



A People Place, A Change of Pace
SHELBURNE
ONTARIO, CANADA

Meeting Date:	Monday, January 24, 2022
To:	Mayor & Members of Council
From:	Carey Holmes, Director of Financial Services/Treasurer
Report:	Financial Services 2022-02
Subject:	2022 Budget Adoption By-Law

Recommendation

Be it Resolved that Council of the Town of Shelburne receives the staff report FS 2022-02 with respect to the 2022 Budget Adoption; and that

Leave be given for the reading and enacting of By-Law 3-2022, being a By-Law to adopt the estimates for the sums required during the year 2022 for General & Water/Sewer Purposes of the Corporation of the Town of Shelburne.

Background

On November 29th, 2021, staff presented council with a 2022 Budget Framework report. 2022 Budget discussions took place before Council on December 13th, 2021, December 20th, 2021, and January 10th, 2022. Staff were instructed to prepare a By-Law for the adoption of the 2022 estimates.

Analysis

Water and Sewer rates are in accordance with By-Law 10-2020 which sets the annual Rates and Fees associated with the operation and maintenance of the

Water and Sewer Department. A By-Law to adopt the estimates for the sums required during the year 2022 is attached as Appendix 1.

Financial Impact & Changes

The financial impact of the general operating budget is reflected as follows and based on the average assessment of a single-family home assessed at \$335,366:

- 1% of this budget represents approximately \$86,387
- 10.3% increase in the tax levy
- 5.0% increase in the residential tax rate
- \$124.37 increase annually
- \$10.36 increase per month

Council Strategic Priorities

Council's Strategic Priorities has three Goals - Sustainable, Engaged and Livable. There is a total of 12 targets within the three Goals.

This report aligns with the Sustainable Goals within the Targets:

Target T1 – Develop long term financial plan

Target T2 – Municipal services review and evaluation

Target T3 – Invest and fund critical infrastructure for future

Target T4 – Promote balanced growth

Target T5 – Improve technology

Target T6 – Promote more open communication

Target T7 – Promote partnerships and collaboration

Target T8 – Enhance marketing and education

Target T9 – Promote age-friendly, multicultural community

Target T10- Improve and enhance parks and recreation services

Target T11- Improve community connections

Target T12 – Support and celebrate arts and culture

Supporting Documentation

Appendix 1 - By-Law 3-2022

Respectfully Submitted & Prepared by:

Carey Holmes, Treasurer

Reviewed by:

Denyse Morrissey, CAO

THE CORPORATION OF THE TOWN OF SHELBURNE

BY-LAW NUMBER 3-2022

**A BY-LAW TO ADOPT THE ESTIMATES FOR THE SUMS REQUIRED
DURING THE YEAR 2022 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 2022 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 \$11,580,580 of revenues and of expenditures, as detailed in Schedule “A” attached hereto, as its estimates required during the year 2022 for the general purposes of the Town.
2. THAT the Town adopts the estimates of \$4,141,286 of revenues and of expenditures, as detailed in Schedule “B” attached hereto, as its estimates required during the year 2022 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, 2022.

BY-LAW READ A FIRST AND SECOND TIME THIS 24 DAY OF JANUARY 2022.

BY-LAW READ A THIRD TIME AND PASSED THIS 24 DAY OF JANUARY 2022.

