

# VILLAGE OF INNISFREE

Motion # 2022-05-17/11

## 2022 Operating Budget & 2023-2027 Budget Forecast

<u>General</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2022 Forecast</u>	<i>3% Increase</i> <u>2023 Forecast</u>	<i>3% Increase</i> <u>2024 Forecast</u>	<i>3% Increase</i> <u>2025 Forecast</u>	<i>3% Increase</i> <u>2026 Forecast</u>	<i>3% Increase</i> <u>2027 Forecast</u>
<b>TAXATION</b>									
1-00-00-110	Taxes Residential	166,348.76	0.00	166,000	170,980	176,109	181,393	186,834	192,439
1-00-00-111	Taxes Non-Residential	46,719.48	0.00	49,832	51,327	52,867	54,453	56,086	57,769
1-00-00-112	Taxes M & E	4,341.49	0.00	2,224	2,291	2,360	2,431	2,503	2,579
1-00-00-120	Taxes SP Levy	0.00	0.00	0	0	0	0	0	0
1-00-00-190	Taxes Linear	27,882.89	0.00	28,486	29,340	30,221	31,127	32,061	33,023
1-00-00-230	Taxes Federal GIL	1,056.16	0.00	1,208	1,245	1,282	1,320	1,360	1,401
1-00-00-240	Taxes Provincial GIL	0.00	0.00	0	0	0	0	0	0
1-00-00-250	Taxes Minimum Levy	25,643.83	0.00	26,405	27,197	28,013	28,853	29,719	30,611
1-00-00-260	Taxes - Designated Industrial Property	90.77	0.00	87	90	92	95	98	101
1-00-00-321	ASFF Residential Levy	25,858.56	0.00	25,843	26,618	27,417	28,239	29,087	29,959
1-00-00-322	ASFF Non-Residential Levy	11,173.32	0.00	11,779	12,132	12,496	12,871	13,257	13,655
1-00-00-330	Seniors Housing Levy	2,804.36	0.00	3,811	3,925	4,043	4,164	4,289	4,418
1-00-00-328	ASFF Prior Year Levy Adj Residential	1,577.48	0.00	1,319	1,359	1,399	1,441	1,485	1,529
1-00-00-329	ASFF Prior Year Levy Adj Non-Residential	608.56	0.00	608	626	645	664	684	705
<b>*</b>	<b>TOTAL TAXATION</b>	<b>314,105.66</b>	<b>0.00</b>	<b>317,602</b>	<b>327,131</b>	<b>336,945</b>	<b>347,053</b>	<b>357,464</b>	<b>368,188</b>
<b>REQUISITIONS</b>									
2-00-00-260	Designated Industrial Property Req	0.00	0.00	87	90	92	95	98	101
2-00-00-321	ASFF Requisition Residential	26,117.36	6,529.34	27,162	27,977	28,816	29,681	30,571	31,488
2-00-00-322	ASFF Requisition Non-Residential	11,173.33	2,793.33	12,387	12,759	13,141	13,536	13,942	14,360
2-00-00-328	ASFF Prior Year Levy Adj Residential	0.00	0.00	0	0	0	0	0	0
2-00-00-329	ASFF Prior Year Adj Non-Residential	0.00	0.00	0	0	0	0	0	0
2-00-00-330	Seniors Foundation Requisition	2,825.00	3,811.00	3,811	3,925	4,043	4,164	4,289	4,418
2-01-00-754	Seniors Foundation-Req	0.00	0.00	0	0	0	0	0	0
<b>*</b>	<b>TOTAL REQUISITIONS</b>	<b>40,115.69</b>	<b>13,133.67</b>	<b>43,447</b>	<b>44,750</b>	<b>46,093</b>	<b>47,476</b>	<b>48,900</b>	<b>50,367</b>
<b>**P</b>	<b>TOTAL TAX AVAILABLE FOR MUNICI</b>	<b>\$ 273,989.97</b>	<b>-13,133.67</b>	<b>274,155</b>	<b>282,381</b>	<b>290,852</b>	<b>299,577</b>	<b>308,564</b>	<b>317,821</b>

