



# Town of Aylmer

Budget Background and Overview 2020

# 2020 Budget Process

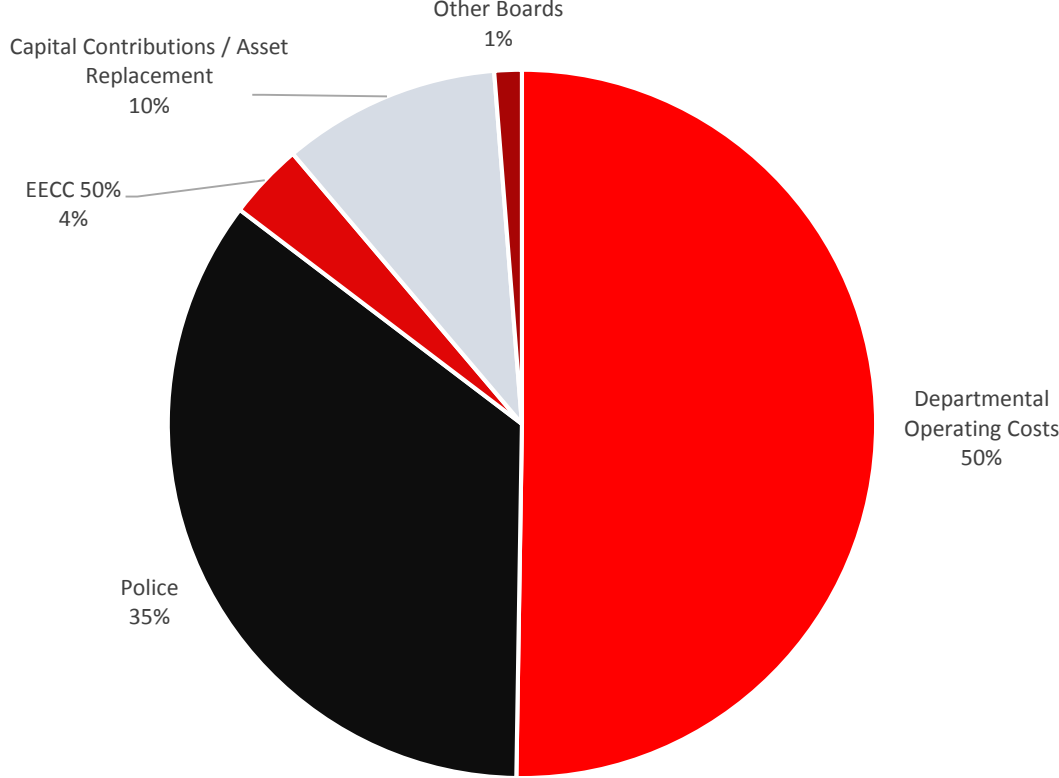
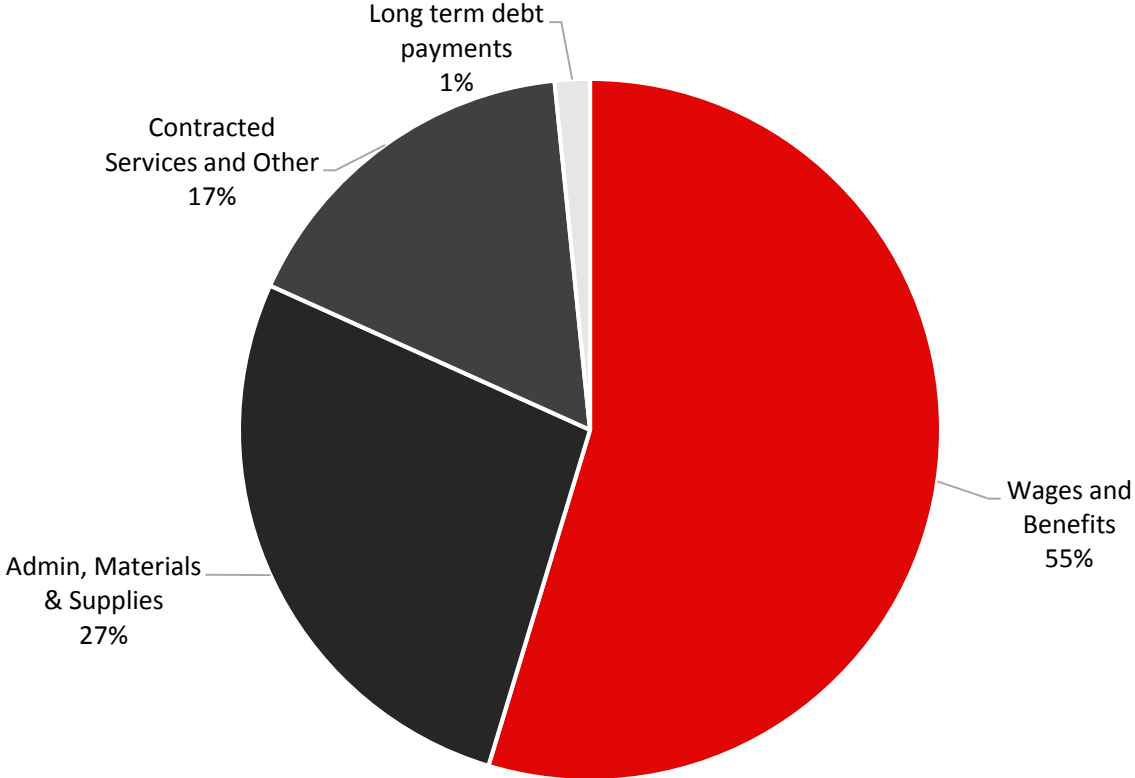
- February 3<sup>rd</sup> - Budget Overview Presented
- February 24<sup>th</sup> – Council Q&A with Department Heads
- March 2<sup>nd</sup> - Council Deliberations on 2020 Projects
- March 16<sup>th</sup> – Proposed Public Meeting Date for 2020 Budget
- April 6<sup>th</sup> - Council adopts the 2020 Budget by by-law
- April - Tax rates are calculated for each individual tax class

