

Interim Approved on: November 21, 2023
Motion # 2023-12-23/04

Final Approved o 14-Jun-24
Motion # 2024-06-14/02

Village of Innisfree
APPROVED FINAL
2024 Operating Budget
and 2025-2028 Budget Forecast

General Ledger		Description	2022	2022	2023	2023	3% Increase	3% Increase	3% Increase	3% Increase	3% Increase
			Actual	Budget	Budget	Actual	2024	2025	2026	2027	2028
			(unaudited)				Budget	Forecast	Forecast	Forecast	Forecast
TAXATION											
1-00-00-110	Taxes Residential		165,982.99	166,000	171,000	170,836	180,557	185,974	191,553	197,300	203,218
1-00-00-111	Taxes Non-Residential		49,831.59	49,832	51,327	50,985	53,241	54,838	56,483	58,178	59,923
1-00-00-112	Taxes M & E		2,224.30	2,224	2,291	2,429	2,500	2,575	2,652	2,732	2,814
1-00-00-120	Taxes SP Levy		0.00	0	0	0		0	0	0	0
1-00-00-190	Taxes Linear		28,485.85	28,486	29,341	30,786	31,000	31,930	32,888	33,875	34,891
1-00-00-230	Taxes Federal GIL		1,208.27	1,208	1,244	1,244	1,300	1,339	1,360	1,401	1,443
1-00-00-240	Taxes Provincial GIL		0.00	0	0	0		0	0	0	0
1-00-00-250	Taxes Minimum Levy		26,405.65	26,405	27,197	25,762	25,000	25,750	26,523	27,318	28,138
1-00-00-260	Taxes - Designated Industrial Property		87.07	87	90	91	93	95	98	101	104
1-00-00-321	ASFF Residential Levy		27,158.85	25,843	25,843	25,843	24,567	25,304	26,063	26,845	27,650
1-00-00-322	ASFF Non-Residential Levy		12,387.27	11,779	11,779	11,814	11,944	12,302	12,671	13,051	13,443
1-00-00-330	Seniors Housing Levy		3,810.74	3,811	3,898	3,912	4,015	4,135	4,259	4,387	4,519
1-00-00-328	ASFF Prior Year Levy Adj Residential		0.00	1,319	0	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	0
* TOTAL TAXATION			317,582.58	317,602.00	324,009	323,702	334,216.00	344,242.48	354,550.58	365,187.10	376,142.71
REQUISITIONS											
2-00-00-260	Designated Industrial Property Req		0.00	87	90	0	92	95	98	101	104
2-00-00-321	ASFF Requisition Residential		26,448.40	27,162	25,843	24,903	24,567	25,304	26,063	26,845	27,650
2-00-00-322	ASFF Requisition Non-Residential		11,173.36	12,387	11,779	11,804	11,944	12,302	12,671	13,051	13,443
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	4,135	4,259	4,387	4,519
* TOTAL REQUISITIONS			41,432.76	43,447	41,609	40,605	40,618	41,836	43,091	44,384	45,715
**P TOTAL TAX AVAILABLE FOR MUNICI			276,149.82	274,155	282,400	283,097	293,598	302,406	311,459	320,803	330,427
GENERAL REVENUE											
1-00-00-510	Penalties Taxes		24,318.20	27,000	25,000	20,768	18,000	17,000	16,000	15,000	15,001
1-00-00-540	Franchise Fees - Natural Gas		26,733.11	28,025	24,000	20,870	24,560	25,297	26,056	26,837	27,642
1-00-00-541	Franchise Fees - Electricity		16,353.31	15,200	15,000	15,129	16,994	17,504	18,029	18,570	19,127
1-00-00-550	Bank Interest (General Operating)		3,960.41	1,500	8,000	10,875	8,240	8,487	8,742	9,004	9,274
1-00-00-551	Bank Interest - Grants		9,883.36	2,500	10,000	38,048	35,000	36,050	37,132	38,245	39,393
1-00-00-552	Bank Interest - Reserves		6,193.82	300	5,000	10,471	10,000	10,300	10,609	10,927	11,255
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	0	0	0	0
** TOTAL GENERAL REVENUE			88,083.51	100,077	112,225	116,857	113,019	114,863	116,792	118,809	121,917