<u>General</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2022 Forecast</u>	<u>2023 Forecast</u>	<u>2024 Forecast</u>	<u>2025 Forecast</u>	<u>2026 Forecast</u>	<u>2027 Forecast</u>
<b>GENERAL REVENUE</b>									
1-00-00-510	Penalties Taxes	21,117.75	18,722.74	27,000	27,810	28,644	29,504	30,389	31,300
1-00-00-540	Franchise Fees - Natural Gas	21,550.23	7,099.20	28,025	28,866	29,732	30,624	31,542	32,489
1-00-00-541	Franchise Fees - Electricity	13,654.52	2,872.48	15,200	15,656	16,126	16,609	17,108	17,621
1-00-00-550	Bank Interest (General Operating)	328.12	426.35	1,500	1,545	1,591	1,639	1,688	1,739
1-00-00-551	Bank Interest - Grants	818.09	562.17	2,500	2,575	2,652	2,732	2,814	2,898
1-00-00-552	Bank Interest - Reserves	307.08	71.91	300	309	318	328	338	348
1-00-00-553	Bank Interest - Tax Recovery '09 (TBill)	0.98	0.50	2	4	6	8	10	12
1-01-00-590	Other Revenue Own Sources Invest	183.04	35.00	550	567	583	601	619	638
1-01-00-790	Sale of Assets Gain/Loss	0.00	0.00	0	0	0	0	0	0
1-11-00-765	Transfer from Reserves General	5,000.00	0.00	25,000	0	0	0	0	0
<b>**</b>	<b>TOTAL GENERAL REVENUE</b>	<b>62,959.81</b>	<b>29,790.35</b>	<b>100,077</b>	<b>77,331</b>	<b>79,653</b>	<b>82,044</b>	<b>84,508</b>	<b>87,045</b>
<b>ADMIN REVENUE</b>									
1-12-00-135	Contract Refunds (WCB, AMSC, Etc.)	0.00	0.00	0	0	0	0	0	0
1-12-00-290	Election (Senate/Referendum)	4,000.00	0.00	0	0	0	0	0	0
1-12-00-401	Sales Photocopies, Faxes, Services	1,231.18	335.23	1,350	1,391	1,432	1,475	1,519	1,565
1-12-00-402	Bank Fees Collected	0.00	75.00	150	155	159	164	169	174
1-12-00-560	Rental Revenue Adm	8,503.60	1,894.28	8,500	8,755	9,018	9,288	9,567	9,854
1-12-00-590	Other Revenue Own Sources Adm	6,845.76	442.94	1,750	1,803	1,857	1,912	1,970	2,029
1-12-00-765	Transfer from Reserves - Adm	0.00	0.00	5,620	0	0	0	0	0
1-12-00-840	Grants Conditional Provincial Adm	36,768.00	0.00	0	0	0	0	0	0
1-12-00-841	Provincial Grant Capital	24,113.37	0.00	50,000	0	0	0	0	0
<b>**</b>	<b>TOTAL ADMIN REVENUE</b>	<b>81,461.91</b>	<b>2,747.45</b>	<b>67,370</b>	<b>12,103</b>	<b>12,466</b>	<b>12,840</b>	<b>13,225</b>	<b>13,621</b>
<b>FINE REVENUE</b>									
1-21-00-530	Fines Police	100.00	0.00	100	100	100	100	100	100
<b>**</b>	<b>TOTAL FINE REVENUE</b>	<b>100.00</b>	<b>0.00</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>FIRE REVENUE</b>									
1-23-00-410	Fees Fire Fighting	9,669.91	187.50	500	0	0	0	0	0
1-23-00-765	Transfer from Reserves Fire	2,000.00	0.00	5,000	5,000	5,000	5,000	5,000	5,000
1-23-00-841	Provincial Grants - Fire	0.00	0.00	1,225	0	0	0	0	0
1-23-00-850	Joint Fire Services Agreement	21,044.26	0.00	0	0	0	0	0	0
1-23-00-990	Proceeds of Capital Disposal Fire	0.00	0.00	0	0	0	0	0	0
<b>**</b>	<b>TOTAL FIRE REVENUE</b>	<b>11,669.91</b>	<b>187.50</b>	<b>6,725</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

