

THE CORPORATION OF THE TOWN OF SHELBURNE

BY-LAW NUMBER 50-2024

**A BY-LAW TO ADOPT THE ESTIMATES FOR THE SUMS REQUIRED
DURING THE YEAR 2025 FOR GENERAL & WATER/SEWER PURPOSES OF THE
CORPORATION OF THE TOWN OF SHELBURNE**

WHEREAS the Corporation of the Town of Shelburne (hereinafter referred to as “the Town”) shall in each year prepare and adopt a budget including Estimates of the sums it requires during the year for the general purposes and water/sewer purposes of the Town, pursuant to Section 290 (1), the *Municipal Act, 2001*, as amended (hereinafter referred to as “the Municipal Act”).

AND WHEREAS the general lower-tier Levy shall be determined from the Estimates adopted in the budget;

AND WHEREAS the Town has agreed that any changes to the 2025 Annual Estimates, as shown in Schedule “A” and Schedule “B” to this Bylaw that would arise from the PSAB 3150 accounting rules are to be disclosed in a separate Report, attached as Schedule “C” as permitted by *O. Reg. 284/09*;

NOW THEREFORE BE IT ENACTED BY THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE TOWN OF SHELBURNE AS FOLLOWS:

1. THAT the Town adopts the estimates of \$13,694,423 of revenues and of expenditures, as detailed in Schedule “A” attached hereto, as its estimates required during the year 2025 for the general purposes of the Town.
2. THAT the Town adopts the estimates of \$6,284,623 of revenues and of expenditures, as detailed in Schedule “B” attached hereto, as its estimates required during the year 2025 for water and sewer purposes of the Town.
3. THAT the various bodies, local boards, and departments of the Town are hereby authorized to proceed with the expenditures and approved programs as provided for by the Annual Estimates, subject to any approved Town policies respecting same.
4. THAT this by-law comes into force on January 1st, 2025.

BY-LAW READ A FIRST AND SECOND TIME THIS 9 DAY OF DECEMBER 2024.

BY-LAW READ A THIRD TIME AND PASSED THIS 9 DAY OF DECEMBER 2024.