General Ledger Description		<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>
		Actual	Budget	Budget	Actual	Budget	Forecast	Forecast	Forecast	Forecast
		(unaudited)								
						3% Increase	3% Increase	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	159	164	169	174
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	8,649	8,908	9,176	9,451
1-12-00-590	Other Revenue Own Sources Adm	6,259.29	1,750	2,000	23,039	23,000	23,690	24,401	25,133	25,887
1-12-00-765	Transfer from Reserves - Adm	5,620.00	5,620	5,789	0	5,962	6,141	6,325	6,515	6,711
1-12-00-840	Grants Conditional Provincial Adm	36,768.00		36,768	73,536	75,000	77,250	79,568	81,955	84,413
1-12-00-841	Provincial Grant Capital	28,264.60	50,000	30,000	0	0	0	0	0	0
	CSJ Federal Grant			2,000	2,000	2,100	2,163	2,228	2,295	2,364
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	119,644	123,233	126,930	130,739
POLICE FINE REVENUE										
1-21-00-530	Fines Police	0.00	100	100	122	100	100	100	100	101
** TOTAL FINE REVENUE		0.00	100	100	122	100	100	100	100	101
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	6,000	6,000	6,000	6,000	6,000
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	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
BYLAW REVENUE										
1-26-00-522	License Animal	1,225.00	1,100	1,262	583	580	597	615	634	653
1-26-00-523	Business Licenses	585.00	500	603	275	375	386	398	410	422
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	984	1,013	1,044	1,076
PUBLIC WORKS REVENUE										
1-32-00-430	Sales Service (Grass,Snow)	75.00	0	77	701	80	82	84	87	90
1-32-00-560	PW Rental Revenue	2,200.00	2,500	2,266	1,573	500	515	530	546	563
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	22,697	22,715	22,733	22,753

<u>General Ledger</u>	<u>Description</u>	<u>2022</u> Actual (unaudited)	<u>2022</u> Budget	<u>2023</u> Budget	<u>2023</u> Actual	<u>2024</u> Budget 3% Increase	<u>2025</u> Forecast 3% Increase	<u>2026</u> Forecast 3% Increase	<u>2027</u> Forecast 3% Increase	<u>2028</u> Forecast 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	5,317	5,477	5,641	5,810
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	5,317	5,477	5,641	5,811
WATER REVENUE										
1-41-00-410	Water Consumption	48,379.34	42,500	49,831	51,425	51,326	52,865	54,451	56,085	57,767
1-41-00-411	Regional Water Fund	23,872.00	23,450	24,588	25,606	25,326	26,086	26,868	27,674	28,504
1-41-00-412	Water Base Fee	30,463.45	29,150	31,377	30,679	36,300	37,389	38,511	39,666	40,856
1-41-00-510	Penalties Water	2,059.72	2,950	2,122	4,232	4,000	4,120	4,244	4,371	4,502
1-41-00-511	Penalties-Regional Water Fund	0.00	0	0	0	0	0	0	0	0
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
**	TOTAL WATER REVENUE	135,177.00	146,100	139,232	237,076	116,951	120,460	124,074	127,796	131,630
SEWER REVENUE										
1-42-00-410	Billings Sewer	36,493.05	35,850	35,000	37,050	36,050	37,132	38,245	39,393	40,575
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	37,132	38,245	39,393	40,575
SOLID WASTE										
1-43-00-410	Billings Garbage	48,626.97	47,680	50,086	50,451	51,588	53,136	54,730	56,372	58,063
1-43-00-411	Regional SWM Infrastructure Fee	18,435.00	18,100	18,988	18,937	19,000	19,570	20,157	20,762	21,385
1-43-00-412	Recycling (cardboard)	0.00	0	3,960	3,487	3,400	3,502	3,607	3,715	3,827
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	76,208	78,494	80,849	83,275
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	129	133	137	141
**	TOTAL LAND REVENUE	295.00	150	150	125	125	129	133	137	141