<u>General</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2022 Forecast</u>	<u>2023 Forecast</u>	<u>2024 Forecast</u>	<u>2025 Forecast</u>	<u>2026 Forecast</u>	<u>2027 Forecast</u>
<b>BYLAW REVENUE</b>									
1-26-00-522	License Animal	957.00	1,045.00	1,100	1,133	1,167	1,202	1,238	1,275
1-26-00-523	Business Licenses	375.00	460.00	500	515	530	546	563	580
1-26-00-590	Fines Bylaw	0.00	0.00	0	0	0	0	0	0
<b>**</b>	<b>TOTAL BYLAW REVENUE</b>	<b>1,332.00</b>	<b>1,505.00</b>	<b>1,600</b>	<b>1,648</b>	<b>1,697</b>	<b>1,748</b>	<b>1,801</b>	<b>1,855</b>
<b>PUBLIC WORKS REVENUE</b>									
1-32-00-560	PW Rental Revenue	840.48	850.00	2,500	2,575	2,652	2,732	2,814	2,898
1-32-00-430	Sales Service (Grass,Snow)	1,469.05	0.00	0	0	0	0	0	0
1-32-00-765	Transfer From Operating Reserves PW	10,130.00	0.00	19,775	0	0	0	0	0
1-32-00-830	Grants Federal (CSJ) PW	2,992.50	0.00	2,100	2,100	2,100	2,100	2,100	2,100
1-32-00-840	Grants Provincial - Operating	0.00	0.00	0	0	0	0	0	0
1-32-00-841	Grants Infrastructure Provincial PW	0.00	0.00	30,000	0	0	0	0	0
1-32-00-850	FEDERAL GRANTS	0.00	0.00	4,800	0	0	0	0	0
1-32-00-990	Proceeds of Capital Disposal PW	0.00	0.00	0	0	0	0	0	0
<b>**</b>	<b>TOTAL PUBLIC WORKS REVENUE</b>	<b>15,432.03</b>	<b>850.00</b>	<b>59,175</b>	<b>4,675</b>	<b>4,752</b>	<b>4,832</b>	<b>4,914</b>	<b>4,998</b>
<b>STORMWATER REVENUE</b>									
1-37-00-000	Grants - Provincial Capital	0.00	0.00	0	0	0	0	0	0
1-37-00-410	Stormwater Infrastructure Renewal	4,660.85	1,192.13	4,780	4,923	5,071	5,223	5,380	5,541
1-37-00-510	Penalties-Stormwater	0.00	0.00	0	0	0	0	0	0
1-37-00-850	Grant - Federal Capital	0.00	0.00	0	0	0	0	0	0
<b>**</b>	<b>TOTAL STORMWATER REVENUE</b>	<b>4,660.85</b>	<b>1,192.13</b>	<b>4,780</b>	<b>4,923</b>	<b>5,071</b>	<b>5,223</b>	<b>5,380</b>	<b>5,541</b>
<b>WATER REVENUE</b>									
1-41-00-410	Water Consumption	43,583.39	10,624.71	42,500	43,775	45,088	46,441	47,834	49,269
1-41-00-411	Regional Water Fund	22,873.74	5,860.00	23,450	24,154	24,878	25,624	26,393	27,185
1-41-00-412	Water Base Fee	27,834.99	7,287.10	29,150	30,025	30,925	31,853	32,809	33,793
1-41-00-510	Penalties Water	2,775.08	733.59	2,950	3,039	3,130	3,224	3,320	3,420
1-41-00-511	Penalties-Regional Water Fund	0.00	0.00	0	0	0	0	0	0
1-41-00-765	Transfer from Reserves Water	0.00	0.00	0	0	0	0	0	0
1-41-00-841	Provincial Grant Capital	37,400.00	0.00	48,050	8,700	0	0	0	0
<b>**</b>	<b>TOTAL WATER REVENUE</b>	<b>134,467.20</b>	<b>24,505.40</b>	<b>146,100</b>	<b>109,692</b>	<b>104,021</b>	<b>107,142</b>	<b>110,356</b>	<b>113,667</b>