MAYOR

CLERK

Schedule A to By-Law 50-2024

| TOWN OF SHELBURNE 2025 ADOPTED OPERATING BUDGET | | | | | | | | | | | |
|--|--------------------------------|------------|------------|------------|------------|------------|-----------|---------|------------|------------|------------|
| EXPENDITURE SUMMARY | | | | | | | | | | | |
| Budget Page | DEPARTMENT EXPENDITURES | 2023 | 2023 | 2024 | 2024 | 2025 | 2025 vs | 2025 vs | 2026 | 2027 | 2028 |
| | | FINAL | ACTUAL | FINAL | ESTIMATED | ADOPTED | 2024 | 2024 | ESTIMATED | ESTIMATED | ESTIMATED |
| | | BUDGET | YEAR END | BUDGET | YEAR END | BUDGET | \$ | % | BUDGET | BUDGET | BUDGET |
| | GENERAL GOVERNMENT SERVICE | | | | | | | | | | |
| 4 | TAXATION WRITE-OFFS | 40,000 | 56,736 | 40,000 | 25,497 | 40,000 | 0 | 0 | 50,000 | 50,500 | 51,005 |
| 7 | COUNCIL | 158,690 | 152,492 | 175,220 | 158,229 | 164,803 | (10,418) | (6) | 164,576 | 167,555 | 172,563 |
| 8 | ADMINISTRATION | 1,680,975 | 2,157,954 | 1,797,409 | 1,992,361 | 1,909,993 | 112,585 | 6 | 3,181,962 | 3,232,009 | 3,201,680 |
| 10 | COMMUNICATIONS | 124,436 | 109,714 | 135,111 | 133,467 | 166,856 | 31,745 | 23 | 178,193 | 181,757 | 185,392 |
| 12 | HUMAN RESOURCES | 145,590 | 123,732 | 148,659 | 124,863 | 158,583 | 9,923 | 7 | 161,643 | 166,365 | 169,853 |
| 15 | TOWN HALL | 502,312 | 469,841 | 627,865 | 618,533 | 775,519 | 147,654 | 24 | 731,802 | 680,427 | 821,160 |
| 16 | COMMITTEES | 20,500 | 8,091 | 20,500 | 9,870 | 20,500 | 0 | 0 | 20,500 | 20,500 | 20,500 |
| | | 2,672,503 | 3,078,558 | 2,944,764 | 3,062,821 | 3,236,254 | 291,489 | 10 | 4,488,675 | 4,499,113 | 4,622,153 |
| | PLANNING & DEVELOPMENT | | | | | | | | | | |
| 17 | BIA | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 | 0 | 0 | 10,500 | 10,500 | 10,500 |
| 19 | PLANNING / ENGINEERING | 1,190,791 | 911,941 | 1,146,097 | 753,685 | 1,121,318 | (24,779) | (2) | 929,316 | 810,999 | 827,119 |
| 22 | EcDev | 175,009 | 142,810 | 170,090 | 174,391 | 278,325 | 108,234 | 64 | 234,210 | 237,895 | 241,653 |
| | | 1,376,301 | 1,065,251 | 1,326,687 | 938,576 | 1,410,142 | 83,455 | 6 | 1,174,027 | 1,059,394 | 1,079,271 |
| | PROTECTION PERSONS PROPERTY | | | | | | | | | | |
| 24 | NVCA | 61,429 | 61,429 | 71,258 | 71,258 | 82,430 | 11,173 | 16 | 84,491 | 86,603 | 88,768 |
| 25 | FIRE PROTECTION | 660,009 | 646,543 | 726,969 | 743,620 | 902,502 | 175,533 | 24 | 947,152 | 994,035 | 1,044,261 |
| 27 | POLICE PROTECTION | 3,138,862 | 3,154,148 | 3,281,670 | 3,285,178 | 3,012,243 | (269,427) | -8 | 1,873,185 | 1,981,125 | 2,073,614 |
