



TOWN OF SHELBURNE



2018 Budget



General
Operating



General
Capital



Water/Sewer
Operating



Water/Sewer
Capital

Adopted by Resolution December 4th, 2018
By-Law 83-2018 passed December 18th, 2018

EXPENDITURE SUMMARY

Budget Page	DEPARTMENT EXPENDITURES	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
	GENERAL GOVERNMENT SERVICE										
3	TAXATION WRITE-OFFS	42,094	57,680	25,000	14,389	20,000	(5,000)	(20)	20,100	20,301	20,504
5	COUNCIL	124,698	117,411	127,907	121,473	133,607	5,700	4	132,703	135,986	138,678
6	ADMINISTRATION	1,081,997	1,611,109	1,242,467	1,724,473	1,434,671	192,204	15	1,605,251	1,562,898	1,602,266
9	TOWN HALL	214,286	401,910	309,700	278,283	209,492	(100,208)	(32)	210,002	214,202	218,486
10	COMMITTEES	16,500	13,419	16,500	12,466	14,500	(2,000)	(12)	14,790	15,086	15,388
		1,479,575	2,201,529	1,721,574	2,151,084	1,812,270	90,696	5	1,982,845	1,948,473	1,995,322
	PLANNING & DEVELOPMENT										
11	BIA	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500
13	PLANNING / ENGINEERING	352,134	364,786	362,844	559,978	577,696	214,852	59	562,250	571,995	581,935
15	EDC	189,458	178,234	148,253	91,181	247,023	98,770	67	118,140	120,502	122,912
		552,092	553,520	521,597	661,659	835,219	313,622	60	690,890	702,997	715,347
	PROTECTION PERSONS PROPERTY										
16	NVCA	38,200	38,200	45,090	45,091	50,791	5,701	13	52,061	53,363	54,697
17	FIRE PROTECTION	326,700	324,603	310,553	315,055	344,063	33,510	11	352,665	361,481	370,518
19	POLICE PROTECTION	2,262,819	2,264,885	2,357,557	2,401,081	2,559,143	201,586	9	2,631,697	2,706,624	2,784,334
21	CROSSING GUARDS	60,033	61,240	82,057	70,067	83,870	1,813	2	85,548	87,259	89,004
22	PROPERTY STANDARDS/BYLAW	40,156	41,728	71,332	48,061	56,519	(14,813)	342	57,649	58,802	59,978
		2,727,908	2,730,657	2,866,589	2,879,354	3,094,387	227,798	8	3,179,620	3,267,528	3,358,531
	ROADS / PUBLIC WORKS										
24	WORKS ROAD ADMINISTRATION	1,486,708	1,382,714	1,686,710	1,580,386	1,548,585	(138,125)	(8)	1,468,982	1,543,580	1,677,657
		1,486,708	1,382,716	1,686,710	1,580,386	1,548,585	(138,125)	-8	1,468,982	1,543,580	1,677,657
	STORM SEWER										
26	STORM SEWER	44,550	40,140	61,050	46,793	36,550	(24,500)	(40)	37,281	38,027	38,787
		44,550	40,140	61,050	46,793	36,550	(24,500)	-40	37,281	38,027	38,787
	ENVIRONMENTAL SERVICE										
27	WASTE MANAGEMENT	62,800	58,915	77,000	49,747	72,000	(5,000)	(6)	73,440	74,909	76,407
		62,800	58,915	77,000	49,747	72,000	(5,000)	-6	73,440	74,909	76,407
	HEALTH & SOCIAL SERVICES										
29	CEMETERY	64,800	57,636	91,950	64,907	100,150	8,200	9	63,501	64,471	65,460
		64,800	57,636	91,950	64,907	100,150	8,200	9	63,501	64,471	65,460
	RECREATION & CULTURAL SERVICES										
30	HERITAGE COMMITTEE	4,300	4,300	4,300	4,300	2,400	(1,900)	(44)	2,448	2,497	2,547
31	SHARE OF LIBRARY	159,508	159,508	177,195	177,195	196,266	19,071	11	200,191	204,195	208,279
32	LOCAL CULTURAL GRANTS	13,950	18,668	18,950	19,150	19,300	350	2	14,100	14,100	14,100
34	PARKS & RECREATION	401,304	420,711	337,051	335,940	375,603	38,552	11	383,115	390,777	673,593
35	FIDDLE PARK	38,200	39,687	8,200	8,565	28,950	20,750	253	29,154	10,612	10,824
37	TOWN EVENTS	36,475	48,393	39,992	24,663	32,853	(7,139)	(18)	33,525	34,213	34,918
		653,737	691,267	585,688	569,812	655,372	69,684	12	662,533	656,394	944,261
	TOTAL GENERAL EXPENDITURES	7,072,172	7,716,377	7,612,157	8,003,741	8,154,534	542,377	7	8,159,092	8,296,379	8,871,773
	LESS TOTAL GENERAL REVENUES	7,072,172	7,716,377	7,612,157	8,003,741	8,154,534	542,377	7	8,159,092	8,296,378	8,871,773
	DIFFERENCE	0	0	0	0	(0)	(0)	(0)	(0)	0	(0)

TOWN OF SHELBURNE
GENERAL GOVERNMENT
2018 FINAL OPERATING BUDGET

REVENUE SUMMARY

Budget Page	DEPARTMENT REVENUES	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
	GENERAL GOVERNMENT SERVICE										
3	TAXATION	5,751,142	6,190,372	6,403,021	6,543,518	6,799,915	396,894	6	7,047,259	7,215,260	7,527,358
4	GENERAL REVENUES	897,629	975,115	801,872	913,079	763,045	(38,827)	(5)	736,302	717,480	698,781
8	TOWN HALL REVENUES	8,150	7,639	21,650	20,164	7,650	(14,000)	(65)	7,803	7,959	8,118
		6,656,921	7,173,125	7,226,543	7,476,760	7,570,610	344,067	5	7,791,364	7,940,698	8,234,258
	PLANNING & DEVELOPMENT										
11	BIA LEVY	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500
12	PLANNING REVENUES	91,350	168,775	53,286	135,590	153,600	100,314	188	64,872	66,169	67,493
14	EDC REVENUES	2,200	29,251	37,700	4,763	136,200	98,500	261	5,100	5,202	5,306
		104,050	208,526	101,486	150,853	300,300	198,814	196	80,472	81,871	83,299
	PROTECTION SERVICE										
17	FIRE REVENUES	54,811	52,714	25,553	27,480	10,000	(15,553)	(61)	10,250	10,506	10,769
18	POLICE REVENUES	162,050	164,116	136,394	179,918	129,044	(7,350)	(5)	131,580	134,211	136,895
22	BY-LAW REVENUES	3,500	5,355	3,500	8,080	39,750	36,250	1,036	40,545	41,356	42,183
		220,361	222,186	165,447	215,479	178,794	13,347	8	182,375	186,073	189,847
	ROADS/PUBLIC WORKS										
23	WORKS ADMIN FEES & CHARGES	8,360	18,644	9,900	49,963	10,100	200	2	8,752	8,927	9,106
		8,360	18,644	9,900	49,963	10,100	200	2	8,752	8,927	9,106
	STORM SEWER REVENUES										
26	STORM SEWER REVENUES	0	0	12,500	12,500	0	(12,500)	(100)	0	0	0
		0	0	12,500	12,500	0	(12,500)	(100)	0	0	0
	ENVIRONMENTAL SERVICE										
27	WASTE MANAGEMENT REVENUE	16,300	22,126	23,100	18,184	23,100	0	0	23,562	24,033	24,514
		16,300	22,126	23,100	18,184	23,100	0	0	23,562	24,033	24,514
	HEALTH & SOCIAL SERVICES										
28	CEMETERY REVENUES	44,880	41,210	50,380	51,783	28,380	(22,000)	(44)	28,948	29,527	30,117
		44,880	41,210	50,380	51,783	28,380	(22,000)	-44	28,948	29,527	30,117
	RECREATION & CULTURAL SERVICES										
30	HERITAGE REVENUE	0	0	0	0	0	0	0	0	0	0
33	PARKS & RECREATION REVENUE	15,000	18,160	16,500	22,533	17,500	1,000	6	17,850	18,207	293,571
35	FIDDLE PARK REVENUE	0	0	0	850	18,750	18,750	100	18,750	0	0
36	TOWN EVENTS REVENUE	6,300	12,401	6,300	4,836	7,000	700	11	7,020	7,040	7,061
		21,300	30,561	22,800	28,219	43,250	20,450	117	43,620	25,247	300,632
	SUBTOTAL DEPARTMENT REVENUE	7,072,172	7,716,377	7,612,157	8,003,741	8,154,534	542,377	7	8,159,092	8,296,377	8,871,773
	TOTAL REVENUES	7,072,172	7,716,377	7,612,157	8,003,741	8,154,534	542,377	7	8,159,092	8,296,377	8,871,773

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: GENERAL GOVERNMENT TAXATION
REVENUES: 01-0400

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
4010	RESIDENTIAL & FARM TAX	4,722,513	4,744,548	5,368,239	5,368,243	5,766,795	398,556	7	5,910,965	6,058,739	6,210,208
4011	COMMERCIAL & INDUSTRIAL TX	881,535	890,136	934,782	934,782	991,465	56,683	6	1,011,294	1,031,520	1,052,151
4013	SUPPLEMENTAL TAXATION	125,000	533,593	100,000	240,492	41,655	(58,345)	-58	125,000	125,000	265,000
4015	AMARANTH ANNEXED LANDS	22,094	22,094	0	0	0	0	0	0	0	0
	TOTAL TAX REVENUE	5,751,142	6,190,372	6,403,021	6,543,518	6,799,915	396,894	6	7,047,259	7,215,260	7,527,358
4017	TAXES WRITTEN OFF RESIDENTIAL	10,000	34,859	15,000	8,893	10,000	(5,000)	-33	10,100	10,201	10,303
4018	TAXES WRITTEN OFF COMM	10,000	727	10,000	5,496	10,000	0	0	10,000	10,100	10,201
4019	AMARANTH SCHOOL ROAD	22,094	22,094	0	0	0	0	0	0	0	0
	TOTAL TAX WRITEOFFS	42,094	57,680	25,000	14,389	20,000	(5,000)	-20	20,100	20,301	20,504
								0			
	NET GOVERNMENT TAXATION	5,709,048	6,132,692	6,378,021	6,529,128	6,779,915	401,894	6	7,027,159	7,194,959	7,506,854

Note:

Tax Assessment used is based upon MPAC control totals

In this budget \$68,265 represents 1% retained tax rate increase/decrease

Supplemental Assessments based on average assessment of \$300,000 for 10 Lots left in Phase 8 Greenbrook & IT additional assessment

4019 Amaranth Annexed Land Payment Ended in 2016

Keeping the same tax rate	2017	2018
Average Single Home Assessment	292,209	303,897
Town Portion of Taxes	\$2,147.32	\$2,210.88
Annual Increase - Town Portion		\$63.56

(Average Single Home Assessment taken by adding 4% phase-in to 2017 average)

(1% reduction in the tax rate - represents a 3% increase in tax levy)

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: GENERAL GOVERNMENT REVENUES
REVENUES: 01-0401

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
4601	CANADA POST PIL	8,454	8,533	8,610	8,493	8,570	(40)	0	8,741	8,916	9,094
4602	BOARD OF MANAGEMENT PIL	6,675	6,808	7,163	7,056	7,405	242	3	7,553	7,704	7,859
4622	LCBO PIL	4,328	4,414	4,467	4,400	4,451	(15)	0	4,540	4,631	4,724
4625	ONTARIO HYDRO PIL	3,653	3,655	2,781	2,202	2,419	(362)	-13	2,468	2,517	2,568
4811	OMPF GRANT	598,000	598,000	522,700	522,700	444,300	(78,400)	-15	425,000	400,000	375,000
6200	TAX CERTIFICATES	5,500	7,702	6,000	9,645	8,000	2,000	33	8,160	8,323	8,490
6201	GENERAL ADMIN FEES & CHARG	1,400	4,884	1,500	9,731	2,700	1,200	80	2,754	2,809	2,865
6202	TRADE LICENSES, SIGN PERMITS	4,500	4,910	4,500	6,560	4,500	0	0	4,590	4,682	4,775
6203	PROVINCIAL OFFENCES ACT	40,000	76,754	51,000	80,308	72,000	21,000	41	73,440	74,909	76,407
6205	MARRIAGE PERMITS	6,000	7,260	6,000	8,140	7,000	1,000	17	7,140	7,283	7,428
6206	LOTTERY LICENSES	7,100	9,124	8,000	6,079	6,000	(2,000)	-25	6,120	6,242	6,367
6207	TAXI LICENCES	1,050	1,811	900	2,531	1,800	900	100	1,836	1,873	1,910
6208	MARRIAGE CEREMONY	4,000	7,800	5,000	9,000	8,000	3,000	60	8,160	8,323	8,490
6300	PENALTIES/INTEREST ON TAXES	100,000	110,701	103,877	121,838	105,000	1,123	1	107,100	109,242	111,427
6350	PENNY ROUNDING	(1)	0	(1)	(1)	(1)	0	0	-1	-1	-1
6375	HST REBATE - MUNICIPAL ALLOW.	0	0	0	3,439	3,500	3,500	100	0	0	0
6421	BANK INTEREST EARNED	56,000	72,828	58,000	89,185	65,000	7,000	12	66,300	67,626	68,979
6603	TRANSFER FROM ADMIN RESERVE	0	0	9,375	9,375	10,000	625	7	0	0	0
6700	FINES LEASE PAYMENT	2,000	2,000	2,000	2,400	2,400	400	20	2,400	2,400	2,400
6706	SUMMER STUDENT GRANT	1,040	0	0	0	0	0	0	0	0	0
6710	MISCELLANEOUS GRANTS	0	0	0	10,000	0	0	0	0	0	0
6711	TSF FROM GENERAL CAPITAL RES.	47,930	47,930	0	0	0	0	0	0	0	0
	GENERAL REVENUES	897,629	975,115	801,872	913,079	763,045	(38,827)	-5	736,302	717,480	698,781

ACCOUNT DESCRIPTIONS

- 4811 Budget based on decrease in allocations as announced by the Ministry of Finance
- 6201 Commissioner Fees, NSF Fees, Pins, Photocopies, Faxing, Other Miscellaneous Fees
- 6207 Based on various renewal fees for Taxi
- 6375 New Revenue Line rather than offsetting Council Expenses 1010-7369 (2016)
- 6603 For 2017 County Grant put into Reserves for Back Lane Heritage Signs (6710) brought forward to 2018
- 6700 Lease Agreement ends 2021

