

Interim Approved on: December 23, 2024
Motion # 2024-12-23/04

Village of Innisfree
APPROVED
2025 Operating Budget
and 2026-2028 Budget Forecasts

Final Approved on: June 17, 2025
Motion # 2025-06-17/08

		3% Increase			3% Increase			3% Increase		
General Ledger	Description	2022	2022	2023	2023	2024	2025	2026	2027	2028
		Actual (unaudited)	Budget	Budget	Actual	Budget	Budget	Forecast	Forecast	Forecast
TAXATION										
1-00-00-110	Taxes Residential	165,982.99	166,000	171,000	170,836	180,557	185,389	190,951	196,679	202,580
1-00-00-111	Taxes Non-Residential	49,831.59	49,832	51,327	50,985	53,241	74,344	76,574	78,872	81,238
1-00-00-112	Taxes M & E	2,224.30	2,224	2,291	2,429	2,500	2,597	2,675	2,755	2,838
1-00-00-120	Taxes SP Levy	0.00	0	0	0		-	0	0	0
1-00-00-190	Taxes Linear	28,485.85	28,486	29,341	30,786	31,000	30,051	30,953	31,881	32,838
1-00-00-230	Taxes Federal GIL	1,208.27	1,208	1,244	1,244	1,300	1,352	1,360	1,401	1,443
1-00-00-240	Taxes Provincial GIL	0.00	0	0	0		-	0	0	0
1-00-00-250	Taxes Minimum Levy	26,405.65	26,405	27,197	25,762	25,000	24,975	25,724	26,496	27,291
1-00-00-260	Taxes - Designated Industrial Property	87.07	87	90	91	93	85	88	90	93
1-00-00-321	ASFF Residential Levy	27,158.85	25,843	25,843	25,843	24,567	28,120	28,964	29,833	30,727
1-00-00-322	ASFF Non-Residential Levy	12,387.27	11,779	11,779	11,814	11,944	13,162	13,557	13,964	14,382
1-00-00-330	Seniors Housing Levy	3,810.74	3,811	3,898	3,912	4,015	4,002	4,122	4,246	4,373
1-00-00-328	ASFF Prior Year Levy Adj Residential	0.00	1,319	0	0	0	-	0	0	0
1-00-00-329	ASFF Prior Year Levy Adj Non-Residential	0.00	608	0	0	0	-	0	0	0
* TOTAL TAXATION		317,582.58	317,602.00	324,009	323,702	334,216.00	364,077	374,966.75	386,215.75	397,802.23
REQUISITIONS										
2-00-00-260	Designated Industrial Property Req	0.00	87	90	0	92	85	88	90	93
2-00-00-321	ASFF Requisition Residential	26,448.40	27,162	25,843	24,903	24,567	28,116	28,959	29,828	30,723
2-00-00-322	ASFF Requisition Non-Residential	11,173.36	12,387	11,779	11,804	11,944	13,608	14,016	14,437	14,870
2-00-00-328	ASFF Prior Year Levy Adj Residential	0.00	0	0	0	0	0	0	0	0
2-00-00-329	ASFF Prior Year Adj Non-Residential	0.00	0	0	0	0	0	0	0	0
2-00-00-330	Seniors Foundation Requisition	3,811.00	3,811	3,898	3898	4,015	4,013	4,133	4,257	4,385
* TOTAL REQUISITIONS		41,432.76	43,447	41,609	40,605	40,618	45,822	47,197	48,613	50,071
**P TOTAL TAX AVAILABLE FOR MUNICIPALITY		276,149.82	274,155	282,400	283,097	293,598	318,255	327,770	337,603	347,731
		3% Increase			3% Increase			3% Increase		
GENERAL REVENUE		2022	2022	2023	2023	2024	2025	2026	2027	2028
		Actual	Budget	Budget	Actual	Budget	Budget	Forecast	Forecast	Forecast
1-00-00-510	Penalties Taxes	24,318.20	27,000	25,000	20,768	29,942	40,000	41,200	42,436	43,709
1-00-00-540	Franchise Fees - Natural Gas	26,733.11	28,025	24,000	20,870	24,560	25,930	26,708	27,509	28,334
1-00-00-541	Franchise Fees - Electricity	16,353.31	15,200	15,000	15,129	16,994	17,400	17,922	18,460	19,013
1-00-00-550	Bank Interest (General Operating)	3,960.41	1,500	8,000	10,875	8,240	2,400	2,472	2,546	2,623
1-00-00-551	Bank Interest - Grants	9,883.36	2,500	10,000	38,048	35,000	7,800	8,034	8,275	8,523
1-00-00-552	Bank Interest - Reserves	6,193.82	300	5,000	10,471	10,000	500	515	530	546
1-00-00-553	Bank Interest - Tax Recovery '09 (TBill)	11.30	2	15	26	15	15	15	15	15
1-01-00-590	Other Revenue Own Sources Invest	630.00	550	210	670	210	210	210	210	210
1-01-00-790	Sale of Assets Gain/Loss	0.00	0	0	0	0	0	0	0	0
1-11-00-152	Council Health Benefit Recovery	0.00	0	0	0	0	0	0	0	0
1-11-00-765	Transfer from Reserves General	0.00	25,000	25,000	0	0	100,000	0	0	0