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							3% Increase	3% Increase	3% Increase	3% Increase
RECREATION REVENUE										
1-72-00-415	Rec Park Donations	1,055.00	1,000	0	344	0	0	0	0	0
1-72-00-590	Fees Park Grounds	33,965.22	22,000	35,000	24,453	25,000	25,750	26,523	27,318	28,138
1-72-00-591	Fees Park Concession	582.92	1,500	1,000	587	550	567	583	601	619
1-72-00-592	Fees Park Firewood	1,133.28	1,500	1,200	1,705	1,700	1,751	1,804	1,858	1,913
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	2,163	2,228	2,295	2,364
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	30,231	31,137	32,072	33,035
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	0	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	0	0	0	0
TOTAL REVENUE - Less requisitions		848,596.39	881,462.00	904,223	934,199	819,938	836,169	858,873	882,306	907,479
TOTAL REVENUE		890,029.15	924,909.00	945,832	974,804	860,556	878,006	901,964	926,690	953,195
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	3,183	3,278	3,377	3,478
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	265	273	281	290
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	15,454	15,918	16,395	16,887
GENERAL EXPENSE										
2-19-00-274	General Insurance	6,355.01	6,355	6,500	10,722	6,695	6,896	7,103	7,316	7,535
**	TOTAL GENERAL EXPENSE	6,355.01	6,355	6,500	10,722	6,695	6,896	7,103	7,316	7,535

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		Actual	Budget	Budget	Actual	Budget	Forecast	Forecast	Forecast	Forecast
		(unaudited)								
						3% Increase	3% Increase	3% Increase	3% Increase	3% Increase
ADMIN EXPENSE										
2-12-00-110	Salaries & Wages Adm	60,351.05	53,360	60,000	61,845	80,000	82,400	84,872	87,418	90,041
2-12-00-111	Honorarium (Admin)	1,000.00	1,000	1,000	1,300	1,000	1,000	1,000	1,000	1,000
2-12-00-115	Salaries & Wages Assistant Adm	32,713.59	31,180	34,000	59,975	50,000	51,500	53,045	54,636	56,275
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	9,579	9,866	10,162	10,467
2-12-00-131	Employer Benefits Adm	13,151.08	13,250	14,000	11,803	12,000	12,360	12,731	13,113	13,506
2-12-00-135	Workers Compensation ADM	1,418.28	1,420	1,500	970	1,500	1,545	1,591	1,639	1,688
2-12-00-211	Travel/Subsistence Adm	4,282.29	1,500	3,000	2,664	3,000	3,090	3,183	3,278	3,377
2-12-00-212	Conventions/Education Adm	599.00	0	2,000	2,485	2,500	2,575	2,652	2,732	2,814
2-12-00-213	Health & Safety Training - Adm	99.98	530	250	0	250	258	265	273	281
2-12-00-215	Telecommunications	3,949.78	3,550	4,000	4,813	5,000	5,150	5,305	5,464	5,628
2-12-00-216	Postage & Freight	768.94	600	900	604	650	670	690	710	732
2-12-00-217	Website Costs	406.62	1,270	1,200	0	500				
2-12-00-220	Membership Dues Adm	1,872.03	1,850	2,000	1,998	2,060	2,122	2,185	2,251	2,319
2-12-00-221	Advertising/Printing/Subscriptions Adm	1,121.33	5,000	3,000	1,439	2,000	2,060	2,122	2,185	2,251
2-12-00-230	Audit/Assessor Fees Adm	38,100.00	25,000	30,000	24,450	30,900	0	0	0	0
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	750	750	750
2-12-00-415	Donations	1,822.52		0	462	0	0	0	0	0
2-12-00-510	Goods, Materials & Supplies Adm	11,341.64	60,575	12,000	18,113	19,000	14,000	14,000	12,500	12,500
2-12-00-540	Utilities Heat Adm	1,527.05	1,700	1,500	1,041	1,545	1,591	1,639	1,688	1,739
2-12-00-541	Utilities Power Adm	2,657.42	2,500	2,500	2,403	2,575	2,652	2,732	2,814	2,898
2-12-00-543	Utilities Water&Sewer Adm	1,425.45	1,380	1,500	1,999	2,000	2,060	2,122	2,185	2,251
2-12-00-650	Provision Doubtful Accounts	5,846.73	30,000	20,000	20,890	15,000	10,000	10,000	10,000	10,000
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	3,500	4,000	4,000
2-12-00-770	Grants to Organizations Adm	0.00	0		100					
2-12-00-790	Amortization Expense - Admin	3,307.78	600	3,000	0	3,000	3,000	3,000	3,000	3,000
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	250	250	250
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	5,150	5,305	5,464	5,628
**	TOTAL ADMIN EXPENSE (Less Amortization)	220,488.95	261,761	235,800	278,319	277,410	244,761	249,327	254,832	261,532