MAYOR

CLERK

SCHEDULE A TO BY-LAW 3-2022

OPERATING		TOWN OF SHELBURNE GENERAL GOVERNMENT										OPERATING	
		2022 ADOPTED OPERATING BUDGET											
		EXPENDITURE SUMMARY											
Budget Page	DEPARTMENT EXPENDITURES	2020	2020	2021	2021	2022	2022 VS	2022 VS	2023	2024	2025		
		FINAL BUDGET	ACTUAL YEAR END	FINAL BUDGET	ESTIMATED YEAR END	ADOPTED BUDGET	2021 \$	2021 %	ESTIMATED BUDGET	ESTIMATED BUDGET	ESTIMATED BUDGET		
	GENERAL GOVERNMENT SERVICE												
4	TAXATION WRITE-OFFS	38,534	124,935	35,000	49,977	40,000	5,000	14	45,000	45,450	45,905		
7	COUNCIL	146,958	139,329	163,040	151,655	150,788	(12,251)	(8)	155,941	159,411	162,256		
8	ADMINISTRATION	1,255,699	1,579,090	1,376,888	1,594,660	1,550,402	173,514	13	1,623,743	1,662,665	1,639,518		
10	COMMUNICATIONS	0	0	0	0	106,828	106,828	100	108,965	111,144	113,367		
12	TOWN HALL	489,573	429,261	472,734	484,420	450,374	(22,360)	(5)	530,171	510,063	500,053		
13	COMMITTEES	20,000	14,049	16,000	15,500	31,000	15,000	94	26,200	26,404	26,612		
		1,950,764	2,286,663	2,063,662	2,296,212	2,329,393	265,731	13	2,490,020	2,515,136	2,487,710		
	PLANNING & DEVELOPMENT												
14	BIA	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500		
16	PLANNING / ENGINEERING	850,402	904,479	953,298	1,325,337	1,158,049	204,750	21	1,008,264	868,813	910,689		
19	EDC	274,709	196,337	181,469	146,313	157,922	(23,547)	(13)	222,830	135,287	137,793		
		1,135,610	1,111,317	1,145,267	1,482,151	1,326,471	181,203	16	1,241,594	1,014,600	1,058,982		
	PROTECTION PERSONS PROPERTY												
21	NVCA	53,476	53,476	54,058	54,058	56,404	2,346	4	57,814	59,260	60,741		
22	FIRE PROTECTION	401,776	407,340	455,155	425,252	473,086	17,931	4	496,115	520,296	545,686		
24	POLICE PROTECTION	2,864,608	3,592,030	3,364,630	3,337,964	3,600,581	235,951	7	3,186,146	3,179,057	1,691,277		
27	CROSSING GUARDS	98,302	52,202	113,721	58,842	136,628	22,906	20	139,280	142,066	144,907		
29	PROPERTY STANDARDS/BYLAW	102,602	65,078	106,521	95,492	166,432	59,912	56	174,661	167,954	186,313		
		3,520,765	4,170,126	4,094,085	3,971,609	4,433,131	339,046	8	4,054,016	4,068,632	2,628,924		
	ROADS/PUBLIC WORKS/TRANSPORT.												
31	WORKS ROAD ADMINISTRATION	1,667,091	1,636,823	1,718,303	1,695,552	1,961,591	243,288	14	1,969,339	2,226,822	4,124,353		
33	TRANSIT CONVENTIONAL	0	0	33,000	51,500	63,600	30,600	93	64,872	66,169	67,493		
		1,667,091	1,636,823	1,751,303	1,747,052	2,025,191	273,888	16	2,034,211	2,292,992	4,191,846		
	STORM SEWER												
34	STORM SEWER	85,050	60,997	85,050	44,293	129,237	44,187	52	37,491	38,241	39,006		
		85,050	60,997	85,050	44,293	129,237	44,187	52	37,491	38,241	39,006		
	ENVIRONMENTAL SERVICE												
35	WASTE MANAGEMENT	78,040	62,933	78,040	76,000	78,040	0	0	79,601	81,193	90,368		
		78,040	62,933	78,040	76,000	78,040	0	0	79,601	81,193	90,368		
37	HEALTH & SOCIAL SERVICES												
	CEMETERY	111,995	104,987	106,600	107,765	113,065	6,465	6	109,215	144,619	139,819		
		111,995	104,987	106,600	107,765	113,065	6,465	6	109,215	144,619	139,819		
	RECREATION & CULTURAL SERVICES												
38	HERITAGE COMMITTEE	2,800	162	2,800	4,943	2,800	0	0	2,856	2,913	2,971		
39	ARTS & CULTURE COMMITTEE	0	0	0	0	15,000	15,000	100	0	0	0		
40	SHARE OF LIBRARY	205,036	205,036	215,288	208,589	215,288	0	0	219,594	223,986	228,465		
41	LOCAL CULTURAL GRANTS	22,000	19,170	25,000	24,100	37,300	12,300	49	41,300	41,300	41,300		
43	PARKS & RECREATION	566,825	526,684	715,374	780,764	829,139	113,765	16	844,963	861,862	879,100		
44	FIDDLE PARK	10,200	7,284	10,500	10,100	10,500	0	0	10,710	10,924	11,143		
45	TOWN EVENTS	24,955	14,792	23,839	10,404	36,026	12,186	51	25,501	25,989	26,488		
		831,816	773,128	992,801	1,038,901	1,146,053	153,252	15	1,144,924	1,166,974	1,189,467		
	TOTAL GENERAL EXPENDITURES	9,381,131	10,206,975	10,316,809	10,763,982	11,580,580	1,263,771	12	11,191,071	11,322,387	11,826,123		