<u>General</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2022 Forecast</u>	<u>2023 Forecast</u>	<u>2024 Forecast</u>	<u>2025 Forecast</u>	<u>2026 Forecast</u>	<u>2027 Forecast</u>
<b>SEWER REVENUE</b>									
1-42-00-410	Billings Sewer	35,035.58	8,955.10	35,850	36,926	38,033	39,174	40,349	41,560
1-42-00-510	Sanitary Sewer Penalties	0.00	0.00	0	0	0	0	0	0
1-42-00-764	Transfer from Reserves Sewer	5,000.00	0.00	0	0	0	0	0	0
1-42-00-840	Provincial Grants Capital	0.00	0.00	40,500	0	0	0	0	0
<b>**</b>	<b>TOTAL SEWER REVENUE</b>	<b>40,035.58</b>	<b>8,955.10</b>	<b>76,350</b>	<b>36,926</b>	<b>38,033</b>	<b>39,174</b>	<b>40,349</b>	<b>41,560</b>
<b>SOLID WASTE</b>									
1-43-00-410	Billings Garbage	46,662.62	11,921.28	47,680	49,110	50,584	52,101	53,664	55,274
1-43-00-411	Regional SWM Infrastructure Fee	17,539.74	4,527.90	18,100	18,643	19,202	19,778	20,372	20,983
1-43-00-510	Penalties - Solid Waste	0.00	0.00	0	0	0	0	0	0
1-43-00-511	Penalties SWM Fee	0.00	0.00	0	0	0	0	0	0
1-43-00-764	Transfer from Contributed Reserve Garbag	0.00	0.00	0	0	0	0	0	0
<b>**</b>	<b>TOTAL SOLID WASTE</b>	<b>64,202.36</b>	<b>16,449.18</b>	<b>65,780</b>	<b>67,753</b>	<b>69,786</b>	<b>71,880</b>	<b>74,036</b>	<b>76,257</b>
<b>LAND REVENUE</b>									
1-61-00-250	Sale of Land	857.14	0.00	0	0	0	0	0	0
1-61-00-765	Transfer from Reserves	0.00	0.00	30,000	0	0	0	0	0
<b>**</b>	<b>TOTAL LAND REVENUE</b>	<b>857.14</b>	<b>0.00</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PLANNING REVENUE</b>									
1-66-00-522	Permits (Development, Subdivision)	150.00	75.00	150	155	159	164	169	174
<b>**</b>	<b>TOTAL LAND REVENUE</b>	<b>150.00</b>	<b>75.00</b>	<b>150</b>	<b>155</b>	<b>159</b>	<b>164</b>	<b>169</b>	<b>174</b>
<b>RECREATION REVENUE</b>									
1-72-00-415	Rec Park Donations	0.00	875.00	1,000	0	0	0	0	0
1-72-00-590	Fees Park Grounds	20,175.14	0.00	22,000	22,660	23,340	24,040	24,761	25,504
1-72-00-591	Fees Park Concession	0.00	0.00	1,500	1,545	1,591	1,639	1,688	1,739
1-72-00-592	Fees Park Firewood	1,380.00	0.00	1,500	1,545	1,591	1,639	1,688	1,739
1-72-00-760	Disposition Proceeds	0.00	0.00	0	0	0	0	0	0
1-72-00-764	Transfer to Operating Reserves	0.00	0.00	0	0	0	0	0	0
1-72-00-765	Transfer from Reserves Recreation	5,000.00	0.00	0	0	0	0	0	0
1-72-00-830	Federal Conditional Grants	2,756.50	0.00	2,100	2,100	2,100	2,100	2,100	2,100
1-72-00-841	PROVINCIAL GRANT - CAPITAL	0.00	0.00	21,000	0	0	0	0	0
<b>**</b>	<b>TOTAL RECREATION REVENUE</b>	<b>29,311.64</b>	<b>875.00</b>	<b>49,100</b>	<b>27,850</b>	<b>28,623</b>	<b>29,418</b>	<b>30,238</b>	<b>31,082</b>

