

DATE: March 6, 2020

SUBJECT: 2020 Budget

- RECOMMENDATIONS:
- 1) THAT the **2020 Capital Budget**, presented to Council at the Committee of the Whole meeting held on March 4, 2020, and summarized in **Schedules A, B, C and D** attached to this report, be approved; and
 - 2) THAT the **2020 Operating Budget**, presented to Council at the Committee of the Whole meeting held on March 4, 2020, and summarized in **Schedules E, F and G** attached to this report, be approved; and
 - 3) FURTHER THAT the **2020 Reserves and Deferred Revenue Forecast**, as presented in **Schedule H** attached to this report, be approved, including the following transfers to reserves:

- a) \$ 520,200 Shave & Pave
- b) \$ 364,100 Rolling Stock
- c) \$ 312,100 Roads Infrastructure
- d) \$ 208,100 Facilities
- e) \$ 123,000 AMP #1
- f) \$ 58,100 AMP #2
- g) \$ 156,100 Equipment
- h) \$ 50,000 Ma-te-way Components
- i) \$ 50,000 Landfill Closure
- j) \$ 50,000 Town Hall
- k) \$ 20,400 Parking Lots
- l) \$ 8,000 Election
- m) \$ 5,000 Ice Resurfacer Replacement
- n) \$ 162,400 Infrastructure Levy

and the following transfers from reserves:

- o) \$ 105,000 Unallocated Reserve – to offset Increased costs in Recycling Program

- p) \$ 17,520 OPP Reserve – to offset 2018 Final Reconciliation of Policing Costs; and

- 4) FURTHER THAT, the **2020 Lot Development Fund Budget**, as presented in **Schedule I** attached to this report, be adopted.

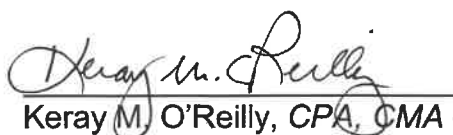
FINANCIAL
COMMENT:

The property tax levy that is required for the Town of Renfrew's operations in 2020, as detailed in the Schedules attached to this report, is **\$9,076,545**.

2019 Budget Levy	\$ 8,835,085
2019 Net Growth	28,645
Final Levy for 2019 (<i>annualized</i>)	\$ 8,863,730
2020 Levy Increase	212,815
2020 Levy	\$ 9,076,545

The tax rates required to generate the 2020 levy will be presented for Town Council's consideration after the County of Renfrew has passed its Tax Policies, including tax ratios, for 2020.

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 2020 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 Departmental Budgets were consolidated by the Treasurer and then reviewed in detail by the Senior Management Team and the CEO/Chief Librarian on February 6th where additional/costs reductions totaling \$125,000 were identified and removed from the budget.

The Finance Committee met with the Senior Management Team and the CEO/Chief Librarian on February 18, 2020 to review the

consolidated budget. Additional savings of \$36,500 were identified and the Committee supported the recommendation to lessen the impact of the significant increase in the Recycling Program's costs by offsetting 50% of the year-over-year increase in the Recycling budget by transferring \$105,000 from the Unallocated Reserve. With those changes, the Finance Committee recommended that the 2020 Budget be presented to the Committee of the Whole.

A Committee of the Whole meeting was held on March 4th to review the 2020 Budget details.

BACKGROUND/
DISCUSSION:

1. **Capital Expenditures**

The 2020 Capital Expenditures and Financing estimates, including debt, as required, are detailed in the attached schedules:

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

2. **Operating Budget**

The 2020 operating budget includes the following components:

a) **Salaries, Wages and Benefits**

The 2020 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 2019 and 2020. There are no proposed staffing changes for 2020.

Schedule F summarizes the changes in total wages and benefits costs, by department, for 2019 and 2020.

Changes from the 2019 budget in excess of the 2% target are due to:

- staff advancing through the wage grids in the Fire, Economic Development, Development & Works, and Recreation departments;

- pay equity and other wage adjustments resulting from the compensation review that was completed in 2019

b) **Departmental Expenditures**

Schedule G provides a summary of the budgeted departmental expenditures for 2020 compared to 2019.

Total expenditures for 2020 are budgeted to be \$11,750,605, representing an increase of \$282,520 or 2.5%, over 2019 budget expenditures.

The changes in Wages and Benefits costs, as outlined in **Schedules E and F**, account for \$133,050 of the total increase, with the balance of \$149,470 attributable to all other departmental revenues and expenditures.

3. **Reserves and Deferred Revenue**

The Reserves and Deferred Revenue estimates identified in **Schedule H** summarize 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 2020, which will be dealt with by separate motions.

In 2020, the annual allocations for the various asset management and capital-related expenditures are being added to the applicable reserve accounts, to be drawn down as capital expenditures are approved by Council.

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
2020 10-year Capital Forecast
Taxation ~ Equipment & Other

Schedule A

	DEPT.	EQUIPMENT	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	TOTAL 2020-2029
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				10,000							10,000
9	D&W	E35 - Tamper/Compactor											-
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											-
14	D&W	Hot water pressure washer deferred											-
15	D&W	Radio System Upgrade	70,000										70,000
16	D&W	Speed Indicator Sign and Flasher at Wrangler											-
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	D&W	Scan Tool	5,000										5,000
19	Fire	Air Compressor	50,000										50,000
20	Fire	4500 psi Bottles / SCBA Packs											-
21	Fire	Communications	20,000										20,000
22	Fire	Bunker Gear		5,000		25,000			15,000				45,000
23	Fire	Washing Machine for Bunker Gear											-
24	Gen	Telephone Equipment											-
25	Gen	Server Upgrades/Replacement	30,000				32,500				35,200		97,700
26	Rec	Floor Scrubber (2015)		12,000						14,000			26,000
27	Lib	Shelving for Children's Library											-
28		TOTAL EQUIPMENT	291,500	37,000	20,000	61,000	59,800	20,000	35,000	51,900	135,200	20,000	731,400
29		OTHER											
30	Rec	Baseball Scoreboard											-
31	Rec	Playground Structure		100,000		-		-		-		-	100,000
32	Rec	O'Brien Park Shelter											-
33	Rec	Body Works Equipment (for new facility)											-
34	Rec	Ball Diamond Lighting	70,000										70,000