OPERATING		TOWN OF SHELBURNE GENERAL GOVERNMENT 2022 ADOPTED OPERATING BUDGET						OPERATING			
		REVENUE SUMMARY									
Budget Page	DEPARTMENT REVENUES	2020	2020	2021	2021	2022	2022 VS	2022 VS	2023	2024	2025
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2021	2021	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
	GENERAL GOVERNMENT SERVICE										
4	TAXATION	7,501,740	7,701,092	8,233,281	8,129,346	8,933,351	700,070	9	9,781,430	10,145,754	10,621,409
5	GENERAL REVENUES	945,373	946,506	1,035,974	1,094,747	1,029,163	(6,811)	(1)	819,279	754,131	757,666
11	TOWN HALL REVENUES	7,650	520	150	0	2,150	2,000	1,333	7,653	7,806	7,962
		8,454,763	8,648,117	9,269,405	9,224,093	9,964,663	695,258	8	10,608,362	10,907,691	11,387,038
	PLANNING & DEVELOPMENT										
14	BIA LEVY	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500
15	PLANNING REVENUES	414,200	439,287	301,190	837,455	687,445	386,255	128	335,205	234,638	237,671
18	EDC REVENUES	164,374	98,523	72,000	51,407	7,000	(65,000)	(90)	77,000	7,000	7,000
		589,074	548,310	383,690	899,362	704,945	321,255	84	422,705	252,138	255,171
	PROTECTION SERVICE										
22	FIRE REVENUES	12,000	12,466	12,500	14,113	12,500	0	0	12,500	12,500	12,500
23	POLICE REVENUES	122,994	841,496	449,113	475,250	563,125	114,012	25	8,500	8,500	8,500
28	BY-LAW REVENUES	35,000	38,264	35,000	36,552	34,500	(500)	(1)	35,190	35,894	36,612
		169,994	892,226	496,613	525,914	610,125	113,512	23	56,190	56,894	57,612
	ROADS/PUBLIC WORKS										
30	WORKS ADMIN FEES & CHARGES	12,000	15,425	10,000	14,004	12,000	2,000	20	12,240	12,485	31,484
33	TRANSIT CONVENTIONAL	0	0	0	0	25,000	25,000	100	0	0	0
		12,000	15,425	10,000	14,004	37,000	27,000	270	12,240	12,485	31,484
	STORM SEWER REVENUES										
34	STORM SEWER REVENUES	0	0	50,000	0	50,000	0	0	0	0	0
		0	0	50,000	0	50,000	0	0	0	0	0
	ENVIRONMENTAL SERVICE										
35	WASTE MANAGEMENT REVENUE	24,000	33,179	24,000	21,000	24,000	0	0	24,480	24,970	25,469
		24,000	33,179	24,000	21,000	24,000	0	0	24,480	24,970	25,469
	HEALTH & SOCIAL SERVICES										
36	CEMETERY REVENUES	74,400	60,974	37,000	38,700	38,000	1,000	3	38,760	39,535	40,326
		74,400	60,974	37,000	38,700	38,000	1,000	3	38,760	39,535	40,326
	RECREATION & CULTURAL SERVICES										
38	HERITAGE REVENUE	0	0	0	3,943	0	0	0	0	0	0
39	ARTS & CULTURE REVENUE	0	0	0	0	0	0	0	0	0	0
42	PARKS & RECREATION REVENUE	49,800	3,375	40,300	30,839	132,647	92,347	229	11,010	11,224	11,443
44	FIDDLE PARK REVENUE	1,000	100	1,000	400	1,000	0	0	1,000	1,000	1,000
45	TOWN EVENTS REVENUE	6,100	5,267	4,800	5,725	18,200	13,400	279	16,324	16,450	16,579
		56,900	8,743	46,100	40,907	151,847	105,747	229	28,334	28,675	29,022
	TOTAL GENERAL REVENUE	9,381,131	10,206,974	10,316,808	10,763,981	11,580,580	1,263,772	12	11,191,071	11,322,388	11,826,122

