



TOWN OF  
*Parry Sound*

**2024 Capital Budget**

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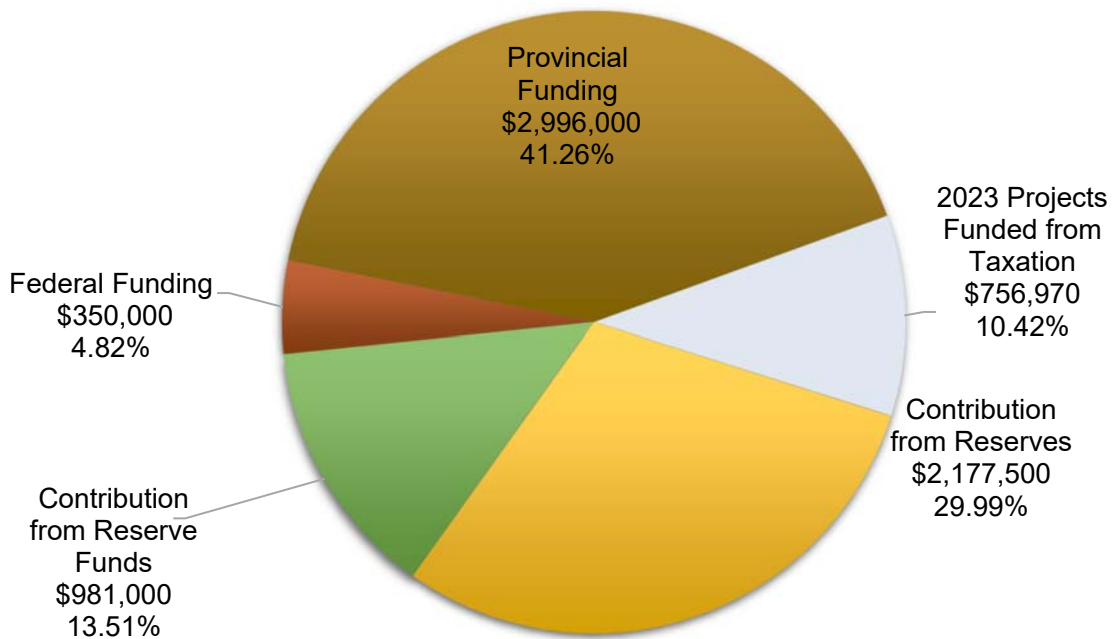
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# Capital Budget

While the focus of the Operating budget is on the day-to-day operations, it is the capital budget that ensures the public and staff have safe and reliable equipment and infrastructure for the provision of services.

For example, without regular repair and replacement the Tony Agnello Water Treatment Plant as well as the watermains underground the Town would be unable to provide the ratepayers with safe drinking water when they turn on the tap.

In 2024, the new capital budget request is \$7,261,470, which is funded through various sources.



## Highlights

- Glen and Victoria Avenue including Storm, Water, Wastewater is planned for 2024 at a total cost of \$4.24 million, \$2 million carryforward and an increase of \$2.24 million. Staff are planning to include this project as part of the application for a provincial grant under the Housing-Enabling Water Systems Fund.
- A significant investment into the bridge rehabilitation for Seguin Street Bridge and Waubuno Bridge will be required for \$350k each. Investment is required to extend life and remediate deterioration.
- Continued \$100k in additional investment into sidewalk improvement and \$500k allocated to the annual paving program.
- Playground replacement for William Street, Booth Street, and Cherry Parks totaling \$280k.
- Focusing on completing prior year projects

## Budget Change

| <b>2023<br/>Budget</b> | <b>2024<br/>Budget</b> | <b>Dollar<br/>Change</b> | <b>Percent<br/>Change</b> |
|------------------------|------------------------|--------------------------|---------------------------|
| \$12,743,772           | \$7,261,470            | (\$5,482,302)            | -43.0%                    |

# What is a Capital Budget?

The Town's operating budget funds the day-to-day operations and maintenance of the Town's assets. Changes in the operating budget can affect the lifespan of an asset, and the purchase of new assets can affect the future capital budgets.

The capital budget sets the funding for:

- **Capital assets:** The physical assets that the Town owns or controls that have a financial value and are required in the delivery of services, for example, the municipal building; and
- **Municipal Infrastructure:** The systems and related equipment that the Town owns, such as roads, bridges, culverts, stormwater systems, water systems and wastewater systems.

