

BULMER

DATE: May 28, 2019

SUBJECT: 2019 Budget

- RECOMMENDATIONS:
- 1) THAT the **2019 Capital Budget**, presented to Council at the Special Council meeting held on May 23, 2019, and summarized in **Schedules A, B, C and D**, as amended, attached to this report, be approved; and
 - 2) THAT the **2019 Operating Budget**, presented to Council at the Special Council meeting held on May 23, 2019, and summarized in **Schedules E, F and G**, as amended, attached to this report, be approved; and
 - 3) FURTHER THAT the **2019 Reserves and Deferred Revenue Forecast**, as presented in **Schedule H** attached to this report, be approved, including the following transfers to reserves:
 - a) \$ 8,000.00 to the Election Reserve;
 - b) \$ 50,000.00 to the Landfill Closure Reserve;
 - c) \$ 5,000.00 to the Ice Resurfacers Reserve;
 - d) \$ 146,300.00 to the Asset Management Plan (AMP) Infrastructure Reserve;
 - e) \$ 159,200.00 to the Infrastructure Levy Reserve;
 - f) \$ 20,000.00 to the Parking Lots Reserve;
 - g) \$ 6,190.00 to the OPP Reserve
 - h) \$ 50,000.00 to the Ma-te-way Component Reserve;
 - i) \$ 25,000.00 to the Town Hall Reserve; andthe following transfers from reserves:
 - j) \$ 50,000.00 from the OPP Reserve to offset the increase in policing costs; and
 - 4) FURTHER THAT, the **2019 Lot Development Fund Budget**, as presented in **Schedule I** attached to this report, be adopted.

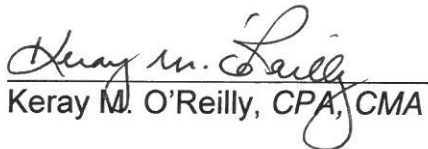
FINANCIAL
COMMENT:

The property tax levy to be raised for the Town of Renfrew's operations in 2019, as detailed in the Schedules attached to this report, is \$8,835,085.

The tax rates required to generate this levy will be presented upon approval of the 2019 Operating and Capital Budgets.

2018 Budget Levy	\$ 8,362,540
2018 Growth	51,270
Final Levy for 2018 (<i>annualized</i>)	\$ 8,413,810
2019 Levy Increase	421,275
2019 Levy	\$ 8,835,085

The budget as detailed in the attached Schedules is a balanced budget, as required under the Ontario Municipal Act, 2001.


Keray M. O'Reilly, CPA, CMA - Treasurer

COMMITTEE REVIEWS:

The 2019 budget forecasts were developed by the Senior Management Team and other supervisors, with the resulting Departmental Budgets being reviewed in detail by the respective committees/boards.

The Finance Committee reviewed departmental budgets in detail with the Department Heads. The Finance Committee's observations and recommendations were incorporated into revised Departmental Budgets, which were then forwarded to the Treasurer for consolidation.

The Finance Committee met on May 7, 2019 to review the consolidated budget and recommended that it be presented, with a couple of minor changes, to Council.

A Special Council meeting was held on May 23rd to review the 2019 Budget details. Council recommended that the Senior Management Team and the CEO/Chief Librarian make further reductions to the proposed budget so that the total increase in property taxes per \$100,000 of residential assessment equal 2%.

BACKGROUND/ DISCUSSION:

1. Capital Expenditures

The 2019 Capital Expenditures and Financing estimates, including debt, as required, are detailed in the attached schedules:

- **Schedule A** – Roads/Infrastructure
- **Schedule B** – Rolling Stock
- **Schedule C** – Facilities
- **Schedule D** – Equipment

2. **Operating Budget**

The 2019 operating budget includes the following components:

a) **Salaries, Wages and Benefits**

The 2019 budget process included a review of staffing patterns and wage costs by department, and the calculation of projected departmental wage-related costs.

Schedule E summarizes the changes in total hours and full-time equivalents (FTE), by department, for 2018 and 2019.

Changes from the 2018 budget, which have been included in the 2019 forecast, include:

- 155 student hours in Economic Development to assist with Bluegrass and other special events;
- 75 casual hours to provide vacation coverage for full-time staff in treasury Dept.;
- the addition of a Crossing Guard at Queen Elizabeth Public School as of January 1st, 2019;
- in Development & Works, the addition of full-time, casual and summer student staffing for the landfill site;
- a reduction of hours in the Recreation and Facilities Dept. due to the sale of the Post Office building; and
- the addition of 360 summer student time hours in the Library.

Schedule F summarizes the changes in total wages and benefits costs, by department, for 2018 and 2019.

Changes from the 2018 budget in excess of the 2% target are due to:

- adjustment to Council remuneration to offset the elimination of the one-third tax-free exemption
- staff advancing through the wage grids in the Clerk, Economic Development, Fire, Development & Works, and Recreation departments;

- contract settlements in 2018 with retro-active wage adjustments in excess of the percentages provided for in the 2017 and 2018 budgets that have a cumulative impact of greater than 2% on the 2019 forecast.

b) **Departmental Expenditures**

Schedule G provides a summary of the budgeted departmental expenditures for 2019 compared to 2018.

Total expenditures for 2019 are budgeted to be \$11,455,600, representing an increase of \$472,545, or 4.26%, over 2018 budget expenditures.

The changes in Wages and Benefits costs, as outlined in **Schedules E and F**, account for \$421,990 of the total increase, with the balance of \$50,555 attributable to all other departmental revenues and expenditures.

3. **Reserves and Deferred Revenue**

The Reserves and Deferred Revenue estimates identified in **Schedule H** summarizes the amounts raised from taxation or specific rates and charges, which provide for the financing of future expenditures as authorized by Council from time to time.

It also summarizes the additions to, and commitments from, each of the reserves and deferred revenue accounts for 2019, which will be dealt with by separate motions.

Since 2005, any surplus or deficit that results from a variance between budget estimates and year end actual financial results is transferred to or from the Unallocated Reserve to reflect a zero-based budget result at year-end.

4. **Lot Development Fund**

The requirement for a separate Lot Development Fund, summarized in **Schedule I**, is set out by provincial legislation, which requires that funds received from lot levies (development charges) be utilized to finance expenditures related to the specific reserve funds. The allocation amongst the four reserves reflects the rates contained in the Development Charges By-Law # 77-2016, which was approved in November 2016.

