250	Mortgages			
1280	Construction Financing Debentures			39,978,212
1297	Other			
1298	Other			
9920			**TOTAL Net Long Term Liabilities of the Municipality**	39,978,212

3. Debt Burden of the Municipality: Analysed by Function

1405	General Government			412,500
1410	Protection Services			
	Transportation Services:			
1415	Roadways			6,891,337
1416	Winter Control			
1420	Transit			
1421	Parking			
1422	Street Lighting			
1423	Air Transportation			
	Environmental Services:			

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LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

1425	Wastewater System	8,355,293
1430	Storm Water System	
1435	Waterworks System	3,592,790
1440	Solid Waste Collection	
1445	Solid Waste Disposal	752,154
1446	Waste Diversion	
1450	Health Services	
1455	Social and Family Services	
1460	Social Housing	
	Recreation and Cultural Services:	
1465	Parks	
1466	Recreation Programs	
1471	Recreation Facilities - Golf Course, Marina, Ski Hill	
1474	Recreation Facilities - All Other	19,974,138
1475	Libraries	
1476	Museums	
1477	Cultural Services	
1480	Planning and Development	
1490	Other Long Term Liabilities	
9930	**TOTAL Net Long Term Liabilities of the Municipality**	39,978,212

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LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

4. Debt Payable in Foreign Currencies (Net of Sinking Fund Holdings)

		1
		$
	US Dollars:	
1610	Canadian Dollar Equivalent included in SLC 74 9910 01	
1620	Par Value in 'U.S. Dollars'	
	Other Currency:	
1630	Canadian Dollar Equivalent included in SLC 74 9910 01	
1640	Par Value in	
1650	Canadian Dollar Equivalent included in SLC 74 9910 01	
1660	Par Value in	

5. Interest Earned on Sinking Funds and on Debt Retirement Funds During the Year

1810	Own Funds	

6. Details of Sinking Fund Balance

2010	Value of Own Sinking Fund Debentures Issued and Outstanding At Year End		
	Balance of Own Sinking Funds At Year End		
2110	Total Contributions to Own Sinking Funds		
2120	Total Income Earned From investments of Sinking Funds' Monies		
2199		**Subtotal**	0
2210	Estimated Total Future Contributions From This Municipality Required to Meet Obligations in Line 2010 Above		
2220	Estimated Total Future Income Earned From investments in Lines 2199 and 2210 Above		

7. Long term commitments at year end

2410	Hospital Support		
2420	University Support		
2430	Leases and Other Agreements		
2440	Capital Equipment, Land Acquisition		
2496	Other .		
2497	Other .		
2498	Other .		
2499		**TOTAL**	0

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LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

8. Contingent Liabilities

			Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
			4	1	2	3
			Y or N	Y or N	$	Years
2610	Pending or Threatened Litigation					
2620	Retroactive Wage Settlements					
2630	Guarantees of Long Term Indebtedness in the Name of the Municipality But Assumed by Others					
2640	Outstanding Loans Guaranteed					
2698	Other					
2699		**TOTAL**			0	

10. Debt Charges for the Current Year

			Principal	Interest	Total
			1	2	3
			$	$	$
	Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates		849,800	564,422	
3014	Other		37,500	12,736	
3015	Tile Drainage / Shoreline Assistance				
3020	**Recovered From Reserve Funds**				
3021	Recovered From Development Charges				
	Recovered From Unconsolidated Entities:				
3030	Electricity				
3040	Gas				
3050	Telephone				
3097	Other				
3098	Other				
3099		**TOTAL**	887,300	577,158	
	Line 3099 Includes:				
3110	Lump Sum (Balloon) Repayments of Long Term Debt				
3120	Provincial Grant Funding for Repayment of Long Term Debt				
	Analysis of Lease Purchase Agreements (Tangible Capital Leases)				
3140	Debt Charges for Lease Purchase Agreements (Tangible Capital Leases)				0