As the asset management plan evolves the capital budget will become a more streamlined process; relying heavily on the asset management plans of a municipality helps make decisions regarding project priorities and timing. The Town's updated asset management plan was utilized in identifying capital needs for roads and coordinating the needs for roads, water, wastewater, and storm assets in the development of this capital budget.

Today's reality is that many municipalities face an infrastructure gap, the difference between the work that needs to be done to keep municipal assets and infrastructure in good working condition, and the funds to do so. The realization of this gap has led to various asset management changes, the most recent of which is Ontario Regulation 588/17.

Under Ontario Regulation 588/17, all Ontario municipalities are required to have:

- ❖ A strategic asset management policy reviewed and updated at least every five years; and

- ❖ An asset management plan that is expanded for all municipal infrastructure assets that identifies current levels of service and the cost of maintaining those levels by July 1, 2024

The Town currently has an asset management policy and passed an updated asset management plan for core infrastructure in 2022. In 2024, continued work on the asset management plan through facility assessments and to include all assets and levels of service for the July 1<sup>st</sup>, 2024, deadline.

## **Dedicated Capital Levy**

To assist with funding capital projects there is a calculation applied each year to identify the annual dedicated capital funding from taxation. As this dedicated levy grows it will help to fund the plans established through the Town's Asset Management Plan. The dedicated levy is currently used to:

- Pay for tax-supported principal debt repayments
- Annual contribution to the Fleet Reserve
- Annual contribution to the Equipment Reserve
- Annual contribution to the Building Replacement Reserve
- Annual contribution to Capital Asset Replacement Reserve Fund (Infrastructure)
- Assist with funding other tax supported capital projects as they arise

***The 2024 dedicated capital levy is: \$ 2,390,159***

On August 9, 2022, the Town of Parry Sound officially received their Asset Management Plan (AMP), as submitted by Public Sector Digest Inc. (PSD). This document was extensive and provided a few recommendations for the Town to consider.

The Town of Parry Sound, just like most other municipalities, is dealing with aging infrastructure and an infrastructure gap. Council chose to continue to increase tax revenues by 1.8%/year as recommended in 2016 per PSD's recommendations.

Prior to 2025, the Town will continue to refine lifecycle and other data and assess levels of service with the overall objective of identifying opportunities to reduce the funding gap; however, difficult decisions will be required prior to 2025 when full infrastructure funding will be required.

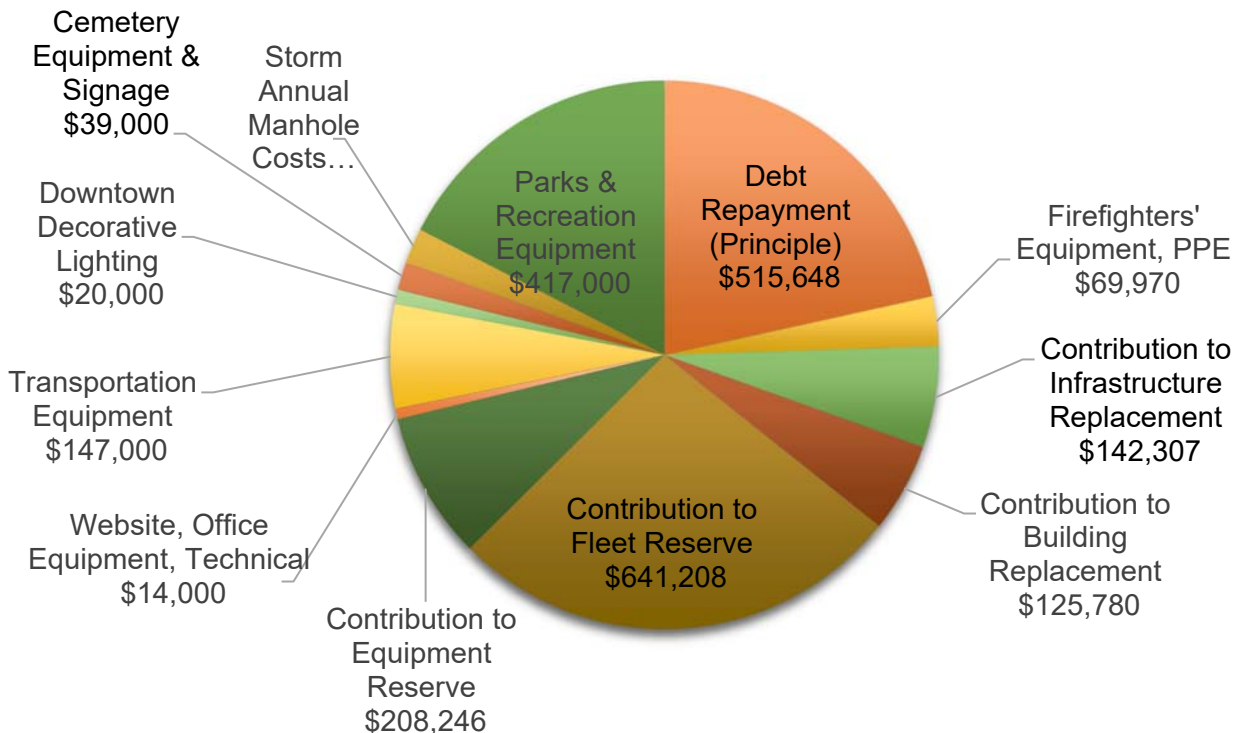
### Calculation of the Dedicated Capital Levy