** TOTAL GENERAL REVENUE		88,083.51	100,077	112,225	116,857	124,961	194,255	97,076	99,981	102,974

<u>General</u> Ledger	<u>Description</u>	<u>2022</u> <u>Actual</u> (unaudited)	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2025</u> <u>Budget</u>	<u>2026</u> <u>Forecast</u>	<u>2027</u> <u>Forecast</u>	<u>2028</u> <u>Forecast</u>
3% Increase 3% Increase 3% Increase										
ADMIN REVENUE										
1-12-00-135	Contract Refunds (WCB, AMSC, Etc.)	0.00	0	0	0	0	0	0	0	0
1-12-00-290	Election (Senate/Referendum)	0.00	0	0	0	0	0	0	0	1
1-12-00-401	Sales Photocopies, Faxes, Services	1,648.93	1,350	1,500	1,829	1,545	1,591	1,639	1,688	1,739
1-12-00-402	Bank Fees Collected	359.00	150	150	0	155	0	0	0	0
1-12-00-415	Donations	3,235.60	0	0	988	0				
1-12-00-560	Rental Revenue Adm	8,668.41	8,500	8,755	8,397	8,397	10,350	10,661	10,980	11,310
1-12-00-590	Other Revenue Own Sources Adm	6,259.29	1,750	2,000	23,039	23,000	5,200	5,356	5,517	5,682
1-12-00-765	Transfer from Reserves - Adm	5,620.00	5,620	5,789	0	5,962	2,500	0	0	0
1-12-00-840	Grants Conditional Provincial Adm	36,768.00	0	36,768	73,536	75,000	73,536	75,742	78,014	80,355
1-12-00-841	Provincial Grant Capital	28,264.60	50,000	30,000	0	0	30,000	0	0	0
	CSJ Federal Grant			2,000	2,000	2,100	0	0	0	0
1-12-00-911	Recovery	0.00	0	0	60	0	0	0	0	0
**	TOTAL ADMIN REVENUE	90,823.83	67,370	86,962	109,848	116,159	123,177	93,398	96,200	99,087
3% Increase 3% Increase 3% Increase										
POLICE FINE REVENUE										
1-21-00-530	Fines Police	0.00	100	100	122	100	100	100	103	106
**	TOTAL FINE REVENUE	0.00	100	100	122	100	100	100	103	106
3% Increase 3% Increase 3% Increase										
FIRE REVENUE										
1-23-00-410	Fees Fire Fighting	187.50	500	0	0	0	0	0	0	0
1-23-00-765	Transfer from Reserves Fire	5,000.00	5,000	6,000	11,789	0	0	0	0	0
1-23-00-841	Provincial Grants - Fire	1,225.00	1,225	0	0	0	0	0	0	0
1-23-00-850	Joint Fire Services Agreement	0.00	0	0	0	0	0	0	0	0
1-23-00-990	Proceeds of Capital Disposal Fire	0.00	0	0	0	0	0	0	0	0
**	TOTAL FIRE REVENUE	6,412.50	6,725.00	6,000.00	11,789.00	0.00	0.00	0.00	0.00	0.00
BYLAW REVENUE										
1-26-00-522	License Animal	1,225.00	1,100	1,262	583	580	550	567	583	601
1-26-00-523	Business Licenses	585.00	500	603	275	375	475	489	504	519
1-26-00-590	Fines Bylaw	900.00	0	0	1,820	1,800	0	0	0	1
**	TOTAL BYLAW REVENUE	2,710.00	1,600	1,864	2,678	2,755	1,025	1,056	1,087	1,121
3% Increase 3% Increase 3% Increase										
PUBLIC WORKS REVENUE										
1-32-00-430	Sales Service (Grass,Snow)	75.00	0	77	701	80	0	0	0	0
1-32-00-560	PW Rental Revenue	2,200.00	2,500	2,266	1,573	500	0	0	0	0
1-32-00-765	Transfer From Operating Reserves PW	19,775.00	19,775	20,000	0	20,000	20,000	20,000	20,000	20,000
1-32-00-830	Grants Federal (CSJ) PW	0.00	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
1-32-00-840	Grants Provincial - Operating	0.00	0	0	0	0	0	0	0	0
1-32-00-841	Grants Infrastructure Provincial PW	16,548.84	30,000	18,000	18,000	0	0	0	0	0
1-32-00-850	FEDERAL GRANTS	0.00	4,800	0	0	0	0	0	0	1
1-32-00-990	Proceeds of Capital Disposal PW	0.00	0	0	0	0	0	0	0	0
**	TOTAL PUBLIC WORKS REVENUE	38,598.84	59,175	42,443	22,373	22,680	22,100	22,100	22,100	22,763

<u>General</u> Ledger	<u>Description</u>	<u>2022</u> Actual (unaudited)	<u>2022</u> Budget	<u>2023</u> Budget	<u>2023</u> Actual	<u>2024</u> Budget	<u>2025</u> Budget	<u>2026</u> Forecast	<u>2027</u> Forecast	<u>2028</u> Forecast
3% Increase 3% Increase 3% Increase										
STORMWATER REVENUE										
1-37-00-000	Grants - Provincial Capital	0.00	0	0	0	0	0	0	0	1
1-37-00-410	Stormwater Infrastructure Renewal	4,866.20	4,780	5,012	5,321	5,163	0	0	0	0
1-37-00-510	Penalties-Stormwater	0.00	0	0	0	0	0	0	0	0
1-37-00-850	Grant - Federal Capital	0.00	0	0	0	0	0	0	0	0
**	TOTAL STORMWATER REVENUE	4,866.20	4,780	5,012	5,321	5,163	0	0	0	1
3% Increase 3% Increase 3% Increase										
WATER REVENUE										
1-41-00-410	Water Consumption	48,379.34	42,500	49,831	51,425	51,326	64,500	66,435	68,428	70,481