11. Long Term Debt Refinanced

		Principal	Interest
		1	2
		$	$
3410	Repayment of Provincial Special Assistance		
3420	Other Long Term Debt Refinanced		

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12. Future Principal and Interest Payments on EXISTING Debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		$	$	$	$	$	$	$	$
3210	**Year 2026**	1,387,444	1,647,683						
3220	**Year 2027**	1,320,110	1,597,280						
3230	**Year 2028**	1,254,082	1,549,920						
3240	**Year 2029**	1,289,415	1,500,821						
3250	**Year 2030**	1,326,167	1,450,453						
3260	**Years 2031 to 2035**	7,217,419	6,455,250						
3270	**Years 2036 onwards**	26,183,575	8,056,581						
3280	Interest to be Earned on Sinking Funds								
3299	**TOTAL**	39,978,212	22,257,988	0	0	0	0	0	0

13. Other Notes

Please list all other notes and forward supporting schedules as required by email to: **FIR@ontario.ca**

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** Use ALT + ENTER Keys to "Return" to the next line.*

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LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

14. ASSET RETIREMENT OBLIGATION LIABILITY

ANALYSIS BY FUNCTIONAL CLASSIFICATION	Liabilities for ARO at Beginning of Year	Liability Incurred During the Year	Liability Settled During the Year	Increase in Liabilities Due to Accretion Expense	Increase (Decrease) Reflecting Change in the Estimate of Liability	Liabilities for ARO at End of Year
	1	3	4	5	6	7
	$	$	$	$	$	$
0299 General Government	3,133,254				320,471	3,453,725
0499 Protection Services	21,761				-8,665	13,096
0699 Transportation Services	0				69,231	69,231
0899 Environmental Services	2,130,571			172,298	5,717,255	8,020,124
1099 Health Services	0					0
1299 Social and Family Services	0					0
1499 Social Housing	0					0
1699 Recreation and Cultural Services	41,779				-3,314	38,465
1899 Planning and Development	0					0
1910 Other	0					0
9910 Total Asset Retirement Obligations	5,327,365	0	0	172,298	6,094,978	11,594,641

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Schedule 76
GOVERNMENT BUSINESS ENTERPRISES
for the year ended December 31, 2025

GOVERNMENT BUSINESS ENTERPRISES

	STATEMENT OF FINANCIAL POSITION	Please Specify GBE					Please Specify GBE					Please Specify GBE					Please Specify GBE				Total
		Renfrew Hydro Inc.	Renfrew Power Generation Inc.																		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Assets	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
0210	Current	3,929,718	2,824,171																		6,753,889
0220	Capital	10,723,932	28,755,800																		39,479,732
0297	Other																				0
0298	Other																				0
0299	**Total Assets**	14,653,650	31,579,971	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	46,233,621
	Liabilities																				
0410	Current	3,935,910	1,542,840																		5,478,750
0420	Long-term	5,652,167	19,840,512																		25,492,679
0497	Other																				0
0498	Other																				0
0499	**Total Liabilities**	9,588,077	21,383,352	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,971,429
9910	**Net Equity**	5,065,573	10,196,619	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,262,192
0610	Municipality's Share ($)	5,065,573	10,196,619																		15,262,192
	STATEMENT OF OPERATIONS																				
0810	Revenues	15,160,543	3,273,774																		18,434,317
0820	Expenses	14,830,296	2,675,045																		17,505,341
0830	**Net Income (Loss) Before Other Comprehensive Income**	330,247	598,729	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	928,976
0840	**Other Comprehensive Income**																				0
9920	**Net Income (Loss) and Other Comprehensive Income**	330,247	598,729	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	928,976
1010	Municipality's Share ($)	330,247	598,729																		928,976
1020	Dividends paid	70,667	70,000																		140,667