TOWN OF RENFREW
2020 10-year Capital Forecast
Taxation ~ Equipment & Other

Schedule A

DEPT.	EQUIPMENT	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	TOTAL 2020-2029
35	Rec Lindsay Field Structure											-
36	Rec Gymnastics Equipment											-
37	Rec Concession Equipment											-
38	Rec Sound System	15,000										15,000
39	Rec Ball Diamond Fields		70,000									70,000
40	Rec Lights and Drapes			55,000								55,000
41	TOTAL OTHER	85,000	170,000	55,000	-	-	-	-	-	-	-	310,000
42	GRAND TOTAL	376,500	207,000	75,000	61,000	59,800	20,000	35,000	51,900	135,200	20,000	1,041,400

TOWN OF RENFREW
2020 10-year Capital Forecast
Taxation ~ Equipment & Other
Capital Financing

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	TOTAL 2020-2029
1 Taxation	156,100	159,200	162,400	165,600	168,900	172,300	175,700	179,200	182,800	186,500	1,708,700
2 Telephone Equipment ~ Reserve											-
3 Donations											-
4 Recreation Fundraising Committee											-
5 Tennis Club											-
6 Modernization Funding	30,000										30,000
7											-
8											-
9 Sub-total Capital Financing	186,100	159,200	162,400	165,600	168,900	172,300	175,700	179,200	182,800	186,500	1,738,700
10 Unfinanced Expenditures/(Equipment Reserve)	190,400	47,800	(87,400)	(104,600)	(109,100)	(152,300)	(140,700)	(127,300)	(47,600)	(166,500)	(697,300)
11 Borrowing/Debt											-
12 Total Capital Financing	376,500	207,000	75,000	61,000	59,800	20,000	35,000	51,900	135,200	20,000	1,041,400
13	-	-	-	-	-	-	-	-	-	-	-
14											
15 Equipment Reserve/(Unfinanced)	(449,043)	(496,843)	(409,443)	(304,843)	(195,743)	(43,443)	97,257	224,557	272,157	438,657	

TOWN OF RENFREW
2020 10-year Capital Forecast
Taxation ~ Rolling Stock

Schedule B

	DEPT.	ROLLING STOCK	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	TOTAL 2020-2029
1	D&W	V01 - 2007 Sterling Tandem			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)											-
4	D&W	Replace V11 - 2007 Chev 3/4 ton									49,000		49,000
5	D&W	Second poly sander for V15											-
6	D&W	V15 - 2014 Silverado 3500 LT (1 ton with plow)	12,000				51,000						63,000
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 - auto greaser in 2020		5,000									5,000
10	D&W	V20 - 2008 Cat Loader				280,000							280,000
11	D&W	V22 - 2007 Cat Backhoe 420E	140,000										140,000
12	D&W	V24 - 2014 Cat Backhoe 420FST										180,000	180,000
13	D&W	V24 - Thumb kit for backhoe to lift slabs safely											-
14	D&W	V36 - 2012 Elgin Whirlwind Sweeper					250,000						250,000
15	D&W	E43 - Roller/Trailer <i>purchased dump trailer in 2019</i>											-
16	D&W	E51 - 2013 MT6-1560 Trackless				160,000							160,000
17	D&W	Trackless attachments (ribbon blower for trackless)											-
18	D&W	E52 - 2016 RMP Snowblower							140,000				140,000
19	D&W	E57 - 2017 MT7 Trackless								177,000			177,000
20	D&W	Mower - 72" front mount mower ~ if status quo for Grass Cutting						33,000					33,000
21	D&W	Landfill Compactor											-
22	D&W	Landfill Loader											-
23	Fire	F02 - Pumper # 9628							754,000				754,000
24	Fire	F03 - Pumper # 9627		650,000									650,000
25	Fire	F08 - Service Vehicle # 9817 1/2 ton			35,000								35,000
26	Fire	F09 - Aerial # 9931 (replace in 2038)											-
27	Fire	T03 - John Deere Tractor DO NOT REPLACE											-
28	Rec	T01 - 2007 Chev 3/4 ton Crew Cab with Plow								62,000			62,000
29	Rec	Replace T10 - 2012 Utility vehicle							18,000				18,000
30	Rec	T11 - 2014 Chev 3/4 Ton Crew Cub					46,000						46,000
31	Rec	T12 - 2014 60" Cub Cadet	20,000						23,000				43,000
32	Rec	Replace T13 - 2014 72" Cub Cadet - with 72" front mount mower						31,000					31,000
33	Rec	T14 - Dump Trailer (2009)						9,000					9,000
34	Rec	T15 - 2015 Kubota						30,000					30,000
35	Rec	T16 - Stealth Enclosed Trailer (2015)											-
36	Rec	T17 - 2016 Kubota 6060 Tractor											-
37	Rec	Z03 - 1998 Olympia Ice Resurfacer	85,000							100,000			185,000

TOWN OF RENFREW
2020 10-year Capital Forecast
Taxation ~ Rolling Stock

Schedule B

38	Rec	Z04 - 2014 Olympia Ice Resurfacer					92,000					92,000
39	Rec	Dump Trailer (replace in 2039)										-
40	Rec	Scissor Lift -->> Genie Boom										-
41	Rec	Aerator								11,000		11,000
42	Rec	Groomer		9,600								9,600
43	Rec	Flail mower (2016)						24,000				24,000
44	Rec	Landscape Trailer										-
45	Rec	Snow Blower (2017)							8,000			8,000
46		TOTAL ROLLING STOCK	547,000	714,600	355,000	440,000	479,000	103,000	959,000	347,000	60,000	4,184,600