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<b>CULTURAL REVENUE</b>									
1-74-00-400	Van Revenue (Community)	0.00	0.00	0	0	0	0	0	0
1-74-00-415	Museum Donations	0.00	0.00	0	0	0	0	0	0
1-74-00-557	Museum Cost Recovery	0.00	0.00	0	0	0	0	0	0
1-74-00-591	Revenue Own Sources Culture	0.00	0.00	0	0	0	0	0	0
1-74-00-830	Grants Conditional Federeal Cultural	0.00	0.00	0	0	0	0	0	0
1-74-00-840	Grants Conditional Provincial Cultural	0.00	0.00	0	0	0	0	0	0
1-74-00-860	Other Revenue Own Sources Library	0.00	0.00	0	0	0	0	0	0
1-74-00-900	Recoveries Insurance Cultural	0.00	0.00	0	0	0	0	0	0
<b>**</b>	<b>TOTAL CULTURAL REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>***</b>	<b>TOTAL REVENUE</b>	<b>720,630.40</b>	<b>73,998.44</b>	<b>881,462</b>	<b>630,536</b>	<b>640,213</b>	<b>659,142</b>	<b>678,639</b>	<b>698,721</b>
<b>COUNCIL EXPENSE</b>									
2-11-00-130	Employer Cont Source Deductions	10.58	15.59	200	206	212	219	225	232
2-11-00-135	WCB Council	0.00	143.41	145	149	154	158	163	168
2-11-00-151	Fees Council	6,407.50	2,498.75	8,000	8,240	8,487	8,742	9,004	9,274
2-11-00-211	Travel/Subsistence Council	716.87	129.55	2,500	2,575	2,652	2,732	2,814	2,898
2-11-00-212	Conventions/Seminars Council	1,725.01	330.00	2,500	2,575	2,652	2,732	2,814	2,898
2-11-00-274	Council Insurance	0.00	0.00	0	0	0	0	0	0
<b>**</b>	<b>TOTAL COUNCIL EXPENSE</b>	<b>8,859.96</b>	<b>3,117.30</b>	<b>13,345</b>	<b>13,745</b>	<b>14,158</b>	<b>14,582</b>	<b>15,020</b>	<b>15,471</b>
<b>GENERAL EXPENSE</b>									
2-19-00-274	General Insurance	5,128.41	6,355.01	6,355	6,546	6,742	6,944	7,153	7,367
<b>**</b>	<b>TOTAL GENERAL EXPENSE</b>	<b>5,128.41</b>	<b>6,355.01</b>	<b>6,355</b>	<b>6,546</b>	<b>6,742</b>	<b>6,944</b>	<b>7,153</b>	<b>7,367</b>
<b>ADMIN EXPENSE</b>									
2-12-00-110	Salaries & Wages Adm	67,562.54	23,008.86	53,360	54,961	56,610	58,308	60,057	61,859
2-12-00-111	Honorarium (Admin)	600.00	0.00	1,000	1,030	1,061	1,093	1,126	1,159
2-12-00-115	Salaries & Wages Assistant Adm	0.00	0.00	31,180	32,115	33,079	34,071	35,093	36,146
2-12-00-120	Salaries & Wages Casual	0.00	0.00	0	0	0	0	0	0
2-12-00-130	Employer Contributions Source Adm	4,317.02	1,646.87	4,470	4,604	4,742	4,884	5,031	5,182
2-12-00-131	Employer Benefits Adm	7,711.24	3,317.68	13,250	13,648	14,057	14,479	14,913	15,360
2-12-00-135	Workers Compensation ADM	2,138.99	318.12	1,420	1,463	1,506	1,552	1,598	1,646
2-12-00-211	Travel/Subsistence Adm	79.48	265.42	1,500	1,545	1,591	1,639	1,688	1,739
2-12-00-212	Education Adm	0.00	0.00	0	0	0	0	0	0
2-12-00-213	Health & Safety Training - Adm	0.00	99.98	530	546	562	579	597	614
2-12-00-215	Telecommunications	3,343.63	1,177.55	3,550	3,657	3,766	3,879	3,996	4,115
2-12-00-216	Postage & Freight	590.82	174.02	600	618	637	656	675	696