This timeline can be amended to suit the needs of Council

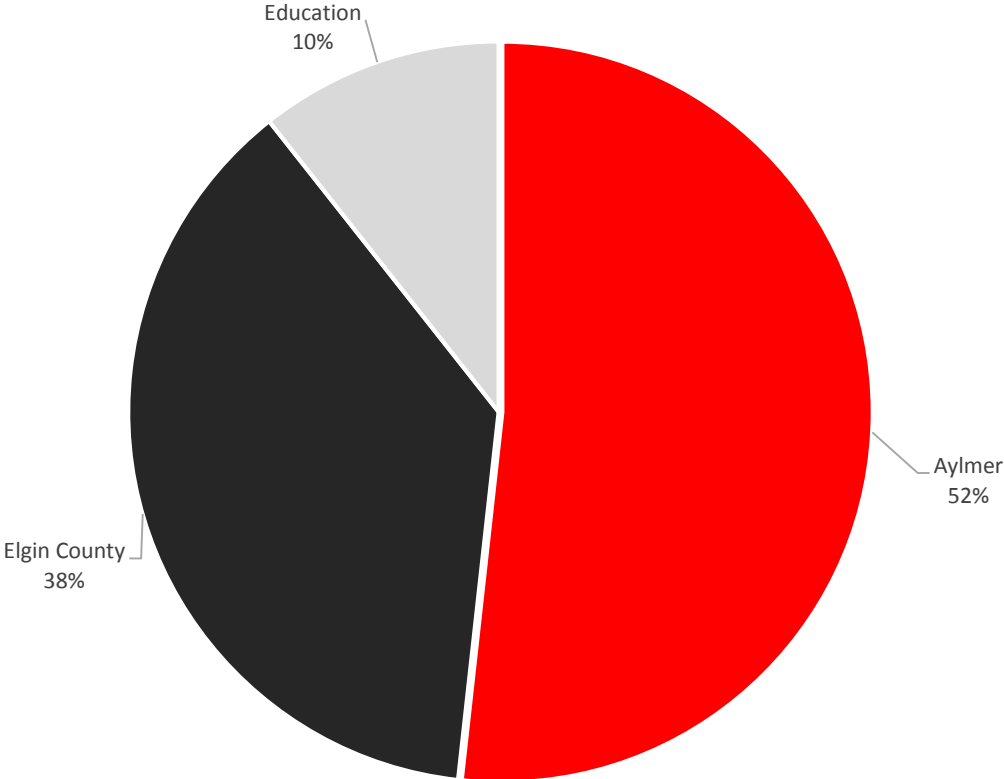
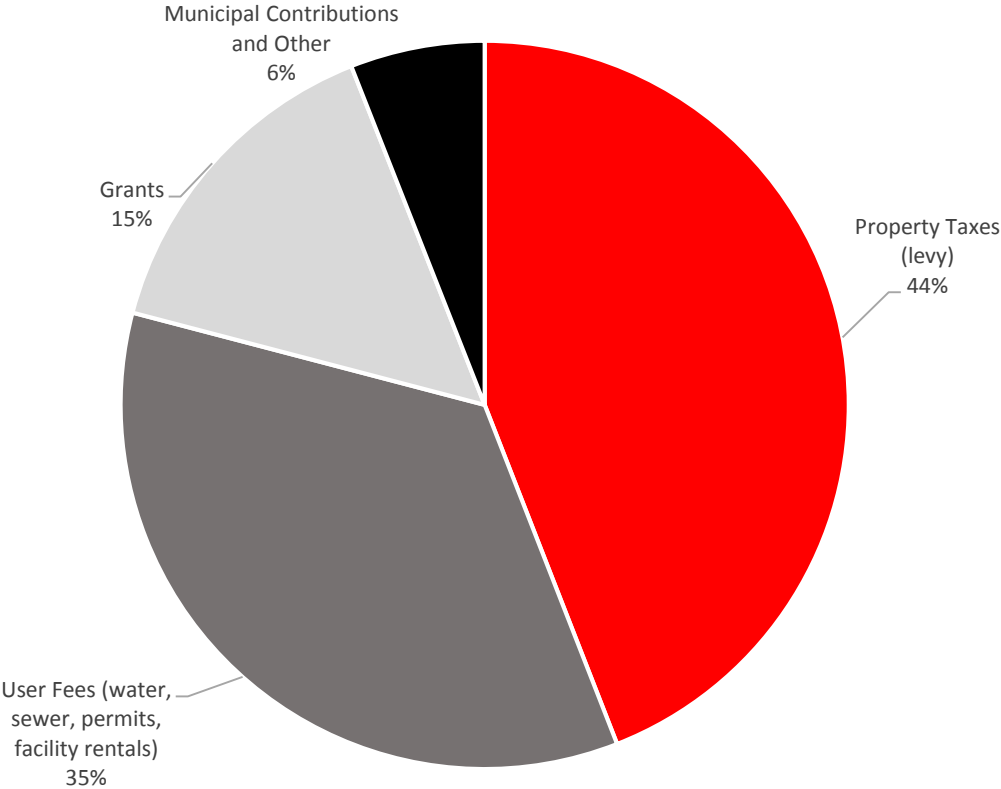
# 2019 Budget Review