Capital Financing

	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	TOTAL 2020-2029
1	Taxation	364,100	371,400	378,800	386,400	394,100	402,000	410,000	418,200	418,200	426,600	3,969,800
2	Other											-
3	Trade-in of Ice Resurfacer			-	20,000				20,000			40,000
4	Ice Resurfacer Reserve	30,000			40,000				40,000			110,000
5												-
6	Sub-total Capital Financing	394,100	371,400	378,800	446,400	394,100	402,000	410,000	478,200	418,200	426,600	4,119,800
7	Unfinanced Expenditures/(Rolling Stock Reserve)	152,900	343,200	(23,800)	(6,400)	84,900	(299,000)	549,000	(131,200)	(358,200)	(246,600)	64,800
8	Borrowing/Debt											-
9	Total Capital Financing	547,000	714,600	355,000	440,000	479,000	103,000	959,000	347,000	60,000	180,000	4,184,600
10		-	-	-	-	-	-	-	-	-	-	-
11												
12	Cumulative Rolling Stock Reserve/(Unfinanced Expenditures)	183,423	(159,777)	(135,977)	(129,577)	(214,477)	84,523	(464,477)	(333,277)	24,923	271,523	

TOWN OF RENFREW
2020 10-year Capital Forecast
Taxation ~ Rolling Stock
Debt Repayment Budget

Schedule B

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DESCRIPTION	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	TOTAL 2020-2029
New Facilities Debt:											
2019 Borrowing ~ Landfill Equipment	64,800	64,800	64,800	64,800	64,800	64,800	64,800	64,800	64,800	64,800	648,000
Debt Financing ~ Landfill Operations	(64,800)	(64,800)	(64,800)	(64,800)	(64,800)	(64,800)	(64,800)	(64,800)	(64,800)	(64,800)	(648,000)
											-
Total Annual Debt Charges	-	-	-	-	-	-	-	-	-	-	-
<div>New Debt:<div>2019 Borrowing ~ Landfill Equipment</div></div>											

TOWN OF RENFREW
2020 10-year Capital Forecast
Taxation ~ Facilities

Schedule C

	PROJECT DESCRIPTION	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	TOTAL 2020-2029
	SELF-FINANCING DEBT											
1	Salt/Sand Shed	59,300	59,200	34,540								153,040
2	Solar (until 2036)	55,200	54,000	52,900	51,900	50,800	49,700	48,600	47,500	46,500	46,500	503,600
3	MAC Roof (until 2030)	36,900	36,400	35,900	35,400	35,000	34,500	34,000	33,500	33,100	33,100	347,800
4	TOTAL SELF-FINANCING DEBT	151,400	149,600	123,340	87,300	85,800	84,200	82,600	81,000	79,600	79,600	1,004,440
5	SELF-FINANCING FOR EXISTING DEBT											
6	Taxation ~ Salt/Sand Shed	(59,300)	(59,200)	(34,540)	-	-	-	-	-	-	-	(153,040)
7	Solar Revenue	(55,200)	(54,000)	(52,900)	(51,900)	(50,800)	(49,700)	(48,600)	(47,500)	(46,500)	(46,500)	(503,600)
8	Solar Revenue	(36,900)	(36,400)	(35,900)	(35,400)	(35,000)	(34,500)	(34,000)	(33,500)	(33,100)	(33,100)	(347,800)
9	TOTAL SELF-FINANCING FOR EXISTING DEBT	(151,400)	(149,600)	(123,340)	(87,300)	(85,800)	(84,200)	(82,600)	(81,000)	(79,600)	(79,600)	(1,004,440)
10	NET IMPACT ON OPERATIONS	-	-	-	-	-	-	-	-	-	-	-
11	BUILDINGS											
12	Town Hall											-
13	Town Hall ~ office/window for Environ. Engineering Officer	11,000										11,000
14	MAC ~ Second Ice/Rec Centre/Retail Space	13,335,400										13,335,400
15	MAC ~ Cultural Centre	4,327,300										4,327,300
16	MAC ~ Phase 2 Expansion				6,000,000							6,000,000
17	Garage Design/Construction	300,000	7,000,000									7,300,000
18	MAC Hall - Ceiling Tiles and Lighting											-
19	NHA/NHL Museum at MAC											-
20	Henry Eady Building	60,000										60,000
21	Fire Hall - Boiler	13,000										13,000
22	Library - Security System	7,600										7,600
23	Visitors Information Centre											-
24	McDougall Mill Museum											-
25	Landfill Building Upgrade	45,000										45,000
26	TOTAL BUILDINGS	18,099,300	7,000,000	-	6,000,000	-	-	-	-	-	-	31,099,300
27	OTHER FACILITIES											
28	LED Street Lights	600,000										600,000
29	BMX Track											-
30	Low Square Improvements											-
31	Splash Pad		150,000									150,000

TOWN OF RENFREW
2020 10-year Capital Forecast
Taxation ~ Facilities

Schedule C

32	Program Centre											-
33	O'Brien Park Shelter	40,000										40,000
34	Tennis Courts											-
35	TOTAL OTHER FACILITIES	640,000	150,000	-	-	-	-	-	-	-	-	790,000
36	GRAND TOTAL ~ TAXATION	18,739,300	7,150,000	-	6,000,000	-	-	-	-	-	-	31,889,300