<u>General 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>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
		(unaudited)								
						3% Increase	3% Increase	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	950	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	1,153	1,187	1,223
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 (Less Amortization)	10,307.09	7,185	7,005	6,962	7,037	7,069	7,103	7,137	7,173
<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	1,236	1,273	1,311	1,351
2-25-00-330	Police Funding Model (Cost Share)	6,485.25	5,620	7,050	7,050	10,000	17,500	18,025	18,566	19,123
**	TOTAL EMGERENCY SERVICE EXPENS	7,600.25	6,825	8,250	7,050	11,200	18,736	19,298	19,877	20,474
<u>BYLAW EXPENSE</u>										
2-26-00-250	wages or contracted services unknown yet	0.00	0	12,000	4,018	12,000	12,360	12,731	13,113	13,506
2-26-00-217	Postage & Freight - Bylaw	222.13	150	250	155	258	265	273	281	290
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	424	437	450	464
2-26-00-510	Bylaw Enforcement Goods & Materials	336.14	345	350	228	361	371	382	394	406
**	TOTAL BYLAW EXPENSE	823.23	1,045	14,000	5,661	13,030	13,421	13,824	14,238	14,666

<u>General 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>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
		(unaudited)								
				3% Increase		3% Increase	3% Increase	3% Increase	3% Increase	3% Increase
PUBLIC WORKS EXPENSE										
2-32-00-110	Salaries & Wages PW	21,127.45	17,912	20,000	19,426	20,600	21,218	21,855	22,510	23,185
2-32-00-111	Honorarium (PW)	500.00	500	500	0	500	515	530	546	563
2-32-00-115	Salaries & Wages Casual PW	2,457.00	2,205	5,000	3,961	5,000	5,150	5,305	5,464	5,628
2-32-00-130	Employer Contributions Source PW	1,774.83	1,805	2,400	1,548	2,000	2,060	2,122	2,185	2,251
2-32-00-131	Employer Benefits PW	1,978.83	2,350	2,500	887	2,500	2,575	2,652	2,732	2,814
2-32-00-135	WCB	785.73	600	750	713	750	773	796	820	844
2-32-00-211	Travel & Subsistence PW	156.86	0	200	73	200	206	212	219	225
2-32-00-213	Health & Safety Training - PW	631.34	2,020	2,000	2,455	2,500	2,575	2,652	2,732	2,814
2-32-00-215	Telecommunications PW	2,173.95	2,675	2,400	3,486	3,500	3,605	3,713	3,825	3,939
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	41,200	42,436	43,709	45,020
2-32-00-270	CN Services PW	130.00	130	130	130	130	134	138	142	146
2-32-00-274	Insurance PW	1,707.65	1,710	3,000	2,810	3,000	3,090	3,183	3,278	3,377
2-32-00-510	Goods, Supplies & Materials PW	43,597.73	64,575	40,000	31,741	40,000	41,200	42,436	43,709	45,020
2-32-00-521	Fuel & Oil PW	8,688.24	7,500	8,000	6,473	8,000	8,240	8,487	8,742	9,004
2-32-00-540	Utilities Heat PW	2,502.05	3,500	2,500	1,792	2,500	2,575	2,652	2,732	2,814
2-32-00-541	Utilities Power (Street/Shop) PW	53,526.40	53,500	52,000	52,820	53,560	55,167	56,822	58,526	60,282
2-32-00-543	Utilities Water/Sewer PW	4,935.69	0	5,000	6,675	7,000	7,210	7,426	7,649	7,879
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	243,053	249,510	256,145	262,465
STORM DRAINAGE EXPENSE										
2-37-00-250	Contracted Services - Storm Drainage	0.00	0	0	0	0	0	0	0	1
2-37-00-510	Goods & Equipment Repairs - 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	5,150	5,305	5,464	5,628
**	TOTAL STORM DRAINAGE EXPENSE	6,060.00	8,280	7,000	5,000	7,000	7,210	7,426	7,649	7,880
WATER EXPENSES										
2-41-00-110	Salaries & Wages Water	8,186.67	7,680	8,000	8,326	8,240	8,487	8,742	9,004	9,274
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	637	656	675	696
2-41-00-131	Employer Benefits Water	802.33	1,010	1,000	380	1,000	1,030	1,061	1,093	1,126
2-41-00-211	Travel & Subsistence Water	1,910.86	1,920	2,400	1,858	2,200	2,266	2,334	2,404	2,476
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	30,000	30,900	31,827	32,782	33,765
				20,000			0	0	0	0
2-41-00-270	Licenses & Permits Water	0.00	0	0	57	60	0	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	11,500	12,000	12,500	12,501
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	25,624	26,393	27,185	27,185
2-41-00-790	Amortization Expense - Water	68,111.39	66,900	68,000	0	68,000	68,000	68,000	68,000	68,000
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	215,554	201,407	203,332	217,207	221,838	226,593	230,164