- Transition from tax stabilization / reserve funding to levy ✓
- Prepare for changes in OMPF and other grant funding ✗
- Four year plan (2.5%-3.5% annually) ✓
- Continuing to extend long range budgeting through asset management schedules ✓
- Strategic use of term debt if necessary to address capital asset replacement ✗
- Establishing a reserve policy to support reserve fund replenishment ✓
- Strong asset management commitment to increase reserve funded capital projects in future ✓
- Continue to explore all areas for efficiencies and potential additional revenue streams ✓

# Aylmer Operating Costs 2019



# Aylmer Funding Split 2019



# Financial Sustainability Analysis

- Financial Information Returns ("FIRs") are a standard set of year-end reports submitted by municipalities to the Province which capture certain financial information.
- On an annual basis, Ministry staff prepare certain financial indicators for each municipality, based on the information contained in the FIRs.
- The ratios are based on 2018 FIR submissions and benchmarks Aylmer versus other south region lower tier Municipalities
- The reserves ratio indicates a noticeable decrease in available reserves in 2018 due to the Talbot St W project and the Smart Water meter project
- The cash ratio indicates a noticeable decrease in cash or cash equivalents vs current liabilities in 2018

## SUSTAINABILITY INDICATORS

Indicator	Ranges	Actuals	South - LT - Counties - Rural		Level of Risk	
			Median	Average		
Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied	Low: < 10% Mod: 10% to 15% High: > 15%	2014	8.2%	10.5%	11.5%	LOW
		2015	8.1%	10.1%	10.8%	LOW
		2016	5.6%	9.2%	10.3%	LOW
		2017	3.7%	8.6%	9.8%	LOW
		2018	3.5%	7.7%	8.9%	LOW
Net Financial Assets or Net Debt as % of Own Source Revenues	Low: > -50% Mod: -50% to -100% High: < -100%	2014	92.3%	30.1%	27.0%	LOW
		2015	102.3%	31.8%	30.2%	LOW
		2016	102.0%	38.6%	36.3%	LOW
		2017	113.7%	47.2%	40.1%	LOW
		2018	75.9%	40.1%	40.3%	LOW
Total Reserves and Discretionary Reserve Funds as a % of Municipal Expenses	Low: > 20% Mod: 10% to 20% High: < 10%	2014	58.2%	52.3%	57.8%	LOW
		2015	62.7%	54.7%	61.2%	LOW
		2016	66.8%	58.9%	65.2%	LOW
		2017	68.8%	61.9%	68.6%	LOW
		2018	37.5%	62.0%	70.8%	LOW
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	Low: > 0.5:1 Mod: 0.5:1 to 0.25:1 High: < 0.25:1	2014	4.67:1	3.15:1	4.28:1	LOW
		2015	6.13:1	3.02:1	4.24:1	LOW
		2016	4.43:1	3.25:1	4.25:1	LOW
		2017	4.08:1	3.24:1	4.59:1	LOW
		2018	2.33:1	3.29:1	4.7:1	LOW