Capital Financing

	DESCRIPTION	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	TOTAL 2020-2029
1	Taxation	208,100	212,300	216,500	220,800	225,200	229,700	234,300	239,000	243,800	248,700	2,278,400
2	Taxation - used for debt repayment ~ Garage			(194,000)	(134,800)	(134,800)	(134,800)	(134,800)	(134,800)	(134,800)	(134,800)	(1,137,600)
3	Taxation - used for debt repayment ~ MAC Phase 2					(90,400)	(90,400)	(90,400)	(90,400)	(90,400)	(90,400)	(542,400)
4	Taxation ~ Salt/Sand Shed <i>(internal) ~ once paid off</i>			24,660								24,660
5	One-time Contributions:											-
6	Second Ice Pad Committee	140,000										140,000
7	Recreation Major Capital Reserve	307,800										307,800
8	Outdoor Rink Reserve	65,000										65,000
10	MAC ~ Phase 2 Expansion				120,000							120,000
11	Gov't of Canada/Province of Ontario	12,369,500										12,369,500
13	Recreation Fundraising Committee											-
15	Other Donations		100,000									100,000
17	Future Major Capital Initiatives Reserve (FMCI)											-
18	Ma-te-way Components Reserve (RMTW)											-
19												-
20	Sub-total Capital Financing	13,090,400	312,300	47,160	206,000	-	4,500	9,100	13,800	18,600	23,500	13,725,360
21	Borrowing/Debt	5,380,400	7,300,000	-	5,880,000	-	-	-	-	-	-	18,560,400
22	Unfinanced Expenditures/(Facilities Reserve)	268,500	(462,300)	(47,160)	(86,000)	-	(4,500)	(9,100)	(13,800)	(18,600)	(23,500)	(396,460)
23	Total Capital Financing	18,739,300	7,150,000	-	6,000,000	-	-	-	-	-	-	31,889,300

24	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
25	Cumulative Unfinanced Expenditures/(Facilities Reserve)	446,000	(16,300)	(63,460)	(149,460)	(149,460)	(153,960)	(163,060)	(176,860)	(195,460)	(218,960)

TOWN OF RENFREW
2020 10-year Capital Forecast
Taxation ~ Facilities
Debt Repayment Budget

Schedule C

	DESCRIPTION	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	TOTAL 2020-2029																																										
1	New Facilities Debt:																																																					
2	2020 Borrowing ~ LED Street Lights		70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	40,000	600,000																																										
3	Debt Financing ~ LED Street Lights: Energy Savings		(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	(40,000)	(600,000)																																										
4	2020 Borrowing ~ MAC Second Ice/Rec Centre		256,800	256,800	256,800	256,800	256,800	256,800	256,800	256,800	256,800	2,311,200																																										
5	Debt Financing ~ MAC ~ Net Revenue from Operations		(256,800)	(256,800)	(256,800)	(256,800)	(256,800)	(256,800)	(256,800)	(256,800)	(256,800)	(2,311,200)																																										
6	2021 Borrowing ~ Garage			347,000	347,000	347,000	347,000	347,000	347,000	347,000	347,000	2,776,000																																										
7	Current taxation			(194,000)	(134,800)	(134,800)	(134,800)	(134,800)	(134,800)	(134,800)	(134,800)	(1,137,600)																																										
8	Debt Financing ~ Current Taxation			(153,000)	(153,000)	(153,000)	(153,000)	(153,000)	(153,000)	(153,000)	(153,000)	(1,224,000)																																										
9	Debt Financing ~ Garage (previously Salt/Sand Shed)				(59,200)	(59,200)	(59,200)	(59,200)	(59,200)	(59,200)	(59,200)	(414,400)																																										
10	2023 Borrowing ~ MAC ~ Phase 2 Expansion					279,500	279,500	279,500	279,500	279,500	279,500	1,677,000																																										
11	2024 Borrowing					(90,400)	(90,400)	(90,400)	(90,400)	(90,400)	(90,400)	(542,400)																																										
12								-	-	-	-	-																																										
13	Total Annual Debt Charges	-	-	-	-	189,100	189,100	189,100	189,100	189,100	189,100	1,134,600																																										
14	<div><div>New Debt:</div><table><tr><th rowspan="2">Rate</th><th rowspan="2">Term</th><th colspan="2">New Debt</th></tr><tr><th>Pymt start</th><th>Amount</th></tr><tr><td>0.00%</td><td>8</td><td>2021</td><td>600,000</td></tr><tr><td>2.48%</td><td>25</td><td>2021</td><td>4,780,400</td></tr><tr><td>2.52%</td><td>30</td><td>2022</td><td>7,300,000</td></tr><tr><td>2.52%</td><td>30</td><td>2024</td><td>5,880,000</td></tr><tr><td colspan="2"></td><td></td><td>18,560,400</td></tr></table><table><tr><th colspan="2">Rates as of Feb. 24/20</th></tr><tr><th>Term (yrs)</th><th>Rate</th></tr><tr><td>5</td><td>2.04%</td></tr><tr><td>10</td><td>2.18%</td></tr><tr><td>15</td><td>2.30%</td></tr><tr><td>20</td><td>2.41%</td></tr><tr><td>25</td><td>2.48%</td></tr><tr><td>30</td><td>2.52%</td></tr></table></div>												Rate	Term	New Debt		Pymt start	Amount	0.00%	8	2021	600,000	2.48%	25	2021	4,780,400	2.52%	30	2022	7,300,000	2.52%	30	2024	5,880,000				18,560,400	Rates as of Feb. 24/20		Term (yrs)	Rate	5	2.04%	10	2.18%	15	2.30%	20	2.41%	25	2.48%	30	2.52%
Rate															Term	New Debt																																						
													Pymt start	Amount																																								
0.00%													8	2021	600,000																																							
2.48%													25	2021	4,780,400																																							
2.52%													30	2022	7,300,000																																							
2.52%													30	2024	5,880,000																																							
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Term (yrs)													Rate																																									
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Impact on Operating Budget

	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
23	Total Annual Debt Charges	-	-	-	-	189,100	189,100	189,100	189,100	189,100	189,100
24	Taxation Budget	9,056,000	9,282,400	9,514,500	9,752,400	9,996,200	10,246,100	10,502,300	10,764,900	11,034,000	11,309,900
25	Incremental Impact on Operating Budget	0.0%	0.0%	0.0%	0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%