|  |               |
|--|---------------|
| 2023 net tax levy required (per 2023 budget) | \$ 12,717,808 |
| Growth factor                                | 1.8%          |
|  | \$ 228,921    |
| 2023 dedicated capital levy                  | 2,161,238     |
| 2024 dedicated capital levy                  | \$ 2,390,159  |

## Allocation of the Capital Levy

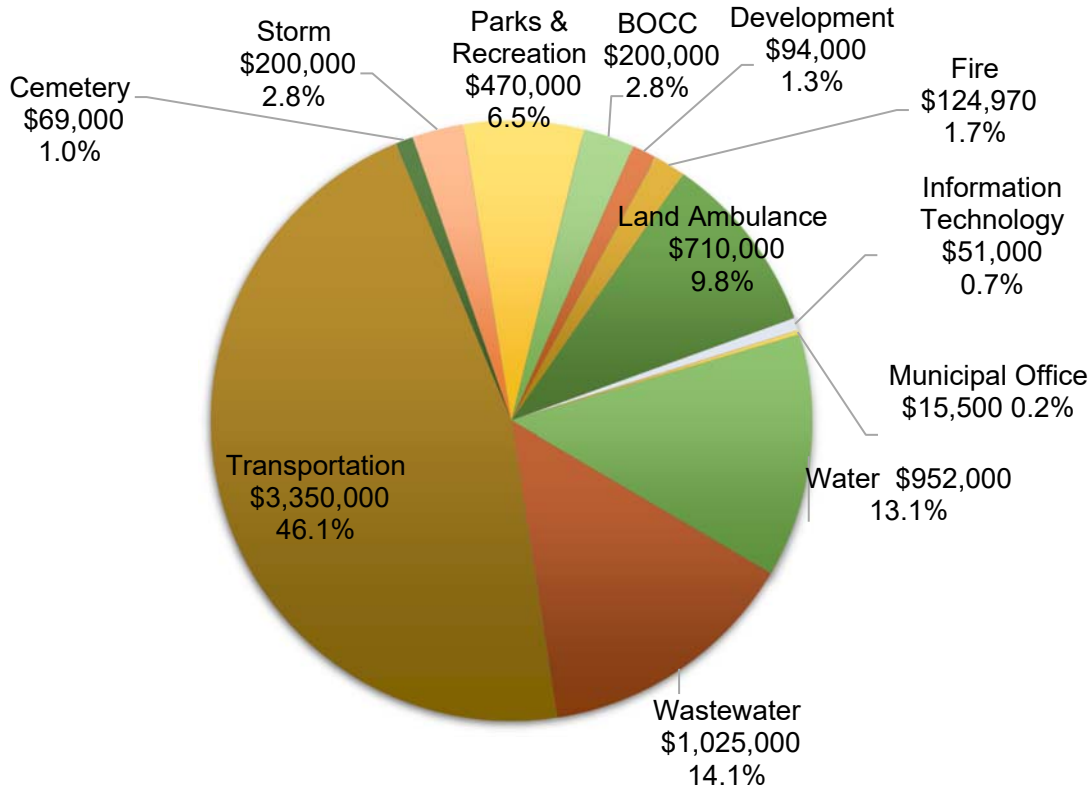
The goal of the capital levy is to provide funding for future capital projects. As the Town continues to develop its AMP the distribution of the capital levy will be refined to accurately reflect the funding needs of each asset category.