# Financial Flexibility Analysis

- These ratios are just indicators of financial health, each municipality has unique factors which should be taken into account – but overall positive for the Town of Aylmer.
- Debt servicing cost decreased substantially in 2018. This is due to the completion of debt finance payments for the EECC in 2017.
- Aylmer’s overall financial health relative to our peers is considered low risk through these ratios
- It is important to remember that these indicators provide a snapshot at a particular moment in time and should not be considered in isolation, but supported with other relevant information sources.

## FLEXIBILITY INDICATORS

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs)	Low: < 5% Mod: 5% to 10% High: >10%	2014	1.2%	3.0%	3.6%	LOW
		2015	1.8%	2.4%	3.4%	LOW
		2016	1.5%	2.6%	3.3%	LOW
		2017	6.4%	2.7%	3.3%	MODERATE
		2018	0.8%	2.5%	3.1%	LOW
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	Low: < 50% Mod: 50% to 75% High: > 75%	2014	33.3%	40.5%	43.2%	LOW
		2015	34.3%	42.0%	44.0%	LOW
		2016	33.3%	42.3%	44.7%	LOW
		2017	35.0%	43.8%	45.5%	LOW
		2018	34.8%	43.7%	45.9%	LOW
Annual Surplus / (Deficit) as a % of Own Source Revenues	Low: > -1% Mod: -1% to -30% High: < -30%	2014	19.7%	3.5%	5.0%	LOW
		2015	21.1%	6.0%	9.0%	LOW
		2016	35.0%	8.4%	9.4%	LOW
		2017	33.2%	11.4%	12.8%	LOW
		2018	13.5%	12.5%	14.0%	LOW

# Asset Management Plan



- Asset Management Policy was approved in 2019
- Reserve and Reserve Fund policy and consolidation by-law was also adopted for the 2020 financial year in 2019
- Staff continue to work towards finalizing the updated Asset Management Plan for the Town
- It is expected that increased contributions will be required to fully fund the Asset Management Plan once completed
- Council should consider increasing the contribution to the Asset Management Plan \$100k per year to build the required reserves to support capital asset replacement



# Municipal Modernization Grant



- Aylmer received \$553,810 in 2019 as part of the provincial government's modernization grant
- This money can be used to modernize processes and gain efficiencies primarily by improving technology and methodology
- Staff are proposing a 4-5 year schedule of various modernization projects which includes \$134k in projects in the 2020 Budget
- As these additional workflow and technology improvements are rolled out, it is expected that annual maintenance fees for technology will increase to support any implemented software solutions

# 2020 Budget Pressures

- Recycling Revenue Reduction and Recycling Processing Cost Increase – Levy Increase \$68k
- Provincial Offences Court Revenue Reduction – Levy Increase \$15k
- OMPF Funding reduction expectations have receded – Ontario has now committed to maintain OMPF funding level of \$500m through 2021 - Levy Decrease \$36k
- Salaries and Wages +1.35% overall - Levy Increase \$57k
- OMERS cost increase +12% - Levy Increase \$48k

# Other Changes for 2020

- Development Charges Funding of Phase-In Shortfall – Increase to \$100k to fund 2020 projects – **Levy Increase \$55k**
- With additional technology improvement, comes additional annual maintenance fees - **Levy Increase \$8k**
- Road Hard Surface Maintenance incorporated into operating budgets as an Annual Cost (\$42k)
- Consider increasing the annual Asset Management Plan contribution to reserve from taxation by \$100k to \$700K

# 2020 Budget Highlights

- Major projects include Clarence Street, Traffic Lights at Caverly Road, redesigned website, Water System Upgrades
- Police Budget has been approved by the Police Service Board and included for Council Consideration
- Includes \$600k Contribution to Asset Management Reserve and \$50k Contribution for EECC Capital

2020 Draft Budget Levy	\$5,843,526
2020 Levy Increase	\$ 269,561
2019 Tax Levy	\$5,573,965
<b>Percentage Change</b>	<b>4.84%</b>