TOWN OF SHELBURNE GENERAL GOVERNMENT 2022 ADOPTED OPERATING BUDGET											
BALANCED CASH BUDGET SUMMARY											
Budget Page	DEPARTMENT REVENUES	2020	2020	2021	2021	2022	2022 VS	2022 VS	2023	2024	2025
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2021	2021	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET

	TOTAL GENERAL EXPENDITURES	9,381,131	10,206,975	10,316,809	10,763,982	11,580,580	1,263,771	12	11,191,071	11,322,387	11,826,123
	LESS TOTAL GENERAL REVENUES	9,381,131	10,206,974	10,316,808	10,763,981	11,580,580	1,263,772	12	11,191,071	11,322,388	11,826,122

	DIFFERENCE	0	(0)	0	0	(0)	0	(0)	0	(0)	0
--	------------	---	-----	---	---	-----	---	-----	---	-----	---

SCHEDULE B TO BY-LAW 3-2022

OPERATING

TOWN OF SHELBURNE
WATER & SEWER
2022 ADOPTED OPERATING BUDGET
EXPENDITURE SUMMARY

OPERATING

Budget Page	DEPARTMENT	2020	2020	2021	2021	2022	2022 VS	2022 VS	2023	2024	2025
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2021	2021	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
4	SANITARY SEWER SYSTEM										
	SEWER OPERATION EXPENDITURES	1,871,771	2,058,703	2,167,001	2,260,583	2,355,329	188,329	9	2,440,196	2,528,458	2,626,793
		1,871,771	2,058,703	2,167,001	2,260,583	2,355,329	188,329	9	2,440,196	2,528,458	2,626,793
7	WATER WORKS SYSTEM										
	WATER OPERATION EXPENDITURE	1,514,495	1,849,284	1,671,538	1,724,252	1,785,957	114,419	7	1,939,535	2,035,927	2,106,058
		1,514,495	1,849,284	1,671,538	1,724,252	1,785,957	114,419	7	1,939,535	2,035,927	2,106,058
	TOTAL EXPENDITURES	3,386,266	3,907,987	3,838,539	3,984,835	4,141,286	302,748	8	4,379,731	4,564,385	4,732,851
	LESS TOTAL REVENUES	3,386,266	3,907,987	3,838,539	3,984,835	4,141,286	302,748	8	4,379,730	4,564,384	4,732,851
	DIFFERENCE	(0)	0	0	(0)	(0)	(0)	(0)	(0)	0	0