Currently, the dedicated capital levy is used for reserve contributions to fleet and equipment replacement, building repairs, infrastructure replacement as well as debt principal repayments. Any remaining levy is applied towards tax supported capital projects.



## 2024 Capital Budget by Department

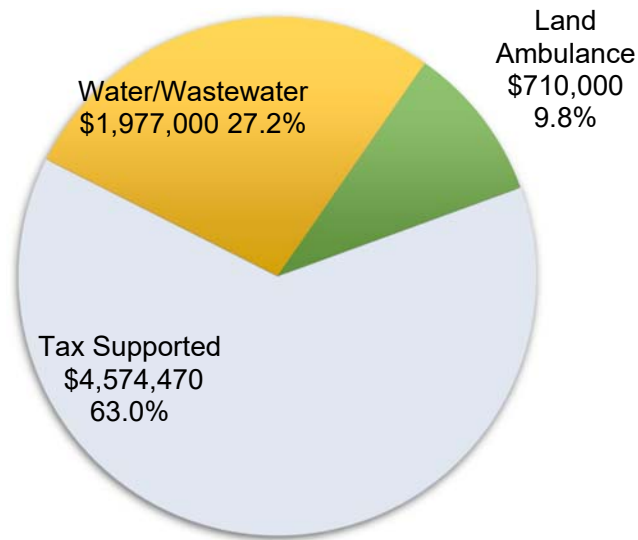
Most of the 2024 capital budget investment is in road, water and wastewater infrastructure which make up 73% of the capital cost for the year. 9.8% of the budget goes towards land ambulance, and 9.3% for parks and recreation and Bobby Orr Community Centre projects. The remainder of those budget allocations may be seen in the chart below.





## User Fees, Municipal Levies, or Tax Supported

The chart below illustrates that 63% of the 2024 capital budget is for tax supported services such as roads, storm, and fire, while 27.2% is for water and wastewater services which are user fee supported. 9.8% of the capital budget is for land ambulance services which are funded by 22 municipalities over the designated service area. Water, wastewater, and land ambulance projects are predominantly funded through reserves/reserve funds through the budget process. The funding for those services occurs through the operating budget as contributions to those reserves through a variety of sources such as user fees, municipal levies, and grants. The Town's portion of land ambulance is funded through property taxes in the operating budget at 6% of the total municipal levy.



# Capital Projects

Capital projects vary in size from replacement of the desktop and laptops used by Town staff daily to the replacement of water, wastewater, storm sewer, roads, and sidewalks for a section of road.

A project may be completed within a budget year, or over multiple years. At times, the Town can secure funding from Provincial or Federal programs, or access savings from reserves and reserve funds, and other times it needs to use debt.

## Previously Approved Projects

Many water and wastewater projects are becoming multi-year projects as a result of the amount of planning and engineering required. Some other carryforward projects have continued to encounter supply chain issues or delays. Rising costs of materials and services have been encountered in recent years with inflationary and economic factors impacting capital works. An updated quote following engineering work has resulted in a significant increase to the Glen and Victoria road, water, wastewater, and storm project.

## Carried Forward from 2023 to 2024

Projects that have not been completed in 2023 have been deferred to 2024. In some cases, some preliminary work may have been performed or new funding has been made available in 2024.

| Project      | 2023          | 2024         | Change | Funding Source |
|--------------|---------------|--------------|--------|----------------|
|              | Carry Forward | Total Budget |        |                |
| BOCC Olympia | 150,000       | 150,000      | -      | Reserves       |

| <b>Project</b>   | <b>2023<br/>Carry Forward</b> | <b>2024<br/>Total Budget</b> | <b>Change</b> | <b>Funding Source</b>    |
|--|-------------------------------|------------------------------|---------------|--------------------------|
| BOCC Canteen Fridge  | 15,000                        | 15,000                       | -             | Reserves                 |
| Town Dock Concrete Repairs   | 80,000                        | 80,000                       | -             | Federal / Reserve Funds  |
| Town Dock Lights & Electrical  | 40,000                        | 40,000                       | -             | Federal / Reserve Funds  |
| Town Dock Washroom Fixtures  | 25,000                        | 25,000                       | -             | Reserve Funds            |
| Big Sound Marina Sign  | 10,000                        | 10,000                       | -             | Reserves                 |
| Ready Room construction  | 100,000                       | 100,000                      | -             | Reserves / Reserve Funds |
| Antenna relocation for fire/pw to Tower hill - communications              | 20,000                        | 20,000                       | -             | Reserves                 |
| Fire Hall Roof   | 20,000                        | 20,000                       | -             | Reserves                 |
| Core Network Switches  | 21,500                        | 21,500                       | -             | Reserves                 |
| Fire Hall Telephone System   | 9,000                         | 9,000                        | -             | Reserves                 |
| Surveillance Camera Project  | 6,500                         | 6,500                        | -             | Reserves                 |
| Parrysound.ca Redesign   | 5,835                         | 5,835                        | -             | Reserves                 |
| Operations Yard Phone System   | 5,000                         | 5,000                        | -             | Reserves                 |
| WTP Replacement phone system to integrate with Avaya phone system backbone | 4,000                         | 4,000                        | -             | Reserves                 |
| WWTP phone system  | 3,500                         | 3,500                        | -             | Reserves                 |