# 2020 Budget Suggestions

- In addition, staff have the following suggestions for potential areas for Tax Levy Reduction
- Transfer \$50k Contribution for EECC Capital from 2019 EECC Surplus

2020 Draft Budget Levy	\$	5,793,526
2020 Levy Increase	\$	219,561
2019 Tax Levy	\$	5,573,965
<b>Percentage Change</b>		<b>3.94%</b>

- Council may also wish to review the list of 2020 projects / reserve contributions which are funded from the Tax Levy

# Some things to consider as we progress...

- After many years of large Capital Projects, reserve balances will need to be replenished to support future infrastructure replacement
- Continuing to extend long range budgeting through asset management schedules
- Growth will help to reduce the impact of the rising costs of maintaining municipal infrastructure – starting in 2020
- Year end 2019 data and Reserve Transfers are still being finalized
- Continue to explore all areas for efficiencies and potential additional revenue streams – Service Delivery Review
- Continue to extend the life of existing assets wherever possible
- Grants to community organizations will be presented at the next meeting



# Draft Projects 2020

DRAFT PROJECT LIST	DRAFT BUDGET FORECAST						CURRENT YEAR FUNDING SOURCES				
	2019	2020	2021	2022	2023	TOTAL BUDGET	TAX	ONE TIME FUNDING	RESERVES & RESERVE FUNDS	DEBT	TOTAL FUNDING
<b>OPERATIONS</b>											
VICTORIA ST. PROJECT - WARREN TO PINE E.		102,174.00				102,174.00			102,174.00		102,174.00
COMPUTER REPLACEMENT		7,800.00				7,800.00			7,800.00		7,800.00
TALBOT ST. W. PROJECT - MYRTLE TO HOLLAND - SURFACE TREATMENT/ CONCRETE/ LANDSCAPING		364,000.00				364,000.00			364,000.00		364,000.00
#10 TRACKLESS TRACTOR		130,000.00				130,000.00			130,000.00		130,000.00
TALBOT & CAVELRY TRAFFIC LIGHTS		250,000.00				250,000.00		225,000.00	25,000.00		250,000.00
MYRTLE STREET BRIDGE REPAIRS		50,000.00				50,000.00			50,000.00		50,000.00
CLARENCE ST. PROJECT - ROADWORK/ WATERMAIN/ SANITARY SURFACE TREATMENT & MISC ASPHALT REPAIRS 2020		1,236,000.00				1,236,000.00			1,236,000.00		1,236,000.00
#4 1 TON TRUCK VEHICLE			60,000.00			60,000.00	42,000.00				0.00
PINE ST. E. PROJECT - QUEEN S. TO VICTORIA S.			50,000.00			50,000.00					0.00
FATH AVE - TREELAWN TO JOHN S. - ROADWORK/ WATERMAIN			1,911,312.00			1,911,312.00					0.00
FATH AVE - TREELAWN TO JOHN S. - ENGINEERING			301,300.00			301,300.00					0.00
FATH AVE - TREELAWN TO JOHN S. - ROADWORK/ WATERMAIN/ SANITARY			40,000.00			40,000.00					0.00
FATH AVE - TREELAWN TO JOHN S. - ROADWORK/ WATERMAIN/ SANITARY			591,000.00			591,000.00					0.00
FATH AVE - TREELAWN TO JOHN - SURFACE TREATMENT			66,000.00			66,000.00					0.00
SURFACE TREATMENT & MISC ASPHALT REPAIRS 2021			25,000.00			25,000.00					0.00
LOCATE SOFTWARE				9,600.00		9,600.00					0.00
#16 TRACTOR				114,500.00		114,500.00					0.00
ELK ST. - VICTORIA TO TALBOT - ROADWORK/ WATERMAIN				785,450.00		785,450.00					0.00
ELK ST. - JOHN S. TO TALBOT - ROADWORK/ WATERMAIN				1,941,000.00		1,941,000.00					0.00
ELK STREET - JOHN TO VICTORIA - ROADWORK/ WATERMAIN/ STORM/ SANITARY*				1,068,350.00		1,068,350.00					0.00
FOURTH AVE - CLARENCE TO FATH - ROADWORK/ WATERMAIN				589,000.00		589,000.00					0.00
SURFACE TREATMENT & MISC ASPHALT REPAIRS				25,000.00		25,000.00					0.00
PUBLIC WORKS BUILDING ASPHALT PAVEMENT REPLACEMENT				82,550.00		82,550.00					0.00
SPRUCE ST. - ELM TO JOHN N. - ROADWORK/ WATERMAIN					222,000.00	222,000.00					0.00
SYDENHAM ST. - ELGIN TO VICTORIA - ROADWORK/ WATERMAIN					417,000.00	417,000.00					0.00
SURFACE TREATMENT & MISC ASPHALT REPAIRS #2					25,000.00	25,000.00					0.00
SOUTH ST. E. PROJECT - QUEEN S. TO VICTORIA S.					2,063,100.00	2,063,100.00					0.00
CENTRE ST. - TALBOT TO SYDENHAM - ROADWORK						25,300.00					0.00
WELLINGTON ST. - TALBOT TO SYDENHAM - ROADWORK/ WATERMAIN						116,150.00					0.00
SOUTH ST. W. PROJECT - DUFFERIN TO JOHN						1,853,800.00					0.00
CHESTNUT ST. - JOHN TO MURRAY - ROADWORK/ WATERMAIN						92,000.00					0.00
SYDENHAM ST. - QUEEN TO ELGIN - ROADWORK/ WATERMAIN						175,950.00					0.00
SOUTH ST. - PARK TO TOWN LIMIT - ROADWORK						105,800.00					0.00
WARREN ST. PROJECT - VICTORIA N. TO QUEEN N.						1,670,950.00					0.00
YORK ST. - FATH TO PASSMORE - ROADWORK/ WATERMAIN						419,750.00					0.00
FOREST ST. PROJECT - ELM TO JOHN N.						2,231,000.00					0.00