TOWN OF RENFREW
2019 10-year Capital Forecast
Taxation ~ Roads/Infrastructure
Capital Expenditures

Schedule A
ROADS

	ROADS/INFRASTRUCTURE	2018 BUDGET	2018 ACTUAL	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL 2019-2028
	CARRIED FORWARD FROM PREVIOUS YEAR													
1	Highway 60: Veterans Memorial Blvd./O'Brien Road	123,900		123,900										123,900
2	Plaunt St. - Phase 2			632,600										632,600
3	Barnet Blvd. (Raglan to Eighth)			654,900										654,900
4	Highway 60: Raglan St. S. - Part A			303,600										303,600
5	Highway 60: Raglan St. S. - Part B			823,500										823,500
6	TOTAL CARRIED FORWARD FROM 2018	123,900	-	2,538,500	-	-	-	-	-	-	-	-	-	2,538,500
7	ROADS													
8	Highway 60: Veterans Memorial Blvd./O'Brien Road	123,900	123,889											-
9	Plaunt St. - Phase 2	373,800	1,329,745											-
10	Barnet Blvd. (Raglan to Eighth)	511,400	1,443,428	520,400										520,400
11	Barnet Blvd. (Eighth to Gillan)	336,000		245,700										245,700
12	O'Brien Road Multi-Use Pathway Reconstruction	220,000	264,248											-
13	Highway 60: Raglan St. S. - Part A	6,387,500	4,030,805	82,600										82,600
14	Highway 60: Raglan St. S. - Part B		823,481	1,678,400										1,678,400
15	Highway 60: Stewart St. - Part A	126,500	115,395	411,500	1,234,500									1,646,000
16	Highway 60: Stewart St. - Part B			814,300	2,442,800									3,257,100
17	Vimy Blvd.		355,938	123,900										123,900
18	Shave & Pave - Prince/Carswell	500,000	29,240	373,000										373,000
20	Shave & Pave - Other				520,200	530,600	541,200	552,000	563,000	574,300	585,800	597,500	609,500	5,074,100
19	Arnprior/Ross (ICIP)		3,728	77,200	780,900									858,100
21	Cty Road 52/Raglan St. S. (Burnstown Road)			304,600	1,747,000									2,051,600
22	Road Reconstruction Projects - Design					104,000		108,200		112,600		117,100		441,900
23	Road Reconstruction projects - Construction						832,300		865,900		900,900		937,300	3,536,400
24	Raglan St. S./County Road 52 (Burnstown Road)													-
25	Municipal Lands Servicing (Commercial/Industrial Park)			45,000		200,000								245,000
26	Highway 60: O'Brien Road (Gillan to Mask)						231,000	3,069,000						3,300,000
27	Highway 60: O'Brien Road (Mask to Wrangler)								233,300	3,100,000				3,333,300
28	Hall Ave. Extension: over-sizing of services ~ Hunter Gate			50,000										50,000
29	Hall Ave. Extension: Design and Construction										280,000	1,860,000	1,860,000	4,000,000
30	TOTAL ROAD INFRASTRUCTURE	8,579,100	8,519,897	4,726,600	6,725,400	834,600	1,604,500	3,729,200	1,662,200	3,786,900	1,766,700	2,574,600	3,406,800	30,817,500
31	OTHER INFRASTRUCTURE													
32	Swinging Bridge	220,000	161,499											-
33	Hall/Veterans Memorial/Raglan intersection ~ EA			25,000										25,000
34	Ravines: 2019 = William St. storm outlet	30,000	40,971	31,200	←		32,500		33,800		35,200		36,600	169,300
35	Landfill Site - Closure costs													-
36	Landfill Site - Stage 5 Expansion			100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000			800,000
37	Parking Lots	20,000	20,000	20,000	20,800	21,200	21,600	22,000	21,100	22,900	23,400	23,900	24,400	221,300

38	Millennium Trail				15,000	15,300	15,600	15,900	14,900	16,500	16,800	17,100	17,400	144,500
39	TOTAL OTHER INFRASTRUCTURE	270,000	222,470	176,200	135,800	136,500	169,700	137,900	169,800	139,400	175,400	41,000	78,400	1,360,100
40	GRAND TOTAL ~ TAXATION	8,973,000	8,742,367	7,441,300	6,861,200	971,100	1,774,200	3,867,100	1,832,000	3,926,300	1,942,100	2,615,600	3,485,200	34,716,100

TOWN OF RENFREW
2019 10-year Capital Forecast
Taxation ~ Infrastructure
Capital Financing

Schedule A
ROADS

	Description	2018 BUDGET	2018 ACTUAL	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL 2019-2028
1	Taxation - Other	300,000	233,556	306,000	312,100	318,300	324,700	331,200	337,800	344,600	351,500	358,500	365,700	3,350,400
2	Shave & Pave - Taxation	225,000	206,035	235,000	245,200	255,600	266,200	277,000	288,100	299,300	310,800	322,500	334,500	2,834,200
3	Shave & Pave - OMPF	275,000		275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	2,750,000
4	OCIF Application Component (Barnet)		770,271	256,800										256,800
5	OCIF Application Component													-
6	OCIF Formula Component - 2017 (Plaunt)		402,042											-
7	OCIF Formula Component - 2018 (Vimy)		355,738	123,900										123,900
8	OCIF Formula Component - 2018 (Prince/Carswell))			91,300										91,300
9	OCIF Formula Component - 2019			847,000										847,000
10	ICIP Program (Arnprior/Ross)			50,300	508,000									558,300
11	O'Brien Road Improvements Fund	220,000	221,056											-
12	O'Brien Road Deferred Revenue		20,625											-
13	Federal Gas Tax	261,800	555,660	500,000	249,500	260,800	260,800	272,100	272,100	283,000	283,000	294,300	294,300	2,969,900
14	Renfrew Power Generation (RPG)	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	700,000
15	Connecting Link - Raglan	3,000,000	3,000,000											-
16	Connecting Link - Stewart - Part A	113,900	103,855	102,900	989,000									1,091,900
17	Connecting Link - Stewart - Part B			203,600	1,704,500									1,908,100
18	Connecting Link - O'Brien (Gillan to Mask)						207,900	2,762,100						2,970,000
19	Connecting Link - O'Brien (Mask to Wrangler)								210,000	2,790,000				3,000,000
20	Main Street Revitalization Grant		44,920											-
21	Interest		49,040											-
22	BIA		150,000											-
23	Miscellaneous (tender documents, etc.)		4,100											-
24	County of Renfrew - Cty Road 52/Raglan St. S.				597,400									597,400
25	County of Renfrew - Stewart St.				25,400									25,400
26	Reserves:													-
27	CWIP Reserve		17,000	489,500										489,500
28	Infrastructure - AMP (INFR)													-
29	Infrastructure Levy (INLV)													-
30	Development Charges			25,000										25,000
31	Land Sales Proceeds			45,000										45,000
32	AMP Levy # 1 (for Debt Payments)	123,000		123,000										123,000
33	AMP Levy # 2 (for Debt Payments)													-
34	AMP Levy # 3 (for Debt Payments)								124,800	107,900	107,900	71,800	71,800	484,200
35	AMP Levy # 4 (for Debt Payments)											142,600	142,600	285,200
36	Sub-total Capital Financing	4,588,700	6,203,898	3,744,300	4,976,100	1,179,700	1,404,600	3,987,400	1,577,800	4,169,800	1,398,200	1,534,700	1,553,900	25,526,500
37	Borrowing/Debt	4,384,300	-	3,328,800	1,885,100	-		-	254,200	-	543,900	-	2,809,400	8,821,400
38	Work in Progress ~ Unfinanced at End of Year		2,538,469											-