| <b>Project</b>  | <b>2023<br/>Carry Forward</b> | <b>2024<br/>Total Budget</b> | <b>Change</b> | <b>Funding Source</b>                  |
|---|-------------------------------|------------------------------|---------------|--|
| Municipal Office Stair replacement/Outdoor Staff Space                        | 50,000                        | 50,000                       | -             | Reserves                               |
| Stucco exterior   | 15,000                        | 15,000                       | -             | Reserves                               |
| Projector and Presentation Equipment (BOCC or Prelude)                        | 10,000                        | 10,000                       | -             | Reserves                               |
| Upgrade the Mail room to a Meeting Room                                       | 5,000                         | 5,000                        | -             | Reserves                               |
| "Fall" Safety surface materials and installation plus equipment Waubuno Beach | 88,500                        | 108,500                      | 20,000        | Reserves / Tax Revenue                 |
| Mission Park Playground   | 80,000                        | 100,000                      | 20,000        | Reserves / Reserve Funds / Tax Revenue |
| CP Station Furnace  | 35,000                        | 35,000                       | -             | Reserves                               |
| Continue parks garbage/recycling replacement                                  | 30,000                        | 30,000                       | -             | Reserves                               |
| Enhancement of Treescape Downtown   | 30,000                        | 30,000                       | -             | Reserves                               |

| <b>Project</b>   | <b>2023<br/>Carry Forward</b> | <b>2024<br/>Total Budget</b> | <b>Change</b> | <b>Funding Source</b>      |
|--|-------------------------------|------------------------------|---------------|----------------------------|
| Parks 08-290 Specialized aftermarket equipment for Leased pick up through Enterprise (equip stays with the Town) | 29,700                        | 29,700                       | -             | Reserves                   |
| Tower Hill Rock Path Restoration   | 10,000                        | 10,000                       | -             | Reserves                   |
| Carry over to 2022. Budgeted for in 2021, K. Park - Outdoor Rink Bird Netting                                    | 5,000                         | 5,000                        | -             | Reserves                   |
| Parade Santa float (trailer donation) refurb   | 5,000                         | 5,000                        | -             | Reserves                   |
| External facility remaining freshen up Stockey Centre  | 37,500                        | 37,500                       | -             | Reserves                   |
| Perf Hall Lighting   | 16,000                        | 16,000                       | -             | Reserves / Federal Funding |
| Floor Refinishing  | 15,000                        | 15,000                       | -             | Reserves                   |
| Transformer  | 10,000                        | 10,000                       | -             | Reserves                   |
| SC Commercial Freezer Carryforward   | 6,000                         | 6,000                        | -             | Reserves                   |

| <b>Project</b>   | <b>2023<br/>Carry Forward</b> | <b>2024<br/>Total Budget</b> | <b>Change</b> | <b>Funding Source</b>                         |
|--|-------------------------------|------------------------------|---------------|---|
| Two commercial refrigerators replace to maintain proper temp | 6,000                         | 6,000                        | -             | Reserves                                      |
| Hot water tank   | 5,500                         | 5,500                        | -             | Reserves                                      |
| Glen and Victoria (Storm, Water, Wastewater Included)        | 2,000,000                     | 4,240,000                    | 2,240,000     | Provincial Funding / Reserves / Reserve Funds |
| Isabella Train Crossing Safety Improvements                  | 750,000                       | 750,000                      | -             | Federal Funding / Reserve Funds               |
| Repair Corner of Wood/Isabella extension                     | 600,000                       | 600,000                      | -             | Federal Funding                               |
| Church Street Retaining Walls                                | 200,000                       | 500,000                      | 300,000       | Provincial Funding                            |
| Snowplow 08-160 (Heavy Duty)                                 | 400,000                       | 408,000                      | 8,000         | Reserves                                      |
| Boat Launch Repairs – Waubino                                | 150,000                       | 150,000                      | -             | Reserve Funds                                 |
| Automated Speed Enforcement                                  | 70,000                        | 70,000                       | -             | Reserves                                      |
| Trench box   | 20,000                        | 20,000                       | -             | Reserves                                      |
| Pumpstation 2 and Forcemain                                  | 6,700,000                     | 6,700,000                    | -             | Debenture DC / Debenture                      |
| Pumpstation 2 Engineering                                    | 500,000                       | 500,000                      | -             | Debenture                                     |
| SPS 3 Upgrades   | 1,800,000                     | 1,800,000                    | -             | Reserves                                      |
| SPS 6 pump replacement                                       | 1,500,000                     | 1,500,000                    | -             | Reserves                                      |
| Scada wastewater   | 150,000                       | 150,000                      | -             | Reserves                                      |

