



# 2022 BUDGET PRESENTATION

**Special Meeting of Council**

**May 3, 2022**

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# Capital Schedule A – Equipment

## TOWN OF RENFREW 2022 10-year Capital Forecast Taxation ~ Equipment & Other Capital Expenditures

### Schedule A

GEN	General Government
D&W	Development & Works
Fire	Fire Department
Rec	Recreation Department

DEPT.	EQUIPMENT	UNFINANCED DEC 31 2020	2021 BUDGET	2021 ACTUAL	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL 2022-2031	Comments
	E20 - Generators (10 in total) E20A to E20H, E21, E22							50,000					50,000		100,000	
D&W	C - 2007 15 kW Magnum									17,900					17,900	
D&W	E - 2004 10 kW Miller Welder						7,300								7,300	
D&W	F - 2015 120 kW Magnum Kedrosky/MAC (replace in 2035)										80,000				80,000	replace in 2028
D&W	E33 - Pumps										5,000				5,000	reduced from 10,000 to 5,000 and moved to 2028 per Mike A.
D&W	E37 - Welders					6,000									6,000	
D&W	E42 - Compressor						10,000								10,000	
D&W	Radio System Upgrade		70,000	→	70,000										70,000	Currently Obsolete Replace when it fails or go to different technology like cell phones defer to 2018
D&W	Speed Indicator Signs		6,000	5,824	6,000			6,000			6,000			6,000	24,000	Replacements start in 2028
D&W	Pedestrian Crossover Signals		20,000	28,782			20,000			20,000		20,000			80,000	2022- changed dates and reduced number of years in the program, replacements start in 2030
D&W	Mechanic Diagnostic Equipment (new)				10,000	10,000									20,000	
D&W	Asphalt Hot Box		40,000												-	purchased in 2020
Fire	Air Compressor													60,000	60,000	replacement in 2031
Fire	Communications		20,000	→	20,000										20,000	
Fire	Bunker Gear		5,000	→	10,000	30,000			32,000		33,000				105,000	
Fire	SCBA's				15,000	15,000					15,000				45,000	
Fire	Fire Hose					10,000	10,000	10,000							30,000	
Fire	Air Bags and Auto Extrication Equipment								11,000	20,000	20,000	20,000	20,000		91,000	
Gen	Computer Server			14,633			32,500				35,200				67,700	
Gen	Audio System - Council Chambers			61,878										75,000	75,000	
Rec	Floor Scrubber (2015)				12,000						15,000				27,000	
	TOTAL EQUIPMENT	-	161,000	111,117	143,000	91,000	59,800	86,000	43,000	57,900	209,200	40,000	70,000	141,000	940,900	
	OTHER															
Gen	Digital Entrance Signage	153,448	183,400	175,669										100,000	100,000	Digital components replaced in 2031
Rec	Playground Structure - Ma-te-way		100,000	→	249,750	-		-		-		-	-		249,750	
Rec	Body Works Equipment (for new facility)				150,000										150,000	
Rec	Ball Diamond Lighting			71,243											-	
Rec	Gymnastics Equipment				100,000										100,000	
Rec	Sound System				80,000										80,000	
Rec	Ball Diamond Fields		70,000	→	100,000										100,000	
	TOTAL OTHER	153,448	353,400	246,913	679,750	-	-	-	-	-	-	-	-	-	100,000	779,750
	GRAND TOTAL	153,448	514,400	358,029	822,750	91,000	59,800	86,000	43,000	57,900	209,200	40,000	70,000	241,000	1,720,650	

### Capital Financing

Description		2021 BUDGET	2021 ACTUAL	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL 2022-2031	
Equipment Reserve	EQPT	331,000	105,849	280,130	165,600	168,900	172,300	153,870	57,900	209,200	40,000	70,000	241,000	1,558,900	Includes Unfinanced if any from current year Gymnastics Equipment
Miscellaneous Reserve	MISC			20,000										20,000	
Commemorate Canada Grant				151,750											
Modernization Funding - Computer Server			14,633											-	
Modernization Funding - Digital Entrance Signage		183,400	329,117											-	
Modernization Funding - Audio System			61,878											-	
Total Capital Financing	-	514,400	511,477	451,880	165,600	168,900	172,300	153,870	57,900	209,200	40,000	70,000	241,000	1,578,900	
Unfinanced Carried Forward from Previous Year					370,870	296,270	187,170	100,870	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	
Balance Remaining at December 31 each Year	-	-	0	370,870	296,270	187,170	100,870	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	
Balance in Equipment Reserve at End of Year				-	10,200	20,600	31,200	63,930	196,330	181,230	339,230	471,230	436,230		

# Capital Schedule B – Rolling Stock

## TOWN OF RENFREW 2022 10-year Capital Forecast Taxation – Rolling Stock

### Schedule B

GEN	General Government
D&W	Development & Works
Fire	Fire Department
Rec	Recreation Department