| 29 | CROSSING GUARDS | 142,313 | 113,278 | 175,453 | 150,383 | 164,505 | (10,948) | (6) | 164,828 | 168,124 | 171,487 |
| 31 | PROPERTY STANDARDS/BYLAW | 184,377 | 163,880 | 220,368 | 210,562 | 432,580 | 212,212 | 96 | 404,183 | 412,606 | 421,211 |
| | | 4,186,989 | 4,139,278 | 4,475,718 | 4,461,001 | 4,594,260 | 118,543 | 3 | 3,473,839 | 3,642,493 | 3,799,341 |
| | ROADS/PUBLIC WORKS/TRANSPORT. | | | | | | | | | | |
| 33 | WORKS ROAD ADMINISTRATION | 2,156,686 | 2,086,997 | 2,484,071 | 2,550,195 | 2,576,816 | 92,745 | 4 | 2,589,793 | 2,518,501 | 2,564,671 |
| 35 | TRANSIT CONVENTIONAL | 67,500 | 54,516 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,224,186 | 2,141,513 | 2,484,071 | 2,550,195 | 2,576,816 | 92,745 | 4 | 2,589,793 | 2,518,501 | 2,564,671 |
| | STORM SEWER | | | | | | | | | | |
| 36 | STORM SEWER | 37,500 | 23,305 | 34,500 | 44,129 | 46,500 | 12,000 | 35 | 34,790 | 35,486 | 36,196 |
| | | 37,500 | 23,305 | 34,500 | 44,129 | 46,500 | 12,000 | 35 | 34,790 | 35,486 | 36,196 |
| | ENVIRONMENTAL SERVICE | | | | | | | | | | |
| 37 | WASTE MANAGEMENT | 67,000 | 79,090 | 67,000 | 62,000 | 67,000 | 0 | 0 | 87,740 | 71,495 | 72,265 |
| | | 67,000 | 79,090 | 67,000 | 62,000 | 67,000 | 0 | 0 | 87,740 | 71,495 | 72,265 |
| | HEALTH & SOCIAL SERVICES | | | | | | | | | | |
| 39 | CEMETERY | 128,627 | 130,272 | 147,327 | 125,705 | 167,134 | 19,807 | 13 | 163,496 | 150,119 | 153,753 |
| | | 128,627 | 130,272 | 147,327 | 125,705 | 167,134 | 19,807 | 13 | 163,496 | 150,119 | 153,753 |
| | RECREATION & CULTURAL SERVICES | | | | | | | | | | |
| 40 | ARTS CULTURE & HERITAGE | 26,100 | 98 | 18,000 | 5,791 | 18,000 | 0 | 0 | 10,000 | 10,000 | 10,000 |
| 41 | SHARE OF LIBRARY | 218,228 | 223,440 | 230,143 | 220,590 | 233,633 | 3,490 | 2 | 238,306 | 243,072 | 247,933 |
| 42 | LOCAL CULTURAL GRANTS | 41,300 | 32,100 | 28,000 | 28,105 | 52,500 | 24,500 | 88 | 53,550 | 54,621 | 55,713 |
| 44 | PARKS & RECREATION | 886,721 | 734,519 | 1,079,783 | 1,056,712 | 1,157,926 | 78,143 | 7 | 1,280,545 | 1,304,156 | 1,328,239 |
| 46 | FIDDLE PARK | 15,000 | 18,632 | 20,000 | 12,050 | 17,000 | (3,000) | (15) | 22,240 | 22,685 | 23,138 |
| 47 | TOWN EVENTS | 38,512 | 28,510 | 88,260 | 76,253 | 117,259 | 28,998 | 33 | 120,190 | 123,195 | 126,275 |
| | | 1,225,861 | 1,037,299 | 1,464,186 | 1,399,502 | 1,596,317 | 132,131 | 9 | 1,724,831 | 1,757,728 | 1,791,299 |
| | TOTAL GENERAL EXPENDITURES | 11,918,968 | 11,694,567 | 12,944,253 | 12,643,929 | 13,694,423 | 750,170 | 6 | 13,737,191 | 13,734,329 | 14,118,948 |