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2-12-00-217	Website Costs	1,175.00	0.00	1,270	1,308	1,347	1,388	1,429	1,472
2-12-00-220	Membership Dues Adm	1,243.99	1,583.53	1,850	1,906	1,963	2,022	2,082	2,145
2-12-00-221	Advertising/Printing/Subscriptions Adm	4,809.10	745.15	5,000	5,150	5,305	5,464	5,628	5,796
2-12-00-230	Audit/Assessor Fees Adm	24,250.00	20,300.00	25,000	25,750	26,523	27,318	28,138	28,982
2-12-00-250	Contracted Services Adm	21,703.30	1,939.64	10,000	10,300	10,609	10,927	11,255	11,593
2-12-00-274	Insurance Adm	959.07	1,026.21	1,026	1,057	1,088	1,121	1,155	1,189
2-12-00-290	Election/Census Expense Adm	2,601.55	328.77	750	1,500	750	3,000	750	750
2-12-00-510	Goods, Materials & Supplies Adm	6,832.44	1,335.50	60,575	10,500	11,000	11,500	12,000	12,500
2-12-00-540	Utilities Heat Adm	1,313.47	324.32	1,700	1,751	1,804	1,858	1,913	1,971
2-12-00-541	Utilities Power Adm	2,940.08	247.00	2,500	2,575	2,652	2,732	2,814	2,898
2-12-00-543	Utilities Water&Sewer Adm	0.00	110.79	1,380	1,421	1,464	1,508	1,553	1,600
2-12-00-650	Provision Doubtful Accounts	11,890.92	1,809.71	30,000	20,000	15,000	10,000	10,000	10,000
2-12-00-762	Transfer to Capital Adm	0.00	0.00	0	0	0	0	0	0
2-12-00-765	Transfer to Reserves Adm	0.00	0.00	1,500	2,000	2,500	3,000	3,500	4,000
2-12-00-810	Bank Charges Adm	1,748.91	685.52	2,500	2,575	2,652	2,732	2,814	2,898
2-12-00-830	Bank Interest/Overdraft Fees Adm	0.00	0.00	0	0	0	0	0	0
2-12-00-910	Outages/Account for Penny Loss	0.00	0.00	0	0	0	0	0	0
2-12-00-911	Land Title Charges	620.00	30.00	250	258	265	273	281	290
2-12-00-995	Legal Expenses	12,850.10	0.00	5,000	5,150	5,305	5,464	5,628	5,796
2-12-00-770	Grants to Organizations Adm	12,000.00	0.00	0	0	0	0	0	0
<b>**</b>	<b>TOTAL ADMIN EXPENSE (Less Amortization)</b>	<b>193,281.65</b>	<b>60,474.64</b>	<b>261,161</b>	<b>207,386</b>	<b>207,838</b>	<b>211,445</b>	<b>215,714</b>	<b>222,398</b>