1-41-00-411	Regional Water Fund	23,872.00	23,450	24,588	25,606	25,326	27,000	27,810	28,644	29,504
1-41-00-412	Water Base Fee	30,463.45	29,150	31,377	30,679	36,300	31,875	32,831	33,816	34,831
1-41-00-510	Penalties Water	2,059.72	2,950	2,122	4,232	4,000	4,500	4,635	4,774	4,917
1-41-00-511	Penalties-Regional Water Fund	0.00	0	0	0	0	0	0	0	0
1-41-00-760	Transfer to Reserves - EIRF						23,900	24,617	25,356	26,116
1-41-00-765	Transfer from Reserves Water	0.00	0	0	0	0	0	0	0	0
1-41-00-841	Provincial Grant Capital	30,402.49	48,050	31,315	125,134	0	0	0	0	0
0										
**	TOTAL WATER REVENUE	135,177.00	146,100	139,232	237,076	116,951	151,775	156,328	161,018	165,849
3% Increase 3% Increase 3% Increase										
SEWER REVENUE										
1-42-00-410	Billings Sewer	36,493.05	35,850	35,000	37,050	36,050	37,860	38,996	40,166	41,371
1-42-00-510	Sanitary Sewer Penalties	0.00		0	0	0	0	0	0	0
1-42-00-764	Transfer from Reserves Sewer	0.00		0	0	0	0	0	0	0
1-42-00-840	Provincial Grants Capital	0.00	40,500	40,500	0	0	0	0	0	0
**	TOTAL SEWER REVENUE	36,493.05	76,350	75,500	37,050	36,050	37,860	38,996	40,166	41,371
3% Increase 3% Increase 3% Increase										
SOLID WASTE										
1-43-00-410	Billings Garbage	48,626.97	47,680	50,086	50,451	51,588	41,110	42,343	43,614	44,922
1-43-00-411	Regional SWM Infrastructure Fee	18,435.00	18,100	18,988	18,937	19,000	1,610	1,658	1,708	1,759
1-43-00-412	Recycling (cardboard)	0.00	0	3,960	3,487	3,400	3,780	3,893	4,010	4,131
1-43-00-510	Penalties - Solid Waste	0.00	0	0	0	0	0	0	0	0
1-43-00-511	Penalties SWM Fee	0.00	0	0	0	0	0	0	0	0
1-43-00-764	Transfer from Contributed Reserve Garbag	0.00	0	0	0	0	0	0	0	0
**	TOTAL SOLID WASTE	67,061.97	65,780	73,034	72,875	73,988	46,500	47,895	49,332	50,812
3% Increase 3% Increase 3% Increase										
LAND REVENUE										
1-61-00-250	Sale of Land	0.00	0	0	0	0	0	0	0	0
1-61-00-522	Permits	0.00	0	0	0	0	0	0	0	0
1-61-00-765	Transfer from Reserves	30,000.00	30,000	30,000	0	0	0	0	0	0
**	TOTAL LAND REVENUE	30,000.00	30,000	30,000	0	0	0	0	0	0
PLANNING REVENUE										
1-66-00-522	Permits (Development, Subdivision)	295.00	150	150	125	125	100	103	106	109
**	TOTAL LAND REVENUE	295.00	150	150	125	125	100	103	106	109
3% Increase 3% Increase 3% Increase										

<u>General</u> Ledger	<u>Description</u>	<u>2022</u> Actual (unaudited)	<u>2022</u> Budget	<u>2023</u> Budget	<u>2023</u> Actual	<u>2024</u> Budget	<u>2025</u> Budget	<u>2026</u> Forecast	<u>2027</u> Forecast	<u>2028</u> Forecast
3% Increase 3% Increase 3% Increase										
RECREATION REVENUE										
1-72-00-415	Rec Park Donations	1,055.00	1,000	0	344	0	100	103	106	109
1-72-00-590	Fees Park Grounds	33,965.22	22,000	35,000	24,453	25,000	30,000	30,900	31,827	32,782
1-72-00-591	Fees Park Concession	582.92	1,500	1,000	587	550	2,000	2,060	2,122	2,185
1-72-00-592	Fees Park Firewood	1,133.28	1,500	1,200	1,705	1,700	1,800	1,854	1,910	1,967
1-72-00-760	Disposition Proceeds	4,656.35	0	0	0	0	0	0	0	0
1-72-00-764	Transfer to Operating Reserves	0.00	0	0	0	0	0	0	0	0
1-72-00-765	Transfer from Reserves Recreation	0.00	0	0	0	0	0	0	0	0
1-72-00-830	Federal Conditional Grants	2,100.00	2,100	2,100	2,100	2,100	2,100	2,163	2,228	2,295
1-72-00-841	PROVINCIAL GRANT - CAPITAL	26,410.45	21,000	10,000	0	0	0	0	0	1
**	TOTAL RECREATION REVENUE	69,903.22	49,100	49,300	29,188	29,350	36,000	37,080	38,192	39,339
3% Increase 3% Increase 3% Increase										
CULTURAL REVENUE										
1-74-00-400	Van Revenue (Community)	0.00	0	0	0	0	0	0	0	0
1-74-00-415	Museum Donations	0.00	0	0	0	0	0	0	0	0
1-74-00-557	Museum Cost Recovery	2,021.45	0	0	5,800	4,000	4,100	0	0	0
1-74-00-591	Revenue Own Sources Culture	0.00	0	0	0	0	0	0	0	0
1-74-00-830	Grants Conditional Federeal Cultural	0.00	0	0	0	0	0	0	0	0