TOWN OF RENFREW
2019 10-year Capital Forecast
Taxation ~ Infrastructure
Debt Repayment Budget

Schedule A
ROADS

	Description	2018 BUDGET	2018 ACTUAL	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL 2019-2028
1	Current Debt:													
2														-
3	Sub-total Current Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
4	New Infrastructure Debt:													
5	2018 Borrowing			-	-	-	-	-	-	-	-	-	-	-
6	2019 Borrowing				166,400	166,400	166,400	166,400	166,400	166,400	166,400	166,400	166,400	1,331,200
7	Debt Financing ~ AMP Levy # 1				(123,000)	(123,000)	(123,000)	(123,000)	(123,000)	(123,000)	(123,000)	(123,000)	(123,000)	(984,000)
8	2020 Borrowing					125,200	125,200	125,200	125,200	125,200	125,200	125,200	125,200	876,400
9	Debt Financing ~ AMP Levy # 2					(108,800)	(108,800)	(108,800)	(108,800)	(108,800)	(108,800)	(108,800)	(108,800)	(761,600)
10	2021 Borrowing						-	-	-	-	-	-	-	-
11	2022 Borrowing							-	-	-	-	-	-	-
12	2023 Borrowing								-	-	-	-	-	-
13	2024 Borrowing									16,900	16,900	16,900	16,900	50,700
14	2025 Borrowing									(16,900)	(16,900)	(16,900)	(16,900)	(50,700)
15	2026 Borrowing											36,100	36,100	36,100
16	2027 Borrowing											(36,100)	(36,100)	(36,100)
17	2028 Borrowing													-
18	Sub-total New Infrastructure Debt	-	-	-	43,400	59,800	59,800	59,800	59,800	59,800	59,800	59,800	59,800	462,000
19	Total Annual Debt Charges	-	-	-	43,400	59,800	59,800	59,800	59,800	59,800	59,800	59,800	59,800	462,000
20														
21														
22														
23	Salt/Sand Shed													
24	MAC Roof													
25	Solar													
26	2018 Borrowing, including Hwy 60 Downtown (2019-2034)													
27	2019 Borrowing													
28	2020 Borrowing													
29	2021 Borrowing													
30	2022 Borrowing													
31	2023 Borrowing													
32	2024 Borrowing													
33	2025 Borrowing													
34	2026 Borrowing													
35	2027 Borrowing													
36	2028 Borrowing													
37														

Rate	Current Debt	Term	New Debt	
			Pymt start	Amount
0.00%	508,400	9	2014	
1.50%	475,000	15	2016	
2.89%	750,000	20	2017	
3.50%		20	2019	
2.98%		20	2020	3,328,800
2.98%		20	2021	1,885,100
2.98%		20	2022	-
2.98%		20	2023	-
2.98%		20	2024	-
2.98%		20	2025	254,200
2.98%		20	2026	-
2.98%		20	2027	543,900
2.98%		20	2028	-
2.98%		20	2028	2,809,400
				8,821,400

TOWN OF RENFREW
2019 10-year Capital Forecast
Taxation ~ Infrastructure
Impact on Operating Budget

Schedule A
ROADS

	Description	2018 BUDGET	2018 ACTUAL	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
1	Total Annual Debt Charges	-	-	-	43,400	59,800	59,800	59,800	59,800	59,800	59,800	59,800	59,800
2	Taxation Budget	8,038,200	8,363,400	8,609,700	8,824,900	9,045,500	9,271,600	9,503,400	9,741,000	9,984,500	10,234,100	10,490,000	10,699,800
3	Incremental Impact on Operating Budget			0.0%	0.5%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

TOWN OF RENFREW
2019 10-year Capital Forecast
Taxation ~ Rolling Stock
Capital Expenditures

Schedule B
ROLLING STOCK

	DEPT.	ROLLING STOCK	2018 BUDGET	2018 ACTUAL	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL 2018-2027
1	D&W	V01 - 2007 Sterling Tandem	75,000	60,109				320,000							320,000
2	D&W	Replace V02 - 2008 International Tandem			290,000										290,000
3	D&W	V10 - 2017 International Workstar (50% of financing)	137,700	133,284											-
4	D&W	Replace V11 - 2007 Chev 3/4 ton	42,000	50,457										49,000	49,000
5	D&W	Second poly sander for V15			12,000										12,000
6	D&W	V15 - 2014 Silverado 3500 LT (1 ton with plow)								51,000					51,000
7	D&W	V16 - 2014 Silverado 1500 1/2 ton (Foreman)								40,000					40,000
8	D&W	V17 - 2005 Ford Crew Cab new cab and chassis and keep box				50,000									50,000
9	D&W	V18 - 2015 Freightliner 5 ton - frame rails in 2019													-
10	D&W	plow/wing to reduce reliance on loader to plow													-
11	D&W	V20 - 2008 Cat Loader	20,000	17,431					280,000						280,000
12	D&W	V22 - 2007 Cat Backhoe 420E				140,000									140,000
13	D&W	V24 - 2014 Cat Backhoe 420FST													-
14	D&W	V24 - Thumb kit for backhoe to lift slabs safely													-
15	D&W	V36 - 2012 Elgin Whirlwind Sweeper								250,000					250,000
16	D&W	E43 - Roller/Trailer => to purchase dump trailer in 2019	30,000		20,000										20,000
17	D&W	E51 - 2013 MT6-1560 Trackless							160,000						160,000
18	D&W	Trackless attachments (ribbon blower for trackless)			30,000										30,000
19	D&W	E52 - 2016 RMP Snowblower													-
20	D&W	E57 - 2017 MT7 Trackless	41,100	21,039									177,000		177,000
21	D&W	Mower - 72" front mount mower ~ if status quo for Grass Cutting	28,000	26,346							33,000				33,000
22	D&W	Landfill Compactor			656,100										656,100
23	D&W	Landfill Loader			342,200										342,200
24	Fire	F02 - Pumper # 9628										754,000			754,000
25	Fire	F03 - Pumper # 9627					650,000								650,000
26	Fire	F08 - Service Vehicle # 9817 1/2 ton						35,000							35,000
27	Fire	F09 - Aerial # 9931 (replace in 2038)													-
28	Fire	T03 - John Deere Tractor DO NOT REPLACE													-
29	Rec	T01 - 2007 Chev 3/4 ton Crew Cab with Plow											62,000		62,000
30	Rec	Replace T10 - 2012 Utility vehicle	15,000	15,259								18,000			18,000
31	Rec	T11 - 2014 Chev 3/4 Ton Crew Cub								46,000					46,000
32	Rec	T12 - 2014 60" Cub Cadet				15,000						17,000			32,000
33	Rec	Replace T13 - 2014 72" Cub Cadet - with 72" front mount mower	28,000	26,346							31,000				31,000
34	Rec	T14 - Dump Trailer (2009)									9,000				9,000
35	Rec	T15 - 2015 Kubota									30,000				30,000
36	Rec	T16 - Stealth Enclosed Trailer (2015)													-
37	Rec	T17 - 2016 Kubota 6060 Tractor													-
38	Rec	Z03 - 1998 Olympia Ice Resurfacer			85,000								100,000		185,000
39	Rec	Z04 - 2014 Olympia Ice Resurfacer							92,000						92,000
40	Rec	Dump Trailer (replace in 2039)													-
41	Rec	Scissor Lift -->> Genie Boom	70,000												-
42	Rec	Aerator												11,000	11,000
43	Rec	Groomer				9,600									9,600
44	Rec	Flail mower (2016)										24,000			24,000