TOWN OF RENFREW
2020 10-year Capital Forecast
Taxation ~ Roads/Infrastructure

Schedule D

	ROADS/INFRASTRUCTURE	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	TOTAL 2020-2029
	ROADS											
1	Highway 60: Veterans Memorial Blvd./O'Brien Road	30,000										30,000
2	Highway 60: Stewart St.	2,503,100	2,503,100									5,006,200
3	Shave & Pave - McAndrew from Aberdeen to dead end	621,000										621,000
4	Shave & Pave - Other	-	530,600	541,200	552,000	563,000	574,300	585,800	597,500	609,500	621,700	5,175,600
5	Arnprior/Ross (ICIP)	670,100										670,100
6	Cty Road 52/Raglan St. S. (Burnstown Road)	1,797,200										1,797,200
7	Road Reconstruction Projects - Design		104,000		108,200		112,600		117,100		121,800	563,700
8	Road Reconstruction projects - Construction			832,300		865,900		900,900				2,599,100
9	Munroe/Harry (ICIP)	165,200	2,230,200	358,000								2,753,400
10	Municipal Lands Servicing (Commercial/Industrial Park)	245,000										245,000
11	Visitor Information Centre - parking lot relocation		225,000									225,000
12	Visitor Information Centre - creation of lots	25,000										25,000
13	Highway 60: O'Brien Road (Gillan to Mask)			231,000	3,069,000							3,300,000
14	Highway 60: O'Brien Road (Mask to Wrangler)					233,300	3,100,000					3,333,300
15	Hall Ave. Extension: multi-use pathway from Hall Ave. to CTC	50,000										50,000
16	Hall Ave. Extension: Design and Construction							280,000	1,860,000	1,860,000		4,000,000
17	TOTAL ROAD INFRASTRUCTURE	6,076,600	5,592,900	1,962,500	3,729,200	1,662,200	3,786,900	1,766,700	2,574,600	2,469,500	743,500	30,364,600
18	OTHER INFRASTRUCTURE											
19	Hall/Veterans Memorial/Raglan intersection ~ EA		50,000									50,000
20	Ravines: 2020 = William St. storm outlet	31,200		32,500		33,800		35,200		36,600		169,300
21	Landfill Site - Stage 5 Expansion	20,000	20,400	20,800	21,200	21,600	22,000	22,400				148,400
22	Parking Lots	20,800	21,200	21,600	22,000	22,400	22,800	23,300	23,800	24,300	24,800	227,000
23	Millennium Trail	15,000	15,300	15,600	15,900	16,200	16,500	16,800	17,100	17,400	17,700	163,500
24	Zoning By-law	25,000										25,000
25	TOTAL OTHER INFRASTRUCTURE	112,000	106,900	90,500	59,100	94,000	61,300	97,700	40,900	78,300	42,500	783,200
26	GRAND TOTAL ~ TAXATION	6,188,600	5,699,800	2,053,000	3,788,300	1,756,200	3,848,200	1,864,400	2,615,500	2,547,800	786,000	31,147,800

TOWN OF RENFREW
2020 10-year Capital Forecast
Taxation ~ Roads/Infrastructure
Capital Financing

Schedule D

	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	TOTAL 2020-2029
1	Taxation - Other	312,100	318,300	324,700	331,200	337,800	344,600	351,500	358,500	365,700	373,000	3,417,400
2	Shave & Pave - Taxation	245,200	255,600	266,200	277,000	288,000	299,300	310,800	322,500	334,500	346,700	2,945,800
3	Shave & Pave - OMPF	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	2,750,000
4	Highway 60: Stewart St.											
5	Water Fund	221,200	221,200									442,400
6	Wastewater Fund	329,500	329,400									658,900
7	Connecting Link	1,500,000	1,500,000									3,000,000
8	County of Renfrew	25,400										25,400
9	Arnprior/Ross (ICIP)											
10	Water Fund	51,500										51,500
11	Wastewater Fund	46,500										46,500
12	ICIP Program	558,300										558,300
13	Cty Road 52/Raglan St. S. (Burnstown Road)											
14	Water Fund	419,300										419,300
15	Wastewater Fund	345,500										345,500
16	OCIF Formula Component - 2019	477,200										477,200
17	County of Renfrew	555,200										555,200
18	Munroe/Harry (ICIP)											
19	ICIP Program	120,600	1,023,000	-								1,143,600
20	OCIF Formula Component - 2020	44,600	331,750	358,000								734,350
21	Water Fund - ICIP		397,750									397,750
22	Wastewater Fund - ICIP		477,700									477,700
23	Federal Gas Tax	249,500	260,800	260,800	272,100	272,100	283,000	283,000	294,300	294,300	294,300	2,764,200
24	Renfrew Power Generation (RPG)	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	700,000
25	Connecting Link - O'Brien (Gillan to Mask)			207,900	2,762,100							2,970,000
26	Connecting Link - O'Brien (Mask to Wrangler)					210,000	2,790,000					3,000,000
27	Reserves	240,900	239,300	290,400					260,500			1,031,100
28	Land Sales Proceeds											-
29	AMP Levy # 3 (for Debt Payments)						124,200	124,200	124,200	124,200	10,700	507,500
30	AMP Levy # 4 (for Debt Payments) - starting in 2030										-	-
31	Sub-total Capital Financing	6,087,500	5,699,800	2,053,000	3,987,400	1,452,900	4,186,100	1,414,500	1,705,000	1,463,700	1,369,700	29,419,600
32	Borrowing/Debt		-		-		-			1,800,000	-	1,800,000
33	From/(to) Shave & Pave Reserve	101,100										101,100