# Draft Projects 2020

DRAFT PROJECT LIST	DRAFT BUDGET FORECAST						CURRENT YEAR FUNDING SOURCES				
	2019	2020	2021	2022	2023	TOTAL BUDGET	TAX	ONE TIME FUNDING	RESERVES & RESERVE FUNDS	DEBT	TOTAL FUNDING
<b>OPERATIONS - 411 (SANITARY SEWER)</b>											
WASTE WATER FACILITY EA REVIEW				50,000.00		50,000.00					0.00
<b>OPERATIONS - 412 (LAGOONS)</b>											
MCC INSPECTION BLOWER BLDG/ISF BLDG		1,000.00				1,000.00			1,000.00		1,000.00
BLOWER BUILDING EXHAUST FANS & LIGHTING		7,500.00				7,500.00			7,500.00		7,500.00
TURBO BLOWER & AERATOR MAINTENANCE		7,500.00				7,500.00			7,500.00		7,500.00
FILTER SAND REPLACEMENT		125,000.00				125,000.00			125,000.00		125,000.00
LAGOON CONDITION ASSESSMENT		45,000.00				45,000.00			45,000.00		45,000.00
LAGOON BLOWER BUILDING ELECTRICAL - UPGRADE ELECTRICAL DISTRIBUTION SYSTEM				27,517.00		27,517.00					0.00
LAGOON BLOWER BUILDING FORCE FLOW HEATERS				1,651.00		1,651.00					0.00
LAGOON TANK BUILDING CUSHION TANK				7,154.00		7,154.00					0.00
LAGOON TANK BUILDING EXTERIOR WALLS				3,852.00		3,852.00					0.00
LAGOON TANK BUILDING FLOORS				1,101.00		1,101.00					0.00
LAGOON TANK BUILDING FORCE FLOW HEATERS				1,651.00		1,651.00					0.00
LAGOON TANK BUILDING GALVANIZED PIPE REMOVAL				3,852.00		3,852.00					0.00
LAGOON TANK BUILDING HOLDING TANK				3,302.00		3,302.00					0.00
LAGOON TANK BUILDING INTERIOR WALLS				2,201.00		2,201.00					0.00
LAGOON TANK BUILDING SEALANT				220.00		220.00					0.00
<b>OPERATIONS - 413 (PUMPING STATIONS)</b>											
ELM PUMP STATION PORTABLE GENSET		180,000.00				180,000.00			180,000.00		180,000.00
ELM STREET PUMP REBUILD		35,000.00				35,000.00			35,000.00		35,000.00
CAVERLY RD PUMP STATION MAINTENANCE		15,000.00				15,000.00			15,000.00		15,000.00
ELM ST PUMP STATION MAINTENANCE		12,500.00				12,500.00			12,500.00		12,500.00
CONDITION ASSESSMENT WASTEWATER PUMPING STATION		35,000.00				35,000.00			35,000.00		35,000.00
MAIN PUMPING STATION FORCE FLOW HEATERS				1,651.00		1,651.00					0.00
<b>OPERATIONS - 431 (WATER)</b>											
PHASE 1 SMART METERS (C/O)		305,130.00				305,130.00			305,130.00		305,130.00
BOOSTER PUMPING ENGINEERING REPORT		5,000.00				5,000.00			5,000.00		5,000.00
WATER TOWER GREEN STREAM GRANT APPLICATION		5,000.00				5,000.00			5,000.00		5,000.00
WATER & WASTEWATER STUDY		60,000.00				60,000.00			60,000.00		60,000.00
CHAMBER LEAK		5,000.00				5,000.00			5,000.00		5,000.00
SCADA CONTROLS UPGRADE/ REPLACEMENT		80,000.00	80,000.00			160,000.00			80,000.00		80,000.00
WATER TOWER SHELL REFURBISHMENT AND SCADA UPDATE		350,000.00	280,000.00			630,000.00			350,000.00		350,000.00
TALBOT STREET EAST WATERMAIN			745,470.00			745,470.00					0.00
BOOSTER STATION ELECTRICAL SYSTEM - PANELBOARD				4,403.00		4,403.00					0.00
BOOSTER STATION EMERGENCY LIGHTING/ EXITS				826.00		826.00					0.00
BOOSTER STATION EXTERIOR LIGHTING REPLACEMENT				550.00		550.00					0.00
BOOSTER STATION FORCE FLOW HEATERS				3,302.00		3,302.00					0.00
BOOSTER STATION VENTILATION SYSTEM				5,503.00		5,503.00					0.00