Capital Expenditures													Rec		Recreation Department		TOTAL	Comments
DEPT.	VEH #	ROLLING STOCK	UNFINANCED DEC 31 2020	2021 BUDGET	2021 ACTUAL YTD	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2031		
D&W	V01	2007 Starting Tandem						320,000									320,000	Defer replacement and clean up in 2018 for \$75K then extend life based on condition purchase drop in salt box e-pak, replace unit with a combination plow truck in 2022 and again in 2027. Price increased to 2020 based on anticipated price increase in goods
D&W	V02	2008 International Tandem - replace															-	move from 2020 to 2018 based on condition and expenditure history then replace in 2024
D&W	V10	2017 International Worksite						100,000									-	Replace in 2022
D&W	V15	2014 Silverado 3500 LT 1 ton - add plow in 2020															100,000	2022 -10 year life will replace salt spreader and plow at same time price increased to 100,000
D&W	V16	2014 Silverado 1500 1/2 ton						60,000									60,000	anticipate 60K - next replacement 2024
D&W	V17	2005 Ford Crew Cab		50,000				106,315									106,315	pushed into 2020 and amended price based on current pricing using 15 year replacement, 2037 next replacement
D&W	V18	2015 Freightliner 5 ton - add auto greaser in 2021		5,000	5,088										353,500		353,500	replace in 2038
D&W	V20	2008 Cat Loader															290,000	clean up body and paint extend life may last longer than 2023
D&W	V22	2007 Cat Backhoe 420E															-	do repairs in 2017 and moved from 2017 to 2022 - now being moved to 2030 due to mechanic's recommendation
D&W	V24	2014 Cat Backhoe 420FFST												203,200			203,200	replace in 2028
D&W	V25	2020 Cat Backhoe 420F2T (replaced V22)				14,000											14,000	Replace in 2025, forklift and angle blade 10K in 2022
D&W	V36	2012 Elgin Wheeland Sweeper						400,000									400,000	Was 250,000 in 2021 budget, amended to reflect market (Mike obtaining a quote)
D&W	V40	2019 Ford F350											100,000				100,000	Was 49,000 in 2021 budget, amended to reflect market
D&W	V41	2021 Freightliner															-	Replace 2032 \$350,000
D&W	E43	Roller/Trailer														?	-	
D&W	E44	Sidewalk Trailer															-	Replace in 2036
D&W	E51	2013 MTS-1550 Trackless						175,000									175,000	2021 budget was 160,000 - revised future replacement cuts 10 year
D&W	E52	2016 RMP Snowblower								140,000							140,000	120000
D&W	E57	2017 MT77 Trackless									185,000						185,000	2021 budget was 177,000 - revised future replacement cuts 10 year
D&W		Trackless attachments				30,000											30,000	Fiscal mower 2022
D&W	E58	Mower - 80" Kubota mower							33,000								33,000	
D&W	L02	2019 Landfill Compactor															-	replace 2034 (\$880,000 in 2034 estimated) was \$856,000 in 2019
D&W	L03	2019 Landfill Loader															-	replace 2034 (\$451,000 in 2034 estimated) was \$342,000 in 2019
Fire	F02	2001 Pumper # 0626									860,000						860,000	
Fire	F03	1996 Pumper # 0627		650,000	669,956												-	
Fire	F08	2011 Dodge 1/2 ton - Vehicle # 9817 - plow harness			70,000												70,000	
Fire	F09	2013 Rosenbauer Aerial # 9931 (replace in 2038)															-	
Fire	T03	John Deere Tractor															-	
		DO NOT REPLACE																
Rec	T11	2014 Chev 3/4 Ton Crew Cab						50,000									50,000	
Rec	T12	2014 60" Cub Cadet		20,000								23,000					23,000	Not being replaced
Rec	T13	2014 72" Cub Cadet - with front mount mower			28,086				33,000								33,000	Replaces mower above
Rec	T14	Dump Trailer (2009)							12,000								12,000	
Rec	T15	2015 Kubota F3990 72" mower								33,000							33,000	
Rec	T16	Stealth Enclosed Trailer (2015)							15,000								15,000	
Rec	T17	2016 Kubota L6060 Tractor															-	Replace 2038 80,000
Rec	T18	2018 Chev Silverado											49,000				49,000	
Rec		2022 Chev Silverado Long Box			50,000												50,000	Replace 2023
Rec	T19	Landscape Trailer (replace in 2039)															-	
Rec	T20	Kubota F3990 72" mower							33,000								33,000	
Rec	T21	Kubota RTV-X900W side-by-side								22,000							22,000	
Rec	Z03	1998 Olympia Ice Resurfacer		82,500	81,606								100,000				100,000	
Rec	Z04	2014 Olympia Ice Resurfacer				89,000								100,000			189,000	
Rec		Scissor Lift / Game Boom										60,000					60,000	
Rec		Aerator										11,000					11,000	
Rec		Groomer				10,000											10,000	
Rec		Fall mower (2016)								24,000							24,000	
Rec		Snow Blower (2017)									8,000						8,000	
		TOTAL ROLLING STOCK	-	807,500	784,635	689,315	175,000	890,000	128,000	1,079,000	216,000	320,000	303,200	353,500	-		4,162,015	

		Capital Financing													
Description		2021 BUDGET	2021 ACTUAL YTD	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL 2022-2031	
Rolling Stock Reserve	ROLL	542,700	542,233	378,900	388,500	394,200	402,100	410,100	416,300	426,700	435,200	443,800	333,115	4,029,015	
Ice Resurfacer Reserve	ICER	30,000	30,000	20,800	-	-	-	-	-	87,800	7,400	-	-	96,000	
Unallocated Reserve	UNAL			212,402											
Other														-	
Trade-in of Ice Resurfacer				23,000										23,000	
Trade-in of V17				4,000										4,000	
<b>Sub-total Capital Financing</b>	-	672,700	672,233	639,102	396,500	394,200	402,100	410,100	416,300	494,500	442,600	443,800	333,115	4,162,015	
Unfinanced from Previous Year	-			212,402	262,616	81,115	646,916	270,815	939,715	737,415	982,516	423,615	333,115		
<b>Balance Remaining at December 31 Each Year</b>	-	234,800	212,402	262,616	81,115	646,916	270,815	939,715	737,415	662,915	423,615	333,115	(0)		

<b>Balance in Rolling Stock Reserve at End of Year</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	119,685
<b>Balance in Ice Resurfacer Reserve at End of Year</b>	10,200	-	10,800	21,800	33,000	44,400	56,000	-	4,600	16,800	29,200			

### Debt Repayment Budget

DESCRIPTION	UNFINANCED DEC 31 2020	2021	ACTUAL DEC 31 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	BALANCE OWING DEC 31 2021
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# Capital Schedule C – Facilities

TOWN OF RENFREW  
2022 10-year Capital Forecast  
Taxation ~ Facilities  
Capital Expenditures

Schedule C

PROJECT DESCRIPTION	ITEM 1	UNFINANCED DEC 31 2020	2021 BUDGET	2021 ACTUAL YTD	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL 2022-2031	Comments
<b>BUILDINGS</b>																
Salt/Sand Shed		93,769													-	
Meteway Roof (Solar)		316,399													-	
Town Hall - Renovations			1,100,000	→	1,100,000										1,100,000	
Town Hall - Generator			76,500	→	76,500										76,500	
Town Hall ~ Office/Window for Env. Eng. Officer			11,000	→	11,000										11,000	
MAC ~ Second Ice/Rec Centre/Retail Space			14,354,300	→	15,773,770										15,773,770	Parking Lot/Site Services - budget included ?
MAC ~ Cultural Centre			4,327,300	→	4,327,300										4,327,300	
MAC ~ Tennis Courts				3,473	551,527										551,527	
MAC ~ Boards, Glass complete with lift gate							300,000								300,000	
MAC ~ Phase 2 Expansion							6,000,000								6,000,000	
Garage - Feasibility			68,800	11,313	57,487										57,487	
Garage - Land purchase, Design and Construction	179,398		1,280,000	→	2,580,000	4,220,000	1,100,000								7,900,000	2021 budget was 1,280,000 - moved to 2022 and increased to 2,580,000 - 2022 4,220,000 moved to 2023 and 2023 1,100,000 moved to 2024
Fire Hall - Master Plan						75,000									75,000	
Fire Hall - Boiler			15,000	13,105											-	
Fire Hall - Training Center (See Can Container)						20,000	12,000	15,000							47,000	
Fire Hall - Roof					80,000										80,000	
Fire Hall - Paving/Brick/ Painting					45,000										45,000	
Fire Hall - Parking Lot								40,000							40,000	
Library - Outdoor Return System	22,000		6,029												-	
Library - Energy Modelling			9,871												-	
Library - Building Renos - GICB Grant					2,938,152										2,938,152	
McDougal Mill Museum - Roof			45,000	→	45,000										45,000	
McDougal Mill Museum - Windows & Doors			60,000	→	60,000										60,000	
Landfill Building Upgrade			45,000	→	37,000										37,000	heater to be purchased in 2021 estimate of \$8,000
<b>TOTAL BUILDINGS</b>	<b>589,565</b>	<b>21,404,900</b>	<b>663,301</b>	<b>27,637,736</b>	<b>4,360,000</b>	<b>7,400,000</b>	<b>12,000</b>	<b>-</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,464,736</b>	
<b>OTHER FACILITIES</b>																
LED Street Lights	688,326		53,200	32,229											-	
Land Repurchased from O'Farrell				181,992											-	
Low Square Improvements					290,000										290,000	
O'Brien Park Fencing			45,000	→	75,000										75,000	
Splash Pad			75,000	67,494	88,506										88,506	
Caboose			15,000	→	5,000										5,000	
Ma-le-way Master Plan						7,000									7,000	
Recreation Master Plan						75,000									75,000	
Millennium Trail Lights			40,000	→	32,500										32,500	
Smiths Creek Landscape Design						12,000									12,000	
<b>TOTAL OTHER FACILITIES</b>	<b>588,326</b>	<b>228,209</b>	<b>281,715</b>	<b>491,098</b>	<b>94,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>585,006</b>	
<b>GRAND TOTAL</b>	<b>ITEM 1</b>	<b>1,177,891</b>	<b>21,633,109</b>	<b>945,016</b>	<b>28,128,742</b>	<b>4,454,000</b>	<b>7,400,000</b>	<b>12,000</b>	<b>-</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,049,742</b>	