TOWN OF RENFREW
2020 10-year Capital Forecast
Taxation ~ Roads/Infrastructure

Schedule D

34	Unfinanced - Shave & Pave											-
35	Unfinanced - Infrastructure				303,300		449,900	1,126,700				1,879,900
36	From/(to) Road Infrastructure Reserve	-	-	-	(199,100)	-	(337,900)	(216,200)	(715,900)	(583,700)		(2,052,800)
37	Total Capital Financing	6,188,600	5,699,800	2,053,000	3,788,300	1,756,200	3,848,200	1,864,400	2,615,500	2,547,800	786,000	31,147,800
		-	-	-	-	-	-	-	-	-	-	-

Infrastructure Reserves Budget

1	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2	Cumulative Shave & Pave Reserve/(Unfinanced Expenditures)	-	-	-	-	-	-	-	-	-	-
3	Cumulative Infrastructure Reserve/(Unfinanced Expenditures)	-	-	-	199,100	(104,200)	233,700	(216,200)	(1,126,700)	(410,800)	172,900
		-	-	-	199,100	(104,200)	233,700	(216,200)	(1,126,700)	(410,800)	172,900

Debt Repayment Budget

	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	TOTAL 2020-2029
1	New Infrastructure Debt:											
2	2019 Borrowing - including Hwy 60/Downtown and Plaunt Phase 2	126,100	252,300	252,300	252,300	252,300	252,300	252,300	252,300	252,300	252,300	2,396,800
3	Debt Financing ~ AMP Levy # 1	(123,000)	(123,000)	(123,000)	(123,000)	(123,000)	(123,000)	(123,000)	(123,000)	(123,000)	(123,000)	(1,230,000)
4	Debt Financing ~ AMP Levy # 2		(85,800)	(85,800)	(85,800)	(85,800)	(85,800)	(85,800)	(85,800)	(85,800)	(85,800)	(772,200)
5	2028 Borrowing										113,500	113,500
6	Debt Financing ~ AMP Levy # 3										(113,500)	(113,500)
7												-
8	Sub-total New Infrastructure Debt	3,100	43,500	43,500	43,500	43,500	43,500	43,500	43,500	43,500	43,500	394,600
9	Total Annual Debt Charges	3,100	43,500	43,500	43,500	43,500	43,500	43,500	43,500	43,500	43,500	394,600
10												
11	2019 Borrowing - Hwy 60/Downtown, Hwy 60/VMB and Plaunt Phase 2	Rate	Current Debt	Term	New Debt		Rates as of Feb. 24/20					
12					Pymt start	Amount						
13		2.41%		20	2020	4,000,000						
14		2.41%		20	2029	1,800,000						
15						5,800,000						
							Term (yrs)		Rate			
							20		2.41%			
							25		2.48%			
							30		2.52%			

TOWN OF RENFREW
2020 10-year Capital Forecast
Taxation ~ Roads/Infrastructure
Impact on Operating Budget

Schedule D

	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
1	Total Annual Debt Charges	3,100	43,500	43,500	43,500	43,500	43,500	43,500	43,500	43,500	43,500
2	Taxation Budget	9,056,000	9,282,400	9,514,500	9,752,400	9,996,200	10,246,100	10,502,300	10,764,900	10,980,200	11,199,800
3	Incremental Impact on Operating Budget	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

TOWN OF RENFREW
2020 BUDGET
SUMMARY OF HOURS and IMPACT OF CHANGES IN STAFFING

Schedule E

DEPARTMENT	HOURS			Financial Impact of Change	Comments	Full-time Equivalents (FTE)		
	2019	2020	Change			2019	2020	Change
CLERK	3,640	3,640	-	\$ -		2.0	2.0	0.0
ECONOMIC DEVELOPMENT	1,975	1,975	-	\$ -		1.1	1.1	0.0
TOURISM	833	833	-	\$ -		0.4	0.4	0.0
TREASURY	9,775	9,775	-	\$ -		5.4	5.4	0.0
FIRE	23,660	23,660	-	\$ -		11.0	11.0	0.0
CROSSING GUARDS	3,059	3,059	-	\$ -		8.2	8.2	0.0
DEVELOPMENT & WORKS	47,090	47,090	-	\$ -		23.8	23.8	0.0
PARKS, RECREATION & FACILITIES	29,972	29,972	-	\$ -		14.4	14.4	0.0
LIBRARY	11,567	11,567	-	\$ -		6.4	6.4	0.0
GRAND TOTALS	131,571	131,571	-	\$ -		72.7	72.7	0.0

Notes: *there are no proposed changes in Departmental Staffing Hours for 2020*

TOWN OF RENFREW
2020 BUDGET
SUMMARY OF WAGES & BENEFITS COSTS

Schedule F

DEPARTMENT	TOTAL WAGES & BENEFITS									
	2019			2020			Change			
	Total	Water & Wastewater	Taxation Budget	Total	Water & Wastewater	Taxation Budget	Compensation Review & Grid Progressions	Other	Total	%
COUNCIL	176,160	-	176,160	179,360	-	179,360		3,200	3,200	1.8%
CLERK	237,450	-	237,450	242,240	-	242,240		4,790	4,790	2.0%
ECONOMIC DEVELOPMENT	68,880	-	68,880	73,160	-	73,160	2,950	1,330	4,280	6.2%
TOURISM	14,240	-	14,240	14,240	-	14,240		-	-	0.0%
TREASURY	535,180	(40,280)	494,900	545,940	(41,080)	504,860		9,960	9,960	2.0%
FIRE	1,624,700	-	1,624,700	1,650,980	-	1,650,980	13,040	13,240	26,280	1.6%
POLICE SERVICES BOARD	13,670	-	13,670	13,730	-	13,730		60	60	0.4%
POLICE DISBANDMENT	8,460	-	8,460	8,460	-	8,460		-	-	0.0%
CROSSING GUARDS	54,790	-	54,790	54,410	-	54,410		(380)	(380)	-0.7%
DEVELOPMENT & WORKS	2,018,120	(639,070)	1,379,050	2,059,980	(651,920)	1,408,060		29,010	29,010	2.1%
PARKS, RECREATION & FACILITIES	1,076,160	-	1,076,160	1,113,350	-	1,113,350	18,700	18,490	37,190	3.5%
LIBRARY	429,690	-	429,690	448,350	-	448,350	11,600	7,060	18,660	4.3%
GRAND TOTALS	6,257,500	(679,350)	5,578,150	6,404,200	(693,000)	5,711,200	46,290	86,760	133,050	2.4%