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: MEMBERS OF COUNCIL

EXPENDITURES 01-1010

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7106	COUNCIL SALARIES	104,489	104,489	106,579	103,718	108,710	2,131	2	110,884	113,656	115,930
7150	COUNCIL BENEFITS	3,476	3,476	3,567	3,461	3,659	92	3	3,732	3,825	3,902
7151	COUNCIL EHT	1,358	1,360	1,386	1,348	1,413	27	2	1,441	1,478	1,507
7367	COUNCIL CONFERENCES	5,000	1,713	5,000	2,816	5,000	0	0	5,100	5,228	5,332
7369	COUNCIL NEWSLETTERS	4,500	394	4,500	4,076	4,500	0	0	4,590	4,705	4,799
7401	COUNCIL CELL PHONE	0	916	1,000	1,075	1,000	0	0	1,020	1,046	1,066
7370	COUNCIL MATERIALS/SUPPLIES	1,500	1,388	1,500	1,553	4,950	3,450	230	1,500	1,538	1,568
7371	CDRC COMMITTEE	1,000	450	1,000	300	1,000	0	0	1,020	1,046	1,066
7372	LIBRARY COMMITTEE	2,000	1,450	2,000	1,750	2,000	0	0	2,040	2,091	2,133
7374	POLICE SERVICE BRD WAGE	1,375	1,775	1,375	1,375	1,375	0	0	1,375	1,375	1,375
	COUNCIL EXPENDITURES	124,698	117,411	127,907	121,473	133,607	5,700	4	132,703	135,986	138,678

7106 CPI increase per suggestion in Ward & Uptigrove Human Resource Report completed in 2014 - 2% used in 2018 budget

7370 Includes \$3,450 for 3 Laptops for Councillors

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: ADMINISTRATION

EXPENDITURES 01-1020

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	ADMIN SALARIES	504,910	531,280	552,623	546,345	619,214	66,591	12	616,598	628,930	641,509
7102	ADMIN CONTRACT LABOUR	0	0	0	0	0	0	0	0	0	0
7103	ADMIN SICK CREDIT	6,000	6,044	6,000	8,534	6,000	0	0	6,120	6,242	6,367
7150	ADMIN BENEFITS	134,289	133,990	146,979	134,702	164,684	17,705	12	147,082	150,024	153,024
7151	ADMIN EHT	10,570	10,059	11,510	11,268	12,655	1,145	10	12,908	13,166	13,430
7152	ADMIN WSIB	14,306	12,903	16,035	18,099	18,530	2,495	16	18,901	19,279	19,665
7302	ADMIN OFFICE SUPPLIES	10,000	5,636	10,000	7,929	10,000	0	0	10,200	10,404	10,612
7303	ADMIN COPYING & PRINTING	10,100	9,996	10,100	10,166	10,000	(100)	-1	10,200	10,404	10,612
7305	ADMIN LEASED EQUIPMENT	14,000	6,836	12,000	7,672	7,000	(5,000)	-42	7,300	7,300	7,300
7306	ADMIN EDUCATIONAL COURSE	3,100	1,961	3,100	2,293	5,000	1,900	61	5,100	5,202	5,306
7314	ADMIN OTHER SUPPLIES	16,000	16,416	16,000	14,336	16,000	0	0	16,320	16,646	16,979
7315	ADMIN COMPUTER SUPPORT	45,943	28,460	52,325	44,002	55,075	2,750	5	56,177	57,300	58,446
7317	ADMIN ASSET MGMT (PSAB)	10,000	14,401	15,000	7,006	15,000	0	0	15,300	15,606	15,918
7351	ADMIN CONFERENCE EXPENSES	7,300	9,949	8,500	5,763	8,500	0	0	8,670	8,843	9,020
7352	ADMIN MEMBERSHIP FEES	5,000	5,142	5,200	5,624	6,000	800	15	6,120	6,242	6,367
7353	ADMIN AUDIT FEES	34,945	32,258	37,000	35,311	35,000	(2,000)	-5	35,700	36,414	37,142
7360	ADMIN HUMAN RESOURCES	13,700	1,348	13,700	43,921	26,000	12,300	90	26,520	27,050	27,591
7361	ADMIN INSURANCE	67,600	47,651	67,000	47,071	67,000	0	0	68,340	69,707	71,101
7362	ADMIN LEGAL FEES	10,000	12,333	12,000	9,991	12,000	0	0	12,240	12,485	12,734
7364	ADMIN POSTAGE & COURIER	10,000	15,557	11,500	10,773	11,500	0	0	11,730	11,965	12,204
7401	ADMIN TELEPHONE & CELL PHONES	12,000	10,336	11,000	10,946	11,000	0	0	11,220	11,444	11,673
7403	ADMIN BANK SERVICE CHARGE	2,100	2,098	2,200	2,340	2,200	0	0	2,244	2,289	2,335
7405	ADMIN ADVERTISING	7,500	3,991	7,500	4,471	7,000	(500)	-7	7,140	7,283	7,428
7406	ADMIN BIRD CONTROL PROG	2,000	1,451	2,000	1,517	2,000	0	0	2,040	2,081	2,122
7407	ADMIN BANK LOAN INTEREST	1,000	0	0	0	0	0	0	0	0	0
7408	ADMIN ELECTIONS (&Tsf to Reserve)	0	0	5,000	5,716	25,000	20,000	400	5,000	5,000	5,000
7510	ADMIN TRF TO EQUIPMENT CAP	0	0	0	0	0	0	0	0	0	0
7510	ADMIN TRF TO ADMIN CAPITAL	0	0	0	0	3,334	3,334	100	11,000	0	0
7516	MOSAIC MURIAL	9,375	0	9,375	9,375	0	(9,375)	-100	0	0	0
7520	BACK LANE NAMING SIGNS	0	0	0	0	10,000	10,000	100	0	0	0
7600	TSF TO ADMIN RESERVE	0	9,375	0	10,000	0	0	0	0	0	0

7601	TRF TO CONTINGENCY RESERVE	0	0	0	0	0	0	0	0	0	0
7601	INC. TO CONTINGENCY RESERVE	24,873	34,873	0	0	0	0	0	0	0	0
7606	ADMIN STUDY - RE: FACILITIES	25,000	9,866	0	23,557	0	0	0	0	0	0
7607	TRANSFER TO CAPITAL RESERVE	70,386	70,686	198,820	198,820	268,979	70,159	35	475,081	421,591	438,379
7607	TRANSFER TO CAPITAL RESERVE	0	566,213	0	386,928	0	0	0	0	0	0
7700	TSF ACCRUED CHARGES OTHER/HR	0	0	0	100,000	0	0	0	0	0	0
	ADMIN EXPENDITURES	1,081,997	1,611,109	1,242,467	1,724,473	1,434,671	192,204	15	1,605,251	1,562,898	1,602,266

ACCOUNT DESCRIPTIONS

- 7101 Based on 2% CPI - includes summer student and grid moves.
- 7150 Manulife Benefit increase 15% (under negotiations)
- 7305 Pitney Bowes Lease \$3080/yr ends Dec 2021; Excel Lease \$3802/yr ends Feb 2019
- 7314 Includes \$82/mth for service & guarantee for new folding machine in Capital
- 7314 Includes School Achievement Awards of \$500
- 7315 Keystone \$ 11,000
- Ceridian \$ 11,000
- County of Dufferin IT Services \$ 13,000
- Website Licensing (Re Red Grant) \$ 1,500 (will be removed if Red Grant is unsuccessful)
- Watchguard Firewall Renewal (3Yrs) \$ 1,000
- Software, Domain & Email Licenses \$ 6,575
- Misc Software Purchases & 2 Computers \$ 5,000
- Cisco Catalyst & Dell Power Connect \$ 6,000
- Total of Account 7315 \$ 55,075**
- 7317 PSAB Software Maintenance & Updates \$ 10,000
- 7360 Comprehensive Pay Grid Review \$ 20,000
- 7361 Cowan estimated premium plus allowance for settlement of O/S claims
- 7408 Setting aside \$5,000/yr to help offset election year expenses
- 7510 Tsf to Capital for purchase of Pitney Bowes Folding/Inserting machine
- 7520 Back Lane Renaming - Heritage offset by revenue

Note: Admin Pay Consultant & Admin Human Resources
 Lines 7359 & 7360 have been combined into one expense line

7607	Recommended Distribution of 2017 Surplus	\$ 386,928	
	Transfer to Rds Capital to Cleanup Wks Yard	\$ 75,000	2018 Capital Project
	Transfer to Contingency Reserve	\$ 50,000	
	Tsf to Capital Reserve	\$ 70,478	as a result of adjusting year end to actual
	Transfer to Police Accommodation Reserve	\$ 191,450	as per council motion at budget approval
		\$ 386,928	

FUNCTION: GENERAL GOVERNMENT SERVICE

SERVICE: TOWN HALL

REVENUES 01-1035

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5408	BOOKED LABOUR	150	100	150	169	150	0	0	153	156	159
5409	CONCERT HALL RENT	8,000	7,131	8,000	6,494	7,500	(500)	-6	7,650	7,803	7,959
5410	TOWN HALL OTHER REVENUE	0	408	0	0	0	0	0	0	0	0
5411	TOWN HALL TSF FROM RESERVES	0	0	13,500	13,500	0	(13,500)	-100	0	0	0
	TOWN HALL REVENUE	8,150	7,639	21,650	20,164	7,650	(14,000)	-65	7,803	7,959	8,118

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: TOWN HALL

EXPENDITURES 01-1035

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	TOWN HALL LABOUR	90,891	83,856	92,347	91,832	88,814	(3,533)	-4	90,591	92,403	94,251
7102	TOWN HALL SICK CREDIT	1,000	0	1,000	1,626	1,000	0	0	1,020	1,040	1,061
7103	TOWN HALL CONTRACT LABOUR	0	0	0	0	0	0	0	0	0	0
7150	TOWN HALL BENEFITS	20,046	20,367	20,976	20,623	22,094	1,118	5	22,536	22,987	23,447
7151	TOWN HALL EHT	1,780	1,659	1,810	1,831	1,741	(69)	-4	1,776	1,812	1,848
7152	TOWN HALL WSIB	2,618	2,451	2,817	2,863	2,842	25	1	2,899	2,957	3,016
7395	TOWN HALL ELEVATOR	7,450	7,636	8,050	10,611	10,000	1,950	24	10,200	10,404	10,612
7403	TOWN HALL MAINT/MATERIALS	42,500	21,981	42,500	25,588	29,000	(13,500)	-32	26,000	26,520	27,050
7405	TOWN HALL HYDRO & WATER	32,000	39,428	37,000	31,898	38,000	1,000	3	38,760	39,535	40,326
7408	TOWN HALL GAS EXPENSE	5,000	4,093	5,000	4,376	5,000	0	0	5,100	5,202	5,306
7418	MECHANICAL SYSTEM	6,000	0	6,000	4,035	6,000	0	0	6,120	6,242	6,367
7419	TOWN HALL OTHER SERVICES	5,000	1,938	12,200	3,001	5,000	(7,200)	-59	5,000	5,100	5,202
7510	TOWN HALL TSF TO CAPITAL	0	0	80,000	80,000	0	(80,000)	-100	0	0	0
7600	TSF TO TOWN HALL RESERVE (OP)	0	13,500	0	0	0	0	0	0	0	0
7600	TSF TO TOWN HALL RESERVE (CAP)	0	205,000	0	0	0	0	0	0	0	0
	TOWN HALL EXPENDITURES	214,286	401,910	309,700	278,283	209,492	(100,208)	-32	210,002	214,202	218,486

NET FUNDS TO BE RAISED **(206,136)** **(394,271)** **(288,050)** **(258,120)** **(201,842)** **86,208** **(32)** **(202,199)** **(206,243)** **(210,368)**

ACCOUNT DESCRIPTIONS

- 7101 Includes cost of Building Superintendent, Cleaning Personnel & Concert Attendant reduction in shows - Reflects 2% CPI increase
- 7403 Regular Bldg Maintenance
- 7600 Transfers to Reserve for future Townhall expenditures over and above maintenance

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: COMMITTEES

EXPENDITURES 01-1060

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7105	HEALTH & SAFETY COMMITTEE	14,000	11,395	14,000	10,454	14,000	0	0	14,280	14,566	14,857
7110	EMERGENCY MANAGEMENT	500	24	500	12	500	0	0	510	520	531
7111	ACCESSIBILITY COMMITTEE	2,000	223	2,000	116	0	(2,000)	-100	0	0	0
7200	ACCESSIBILITY TSF TO RESERVE	0	1,777	0	1,884	0	0	0	0	0	0
	COMMITTEE EXPENDITURES	16,500	13,419	16,500	12,466	14,500	(2,000)	-12	14,790	15,086	15,388

7111 Removed from Budget as per Council Nov 20, 2017

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: PLANNING & DEVELOPMENT

REVENUES 01-1090

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5400	PLANNING APPLICATION FEES	20,000	88,030	40,000	100,053	60,000	20,000	50	61,200	62,424	63,672
5401	ZONING CERTIFICATES	600	1,070	600	1,105	600	0	0	612	624	637
5403	MUNICIPAL APPROVALS	3,000	4,650	3,000	3,270	3,000	0	0	3,060	3,121	3,184
5406	SEWER SHARE OF DEVELOPMENT	9,000	9,000	0	0	0	0	0	0	0	0
5407	DC SHARE OF GROWTH STUDIES	25,000	25,000	9,686	0	65,000	55,314	571	0	0	0
5408	DEVELOPER LOT FEES	24,750	24,750	0	0	0	0	0	0	0	0
5409	WATER SHARE OF DEVELOPMENT	9,000	9,000	0	0	0	0	0	0	0	0
5410	WORKS SHARE OF DEVELOPMENT	0	0	0	0	0	0	0	0	0	0
5413	CASH IN LIEU OF PARKLAND REV	0	7,275	0	31,162	0	0	0	0	0	0
5420	TSF FROM OPERATING RESERVE	0	0	0	0	25,000	25,000	100	0	0	0
	PLANNING REVENUES	91,350	168,775	53,286	135,590	153,600	100,314	188	64,872	66,169	67,493

REVENUES INCLUDE:

- 5400 Includes : Rezoning, Consents, Minor Variances & Site Plan Revenues & Developer Driven Revenues
- 5403 Includes : Building Permit Approvals
- 5407 DC transfer to help offset cost of Master Service Study
- 5408 No Developer Lot Fees for 2018
- 5420 Tsf from Operating Reserve to cover DC Update not completed in 2017