## Capital Financing

DESCRIPTION	ITEM 2	2021 BUDGET	2021 ACTUAL YTD	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL 2020-2029	Comments
MAC ~ Phase 1 Expansion															
Second Ice Pad Committee		140,000		140,000										140,000	
Recreation Major Capital Reserve	RECM		307,800		15,080									15,080	
Outdoor Rink Reserve	MISC		65,000		65,000									65,000	
Gov't of Canada/Province of Ontario		11,807,200		11,807,200										11,807,200	
Reserve Fund - Development Fees	BLR1			173,100										173,100	Includes forecasting a payment in 2022 for Lepine Apartments
Unallocated Reserve	UNAL			111,019										111,019	
MAC ~ Phase 2 Expansion						120,000								120,000	
Town Hall Renos - Federal - Accessibility Grant				89,452										89,452	
Splash Pad - Other Donations (Rotary Club)		37,500		75,000										75,000	
Splash Pad - Recreation Fundraising Committee		12,500		25,000										25,000	
Splash Pad - Facilities Reserve	FACL			56,000										56,000	
Library Renos:														-	
Federal Grant				2,297,723										2,297,723	
Reserve Fund - Development Fees	BLR1		9,871	53,700										53,700	Includes forecasting a payment in 2022 for Lepine Apartments
Reserves:														-	
Future Major Capital Initiatives Reserve	FMCI													-	
Ma-le-way Components Reserve (Boards/Glass)	RMTW					300,000								300,000	
Capital Work in Progress (Garage Study)	CWIP	68,800	11,313	57,487										57,487	
Unallocated (Low Square)	UNAL			124,000										124,000	
Facilities (Land - O'Farrell)	LAND		181,992											-	
Facilities (Town Hall Renos)	FACL	400,000		400,000										400,000	

# Capital Schedule D – Roads Infrastructure

TOWN OF RENFREW  
2022 10-year Capital Forecast  
Taxation ~ Roads/Infrastructure

Schedule D

Denotes 30% Grant Required

ROADS/INFRASTRUCTURE EXPENDITURES	UNFINANCED DEC 31 2020	2021 BUDGET	2021 ACTUAL YTD	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL 2022-2031	Comments
<b>ROADS - CONSTRUCTION/RECONSTRUCTION APPROVED AND IN PROGRESS</b>															
Highway 60: Downtown	(78,191)	39,100	30,395											-	
Highway 60: Downtown Deficiency Claim				216,500										216,500	
Highway 60: Downtown Debt/Debt Principle Payments	1,979,904													-	
Highway 60: Stewart St.	483,875	4,290,025	5,651,293	25,000										25,000	
Argyle/Ross (ICIP)	194,800	102,700	443											-	Used an estimate of \$450 for Jp2g to complete final release of warranty 2% holdback
City Road 62/Raglan St. S. (Burnstown Road)	204,644	1,194,556	1,321,913	43,500										43,500	
Reeve Smith Road (Servicing Comm./Ind. Park)	6,461	238,539	13,000											-	Not proceeding, waiting until there is a land sale
Highway 60: O'Brien Road (Gillan to Mask)	168,000	89,589		1,814,711	1,732,200									3,546,911	
Joffre Ave. (340 m)	144,000	13,469		720,000										720,000	
Harg Ave. (340 m)	140,000	2,909		700,000										700,000	
Dufferin St. (190 m)	176,000	13,459		380,000										380,000	
<b>PROPOSED</b>															
Munroe/Harry (no funding in application, requires storm work)				205,000	2,691,344									2,896,344	Green Stream funding not successful - advance to design phase (Munroe, Harry to Joe) be shell ready
Harry - First corner to Sidney					51,250	1,310,000								1,361,250	
Harry - Sidney to Hall						45,075	1,203,393							1,248,468	
Argyle, Lochiel, Opeongo, Hall (ICIP Green Stream Application)				693,315	5,893,178	559,293								7,145,786	Should hear back by May 2022, Feds \$2 mil, Prov \$1 667 mil, balance sewer and taxation
Dominion (Barr to Hall -317 m) and Lynn (340m) design only				100,000	2,058,040									2,158,040	Ex shell ready
Eighth St (Barnet to O'Brien - 302m) design only				50,000		966,583								1,016,583	Ex shell ready
Malvernway Park/Opeongo Connector Road					328,000	1,312,000								1,640,000	Still not in favour of other needs identified by Council
Highway 60: O'Brien Road (Mask to Wranglen)			9,541	233,300			1,666,700	1,666,600						3,333,300	
Hall Ave. Extension: Design and Construction								280,000	1,860,000	1,860,000				4,000,000	
Hall Ave. Overlay and Sidewalks										118,800	3,065,232			3,174,032	
Barr Street - Hall Ave to VMS											42,645	1,075,224		1,117,869	
Joe Street - Jennet to Peter							19,100	491,620							
William St - Jennet to Dead End								30,445	767,580						
Wilson St - Munroe to Peter											35,590	879,730			
Bornachere St - Lisgar to Opeongo												127,130	3,142,475	3,269,605	
<b>TOTAL ROADS - RECONSTRUCTION</b>	<b>2,781,493</b>	<b>6,392,928</b>	<b>7,192,828</b>	<b>5,181,328</b>	<b>12,754,012</b>	<b>4,201,791</b>	<b>2,889,193</b>	<b>2,458,665</b>	<b>2,627,580</b>	<b>1,978,899</b>	<b>3,133,467</b>	<b>2,082,084</b>	<b>3,142,475</b>	<b>38,235,318</b>	
<b>OTHER INFRASTRUCTURE</b>															
Storm Sewer - Carswell Street				17,000										17,000	
Visitor Information Centre - creation of lots		25,000												-	Not proceeding
Master Transportation Plan		100,000		100,000	100,000									200,000	
Rainwater				300,000		33,800		35,200			36,800			143,700	
Maloney Road Culvert												38,100		38,100	Culvert failed, looking at retaining options
Landfill Site - Stage 5 Expansion		20,400		20,800	21,200	21,600	22,000	22,400	22,800	23,300	23,800	24,300	24,800	227,000	Landfill Stage 5 Expansion - will likely need to spend \$1 M in 2024
Parking Lots	66,966													-	
Swinging Bridge			309,897											-	
Asset Management Plan (every five years)			52,964	57,402					250,000					307,402	
Zoning By-Law/Official Plan (both every five years)					25,000		25,000			25,000		25,000		100,000	
<b>TOTAL OTHER INFRASTRUCTURE</b>	<b>66,966</b>	<b>145,400</b>	<b>362,861</b>	<b>495,202</b>	<b>146,200</b>	<b>55,400</b>	<b>47,000</b>	<b>57,600</b>	<b>272,800</b>	<b>84,800</b>	<b>23,800</b>	<b>87,400</b>	<b>24,800</b>	<b>1,285,102</b>	
<b>ROADS - SHAVE &amp; PAVE APPROVED AND IN PROGRESS</b>															
Shave & Pave - McAndrew from Aberdeen to dead end			600,000	331										-	
Shave & Pave - Airth Blvd. from Raglan to Coleraine	27,947		326,253	365,993										-	
<b>TOTAL ROAD - SHAVE &amp; PAVE</b>	<b>27,947</b>	<b>926,253</b>	<b>365,993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL ROADS/INFRASTRUCTURE EXPENDITURES</b>	<b>2,876,406</b>	<b>7,464,573</b>	<b>7,921,482</b>	<b>5,676,528</b>	<b>12,900,212</b>	<b>4,257,191</b>	<b>2,936,193</b>	<b>2,516,265</b>	<b>2,900,380</b>	<b>2,063,700</b>	<b>3,157,267</b>	<b>2,169,484</b>	<b>3,167,275</b>	<b>39,530,420</b>	