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2025

1. Municipal Workforce Profile

Employees of the Municipality

			Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205	Administration		11.00		1.00
0210	**Fire**		13.00	0.00	0.00
0211	Uniform		13.00		
0212	Civilian				
0215	**Police**		0.00	0.00	0.00
0216	Uniform				
0217	Civilian				
0260	**Court Security**		0.00	0.00	0.00
0261	Uniform				
0262	Civilian				
0263	**Prisoner Transportation**		0.00	0.00	0.00
0264	Uniform				
0265	Civilian				
0220	Transit				
0225	Public Works		20.00		4.00
0227	**Ambulance**		0.00	0.00	0.00
0228	Uniform				
0229	Civilian				
0230	Health Services				
0235	Homes for the Aged				
0240	Other Social Services				
0245	Parks and Recreation		18.00	3.00	20.00
0250	Libraries		6.00	5.00	1.00
0255	Planning		1.00		
0290	Other			10.00	7.00
0298		**Subtotal**	69.00	18.00	33.00
0300	Proportion of Municipal Employees Covered by 'Collective Agreements' (%)				

Employees of Joint Local Boards

0305	Administration				
0310	**Fire**		0.00	0.00	0.00
0311	Uniform				
0312	Civilian				
0315	**Police**		0.00	0.00	0.00
0316	Uniform				
0317	Civilian				
0360	**Court Security**		0.00	0.00	0.00
0361	Uniform				
0362	Civilian				
0363	**Prisoner Transportation**		0.00	0.00	0.00
0364	Uniform				
0365	Civilian				
0320	**Transit**				
0325	Public Works				
0327	**Ambulance**		0.00	0.00	0.00
0328	Uniform				
0329	Civilian				
0330	Health Services				
0335	Homes for the Aged				
0340	Other Social Services				
0345	Parks and Recreation				
0350	Libraries				
0355	Planning				
0390	Other				
0398		**Subtotal**	0.00	0.00	0.00
0399		**TOTAL**	69.00	18.00	33.00

2. Selected Investments of Own Sinking Funds as at Dec. 31

		Own Municipality 1 $	Other Municipalities, School Boards 2 $	Provincial 3 $	Federal 4 $
0610	Own Sinking Funds				

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2025

3. Municipal Procurement This Year

		Number of Contracts	Value of Contracts
		1	2
		#	$
1010	Total Construction Contracts Awarded	16	3,759,402
1020	Construction Contracts Awarded at $100,000 or Greater	8	3,455,784

4. Building Permit Information

			Number of Building Permits	Total Value of Building Permits
			1	2
			#	$
1210	Residential Properties		53	1,693,550
1220	Multi-Residential Properties		2	855,414
1230	All Other Property Classes		32	9,883,250
1299		**Subtotal**	87	12,432,214

5. Insured Value of Physical Assets

				1
				$
1410	Buildings			171,464,681
1420	Machinery and Equipment			11,310,583
1430	Vehicles			4,046,801
1497	Other	Bridges	.	237,745
1498	Other	Fine Arts	.	25,000
1499			**Subtotal**	187,084,810

7. Vacant Home Tax

		1
		#
1710	Number of Properties for Which the Vacant Home Tax was Levied in 2025	0

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Schedule 80
STATISTICAL INFORMATION
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8. Consolidated Local Boards Including Joint Local Boards and All Local Entities Set Up By the Municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Municipal Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 $	Municipality's Share of Total Fee Revenues 6 $
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
0823						
0824						
0825						
0826						
0827						
0828						
0829						
0830						
0831						
0832						
0833						
0834						
0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Municipal Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 $	Municipality's Share of Total Fee Revenues 6 $
0851	Renfrew Public Library Board	Library Board	1604	100%		
0852	Renfrew Downtown Business Association	Business Improvement Area	1805	100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		

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STATISTICAL INFORMATION
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0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2025

9. Building Permit Information (Performance Measures)

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1300	What method does your municipality use to determine total construction value?				Applicant's Declared Value
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value.				