| <b>Project</b>  | <b>2023<br/>Carry Forward</b> | <b>2024<br/>Total Budget</b> | <b>Change</b> | <b>Funding Source</b> |
|---|-------------------------------|------------------------------|---------------|-----------------------|
| 2 Wetwell Wizards SPS 12 and 10 for grease control                          | 60,000                        | 60,000                       | -             | Reserves              |
| Wastewater Admin Building Roof Repair                                       | 20,000                        | 20,000                       | -             | Reserves              |
| WTP SCADA   | 450,000                       | 450,000                      | -             | Reserves              |
| SUEZ I/O upgrades   | 40,000                        | 105,000                      | 65,000        | Reserves              |
| Membrane Tank Repairs   | 50,000                        | 50,000                       | -             | Reserves              |
| Water Tower - ROV Inspections and Exterior Power Wash                       | 40,000                        | 50,000                       | 10,000        | Reserves              |
| Preliminary Design of WTP High lift pumps and Church Street Booster Station | 50,000                        | 50,000                       | -             | Reserves              |
| Water Plant Gate Security   | 25,000                        | 50,000                       | 25,000        | Reserves              |
| VFD for 1 pump  | 46,000                        | 46,000                       | -             | Reserves              |
| Polymer Injection System  | 30,000                        | 30,000                       | -             | Reserves              |
| Coagulant Bulk Delivery System  | 20,000                        | 30,000                       | 10,000        | Reserves              |
| Cla-Val Replacement   | 25,000                        | 25,000                       | -             | Reserves              |
| Tower Insertion Meters  | 20,000                        | 20,000                       | -             | Reserves              |

|   |                     |                     |                    |          |
|---|---------------------|---------------------|--------------------|----------|
| Dechlorination ORP System                 | 15,000              | 15,000              | -                  | Reserves |
| water tank level transmitter replacements | 15,000              | 15,000              | -                  | Reserves |
| VFD blowers review                        | 10,000              | 10,000              | -                  | Reserves |
| <b>Total Carried 2023 to 2024</b>         | <b>\$16,760,535</b> | <b>\$19,458,535</b> | <b>\$2,698,000</b> |          |

- ❖ Sewage Pump Station 3 (SPS #3) – 7 Hawthorne Crescent
- ❖ Sewage Pump Station 6 (SPS #6) - 2 Johnson Street
- ❖ Sewage Pump Station 2 (SPS #2) – Champagne



## Annual Capital Expenditures

There are capital assets owned by the Town that are either pooled (e.g. water meters) or part of a large group of assets (e.g. paving). Annually there is a portion of these assets that need to be replaced/upgraded as there is a continual cycle of items reaching the end of their useful lives.

| <b>Project</b>   | <b>Tax Levy</b> | <b>Provincial Funding</b> | <b>Federal Funding</b> | <b>Reserve</b> |
|--|-----------------|---------------------------|------------------------|----------------|
| Laptop & Desktop Replacement                           | -               | -                         | -                      | 34,000         |
| Firefighters Pooled' Gear                              | 24,970          | -                         | -                      | -              |
| Firefighters' PPE                                      | 22,000          | -                         | -                      | -              |
| Annual Paving Program Specified in individual projects | -               | 500,000                   | -                      | -              |
| Sidewalks  | -               | -                         | -                      | 100,000        |
| Traffic Light control system replacement               | -               | -                         | -                      | 60,000         |
| Culvert Replacements & Stormwater                      | -               | 150,000                   | -                      | -              |
| Manhole Repairs  | 50,000          | -                         | -                      | -              |
| Water Meters   | -               | -                         | -                      | 60,000         |
| Water Plant Lifts & Pumps                              | -               | -                         | -                      | 60,000         |
| <b>Total</b>   | <b>96,970</b>   | <b>650,000</b>            | <b>-</b>               | <b>314,000</b> |