# Draft Projects 2020

DRAFT PROJECT LIST	DRAFT BUDGET FORECAST						CURRENT YEAR FUNDING SOURCES				
	2019	2020	2021	2022	2023	TOTAL BUDGET	TAX	ONE TIME FUNDING	RESERVES & RESERVE FUNDS	DEBT	TOTAL FUNDING
<b>OPERATIONS - PARKS</b>											
DOWNTOWN IMPROVEMENT		10,000.00				10,000.00			10,000.00		10,000.00
PARK TRAILS EXPANSION		20,000.00				20,000.00	20,000.00				20,000.00
POOL DIVING WELL LINER		35,000.00				35,000.00			35,000.00		35,000.00
MASTER PLAN			60,000.00			60,000.00					0.00
MOWER			18,000.00			18,000.00					0.00
TENNIS COURT EXTERIOR LIGHTING UPGRADE				26,416.00		26,416.00					0.00
OPTIMIST/ KINSMEN PAVILION CONCRETE REPAIRS				2,201.00		2,201.00					0.00
OPTIMIST/ KINSMEN PAVILION REFINISHING				11,007.00		11,007.00					0.00
POOL BATH HOUSE PAINTING				11,007.00		11,007.00					0.00
POOL FILTER BUILDING EXTERIOR LIGHTING UPGRADES				16,510.00		16,510.00					0.00
<b>EECC</b>											
EECC WEBSITE		10,000.00				10,000.00		5,000.00	5,000.00		10,000.00
EECC PARKING LOT		630,000.00				630,000.00		630,000.00			630,000.00
EECC SKATE TILE 2020		50,000.00				50,000.00		25,000.00	25,000.00		50,000.00
EECC ICE RESURFACER 2021			80,000.00			80,000.00					0.00
EECC COMPRESSOR SYSTEM - CONDENSER				100,000.00		100,000.00					0.00
EECC COMPUTER SERVER 2023					13,000.00	13,000.00					0.00
EECC SOUND SYSTEM					10,000.00	10,000.00					0.00
EECC SCISSOR LIFT					30,000.00	30,000.00					0.00
EECC HVAC/AAON UNIT						118,000.00					0.00
EECC COMPRESSOR SYSTEM - ELECTRICAL PANEL						50,000.00					0.00
EECC COMPRESSOR SYSTEM - CONTROLS #2						50,000.00					0.00
EECC COMPRESSOR SYSTEM - DEHUMIDIFIER						150,000.00					0.00
EECC GAS FURNACE						45,000.00					0.00
EECC SCOREBOARD - 2 UNITS						13,000.00					0.00
EECC CHART RECORDER						10,000.00					0.00
EECC COMPRESSOR SYSTEM - COMPRESSOR 1						60,000.00					0.00
EECC ROOF (METAL SECTION EXCL.) 2027						68,500.00					0.00
EECC COMPRESSOR SYSTEM - COMPRESSOR 2						60,000.00					0.00
EECC ROOF (METAL SECTION EXCL.) 2028						68,500.00					0.00
EECC COMPRESSOR SYSTEM - COMPRESSOR 3						60,000.00					0.00
EECC ROOF (METAL SECTION EXCL.) 2029						68,500.00					0.00
EECC LOW E CEILING						35,000.00					0.00
EECC ROOF (METAL SECTION EXCL.) 2030						68,500.00					0.00
EECC COMPUTER SERVER 2030						13,000.00					0.00
EECC COMPRESSOR SYSTEM -CHILLER						150,000.00					0.00