<u>General 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>Forecast</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	3% Increase	3% Increase
<u>SEWER EXPENSE</u>										
2-42-00-110	Salaries & Wages Sewer	7,445.75	7,680	8,000	8,326	8,240	8,487	8,742	9,004	9,274
2-42-00-130	Employer Contributions Source Sewer	508.84	545	550	660	700	721	743	765	788
2-42-00-131	Employer Benefits Sewer	814.05	1,010	1,000	380	1,000	1,030	1,061	1,093	1,126
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	12,360	12,731	13,113	13,506
2-42-00-274	Insurance Sewer	1,540.42	1,550	2,000	2,044	2,200	2,266	2,334	2,404	2,476
2-42-00-510	Goods, Supplies & Materials Sewer	3,003.67	55,500	12,000	5,128	5,300	13,000	13,500	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	35,010	36,060	37,142	38,256
**	TOTAL SEWER EXPENSE	65,701.42	102,430	66,625	27,645	73,007	82,738	85,331	87,986	90,206
<u>GARBAGE EXPENSE</u>										
2-43-00-110	Salaries & Wages Garbage	22,373.67	17,915	18,000	19,426	19,000	19,570	20,157	20,762	21,385
2-43-00-120	Salaries & Wages Casual Garbage	2,457.00	2,205	2,400	120	2,400	2,472	2,546	2,623	2,701
2-43-00-130	Employer Contributions Source Garbage	1,384.32	1,805	1,500	1,545	1,545	1,591	1,639	1,688	1,739
2-43-00-131	Employer Benefits Garbage	2,000.47	2,350	2,400	891	1,000	1,030	1,061	1,093	1,126
2-43-00-135	WCB	283.68	470	500	35	500	515	530	546	563
2-43-00-250	Contracted Services Garbage	(16,394.63)	26,500	27,000	17,811	25,000	25,750	26,523	27,318	28,138
	Cardboard recycling			3,000		3,000	3,090	3,183	3,278	3,377
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	530	546	563	580
2-43-00-521	Fuel & Oil Garbage	0.00	0	0	0	0	0	0	0	0
xxxxxx	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	2,500	3,000	3,500	3,500
2-43-00-763	Transfer to Reserves - Regional SWM	19,100.00	18,100	18,000	18,000	18,000	18,540	19,096	19,669	20,259
2-43-00-770	Contrib. to Local Government	0.00	0	0	0	0	0	0	0	1
2-43-00-790	Amortization Expense - Garbage	1,335.83	2,165	1,500	0	1,545	1,591	1,639	1,688	1,739
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	77,180	79,921	82,728	85,108
<u>FCSS EXPENSE</u>										
2-51-00-351	FCSS Requisition	1,837.75	1,840	1,840	1,901	2,000	1,840	1,895	1,952	2,011
**	TOTAL FCSS EXPENSE	1,837.75	1,840	1,840	1,901	2,000	1,840	1,895	1,952	2,011
<u>PLANNING EXPENSE</u>										
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
<u>LAND PURCHASES EXPENSE</u>										
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