1-74-00-840	Grants Conditional Provincial Cultural	0.00	0	0	0	0	0	0	0	0
1-74-00-860	Other Revenue Own Sources Library	0.00	0	0	0	0	0	0	0	0
1-74-00-900	Recoveries Insurance Cultural	0.00	0	0	0	0	0	0	0	0
**	TOTAL CULTURAL REVENUE	2,021.45	0	0	5,800	4,000	4,100	0	0	0
TOTAL REVENUE - Less requisitions		848,596.39	881,462.00	904,223	934,199	825,880	935,247	821,901	845,889	871,263
TOTAL REVENUE		890,029.15	924,909.00	945,832	974,804	866,498	981,069	869,098	894,501	921,334
COUNCIL EXPENSE										
2-11-00-130	Employer Cont Source Deductions	38.35	200	50	15	52	53	55	56	58
2-11-00-135	WCB Council	1,434.09	1,435	1,500	143	1,545	1,591	1,639	1,688	1,739
2-11-00-151	Fees Council	9,102.50	8,000	9,000	7,861	8,000	8,240	8,487	8,742	9,004
2-11-00-152	Benefits Council	0.00	0		0					
2-11-00-211	Travel/Subsistence Council	5,675.65	2,500	3,000	3,876	3,090	3,500	3,605	3,713	3,825
2-11-00-212	Conventions/Seminars Council	2,855.56	2,900	2,000	2,565	2,060	2,122	2,185	2,251	2,319
2-11-00-274	Council Insurance	0.00	0	250	0	258	0	0	0	0
2-11-00-415	Donations	0.00	0	0	0	0	0	0	0	0
2-11-00-510	Goods and Services	7.50	0	0	250	0	0	0	0	0
**	TOTAL COUNCIL EXPENSE	19,113.65	15,035	15,800	14,710	15,004	15,506	15,971	16,451	16,944
GENERAL EXPENSE										
2-19-00-274	General Insurance	6,355.01	6,355	6,500	10,722	6,695	16,636	6,500	6,695	6,896
**	TOTAL GENERAL EXPENSE	6,355.01	6,355	6,500	10,722	6,695	16,636	6,500	6,695	6,896

<u>General</u> Ledger	<u>Description</u>	<u>2022</u> <u>Actual</u> (unaudited)	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2025</u> <u>Budget</u>	<u>2026</u> <u>Forecast</u>	<u>2027</u> <u>Forecast</u>	<u>2028</u> <u>Forecast</u>
								3% Increase	3% Increase	3% Increase
<u>ADMIN EXPENSE</u>										
2-12-00-110	Salaries & Wages Adm	60,351.05	53,360	60,000	61,845	68,459	100,000	85,000	87,550	90,177
2-12-00-111	Honorarium (Admin)	1,000.00	1,000	1,000	1,300	1,000	500	515	1,000	1,001
2-12-00-115	Salaries & Wages Assistant Adm	32,713.59	31,180	34,000	59,975	60,115	60,530	62,346	64,216	66,143
2-12-00-120	Salaries & Wages Casual	0.00	0	7,000	20	0	0	0	0	0
2-12-00-130	Employer Contributions Source Adm	6,957.54	4,470	7,500	9,273	9,300	11,500	11,845	12,200	12,566
2-12-00-131	Employer Benefits Adm	13,151.08	13,250	14,000	11,803	12,000	12,000	12,360	12,731	13,113
2-12-00-135	Workers Compensation ADM	1,418.28	1,420	1,500	970	1,500	3,730	3,842	3,957	4,076
2-12-00-211	Travel/Subsistence Adm	4,282.29	1,500	3,000	2,664	3,000	500	515	530	546
2-12-00-212	Conventions/Education Adm	599.00	0	2,000	2,485	2,500	500	515	530	546
2-12-00-213	Health & Safety Training - Adm	99.98	530	250	0	250	250	258	265	273
2-12-00-215	Telecommunications	3,949.78	3,550	4,000	4,813	5,000	5,000	5,150	5,305	5,464
2-12-00-216	Postage & Freight	768.94	600	900	604	650	700	721	743	765
2-12-00-217	Website Costs	406.62	1,270	1,200	0	500	500	515		
2-12-00-220	Membership Dues Adm	1,872.03	1,850	2,000	1,998	2,060	2,185	2,251	2,318	2,388
2-12-00-221	Advertising/Printing/Subscriptions Adm	1,121.33	5,000	3,000	1,439	2,000	4,750	4,893	5,039	5,190
2-12-00-230	Audit/Assessor Fees Adm	38,100.00	25,000	30,000	24,450	30,900	44,800	46,144	24,800	24,800
2-12-00-250	Contracted Services Adm	14,054.67	10,000	12,000	19,162	20,000	20,600	21,218	21,855	22,510
2-12-00-274	Insurance Adm	1,026.21	1,026	1,450	1,490	2,500	2,575	2,652	2,732	2,814
2-12-00-290	Election/Census Expense Adm	328.77	750	750	0	750	3,000	3,090	750	750
2-12-00-415	Donations	1,822.52		0	462	0	500	515	250	250
2-12-00-510	Goods, Materials & Supplies Adm	11,341.64	60,575	12,000	18,113	19,000	17,500	18,025	14,000	14,000
2-12-00-540	Utilities Heat Adm	1,527.05	1,700	1,500	1,041	1,545	2,000	2,060	2,122	2,185
2-12-00-541	Utilities Power Adm	2,657.42	2,500	2,500	2,403	2,575	3,000	3,090	3,183	3,278
2-12-00-543	Utilities Water&Sewer Adm	1,425.45	1,380	1,500	1,999	2,000	1,200	1,236	1,273	1,311