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Rec	Landscape Trailer	5,000												-
Rec	Snow Blower (2017)											8,000		8,000
	TOTAL ROLLING STOCK	491,800	350,271	1,435,300	214,600	650,000	355,000	532,000	387,000	103,000	813,000	347,000	60,000	4,896,900

TOWN OF RENFREW
2019 10-year Capital Forecast
Taxation ~ Rolling Stock
Capital Financing

Schedule B
ROLLING STOCK

Description	2018 BUDGET	2018 ACTUAL	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL 2018-2027
Taxation	350,000	350,000	357,000	364,100	371,400	378,800	386,400	394,100	402,000	410,000	418,200	418,200	3,900,200
Other		271											-
Trade-in of Ice Resurfacer						-	20,000				20,000		40,000
Ice Resurfacer Reserve			30,000				40,000				40,000		110,000
													-
Sub-total Capital Financing	350,000	350,271	387,000	364,100	371,400	378,800	446,400	394,100	402,000	410,000	478,200	418,200	4,050,200
Unfinanced Expenditures/(Rolling Stock Reserve)	141,800	-	50,000	(149,500)	278,600	(23,800)	85,600	(7,100)	(299,000)	403,000	(131,200)	(358,200)	(151,600)
Borrowing/Debt			998,300										998,300
Total Capital Financing	491,800	350,271	1,435,300	214,600	650,000	355,000	532,000	387,000	103,000	813,000	347,000	60,000	4,896,900
	-	-	-	-	-	-	-	-	-	-	-	-	-
Cumulative Rolling Stock Reserve/(Unfinanced Expenditures)	(141,800)	-	(50,000)	99,500	(179,100)	(155,300)	(240,900)	(233,800)	65,200	(337,800)	(206,600)	151,600	

TOWN OF RENFREW
2019 10-year Capital Forecast
Taxation ~ Rolling Stock
Debt Repayment Budget

Schedule B
ROLLING STOCK

DESCRIPTION	2018 BUDGET	2018 ACTUAL	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL 2018-2027
New Facilities Debt:													
2018 Borrowing				-	-	-	-						-
2019 Borrowing ~ Landfill Equipment				66,100	66,100	66,100	66,100	66,100	66,100	66,100	66,100	66,100	594,900
Debt Financing ~ Landfill Operations				(66,100)	(66,100)	(66,100)	(66,100)	(66,100)	(66,100)	(66,100)	(66,100)	(66,100)	(594,900)
2020 Borrowing					-	-	-	-	-	-	-	-	-
2021 Borrowing						-	-	-	-	-	-	-	-
2022 Borrowing							-	-	-	-	-	-	-
2023 Borrowing								-	-	-	-	-	-
2024 Borrowing									-	-	-	-	-
2025 Borrowing										-	-	-	-
2026 Borrowing											-	-	-
2027 Borrowing												-	-
Total Annual Debt Charges	-	-	-	-	-	-	-	-	-	-	-	-	-

New Debt:	Rate	Current Debt	Term	New Debt Pymt start	Amount
2018 Borrowing	3.15%		10	2019	-
2019 Borrowing ~ Landfill Equipment	2.98%		20	2020	998,300
2020 Borrowing	2.98%		20	2021	-
2021 Borrowing	2.98%		20	2022	-
2022 Borrowing	2.98%		20	2023	-
2023 Borrowing	2.98%		20	2024	-
2024 Borrowing	2.98%		20	2025	-
2025 Borrowing	2.98%		20	2026	-
2026 Borrowing	2.98%		20	2027	-
2027 Borrowing	2.98%		20	2028	-
2028 Borrowing	2.98%		20	2028	-
					998,300

TOWN OF RENFREW
2019 10-year Capital Forecast
Taxation ~ Rolling Stock
Impact on Operating Budget

Schedule B
ROLLING STOCK

	Description	2018 BUDGET	2018 ACTUAL	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
1	Total Annual Debt Charges		-	-	-	-	-	-	-	-	-	-	-
2	Taxation Budget	8,038,200	8,239,200	8,445,200	8,656,300	8,872,700	9,094,500	9,321,900	9,554,900	9,793,800	10,038,600	10,289,600	10,546,800
3	Incremental Impact on Operating Budget			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

TOWN OF RENFREW
2019 10-year Capital Forecast
Taxation ~ Facilities
Capital Expenditures