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: PLANNING & DEVELOPMENT

EXPENDITURES 01-1090

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	TOWN STAFF PLANNING LABOUR	20,000	20,000	20,000	20,000	20,000	0	0	20,400	20,808	21,224
7101	TOWN STAFF LABOUR (see below)	84,660	74,517	75,000	47,254	128,297	53,297	71	130,863	133,480	136,150
7102	PLANNER CONTRACT LABOUR (GSP)	195,000	128,357	150,000	194,789	170,000	20,000	13	173,400	176,868	180,405
7103	ENGINEER CONTRACT LABOUR (SBA)	20,000	103,467	50,000	194,092	85,000	35,000	70	86,700	88,434	90,203
7104	GIS	6,000	9,397	15,000	21,885	15,000	0	0	15,300	15,606	15,918
7107	PLANNING ADVERTISING	4,000	3,204	4,000	6,551	5,000	1,000	25	5,100	5,202	5,306
7108	PLANNING SUPPLIES/POSTAGE	800	2,720	2,000	2,087	3,300	1,300	65	3,366	3,433	3,502
7110	PLANNING LEGAL	10,000	2,707	10,000	8,741	10,000	0	0	10,200	10,404	10,612
7150	ENGINEER - BENEFITS	7,584	7,906	8,093	6,054	34,702	26,609	329	35,396	36,104	36,826
7151	ENGINEER - EHT	1,651	1,252	1,463	921	2,518	1,055	72	2,568	2,620	2,672
7152	ENGINEER - WSIB	2,438	1,849	2,288	1,441	3,879	1,591	70	3,957	4,036	4,117
7153	GROWTH STUDIES CONSULTANT	0	2,137	25,000	0	25,000	0	0	0	0	0
7153	MASTER SERVICING STUDY et al	0	0	0	0	75,000	75,000	100	75,000	75,000	75,000
7160	TRANSFER TO OPERATING RESERVE	0	0	0	25,000	0	0	0	0	0	0
7511	TSF TO CASH IN LIEU OF PARKING	0	0	0	0	0	0	0	0	0	0
7512	TSF TO CASH IN LIEU OF PARKLAND	0	7,275	0	31,162	0	0	0	0	0	0
	PLANNING EXPENDITURES	352,134	364,786	362,844	559,978	577,696	214,852	59	562,250	571,995	581,935

NET FUNDS TO BE RAISED **(260,784)** **(196,011)** **(309,558)** **(424,389)** **(424,096)** **(114,538)** **37** **(497,378)** **(505,826)** **(514,442)**

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: PLANNING & DEVELOPMENT

- 7101 Share of Clerk's Dept Labour & Full Time Development Engineer & GIS Technician
- 7102 Planning Contract Labor- General Services
- 7103 Assimilative Capacity Study moved to sewer account 01-3030-7362
- 7108 Includes Ipad for Engineer
- 7153 DC Study Amendment \$25,000 (Not done in 2017 - carried forward to 2018)
- 7153 Master Servicing Study \$ 65,078 offset by Transfer from DC's (Total cost estimated up to \$175,000 spread over multiple years)

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: ECONOMIC DEVELOPMENT

REVENUES 01-1095

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5405	EDC FUNCTION REVENUE	1,700	1,632	1,700	2,461	2,500	800	47	2,550	2,601	2,653
5407	EDC SPONSORSHIP & DONATIONS	500	500	1,000	2,302	2,500	1,500	150	2,550	2,601	2,653
5408	EDC TRANSFER FROM RESERVES	0	27,119	35,000	0	65,600	30,600	87	0	0	0
5409	EDC RED GRANT	0	0	0	0	65,600	65,600	100	0	0	0
	EDC REVENUES	2,200	29,251	37,700	4,763	136,200	98,500	261	5,100	5,202	5,306

5408 Cover balance of RED Grant Projects

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: ECONOMIC DEVELOPMENT

EXPENDITURES 01-1095

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	EDC COORDINATOR LABOUR	17,745	25,773	57,272	49,870	56,666	(606)	-1	57,799	58,955	60,134
7150	EDC BENEFITS	7,674	8,995	16,602	15,628	17,465	863	5	17,814	18,170	18,534
7151	EDC EHT	1,328	1,240	1,123	978	1,112	(11)	-1	1,134	1,157	1,180
7152	EDC WSIB	1,961	1,832	1,625	1,530	1,685	60	4	1,719	1,753	1,788
7250	EDC CONFERENCES/TRAVEL	1,600	1,118	1,700	2,371	3,000	1,300	76	3,060	3,121	3,184
7251	HILLS OF HEADWATERS	8,711	8,711	8,886	8,886	9,061	175	2	9,242	9,427	9,616
7252	EDC REPORTS/PROJECTS/STUDIES	30,440	18,805	35,000	0	131,200	96,200	275	0	0	0
7301	EDC MEMBERSHIP FEES	645	0	645	321	1,189	544	84	1,213	1,237	1,262
7302	MARKETING / ADVERTISING	3,000	820	6,000	854	3,000	(3,000)	-50	3,060	3,121	3,184
7303	WORKSHOPS/TRAINING/MILEAGE	2,200	2,167	2,500	2,045	3,745	1,245	50	3,820	3,896	3,974
7305	EDC WEBSITE ENGAGEMENT TOOL	5,000	293	5,000	320	7,000	2,000	40	7,140	7,283	7,428
7306	INDUSTRIAL DEVELOPMENT	500	24	1,500	49	1,500	0	0	1,530	1,561	1,592
7307	SMALL BUSINESS ENTERPRISE	2,800	2,800	2,900	2,900	2,900	0	0	2,958	3,017	3,078
7308	EDC PUBLIC RELATIONS	5,500	2,050	6,000	4,401	6,000	0	0	6,120	6,242	6,367
7314	EDC MATERIALS & SUPPLIES	0	3,250	1,500	1,028	1,500	0	0	1,530	1,561	1,592
7510	EDC TRANSFER TO CAPITAL	0	0	0	0	0	0	0	0	0	0
7512	EDC TRANSFER TO RESERVE	100,355	100,355	0	0	0	0	0	0	0	0
	EDC EXPENDITURES	189,458	178,234	148,253	91,181	247,023	98,770	67	118,140	120,502	122,912

NET FUNDS TO BE RAISED **(187,258)** **(148,983)** **(110,553)** **(86,418)** **(110,823)** **(270)** **0** **(113,040)** **(115,300)** **(117,606)**

ACCOUNT DESCRIPTION							
7250	EDCO & EDAC	\$ 2,000	7302	Presentation Materials	\$ 1,400	7305	Bang the Table Online Engagement
				General Advertising	\$ 1,000		
7252	Community Improvement Plan CIP Website	\$ 80,000		Headwaters	\$ 300		
		\$ 51,200		Dufferin Brd of Trade	\$ 300	7308	EDC Breakfast
		\$ 131,200			\$ 3,000		\$ 3,500
							\$ 1,500
							\$ 1,000
7301	EDCO, EDAC, Constant Contact	\$ 1,189	7303	Includes Mileage/Meals	\$ 3,745		\$ 6,000

FUNCTION: PROTECTION SERVICES

SERVICE: NVCA

EXPENDITURES 01-1050

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7700	NVCA REQUISITION	38,200	38,200	45,090	45,091	50,791	5,701	13	52,061	53,363	54,697
	NVCA EXPENDITURES	38,200	38,200	45,090	45,091	50,791	5,701	13	52,061	53,363	54,697

Draft Budget Provided by NVCA

7700	NVCA Operating Costs	\$ 47,114	
7700	NVCA Capital Costs	\$ 2,677	
7700	**Special One Time	\$ 1,000	(Integrated Watershed Mgmt Plan - FCM Grant)
		\$ 50,791	

FUNCTION: PROTECTION SERVICES
SERVICE: FIRE PROTECTION

REVENUES 01-2010

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5101	FIRE TRANSFER FROM RESERVE	43,111	43,111	15,553	15,553	0	(15,553)	-100	0	0	0
5403	FIRE - BELL TOWER LEASE PYMT	11,700	9,603	10,000	11,927	10,000	0	0	10,250	10,506	10,769
	FIRE REVENUES	54,811	52,714	25,553	27,480	10,000	(15,553)	-61	10,250	10,506	10,769

EXPENDITURES 01-2010

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7102	FIRE - FPO (PAID TO FIRE DEPT)	50,000	50,000	0	0	0	0	0	0	0	0
7151	FIRE - REQUISITION TO SDFD	265,000	249,447	300,553	303,127	334,063	33,510	11	342,415	350,975	359,749
7153	TRANSFER TO FIRE RESERVE	0	15,553	0	0	0	0	0	0	0	0
7365	FIRE - BELL LEASE OWED TO FIRE	11,700	9,603	10,000	11,927	10,000	0	0	10,250	10,506	10,769
	FIRE EXPENDITURES	326,700	324,603	310,553	315,055	344,063	33,510	11	352,665	361,481	370,518

NET FUNDS TO BE RAISED **(271,889)** **(271,889)** **(285,000)** **(287,574)** **(334,063)** **(49,063)** **(72)** **(342,415)** **(350,975)** **(359,749)**

5403 Revenue is reimbursed to the fire dept on line 7365
7151 Based on Draft Budget with no Cost Sharing Formula provided as yet

FUNCTION: PROTECTION SERVICES
SERVICE: POLICE PROTECTION

REVENUES 01-2020

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5201	GAIN OR LOSS ON SALE OF ASSET	0	0	3,000	5,373	4,000	1,000	33	4,080	4,162	4,245
5402	GENERAL POLICE REVENUE	6,000	4,530	5,000	4,957	5,000	0	0	5,100	5,202	5,306
5403	RCMP FINGERPRINT REVENUE	1,000	705	1,000	770	1,000	0	0	1,020	1,040	1,061
5404	CRIMINAL RECORD CHECKS	6,000	10,870	7,000	12,139	9,500	2,500	36	9,690	9,884	10,081
5407	POLICE RIDE GRANT	9,000	8,902	8,900	8,895	8,944	44	0	9,123	9,305	9,491
5410	DOG LICENCES	8,500	15,684	10,000	18,570	0	(10,000)	-100	0	0	0
5418	D.A.R.E. REVENUE	1,700	1,695	1,700	100	1,500	(200)	-12	1,530	1,561	1,592
5419	PAID DUTY REVENUES	16,500	16,763	19,000	17,513	18,000	(1,000)	-5	18,360	18,727	19,102
5421	TRF FR BICYCLE UNIT DONATION	500	0	500	0	0	(500)	-100	0	0	0
5422	SAFER COMMUNITIES GRANT	35,000	32,919	35,000	36,500	35,000	0	0	35,700	36,414	37,142
5427	COURT SECURITY REVENUE (CSPT)	4,300	4,388	5,294	5,294	6,100	806	15	6,177	6,300	6,426
5428	TSF FROM OPERATING RESERVE	40,000	40,000	40,000	69,807	40,000	0	0	40,800	41,616	42,448
5429	COMMUNITY SERVICE INITIATIVE	0	636	0	0	0	0	0	0	0	0
5434	TSF FROM DEVELOPMENT CHGS	0	0	0	0	0	0	0	0	0	0
5435	TSF FROM POLICY RESERVE	2,500	2,500	0	0	0	0	0	0	0	0
5436	SITUATION TABLE GRANT	15,525	15,525	0	0	0	0	0	0	0	0
5437	TSF FR SITUATION TABLE RESERVE	15,525	9,000	0	0	0	0	0	0	0	0
	POLICE REVENUES	162,050	164,116	136,394	179,918	129,044	(7,350)	-5	131,580	134,211	136,895

ACCOUNT DESCRIPTION

Draft Budget Provided by Shelburne Police Services Board

5201 Transfer Police Vehicle to By-Law

5410 Dog Licence Revenues transferred to By-Law Dept

FUNCTION: PROTECTION SERVICES
SERVICE: POLICE PROTECTION

EXPENDITURES 01-2020

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	POLICE SALARIES	1,489,264	1,380,832	1,577,652	1,436,865	1,678,915	101,263	6	1,729,283	1,781,161	1,834,596
7102	POLICE SICK CREDIT	20,000	15,538	20,000	19,303	20,000	0	0	20,600	21,218	22,491
7150	POLICE BENEFITS	363,959	366,581	408,299	384,536	446,638	38,339	9	460,037	473,838	488,053
7151	POLICE EHT	29,377	27,547	28,363	28,730	33,147	4,784	17	34,142	35,166	36,221
7152	POLICE WSIB	43,169	37,690	43,098	39,694	45,802	2,704	6	46,947	48,120	49,323
7201	POLICE SERVICE BRD EXPENSE	5,000	8,781	4,500	7,192	6,000	1,500	33	6,120	6,242	6,367
7203	POLICE SERVICE BRD TRAINING	1,500	570	1,500	10	1,500	0	0	1,530	1,561	1,592
7301	POLICE CLEANING ALLOWANCE	5,000	2,810	4,000	3,000	4,500	500	13	4,590	4,682	4,775
7302	POLICE OFFICE SUPPLIES	7,500	9,934	7,500	19,214	8,500	1,000	13	8,670	8,843	9,020
7303	POLICE COMPUTERS	16,000	13,026	16,000	10,345	16,000	0	0	16,320	16,646	16,979
7304	POLICE COMPUTER SUPPORT	15,000	16,510	16,000	22,953	16,500	500	3	16,830	17,167	17,510
7305	POLICE SPECIAL INVESTIGATIONS	0	100	0	0	0	0	0	0	0	0
7306	POLICY & PROCEDURES REVIEW	2,500	0	0	0	0	0	0	0	0	0
7307	POLICE RADIO MAINTENANCE	4,500	11,971	5,000	3,863	5,000	0	0	5,100	5,202	5,306
7308	POLICE BANKING FEES	0	420	500	385	500	0	0	510	520	531
7311	POLICE VEHICLE GAS/MAINTEN	47,000	47,665	47,000	52,206	47,000	0	0	47,940	48,899	49,877
7312	POLICE EQUIP & SUPPLIES	8,000	14,662	8,000	11,440	8,500	500	6	8,670	8,843	9,020
7313	POLICE CLOTHING	8,000	10,527	8,000	10,334	9,500	1,500	19	9,690	9,884	10,081
7314	POLICE PHOTOCOPIES	5,000	4,820	5,000	4,039	5,000	0	0	5,100	5,202	5,306
7315	DOG BY-LAW EXPENSES	3,500	3,930	4,000	3,093	0	(4,000)	-100	0	0	0
7316	POLICE LEGAL/PROFESSIONAL FEES	15,000	1,524	10,000	8,823	10,000	0	0	10,200	10,404	10,612
7351	POLICE MEMBERSHIP/CONV	5,000	4,828	5,000	3,505	5,000	0	0	5,100	5,202	5,306
7352	COMMUNITY SERVICE INITIATIV	2,000	2,326	2,000	3,412	2,000	0	0	2,040	2,081	2,122
7361	POLICE CRUISER INSUR & LIC	15,000	13,407	14,500	15,765	16,000	1,500	10	16,320	16,646	16,979
7362	POLICE GUARD PRISONER FEE	1,100	23	1,000	143	1,000	0	0	1,020	1,040	1,061
7368	POLICE TRAVEL & MEALS	4,500	3,369	3,500	4,477	3,500	0	0	3,570	3,641	3,714
7369	POLICE TELEPHONE	11,000	8,346	11,000	9,084	10,000	(1,000)	-9	10,200	10,404	10,612
7371	POLICE RADIO DISPATCH	61,000	60,237	62,045	62,044	63,906	1,861	3	65,184	66,488	67,818
7372	POLICE TRAINING COURSES	15,000	14,614	15,000	11,996	15,000	0	0	15,300	15,606	15,918
7373	POLICE POSTAGE & MAINTENANCE	1,500	1,398	1,500	841	1,500	0	0	1,530	1,561	1,592