## New 2024 Capital Projects

Each year there are new projects requiring staff’s attention. In 2024, staff’s focus remains on prioritizing core infrastructure projects within the asset management plan. Replacement forecasts are reviewed each year and cross referenced between roads, water, wastewater, and storm to identify which projects are good candidates for surface only replacement, which were total replacements, as well as the projects with the most need. A significant investment in infrastructure projects is being undertaken within 2024 with 77.7% of the budget allocated to roads, water, wastewater and storm.

## General Government

*Office of the Chief Administrative Officer, Finance & Information Technology*

| Project                              | Tax Levy      | Municipal Partners | Reserve       | Reserve Funds |
|--------------------------------------|---------------|--------------------|---------------|---------------|
| Tablets for PW Staff                 | -             | -                  | 10,000        | -             |
| Multi-Factor Authentication Hardware | -             | -                  | 7,000         | -             |
| Mailing Machine                      | 14,000        | -                  | 1,500         | -             |
| <b>Total</b>                         | <b>14,000</b> | <b>-</b>           | <b>18,500</b> | <b>-</b>      |

## Development

*Town Dock, Big Sound Marina, Waterfront Development, Smelter Wharf*

| Project  | Tax Levy | Municipal Partners | Reserve       | Reserve Funds |
|--|----------|--------------------|---------------|---------------|
| Shoppers Dock                                      | -        | -                  | -             | 84,000        |
| Harbour Walk Shop Hut Purchase, Delivery & Install | -        | -                  | 10,000        | -             |
| <b>Total</b>                                       | <b>-</b> | <b>-</b>           | <b>10,000</b> | <b>84,000</b> |

## Protection Services

*Emergency & Protective Services, Fire, By-law Enforcement & Building Inspection*

| Project   | Tax Levy      | Municipal Partners | Reserve       | Reserve Funds |
|---|---------------|--------------------|---------------|---------------|
| Extrication Equipment   | -             | -                  | 55,000        | -             |
| Analogue Firefighter Pager Switch to Digital to allow switch to digital communications (20 units) | 23,000        | -                  | -             | -             |
| <b>Total</b>  | <b>23,000</b> | <b>-</b>           | <b>55,000</b> | <b>-</b>      |

## Transportation Services

*Operations & Winter Control*

| Project                      | Tax Levy | Federal / Provincial Funding | Reserve | Reserve Funds |
|------------------------------|----------|------------------------------|---------|---------------|
| Seguin Street Bridge Repairs | -        | 350,000                      | -       | -             |
| Waubuno Bridge Repairs       | -        | 350,000                      | -       | -             |
| Micro Seal for Roads         | -        | 256,000                      | -       | -             |
| Gibson Street Retaining Wall | -        | -                            | -       | 175,000       |
| Genie Lift Replacement       | -        | -                            | 75,000  | -             |
| Asphalt Hot Box              | 60,000   | -                            | -       | -             |
| Salt Brine System            | 37,000   | -                            | 18,000  | -             |
| Patrolling Application       | 32,000   | -                            | -       | -             |
| Plow for Loader              | -        | -                            | 30,000  | -             |
| Shop Heater Replacement      | -        | -                            | 21,000  | -             |

| Project                                  | Tax Levy       | Federal / Provincial Funding | Reserve        | Reserve Funds  |
|--|----------------|------------------------------|----------------|----------------|
| Downtown Decorative Lighting Replacement | 20,000         | -                            | -              | -              |
| Sidewalk Machine Sweeper Attachment      | 18,000         | -                            | -              | -              |
| <b>Total</b>                             | <b>167,000</b> | <b>956,000</b>               | <b>144,000</b> | <b>175,000</b> |

## Environmental Services

*Storm Water Control, Waste Management, Wastewater Services & Water Services*

| Project                                 | Tax Levy | Debenture DC | Reserve        | Reserve Funds |
|---|----------|--------------|----------------|---------------|
| Scada Standard Development 50/50 W & WW | -        | -            | 60,000         | -             |
| Kinsmen Park Water System               | -        | -            | -              | 12,000        |
| Primary Clarifier 1 Rebuild             | -        | -            | 120,000        | -             |
| Inlet Works Major Repairs               | -        | -            | 50,000         | -             |
| Shower Unit Upgrade                     | -        | -            | 5,000          | -             |
| Pumpstation 6 Generator Replacement     | -        | -            | 200,000        | -             |
| <b>Total</b>                            | <b>-</b> | <b>-</b>     | <b>435,000</b> | <b>12,000</b> |