<u>General 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>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
		(unaudited)								
						3% Increase	3% Increase	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	5,150	5,305	5,464	5,628
2-72-00-130	Employer Contributions Source Recreation	431.97	1,270	500	92	500	515	530	546	563
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	515	530	546	563
2-72-00-213	Health & Safety Training - Rec	946.71	1,515	1,000	648	1,030	1,061	1,093	1,126	1,159
2-72-00-215	Freight/Phone/Postage Recreation	2,026.25	1,650	2,000	2,216	2,300	2,369	2,440	2,513	2,589
2-72-00-221	Printing/Advertising/Subscriptions	795.00	550	500	395	500	515	530	546	563
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	10,000	10,000	10,000	10,000
2-72-00-251	Campground Registration site fees	2,740.78	4,950	3,000	1,920	3,000	3,000	3,000	3,000	3,000
2-72-00-255	Maintenance Sports Grounds	0.00	0	2,000	0	1,000	1,030	1,061	1,093	1,126
2-72-00-274	Insurance Recreation	1,266.56	1,270	2,500	2,491	2,500	2,575	2,652	2,732	2,814
2-72-00-510	Goods, Materials & Supplies Recreation	26,176.84	28,000	17,000	27,871	17,000	18,000	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	1,910	1,967	2,026	2,087
2-72-00-540	Utilities Heat Park Building	987.47	1,500	1,000	806	1,030	1,061	1,093	1,126	1,159
2-72-00-541	Utilities Power Park Grounds	5,459.62	4,600	5,000	3,669	5,000	5,150	5,305	5,464	5,628
2-72-00-543	Water / Sewer	118.14		150	0	150	155	159	164	169
2-72-00-591	Concessions Park Grounds	659.18	1,200	1,000	599	1,000	1,030	1,061	1,093	1,126
2-72-00-592	Firewood - Recreation Park	2,600.00	3,000	3,000	1,700	2,000	2,060	2,122	2,185	2,251
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 Recreatio	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 E XPENSES	77,319.33	77,114	69,950	69,840	73,564	71,095	72,848	74,623	75,425
CULTURE EXPENSES										
2-74-00-110	Honorairums (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	1,545	1,591	1,639	1,688
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	4,069	4,191	4,316	4,446
2-74-00-300	Regional Library Requisition	1,150.60	1,168	1,168	1,168	1,202	1,238	1,275	1,313	1,353
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	4,244	4,371	4,502	4,637
2-74-00-541	Utilities Power Museum	1,680.30	1,855	1,800	1,107	1,800	1,854	1,910	1,967	2,026
2-74-00-543	Uttilities (water, sewer, garbage) Museum	1,276.56	0	1,500	1,325	1,545	1,591	1,639	1,688	1,739
**	CULTURE EXPENSES	14,027.52	13,953	15,218	14,308	17,875	18,306	18,750	19,207	19,680
***	TOTAL EXPENSES	868,594.61	1,002,859.59	978,322	978,450	1,020,028	947,886	970,269	994,051	1,016,198
****	SUPLUS/(DEFICIT)	(19,998.22)	(121,398)	(74,100)	(44,251)	(200,090)	(111,717)	(111,397)	(111,745)	(108,719)