# Capital Financing Summary

## TOWN OF RENFREW 2022 Capital Budget Financing Summary

	Schedule A Equipment	Schedule B Rolling Stock	Schedule C Facilities	Schedule D Infrastructure	Grand Total
<b>2022 CAPITAL EXPENDITURES</b>	<b>822,750</b>	<b>689,315</b>	<b>28,128,742</b>	<b>5,676,528</b>	<b>35,317,335</b>
<b>2022 CAPITAL FINANCING:</b>					
Transfers from Capital Reserves					(5,070,720)
Transfer from Unallocated Reserves		(212,402)	(235,019)	(133,626)	(581,047)
Internal Debt Payments - Taxation			(225,870)		(225,870)
Development Charges			(226,800)	(100,000)	(326,800)
Trade-In Value		(27,000)			(27,000)
Federal/Provincial Grants	(151,750)		(14,193,375)	(1,760,000)	(16,105,125)
Donations/Fundraising			(240,000)		(240,000)
<b>TOTAL CAPITAL FINANCING</b>	<b>(151,750)</b>	<b>(239,402)</b>	<b>(15,121,064)</b>	<b>(1,993,626)</b>	<b>(22,576,562)</b>
<b>UNFINANCED EXPENDITURES</b>					<b>12,740,773</b>
<b>UNFINANCED at BEGINNING of YEAR</b>	<b>0</b>	<b>212,402</b>	<b>1,749,727</b>	<b>2,367,697</b>	<b>4,329,826</b>
<b>UNFINANCE AT END OF YEAR</b>					<b>17,070,599</b>
<b>Proof of Reconciliation</b>					
<b>UNFINANCED FROM EACH SCHEDULE</b>	<b>370,870</b>	<b>262,615</b>	<b>13,575,838</b>	<b>2,861,276</b>	<b>17,070,599</b>

## 2022 DEBT FINANCING SUMMARY

Internal Financing	Annual Payment	Source of Financing	Schedule A Equipment	Schedule B Rolling Stock	Schedule C Facilities	Schedule D Infrastructure	Grand Total
Radio System Upgrade		EQPT	70,000				70,000
Body Works Equipment		EQPT	150,000				150,000
Gymnastics Equipment		EQPT	20,000				20,000
Sound System		EQPT	30,870				30,870
Ball Diamond Fields		EQPT	100,000				100,000
Ice Resurfacer		ROLL		68,200			68,200
Tandem		ROLL		194,415			194,415
Mateway Roof (Solar) (Final Year 2030)	35,911				253,119		253,119
Town Hall Renovations (Final Year 2030)	75,000	Lease			536,548		536,548
LED Lights (Final Year 2030)	68,408	Energy Savings			500,555		500,555
Hwy 60/Stewart St (Final Year 2024)		AMP2				165,418	165,418
Parking Lots (Final Year 2024)		LOTS				24,966	24,966
Highway 60: Downtown Deficiency		?				168,704	168,704
<b>New Debenture Financing</b>							
MAC Second Ice/Rec Centre - (25 Year Serial Debenture @3.43% Est - 2049)	653,007	Operating Savings			8,964,181		8,964,181
Garage (25 Year Serial Debenture @3.97% Est - 2049)	590,942	INVL & FACIL			2,734,706		2,734,706
Library Renovations - (20 Year Serial Debenture @3.47% Est - 2044)	48,064	?			586,729		586,729
Highway 60: Downtown Debenture (Final Year 2040)	123,185	AMP1				1,815,215	1,815,215
2025 Borrowing - Argyle, Lochiel, Hall							
Watermain Replacement (25 Year Serial Debenture @3.93% Est - 2049)	128,699	Water Fund				693,315	693,315
			<b>370,870</b>	<b>262,615</b>	<b>13,575,838</b>	<b>2,867,618</b>	<b>17,076,941</b>

## PREVIOUS DEBENTURE DEBT

Internal Financing (Principle Value Only)	Annual Payment
Solar - Final Year 2036	54,025
Sewage Plant - Final Year 2051	594,258
Water Plant - Final Year 2027	225,800
Landfill Equipment - Final Year 2039	64,788
Salt Shed - Final Year 2022	34,538