| TOWN OF SHELBURNE 2025 ADOPTED OPERATING BUDGET | | | | | | | | | | | |
|--|--------------------------------|------------|------------|------------|------------|------------|-----------|---------|------------|------------|------------|
| REVENUE SUMMARY | | | | | | | | | | | |
| Budget Page | DEPARTMENT REVENUES | 2023 | 2023 | 2024 | 2024 | 2025 | 2025 vs | 2025 vs | 2026 | 2027 | 2028 |
| | | FINAL | ACTUAL | FINAL | ESTIMATED | ADOPTED | 2024 | 2024 | ESTIMATED | ESTIMATED | ESTIMATED |
| | | BUDGET | YEAR END | BUDGET | YEAR END | BUDGET | \$ | % | BUDGET | BUDGET | BUDGET |
| | GENERAL GOVERNMENT SERVICE | | | | | | | | | | |
| 4 | TAXATION | 9,505,476 | 9,467,514 | 10,290,394 | 10,364,553 | 11,113,099 | 822,705 | 8 | 11,706,795 | 12,048,482 | 12,516,744 |
| 5 | GENERAL REVENUES | 1,319,563 | 1,631,865 | 1,748,538 | 1,581,434 | 1,635,159 | (113,379) | (6) | 1,378,315 | 1,149,865 | 1,047,240 |
| 12 | HUMAN RESOURCES REVENUES | 49,213 | 36,765 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOWN HALL REVENUES | 5,250 | 11,500 | 6,600 | 6,725 | 64,600 | 58,000 | 879 | 9,132 | 9,315 | 9,501 |
| 16 | COMMITTEE REVENUES | 15,000 | 3,091 | 15,000 | 4,733 | 15,000 | 0 | 0 | 0 | 0 | 0 |
| | | 10,894,502 | 11,150,734 | 12,060,532 | 11,957,445 | 12,827,858 | 767,326 | 6 | 13,094,242 | 13,207,662 | 13,573,485 |
| | PLANNING & DEVELOPMENT | | | | | | | | | | |
| 17 | BIA LEVY | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 | 0 | 0 | 10,500 | 10,500 | 10,500 |
| 18 | PLANNING REVENUES | 600,180 | 189,679 | 443,433 | 212,867 | 337,250 | (106,183) | (24) | 246,020 | 123,080 | 140,182 |
| 21 | EcDev REVENUES | 10,000 | 2,763 | 21,000 | 16,779 | 55,685 | 34,685 | 165 | 15,530 | 15,561 | 9,292 |
| | | 620,680 | 202,942 | 474,933 | 240,146 | 403,435 | (71,498) | -15 | 272,050 | 149,141 | 159,974 |
| | PROTECTION SERVICE | | | | | | | | | | |
| 25 | FIRE REVENUES | 19,000 | 6,655 | 9,500 | 18,722 | 9,500 | 0 | 0 | 9,500 | 9,500 | 10,500 |
| 26 | POLICE REVENUES | 41,589 | 41,589 | 41,589 | 41,489 | 108,800 | 67,211 | 162 | 110,700 | 112,540 | 114,621 |
| 30 | BY-LAW REVENUES | 55,500 | 61,589 | 51,800 | 66,500 | 135,332 | 83,532 | 161 | 77,316 | 78,862 | 80,440 |
| | | 116,089 | 109,832 | 102,889 | 126,711 | 253,632 | 150,743 | 147 | 197,516 | 200,902 | 205,560 |
| | ROADS/PUBLIC WORKS | | | | | | | | | | |
| 32 | WORKS ADMIN FEES & CHARGES | 33,584 | 60,452 | 42,000 | 48,031 | 60,500 | 18,500 | 44 | 34,672 | 35,365 | 36,073 |
| 35 | TRANSIT CONVENTIONAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 33,584 | 60,452 | 42,000 | 48,031 | 60,500 | 18,500 | 44 | 34,672 | 35,365 | 36,073 |
| | STORM SEWER REVENUES | | | | | | | | | | |
| 36 | STORM SEWER REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | ENVIRONMENTAL SERVICE | | | | | | | | | | |
| 37 | WASTE MANAGEMENT REVENUE | 37,000 | 55,796 | 37,000 | 39,297 | 37,000 | 0 | 0 | 42,040 | 42,881 | 43,738 |
| | | 37,000 | 55,796 | 37,000 | 39,297 | 37,000 | 0 | 0 | 42,040 | 42,881 | 43,738 |
| | HEALTH & SOCIAL SERVICES | | | | | | | | | | |
| 38 | CEMETERY REVENUES | 44,100 | 74,244 | 45,100 | 66,050 | 49,100 | 4,000 | 9 | 50,082 | 51,084 | 52,105 |
| | | 44,100 | 74,244 | 45,100 | 66,050 | 49,100 | 4,000 | 9 | 50,082 | 51,084 | 52,105 |
| | RECREATION & CULTURAL SERVICES | | | | | | | | | | |
| 40 | ARTS CULTURE & HERITAGE | 14,960 | 98 | 18,000 | 5,791 | 18,000 | 0 | 0 | 0 | 0 | 0 |
| 43 | PARKS & RECREATION REVENUE | 135,052 | 24,488 | 140,400 | 140,410 | 20,400 | (120,000) | (85) | 20,800 | 21,208 | 21,624 |
| 46 | FIDDLE PARK REVENUE | 1,000 | 1,099 | 1,000 | 500 | 0 | (1,000) | (100) | 1,000 | 1,000 | 1,000 |
| 47 | TOWN EVENTS REVENUE | 22,000 | 14,881 | 22,400 | 19,547 | 24,500 | 2,100 | 9 | 24,790 | 25,086 | 25,388 |
| | | 173,012 | 40,566 | 181,800 | 166,248 | 62,900 | (118,900) | -65 | 46,590 | 47,294 | 48,012 |
| | TOTAL GENERAL REVENUE | 11,918,967 | 11,694,567 | 12,944,254 | 12,643,929 | 13,694,423 | 750,170 | 6 | 13,737,192 | 13,734,329 | 14,118,948 |