2-12-00-650	Provision Doubtful Accounts	5,846.73	30,000	20,000	20,890	15,000	15,000	15,450	15,914	16,391
2-12-00-762	Transfer to Capital Adm	0.00	0	0	0	0	0	0	0	0
2-12-00-765	Transfer to Reserves Adm	1,500.00	1,500	2,000	11,150	2,500	3,000	3,090	3,183	3,278
2-12-00-770	Grants to Organizations Adm	0.00	0		100			0	0	0
2-12-00-790	Amortization Expense - Admin	3,307.78	600	3,000	0	3,000	3,500	3,605	3,713	3,825
2-12-00-810	Bank Charges Adm	2,149.04	2,500	2,500	1,975	2,500	2,575	2,652	2,732	2,814
2-12-00-830	Bank Interest/Overdraft Fees Adm	0.00	0	0	0	0	0	0	0	0
2-12-00-910	Outages/Account for Penny Loss	0.00		0	0	0	0	0	0	0
2-12-00-911	Land Title Charges	200.00	250	250	362	380	250	258	265	273
2-12-00-920	Tax Adjustments Council Adm	750.00	0	0	0	0	0	0	0	0
2-12-00-995	Legal Expenses	5,760.16	5,000	5,000	15,535	5,000	20,000	20,600	21,218	21,855
**	TOTAL ADMIN EXPENSE	220,488.95	261,761	235,800	278,319	275,984	341,922	334,409	314,374	322,582

<u>General</u> <u>Ledger</u>	<u>Description</u>	<u>2022</u> <u>Actual</u> (unaudited)	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2025</u> <u>Budget</u>	<u>2026</u> <u>Forecast</u>	<u>2027</u> <u>Forecast</u>	<u>2028</u> <u>Forecast</u>
							3% Increase	3% Increase	3% Increase	
<u>FIRE EXPENSE</u>										
2-23-00-120	Salaries & Wages Fire	(406.00)	0	0	0	0	0	0	0	0
2-23-00-135	WCB Fire	0.00	0	0	0	0	0	0	0	0
2-23-00-211	Travel & Subsistence Fire	0.00	0	0	0	0	0	0	0	0
2-23-00-215	Telecommunications Fire	947.62	950	950	905	950	950	945	950	950
2-23-00-217	Freight & Postage Fire	0.92	10	0	2	0	0	0	0	0
2-23-00-221	Advertising/Printing/Subscriptions Fire	0.00	0	0	0	0	0	0	0	0
2-23-00-234	Training Fire	0.00	0	0	0	0	0	0	0	0
2-23-00-250	Contracted Services Fire	0.00	0	1,055	1,055	1,087	1,119	1,119	1,153	1,187
2-23-00-274	Insurance Fire	1,880.27	0	0	0	0	0	0	0	0
2-23-00-330	Fire Requisition - Joint F.S.A.	5,000.00	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
2-23-00-510	Supplies, Goods & Equipment Fire	1,225.00	1,225	0	0	0	0	0	0	0
2-23-00-521	Fuel & Oil Fire	0.00	0	0	0	0	0	0	0	0
2-23-00-540	Utilities Heat Fire	(83.22)	0	0	0	0	0	0	0	0
2-23-00-541	Utilities Power Fire	35.01	0	0	0	0	0	0	0	0
2-23-00-543	Utilities Water & Sewer Fire	0.00	0	0	0	0	0	0	0	0
2-23-00-762	Transfer to Capital Reserves Fire	0.00	0	0	0	0	0	0	0	0
2-23-00-770	Grants to Organizations Fire	0.00	0	0	0	0	0	0	0	0
2-23-00-790	Amortization	1,707.49		0	0	0	0	0	0	0
2-23-00-840	Operational Grant Local Government Fire	0.00	0	0	0	0	0	0	0	0
**	TOTAL FIRE EXPENSE	10,307.09	7,185	7,005	6,962	7,037	7,069	7,064	7,103	7,137
<u>EMERGENCY SERVICE EXPENSE</u>										
2-25-00-300	Ambulance Requisition	0.00	0	0	0	0	0	0	0	1
2-25-00-310	911 Requisition	1,115.00	1,205	1,200	0	1,200	1,552	1,552	1,599	1,647
2-25-00-330	Police Funding Model (Cost Share)	6,485.25	5,620	7,050	7,050	10,000	11,000	11,330	11,670	12,020
**	TOTAL EMERGENCY SERVICE EXPENS	7,600.25	6,825	8,250	7,050	11,200	12,552	12,882	13,268	13,668
<u>BYLAW EXPENSE</u>										
2-26-00-250	Wages or Contracted Services	0.00	0	12,000	4,018	12,000	5,000	5,150	5,305	5,464
2-26-00-217	Postage & Freight - Bylaw	222.13	150	250	155	258	50	52	53	55
2-26-00-221	Bylaw Advertising	0.00	0	1,000	0	0	0	0	0	1
2-26-00-222	Bylaw Enforcement Costs	264.96	550	400	1,260	412	100	103	106	109
2-26-00-510	Bylaw Enforcement Goods & Materials	336.14	345	350	228	361	50	52	53	55
**	TOTAL BYLAW EXPENSE	823.23	1,045	14,000	5,661	13,030	5,200	5,356	5,517	5,683

<u>General</u> <u>Ledger</u>	<u>Description</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
		(unaudited)								
3% Increase 3% Increase 3% Increase										
<u>PUBLIC WORKS EXPENSE</u>										
2-32-00-110	Salaries & Wages PW	21,127.45	17,912	20,000	19,426	20,600	0	0	0	0