7374	CRIME STOPPERS	1,000	1,000	1,000	0	1,000	0	0	1,020	1,040	1,061
7381	CISCO	3,000	1,053	3,000	2,394	3,000	0	0	3,060	3,121	3,184
7382	POLICE WEB SITE	700	688	700	673	700	0	0	714	728	743
7405	POLICE ADVERTISING	1,700	279	1,700	460	1,500	(200)	-12	1,530	1,561	1,592
7406	RCMP FINGERPRINT FEE	0	700	1,200	725	1,200	0	0	1,224	1,248	1,273
7407	SITUATION TABLE EXPENDITURES	31,050	24,525	0	0	0	0	0	0	0	0
7602	TSF TO CAPITAL EQUIP RESERVE	20,000	20,000	20,000	25,373	50,000	30,000	150	51,000	52,020	53,060
7603	TSF TO POST EMPLOYMENT BENEF.	0	0	0	21,053	20,835	20,835	100	20,607	20,636	20,636
7615	TSF TO POLICE OPERATING RESERVE	0	132,655	0	173,113	0	0	0	0	0	0
	POLICE EXPENDITURES	2,262,819	2,264,885	2,357,557	2,401,081	2,559,143	201,586	9	2,631,697	2,706,624	2,784,334

NET FUNDS TO BE RAISED **(2,100,769)** **(2,100,769)** **(2,221,163)** **(2,221,163)** **(2,430,099)** **(208,937)** **9** **(2,500,118)** **(2,572,412)** **(2,647,439)**

ACCOUNT DESCRIPTION

Draft Budget Provided by Shelburne Police Services Board

7315 Dog By-Law Expenses moved to By-Law Dept.

FUNCTION: PROTECTION SERVICES

SERVICE: CROSSING GUARDS

EXPENDITURES 01-2030

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	CROSSING GUARD LABOUR	54,845	55,761	74,606	63,924	76,099	1,493	2	77,621	79,174	80,757
7150	CROSSING GUARD BENEFITS	2,831	2,786	3,721	2,810	3,852	131	4	3,929	4,007	4,088
7151	CROSSING GUARD EHT	1,069	1,087	1,455	1,246	1,484	29	2	1,514	1,544	1,575
7152	CROSSING GUARD WSIB	1,287	1,606	2,275	1,950	2,435	160	7	2,484	2,534	2,584
7153	CROSSING GUARD MISCELLANEOUS	0	0	0	136	0	0	0	0	0	0
	CROSSING GUARD EXPEND	60,033	61,240	82,057	70,067	83,870	1,813	2	85,548	87,259	89,004

ACCOUNT DESCRIPTION

7101 Labour reflects 2% CPI increase
for 8 Crossing Guards

FUNCTION: PROTECTION SERVICES
SERVICE: PROPERTY STANDARDS/BY-LAW

REVENUES 01-2040

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
6222	PARKING FINE REVENUE	3,500	5,355	3,500	7,480	5,000	1,500	43	5,100	5,202	5,306
6240	DOG TAG FEE REVENUE	0	0	0	0	20,000	20,000	100	20,400	20,808	21,224
6245	PARKING PERMIT REVENUE	0	0	0	0	6,750	6,750	100	6,885	7,023	7,163
6250	MELANCTHON BYLAW SERVICES	0	0	0	600	8,000	8,000	100	8,160	8,323	8,490
	PARKING FINES	3,500	5,355	3,500	8,080	39,750	36,250	1036	40,545	41,356	42,183

- 6240 Tsf to ByLaw from Police Budget
- 6245 New Parking Enforcement (Approx 45 lots @ \$150/yr)
- 6250 Retainer of \$2,000 + 10 hr mth @ \$50/hr + share of training expense

EXPENDITURES 01-2040

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5201	BY-LAW GAIN/LOSS SALE OF ASSET	0	0	0	5,373	0	0	0	0	0	0
7101	BY-LAW LABOUR	30,091	32,425	53,557	30,242	39,041	(14,516)	-27	39,822	40,619	41,431
7150	BY-LAW BENEFITS	4,711	3,900	8,448	2,027	2,667	(5,781)	-68	2,720	2,774	2,830
7151	BY-LAW EHT	587	632	1,044	590	761	(283)	-27	777	792	808
7152	BY-LAW WSIB	867	889	1,633	922	1,249	(384)	-23	1,274	1,300	1,326
7349	BY-LAW OFFICER VEHICLE	3,000	544	3,000	882	1,500	(1,500)	-50	1,530	1,561	1,592
7350	BY-LAW CONVICTIONS	650	759	650	1,427	2,000	1,350	208	2,040	2,081	2,122
7351	BY-LAW MATERIALS/SUPPLIES	250	1,726	2,000	2,734	1,000	(1,000)	-50	1,020	1,040	1,061
7355	BY-LAW DOG CONTROL & TAGS	0	0	0	0	4,000	4,000	100	4,080	4,162	4,245
7360	BY-LAW TRAINING/CONFERENCES	0	0	0	1,759	2,000	2,000	100	2,040	2,081	2,122
7365	BY-LAW CLOTHING/UNIFORM	0	0	0	1,037	1,000	1,000	100	1,020	1,040	1,061
7370	BY-LAW MILEAGE EXPENSE	0	0	0	400	500	500	100	510	520	531
7401	BY-LAW CELL PHONE	0	853	1,000	668	800	(200)	-20	816	832	849
	PROPERTY STANDARDS EXPEN	40,156	41,728	71,332	48,061	56,519	(14,813)	342	57,649	58,802	59,978

NET FUNDS TO BE RAISED (36,656) (36,373) (67,832) (39,980) (16,769) 51,063 -75 (17,104) (17,446) (17,795)

ACCOUNT DESCRIPTION

- 7101 Reflects 25 hrs/wk at 2% CPI, plus 10hrs/mth in Melancthon
- 7349 Transfer of Police Car to ByLaw
- 7351 Several new accounts in ByLaw to account for various expenses previously recorded as Miscellaneous Expense, Ketch-All Pole \$247

FUNCTION: TRANSPORTATION SERVICES

SERVICE: WORKS ROAD ADMINISTRATION

REVENUES 01-2501

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5401	ROAD FEES & CHARGES	1,000	10,595	2,500	39,503	2,500	0	0	1,000	1,020	1,040
5404	HIGH SPEED COMMUNICATION	4,800	4,896	4,800	4,994	5,000	200	4	5,100	5,202	5,306
5405	SEED FUNDING - STUDENTS	2,560	3,153	2,600	5,467	2,600	0	0	2,652	2,705	2,759
	ROAD ADMIN REVENUES	8,360	18,644	9,900	49,963	10,100	200	2	8,752	8,927	9,106

FUNCTION: TRANSPORTATION SERVICES

SERVICE: WORKS ROAD ADMINISTRATION

EXPENDITURES 01-2501

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	WORKS ADMIN LABOUR	267,469	215,864	263,400	238,344	222,994	(40,406)	-15	227,454	232,003	236,643
7102	WORKS WINTER CONTROL LABOUR	149,900	153,542	155,000	154,939	170,000	15,000	10	173,400	176,868	180,405
7107	WORKS STAND BY	22,000	22,890	22,994	25,451	28,497	5,503	24	29,067	29,648	30,241
7109	WORKS SICK CREDIT	5,000	6,001	5,000	5,207	5,000	0	0	5,100	5,202	5,306
7150	WORKS BENEFITS	131,068	132,576	129,369	138,048	139,427	10,058	8	158,100	161,262	164,487
7151	WORKS EHT	11,568	11,366	11,668	10,979	11,346	(322)	-3	11,573	11,804	12,040
7152	WORKS WSIB	17,056	16,990	18,249	15,667	18,619	370	2	18,991	19,371	19,758
7309	WORKS PROFESSIONAL SERVICES	0	0	0	26,005	20,000	20,000	100	20,400	20,808	21,224
7310	WORKSHOP MATERIALS/SERVICES	60,600	27,061	45,000	35,385	45,000	0	0	45,900	46,818	47,754
7320	WORKSHOP UTILITIES	22,500	19,611	25,000	19,455	25,000	0	0	25,500	26,010	26,530
7365	ROAD CONFERENCE/TRAINING	6,500	2,545	6,500	11,058	12,000	5,500	85	12,240	12,485	12,734
7369	WORKS PHONES (CELL INCLD)	7,400	4,989	7,000	4,187	7,000	0	0	7,140	7,283	7,428
7370	WORKS RADIO LICENCE	700	635	700	635	700	0	0	714	728	743
7371	WORKS TRANSFER TO RESERVES	0	0	0	0	0	0	0	0	0	0
7373	WORKS TRANSFER TO CAPITAL	142,982	142,982	253,699	253,699	134,903	(118,796)	-47	10,000	70,000	179,000
7374	JANE STREET LOAN INTEREST	6,065	5,433	2,625	1,920	0	(2,625)	-100	0	0	0
7375	SISTER STREET LOAN INTEREST	0	0	26,456	28,241	24,030	(2,426)	-9	21,542	18,991	16,376
7380	ELECTRICAL SAFETY AUTHORITY	6,300	5,492	6,300	8,706	6,300	0	0	6,426	6,555	6,686
7381	ROADS NEEDS STUDY	0	3,512	0	0	0	0	0	0	0	0
7500	ROADSIDE MATERIALS/SERVICES	26,000	89,066	26,000	30,900	26,000	0	0	26,520	27,050	27,591
7510	HARDTOP MATERIALS/SERVICES	42,000	33,491	42,000	45,577	42,000	0	0	42,840	43,697	44,571
7520	LOOSETOP MATERIALS/SERVICES	12,500	7,028	12,500	8,862	12,500	0	0	12,750	13,005	13,265
7530	SAFETY DEV. MATERIALS/SERVICES	15,000	15,524	28,200	15,605	15,000	(13,200)	-47	15,300	15,606	15,918
7540	CON. LINK - MATERIALS / SERVICES	18,000	20,598	18,000	17,863	18,500	500	3	18,870	19,247	19,632
7550	CON. LINK - TRAFFIC LIGHT UTILITIES	5,100	7,298	5,100	7,109	5,100	0	0	5,202	5,306	5,412
7570	SIDEWALK/ LANE/RD REPAIRS	70,000	22,154	80,000	44,434	65,000	(15,000)	-19	80,000	70,000	70,000
7580	TRUCKS MATERIALS/SERVICES	40,000	46,697	40,000	25,207	40,000	0	0	40,800	41,616	42,448
7590	EQUIPMENT MATERIALS/SERVICES	46,000	33,489	54,500	36,778	54,500	0	0	46,000	46,920	47,858
7600	LICENCES & INSURANCE	41,000	40,168	41,000	45,417	41,000	0	0	41,820	42,656	43,510
7610	FUEL & OIL	70,000	52,118	70,000	55,386	70,000	0	0	71,400	72,828	74,285
7620	WINTER CONTROL MAT'LS/SERVICES	65,000	66,209	105,450	96,785	103,170	(2,280)	-2	105,233	107,338	109,485
7630	STREET LIGHTS - UTILITIES	127,000	141,553	130,000	129,306	130,000	0	0	132,600	135,252	137,957
7640	STREET LIGHTS - MAINTENANCE	52,000	35,830	55,000	43,232	55,000	0	0	56,100	57,222	58,366
	WORKS ADMINISTRATION EX	1,486,708	1,382,714	1,686,710	1,580,386	1,548,585	(138,125)	-8	1,468,982	1,543,580	1,677,657

NET FUNDS TO BE RAISED (1,478,348) (1,364,070) (1,676,810) (1,530,423) (1,538,485) 138,325 10 (1,460,230) (1,534,653) (1,668,551)

TRANSPORTATION SERVICES

SERVICE: WORKS ROAD ADMINISTRATION

EXPENDITURES 01-2501

TRANSFER TO CAPITAL BREAKDOWN - 2018

7309	New account for road related professional fees		
7310	Includes Ipad for Works Department		
7373	Connecting Link Project	\$ 62,903	02-2508-5403
	Tractor for Sidewalks	\$ 52,000	02-2523-5403
	Asphalt Hot Box	\$ 20,000	02-2523-5403
	TOTAL	<u>\$ 134,903</u>	
7570	Sidewalk Repairs	\$ 60,000	
	Bank Lane Resurfacing (gravel lanes)	\$ -	(Move to 2019 - \$10,000)
	Back Alley Shave & Pave	\$ 5,000	
	TOTAL	<u>\$ 65,000</u>	

7365	Confined Space, Chain Saw, Ladder, Aerial Raised Platform Backhoe Training 4ppl (\$3,000); OGRA Conference	
	<u>Additional Equipment Expense to cover</u>	
7590	H2O Filling Station	\$ 5,000 with back flow preventer
	<u>Additional Winter Rentals to cover</u>	
7620	Trackless Rental	\$ 12,720 (3 months - one machine)
	Loader Rental	\$ 21,370 (5 months)

FUNCTION: WATER SERVICES

SERVICE: STORM SEWER

REVENUES 01-3020

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5400	TSF FROM RESERVE	0	0	12,500	12,500	0	(12,500)	-100	0	0	0
	STORM SEWER REVENUE	0	0	12,500	12,500	0	(12,500)	-100	0	0	0

EXPENDITURES 01-3020

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	SEWER LABOUR	10,000	13,882	14,000	8,767	14,500	500	4	14,790	15,086	15,388
7310	SEWER MATERIALS	4,000	1,160	4,000	1,018	4,000	0	0	4,080	4,162	4,245
7357	MAIN MAINTENANCE	2,550	0	2,550	39	2,550	0	0	2,601	2,653	2,706
7358	STRUCTURE MAINTENANCE	2,500	845	2,500	27	2,500	0	0	2,550	2,601	2,653
7359	CULVERT MAINTENANCE	3,000	3,372	3,000	4,124	3,000	0	0	3,060	3,121	3,184
7370	SEWER OTHER SERVICES	10,000	8,381	35,000	32,818	10,000	(25,000)	-71	10,200	10,404	10,612
7380	STORM TSF TO RESERVE	12,500	12,500	0	0	0	0	0	0	0	0
7510	STORM TSF TO CAPITAL	0	0	0	0	0	0	0	0	0	0
	STORM SEWER EXPENDITURES	44,550	40,140	61,050	46,793	36,550	(24,500)	-40	37,281	38,027	38,787

NET FUNDS TO BE RAISED	(44,550)	(40,140)	(48,550)	(34,293)	(36,550)	12,000	-25	(37,281)	(38,027)	(38,787)
-------------------------------	-----------------	-----------------	-----------------	-----------------	-----------------	---------------	------------	-----------------	-----------------	-----------------

ACTIVITY DESCRIPTION

Culvert flushing/cleaning, ditch maintenance, catch basins, manhole & retention pond maintenance