Schedule C
FACILITIES

	PROJECT DESCRIPTION	2018 BUDGET	2018 ACTUAL	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL 2019-2027
	SELF-FINANCING DEBT													
1	Salt/Sand Shed <i>(internal)</i>	59,200	59,300	59,200	59,300	59,200	34,540							212,240
2	Solar	58,400	57,300	56,200	55,200	54,000	52,900	51,900	50,800	49,700	48,600	47,500	46,500	513,300
3	MAC Roof	38,300	37,800	37,300	36,900	36,400	35,900	35,400	35,000	34,500	34,000	33,500	33,100	352,000
4	TOTAL SELF-FINANCING DEBT	155,900	154,400	152,700	151,400	149,600	123,340	87,300	85,800	84,200	82,600	81,000	79,600	1,077,540
5	SELF-FINANCING FOR EXISTING DEBT													
6	Taxation ~ Salt/Sand Shed <i>(internal)</i>	(59,200)	(59,300)	(59,200)	(59,300)	(59,200)	(34,540)	-	-	-	-	-	-	(212,240)
7	Solar Revenue	(58,400)	(57,300)	(56,200)	(55,200)	(54,000)	(52,900)	(51,900)	(50,800)	(49,700)	(48,600)	(47,500)	(46,500)	(513,300)
8	Solar Revenue	(38,300)	(37,800)	(37,300)	(36,900)	(36,400)	(35,900)	(35,400)	(35,000)	(34,500)	(34,000)	(33,500)	(33,100)	(352,000)
9	TOTAL SELF-FINANCING FOR EXISTING DEBT	(155,900)	(154,400)	(152,700)	(151,400)	(149,600)	(123,340)	(87,300)	(85,800)	(84,200)	(82,600)	(81,000)	(79,600)	(1,077,540)
10	NET IMPACT ON OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
11	BUILDINGS													
12	Town Hall	200,000												-
13	Town Hall ~ office for Environmental Engineering Officer			25,000										25,000
14	MAC ~ Second Ice/Rec Centre	8,363,200	292,720	11,528,720										11,528,720
15	Garage	200,000	→	300,000	7,000,000									7,300,000
16	MAC ~ Phase 2 Expansion						5,412,000							5,412,000
17	MAC Hall - Ceiling Tiles and Lighting		26,441											-
18	NHA/NHL Museum at MAC		8,005											-
19	Fire Hall													-
20	Library			11,500										11,500
21	Visitors Information Centre	125,000	208,013											-
22	McDougall Mill Museum													-
23	Landfill Building Upgrade			45,000										45,000
24														-
25	TOTAL BUILDINGS	8,888,200	535,179	11,910,220	7,000,000	-	5,412,000	-	-	-	-	-	-	24,322,220
26	OTHER FACILITIES													
27	LED Street Lights	700,000	→	700,000										700,000
28	BMX Track		17,632											-
29														-
30	Splash Pad Washrooms		50,922											-
31	Program Centre													-
32	Innovation Centre													-
33														-
34	TOTAL OTHER FACILITIES	700,000	68,554	700,000	-	-	-	-	-	-	-	-	-	700,000
35	COSTS TO CARRY FORWARD TO NEXT YEAR													
36	Garage Design			(300,000)										(300,000)

37													
38	TOTAL COSTS TO CARRY FORWARD TO NEXT YEAR	-	-	(300,000)	-	-	-	-	-	-	-	-	(300,000)
39	GRAND TOTAL ~ TAXATION	9,588,200	603,733	12,310,220	7,000,000	-	5,412,000	-	-	-	-	-	24,722,220

TOWN OF RENFREW
2019 10-year Capital Forecast
Taxation ~ Facilities
Capital Financing

Schedule C
FACILITIES

	DESCRIPTION	2018 BUDGET	2018 ACTUAL	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL 2018-2027
1	Taxation	200,000	200,000	204,000	208,100	212,300	216,500	220,800	225,200	229,700	234,300	239,000	243,800	2,233,700
2	One-time Contributions:													-
3	MAC ~ Second Ice/Rec Centre:													-
4	Second Ice Pad Committee	140,000		140,000										140,000
5	Recreation Major Capital Reserve	307,800	292,720	15,080										15,080
6	Outdoor Rink Reserve			65,000										65,000
7	Fundraising	167,300		-										-
8	MAC ~ Phase 2 Expansion						120,000							120,000
9	Gov't of Canada		60,000											-
10	County of Renfrew		5,000											-
11	Recreation Fundraising Committee		21,000											-
12	Tennis Club		2,000											-
13	Other Donations		6,419											-
14	Miscellaneous		2,100											-
15	Future Major Capital Initiatives Reserve (FMCI)	125,000	125,000											-
16	Ma-te-way Components Reserve (RMTW)		20,441											-
17														-
18	Sub-total Capital Financing	940,100	734,680	424,080	208,100	212,300	336,500	220,800	225,200	229,700	234,300	239,000	243,800	2,573,780
19	Borrowing/Debt	8,448,100		12,008,640	7,000,000	-	5,412,000	-	-	-	-	-	-	24,420,640
20	Unfinanced Expenditures/(Facilities Reserve)	200,000	(130,947)	(122,500)	(208,100)	(212,300)	(336,500)	(220,800)	(225,200)	(229,700)	(234,300)	(239,000)	(243,800)	(2,272,200)
21	Total Capital Financing	9,588,200	603,733	12,310,220	7,000,000	-	5,412,000	-	-	-	-	-	-	24,722,220
22														
23														
24	Description	2018 BUDGET	2018 ACTUAL	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
25	Cumulative Facilities Reserve/(Unfinanced Expenditures)	(200,000)	130,947	253,447	461,547	673,847	1,010,347	1,231,147	1,456,347	1,686,047	1,920,347	2,159,347	2,403,147	

Schedule C

FACILITIES

3

TOWN OF RENFREW
2019 10-year Capital Forecast
Taxation ~ Facilities
Impact on Operating Budget

Schedule C
FACILITIES

	Description	2018 BUDGET	2018 ACTUAL	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
1	Total Annual Debt Charges		-	-	-	359,600	359,600	578,400	578,400	578,400	578,400	578,400	578,400
2	Taxation Budget	8,038,200	8,239,200	8,445,200	8,656,300	8,872,700	9,094,500	9,321,900	9,554,900	9,793,800	10,038,600	10,289,600	10,546,800
3	Incremental Impact on Operating Budget			0.0%	0.0%	4.1%	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%

TOWN OF RENFREW
2019 10-year Capital Forecast
Taxation ~ Equipment & Other
Capital Expenditures

Schedule D
EQUIPMENT

DEPT.	EQUIPMENT	2018 BUDGET	2018 ACTUAL	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL 2019-2028
1	E20 - Generators													-
2	Gen A - 1984 20 kW Yanmar T&T - Town Hall			76,500										76,500
3	D&W B - 1977 12.5 kW Onan			20,000										20,000
4	D&W C - 2007 15 kW Magnum											17,900		17,900
5	D&W D - 2015 20 kW Magnum (replace in 2035)													-
6	D&W E - 2004 10 kW Miller Welder								7,300					7,300
7	D&W F - 2015 120 kW Magnum Kedrosky/MAC (replace in 2035)												80,000	80,000
8	D&W E33 - Pumps	30,000						10,000						10,000
9	D&W E35 - Tamper/Compactor	15,000												-
10	D&W E36 - Sewer Rodding Machine													-
11	D&W E37 - Welders							6,000						6,000
12	D&W E39 - Sewer Machine													-
13	D&W E42 - Compressor	30,000												-
14	D&W Hot water pressure washer deferred	9,000		9,000										9,000
15	D&W Radio System Upgrade	80,000		70,000										70,000
16	D&W Speed Indicator Sign and Flasher at Wrangler			6,500										6,500
17	D&W Pedestrian Crossover signal flashers			20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	200,000
18	Fire Air Compressor			54,000										54,000
19	Fire 4500 psi Bottles / SCBA Packs	15,000	14,959											-
20	Fire Communications			20,000										20,000
21	Fire Bunker Gear	28,800	25,287					30,000			15,000			45,000
22	Fire Washing Machine for Bunker Gear			11,000										11,000
23	Gen Telephone Equipment	50,000	25,000	50,000										50,000
24	Rec Floor Scrubber (2015)					12,000						14,000		26,000
25	Lib Shelving for Children's Library	45,000	43,724											-
26	TOTAL EQUIPMENT	302,800	108,970	337,000	20,000	32,000	20,000	66,000	27,300	20,000	35,000	51,900	100,000	709,200
27	OTHER													
28	Rec Baseball Scoreboard		7,484											-
29	Rec Computer software upgrades													-
30	Rec Playground Structure			15,000		15,000		15,000		15,000		15,000		75,000
31	Rec O'Brien Park Shelter			40,000										40,000
32	Rec Tennis Courts Rehabilitation	9,000	24,422											-
33	Rec Body Works Equipment (for new facility)			40,000										40,000
34	Rec Ball Diamond Lighting	70,000		70,000	70,000									140,000
35	Rec Lindsay Field Structure			20,000										20,000
36	Rec Gymnastics Equipment			15,000										15,000
37	Rec Concession Equipment			10,000										10,000
38	Rec Henry Eady Building				60,000									60,000