# Reserves Schedule E – Capital and Operating

TOWN OF RENFREW - RESERVES																	Schedule E
2022 Capital Reserves Forecast																	
Allocations that are not indexed.	2021	2022			2023			2024			2025			2026			
	Ending Balance	Allocation	Financing	Ending Balance	Allocation	Financing	Ending Balance	Allocation	Financing	Ending Balance	Allocation	Financing	Ending Balance	Allocation	Financing	Ending Balance	
Asset Management AMP1	316,698.67	123,000.00	(123,815.00)	315,883.67	123,000.00	(123,815.00)	315,068.67	123,000.00	(438,068.00)	0.67	123,815.00	(123,815.00)	0.67	123,815.00	(123,815.00)	0.67	
Asset Management AMP2	167,700.00	115,400.00	(100,000.00)	183,100.00	115,400.00	(100,000.00)	198,500.00	115,400.00	(239,076.00)	74,824.00	115,400.00	(115,000.00)	75,224.00	115,400.00	(115,000.00)	75,624.00	
Asset Management AMP3					30,400.00	-	30,400.00	62,100.00	(90,000.00)	2,500.00	94,485.00	(85,000.00)	11,985.00	130,000.00	(140,747.00)	1,238.00	
Asset Management AMP4																	
Total AMP ( 25% per year )	484,398.67	238,400.00	(223,815.00)	498,983.67	268,800.00	(223,815.00)	543,968.67	300,500.00	(767,144.00)	77,324.67	333,700.00	(323,815.00)	87,209.67	369,215.00	(379,562.00)	76,862.67	
Work in Progress CWIP	57,487.00	-	(57,487.00)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment EQPT	107,730.00	172,400.00	(280,130.00)	-	175,800.00	(165,600.00)	10,200.00	179,300.00	(168,900.00)	20,600.00	182,900.00	(172,300.00)	31,200.00	186,600.00	(153,870.00)	63,930.00	
Facilities FACL	843,852.00	212,300.00	(1,044,000.00)	12,152.00	296,500.00	(226,000.00)	82,652.00	302,400.00	(290,000.00)	95,052.00	308,400.00	(225,788.00)	177,664.00	314,600.00	(213,788.00)	278,476.00	
Recreation Major Capital RECM	15,080.00		(15,080.00)	-													
Future Major Capital FMCI	245,496.00		(245,496.00)	-													
Ice Resuracer ICER	10,200.00	10,600.00	(20,800.00)	-	10,800.00		10,800.00	11,000.00		21,800.00	11,200.00		33,000.00	11,400.00		44,400.00	
Infrastructure Levy INLV	299,858.36	168,900.00		468,758.36	172,300.00		641,058.36	175,700.00	(175,800.00)	640,958.36	179,200.00	(179,300.00)	640,858.36	182,800.00	(179,300.00)	644,358.36	
Land Sales LAND	244,235.17			244,235.17			244,235.17			244,235.17			244,235.17			244,235.17	
Ma-te-way Components RMTW	382,509.46	50,000.00		432,509.46	50,000.00		482,509.46	50,000.00	(300,000.00)	232,509.46	50,000.00		282,509.46	50,000.00		332,509.46	
Miscellaneous MISC	85,000.00	70,000.00	(155,000.00)	-	70,000.00	(70,000.00)	-	70,000.00		70,000.00	70,000.00	(140,000.00)	-	70,000.00	(70,000.00)	-	-
Parking Lots LOTS		21,200.00	(21,200.00)	-	21,600.00	(21,600.00)	-	22,000.00	(3,366.00)	18,634.00	22,400.00		41,034.00	22,800.00		63,834.00	
Shave and Pave PAVE	209,288.67	541,200.00		750,488.67	552,000.00	(918,704.00)	383,784.67	563,000.00	(509,216.00)	437,568.67	574,300.00	(379,709.00)	632,159.67	585,800.00	(300,084.00)	917,875.67	
Roads/Infrastructure ROAD	965,244.27	309,100.00	(741,100.00)	533,244.27	315,300.00	(356,391.00)	492,153.27	321,600.00	(804,578.00)	9,175.27	328,000.00	(172,800.00)	164,375.27	334,600.00	(389,645.00)	109,330.27	
Rolling Stock ROLL		378,900.00	(378,900.00)	-	386,500.00	(386,500.00)	-	394,200.00	(394,200.00)	-	402,100.00	(402,100.00)	-	410,100.00	(410,100.00)	-	-
Millennium Trail **NEW** TRAL	30,300.00	15,600.00		45,900.00	15,900.00		61,800.00	16,200.00		78,000.00	16,500.00		94,500.00	16,800.00		111,300.00	
	3,980,679.60	2,188,600.00	(3,183,008.00)	2,986,271.60	2,335,500.00	(2,368,610.00)	2,953,161.60	2,405,900.00	(3,413,204.00)	1,945,857.60	2,478,700.00	(1,995,812.00)	2,428,745.60	2,554,715.00	(2,096,349.00)	2,887,111.60	
Canada Community-Building Fund GASF	71,002.38	260,794.00	(330,300.00)	1,496.38	272,133.00		273,629.38	272,133.00	(450,000.00)	95,762.38	283,018.00		378,780.38	283,018.00	(180,000.00)	481,798.38	
OCIF OCIF	1,446,364.93	1,523,470.00	(1,598,004.00)	1,371,830.93	842,742.00	(2,014,496.00)	200,076.93		(200,077.00)	(0.07)			(0.07)			(0.07)	
	1,517,367.31	1,784,264.00	(1,928,304.00)	1,373,327.31	1,114,875.00	(2,014,496.00)	473,706.31	272,133.00	(650,077.00)	95,762.31	283,018.00	-	378,780.31	283,018.00	(180,000.00)	481,798.31	
TOTAL CAPITAL RESERVES	5,498,046.91	3,972,864.00	(5,111,312.00)	4,359,598.91	3,450,375.00	(4,383,106.00)	3,426,867.91	2,678,033.00	(4,063,281.00)	2,041,619.91	2,761,718.00	(1,995,812.00)	2,807,525.91	2,837,733.00	(2,276,349.00)	3,368,909.91	

  

2022 Operating Reserves Forecast																	
Forecast	2021	2022			2023			2024			2025			2026			
	Ending Balance	Allocation	Financing	Ending Balance	Allocation	Financing	Ending Balance	Allocation	Financing	Ending Balance	Allocation	Financing	Ending Balance	Allocation	Financing	Ending Balance	
Working Capital	200,000.00			200,000.00	-		200,000.00			200,000.00			200,000.00			200,000.00	
550 Hall Ave. 550H	38,728.80			38,728.80	-		38,728.80			38,728.80			38,728.80			38,728.80	
Tax Arrears ASAP	103,039.70			103,039.70			103,039.70			103,039.70			103,039.70			103,039.70	
CIP CIPF	19,551.36		(7,500)	12,051.36			12,051.36			12,051.36			12,051.36			12,051.36	
Election ELCT	24,000.00	8,500	(32,000)	5,000.00	8,500		5,000.00	8,500		5,000.00	8,500		5,000.00	8,500	(34,500)	-	
Environmental ENVR	120,995.44			120,995.44			120,995.44			120,995.44			120,995.44			120,995.44	
Landfill Closure FILL	440,000.00	50,000		490,000.00	50,000		540,000.00	50,000		590,000.00	50,000		640,000.00	50,000		690,000.00	
Innovation Drive INNO	607,836.00			607,836.00			607,836.00			607,836.00			607,836.00			607,836.00	
OPP OPPR	242,054.00			242,054.00			242,054.00			242,054.00			242,054.00			242,054.00	
Town Hall TOWN	151,106.66			151,106.66	-		151,106.66			151,106.66			151,106.66			151,106.66	
WSIB WSIB	832,748.99	156,200	(33,500)	955,448.99	159,300	(34,200)	1,080,548.99	162,500	(34,900)	1,208,148.99	165,800	(35,600)	1,338,348.99	169,100	(36,300)	1,471,148.99	
Insurance INSR	10,000.00			10,000.00			10,000.00			10,000.00			10,000.00			10,000.00	
Building Dept BLDG	127,724.32			127,724.32			127,724.32			127,724.32			127,724.32			127,724.32	
Unallocated UNAL	2,143,923.37		(892,097)	1,251,826.37		(147,000)	1,104,826.37			1,104,826.37		(25,000)	1,079,826.37			1,079,826.37	
TOTAL OTHER RESERVES	5,061,708.64	214,700.00	(965,097.00)	4,311,311.64			4,347,911.64			4,534,011.64			4,697,711.64			4,854,511.64	
TOTAL RESERVES	10,559,755.55	4,187,564.00	(6,076,409.00)	8,670,910.55	3,450,375.00	(4,383,106.00)	7,774,779.55	2,678,033.00	(4,063,281.00)	6,575,631.55	2,761,718.00	(1,995,812.00)	7,505,237.55	2,837,733.00	(2,276,349.00)	8,223,421.55	