| TOWN OF SHELBURNE 2024 ADOPTED OPERATING BUDGET | | | | | | | | | | | |
|--|-----------------------------|------------|------------|------------|------------|------------|---------|---------|------------|------------|------------|
| BALANCED CASH BUDGET SUMMARY | | | | | | | | | | | |
| Budget Page | DEPARTMENT REVENUES | 2023 | 2023 | 2024 | 2024 | 2025 | 2025 vs | 2025 vs | 2026 | 2027 | 2028 |
| | | FINAL | ACTUAL | FINAL | ESTIMATED | ADOPTED | 2024 | 2024 | ESTIMATED | ESTIMATED | ESTIMATED |
| | | BUDGET | YEAR END | BUDGET | YEAR END | BUDGET | \$ | % | BUDGET | BUDGET | BUDGET |
| 3 | TOTAL GENERAL EXPENDITURES | 11,918,968 | 11,694,567 | 12,944,253 | 12,643,929 | 13,694,423 | 750,170 | 6 | 13,737,191 | 13,734,329 | 14,118,948 |
| 3 | LESS TOTAL GENERAL REVENUES | 11,918,967 | 11,694,567 | 12,944,253 | 12,643,929 | 13,694,423 | 750,170 | 6 | 13,737,192 | 13,734,329 | 14,118,948 |
| | DIFFERENCE | (0) | 0 | (0) | (0) | 0 | (0) | (0) | (0) | 0 | 0 |