OPERATING

TOWN OF SHELBURNE
WATER & SEWER
2022 ADOPTED OPERATING BUDGET
REVENUE SUMMARY

OPERATING

Budget Page	DEPARTMENT	2020	2020	2021	2021	2022	2022 VS	2022 VS	2023	2024	2025
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2021	2021	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
3	SANITARY SEWER SYSTEM										
	SEWER BILLING REVENUE	1,745,513	1,927,440	2,041,431	2,145,755	2,241,648	200,217	10	2,331,314	2,424,567	2,521,549
3	TRANSFER FROM RESERVES	0	0	0	0	0	0	0	0	0	0
3	TRANSFER FROM DC'S	60,258	60,258	54,570	54,570	48,680	(5,890)	-11	42,581	36,264	36,264
3	OTHER SEWER REVENUES	66,000	71,005	71,000	60,258	65,000	(6,000)	-8	66,300	67,626	68,979
3	GRANT REVENUE	0	0	0	0	0	0	0	0	0	0
		1,871,771	2,058,703	2,167,001	2,260,583	2,355,329	188,328	9	2,440,195	2,528,457	2,626,792
6	WATER WORKS SYSTEM										
	WATER OPERATION REVENUE	1,397,995	1,502,997	1,587,982	1,642,854	1,699,022	111,040	7	1,766,983	1,837,663	1,911,169
6	TRANSFER FROM RESERVES	0	0	0	0	0	0	0	0	0	0
6	TRANSFER FROM DC'S	0	158,530	31,056	31,056	29,435	(1,621)	-5	42,052	38,254	34,359
6	OTHER WATER REVENUES	116,500	187,757	52,500	50,342	57,500	5,000	10	130,500	160,010	160,530
6	GRANT REVENUE	0	0	0	0	0	0	(5)	0	0	0
		1,514,495	1,849,284	1,671,538	1,724,252	1,785,958	114,419	7	1,939,535	2,035,926	2,106,059
	TOTAL REVENUES	3,386,266	3,907,987	3,838,539	3,984,835	4,141,286	302,747	8	4,379,730	4,564,384	4,732,851

SCHEDULE "C" TO BY-LAW # 3-2022

TOWN OF SHELBURNE

GENERAL GOVERNMENT / WATER & SEWER

2022 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	\$8,933,351	\$0	\$0	\$0	\$0	\$0	\$8,933,351
Administration	\$1,029,163	\$0	-\$212,265	\$0	\$0	\$0	\$816,898
Communications	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Town Hall	\$32,150	\$0	-\$30,000	\$0	\$0	\$0	\$2,150
Town Surplus	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BIA Levy	\$10,500	\$0	\$0	\$0	\$0	\$0	\$10,500
Planning	\$687,445	\$0	-\$406,045	\$0	\$0	\$0	\$281,400
EDC	\$32,000	\$0	-\$15,000	\$0	\$0	\$0	\$17,000
Fire Revenue	\$12,500	\$0	\$0	\$0	\$0	\$0	\$12,500
Police Revenue	\$563,125	\$0	-\$554,625	\$0	\$0	\$0	\$8,500
By-Law	\$34,500	\$0	\$0	\$0	\$0	\$0	\$34,500
Public Works	\$2,792,708	\$0	-\$776,583	\$0	\$0	\$0	\$2,016,125
Transit	\$25,000	\$0	-\$25,000	\$0	\$0	\$0	\$0
Storm Sewer	\$143,187	\$0	-\$101,000	\$0	\$0	\$0	\$42,187
Waste Mgmt	\$24,000	\$0	\$0	\$0	\$0	\$0	\$24,000
Cemetery	\$38,000	\$0	\$0	\$0	\$0	\$0	\$38,000
Heritage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Fees	\$1,239,065	\$0	-\$928,265	\$0	\$0	\$0	\$310,800
Fiddle Park	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000
Town Events	\$18,200	\$0	\$0	\$0	\$0	\$0	\$18,200
Sub-Total	\$15,615,894	\$0	-\$3,048,783	\$0	\$0	\$0	\$12,567,111
Sanitary Sewer	\$4,795,542	\$0	-\$2,388,893	\$0	\$0	\$0	\$2,406,649
Water Works	\$13,388,965	-\$5,000,000	-\$3,760,570	\$0	\$0	\$0	\$4,628,395
Sub-Total	\$18,184,507	-\$5,000,000	-\$6,149,463	\$0	\$0	\$0	\$7,035,044
GRAND TOTALS	\$33,800,401	-\$5,000,000	-\$9,198,246	\$0	\$0	\$0	\$19,602,155