2-32-00-111	Honorarium (PW)	500.00	500	500	0	500	0	0	0	0
2-32-00-115	Salaries & Wages Casual PW	2,457.00	2,205	5,000	3,961	5,000	5,530	5,880	6,056	6,238
2-32-00-130	Employer Contributions Source PW	1,774.83	1,805	2,400	1,548	2,000	490	825	850	875
2-32-00-131	Employer Benefits PW	1,978.83	2,350	2,500	887	2,500	0	0	0	0
2-32-00-135	WCB	785.73	600	750	713	750	145	105	108	111
2-32-00-211	Travel & Subsistence PW	156.86	0	200	73	200	0	0	0	0
2-32-00-213	Health & Safety Training - PW	631.34	2,020	2,000	2,455	2,500	755	755	778	801
2-32-00-215	Telecommunications PW	2,173.95	2,675	2,400	3,486	3,500	1,200	1,200	1,236	1,273
2-32-00-217	Freight & Postage PW	989.70	75	1,000	1,879	1,030	1,061	1,093	1,126	1,159
2-32-00-221	Advertising/Printing/Subscriptions PW	0.00	0	0	0	0	0	0	0	1
2-32-00-250	Contracted Services PW	7,917.17	580	3,000	57,744	40,000	50,000	45,000	46,350	47,741
2-32-00-270	CN Services PW	130.00	130	130	130	130	140	145	149	154
2-32-00-274	Insurance PW	1,707.65	1,710	3,000	2,810	3,000	1,820	1,875	1,931	1,989
2-32-00-510	Goods, Supplies & Materials PW	43,597.73	64,575	40,000	31,741	40,000	30,000	30,000	30,900	31,827
2-32-00-521	Fuel & Oil PW	8,688.24	7,500	8,000	6,473	8,000	8,500	8,500	8,755	9,018
2-32-00-540	Utilities Heat PW	2,502.05	3,500	2,500	1,792	2,500	4,000	4,000	4,120	4,244
2-32-00-541	Utilities Power (Street/Shop) PW	53,526.40	53,500	52,000	52,820	53,560	55,250	55,250	56,908	58,615
2-32-00-543	Utilities Water/Sewer PW	4,935.69	0	5,000	6,675	7,000	7,210	7,400	7,622	7,851
2-32-00-762	Transfer to Capital PW	3,000.00	3,000	3,500	3,500	3,500	4,500	5,000	5,500	5,500
2-32-00-790	Amortization	40,008.62	12,500	40,000	0	40,000	40,000	40,000	40,000	40,000
**	TOTAL PUBLIC WORKS EXPENSE	198,589.24	177,137	193,880	198,115	236,270	170,601	207,027	212,388	217,396
<u>STORM DRAINAGE EXPENSE</u>										
2-37-00-250	Contracted Services - Storm Drainage	0.00	0	0	0	0	0	0	0	1
2-37-00-510	Goods & Equipment Repair -Storm Drainage	1,280.00	3,500	2,000	0	2,000	2,060	2,122	2,185	2,251
2-37-00-762	Contribution to Capital - Storm Drainage	4,780.00	4,780	5,000	5,000	5,000	5,640	5,809	5,983	6,163
**	TOTAL STORM DRAINAGE EXPENSE	6,060.00	8,280	7,000	5,000	7,000	7,700	7,931	8,169	8,415
<u>WATER EXPENSES</u>										
2-41-00-110	Salaries & Wages Water	8,186.67	7,680	8,000	8,326	8,240	0	0	0	0
2-41-00-120	Salaries & Wages Casual Water	0.00	0	0	0	0	0	0	0	1
2-41-00-130	Employer Contributions Source Water	508.83	545	600	660	618	0	0	0	0
2-41-00-131	Employer Benefits Water	802.33	1,010	1,000	380	1,000	0	0	0	0
2-41-00-211	Travel & Subsistence Water	1,910.86	1,920	2,400	1,858	2,200	2,266	2,100	2,163	2,228
2-41-00-215	Telecommunications - Water	1,919.00	2,500	2,000	1,022	1,500	1,545	1,591	1,639	1,688
2-41-00-217	Freight & Postage - Water	1,322.52	715	1,500	1,141	1,400	1,442	1,485	1,530	1,576
2-41-00-250	Contracted Services Water	27,368.68	12,750	9,000	105,484	37,500	30,000	30,900	31,827	32,782
2-41-00-270	Licenses & Permits Water	0.00	0	0	57	60	62	0	0	1
2-41-00-274	Insurance Water	2,318.34	2,320	4,700	4,702	4,800	4,944	5,092	5,245	5,402
2-41-00-350	ACE Regional Water Purchase	46,072.80	55,750	50,000	36,406	50,000	51,500	53,045	54,636	56,275
2-41-00-510	Goods, Supplies & Materials Water	12,536.42	25,500	15,000	10,004	11,000	11,330	11,670	12,020	12,381
2-41-00-540	Utilities Heat Water Plant	2,091.01	2,600	2,000	1,916	2,060	2,122	2,185	2,251	2,319
2-41-00-541	Utilities Power Water Plant	6,521.29	7,000	7,000	5,116	7,000	7,210	7,426	7,649	7,879
2-41-00-762	Transfer to Reserves Water	0.00	2,500	15,454	15,454	15,454	62,098	63,961	65,879	67,856
2-41-00-790	Amortization Expense - Water	68,111.39	66,900	68,000	0	68,000	70,040	72,141	74,305	76,535
2-41-00-830	Debenture Interest Water	0.00	0	0	0	0	0	0	0	0
2-41-00-831	Debenture Principal Water	0.00	0	0	0	0	0	0	0	0