39	Rec	Sound System				15,000								15,000	
40	Rec	Ball Diamond Fields					70,000							70,000	
41	Rec	Lights and Drapes						55,000						55,000	
42		TOTAL OTHER	79,000	31,906	210,000	145,000	85,000	55,000	15,000	-	15,000	-	15,000	-	540,000
43		GRAND TOTAL	381,800	140,876	547,000	165,000	117,000	75,000	81,000	27,300	35,000	35,000	66,900	100,000	1,249,200

TOWN OF RENFREW
2019 10-year Capital Forecast
Taxation ~ Equipment & Other
Capital Financing

Schedule D
EQUIPMENT

Description	2018 BUDGET	2018 ACTUAL	2016	2017	2018	2019	2020	2021	2022	2026	2027	2028	TOTAL 2018-2027
Taxation	150,000	150,000	153,000	156,100	159,200	162,400	165,600	168,900	172,300	175,700	179,200	182,800	1,675,200
Telephone Equipment ~ Reserve	25,000		50,000										50,000
Equipment Reserve			35,696										35,696
Donations		10,000											
Recreation Fundraising Committee		7,850											
Tennis Club		8,722											
													-
Sub-total Capital Financing	175,000	176,572	238,696	156,100	159,200	162,400	165,600	168,900	172,300	175,700	179,200	182,800	1,760,896
Unfinanced Expenditures/(Equipment Reserve)	206,800	(35,696)	308,304	8,900	(42,200)	(87,400)	(84,600)	(141,600)	(137,300)	(140,700)	(112,300)	(82,800)	(511,696)
Borrowing/Debt													-
Total Capital Financing	381,800	140,876	547,000	165,000	117,000	75,000	81,000	27,300	35,000	35,000	66,900	100,000	1,249,200
	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Reserve/(Unfinanced)	(206,800)	35,696	(308,304)	(317,204)	(275,004)	(187,604)	(103,004)	38,596	175,896	316,596	428,896	511,696	

TOWN OF RENFREW

2019 BUDGET

SUMMARY OF HOURS and IMPACT OF CHANGES IN STAFFING

Schedule E

DEPARTMENT	HOURS			Financial Impact of Change	Comments	Full-time Equivalents (FTE)		
	2018	2019	Change			2018	2019	Change
CLERK	3,640	3,640	-	\$ -	no change	2.0	2.0	0.0
ECONOMIC DEVELOPMENT	1,820	1,975	155	\$ (7,510)	casual staff (2018) vs. student (2019)	1.0	1.1	0.1
TREASURY	9,700	9,775	75	\$ 2,170	vacation coverage	5.3	5.4	0.1
FIRE	23,660	23,660	-	\$ -	no change	11.0	11.0	0.0
CROSSING GUARDS	2,689	3,059	370	\$ 6,640	QEPS coverage	7.2	8.2	1.0
DEVELOPMENT & WORKS	41,200	47,090	5,890	\$ 222,370	landfill staffing no Engineering student	20.6	23.8	3.2
PARKS, RECREATION & FACILITIES	31,827	30,805	(1,022)	\$ (20,650)	reduction for sale of Post Office and increased Horticulturist hrs	15.5	14.7	(0.8)
LIBRARY	11,207	11,567	360	\$ 6,130	summer students	6.2	6.4	0.2
GRAND TOTALS	125,743	131,571	5,828	\$ 209,150		68.8	72.6	3.8

**TOWN OF RENFREW
2019 BUDGET
SUMMARY OF WAGES & BENEFITS COSTS**

Schedule F

DEPARTMENT	TOTAL WAGES & BENEFITS									
	2018			2019			Change			
	Total	Water & Wastewater	Taxation Budget	Total	Water & Wastewater	Taxation Budget	Staffing	Other	Total	%
COUNCIL	157,710	-	157,710	176,160	-	176,160	-	18,450	18,450	11.7%
CLERK	230,670	-	230,670	237,450	-	237,450	-	6,780	6,780	2.9%
ECONOMIC DEVELOPMENT	70,780	-	70,780	68,880	-	68,880	(7,510)	5,610	(1,900)	7.9%
TREASURY	521,510	(39,420)	482,090	535,180	(40,280)	494,900	2,170	10,640	12,810	2.2%
FIRE	1,536,350	-	1,536,350	1,624,710	-	1,624,710	-	88,360	88,360	5.8%
POLICE SERVICES BOARD	13,660	-	13,660	13,660	-	13,660	-	-	-	0.0%
POLICE DISBANDMENT	8,460	-	8,460	8,460	-	8,460	-	-	-	0.0%
CROSSING GUARDS	44,480	-	44,480	54,790	-	54,790	6,640	3,670	10,310	8.3%
DEVELOPMENT & WORKS	1,750,210	(626,580)	1,123,630	2,018,120	(639,070)	1,379,050	222,370	33,050	255,420	2.9%
PARKS & RECREATION	1,078,260	-	1,078,260	1,090,400	-	1,090,400	(20,650)	32,790	12,140	3.0%
LIBRARY	410,070	-	410,070	429,690	-	429,690	6,130	13,490	19,620	3.3%
GRAND TOTALS	5,822,160	(666,000)	5,156,160	6,257,500	(679,350)	5,578,150	209,150	212,840	421,990	8.2%