ACCOUNT DESCRIPTION

FUNCTION: ENVIRONMENTAL SERVICES
SERVICE: WASTE MANAGEMENT

REVENUES 01-3040

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5407	GARBAGE STICKER SALES	3,100	2,992	3,100	2,644	3,100	0	0	3,162	3,225	3,290
5412	CTY LEAF COLLECTION RECOVERY	13,200	19,134	20,000	15,540	20,000	0	0	20,400	20,808	21,224
	WASTE MGMT REVENUES	16,300	22,126	23,100	18,184	23,100	0	0	23,562	24,033	24,514

EXPENDITURES 01-3040

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	WASTE MANAGEMENT LABOUR	9,000	10,862	10,000	3,401	10,000	0	0	10,200	10,404	10,612
7310	CTY WASTE STICKER PURCHASES	3,300	3,040	3,000	2,280	3,000	0	0	3,060	3,121	3,184
7372	WASTE COLLECTION/DISPOSAL	16,500	22,991	30,000	20,585	30,000	0	0	30,600	31,212	31,836
7378	HAZARDOUS WASTE COST	15,000	1,628	15,000	8,325	10,000	(5,000)	-33	10,200	10,404	10,612
7380	LANDFILL MONITORING	19,000	20,395	19,000	15,157	19,000	0	0	19,380	19,768	20,163
	WASTE MGMT EXPENDITURES	62,800	58,915	77,000	49,747	72,000	(5,000)	-6	73,440	74,909	76,407

NET FUNDS TO BE RAISED **(46,500)** **(36,789)** **(53,900)** **(31,563)** **(48,900)** **5,000** **-9** **(49,878)** **(50,876)** **(51,893)**

ACTIVITY DESCRIPTION

ACCOUNT DESCRIPTION

- 5412 Leaf Recovery Cost includes charges for labour, equipment & disposal
- 7101 Includes \$7,500 labour for fall leaf collection offset by recovery from County
- 7378 Includes cost of Works Yard Equipment Oil Disposal

FUNCTION: HEALTH SERVICES

SERVICE: CEMETERY

REVENUES 01-3550

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5102	CEMETERY REGISTRATIONS	380	570	380	1,550	380	0	0	388	395	403
5401	CEMETERY PLOT FEES	11,000	5,430	8,000	5,040	5,000	(3,000)	-38	5,100	5,202	5,306
5402	CEMETERY BURIAL, MORTUARY	25,000	22,207	25,000	24,605	15,000	(10,000)	-40	15,300	15,606	15,918
5403	CEMETERY INTEREST	4,300	4,167	3,000	4,032	3,000	0	0	3,060	3,121	3,184
5404	COLUMBARIUM SALES	4,200	8,836	5,000	7,557	5,000	0	0	5,100	5,202	5,306
5405	TSF FROM CEMETERY RESERVE	0	0	9,000	9,000	0	(9,000)	-100	0	0	0
5407	CEMETERY DONATIONS	0	0	0	0	0	0	0	0	0	0
	CEMETERY REVENUES	44,880	41,210	50,380	51,783	28,380	(22,000)	-44	28,948	29,527	30,117

FUNCTION: HEALTH SERVICES
SERVICE: CEMETERY

EXPENDITURES 01-3550

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	CEMETERY LABOUR	38,000	34,966	40,000	37,243	40,800	800	2	41,616	42,448	43,297
7310	CEMETERY MATERIALS	6,000	3,819	6,000	3,578	6,000	0	0	6,120	6,242	6,367
7364	CEMETERY LICENCE FEE	800	879	950	627	750	(200)	-21	765	780	796
7366	CEMETERY MAINTENANCE	20,000	8,971	45,000	21,815	31,600	(13,400)	-30	15,000	15,000	15,000
7370	CEMETERY PLOT BUY-BACK	0	0	0	1,644	0	0	0	0	0	0
7510	CEMETERY TRF TO CAPITAL	0	0	0	0	21,000	21,000	100	0	0	0
7700	CEMETERY TSF TO RESERVE	0	9,000	0	0	0	0	0	0	0	0
	CEMETERY EXPENDITURES	64,800	57,636	91,950	64,907	100,150	8,200	9	63,501	64,471	65,460

NET FUNDS TO BE RAISED **(19,920)** **(16,426)** **(41,570)** **(13,124)** **(71,770)** **(30,200)** **73** **(34,553)** **(34,944)** **(35,343)**

ACTIVITY DESCRIPTION

Burials, internments, grass cutting, tree removal, building, monument & road maintenance

ACCOUNT DESCRIPTION - 2018

7366	Stone Orchard Software	\$	700	
	Headstone Repairs	\$	8,200	
	Mortuary Work	\$	10,000	(includes front doors, windows, lights in basement, paint & floor refinishing)
	Brick Pointing	\$	7,700	
	Tree Removal & Pruning	\$	5,000	
		\$	31,600	
7510	See Cemetery Capital Purchase			

FUNCTION: RECREATION & CULTURE
SERVICE: HERITAGE COMMITTEE

REVENUES 01-3555

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5107	YOUNG CDN WORK GRANT	0	0	0	0	0	0	0	0	0	0
	HERITAGE GRANT	0	0	0	0	0	0	0	0	0	0

EXPENDITURES 01-3555

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	HERITAGE LABOUR	1,000	308	1,000	244	700	(300)	-30	714	728	743
7103	HERITAGE PRINT/ADVERTISE	500	305	500	514	500	0	0	510	520	531
7302	HERITAGE SUPPLIES	100	0	100	0	100	0	0	102	104	106
7314	HERITAGE EDUCATION EXP	1,300	659	1,300	0	500	(800)	-62	510	520	531
7352	HERITAGE ASSOC/MEMBER FEE	100	75	100	75	100	0	0	102	104	106
7354	HERITAGE EVENTS	1,300	120	1,300	0	500	(800)	-62	510	520	531
7356	TSF MURAL REVITALIZATION RES.	0	2,832	0	3,468	0	0	0	0	0	0
	HERITAGE EXPENDITURES	4,300	4,300	4,300	4,300	2,400	(1,900)	-44	2,448	2,497	2,547

NET FUNDS TO BE RAISED (4,300) (4,300) (4,300) (4,300) (2,400) 1,900 -44 (2,448) (2,497) (2,547)

FUNCTION: RECREATION & CULTURE
SERVICE: SHARE OF LIBRARY COST

EXPENDITURES 01-3570

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7700	LIBRARY EXPENDITURES	159,508	159,508	177,195	177,195	196,266	19,071	11	200,191	204,195	208,279
	SHARE OF LIBRARY EXPEND	159,508	159,508	177,195	177,195	196,266	19,071	11	200,191	204,195	208,279

7700 Draft Budget Amount Provided by Shelburne Library (share is now 58.9% - up from 54% last year)

FUNCTION: RECREATION & CULTURE
SERVICE: LOCAL CULTURAL GRANTS

EXPENDITURES 01-3585

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	AGRICULTURAL GRANT	2,500	2,500	1,000	1,000	750	(250)	-25	750	750	750
7102	HORTICULTURAL GRANT	600	600	600	600	600	0	0	600	600	600
7103	FIDDLE CONTEST GRANT (Rotary)	5,000	5,000	5,000	5,000	5,000	0	0	0	0	0
7104	FIDDLE PARADE	850	850	850	850	1,000	150	18	850	850	850
7110	BIA BUSINESS IMPROVEMENT	4,400	4,400	0	0	0	0	0	0	0	0
7111	STREET FESTIVAL GRANT	0	3,000	3,000	3,000	3,000	0	0	3,000	3,000	3,000
7112	BREAKFAST CLUBS (LOCAL SCHOOLS)	600	600	1,000	1,000	2,200	1,200	120	1,200	1,200	1,200
7113	BIA SANTA CLAUS PARADE GRANT	0	0	2,000	2,000	1,000	(1,000)	-50	2,000	2,000	2,000
7200	MISCELLANEOUS GRANTS	0	1,718	1,000	200	1,900	900	90	1,900	1,900	1,900
	CANADA 150 GRANT	0	0	4,000	5,000	0	(4,000)	-100	0	0	0
	STREAMS COMMUNITY HUB	0	0	0	0	500	500	100	500	500	500
	YOUTH FOR CHRIST	0	0	0	0	500	500	100	500	500	500
	DUFFERIN COMMUNITY FOUND'N	0	0	0	0	2,500	2,500	100	2,500	2,500	2,500
	HOME TOWN HERO'S	0	0	500	500	350	(150)	-30	300	300	300
	LOCAL CULTURAL GRANT EXP	13,950	18,668	18,950	19,150	19,300	350	2	14,100	14,100	14,100

7111 Moved back from 01-4520-7300

7113 Moved back from 01-4520-7700

2017 Direct Grant Value	\$ 19,300
2017 In-Kind Grant Labour	\$ 14,194
2017 Total Grant Value	<u>\$ 33,494</u>

FUNCTION: RECREATION & CULTURE
SERVICE: PARKS & RECREATION

REVENUES 01-4510

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5102	PARKS RENTAL FEES	9,500	13,663	11,000	15,585	12,500	1,500	14	12,750	13,005	13,265
5103	CDRC USER FEES	5,500	4,497	5,500	6,948	5,000	(500)	-9	5,100	5,202	5,306
5107	TSF FROM RESERVES (CDRC ROOF)	0	0	0	0	0	0	0	0	0	275,000
	PARKS REVENUE	15,000	18,160	16,500	22,533	17,500	1,000	6	17,850	18,207	293,571

FUNCTION: RECREATION & CULTURE

SERVICE: PARKS & RECREATION

EXPENDITURES 01-4510

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	PARK LABOUR	79,000	97,598	90,000	86,528	92,000	2,000	2	93,840	95,717	97,631
7307	PARK UTILITIES	6,500	3,598	6,500	5,078	6,500	0	0	6,630	6,763	6,898
7310	PARK MATERIALS & SUPPLIES	17,000	20,912	19,000	25,601	35,000	16,000	84	35,700	36,414	37,142
7355	PARK MAINTENANCE	25,500	25,103	32,195	29,559	50,000	17,805	55	51,000	52,020	53,060
7370	CDRC FUNDING	106,433	106,433	187,356	187,356	191,103	3,747	2	194,925	198,824	477,800
7371	ORANGEVILLE POOL PROJECT	1,000	1,195	1,000	817	1,000	0	0	1,020	1,040	1,061
7501	TSF TO EVERY KID PARK RESERVE	6,000	6,000	0	0	0	0	0	0	0	0
7504	YOUTH PROGRAM DONATION	5,000	5,000	0	0	0	0	0	0	0	0
7510	PARK TRANSFER TO CAPITAL	154,871	154,871	1,000	1,000	0	(1,000)	-100	0	0	0
7600	PARKS TSF TO RES. FUTURE PROJECT	0	0	0	0	0	0	0	0	0	0
	PARKS & REC EXPENDITURES	401,304	420,711	337,051	335,940	375,603	38,552	11	383,115	390,777	673,593

NET FUNDS TO BE RAISED **(386,304)** **(402,551)** **(320,551)** **(313,407)** **(358,103)** **(37,552)** **12** **(365,265)** **(372,570)** **(380,022)**

ACTIVITY DESCRIPTION

- 7310 Includes Eavestrough, Gutter Guards for Hyland Park Pavillion \$ 2,100
- 7310 Includes \$10,000 for netting to keep soccer balls out of ponds & parking lots + Sea Can
- 7355 Includes contract for soccer field maintenance - cutting/weeding/fertilizing & spraying
- 7370 CDRC includes component to replace roof - offset by revenue side tsf from Reserves for 2021

FUNCTION: RECREATION & CULTURE

SERVICE: FIDDLE PARK

REVENUES 01-4515

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5100	FIDDLE PARK RESERVE FUND	0	0	0	0	0	0	0	0	0	0
5101	FIDDLE PARK RENTAL FEES	0	0	0	850	0	0	0	0	0	0
5102	FIDDLE PARK DONATIONS	0	0	0	0	18,750	18,750	100	18,750	0	0
	PARKS REVENUE	0	0	0	850	18,750	18,750	100	18,750	0	0

EXPENDITURES 01-4515

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7310	FIDDLEPARK MATERIALS/SUPPLIE	200	40	200	37	200	0	0	204	208	212
7380	FIDDLE PARK OTHER SERVICES	8,000	9,647	8,000	8,528	10,000	2,000	25	10,200	10,404	10,612
7381	FIDDLE PARK TRF TO RESERVE	30,000	30,000	0	0	18,750	18,750	100	18,750	0	0
	PARKS & REC EXPENDITURES	38,200	39,687	8,200	8,565	28,950	20,750	253	29,154	10,612	10,824

NET FUNDS TO BE RAISED **(38,200)** **(39,687)** **(8,200)** **(7,715)** **(10,200)** **(2,000)** **24** **(10,404)** **(10,612)** **(10,824)**

ACCOUNT DESCRIPTION

7380 Includes Hydro, Bell, Gas, Fire Equip Inspections

7381 Picking in the Park repayment as per agreement tsf to reserve \$18,750

FUNCTION: RECREATION & CULTURE

SERVICE: EVENTS

REVENUES 01-4520

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5200	CANADA DAY SPONS/DONAT	0	0	0	2,000	0	0	0	0	0	0
5205	CANADA DAY FEDERAL GRANT	6,000	6,000	6,000	0	6,000	0	0	6,000	6,000	6,000
5250	CANADA DAY TSF FROM RESERVES	0	5,113	0	0	0	0	0	0	0	0
5600	EASTER HUNT SPONS/DONATION	0	438	0	0	0	0	0	0	0	0
5900	COMMUNITY EVENT INSURANCE	300	850	300	2,836	1,000	700	233	1,020	1,040	1,061
	EVENT REVENUES	6,300	12,401	6,300	4,836	7,000	700	11	7,020	7,040	7,061

FUNCTION: RECREATION & CULTURE

SERVICE: EVENTS

EXPENDITURES 01-4520

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	EVENTS LABOUR	19,500	25,151	25,000	15,016	20,000	(5,000)	-20	20,500	21,013	21,538
7150	EVENTS BENEFITS	3,705	3,843	5,986	5,119	4,818	(1,168)	-20	4,938	5,062	5,188
7151	EVENTS EHT	380	394	490	293	392	(98)	-20	402	412	422
7152	EVENTS WSIB	390	405	766	458	643	(123)	-16	659	676	693
7200	CANADA DAY EXPENSES	6,000	11,113	6,000	2,000	6,000	0	0	6,000	6,000	6,000
7300	STREET FESTIVAL GRANT	3,000	0	0	0	0	0	0	0	0	0
7500	COUNCIL EVENT EXPENSES	0	1,069	0	0	0	0	0	0	0	0
7600	EASTER EGG HUNT EXPENSES	0	545	0	0	0	0	0	0	0	0
7700	SANTA CLAUS PARADE EXPENSE	0	4,239	0	804	0	0	0	0	0	0
7700	SANTA CLAUS PARADE GRANT	2,000	0	0	0	0	0	0	0	0	0
7900	COMMUNITY EVENT INSURANCE	1,500	1,634	1,750	973	1,000	(750)	-43	1,025	1,051	1,077
	EVENT EXPENDITURES	36,475	48,393	39,992	24,663	32,853	(7,139)	-18	33,525	34,213	34,918