## FIRE EXPENSE

2-23-00-120	Salaries & Wages Fire	15,625.20	0.00	0		0	0	0	0
2-23-00-135	WCB Fire	0.00	0.00	0	0	0	0	0	0
2-23-00-211	Travel & Subsistence Fire	0.00	0.00	0	0	0	0	0	0
2-23-00-215	Telecommunications Fire	3,257.92	947.62	950	950	950	950	950	950
2-23-00-217	Freight & Postage Fire	723.27	0.92	10	0	0	0	0	0
2-23-00-221	Advertising/Printing/Subscriptions Fire	250.00	0.00	0	0	0	0	0	0
2-23-00-330	Joint Fire Services Requisition (Annual)	0.00	0.00	5,000	5,000	5,000	5,000	5,000	5,000
2-23-00-234	Training Fire	950.00	0.00	0	0	0	0	0	0
2-23-00-250	Contracted Services Fire	592.93	6,115.00	0	0	0	0	0	0
2-23-00-274	Insurance Fire	1,605.55	1,880.27	0	0	0	0	0	0
2-23-00-330	Fire Requisition - Joint F.S.A.	0.00	0.00	0	0	0	0	0	0
2-23-00-510	Supplies, Goods & Equipment Fire	11,885.09	1,225.00	1,225	0	0	0	0	0
2-23-00-521	Fuel & Oil Fire	327.30	0.00	0	0	0	0	0	0
2-23-00-540	Utilities Heat Fire	2,854.42	(213.41)	0	0	0	0	0	0
2-23-00-541	Utilities Power Fire	1,918.81	(289.49)	0	0	0	0	0	0
2-23-00-543	Utilities Water & Sewer Fire	0.00	0.00	0	0	0	0	0	0
2-23-00-762	Transfer to Capital Reserves Fire	1,500.00	0.00	0	0	0	0	0	0

<u>General</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2022 Forecast</u>	<u>2023 Forecast</u>	<u>2024 Forecast</u>	<u>2025 Forecast</u>	<u>2026 Forecast</u>	<u>2027 Forecast</u>
2-23-00-770	Grants to Organizations Fire	0.00	0.00	0	0	0	0	0	0
2-23-00-840	Operational Grant Local Government Fire	0.00	0.00	0	0	0	0	0	0
<b>**</b>	<b>TOTAL FIRE EXPENSE (Less Amortization)</b>	<b>41,490.49</b>	<b>9,665.91</b>	<b>7,185</b>	<b>5,950</b>	<b>5,950</b>	<b>5,950</b>	<b>5,950</b>	<b>5,950</b>
<b>EMGERENCY SERVICE EXPENSE</b>									
2-25-00-300	Ambulance Requisition	0.00	0.00	0	0	0	0	0	0
2-25-00-310	911 Requisition	1,204.20	0.00	1,205	1,241	1,278	1,317	1,356	1,397
2-25-00-330	Police Funding Model (Cost Share)	3,742.00	5,616.00	5,620	5,789	5,962	6,141	6,325	6,515
<b>**</b>	<b>TOTAL EMGERENCY SERVICE EXPENS</b>	<b>4,946.20</b>	<b>5,616.00</b>	<b>6,825</b>	<b>7,030</b>	<b>7,241</b>	<b>7,458</b>	<b>7,682</b>	<b>7,912</b>
<b>BYLAW EXPENSE</b>									
2-26-00-216	Postage & Freight - Bylaw	0.00	38.11	100	103	106	109	113	116
2-26-00-221	Bylaw Advertising	0.00	0.00	0	0	0	0	0	0
2-26-00-222	Bylaw Enforcement Costs	0.00	264.96	550	567	583	601	619	638
2-26-00-510	Bylaw Enforcement Goods & Materials	0.00	336.14	345	355	366	377	388	400
<b>**</b>	<b>TOTAL BYLAW EXPENSE</b>	<b>0.00</b>	<b>639.21</b>	<b>995</b>	<b>1,025</b>	<b>1,056</b>	<b>1,087</b>	<b>1,120</b>	<b>1,153</b>
<b>PUBLIC WORKS EXPENSE</b>									
2-32-00-110	Salaries & Wages PW	20,559.24	4,779.16	17,912	18,449	19,003	19,573	20,160	20,765
2-32-00-111	Honorarium (PW)	450.00	0.00	500	515	530	546	563	580
2-32-00-115	Salaries & Wages Casual PW	3,990.00	0.00	2,205	2,271	2,339	2,409	2,482	2,556
2-32-00-130	Employer Contributions Source PW	1,571.79	312.03	1,805	1,859	1,915	1,972	2,032	2,092
2-32-00-131	Employer Benefits PW	1,660.74	542.08	2,350	2,420	2,493	2,568	2,645	2,724
2-32-00-135	WCB	0.00	94.36	470	484	499	514	529	545
2-32-00-211	Travel & Subsistence PW	0.00	0.00	0	0	0	0	0	0
2-32-00-213	Health & Safety Training - PW	0.00	279.95	2,020	2,081	2,143	2,207	2,274	2,342
2-32-00-215	Telecommunications PW	2,413.72	644.12	2,675	2,755	2,838	2,923	3,011	3,101
2-32-00-217	Freight & Postage PW	47.00	0.92	75	77	80	82	84	87
2-32-00-221	Advertising/Printing/Subscriptions PW	0.00	0.00	0	0	0	0	0	0
2-32-00-250	Contracted Services PW	575.88	91.98	580	597	615	634	653	672
2-32-00-270	CN Services PW	130.00	0.00	130	134	138	142	146	151
2-32-00-274	Insurance PW	2,766.29	1,707.65	1,710	1,761	1,814	1,869	1,925	1,982
2-32-00-510	Goods, Supplies & Materials PW	10,321.57	3,430.34	64,575	15,000	15,450	15,914	16,391	16,883
2-32-00-521	Fuel & Oil PW	5,889.35	1,689.12	7,500	7,725	7,957	8,195	8,441	8,695
2-32-00-540	Utilities Heat PW	1,960.19	730.35	3,500	3,605	3,713	3,825	3,939	4,057
2-32-00-541	Utilities Power (Street/Shop) PW	49,068.68	4,743.28	53,500	55,105	56,758	58,461	60,215	62,021
2-32-00-543	Utilities Water/Sewer PW	0.00	568.93	0	0	0	0	0	0
2-32-00-762	Transfer to Capital PW	2,500.00	0.00	3,000	3,500	4,000	4,500	5,000	5,500
<b>**</b>	<b>TOTAL PUBLIC WORKS EXPENSE</b>	<b>103,904.45</b>	<b>19,614.27</b>	<b>164,507</b>	<b>118,340</b>	<b>122,285</b>	<b>126,333</b>	<b>130,488</b>	<b>134,753</b>