# Payroll Schedule F – Summary of 2022 Impacts

TOWN OF RENFREW 2022 PAYROLL BUDGET					SCHEDULE F	
DEPARTMENT	PRELIM HOURS	REQUESTED CHANGE IN HOURS	FTE	TOTAL COSTS	% C H A N G E	NOTES
<b>COUNCIL</b>						
2022	-	-	-	198,139		
2021	-	-	-	182,845		
CHANGE	-	-	-	7,294	4.0%	Above 2% due to EHC Premium of 24%
<b>CLERK</b>						
2022	4,320	910	3	399,837		44% due to 6 months of new CAO
2021	3,640	-	2.0	247,550		
CHANGE	910	910	1.0	142,487	57.6%	Included EHC Premium of 24% and Sr Management Restructuring
<b>ECONOMIC DEVELOPMENT</b>						
2022	1,820	-	1.0	82,774		
2021	1,820	-	1.0	75,862		
CHANGE	-	-	-	6,912	9.1%	Included EHC Premium of 24%
<b>TOURISM</b>						
2022	1,407	-	0.9	26,372		
2021	1,407	-	0.4	26,343		
CHANGE	-	-	0.5	29	0.1%	
<b>TREASURY</b>						
2022	9,775	-	5.4	728,767		
2021	9,775	-	5.4	549,035		
CHANGE	-	-	-	189,732	34.6%	Included EHC Premium of 24% and Sr Management Restructuring
<b>FIREFIIGHTERS</b>						
2022	23,660	-	11.0	1,758,983		
2021	23,660	-	11.0	1,692,948		
CHANGE	-	-	-	66,035	3.9%	Included EHC Premium of 24%
<b>POLICE SERVICES BOARD</b>						
2022	-	-	-	13,997		
2021	-	-	-	13,776		
CHANGE	-	-	-	221	1.6%	
<b>POLICE DISBANDMENT</b>						
2022	-	-	-	8,462		
2021	-	-	-	8,462		
CHANGE	-	-	-	-	0.0%	
<b>CROSSING GUARDS</b>						
2022	3,059	-	8.2	61,737		
2021	3,059	-	8.2	56,602		
CHANGE	-	-	-	5,135	9.1%	9% hourly rate increase
<b>DEVELOPMENT &amp; WORKS - GARAGE</b>						
2022	47,090	-	23.8	2,186,815		Included EHC Premium of 24%/Sr Management Restructuring/Two Position Reclassified.
2021	47,090	-	23.8	2,113,328		
CHANGE	-	-	-	73,587	3.5%	
<b>PARKS AND RECREATION</b>						
2022	30,895	1,898	15.3	1,273,559		Included EHC Premium of 24%/Sr Management Restructuring/Several Reclassifications.
2021	28,766	-	14.4	1,165,763		
CHANGE	2,129	1,898	0.9	107,796	9.2%	
<b>LIBRARY</b>						
2022	11,567	26	6.5	475,407		Included EHC Premium of 24%
2021	11,567	-	6.4	457,965		
CHANGE	-	26	0.1	17,442	3.8%	
<b>GRAND TOTAL - 2022 BUDGET</b>	<b>133,823</b>	<b>-</b>	<b>75.1</b>	<b>7,207,049</b>		
<b>GRAND TOTAL - 2021 BUDGET</b>	<b>130,784</b>	<b>-</b>	<b>72.7</b>	<b>6,990,379</b>		
<b>CHANGE</b>	<b>3,039</b>	<b>3,039</b>	<b>2.4</b>	<b>616,670</b>	<b>9.4%</b>	Currently 83% of labour force at job rate with the exception of the fire department. Balance to be incurred in 2023 for additional 6 months for CAO is equal to a 1.2% levy increase. EHC levy impact is .53%.
% Tax Levy Impact over 2021 Levy					6.80%	
Net Levy Impact over 2021 Levy					2.82%	256,048 financed from Unallocated Reserves from Sr Management Restructuring
2022-04-27					3.98%	