NET FUNDS TO BE RAISED (30,175) (35,992) (33,692) (19,827) (25,853) 7,839 -23 (26,505) (27,172) (27,857)

7300 moved back to Grants 01-3585-7111

7700 moved back to Grants 01-3585-7113

TOWN OF SHELBURNE
GENERAL GOVERNMENT
2018 FINAL CAPITAL BUDGET
EXPENDITURE SUMMARY

Budget Page	DEPARTMENT EXPENDITURES	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
	GENERAL GOVERNMENT SERVICE										
3	ADMINISTRATION	2,000	0	0	0	10,000	10,000	100	11,000	0	0
4	TOWN HALL	0	183,168	90,000	134,643	0	(90,000)	(100)	0	0	0
		2,000	183,168	90,000	134,643	10,000	(80,000)	(89)	11,000	0	0
	PLANNING & DEVELOPMENT										
5	EDC CAPITAL PROJECT	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
	PROTECTION PERSONS PROPERTY										
6	POLICE CAPITAL PROJECT	0	68,205	84,400	109,402	111,800	27,400	32	0	0	0
		0	68,205	84,400	109,402	111,800	27,400	32	0	0	0
	ROADS/PUBLIC WORKS										
7	ROAD CONSTRUCTION CAPITAL	100,000	206,950	1,133,994	205,228	1,369,020	235,026	21	222,674	260,842	262,000
8	INFRASTRUCTURE PROJECT	3,670,240	3,328,525	658,832	658,833	160,814	(498,018)	(76)	164,892	169,074	173,361
10	ROADS WORKSHOP CAPITAL	21,400	21,400	15,000	8,354	75,000	60,000	400	0	0	0
11	TRUCK & EQUIPMENT PURCHASES	294,799	294,799	61,800	64,345	72,000	10,200	17	10,000	70,000	179,000
		4,086,439	3,851,674	1,869,626	936,761	1,676,834	(192,792)	(10)	397,566	499,916	614,361
	WATER/SEWER CAPITAL PROJECTS										
12	STORM SEWER CAPITAL PROJECTS	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
	HEALTH & SOCIAL SERVICES PROJECT										
13	CEMETERY CAPITAL PROJECT	0	0	0	0	21,000	21,000	100	0	0	25,000
		0	0	0	0	21,000	21,000	100	0	0	25,000
	RECREATION & CULTURE										
14	RECREATION CAPITAL PROJECTS	472,200	273,373	180,000	341,804	345,000	165,000	92	0	0	0
		472,200	273,373	180,000	341,804	345,000	165,000	92	0	0	0
	TOTAL CAPITAL EXPENDITURES	4,560,639	4,376,421	2,224,026	1,522,609	2,164,634	(59,392)	(3)	408,566	499,916	639,361
	LESS CAPITAL REVENUES	4,560,638	4,376,421	2,224,026	1,522,609	2,164,633	(59,392)	(3)	408,566	499,916	639,361
	DIFFERENCE	0	0	0	0	0	0	(0)	(0)	0	(0)

TOWN OF SHELBURNE
GENERAL GOVERNMENT
2018 FINAL CAPITAL BUDGET
REVENUE SUMMARY

Budget Page	DEPARTMENT REVENUES	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
	GENERAL GOVERNMENT SERVICE										
3	ADMINISTRATION	2,000	0	0	0	10,000	10,000	100	11,000	0	0
4	TOWN HALL	0	183,168	90,000	134,643	0	(90,000)	(100)	0	0	0
		2,000	183,168	90,000	134,643	10,000	(80,000)	(89)	11,000	0	0
	PLANNING & DEVELOPMENT										
5	EDC CAPITAL PROJECT	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
	PROTECTION CAPITAL PROJECTS										
6	POLICE CAPITAL PROJECT	0	68,205	84,400	109,402	111,800	27,400	32	0	0	0
		0	68,205	84,400	109,402	111,800	27,400	32	0	0	0
	ROADS/PUBLIC WORKS										
7	ROAD CONSTRUCTION CAPITAL	100,000	206,950	1,133,994	205,228	1,369,019	235,025	21	222,674	260,842	262,000
8	INFRASTRUCTURE PROJECT	3,670,240	3,328,525	658,832	658,833	160,815	(498,017)	(76)	164,892	169,074	173,361
10	ROAD WORKSHOP CAPITAL PROJECT	21,400	21,400	15,000	8,354	75,000	60,000	400	0	0	0
11	TRUCK & EQUIPMENT PURCHASES	294,799	294,799	61,800	64,345	72,000	10,200	17	10,000	70,000	179,000
		4,086,439	3,851,675	1,869,626	936,760	1,676,834	(192,792)	(10)	397,566	499,916	614,361
	WATER/SEWER CAPITAL PROJECTS										
12	STORM SEWER CAPITAL PROJECTS	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
	HEALTH & SOCIAL SERVICES PROJECT										
13	CEMETERY CAPITAL PROJECT	0	0	0	0	21,000	21,000	100	0	0	25,000
		0	0	0	0	21,000	21,000	100	0	0	25,000
	RECREATION & CULTURE										
14	RECREATION CAPITAL PROJECTS	472,200	273,373	180,000	341,804	345,000	165,000	92	0	0	0
		472,200	273,373	180,000	341,804	345,000	165,000	92	0	0	0
	TOTAL CAPITAL REVENUES	4,560,638	4,376,421	2,224,026	1,522,609	2,164,633	(59,392)	(3)	408,566	499,916	639,361

FUNCTION: PLANNING & DEVELOPMENT EDC CAPITAL PROJECTS

CAPITAL PROJECT: EDC CAPITAL PROJECTS

REVENUES: 02-1095

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5401	TFR FROM RESERVE	0	0	0	0	0	0	0	0	0	0
5402	EDC GRANT - CENTRAL COUNTIES	0	0	0	0	0	0	0	0	0	0
5403	REVENUE FUND TAX BASE	0	0	0	0	0	0	0	0	0	0
	EDC CAPITAL REVENUE	0	0	0	0	0	0	0	0	0	0

EXPENDITURES: 02-1095

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	0	0	0	0	0	0	0	0	0	0
7502	TRANSFER TO CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
	EDC CAPITAL EXPENDITURE	0	0	0	0	0	0	0	0	0	0

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	0	0	0
-------------------------------	---	---	---	---	---	---	---	---	---	---	---

CAPITAL PROJECT DESCRIPTION

Future EDC Capital Projects will be dependent on the results of the Community Improvement Plan

FUNCTION: TRANSPORTATION CAPITAL PROJECTS
CAPITAL PROJECT: INFRASTRUCTURE CAPITAL PROJECT

REVENUES: 02-2509

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5401	MIII GRANT	321,008	320,544	0	0	0	0	0	0	0	0
5402	DC CONTRIBUTION	86,131	86,131	0	0	0	0	0	0	0	0
5403	REVENUE FUND TAX BASE	17,064	17,064	83,511	83,511	0	(83,511)	-100	0	0	0
5405	TSF FROM CAPITAL RESERVE	789,064	639,734	243,281	243,281	0	(243,281)	-100	0	0	0
5406	AMO GAS TAX	202,375	202,375	177,737	177,737	98,097	(79,640)	-45	100,584	103,135	105,750
5408	NEW LONG TERM LOAN	1,953,882	1,760,000	0	0	0	0	0	0	0	0
5409	DEVELOPER CONTRIBUTION	209,513	209,513	0	0	0	0	0	0	0	0
5410	TRANSFER FR SEWER RATES	58,269	58,269	97,145	97,145	38,595	(58,550)	-60	39,574	40,578	41,607
5411	TRANSFER FR WATER RATES	32,934	32,934	57,158	57,159	24,122	(33,036)	-58	24,734	25,361	26,004
5412	TRANSFER FR WATER RESERVE	0	0	0	0	0	0	0	0	0	0
5413	TRANSFER FR SEWER RESERVE	0	0	0	0	0	0	0	0	0	0
5414	RESIDENT CONTRIBUTIONS	0	1,961	0	0	0	0	0	0	0	0
	INFRASTRUCTURE REVENUE	3,670,240	3,328,525	658,832	658,833	160,815	(498,017)	-76	164,892	169,074	173,361

EXPENDITURES: 02-2509

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	3,399,834	2,778,931	243,281	170,146	0	(243,281)	-100	0	0	0
7504	TRANSFER TO ROAD RESERVE	0	287,931	0	72,300	0	0	0	0	0	0
7505	CONSTRUCTION LOAN INTEREST	17,064	8,320	0	834	0	0	0	0	0	0
7506	LONG TERM DEBT PYMT - JANE	253,342	253,342	258,714	258,716	0	(258,714)	-100	0	0	0
7506	LONG TERM DEBT PYMT - SISTERS	0	0	156,837	156,837	160,814	3,977	3	164,892	169,074	173,361
	INFRASTRUCTURE EXPENDITURES	3,670,240	3,328,525	658,832	658,833	160,814	(498,018)	-76	164,892	169,074	173,361

NET FUNDS TO BE RAISED (0) 0 0 (0) 0 0 0 0 (0) 0 (0)

CAPITAL PROJECT: INFRASTRUCTURE CAPITAL PROJECT (Continued)

Long Term Loan for Sister Street Project: Principle only

10 year loan \$1,760,000 ending Dec 29, 2026 @ 2.52%

BREAKDOWN OF LOAN PRINCIPAL DEPARTMENT ALLOCATION

Roads Share of Project	\$ 98,097	61%
Sewer Share of Project	\$ 38,595	24%
Water Share of Project	\$ 24,122	15%
Long Term Loan Payment	\$ 160,814	100%

5406 Not using all of AMO Gas Tax - will leave approx \$94,730 in the account

CAPITAL PROJECT DESCRIPTION

7500 No 2018 Project \$ -

FUTURE CAPITAL PROJECT -

Year 2019 - Build Reserves for next project \$ -

Year 2020 - Build Reserves for next project \$ -

Year 2021 - Build Reserves for next project \$ -

Future Project - Pinegrove, Mill St, Simon Court full reconstuction \$ 2,750,000

Future Project - Cenntenial, Industrial Rd, full reconstuction \$ 3,000,000

Future Project - Steeles Street, full reconstuction \$ 2,000,000

\$ 7,750,000

FUNCTION: WATER/SEWER CAPITAL PROJECTS
CAPITAL PROJECT: STORM SEWER CAPITAL PROJECTS

REVENUES: 02-3020

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5403	REVENUE FUND TAX BASE	0	0	0	0	0	0	0	0	0	0
5404	TRANSFER FROM CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
5405	UNEXPENDED CAPITAL	0	0	0	0	0	0	0	0	0	0
	STORM SEWER CAPITAL REV	0	0	0	0	0	0	0	0	0	0

5405 ACCOUNT DESCRIPTION

EXPENDITURES: 02-3020

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	0	0	0	0	0	0	0	0	0	0
7502	LESS DEFERRED CAPITAL	0	0	0	0	0	0	0	0	0	0
7503	TRANSFER TO CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
	STORM SEWER CAPITAL EXPENSE	0	0	0	0	0	0	0	0	0	0

ACCOUNT DESCRIPTION

7500 No Capital Project for 2018

FUNCTION: HEALTH & SOCIAL SERVICE CAPITAL PROJECTS

CAPITAL PROJECT: CEMETERY CAPITAL PROJECTS

REVENUES: 02-3550

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5403	REVENUE FUND TAX BASE	0	0	0	0	21,000	21,000	100	0	0	25,000
5404	UNEXPENDED CAPITAL	0	0	0	0	0	0	0	0	0	0
5405	TRANSFER FROM CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
	CEMETERY CAPITAL REVENUE	0	0	0	0	21,000	21,000	100	0	0	25,000

EXPENDITURES: 02-3020

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	0	0	0	0	21,000	21,000	100	0	0	25,000
7501	UNFINANCED CAPITAL	0	0	0	0	0	0	0	0	0	0
7502	TRANSFER TO CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
	CEMETERY CAPITAL EXPENSE	0	0	0	0	21,000	21,000	100	0	0	25,000

NET FUNDS TO BE RAISED 0 0 0 0 0 0 0 0 0 0

CAPITAL PROJECT DESCRIPTION

7500 Columbarium - 48 Units - totally made of granite (no concrete) Will likely need another one by 2021/2022

Last one purchased in 2010 for \$14,475 and is 80% occupied - 10 units left (contained concrete)

FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS

CAPITAL PROJECT: PARKS CAPITAL PROJECTS

REVENUES: 02-4510

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5401	GRANT - CANADA 150	105,600	23,841	0	95,778	0	0	0	0	0	0
5401	TRILLIUM GRANT (for Pole Barn)	62,068	0	0	0	0	0	0	0	0	0
5402	PARKS DEVEL CHARGES	25,000	25,000	9,000	0	225,000	216,000	2400	0	0	0
5403	REVENUE FUND TAX BASE	154,871	154,871	1,000	1,000	0	(1,000)	-100	0	0	0
5404	PROJECT DONATIONS	55,000	0	84,500	87,500	0	(84,500)	-100	0	0	0
5407	TSF FROM FIDDLE PARK RESERVE	10,132	10,132	85,500	98,206	0	(85,500)	-100	0	0	0
5407	TSF FROM RECREATION RESERVE	0	0	0	59,320	0	0	0	0	0	0
5408	SEWER RATE CONTRIBUTION	55,968	55,968	0	0	0	0	0	0	0	0
5409	WATER RATE CONTRIBUTION	3,561	3,561	0	0	0	0	0	0	0	0
5410	DUE FROM DEVELOPER IN TRUST	0	0	0	0	120,000	120,000	100			
	RECREATION CAPITAL REVENUE	472,200	273,373	180,000	341,804	345,000	165,000	92	0	0	0

5404 From Picking in the Park as per Agreement

EXPENDITURES: 02-4510

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	472,200	262,440	180,000	341,804	345,000	165,000	92	0	0	0
7504	TRANSFER TO CAPITAL RESERVE	0	10,933	0	0	0	0	0	-	0	0
	RECREATION CAPITAL EXPENSE	472,200	273,373	180,000	341,804	345,000	165,000	92	0	0	0

NET FUNDS TO BE RAISED (0) 0 0 0 0 0 0 0 0 0 0 0

CAPITAL PROJECT DESCRIPTION
7500 Summerhill Park \$ 345,000

FUTURE CAPITAL PROJECTS FOR CONSIDERATION	
Parking Lot - Greenwood Park	\$ 196,000
Summerhill - Playground	\$ 270,000
Shelburne's share of CDRC Pool Replacement	\$ 550,000 Not DC Elig.
Dog Park	\$ 30,000
Splash Pad	\$ 575,000