Increase over 2019

2.4%

0.8%

1.6%

2.4%

TOWN of RENFREW
2020 OPERATING BUDGET ~ SUMMARY

Schedule G

		2019 BUDGET	2020 BUDGET	Change in Budget			% Change
				Wages	Other	Total	
D&W							
311	DEVELOPMENT AND WORKS	436,445	419,755	550	(17,240)	(16,690)	-3.8%
312	BUILDINGS	61,390	77,240	690	15,160	15,850	25.8%
313	STREETS & ROADS -NON SUBSIDY	8,070	10,380	150	2,160	2,310	28.6%
314	COUNTY - SUMMER MAINTENANCE	(8,000)	(8,200)	-	(200)	(200)	2.5%
315	TOWN STREETS	496,470	507,160	4,510	6,180	10,690	2.2%
317	MUNICIPAL ACTIVITY	84,990	109,270	1,770	22,510	24,280	28.6%
318	THIRD PARTY WORK	10,130	12,050	20	1,900	1,920	19.0%
319	SIDEWALKS	120,320	128,200	1,530	6,350	7,880	6.5%
324	COUNTY - WINTER MAINTENANCE	(21,000)	(23,715)	-	(2,715)	(2,715)	12.9%
325	WINTER MAINTENANCE - ROADS	663,510	664,610	5,650	(4,550)	1,100	0.2%
329	WINTER MAINTENANCE - SIDEWALKS	57,340	49,820	810	(8,330)	(7,520)	-13.1%
351	STREET LIGHTING	220,000	190,000	-	(30,000)	(30,000)	-13.6%
421	STORM SEWER MAINTENANCE	13,000	10,200	-	(2,800)	(2,800)	-21.5%
812	PLANNING & ZONING	116,660	119,005	2,270	75	2,345	2.0%
815	BUILDING INSPECTION	43,600	40,550	2,200	(5,250)	(3,050)	-7.0%
817	COMMITTEE OF ADJUSTMENT	13,310	15,210	400	1,500	1,900	14.3%
	TOTAL D&W	2,316,235	2,321,535	20,550	(15,250)	5,300	0.2%
WASTE MANAGEMENT							
442	COLLECTIONS	229,570	239,775	700	9,505	10,205	4.4%
443	DISPOSAL/LAND FILL SITES	11,960	(11,070)	(180)	(22,850)	(23,030)	-192.6%
452	RECYCLING	96,900	223,180	17,300	108,980	126,280	130.3%
	TOTAL WASTE MANAGEMENT	338,430	451,885	17,820	95,635	113,455	33.5%
POLICE							
225	OPP CONTRACT POLICING	1,888,780	1,944,840	-	56,060	56,060	3.0%
226	POLICE SERVICES BOARD	27,610	27,680	70	-	70	0.3%
227	DISBANDMENT	8,460	8,460	-	-	-	0.0%
	TOTAL POLICE	1,924,850	1,980,980	70	56,060	56,130	2.9%
211	TOTAL FIRE	1,722,310	1,741,660	26,250	(6,900)	19,350	1.1%

TOWN of RENFREW
2020 OPERATING BUDGET ~ SUMMARY

Schedule G

		2019 BUDGET	2020 BUDGET	Change in Budget			% Change
				Wages	Other	Total	
RECREATION							
711	RECREATION	632,440	640,830	26,030	(17,640)	8,390	1.3%
731	RECREATION LAND & BUILDINGS	158,690	158,260	2,470	(2,900)	(430)	-0.3%
733	ARENA WINTER OPERATIONS	318,940	321,540	5,600	(3,000)	2,600	0.8%
	TOTAL RECREATION	1,110,070	1,120,630	34,100	(23,540)	10,560	1.0%
FACILITIES							
131	TOWN HALL	69,220	93,910	1,090	23,600	24,690	35.7%
135	550 HALL AVE.	(16,200)	(15,600)	-	600	600	-3.7%
	TOTAL FACILITIES	53,020	78,310	1,090	24,200	25,290	47.7%
OTHER DEPARTMENTS							
064	EMERGENCY MANAGEMENT	12,485	3,125	(9,360)	-	(9,360)	-75.0%
100	GENERAL GOVERNMENT	39,000	39,000	-	-	-	0.0%
111	MAYOR & MEMBERS OF COUNCIL	270,800	275,865	3,200	1,865	5,065	1.9%
112	CLERK	245,350	251,365	4,790	1,225	6,015	2.5%
115	ACCESSIBILITY	5,500	5,500	-	-	-	0.0%
120	INFORMATION TECHNOLOGY	48,000	48,000	-	-	-	0.0%
121	TREASURY	524,100	534,170	9,970	100	10,070	1.9%
241	BY-LAW/ANIMAL CONTROL	62,000	61,100	-	(900)	(900)	-1.5%
246	CROSSING GUARDS	53,490	53,080	(380)	(30)	(410)	-0.8%
850	SUNSHINE COACH	15,000	15,000	-	-	-	0.0%
761	LIBRARY	489,840	501,830	18,870	(6,880)	11,990	2.4%
826	ECONOMIC DEVELOPMENT	97,580	101,770	4,290	(100)	4,190	4.3%
830	TOURISM & MARKETING	54,280	44,700	470	(10,050)	(9,580)	-17.6%
	TOTAL OTHER DEPARTMENTS	1,917,425	1,934,505	31,850	(14,770)	17,080	0.9%
	TOTAL DEPARTMENTAL EXPENDITURES	9,382,340	9,629,505	131,730	115,435	247,165	2.6%