## Health Services

### *Cemeteries & Land Ambulance*

| Project                                       | Tax Levy      | Federal Funding | Reserve       | Reserve Funds  |
|---|---------------|-----------------|---------------|----------------|
| Lawn Mower Replacement (07-610) with electric | 30,000        | -               | 30,000        | -              |
| Sign Hillcrest Cemetery                       | 9,000         | -               | -             | -              |
| Replacement of Ambulance 5226                 | -             | -               | -             | 220,000        |
| Replacement of Ambulance 5276                 | -             | -               | -             | 220,000        |
| Replacement of Ambulance 5225                 | -             | -               | -             | 220,000        |
| ePCR hardware                                 | -             | -               | -             | 50,000         |
| <b>Total</b>                                  | <b>39,000</b> | <b>-</b>        | <b>30,000</b> | <b>710,000</b> |

## Recreation and Culture

### *Bobby Orr Community Centre, Parks and Recreation, Charles W. Stockey Centre & Bobby Orr Hall of Fame*

| Project                                     | Tax Levy | Debenture | Federal Funding | Reserve | Reserve Funds |
|---|----------|-----------|-----------------|---------|---------------|
| BOCC Ice Making Compressor Full Replacement | -        | -         | -               | 180,000 | -             |
| BOCC Ice Surface Sound System               | -        | -         | -               | 20,000  | -             |

| Project                           | Tax Levy       | Debenture | Federal Funding | Reserve        | Reserve Funds |
|-----------------------------------|----------------|-----------|-----------------|----------------|---------------|
| William Street Park Playground    | 100,000        | -         | -               | -              | -             |
| Booth Street Park Playground      | 100,000        | -         | -               | -              | -             |
| Cherry Park Playground            | 80,000         | -         | -               | -              | -             |
| Kinsmen Park Spectator Bleachers  | 30,000         | -         | -               | 20,000         | -             |
| Picnic Tables                     | 50,000         | -         | -               | -              | -             |
| Skate Park                        | -              | -         | -               | 30,000         | -             |
| Tennis Basketball Court Resurface | 17,000         | -         | -               | 3,000          | -             |
| <b>Total</b>                      | <b>377,000</b> | <b>-</b>  | <b>-</b>        | <b>253,000</b> | <b>-</b>      |

- ❖ Items for Council Consideration from the public will be brought forward to the March 19<sup>th</sup> meeting of Council.

## Summary of New Capital Projects

| Department   | Tax Levy       | Provincial Funding | Federal Funding | Reserve          | Reserve Funds  | Total            |
|--|----------------|--------------------|-----------------|------------------|----------------|------------------|
| <i>Changes in Funding/Additional Dollars to Carryforward Items</i> |                |                    |                 |                  |                |                  |
| New Changes to Carryforward  | 40,000         | 1,240,000          | -               | 1,418,000        | -              | 2,698,000        |
| <i>Annual Capital Expenditures</i>                                 |                |                    |                 |                  |                |                  |
| Annual Replacement Program without Carryforward                    | 96,970         | 650,000            | -               | 314,000          | -              | 1,060,970        |
| <i>New Capital Projects</i>  |                |                    |                 |                  |                |                  |
| General Government   | 14,000         | -                  | -               | 18,500           | -              | 32,500           |
| Protection Services  | 23,000         | -                  | -               | 55,000           | -              | 78,000           |
| Development  | -              | -                  | -               | 10,000           | 84,000         | 94,000           |
| Transportation Services  | 167,000        | 606,000            | 350,000         | 144,000          | 175,000        | 1,442,000        |
| Environmental Services   | -              | -                  | -               | 435,000          | 12,000         | 447,000          |
| Health Services  | 39,000         | -                  | -               | 30,000           | 710,000        | 779,000          |
| Recreation and Culture   | 377,000        | -                  | -               | 253,000          | -              | 630,000          |
| <b>Total</b>   | <b>756,970</b> | <b>2,496,000</b>   | <b>350,000</b>  | <b>2,677,500</b> | <b>981,000</b> | <b>7,261,470</b> |