**TOWN OF SHELBURNE
WATER & SEWER
2018 FINAL OPERATING BUDGET
EXPENDITURE SUMMARY**

Budget Page	DEPARTMENT	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
4	SANITARY SEWER SYSTEM										
	SEWER OPERATION EXPENDITURES	1,424,096	1,666,529	1,590,749	1,632,978	1,663,829	73,081	5	1,721,306	1,813,249	1,876,714
		1,424,096	1,666,529	1,590,749	1,632,978	1,663,829	73,081	5	1,721,306	1,813,249	1,876,714
7	WATER WORKS SYSTEM										
	WATER OPERATION EXPENDITURE	1,041,497	1,218,057	1,201,484	1,291,628	1,279,645	78,159	7	1,330,280	1,409,137	1,464,943
		1,041,497	1,218,057	1,201,484	1,291,628	1,279,645	78,159	7	1,330,280	1,409,137	1,464,943
	TOTAL EXPENDITURES	2,465,593	2,884,586	2,792,231	2,924,606	2,943,474	151,241	5	3,051,584	3,222,386	3,341,655
	LESS TOTAL REVENUES	2,465,593	2,884,586	2,792,231	2,924,606	2,943,474	151,243	5	3,051,585	3,222,385	3,341,655
	DIFFERENCE	0	0	(0)	0	0	0	0	0	0	(0)

**TOWN OF SHELBURNE
WATER & SEWER
2018 FINAL OPERATING BUDGET
REVENUE SUMMARY**

Budget Page	DEPARTMENT	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
	SANITARY SEWER SYSTEM										
3	SEWER BILLING REVENUE	1,169,050	1,389,192	1,453,067	1,498,392	1,546,273	93,206	6	1,608,124	1,704,612	1,772,796
3	CUSTOMER SERVICES	18,000	18,597	16,500	15,531	16,500	0	0	16,830	17,167	17,510
3	NEW SEWER HOOK-UPS	0	0	0	0	0	0	0	0	0	0
3	SEWER USE SURCHARGE	34,000	55,695	45,000	42,876	30,000	(15,000)	(33)	30,600	31,212	31,836
3	SEWER OWED FROM DC'S	203,046	203,046	76,180	76,180	71,056	(5,124)	(7)	65,751	60,258	54,570
3	SEWER - TSF FROM SEWER RESERVE	0	0	0	0	0	0	0	0	0	0
		1,424,096	1,666,529	1,590,747	1,632,978	1,663,829	73,082	6	1,721,305	1,813,248	1,876,712
	WATER WORKS SYSTEM										
6	WATER OPERATION REVENUE	934,210	1,119,181	1,168,984	1,243,356	1,259,645	90,661	8	1,310,031	1,388,632	1,444,178
6	CUSTOMER SERVICES	15,000	13,605	10,000	14,086	12,500	2,500	25	12,750	13,005	13,265
6	HYDRANT RENTALS	7,500	7,500	7,500	7,876	7,500	0	0	7,500	7,500	7,500
6	WATER METERS	27,675	41,401	0	3,875	0	0	0	0	0	0
6	WATER OTHER FEES CHARGES	0	0	0	194	0	0	0	0	0	0
6	TRANSFER FROM WATER RESERVE	0	0	0	0	0	0	0	0	0	0
6	REPAYMENT FR SEWER	36,370	36,370	0	0	0	0	0	0	0	0
6	SOURCE WATER PROTECTION GRANT	0	0	0	0	0	0	0	0	0	0
6	SOURCE WATER GRANT MOE	20,742	0	15,000	22,240	0	(15,000)	(100)	0	0	0
		1,041,497	1,218,057	1,201,484	1,291,627	1,279,645	78,161	6	1,330,281	1,409,137	1,464,943
	TOTAL REVENUES	2,465,593	2,884,586	2,792,231	2,924,605	2,943,474	151,243	6	3,051,585	3,222,385	3,341,655

FUNCTION: WATER / SEWER SERVICE

SERVICE: SEWER OPERATIONS

REVENUES 01-3010

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5401	SEWER BILLINGS	1,169,050	1,389,192	1,453,067	1,498,392	1,546,273	93,206	6	1,608,124	1,704,612	1,772,796
5402	CUSTOMER SERVICES	18,000	18,597	16,500	15,531	16,500	0	0	16,830	17,167	17,510
5403	SEWER/METER HOOK-UPS	0	0	0	0	0	0	0	0	0	0
5405	SEWER USE SURCHARGE (BMP)	34,000	55,695	45,000	42,876	30,000	(15,000)	-33	30,600	31,212	31,836
5406	SEWER OWED FROM DC	203,046	203,046	76,180	76,180	71,056	(5,124)	-7	65,751	60,258	54,570
5408	TSF FROM SEWER RESERVE	0	0	0	0	0	0	0	0	0	0
5411	SEWER - OCIF GRANT	0	0	0	0	0	0	0	0	0	0
		1,424,096	1,666,529	1,590,747	1,632,978	1,663,829	73,082	5	1,721,305	1,813,248	1,876,712

ACCOUNT DESCRIPTION

- 5401 Rates are \$1.04 for metered portion & \$24.00 for flat rate portion as per Schedule B of By-Law 57-2017
- 5403 Revenues for connection to sewer lines and sewer portion of new meter hook-ups
- 5406 DC share of 2018 STP Loan Financing - \$ 71,056

SERVICE: SEWER OPERATIONS

EXPENDITURES 01-3010

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	SEWAGE LABOUR	39,859	32,823	47,844	47,843	56,646	8,802	18	57,779	58,935	60,114
7102	CLERICAL LABOUR	29,613	27,742	29,357	30,713	31,112	1,756	6	31,734	32,369	33,017
7150	SEWAGE BENEFITS	14,964	12,470	17,221	14,731	19,791	2,571	15	20,187	20,591	21,003
7151	SEWAGE EHT	1,321	1,142	1,409	1,532	1,611	201	14	1,643	1,676	1,709
7152	SEWAGE WSIB	1,947	1,623	2,204	2,396	2,643	439	20	2,696	2,750	2,805
7307	SEWAGE UTILITIES	171,000	216,777	240,000	207,698	210,000	(30,000)	-13	214,200	218,484	222,854
7308	BILLING COSTS	7,000	7,411	7,400	34,194	19,500	12,100	164	19,890	20,288	20,694
7310	SEWAGE MATERIAL & SUPPLIES	3,000	2,164	3,000	2,213	8,000	5,000	167	8,160	8,323	8,490
7315	SEWER MAIN MAINTENANCE	80,000	66,613	80,000	48,530	30,000	(50,000)	-63	30,600	31,212	31,836
7349	OCWA STP OPERATIONAL CONTRACT	318,380	316,819	324,748	329,265	331,243	6,495	2	337,868	344,625	351,518
7350	SEWAGE PLANT MAINTENANCE	35,000	32,602	43,000	253,066	288,902	245,902	572	45,000	45,900	46,818
7351	SEWAGE COST OF CTY PIL	4,418	4,439	4,252	4,839	5,333	1,081	25	5,439	5,548	5,659
7352	SEWAGE TRAINING/CONFER	1,000	250	1,000	0	3,500	2,500	250	3,570	3,641	3,714
7357	SEWAGE EQUIP MAINTENANCE	10,000	1,824	10,000	3,366	15,000	5,000	50	15,300	15,606	15,918
7361	SEWAGE PLANT INSURANCE	23,628	22,605	23,736	14,212	16,000	(7,736)	-33	16,320	16,646	16,979
7362	SEWAGE PROFESSIONAL FEES	225,000	39,470	60,000	66,852	60,000	0	0	61,200	62,424	63,672
7366	SEWAGE SHARE OF METER EXP	4,000	1,754	4,000	5,015	5,000	1,000	25	10,000	10,200	10,404
7370	SEWAGE OTHER SERVICES	1,000	0	1,000	0	1,000	0	0	1,020	1,040	1,061
7371	SEWER SURCHARGE EXPENSE	5,000	0	5,000	0	0	(5,000)	-100	0	0	0
7510	SEWAGE TRF TO CAPITAL	100,000	100,000	271,699	271,699	308,829	37,130	14	100,000	238,500	50,000
7510	SEWAGE TRF TO RECREATON PROJECT	55,968	55,968	0	0	0	0	0	0	0	0
7521	DEBT PHASE 2 INTEREST	28,156	27,252	25,862	24,799	23,506	(2,356)	-9	21,087	18,603	16,052
7522	DEBT PHASE 3 INTEREST	52,974	52,921	50,318	49,974	47,550	(2,768)	-6	44,664	41,655	38,517
7372	SEWER REPYMT TO WATER RES	36,370	36,370	0	0	0	0	0	0	0	0
7523	SEWER SHARE JANE ST INTEREST	2,179	2,179	943	943	0	(943)	-100	0	0	0
7524	SEWER SHARE OF JANE ST DEBT	58,269	58,269	59,504	59,504	0	(59,504)	-100	0	0	0
7525	SEWER TRANSFER TO PLANNING	9,000	9,000	0	0	0	0	0	0	0	0
7526	SEWER SHARE OF SISTER ST PRINCIPLE	0	0	37,641	37,641	38,595	955	3	39,574	40,578	41,607
7527	SEWER SHARE OF SISTER ST INTEREST	0	0	10,409	10,409	9,454	(955)	-9	8,476	7,472	6,443
7530	SEWER SHARE OF FOLDING MACHINE	0	0	0	0	3,333	3,333	100	0	0	0
7700	TRANSFER TO SEWER RESERVE	105,051	536,043	229,202	111,545	127,281	(101,921)	-44	624,899	566,183	805,830
	SEWER OPERATION EXPEND	1,424,096	1,666,529	1,590,749	1,632,978	1,663,829	73,081	5	1,721,306	1,813,249	1,876,714
	NET FUNDS TO BE RAISED	1	(0)	0	(0)	0	(0)	(0)	0	0	0

SERVICE: SEWER OPERATIONS (Continued)

7307	Includes cost of Hydro & Gas - Hydro One	
7308	Includes annual Sensus Software Fee (\$9,500 50% sewer) & Watson Financial Plan	
7310	Annual SCADA Licensing Fee included (\$4,500 50% sewer) & 1/2 cost of Ipad for Sewer	
7510	Tsf to Sewer Capital Page 3 Line 5403	
7349	OCWA Fixed Monthly STP Cost plus 2% CPI - contract expires 2019	
7350	Includes upgrades recommended by OCWA: Sewage Lagoon Clean outs - two years	
7362	Includes Assimilative Capacity Study	\$25,000
7366	Starting in 2019 - Replace Meter Program with new iPearl Meters	

ANNUAL SEWER DEBT - 2017

7521	Phs 2 STP Loan Interest - matures July 15, 2026	\$	23,506
7522	Phs 3 STP loan Interest - matures Dec 02, 2030	\$	47,550
7523	Share of Jane St. LTD Interest - matures Nov 15, 2017	\$	-
7524	Share of Jane St. LTD Principle - matures Nov 15, 2017	\$	-
7526	Share of Sister Street LTD Principle - matures Dec 2026	\$	38,595
7527	Share of Sister Street LTD Interest - matures Dec 2026	\$	9,454
		\$	119,105

FUNCTION: WATER / SEWER SERVICE

SERVICE: WATER SYSTEM OPERATIONS

REVENUES 01-3030

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5401	WATER BILLINGS	934,210	1,119,181	1,168,984	1,243,356	1,259,645	90,661	8	1,310,031	1,388,632	1,444,178
5402	CUSTOMER SERVICES	15,000	13,605	10,000	14,086	12,500	2,500	25	12,750	13,005	13,265
5403	HYDRANT RENTAL	7,500	7,500	7,500	7,876	7,500	0	0	7,500	7,500	7,500
5404	WATER METERS INSTALLATION	27,675	41,401	0	3,875	0	0	0	0	0	0
5406	WATER OTHER FEES/CHARGES	0	0	0	194	0	0	0	0	0	0
5408	TRF FROM WATER RESERVE	0	0	0	0	0	0	0	0	0	0
5409	REPYMT FROM SEWER	36,370	36,370	0	0	0	0	0	0	0	0
5502	SOURCE WATER GRANT NVCA	0	0	0	0	0	0	0	0	0	0
5503	SOURCE WATER GRANT MOE	20,742	0	15,000	22,240	0	(15,000)	-100	0	0	0
	WATER OPERATION REVENUE	1,041,497	1,218,057	1,201,484	1,291,628	1,279,645	78,161	7	1,330,281	1,409,137	1,464,943