2-41-00-840	750-Capital ACE Water Contribution	28,050.00	28,050	8,900	8,883	0	0	0	0	0
**	TOTAL WATER EXPENSES	207,720.14	217,740	195,554	201,407	210,832	174,518	251,597	259,145	266,922

<u>General</u> Ledger	<u>Description</u>	<u>2022</u> Actual (unaudited)	<u>2022</u> Budget	<u>2023</u> Budget	<u>2023</u> Actual	<u>2024</u> Budget	<u>2025</u> Budget	<u>2026</u> Forecast	<u>2027</u> Forecast	<u>2028</u> Forecast
								3% Increase	3% Increase	3% Increase
SEWER EXPENSE										
2-42-00-110	Salaries & Wages Sewer	7,445.75	7,680	8,000	8,326	8,240		0	0	0
2-42-00-130	Employer Contributions Source Sewer	508.84	545	550	660	700		0	0	0
2-42-00-131	Employer Benefits Sewer	814.05	1,010	1,000	380	1,000		0	0	0
2-42-00-211	Travel / subsistence	47.62			0					
2-42-00-215	Freight/Phone/Postage Sewer	27.91	75	75	0	77	80	82	84	87
2-42-00-250	Contracted Services Sewer	10,093.28	570	500	2,379	12,000	30,000	30,900	31,827	32,782
2-42-00-274	Insurance Sewer	1,540.42	1,550	2,000	2,044	2,200	1,540	1,540	1,586	1,634
2-42-00-510	Goods, Supplies & Materials Sewer	3,003.67	55,500	12,000	5,128	5,300	22,800	22,800	14,000	14,001
2-42-00-541	Utilities Power Sewer Lift Stations	6,236.13	7,000	7,000	6,230	7,000	7,210	7,426	7,649	7,879
2-42-00-762	Transfer to Capital Sewer	2,500.00	2,500	2,500	2,500	2,500	2,575	2,652	2,732	2,814
2-42-00-790	Amortization Expense - Sewer	33,483.75	26,000	33,000	0	33,990	34,000	35,020	36,071	37,153
**	TOTAL SEWER EXPENSE	65,701.42	102,430	66,625	27,645	73,007	64,205	100,421	93,949	96,349
GARBAGE EXPENSE										
2-43-00-110	Salaries & Wages Garbage	22,373.67	17,915	18,000	19,426	19,000	0	0	0	0
2-43-00-120	Salaries & Wages Casual Garbage	2,457.00	2,205	2,400	120	2,400	0	0	0	0
2-43-00-130	Employer Contributions Source Garbage	1,384.32	1,805	1,500	1,545	1,545	0	0	0	0
2-43-00-131	Employer Benefits Garbage	2,000.47	2,350	2,400	891	1,000	0	0	0	0
2-43-00-135	WCB	283.68	470	500	35	500	0	0	0	0
2-43-00-250	Contracted Services Garbage	(16,394.63)	26,500	27,000	17,811	25,000	29,000	29,000	29,870	30,766
	Cardboard recycling			3,000		3,000	2,000	2,000	2,060	2,122
2-43-00-274	Insurance Garbage	0.00	0	0	0	0	0	0	0	1
2-43-00-510	Goods, Supplies & Materials Garbage	109.78	1,050	500	675	515	2,500	2,500	2,575	2,652
2-43-00-521	Fuel & Oil Garbage	0.00	0	0	0	0	0	0	0	0
xxxxxxx	Landfill closure	0.00	0	10,000	37,583	0	0	0	0	0
2-43-00-760	Capital Purchase Garbage	0.00	0	0	0	0	0	0	0	0
2-43-00-762	Transfer to Capital Garbage	0.00	1,000	1,500	39,083	1,500	0	0	0	0
2-43-00-763	Transfer to Reserves - Regional SWM	19,100.00	18,100	18,000	18,000	18,000	0	0	0	0
2-43-00-770	Contrib. to Local Government	0.00	0	0	0	0	0	0	0	0
2-43-00-790	Amortization Expense - Garbage	1,335.83	2,165	1,500	0	1,545	1,375	1,390	1,432	1,475
2-43-00-840	MSI Cap-Garbage	0.00	0	0	0	0	0	0	0	1
**	TOTAL GARBAGE EXPENSE	32,650.12	73,560	86,300	135,170	74,005	33,500	34,890	35,937	37,017
FCSS EXPENSE										
2-51-00-351	FCSS Requisition	1,837.75	1,840	1,840	1,901	2,000	1,920	1,920	1,978	2,037
**	TOTAL FCSS EXPENSE	1,837.75	1,840	1,840	1,901	2,000	1,920	1,920	1,978	2,037
PLANNING EXPENSE										
2-61-00-250	General Services Contracted	0.91	0	2,000	0	0	0	0	0	0
2-61-00-250	Contracted Services	0.00	0	30,000	0	0	0	0	0	0
2-61-00-510	General Goods, Supplies and Materials	0.00	30,000	0	0	0	0	0	0	0
**	TOTAL PLANNING EXPENSE	0.91	30,000	32,000	0	0	0	0	0	0
LAND PURCHASES EXPENSE										
2-66-00-510	Lands Goods, Supplies and Materials	0.00	2,500	2,500	1,639	2,500	0	0	0	0
2-66-00-710	Land Purchase	0.00	0	0	0	0	0	0	0	0
2-66-00-911	Land Title Costs	0.00	100	100	2	100	100	100	100	100
**	TOTAL LAND PURCHASES EXPENSE	0.00	2,600	2,600	1,641	2,600	100	100	100	100

General Ledger	Description	2022	2022	2023	2023	2024	2025	2026	2027	2028
		Actual	Budget	Budget	Actual	Budget	Budget	Forecast	Forecast	Forecast