# 2022 Operating Budget to Budget Comparison by Department

TOWN of RENFREW

2022 BUDGET-TO-BUDGET COMPARISON BY DEPARTMENT

SCHEDULE G

	TOTAL REVENUE			TOTAL EXPENSE				TOTAL REVENUE less TOTAL EXPENDITURES					Notes
DEPARTMENT	2021 BUDGET	2022 BUDGET	Change in Budget	2021 BUDGET	2019 YTD ACTUAL	2022 BUDGET	Change in Budget	2021 BUDGET	2019 YTD ACTUAL	2022 BUDGET	Change in Budget	%	
DEPARTMENTS WITH "NET REVENUE"													
051 TAXATION	9,320,150	9,714,150	(394,000)	54,000	102,431	76,000	22,000	9,266,150	9,267,125	9,638,150	372,000	4.0%	Includes a 3.5 Levy Increase
062 OMPF	2,395,600	2,406,200	(10,600)	-	-	-	-	2,395,600	2,395,600	2,406,200	10,600	0.4%	
064 UNASSIGNED	836,600	812,000	24,600	530,825	609,132	545,540	14,715	305,775	229,210	266,460	(39,315)	-12.9%	
TOTAL "NET REVENUE"	12,552,350	12,932,350	(380,000)	584,825	711,563	621,540	36,715	11,967,525	11,891,934	12,310,810	343,285	2.9%	
DEPARTMENTS WITH "NET EXPENDITURES"													
100 GEN ADMIN	-	-	-	41,500	36,153	41,500	-	(41,500)	12,847	(41,500)	-	0.0%	
111 COUNCIL	1,500	1,500	-	281,825	278,923	301,900	20,075	(280,325)	(278,923)	(300,400)	(20,075)	7.2%	
112 CLERK	23,500	79,880	(56,380)	279,140	262,125	424,130	144,990	(255,640)	(242,397)	(344,250)	(88,610)	34.7%	CAO Position
115 ACCESSIBILITY	-	-	-	14,110	5,065	15,020	910	(14,110)	(5,065)	(15,020)	(910)	6.4%	Wage Distribution
120 INFORMATION TECH	-	-	-	48,000	38,691	48,840	840	(48,000)	(38,691)	(48,840)	(840)	1.8%	
121 TREASURY	31,800	272,559	(240,759)	571,560	526,305	741,230	169,670	(539,760)	(383,564)	(468,671)	71,089	-13.2%	Treasurer Retired
125 HUMAN RESOURCES	-	-	-	30,000		90,350	60,350	(30,000)	-	(90,350)	(60,350)	201.2%	Reallocate Budget and County Increase
131 TOWN HALL	77,940	75,800	2,140	197,980	175,247	103,860	(94,120)	(120,040)	(99,508)	(28,060)	91,980	-76.6%	
135 550 HALL	57,340	56,740	600	42,340	32,298	42,940	600	15,000	23,000	13,800	(1,200)	8.0%	
211 FIRE	55,500	58,500	(3,000)	1,841,400	1,729,118	1,923,635	82,235	(1,785,900)	(1,609,046)	(1,865,135)	(79,235)	4.4%	Various - see notes
225 O.P.P.	52,360	16,700	35,660	1,987,430	1,989,079	1,895,221	(92,209)	(1,935,070)	(1,974,155)	(1,878,521)	56,549	-2.9%	
226 POLICE SERVICES BOARD	-	-	-	25,730	27,420	25,350	(380)	(25,730)	(26,777)	(25,350)	380	-1.5%	
227 POLICE DISBANDMENT	-	-	-	8,460	8,456	8,460	-	(8,460)	(8,456)	(8,460)	-	0.0%	
241 BY-LAW / ANIMAL CONTROL	32,400	29,400	(3,000)	94,200	88,592	54,170	(40,030)	(61,800)	(56,951)	(24,770)	37,030	-59.9%	
246 CROSSING GUARDS	3,660	4,250	590	58,600	55,772	64,340	5,740	(54,940)	(52,402)	(60,090)	(5,150)	9.4%	Hourly Rate Increase
311 DEVELOPMENT & WORKS	3,920	29,430	25,510	432,355	252,741	617,175	184,820	(428,435)	(252,208)	(587,745)	(159,310)	37.2%	Various - see notes
312 BUILDINGS	500	-	(500)	88,660	82,644	89,350	690	(88,160)	(82,644)	(89,350)	(1,190)	1.3%	
313 STREETS & ROADS	-	-	-	7,080	19,683	6,720	(360)	(7,080)	(19,683)	(6,720)	360	-5.1%	
314 COUNTY - SUMMER	8,365	8,530	165	-	-	-	-	8,365	8,050	8,530	165	2.0%	
315 TOWN STREETS	-	-	-	519,460	476,206	537,330	17,870	(519,460)	(476,206)	(537,330)	(17,870)	3.4%	Various - see notes & Wage Dist.
317 MUNICIPAL ACTIVITY	650	650	-	105,670	116,636	102,860	(2,810)	(105,020)	(116,006)	(102,210)	2,810	-2.7%	
318 THIRD PARTY WORK	1,100	1,100	-	20,380	26,527	22,180	1,800	(19,280)	(24,732)	(21,080)	(1,800)	9.3%	Wage Distribution
319 SIDEWALKS	-	-	-	156,580	139,112	147,690	(8,890)	(156,580)	(139,112)	(147,690)	8,890	-5.7%	
324 COUNTY - WINTER	24,175	25,092	917	-	-	-	-	24,175	21,052	25,092	917	3.8%	
325 WINTER MTCE. - ROADS	-	-	-	535,780	703,057	539,790	4,010	(535,780)	(703,057)	(539,790)	(4,010)	0.7%	
329 WINTER MTCE. - SIDEWALKS	-	-	-	45,350	61,996	45,580	230	(45,350)	(61,996)	(45,580)	(230)	0.5%	
351 STREET LIGHTING	-	-	-	199,000	240,360	197,500	(1,500)	(199,000)	(240,360)	(197,500)	1,500	-0.8%	
421 STORM SEWER MTCE.	-	-	-	10,200	3,738	18,130	7,930	(10,200)	(3,738)	(18,130)	(7,930)	77.7%	Carswell Street
442 GARBAGE COLLECTIONS	43,600	43,600	-	276,720	265,715	298,200	21,480	(233,120)	(229,546)	(254,600)	(21,480)	9.2%	
443 LANDFILL SITE	525,000	480,000	(45,000)	591,930	462,817	609,030	17,100	(66,930)	63,249	(129,030)	(62,100)	92.8%	Fee reduction
452 RECYCLING	85,000	102,000	17,000	325,740	297,689	323,750	(1,990)	(240,740)	(128,282)	(221,750)	18,990	-7.9%	
711 RECREATION	199,500	233,830	34,330	999,680	821,281	1,092,110	92,430	(800,180)	(622,639)	(858,280)	(58,100)	7.3%	Wage Distrib. & reclassified/Rev Loss
731 REC - LAND & BLDGS.	20,000	47,000	27,000	152,800	147,632	154,500	1,700	(132,800)	(124,971)	(107,500)	25,300	-19.1%	
733 ARENA OPERATIONS	298,300	276,420	(21,880)	570,400	620,130	548,500	(21,900)	(272,100)	(336,774)	(272,080)	20	0.0%	Wage Distrib. & reclassified/Rev Loss
761 LIBRARY	40,270	41,770	1,500	553,960	533,097	573,510	19,550	(513,690)	(485,851)	(531,740)	(18,050)	3.5%	

# 2022 Operating Budget Notes - Highlights

## 2022 OPERATING BUDGET - NOTES ITEMS AFFECTING THE BUDGET BY MORE THAN 2% YEAR-OVER- YEAR and NEW/CHANGED BUDGET ITEMS > \$3,500