Total Value of Construction Activity

		1 $
1304	Total Value of Construction Activity for 2025 based on permits issued.	12,432,214

Review of Complete Building Permit Applications:
Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

		Median Number of Working Days 1#
1306	**Category 1: Houses** *(houses not exceeding 3 storeys / 600 square metres)* *Reference : provincial standard is 10 working days*	10
1308	**Category 2 : Small Buildings** *(small commercial/industrial not exceeding 3 storeys / 600 square metres)* *Reference : provincial standard is 15 working days*	15
1310	**Category 3 : Large Buildings** *(large residential / commercial / industrial / institutional)* *Reference : provincial standard is 20 working days*	20
1312	**Category 4 : Complex Buildings** *(post disaster buildings, including hospitals, power / water, fire / police / EMS, communications)*	

***Note** : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.*

Number Of Building Permit Applications

		Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
1314	**Category 1 : Houses** *(houses not exceeding 3 storeys / 600 square metres)*	55		55
1316	**Category 2 : Small Buildings** *(small commercial/industrial not exceeding 3 storeys / 600 square metres)*	13		13
1318	**Category 3 : Large Buildings** *(large residential / commercial / industrial / institutional)*	19		19
1320	**Category 4 : Complex Buildings** *(post disaster buildings, including hospitals, power / water, fire / police / EMS), communications*			0
1322	**Subtotal**	87	0	87

***Note:** Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.*

10. Planning and Development

Land Use Planning *(using building permit information)*

		Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
1350	Number of residential units in new detached houses			3
1352	Number of residential units in new semi-detached houses	1	1	
1354	Number of residential units in new row houses			
1356	Number of residential units in new apartments / condo apartments	1	1	
1358	**Subtotal**	2	2	3

Land Designated for Agricultural Purposes

		Hectares 1 #
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2025	

11. Transportation Services

		1 #
1710	**Roads:** Total Paved Lane Km	135
1720	**Condition of Roads:** Number of paved lane kilometres where the condition is rated as good to very good.	67

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		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1722	Has the entire municipal road system been rated?				Y
1725	Indicate the rating system used and the year the rating was conducted				Performance index (0-1) 2006
1730	**Roads:** Total Unpaved Lane Km				
1740	**Winter Control:** Total Lane Km maintained in winter	135			
1750	**Transit:** Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.				
1755	**Transit:** Population of Service Area				
1760	**Bridges and Culverts:** Total Square Metres of Surface Area on Bridges and Culverts	800			

	Rating Of Bridges And Culverts		Number of structures where the condition of primary components is rated as good to very good, requiring 1 #	Total Number 2 #
1765	Bridges		1	1
1766	Culverts		102	102
1767		**Subtotal**	103	103

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1768	Have all bridges and culverts in the municipal system been rated?				N
1769	Indicate the rating system used and the year the rating was conducted.				N/A

12. Environmental Services

		1 #
1810	**Wastewater Main Backups:** Total number of backed up wastewater mains	0
1815	**Wastewater Collection / Conveyance:** Total KM of Wastewater Mains.	59
1820	**Wastewater Treatment and Disposal :** Total Megalitres of Wastewater Treated	1,648.552
1825	**Wastewater Bypasses Treatment:** Estimated megalitres of untreated wastewater.	0.870
1835	**Urban Storm Water Management :** Total KM of Urban Drainage System plus *(0.005 KM times No. of Catch basins)*	39
1840	**Rural Storm Water Management:** Total KM of Rural Drainage System plus *(0.005 KM times No. of Catch basins)* .	0
1845	**Water Treatment:** Total Megalitres of Drinking Water Treated.	1,204.596
1850	**Water Main Breaks:** Number of water main breaks in a year	6
1855	**Water Distribution/Transmission:** Total kilometres of Water Distribution / Transmission Pipe.	76
1860	**Solid Waste Collection:** Total tonnes collected from all property classes.	1,906
1865	**Solid Waste Disposal:** Total tonnes disposed of from all property classes.	9,487
1870	**Waste Diversion:** Total tonnes diverted from all property classes.	371