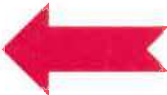
TOWN of RENFREW

2020 OPERATING BUDGET ~ SUMMARY

Schedule G

		2019 BUDGET	2020 BUDGET	Change in Budget			% Change
				Wages	Other	Total	
OTHER							
051	TAX WRITE-OFFS, etc.	84,000	54,000	-	(30,000)	(30,000)	-35.7%
785	McDOUGALL MILL MUSEUM	37,890	39,970	1,320	760	2,080	5.5%
822	DOWNTOWN BUSINESS ASSOCIATION	2,000	2,000	-	-	-	0.0%
823	SELF HELP CENTRE	1,000	1,000	-	-	-	0.0%
824	CHAMBER OF COMMERCE	9,000	9,000	-	-	-	0.0%
825	NHA/NHL MUSEUM	24,800	24,800	-	-	-	0.0%
827	COMMUNITY IMPROVEMENT PLAN	5,000	7,500	-	2,500	2,500	50.0%
831	COMMUNITY EVENTS	7,325	(900)	-	(8,225)	(8,225)	-112.3%
	TOTAL OTHER	171,015	137,370	1,320	(34,965)	(33,645)	-19.7%
	TOTAL CAPITAL	1,914,730	1,983,730	-	69,000	69,000	3.6%
	TOTAL EXPENDITURES	11,468,085	11,750,605	133,050	149,470	282,520	2.5%

REVENUE:							
051	TAXATION REVENUE	8,835,085	9,076,545	-	241,460	241,460	2.7%
062	ONTARIO MUNICIPAL PARTNERSHIP (OMPF)	2,281,800	2,334,700	-	52,900	52,900	2.3%
064	UNASSIGNED REVENUES	351,200	339,360	-	(11,840)	(11,840)	-3.4%
	TOTAL REVENUE	11,468,085	11,750,605	-	282,520	282,520	2.5%
	SURPLUS/(DEFICIT)	-	-	133,050	133,050	-	0.0%



TOWN OF RENFREW

2020 BUDGET

RESERVES & DEFERRED REVENUE

Schedule H

RESERVES

INFRASTRUCTURE/CAPITAL:

Capital Work in Progress

Environmental

Equipment

Facilities

Landfill Closure

Future Major Capital initiatives

Ice Resurfacer

Infrastructure (AMP # 1)

Infrastructure (AMP # 2)

Infrastructure Levy

Parking Lots

Shave & Pave

Recreation Major Capital

Recreation Ma-te-Way Component

Road Infrastructure

Rolling Stock

Est. Balance 12/31/19	2020 Budget		Forecast 12/31/20
	Allocation	Financing	
85,276.10			85,276.10
120,995.44			120,995.44
93,443.32	156,100.00	(249,543.32)	-
534,947.25	208,100.00		743,047.25
340,000.00	50,000.00		390,000.00
285,900.00	70,000.00	(70,000.00)	285,900.00
30,000.00	5,000.00	(30,000.00)	5,000.00
445,400.00	123,000.00	(363,900.00)	204,500.00
23,300.00	58,100.00		81,400.00
624,393.18	162,400.00		786,793.18
90,000.00	20,400.00	(110,400.00)	-
103,809.69	520,200.00	(621,300.00)	2,709.69
15,147.85		(15,147.85)	-
282,509.46	50,000.00		332,509.46
369,052.27	312,100.00		681,152.27
302,292.25	364,100.00	(547,000.00)	119,392.25
3,746,466.81	2,099,500.00	(2,007,291.17)	3,838,675.64

TOWN OF RENFREW

2020 BUDGET

RESERVES & DEFERRED REVENUE

Schedule H

OTHER:

Working Capital
550 Hall Ave.
Tax Arrears
Community Improvement Plan
Election
Innovation Drive
Miscellaneous
Ontario Provincial Police
Town Hall
WSIB Schedule 2
Unallocated

Est. Balance 12/31/19	2020 Budget		Forecast 12/31/20
	Allocation	Financing	
200,000.00			200,000.00
38,728.80			38,728.80
103,039.70			103,039.70
19,551.36		(12,500.00)	7,051.36
8,000.00	8,000.00		16,000.00
180,000.00			180,000.00
108,000.00		(108,000.00)	-
259,574.00		(17,520.00)	242,054.00
26,106.66	50,000.00		76,106.66
635,878.79	133,100.00	(40,000.00)	728,978.79
1,627,643.35		(105,000.00)	1,522,643.35
3,202,320.84	191,100.00	(283,020.00)	3,110,400.84
6,948,787.65	2,290,600.00	(2,290,311.17)	6,949,076.48
854,603.55	852,742.00	(1,588,953.55)	118,392.00
675,370.73	249,500.00	(849,500.00)	75,370.73
414,106.23	240,000.00	(240,000.00)	414,106.23
1,944,080.51	1,342,242.00	(2,678,453.55)	607,868.96
8,892,868.16	3,632,842.00	(4,968,764.72)	7,556,945.44
Change			(1,335,922.72)

Schedule I

TOWN OF RENFREW LOT DEVELOPMENT FUND 2020 BUDGET

	2019 Budget	2019 Actual	2020 Budget
Revenue:			
Lot Development Charges	130,000	127,188	130,000
Bank Interest	15,000	22,011	20,000
	145,000	149,199	150,000
Expenditure:			
Capital	(30,000)	-	45,000
Surplus for the year	115,000	149,199	195,000
Accumulated Surplus - January 1	914,440	914,440	1,063,639
Accumulated Surplus - December 31	1,029,440	1,063,639	1,258,639

Comprised as follows:

Admin/Culture/Recreation/Social	230,938	253,838
Prot/Trans/Environment	412,031	452,431
Water Infrastructure	217,856	259,656
Wastewater Infrastructure	202,814	292,714
	1,063,639	1,258,639