# Draft Projects 2020



DRAFT PROJECT LIST	DRAFT BUDGET FORECAST						CURRENT YEAR FUNDING SOURCES				
	2019	2020	2021	2022	2023	TOTAL BUDGET	TAX	ONE TIME FUNDING	RESERVES & RESERVE FUNDS	DEBT	TOTAL FUNDING
<b>CORPORATE SERVICES</b>											
BOUNDARY ADJUSTMENT STUDY		20,500.00				20,500.00			20,500.00		20,500.00
OP/ ZONING REVIEWS / DC STUDY		40,000.00				40,000.00			40,000.00		40,000.00
TALBOT E DEMO (TAX CLEARING)		250,000.00				250,000.00			250,000.00		250,000.00
CIP APPLICATIONS		5,000.00				5,000.00			5,000.00		5,000.00
GP UPDATE 2018		15,000.00				15,000.00			15,000.00		15,000.00
ELGINCENTIVES		2,000.00				2,000.00			2,000.00		2,000.00
WEBSITE UPDATE		30,000.00				30,000.00		30,000.00			30,000.00
BAR CODE SCANNER FOR GP		3,700.00				3,700.00			3,700.00		3,700.00
46 TALBOT CLOCK TOWER - ROOF & CLOCK FACE REPAIR		15,000.00				15,000.00			15,000.00		15,000.00
OLD TOWN HALL PAINTING - EXTERIOR		8,500.00				8,500.00		4,250.00	4,250.00		8,500.00
REFERENCE PLAN DOWNLOAD DATA		10,000.00				10,000.00		10,000.00			10,000.00
SERVER UPGRADE - TOWN HALL		10,000.00				10,000.00			10,000.00		10,000.00
OLD TOWN HALL HVAC 2020		95,000.00				95,000.00			95,000.00		95,000.00
POLICE STATION ROOF - REWORK		25,000.00				25,000.00			25,000.00		25,000.00
46 TALBOT INTERIOR LAYOUT CHANGES - MAIN FLOOR		50,000.00				50,000.00		50,000.00			50,000.00
TOWN HALL HVAC 2020			12,000.00			12,000.00					0.00
TOWN HALL ELEVATOR			100,000.00			100,000.00					0.00
WORK FLOW SOFTWARE IMPLEMENTATION			15,000.00			15,000.00					0.00
DOG TAG MANAGEMENT SYSTEM			5,000.00			5,000.00					0.00
COUNCIL COMPUTER UPGRADES			3,000.00			3,000.00					0.00
HOT WATER HEATER				5,000.00		5,000.00					0.00
TOWN HALL ROOF MEMBRANE - COUNCIL CHAMBERS				6,000.00		6,000.00					0.00
TOWN HALL ROOF MEMBRANE - TOWN HALL				6,000.00		6,000.00					0.00
TOWN HALL EMERGENCY LIGHTING				5,000.00		5,000.00					0.00
TOWN HALL ROOFTOP UNITS				66,040.00		66,040.00					0.00
POLICE STATION CARPET				11,007.00		11,007.00					0.00
POLICE STATION DOORS & WALLS REPAINTED				14,309.00		14,309.00					0.00
POLICE STATION ROOFTOP UNITS				37,422.00		37,422.00					0.00
POLICE STATION VCT TILE				5,503.00		5,503.00					0.00
POLICE STATION STANDBY GENERATOR REPLACEMENT				55,033.00		55,033.00					0.00
BANDSHELL PAINTING				2,752.00		2,752.00					0.00
COMMUNITY SERVICES ROOFTOP UNITS				41,825.00		41,825.00					0.00
PHONE SYSTEM INTEGRATION - FIRE HALL/PW/OTH/CELL RENEWAL					25,000.00	25,000.00					0.00
TOWN HALL WATER HEATER						5,000.00					0.00
TOWN HALL TILE REPLACEMENT						6,000.00					0.00
TOWN HALL LINOLEUM REPLACEMENT						6,000.00					0.00
TOWN HALL CARPET REPLACEMENT						6,000.00					0.00
OLD TOWN HALL WATER HEATER						5,000.00					0.00
TOWN HALL DOORS						5,000.00					0.00
TOWN HALL WINDOWS						25,000.00					0.00