13. Recreation Services

		1 #
1910	**Trails:** Total kilometres of trails (*owned by municipality and third parties*).	12
1920	**Indoor recreation facility space:** Square metres of indoor recreation facilities *(municipally owned)* .	1,090
1930	**Outdoor recreation facility space:** Square metres of outdoor recreation facility space *(municipally owned)* .	100

14. Other Revenue (Used for the calculation of Operating Cost)

		1 $
2310	**Fire Services:** Other revenue.	
2320	**Paved Roads:** Other revenue.	
2330	**Solid Waste Disposal:** Other revenue.	
2340	**Waste Diversion:** Other Revenue	
2370	Assessment on Exempt Properties *(Enter data from returned roll)*	82,117,180

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Schedule 81
ANNUAL DEBT REPAYMENT LIMIT
based on the information reported for the year ended December 31, 2025

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2027

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

			1
	Debt Charges for the Current Year		$
0210	Principal (SLC 74 3099 01).		887,300
0220	Interest (SLC 74 3099 02).		577,158
0299		**Subtotal**	**1,464,458**
0610	Payments for Long Term Commitments and Liabilities Financed from the Consolidated Statement of Operations (SLC 42 6010 01)		0
9910		**Total Debt Charges**	1,464,458

			1
	Excluded Debt Charges		$
1010	Electricity - Principal (SLC 74 3030 01)		0
1020	Electricity - Interest (SLC 74 3030 02)		0
1030	Gas - Principal (SLC 74 3040 01)		0
1040	Gas - Interest (SLC 74 3040 02)		0
1050	Telephone - Principal (SLC 74 3050 01)		0
1060	Telephone - Interest (SLC 74 3050 02)		0
1099		**Subtotal**	**0**
1410	Debt Charges for Tile Drainage / Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)		0
1411	Provincial Grant Funding for Repayment of Long Term Debt (SLC 74 3120 01 + SLC 74 3120 02)		0
1412	Lump Sum (Balloon) Repayments of Long Term Debt (SLC 74 3110 01 + SLC 74 3110 02)		0
1420		**Total Debt Charges to be Excluded**	**0**
9920		**Net Debt Charges**	**1,464,458**

			1
			$
1610	**Total Revenues** (SLC 10 9910 01)		41,265,170
	Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)		0
2210	Ontario Grants, Including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)		10,691,566
2220	Canada Grants, Including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)		6,728,683
2225	Deferred Revenue Earned (Provincial Gas Tax) (SLC 10 0830 01)		279,191
2230	Revenue from Other Municipalities, Including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)		235,771
2240	Gain (Loss) on Sale of Land & Capital Assets (SLC 10 1811 01)		-1,347,635
2250	Deferred Revenue Earned (Development Charges) (SLC 10 1812 01)		2,389
2251	Deferred Revenue Earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)		0
2256	Deferred Revenue Earned (Community Benefits Charges) (SLC 10 1815 01)		0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)		0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)		788,309
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)		-154,964
2299		**Subtotal**	**17,223,310**
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged		
2610		**Net Revenues**	**24,041,860**
2620		**25% of Net Revenues**	**6,010,465**
9930		**ESTIMATED ANNUAL REPAYMENT LIMIT**	**4,546,007**

For Illustration Purposes Only

Annual Interest Rate		Term		
	@		years =	

FIR2025: Renfrew T

Asmt Code: 4748
MAH Code: 69404

Schedule 83
NOTES
for the year ended December 31, 2025

NOTES

0010	**Schedule 10:**	
0020	**Schedule 12:**	
0030	**Schedule 40:**	
0040	**Schedule 51:**	
0050	**Schedule 53:**	
0060	**Schedule 54:**	
0070	**Schedule 60:**	
0080	**Schedule 70:**	
0090	**Schedule 74:**	
0110	**Schedule - Other:**	