Schedule B to By-Law 50-2024

| | | |
|---|------------------------------------|-----------|
| OPERATING | TOWN OF SHELBURNE WATER & SEWER | OPERATING |
| 2025 ADOPTED OPERATING EXPENDITURE SUMMARY | | |

[illegible]

| | | |
|--|------------------------------------|-----------|
| OPERATING | TOWN OF SHELBURNE WATER & SEWER | OPERATING |
| 2025 ADOPTED OPERATING REVENUE SUMMARY | | |

[illegible]

SCHEDULE "C" TO BY-LAW # 50-2024 TOWN
OF SHELBURNE
GENERAL GOVERNMENT / WATER & SEWER
2025 BUDGET

REVENUE SUMMARY

| DEPARTMENT | CASH BASED REVENUE BUDGET | REMOVE BORROWING RE NEW LOAN | REMOVE RESERVE DRAWS | REMOVE RESERVE TRANSFERS | | REMOVE SURPLUS CARRYFORWARD | ACCRUAL BASED REVENUE BUDGET |
|---------------------|---------------------------------|------------------------------------|----------------------------|--------------------------------|-----|-----------------------------------|------------------------------------|
| Council | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Taxation | \$11,113,099 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,113,099 |
| Administration | \$1,635,159 | \$0 | -\$306,000 | \$0 | \$0 | \$0 | \$1,329,159 |
| Communications | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Human Resources | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Town Hall | \$149,600 | \$0 | -\$105,000 | \$0 | \$0 | \$0 | \$44,600 |
| Committees | \$15,000 | \$0 | -\$15,000 | \$0 | \$0 | \$0 | \$0 |
| Town Surplus | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| BIA Levy | \$10,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,500 |
| Planning | \$337,250 | \$0 | -\$218,250 | \$0 | \$0 | \$0 | \$119,000 |
| EcDev | \$55,685 | \$0 | -\$29,643 | \$0 | \$0 | \$0 | \$26,042 |
| Fire Revenue | \$9,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,500 |
| Police Revenue | \$108,800 | \$0 | \$0 | \$0 | \$0 | \$0 | \$108,800 |
| By-Law | \$175,332 | \$0 | -\$99,532 | \$0 | \$0 | \$0 | \$75,800 |
| Public Works | \$3,106,984 | \$0 | -\$2,477,822 | \$0 | \$0 | \$0 | \$629,162 |
| Transit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Storm Sewer | \$100,000 | \$0 | -\$100,000 | \$0 | \$0 | \$0 | \$0 |
| Waste Mgmt | \$37,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$37,000 |
| Cemetery | \$83,100 | \$0 | -\$34,000 | \$0 | \$0 | \$0 | \$49,100 |
| Arts/Culture/Herit. | \$18,000 | \$0 | -\$18,000 | \$0 | \$0 | \$0 | \$0 |
| Park Fees | \$1,211,037 | \$0 | -\$1,190,637 | \$0 | \$0 | \$0 | \$20,400 |
| Fiddle Park | \$3,690,089 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,690,089 |
| Town Events | \$24,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$24,500 |
| Sub-Total | \$21,880,635 | \$0 | -\$4,593,884 | \$0 | \$0 | \$0 | \$17,286,751 |