TOWN of RENFREW

Schedule G

2019 OPERATING BUDGET ~ SUMMARY

		2018 BUDGET	2018 ACTUAL	2019 BUDGET	Change in Budget			% Change
					Wages	Other	Total	
D&W								
311	DEVELOPMENT AND WORKS	407,305	528,581	436,445	14,200	14,940	29,140	7.15%
312	BUILDINGS	58,010	66,465	61,390	660	2,720	3,380	5.83%
313	STREETS & ROADS -NON SUBSIDY	7,910	3,747	8,070	140	20	160	2.02%
314	COUNTY - SUMMER MAINTENANCE	(7,900)	(7,900)	(8,000)	-	(100)	(100)	1.27%
315	TOWN STREETS	502,690	396,776	496,470	4,350	(10,570)	(6,220)	-1.24%
317	MUNICIPAL ACTIVITY	82,820	63,619	84,990	1,720	450	2,170	2.62%
318	THIRD PARTY WORK	9,610	32,758	10,130	20	500	520	5.41%
319	SEWERS	118,410	127,998	120,320	1,480	430	1,910	1.61%
324	COUNTY - WINTER MAINTENANCE	(20,640)	(20,637)	(21,000)	-	(360)	(360)	1.74%
325	WINTER MAINTENANCE - ROADS	638,080	624,059	663,510	5,460	19,970	25,430	3.99%
329	WINTER MAINTENANCE - SIDEWALKS	55,890	68,046	57,340	780	670	1,450	2.59%
351	STREET LIGHTING	252,000	222,807	220,000	-	(32,000)	(32,000)	-12.70%
421	STORM SEWER MAINTENANCE	7,800	13,281	13,000	-	5,200	5,200	66.67%
812	PLANNING & ZONING	122,510	108,298	116,660	(6,300)	450	(5,850)	-4.78%
815	BUILDING INSPECTION	48,030	70,150	43,600	(1,380)	(3,050)	(4,430)	-9.22%
817	COMMITTEE OF ADJUSTMENT	5,990	2,968	13,310	10,370	(3,050)	7,320	122.20%
818	PROPERTY STANDARDS	500	-	-	-	(500)	(500)	-100.00%
	TOTAL D&W	2,289,015	2,301,015	2,316,235	31,500	(4,280)	27,220	1.19%
WASTE MANAGEMENT								
442	COLLECTIONS	213,440	210,644	229,570	27,850	(11,720)	16,130	7.56%
443	DISPOSAL/LAND FILL SITES	(104,470)	(142,685)	11,960	168,520	(52,090)	116,430	-111.45%
452	RECYCLING	89,710	68,360	96,900	18,190	(11,000)	7,190	8.01%
	TOTAL WASTE MANAGEMENT	198,680	136,319	338,430	214,560	(74,810)	139,750	70.34%
POLICE								
225	OPP CONTRACT POLICING	1,827,840	1,837,321	1,888,780	-	60,940	60,940	3.33%
226	POLICE SERVICES BOARD	27,590	26,895	27,610	-	20	20	0.07%
227	DISBANDMENT	8,460	8,456	8,460	-	-	-	0.00%
	TOTAL POLICE	1,863,890	1,872,672	1,924,850	-	60,960	60,960	3.27%
211	TOTAL FIRE	1,653,700	1,871,573	1,722,310	88,360	(19,750)	68,610	4.15%

TOWN of RENFREW

Schedule G

2019 OPERATING BUDGET ~ SUMMARY

		2018 BUDGET	2018 ACTUAL	2019 BUDGET	Change in Budget			% Change
					Wages	Other	Total	
RECREATION								
711	RECREATION	609,140	623,578	632,440	37,180	(13,880)	23,300	3.83%
731	RECREATION LAND & BUILDINGS	154,820	116,195	158,690	9,270	(5,400)	3,870	2.50%
733	ARENA WINTER OPERATIONS	312,770	304,247	318,940	12,370	(6,200)	6,170	1.97%
	TOTAL RECREATION	1,076,730	1,044,020	1,110,070	58,820	(25,480)	33,340	3.10%
FACILITIES								
131	TOWN HALL	49,530	38,824	69,220	3,940	15,750	19,690	39.75%
132	POST OFFICE	(16,440)	(2,603)	-	(51,460)	67,900	16,440	-100.00%
135	550 HALL AVE.	(16,800)	(24,800)	(16,200)	-	600	600	-3.57%
	TOTAL FACILITIES	16,290	11,421	53,020	(47,520)	84,250	36,730	225.48%
	TOTAL RECREATION & FACILITIES	1,093,020	1,055,441	1,163,090	11,300	58,770	70,070	6.41%
OTHER DEPARTMENTS								
100	GENERAL GOVERNMENT	44,000	40,165	39,000	-	(5,000)	(5,000)	-11.36%
111	MAYOR & MEMBERS OF COUNCIL	256,810	244,917	270,800	18,450	(4,460)	13,990	5.45%
112	CLERK	242,920	247,562	245,350	6,780	(4,350)	2,430	1.00%
115	ACCESSIBILITY	5,500	5,075	5,500	-	-	-	0.00%
120	INFORMATION TECHNOLOGY	47,100	36,371	48,000	-	900	900	1.91%
121	TREASURY	516,290	514,875	524,100	12,810	(5,000)	7,810	1.51%
241	PARKING/BY-LAW/ANIMAL CONTROL	63,100	55,986	62,000	-	(1,100)	(1,100)	-1.74%
246	CROSSING GUARDS	43,230	41,796	53,490	10,310	(50)	10,260	23.73%
850	SUNSHINE COACH	15,000	15,000	15,000	-	-	-	0.00%
761	LIBRARY	465,310	458,126	489,840	19,930	4,600	24,530	5.27%
826	ECONOMIC DEVELOPMENT	86,660	79,112	97,580	5,600	5,320	10,920	12.60%
830	TOURISM & MARKETING	55,000	42,879	54,280	480	(1,200)	(720)	-1.31%
	TOTAL OTHER DEPARTMENTS	1,840,920	1,781,865	1,904,940	74,360	(10,340)	64,020	3.48%
	TOTAL DEPARTMENTAL EXPENDITURES	8,939,225	9,018,885	9,369,855	420,080	10,550	430,630	4.82%
OTHER								
051	TAX WRITE-OFFS, etc.	103,000	64,524	84,000	-	(19,000)	(19,000)	-18.45%
785	McDOUGALL MILL MUSEUM	36,960	43,169	37,890	50	880	930	2.52%
822	DOWNTOWN BUSINESS ASSOCIATION	2,200	1,322	2,000	-	(200)	(200)	-9.09%

TOWN of RENFREW
2019 OPERATING BUDGET ~ SUMMARY

Schedule G

		2018 BUDGET	2018 ACTUAL	2019 BUDGET	Change in Budget			% Change
					Wages	Other	Total	
823	SELF HELP CENTRE	1,000	1,000	1,000	-	-	-	0.00%
824	CHAMBER OF COMMERCE	9,000	9,000	9,000	-	-	-	0.00%
825	NHA/NHL MUSEUM	24,800	8,000	24,800	-	-	-	0.00%
827	COMMUNITY IMPROVEMENT PLAN	15,000	15,000	5,000	-	(10,000)	(10,000)	-66.67%
831	COMMUNITY EVENTS	10,000	21,616	7,325	(7,500)	4,825	(2,675)	-26.75%
	TOTAL OTHER	201,960	163,630	171,015	(7,450)	(23,495)	(30,945)	-15.32%
	TOTAL CAPITAL	1,846,030	1,866,030	1,914,730	-	68,700	68,700	3.72%
	TOTAL EXPENDITURES	10,987,215	11,048,545	11,455,600	412,630	55,755	468,385	4.26%
REVENUE:								
051	TAXATION REVENUE	8,362,540	8,402,264	8,835,085	-	472,545	472,545	5.65%
062	ONTARIO MUNICIPAL PARTNERSHIP (OMPF)	2,281,800	2,281,800	2,281,800	-	-	-	0.00%
064	UNASSIGNED REVENUES	342,875	712,538	338,715	(9,360)	5,200	(4,160)	-1.21%
TOTAL REVENUE		10,987,215	11,396,602	11,455,600	(9,360)	477,745	468,385	4.26%
SURPLUS/(DEFICIT)		-	348,057	-	(421,990)	421,990	-	0.00%