		(unaudited)								
3% Increase 3% Increase 3% Increase										
RECREATION EXPENSES										
2-72-00-111	Honorarium (Recreation Park)	0.00	0	0	200	200	0	0	0	1
2-72-00-115	Salaries & Wages Casual Recreation	4,914.00	4,410	5,000	4,038	5,000	10,235	10,235	10,542	10,858
2-72-00-130	Employer Contributions Source Recreation	431.97	1,270	500	92	500	875	875	901	928
2-72-00-131	Employer Benefits Recreation	0.00	0	0	0	0	0	0	0	1
2-72-00-135	WCB Rec Park	352.90	549	500	154	500	520	520	536	552
2-72-00-213	Health & Safety Training - Rec	946.71	1,515	1,000	648	1,030	1,125	1,125	1,159	1,194
2-72-00-215	Freight/Phone/Postage Recreation	2,026.25	1,650	2,000	2,216	2,300	2,500	2,500	2,575	2,652
2-72-00-221	Printing/Advertising/Subscriptions	795.00	550	500	395	500	500	200	206	212
2-72-00-234	Training Recreation	0.00	0	0	0	0	0	0	0	0
2-72-00-250	Contracted Services Recreation	10,596.48	10,000	10,000	19,619	15,000	14,625	14,625	15,000	15,500
2-72-00-251	Campground Registration site fees	2,740.78	4,950	3,000	1,920	3,000	2,000	2,000	3,000	3,000
2-72-00-255	Maintenance Sports Grounds	0.00	0	2,000	0	1,000	1,500	1,500	1,545	1,591
2-72-00-274	Insurance Recreation	1,266.56	1,270	2,500	2,491	2,500	1,595	1,594	1,642	1,691
2-72-00-510	Goods, Materials & Supplies Recreation	26,176.84	28,000	17,000	27,871	17,000	18,500	18,500	19,000	19,001
2-72-00-521	Fuel and Oil Park	1,596.50	1,700	1,800	1,423	1,854	2,000	2,000	2,060	2,122
2-72-00-540	Utilities Heat Park Building	987.47	1,500	1,000	806	1,030	1,600	1,600	1,648	1,697
2-72-00-541	Utilities Power Park Grounds	5,459.62	4,600	5,000	3,669	5,000	4,500	4,635	4,774	4,917
2-72-00-543	Water / Sewer	118.14		150	0	150	0	0	0	0
2-72-00-591	Concessions Park Grounds	659.18	1,200	1,000	599	1,000	1,500	1,500	1,545	1,591
2-72-00-592	Firewood - Recreation Park	2,600.00	3,000	3,000	1,700	2,000	1,500	2,100	2,163	2,228
2-72-00-760	Contribution to Capital	0.00	0	0	0	0	0	0	0	0
2-72-00-762	Transfer to Capital Recreation	1,500.00	1,500	2,000	2,000	2,000	3,000	3,500	4,000	4,000
2-72-00-764	Transfer to Operation Reserves Recreation	0.00	0	0	0	0	0	0	0	0
2-72-00-770	Donations Recreation	2,495.08	1,000	0	0	0	0	0	0	0
2-72-00-790	Amortization Expense - Recreation	11,655.85	8,450	12,000	0	12,000	12,000	12,000	12,000	12,000
**	TOTAL RECREATION EXPENSES	77,319.33	77,114	69,950	69,840	73,564	68,075	81,009	84,296	85,737
CULTURE EXPENSES										
2-74-00-110	Honorariums (Library/Museum)	0.00	0	0	0	0	0	0	0	0
2-74-00-120	Wages- Museum & Library	0.00	0	0	0	0	0	0	0	0
2-74-00-221	Printing/Advertising/Subscriptions	195.77	150	200	1,235	1,500	0	0	0	0
2-74-00-250	Contracted Services Library/Museum	0.00	0	0	0	0	0	0	0	1
2-74-00-274	Insurance Cultural Organization	1,898.00	1,900	2,800	2,792	3,950	3,078	3,170	3,265	3,363
2-74-00-300	Regional Library Requisition	1,150.60	1,168	1,168	1,168	1,202	1,220	1,257	1,294	1,333
2-74-00-350	Local Municipal Library Grant	3,500.00	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
2-74-00-415	Donations - Museum	0.00	0	0	162	0	0	0	0	0
2-74-00-510	Goods & Materials Library/Museum/Culture	254.55	255	250	0	258	265	273	281	290
2-74-00-540	Utilities Heat Museum	4,071.74	5,125	4,000	3,019	4,120	5,100	5,253	5,411	5,573
2-74-00-541	Utilities Power Museum	1,680.30	1,855	1,800	1,107	1,800	1,180	1,215	1,252	1,289
2-74-00-543	Utilities (water, sewer, garbage) Museum	1,276.56	0	1,500	1,325	1,545	1,400	1,442	1,485	1,530
**	CULTURE EXPENSES	14,027.52	13,953	15,218	14,308	17,875	15,743	16,111	16,489	16,880
***	TOTAL EXPENSES	868,594.61	1,002,859.59	958,322	978,450	1,026,102	935,247	1,048,298	1,039,920	1,066,744
****	SUPLUS/(DEFICIT)	(19,998.22)	(121,398)	(54,100)	(44,251)	(200,222)	(0)	(226,397)	(194,031)	(195,482)

2025 Amortization:
2025 Amortization Not included in
calculations

\$ 160,915