SCHEDULE "C" TO BY-LAW # 3-2022

TOWN OF SHELBURNE

GENERAL GOVERNMENT / WATER & SEWER

2022 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	\$150,788	\$0	\$0	\$0	\$0	\$0	\$150,788
Administration	\$1,550,402	\$0	\$0	-\$5,000	\$0	\$0	\$1,545,402
Communications	\$106,828	\$0	\$0	\$0	\$0	\$0	\$106,828
Town Hall	\$480,374	\$0	\$0	-\$210,562	-\$30,000	\$0	\$239,812
Committees	\$31,000	\$0	\$0	-\$5,000	\$0	\$0	\$26,000
BIA	\$10,500	\$0	\$0	\$0	\$0	\$0	\$10,500
Planning	\$1,158,049	\$0	\$0	\$0	\$0	\$0	\$1,158,049
EDC	\$182,922	\$0	\$0	-\$30,000	-\$25,000	\$0	\$127,922
NVCA	\$56,404	\$0	\$0	\$0	\$0	\$0	\$56,404
Fire	\$473,086	\$0	\$0	\$0	\$0	\$0	\$473,086
Police	\$3,600,581	\$0	\$0	\$0	\$0	\$0	\$3,600,581
Crossing Guards	\$136,628	\$0	\$0	\$0	\$0	\$0	\$136,628
By-Law	\$166,432	\$0	\$0	-\$5,000	\$0	\$0	\$161,432
Public Works	\$4,742,299	-\$177,757	\$0	-\$60,000	-\$2,602,951	\$0	\$1,901,591
Transit	\$63,600	\$0	\$0	\$0	\$0	\$0	\$63,600
Storm Sewer	\$222,424	\$0	\$0	\$0	-\$93,187	\$0	\$129,237
Waste Mgmt	\$78,040	\$0	\$0	\$0	\$0	\$0	\$78,040
Cemetery	\$113,065	\$0	\$0	-\$5,000	\$0	\$0	\$108,065
Heritage	\$2,800	\$0	\$0	\$0	\$0	\$0	\$2,800
Arts and Culture	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Library	\$215,288	\$0	\$0	\$0	\$0	\$0	\$215,288
Cultural Grants	\$37,300	\$0	\$0	\$0	\$0	\$0	\$37,300
Parks & Rec	\$1,935,557	\$0	\$0	-\$90,000	-\$1,106,418	\$0	\$739,139
Fiddle Park	\$10,500	\$0	\$0	\$0	\$0	\$0	\$10,500
Town Events	\$36,026	\$0	\$0	\$0	\$0	\$0	\$36,026
Vehicle Amort	\$0	\$0	\$0	\$0	\$0	\$120,622	\$120,622
Equip Amort	\$0	\$0	\$0	\$0	\$0	\$149,418	\$149,418
Land Improv Am	\$0	\$0	\$0	\$0	\$0	\$169,597	\$169,597
Building Amort	\$0	\$0	\$0	\$0	\$0	\$493,732	\$493,732
Road Amort	\$0	\$0	\$0	\$0	\$0	\$432,614	\$432,614
Bridge Amort	\$0	\$0	\$0	\$0	\$0	\$4,057	\$4,057
Culvert Amort	\$0	\$0	\$0	\$0	\$0	\$28,003	\$28,003
Sidewalk Amort	\$0	\$0	\$0	\$0	\$0	\$30,564	\$30,564
Street Light Amor	\$0	\$0	\$0	\$0	\$0	\$24,616	\$24,616
Sign Amort	\$0	\$0	\$0	\$0	\$0	\$2,630	\$2,630
Storm Amort	\$0	\$0	\$0	\$0	\$0	\$111,017	\$111,017
Sub-Total	\$15,615,893	-\$177,757	\$0	-\$410,562	-\$3,857,556	\$1,566,870	\$12,736,888
	\$0						-\$169,777
Sanitary Sewer	\$4,795,542	-\$180,213	\$0	-\$848,913	-\$2,260,000	\$0	\$1,506,416
Water Works	\$13,388,965	-\$297,693	\$0	-\$235,888	-\$11,305,315	\$0	\$1,550,069
Sewer Amort	\$0	\$0	\$0	\$0	\$0	\$151,366	\$151,366
Water Amort	\$0	\$0	\$0	\$0	\$0	\$326,932	\$326,932
Sub-Total	\$18,184,507	-\$477,906	\$0	-\$1,084,801	-\$13,565,315	\$478,298	\$3,534,783
	\$0						\$3,500,261
GRAND TOTALS	\$33,800,400	-\$655,663	\$0	-\$1,495,363	-\$17,422,871	\$2,045,168	\$16,271,671
	\$0						\$3,330,484