SURPLUS/(DEFICIT)

TOWN OF RENFREW
Schedule H
2019 RESERVES & DEFERRED REVENUE BUDGET
RESERVES

		Balance 12/31/18	Allocation 2019	Financing 2019	Balance 12/31/19
Working Capital	G-L35-L85-0L85	200,000.00	-	-	200,000.00
550 Hall Ave.	G-L35-L84-550H	38,728.80	-	-	38,728.80
Tax Arrears	G-L35-L84-ASAP	103,039.70	-	-	103,039.70
Community Improvement Plan	G-L35-L84-CIPF	23,556.68	-	-	23,556.68
Capital Work in Progress	G-L35-L84-CWIP	631,066.43		(537,705.08)	93,361.35
Election	G-L35-L84-ELCT	-	8,000.00	-	8,000.00
Environmental	G-L35-L84-ENVR	120,995.44	-	-	120,995.44
Equipment	G-L35-L84-EQPT	35,696.38			35,696.38
Facilities	G-L35-L84-FACL	330,947.25			330,947.25
Landfill Closure	G-L35-L84-FILL	290,000.00	50,000.00		340,000.00
Future Major Capital initiatives	G-L35-L84-FMCI	285,900.00			285,900.00
Ice Resurfer	G-L35-L84-ICER	25,000.00	5,000.00	(30,000.00)	-
Infrastructure (AMP)	G-L35-L84-INFR	322,400.00	146,300.00		468,700.00
Infrastructure levy	G-L35-L84-INLV	615,193.18	159,200.00		774,393.18
Innovation Drive	G-L35-L84-INNO	180,000.00			180,000.00
Parking Lots	G-L35-L84-LOTS	70,000.00	20,000.00		90,000.00
Miscellaneous	G-L35-L84-MISC	158,000.00		(148,000.00)	10,000.00
Ontario Provincial Police	G-L35-L84-OPPR	303,388.00	6,190.00	(50,000.00)	259,578.00
Shave & Pave	G-L35-L84-PAVE	301,765.34		(301,765.34)	-
Recreation Major Capital	G-L35-L84-RECM	15,147.85	-	-	15,147.85
Recreation Ma-te-Way Component	G-L35-L84-RMTW	232,509.46	50,000.00		282,509.46
Road Infrastructure	G-L35-L84-ROAD	66,444.00		(66,444.00)	-
Solar	G-L35-L84-SOLR	7,766.22		(4,740.00)	3,026.22
Town Hall	G-L35-L83-TOWN	1,106.66	25,000.00	-	26,106.66

TOWN OF RENFREW

Schedule H

2019 RESERVES & DEFERRED REVENUE BUDGET

WSIB Schedule 2

G-L35-L84-WSIB

Unallocated

G-L35-L83-UNAL

TOTAL RESERVES

DEFERRED REVENUE

MTO

G-L35-L84-MTOO

MTO - O'Brien Road Study

G-L35-L84-MTOP

OCIF

G-L35-L84-OCIF

Federal Gas Tax

G-L35-L84-GASF

Ontario Gas Tax - Transit

G-L35-L84-GAST

LOT DEVELOPMENT:

Admin/Rec/Cultural/social

R-L25-L81-0L81

Prot/Trans/Environ

R-L25-L89-0L89

Water Infrastructure

R-L25-L94-0L94

Wastewater Infrastructure

R-L25-L99-0L99

TOTAL DEFERRED REVENUE

GRANT TOTAL

Balance 12/31/18	Allocation 2019	Financing 2019	Balance 12/31/19
563,578.38	129,200.00	(82,000.00)	610,778.38
1,301,970.22			1,301,970.22
6,224,199.99	598,890.00	(1,220,654.42)	5,602,435.57
17,820.55	-	(17,820.55)	-
5,633.00	-	(5,633.00)	-
1,364,165.21	-	(1,364,165.21)	-
395,354.18	508,900.00	(500,000.00)	404,254.18
392,356.23	256,000.00	(236,600.00)	411,756.23
2,175,329.17	764,900.00	(2,124,218.76)	816,010.41
209,109.88	15,600.00	(700.00)	224,009.88
372,280.72	27,600.00	(1,200.00)	398,680.72
177,359.28	28,200.00	(1,400.00)	204,159.28
155,690.08	73,600.00	(1,700.00)	227,590.08
914,439.96	145,000.00	(5,000.00)	1,054,439.96
3,089,769.13	909,900.00	(2,129,218.76)	1,870,450.37
9,313,969.12	1,508,790.00	(3,349,873.18)	7,472,885.94

**TOWN OF RENFREW
LOT DEVELOPMENT FUND
2019 BUDGET**

	2018 Budget	2018 Actual	2019 Budget
Revenue:			
Lot Development Charges	139,800	130,600	130,000
Bank Interest	10,000	17,186	15,000
	149,800	147,786	145,000
Expenditure:			
Capital	(5,000)	(1,918)	(30,000)
Surplus for the year	144,800	145,868	115,000
Accum. Surplus - January 1	768,572	768,572	914,440
Accum. Surplus - December 31	913,372	914,440	1,029,440

Comprised as follows:

Admin/Culture/Recreation/Social	209,110	224,010
Prot/Trans/Environment	372,281	373,681
Water Infrastructure	177,359	204,159
Wastewater Infrastructure	155,690	227,590
	914,440	1,029,440

**IMPACT on PROPERTY TAXES
PER \$100,000 of
RESIDENTIAL ASSESSMENT**

ASSESSMENT = \$100,000

TAX RATES					PROPERTY TAXES			
Town	County	School	Total		Town	County	School	Total
0.00975488	0.00363878	0.00161000	0.01500366	2019	975.49	363.88	161.00	1,500.37
0.00939617	0.00362193	0.00170000	0.01471810	2018	939.62	362.19	170.00	1,471.81
0.00035871	0.00001685	(0.00009000)	0.00028556	Change	35.87	1.69	(9.00)	28.56
3.8%	0.5%	-5.3%	1.9%		3.8%	0.5%	-5.3%	1.9%