		Acct #	Adjustments	Cumulative	Notes
1	Tax Levy Increase of 3.5% and Growth	various	(339,220)	(339,220)	1% Levy increase = \$89,180
2	Supplementary Taxation	G-051-014-0109	(41,000)	(41,000)	Partial for Lepine Development
3	Tax Write Offs - Assessment Review Board	G-051-019-4222	22,000	22,000	
4	CMPPF	G-062-034-0519	(10,600)	(10,600)	Only .4% Increase
5	Unassigned - Legal	G-064-031-3530	5,000	5,000	
6	RHI Interest on Promissory Note	G-064-032-0871	32,100	32,100	Amended Interest Rates
7	Insurance premiums (5% Increase)	various	13,560	13,560	5% Increase
8	Election	G-121-053 all	20,960	20,960	
9	Clerk - Contracted Services	G-112-101-3810	5,000	5,000	Virtual Meetings
10	Accessibility - Contracted Services	G-115-101-3610	4,000	4,000	Compliance costs
11	Town Hall Repairs and Maintenance	G-131-801-3720	(10,000)	(10,000)	
12	Town Hall - Transfer to Reserves	G-131-801-5180	(75,000)	(75,000)	
13	Human Resources -	G-125-101-3590	30,000	30,000	County Services
14	Human Resources - Contracted Services	G-125-101-3610	22,000	22,000	Increase in Legal Costs
15	Fire - Training and Education	G-211-672-3170	4,500	26,500	No Fire College, now in house.
16	Fire - Equipment Repairs and Maintenance	2640/3750	3,000	29,500	
17	Fire - Protective Clothing	G-211-673-2730	2,500	32,000	
18	Fire - Communications	G-211-855-3610	2,000	34,000	County dispatch increase
19	O.P.P. - Contracted Services	G-225-PPO-3611	(91,159)	(57,159)	
20	Bylaw Enforcement - Various	G-241-301	3,700	(53,459)	Reduction in Dog/Cat Licences and Parking Fines
21	D&W - Parts - Various	G-311	32,450	(21,009)	
22	D&W - Culverts	G-315-422	5,000	(16,009)	
23	D&W - Patching and Washout	G-315-442-2310	3,000	(13,009)	Material price increase
24	D&W - Paved Street Resurf.	G-315-451	5,000	(8,009)	
25	D&W - Litter Bins	G-315-586-2310	3,800	(4,209)	
26	D&W - Sidewalk Maintenance	G-319-481-3610	(4,000)	(8,209)	Reduced based on 5 year average
27	D&W - Snow Removal - Construction Mall	G-325-472-2310	5,250	(2,959)	
28	D&W - Landfill - Contracted Services	G-442-582-3610	9,910	6,951	
29	D&W - Hazard Waste - Contracted Services	G-442-585-3610	4,000	10,951	5 Year Avg.
30	D&W - Landfill - Licenses and Permits	G-443-582-0829	45,000	55,951	Revenues down
31	D&W - Landfill - Training and Education	G-443-582-3170	3,290	59,241	Swanna 3 Year Certification
32	D&W - Landfill Site - Contracted Services	G-443-582-3610	5,000	64,241	
33	D&W - Landfill L03 - Parts	G-443-L02-2680	4,000	68,241	
34	D&W - Recycling - Misc Revenue	G-452-584-0811	(16,000)	52,241	
35	Rec - Prov Grant	G-711-000-0661	(30,000)	22,241	Estimated balance of COVID funds remaining
36	Rec - Skating Oval	G-711-721	1,100	23,341	
37	Rec - Fitness Memberships	G-711-737-0712	10,000	33,341	Loss due to COVID
38	Rec - Gymnastics Registration	G-711-757-0783	15,000	48,341	Loss due to COVID
39	Rec - Gymnastics - Contracted Services	G-711-757-3610	(9,000)	39,341	
40	Rec - Rec Centre Rentals	G-731-842-0737	8,000	47,341	Loss due to COVID
41	Rec - Arena Summer Rentals	G-733-754-0737	7,000	54,341	Loss due to COVID
42	Rec - Arena Ice Rentals	G-733-851-0735	8,000	62,341	Loss due to COVID
43	Rec - Arena Building Repairs/Mnt	G-733-851-3740	(5,000)	57,341	
44	Planning - Fees	G-812-301-0711	(6,000)	51,341	
45	Economic Development - Subc. & Publications	G-826-101-3310	2,750	54,091	Net after advertising revenue.
46	Economic Development - RED Grant	G-826-160-3610	3,000	57,091	Net after Grant
47	Various - Transfer from Reserves	Various	(70,890)	(13,799)	Finance Sr Management Restructuring

# Summary of Levy Increase

- A 1% Levy increase is equal to \$89,180
- 2021 total property tax levy was \$8,675,310
- Proposed 2022 tax levy including growth is \$9,014,530 which is an increase of \$339,220
- \$339,220 is equal to a 3.5

# 2022 Impact on Median/Typical Property – Including County and Education

## Tax Tools, 2022 Tax Impact on Median/Typical Property

### Renfrew Town, 4748

Using OPTA calculated rates on April 28, 2022 1:04PM EST.

Active parameter set: Current Parameters (Unsaved)

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2022 Tax Ratios

3.5% LEVY INCREASE AFTER CTY RATES

Rollnum	RTC	RTO	Description	Prop Code	Prop Count	2021 CVA	2022 CVA	% CVA Change	2021 Total CVA Taxes	2022 Total CVA Taxes	\$ Tax Change	% Tax Change
4748000010063000000	R	T	Single Family Home	301	2,505	165,000	165,000	0.00%	2,541.83	2,613.99	72.16	2.84%
4748000020167529801	R	T	Farm House	211	1	188,100	188,100	0.00%	2,897.69	2,979.95	82.26	2.84%
4748000020167529802	F	T	Farmland	211	1	44,900	44,900	0.00%	172.92	177.82	4.90	2.83%
4748000015020100000	T	T	Managed Forest	240	1	53,000	53,000	0.00%	204.12	209.90	5.78	2.83%
4748000025223009801	M	T	Apartment Building	340	20	926,000	926,000	0.00%	26,388.68	27,175.82	787.14	2.98%
4748000035157009801	C	T	Small Office Building	400	20	129,000	129,000	0.00%	4,383.29	4,485.67	102.38	2.34%
4748000080057009801	C	T	Small Retail Commercial Prope	410	39	200,000	200,000	0.00%	6,795.80	6,954.53	158.73	2.34%
4748000080024009801	I	T	Standard Industrial Property	520	10	297,600	297,600	0.00%	14,201.84	14,022.11	-179.73	-1.27%

The median or typical property in each group represents a property with an assessed value at or near the midpoint or median for the group and a per cent change in assessment for the year at or near the median for the group.

The property code displayed opposite the property indicates the specific subgroup to which the property belongs.

Single Family Home is a single family detached house not on water (RTC/RTQ = RT, Property Code 301)

Seasonal Recreational Dwelling can be a cottage on water (RTC/RTQ = RT, Property Code 391), a cottage with access to water (RTC/RTQ = RT, Property Code 392) or a cottage without access to water (RTC/RTQ = RT, Property Code 395)

Residential Condominium Unit is a residential condominium unit (RTC/RTQ = RT, Property Code 370)

Farm House can be a house on a farm that may have secondary structures but no farm buildings (RTC/RTQ = RT, Property Code 201) or a house on a farm that has secondary structures and farm buildings (RTC/RTQ = RT, Property Code 211)

Farmland can be land on a farm on which there is also a house that may have secondary structures but no farm buildings (RTC/RTQ = FT, Property Code 201) or land on a farm on which there is also a house, secondary structures and farm buildings (RTC/RTQ = FT, Property Code 211)

Managed Forest can be vacant land not on water (RTC/RTQ = TT, Property Code 240), vacant land on water (RTC/RTQ = TT, Property Code 241), land on which there is also a cottage not on water (RTC/RTQ = TT, Property Code 242), land on which there is also a cottage on water (RTC/RTQ = TT, Property Code 243), land on which there is also a house not on water (RTC/RTQ = TT, Property Code 244) or land on which there is also a house on water (RTC/RTQ = TT, Property Code 245)

Apartment Building is a multi-residential building with 7 or more self-contained residential units (RTC/RTQ = MT, Property Code 340) or a multi-residential building with 7 or more self-contained residential units, with small commercial unit(s) (RTC/RTQ = MT, Property Code 341)

Small Office Building is a single tenant or owner occupied office building under 7,500 sq. ft. (RTC = C or X that pays both education and municipal taxes, excludes vacant/excess land, Property Code 400)

Small Retail Commercial Property is a one storey retail property under 10,000 sq. ft. (RTC = C or X that pays both education and municipal taxes, excludes vacant/excess land, Property Code 410)

Standard Industrial Property is an industrial property not identified by type or use (RTC = I or J that pays both education and municipal taxes, excludes vacant/excess land, Property Code 520)

# Final Recommendation from Senior Management Team

- That the 2022 Operating Budget accommodates a 6 month costs for the new position of CAO/Clerk
- And Further that the 2022 Operating Budget accommodates several payroll changes including recent adoption of several collective agreements as identified in Schedule F
- And Further that the 2022 Operating Budget incorporates the continued transfer to reserves at 2% plus .25% for Asset Management
- And Finally recommends the levy increase for 2022 be 3.5%