| | | | | | | | |
|----------------|-------------|-----|--------------|-----|-----|-----|-------------|
| Sanitary Sewer | \$3,891,885 | \$0 | -\$728,893 | \$0 | \$0 | \$0 | \$3,162,992 |
| Water Works | \$4,931,268 | \$0 | -\$2,548,959 | \$0 | \$0 | \$0 | \$2,382,309 |
| Sub-Total | \$8,823,153 | \$0 | -\$3,277,852 | \$0 | \$0 | \$0 | \$5,545,301 |

| | | | | | | | |
|--------------|--------------|-----|--------------|-----|-----|-----|--------------|
| GRAND TOTALS | \$30,703,788 | \$0 | -\$7,871,736 | \$0 | \$0 | \$0 | \$22,832,052 |
|--------------|--------------|-----|--------------|-----|-----|-----|--------------|

SCHEDULE "C" TO BY-LAW # 50-2024 TOWN
OF SHELBURNE
GENERAL GOVERNMENT / WATER & SEWER
2025 BUDGET

EXPENDITURE SUMMARY

| DEPARTMENT | CASH BASED REVENUE BUDGET | REMOVE DEBT PAID | REMOVE RESERVE ADDITIONS | REMOVE RESERVE TRANSFERS | REMOVE CAPITAL ASSETS | ADD AMORT. EXPENSE | ACCRUAL BASED REVENUE BUDGET |
|---------------------|---------------------------------|---------------------|--------------------------------|--------------------------------|-----------------------------|--------------------------|------------------------------------|
| Tax Write-offs | \$40,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$40,000 |
| Council | \$164,803 | \$0 | \$0 | \$0 | \$0 | \$0 | \$164,803 |
| Administration | \$1,909,993 | \$0 | \$0 | -\$35,500 | \$0 | \$0 | \$1,874,493 |
| Communications | \$166,856 | \$0 | \$0 | \$0 | \$0 | \$0 | \$166,856 |
| Human Resources | \$158,583 | \$0 | \$0 | \$0 | \$0 | \$0 | \$158,583 |
| Town Hall | \$860,519 | \$0 | \$0 | -\$325,562 | -\$85,000 | \$0 | \$449,957 |
| Committees | \$20,500 | \$0 | \$0 | -\$5,000 | \$0 | \$0 | \$15,500 |
| BIA | \$10,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,500 |
| Planning | \$1,121,318 | \$0 | \$0 | -\$5,000 | \$0 | \$0 | \$1,116,318 |
| EcDev | \$278,325 | \$0 | \$0 | \$0 | \$0 | \$0 | \$278,325 |
| NVCA | \$82,430 | \$0 | \$0 | \$0 | \$0 | \$0 | \$82,430 |
| Fire | \$902,502 | \$0 | \$0 | \$0 | \$0 | \$0 | \$902,502 |
| Police | \$3,012,243 | \$0 | \$0 | -\$1,908,834 | \$0 | \$0 | \$1,103,409 |
| Crossing Guards | \$164,505 | \$0 | \$0 | \$0 | \$0 | \$0 | \$164,505 |
| By-Law | \$472,580 | \$0 | \$0 | -\$7,500 | -\$40,000 | \$0 | \$425,080 |
| Public Works | \$5,623,300 | -\$191,626 | -\$146,786 | -\$150,000 | -\$2,708,072 | \$0 | \$2,426,816 |
| Transit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Storm Sewer | \$146,500 | \$0 | \$0 | \$0 | -\$100,000 | \$0 | \$46,500 |
| Waste Mgmt | \$67,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$67,000 |
| Cemetery | \$201,134 | \$0 | \$0 | -\$15,000 | -\$34,000 | \$0 | \$152,134 |
| Arts/Culture/Herit. | \$18,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$18,000 |
| Library | \$233,633 | \$0 | \$0 | \$0 | \$0 | \$0 | \$233,633 |
| Cultural Grants | \$52,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$52,500 |
| Parks & Rec | \$2,348,563 | \$0 | \$0 | \$0 | -\$1,190,637 | \$0 | \$1,157,926 |
| Fiddle Park | \$3,707,089 | \$0 | \$0 | \$0 | -\$3,690,089 | \$0 | \$17,000 |
| Town Events | \$117,259 | \$0 | \$0 | \$0 | \$0 | \$0 | \$117,259 |
| Vehicle Amort | \$0 | \$0 | \$0 | \$0 | \$0 | \$95,253 | \$95,253 |
| Equip Amort | \$0 | \$0 | \$0 | \$0 | \$0 | \$132,114 | \$132,114 |
| Land Improv Am | \$0 | \$0 | \$0 | \$0 | \$0 | \$195,750 | \$195,750 |
| Building Amort | \$0 | \$0 | \$0 | \$0 | \$0 | \$517,717 | \$517,717 |
| Road Amort | \$0 | \$0 | \$0 | \$0 | \$0 | \$497,910 | \$497,910 |
| Bridge Amort | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,319 | \$6,319 |
| Culvert Amort | \$0 | \$0 | \$0 | \$0 | \$0 | \$27,672 | \$27,672 |
| Sidewalk Amort | \$0 | \$0 | \$0 | \$0 | \$0 | \$43,727 | \$43,727 |
| Street Light Amor | \$0 | \$0 | \$0 | \$0 | \$0 | \$24,906 | \$24,906 |
| Sign Amort | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,683 | \$2,683 |
| Storm Amort | \$0 | \$0 | \$0 | \$0 | \$0 | \$121,061 | \$121,061 |
| Sub-Total | \$21,880,635 | -\$191,626 | -\$146,786 | -\$2,452,396 | -\$7,847,798 | \$1,665,115 | \$12,907,144 |

| | | | | | | | |
|-----|--|--|--|--|--|--|-------------|
| \$0 | | | | | | | \$4,379,607 |
|-----|--|--|--|--|--|--|-------------|

| | | | | | | | |
|----------------|-------------|------------|-----|------------|--------------|-----------|-------------|
| Sanitary Sewer | \$3,891,885 | -\$199,171 | \$0 | | -\$521,282 | \$0 | \$3,171,432 |
| Water Works | \$4,931,268 | -\$372,937 | \$0 | -\$891,252 | -\$2,030,250 | \$0 | \$1,636,829 |
| Sewer Amort | \$0 | \$0 | \$0 | \$0 | \$0 | \$159,728 | \$159,728 |
| Water Amort | \$0 | \$0 | \$0 | \$0 | \$0 | \$407,012 | \$407,012 |
| Sub-Total | \$8,823,153 | -\$572,108 | \$0 | -\$891,252 | -\$2,551,532 | \$566,740 | \$5,375,001 |

| | | | | | | | |
|-----|--|--|--|--|--|--|-----------|
| \$0 | | | | | | | \$170,300 |
|-----|--|--|--|--|--|--|-----------|

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|--------------|--------------|------------|------------|--------------|---------------|-------------|--------------|
| GRAND TOTALS | \$30,703,788 | -\$763,734 | -\$146,786 | -\$3,343,648 | -\$10,399,330 | \$2,231,855 | \$18,282,144 |
|--------------|--------------|------------|------------|--------------|---------------|-------------|--------------|

| | | | | | | | |
|-----|--|--|--|--|--|--|-------------|
| \$0 | | | | | | | \$4,549,908 |
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