ACCOUNT DESCRIPTION

5401 Rates are .57 for metered portion & \$24.00 for flat rate portion per Schedule B of By-Law Number 57-2017

SERVICE: WATER SYSTEM OPERATIONS

EXPENDITURES 01-3030

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7101	WATER LABOUR	61,130	54,065	68,848	68,789	81,516	12,668	18	83,146	84,809	86,505
7102	CLERICAL LABOUR	29,613	27,742	29,357	25,500	31,112	1,755	6	31,734	32,369	33,017
7150	WATER BENEFITS	21,533	17,944	24,781	21,198	28,480	3,699	15	29,050	29,631	30,224
7151	WATER EHT	1,900	1,583	2,028	1,839	2,318	290	14	2,364	2,411	2,459
7152	WATER WSIB	2,802	2,335	3,172	2,876	3,803	631	20	3,879	3,957	4,036
7155	WATER MEMBERSHIPS	2,200	538	1,000	890	1,000	0	0	1,020	1,040	1,061
7307	WATER UTILITIES	105,000	74,062	100,000	67,765	80,000	(20,000)	-20	81,600	83,232	84,897
7308	BILLING COSTS	6,500	7,411	8,000	34,194	19,500	11,500	144	19,890	20,288	20,694
7309	OCWA OPERATIONAL CONTRACT	209,695	188,267	195,000	195,663	198,900	3,900	2	202,878	206,936	211,074
7310	WATER MATERIAL & SUPPLIES	50,000	32,538	30,000	48,334	34,500	4,500	15	35,190	35,894	36,612
7311	MELANCTHON WELL TAX	400	0	400	0	400	0	0	408	416	424
7315	LAB COST & MONITORING	70,000	110,934	70,000	112,055	70,000	0	0	71,400	72,828	74,285
7320	LICENSING & OPERATION PLAN	20,000	69,345	70,000	32,686	70,000	0	0	71,400	72,828	74,285
7351	WATER COST OF CTY PIL	2,025	2,034	2,553	2,500	3,008	456	18	3,068	3,130	3,192
7356	WATER MAIN MAINTENANCE	45,000	6,788	79,000	30,409	155,000	76,000	96	80,000	81,600	83,232
7357	WATER EQUIPMENT MAINT	17,000	32,967	35,000	16,990	35,000	0	0	35,700	36,414	37,142
7358	WATER WELL BUILDING MAINT	10,000	3,450	10,000	2,045	10,000	0	0	10,200	10,404	10,612
7361	INSURANCE	23,870	22,605	23,740	14,212	15,349	(8,391)	-35	15,656	15,969	16,289
7362	PROFESSIONAL FEES	5,000	45,860	2,000	31,510	60,000	58,000	2900	5,000	5,100	5,202
7364	STAFF TRAINING	3,500	1,636	3,500	2,407	3,500	0	0	3,570	3,641	3,714
7365	CONVENTION EXPENSES	1,000	845	1,000	65	1,000	0	0	1,020	1,040	1,061
7366	METER INSTALLATION EXPENSE	12,500	52,269	5,000	5,142	5,000	0	0	10,000	10,200	10,404
7369	TELEPHONE	0	604	1,000	137	1,000	0	0	1,020	1,040	1,061
7450	SOURCE WATER PROTECTION NVCA	500	0	0	0	0	0	0	0	0	0
7451	SOURCE WATER PROTECTION MOE	20,000	25,051	32,000	10,257	17,081	(14,919)	-47	17,763	6,813	6,949
7510	TRANSFER TO WATER CAPITAL	0	0	224,805	224,805	55,195	(169,610)	-75	290,000	0	0
7510	TRANSFER TO WELL CAPITAL	87,231	87,231	39,907	39,907	91,670	51,763	130	94,683	97,795	101,009
7510	TRANSFER TO RECREATION PROJECT	3,561	3,561	0	0	0	0	0	0	0	0
7520	WELL CONSTRUCTION INTEREST	0	9,635	0	0	0	0	0	0	0	0
7521	WATER SHARE JANE ST INTEREST	1,232	1,232	533	533	0	(533)	-100	0	0	0
7522	WATER SHARE JANE ST PRINCIPLE	32,934	32,934	33,633	33,633	0	(33,633)	-100	0	0	0
7523	METER DEBT INTEREST	33,066	32,717	31,633	31,360	30,150	(1,483)	-5	28,615	27,027	25,385
7524	WATER TRANSFER TO PLANNING	9,000	9,000	0	0	0	0	0	9,000	9,000	9,000
7525	WATER SHARE OF SISTER ST PRINCIPLE	0	0	23,526	23,526	24,122	596	3	24,734	25,361	26,004
7526	WATER SHARE OF SISTER ST INTEREST	0	0	6,506	6,507	5,909	(597)	-9	5,297	4,670	4,027
7527	WELL 7 DEBT INTEREST	36,176	20,700	37,064	37,010	35,630	(1,433)	-4	34,152	32,628	31,056
7528	WELL HYDRO LC INTEREST & COSTS	1,737	1,642	1,737	1,737	0	(1,737)	-100	0	0	0
7530	WATER SHARE OF FOLDING MACHINE	0	0	0	0	3,333	3,333	100	0	0	0
7600	TSF TO WATER RESERVE	115,391	238,533	4,764	165,147	66,168	61,404	1289	26,842	390,665	430,031
7600	TSF TO WATER RESERVE - NEW TRUCK	0	0	0	0	40,000	40,000	100	0	0	0
	WATER OPERATION EXPEND	1,041,497	1,218,057	1,201,484	1,291,628	1,279,645	78,159	7	1,330,280	1,409,137	1,464,943
	NET FUNDS TO BE RAISED	0	0	0	0	(0)	0	(0)	(0)	(0)	0

SERVICE: WATER SYSTEM OPERATIONS (Continued)

ACCOUNT DESCRIPTION

7308	Includes annual Sensus Software Fee (\$9,500 50% sewer) & Watson Financial Plan		
7310	Annual SCADA Licensing Fee included (\$4,500 50% sewer) & 1/2 cost of Ipad for Water		
7315	Includes year 4 of 5 of well 7 monitoring requirement	\$	40,800
7320	Year 3 of of Well Field Capacity Study plus additional Scope as per SBA	\$	40,800
7356	Includes Water Main Repair Main St - Simon CARRY OVER from 2017	\$	55,000
	Also includes 2nd Location on Simon for Water Main Repairs	\$	55,000
7364	Includes Entry Level Water Drinking Course (4 days)	\$	1,500
7362	Includes Water Financial Plan for 2018 by Watson & Assoc	\$	7,400
7362	Well #3 Pilot Project	\$	50,000
7451	Figures provided by NVCA - up to year 2020		
7510	Tsf to Water Capital Page 5 Line 5403	\$	55,195
7600	Starting reserve for new water truck replacement in 2019	\$	40,000

ANNUAL WATER DEBT - 2018

7523	Meter Project Debt Interest - Loan Matures April 18, 2033	\$	30,150
7525	Share of Sister Street Principal - Loan Matures in Feb 2026	\$	24,122
7526	Share of Sister Street Interest - Loan Matures in Feb 2026	\$	5,909
7527	Well Project Debt Interest - Loan Matures Dec 03, 2035	\$	35,630
7510	Well Debt Principle & Interest - Loan Matures Dec 03, 2035	\$	91,670
		\$	187,481

7366 Starting in 2019 - Replace Meter Program with new iPearl Meters

CAPITAL

**TOWN OF SHELBURNE
WATER & SEWER
2018 FINAL CAPITAL BUDGET
EXPENDITURE SUMMARY**

CAPITAL

Budget Page	DEPARTMENT	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
3	SANITARY SEWER SYSTEM										
	SEWER CAPITAL PROJECTS	2,608,563	2,027,023	424,413	839,417	492,106	67,694	16	263,143	1,122,636	221,773
		2,608,563	2,027,023	424,413	839,417	492,106	67,694	16	263,143	1,122,636	221,773
5	WATER WORKS SYSTEM										
	WATER CAPITAL PROJECTS	27,400	36,634	599,805	398,974	286,000	(313,805)	(52)	1,080,000	0	3,561,600
6	NEW WELL PROJECT	87,231	1,031,207	88,754	128,686	91,670	2,916	3	94,683	97,795	101,009
		114,631	1,067,841	688,559	527,660	377,670	(310,889)	(45)	1,174,683	97,795	3,662,609
	TOTAL EXPENDITURES	2,723,194	3,094,863	1,112,972	1,367,077	869,777	(243,195)	(22)	1,437,826	1,220,430	3,884,382
	LESS TOTAL REVENUES	2,723,194	3,859,245	1,112,971	1,367,076	869,777	(243,195)	(22)	1,437,826	1,220,430	3,884,382
	DIFFERENCE	(1)	764,382	(0)	(0)	0	0	0	0	0	0

CAPITAL

**TOWN OF SHELBURNE
WATER & SEWER
2018 FINAL CAPITAL BUDGET**

CAPITAL

REVENUE SUMMARY

Budget Page	DEPARTMENT	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
3	SANITARY SEWER SYSTEM										
	SEWER CAPITAL PROJECTS	2,608,563	2,027,023	424,412	839,416	492,106	67,694	16	263,143	1,122,636	221,773
		2,608,563	2,027,023	424,412	839,416	492,106	67,694	16	263,143	1,122,636	221,773
	WATER WORKS SYSTEM										
5	WATER CAPITAL PROJECTS	27,400	36,634	599,805	398,974	286,000	(313,805)	(52)	1,080,000	0	3,561,600
6	NEW WELL CAPITAL PROJECT	87,231	1,795,588	88,754	128,686	91,670	2,916	3	94,683	97,795	101,009
		114,631	1,832,222	688,559	527,660	377,670	(310,889)	(45)	1,174,683	97,795	3,662,609
	TOTAL REVENUES	2,723,194	3,859,245	1,112,971	1,367,076	869,777	(243,195)	(22)	1,437,826	1,220,430	3,884,382

FUNCTION: WATER/SEWER SERVICE CAPITAL PROJECT

CAPITAL PROJECT: SANITARY SEWER CAPITAL PROJECTS

REVENUES: 02-3010

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5401	CAPITAL GRANT	1,560,321	978,781	0	415,003	0	0	0	0	715,500	0
5402	SEWER DEVELOPMENT CHARGE	198,196	198,196	152,713	152,714	157,837	5,124	3	163,143	168,636	171,773
5403	TRANSFER FROM SEWER RATES	100,000	100,000	271,699	271,699	308,829	37,130	14	100,000	238,500	50,000
5408	TRANSFER FRM SEWER RESERVE	750,046	750,046	0	0	25,440	25,440	100	0	0	0
	STP CAPITAL REVENUES	2,608,563	2,027,023	424,412	839,416	492,106	67,694	16	263,143	1,122,636	221,773

ACCOUNT DESCRIPTION

5402 DC to cover cost of STP Loan Principle \$ 157,837
 5403 From Sewer Operating - Page 4 - Line 7510

EXPENDITURES: 02-3010

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	2,460,799	1,773,061	271,699	672,563	334,269	62,570	23	100,000	954,000	50,000
7503	LONG TERM DEBT PRINC PHS 2	85,346	85,346	87,640	87,640	89,995	2,356	3	92,414	94,898	94,898
7505	LONG TERM DEBT PRINC PHS 3	62,418	62,418	65,074	65,074	67,842	2,768	4	70,729	73,738	76,875
7506	TRANSFER TO SEWER RESERVE	0	106,197	0	14,140	0	0	0	0	0	0
	STP CAPITAL EXPENDITURES	2,608,563	2,027,023	424,413	839,417	492,106	67,694	16	263,143	1,122,636	221,773

NET FUNDS TO BE RAISED (0) 0 (0) (0) 0 0 0 0 0 0 0

CAPITAL PROJECT: SANITARY SEWER CAPITAL PROJECTS (Continued)

ACCOUNT DESCRIPTION		
7503	Phase 2 STP Loan matures July 15, 2026	\$ 89,995
7505	Phase 3 STP loan matures Dec 02, 2030	\$ 67,842
		<u>\$ 157,837</u>

CAPITAL PROJECT DESCRIPTION		
	Sewer Infiltration Corrections	\$ 100,000
	SCADA System	\$ 132,000
	#2 Filter Feed Pump Rebuild	\$ 9,158
	RAS Pump #1 & 3	\$ 16,790
	Replacement Blower #1	\$ 76,320
		<u>\$ 334,269</u>

FUTURE CAPITAL PROJECT DESCRIPTION

2019 / 2020 - Clarifier - \$954,000 (\$750,000 + 25% Engineering + Net HST)
 2018 Scada System - \$200,000 (Water 34% - Sewer 66%)

Scada System \$25,440 from 2017 put in a reserve for 2018

****Future Projects pending the results of the current EA study****

FUNCTION: WATER/SEWER SERVICE CAPITAL PROJECT

CAPITAL PROJECT: WATERWORKS CAPITAL PROJECTS

REVENUES: 02-3030

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5401	CWWF Grant	0	0	375,000	174,169	0	(375,000)	-100	750,000	0	2,671,200
5402	WATER DEVELOPMENT CHARGE	27,400	0	0	0	146,000	146,000	100	0	0	890,400
5403	TRANSFER FROM WATER RATES	0	0	224,805	224,805	55,195	(169,610)	-75	290,000	0	0
5405	TRANSFER FR WATER RESERVE	0	36,634	0	0	84,805	84,805	100	40,000	0	0
	WATER CAPITAL REVENUES	27,400	36,634	599,805	398,974	286,000	(313,805)	-52	1,080,000	0	3,561,600

5403 From Water Operating - Page 7 - Line 7510

EXPENDITURES: 02-3030

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	27,400	36,634	599,805	236,491	286,000	(313,805)	-52	1,080,000	0	3,561,600
7503	TRANSFER TO WATER RESERVE	0	0	0	162,483		0	0		0	0
	WATER CAPITAL EXPENDITURES	27,400	36,634	599,805	398,974	286,000	(313,805)	-52	1,080,000	0	3,561,600

NET FUNDS TO BE RAISED 0 0 0 0 0 0 0 0 0 0 0 0

CAPITAL PROJECT DESCRIPTION		Future Water Storage Structure	\$ 3,561,600
7500 Trailer Mount Valve Exerciser	\$ 80,000 (not done in 2017)	(has to be done before 2022 or a new EA will have to be done in order to complete it)	
SCADA system (Software) 34%	\$ 68,000 (portion covered by DC's)	2019 - New Water Truck	80,000
Water Storage Land Purchase	\$ 138,000 (DC's)	2019 - Well#3 - Arsenic Purification System, Bldg Expansion & Engineering	
	\$ 286,000	2018 Scada System - \$200,000 (Water 34% - Sewer 66%)	
		<i>Scada System \$60,000 from 2017 put in a reserve for 2018</i>	

5405 \$24,805 was transferred to reserve in 2017 to offset the Valve Exerciser

Future Projects pending the results of the current EA study

FUNCTION: WATER/SEWER SERVICE CAPITAL PROJECT

CAPITAL PROJECT: NEW WELL/WATER METER CAPITAL PROJECTS

REVENUES: 02-3025

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
5401	CAPITAL GRANT -BCCFC	0	0	0	0	0	0	0	0	0	0
5402	WELL 7 LONG TERM LOAN	0	1,229,397	0	0	0	0	0	0	0	0
5403	TRANSFER FR DC	0	0	48,847	48,847	0	(48,847)	-100	0	0	0
5404	TRANSFER FR WATER RATES	87,231	87,231	39,907	39,907	91,670	51,763	130	94,683	97,795	101,009
5405	TRANSFER FROM RESERVES	0	442,026	0	39,932	0	0	0	0	0	0
	PROJECT UNEXPENDED SURPLUS	0	36,935	0	0	0	0	0	0	0	0
	WATER CAPITAL REVENUES	87,231	1,795,588	88,754	128,686	91,670	2,916	3	94,683	97,795	101,009

EXPENDITURES: 02-3025

GL ACCT	ACCOUNT DESCRIPTION	2016	2016	2017	2017	2018	2018 V	2018 vs	2019	2020	2021
		FINAL	ACTUAL	FINAL	ACTUAL	FINAL	2017	2017 BUDGET	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	BUDGET	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	0	967,350	0	39,932	0	0	0	0	0	0
7504	METER LONG TERM LOAN PRINCIPLE	41,441	41,441	42,875	42,875	44,358	1,483	3	45,893	47,480	49,123
7505	TSF TO CAPITAL RESERVE	0	0	0		0	0	0	0	0	0
7506	WELL LONG TERM LOAN PRINCIPLE	45,790	22,416	45,879	45,879	47,312	1,433	3	48,790	50,314	51,886
	WATER CAPITAL EXPENDITURES	87,231	1,031,207	88,754	128,686	91,670	2,916	3	94,683	97,795	101,009

NET FUNDS TO BE RAISED (0) 764,382 0 0 0 (0) (0) 0 0 0

Long Term Loan for Meter Project:

20 year loan \$1,071,948.18 ending April 18, 2033 -3.43%

BREAKDOWN OF LOAN PRINCIPAL DEPARTMENT ALLOCATION

2018 \$ 44,358
 2019 \$ 45,893
 2020 \$ 47,480
 2021 \$ 49,123

Long Term Loan for Well Project:

20 year loan \$1,229,396.82 ending May 15, 2036 -3.10%

BREAKDOWN OF LOAN PRINCIPAL DEPARTMENT ALLOCATION

2018 \$ 47,312
 2019 \$ 48,790
 2020 \$ 50,314
 2021 \$ 51,886