<u>General</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2022 Forecast</u>	<u>2023 Forecast</u>	<u>2024 Forecast</u>	<u>2025 Forecast</u>	<u>2026 Forecast</u>	<u>2027 Forecast</u>
<b>STORM DRAINAGE EXPENSE</b>									
2-37-00-250	Contracted Services - Storm Drainage	0.00	0.00	0	0	0	0	0	0
2-37-00-510	Goods & Equipment Repairs - Storm Drainage	0.00	0.00	3,500	3,605	3,713	3,825	3,939	4,057
2-37-00-762	Contribution to Capital - Storm Drainage	4,775.00	0.00	4,780	4,923	5,071	5,223	5,380	5,541
<b>**</b>	<b>TOTAL STORM DRAINAGE EXPENSE</b>	<b>4,775.00</b>	<b>0.00</b>	<b>8,280</b>	<b>8,528</b>	<b>8,784</b>	<b>9,048</b>	<b>9,319</b>	<b>9,599</b>

**WATER EXPENSES**

2-41-00-110	Salaries & Wages Water	8,337.59	2,048.21	7,680	7,910	8,148	8,392	8,644	8,903
2-41-00-120	Salaries & Wages Casual Water	0.00	0.00	0	0	0	0	0	0
2-41-00-130	Employer Contributions Source Water	499.68	133.73	545	561	578	596	613	632
2-41-00-131	Employer Benefits Water	691.08	232.31	1,010	1,040	1,072	1,104	1,137	1,171
2-41-00-211	Travel & Subsistence Water	0.00	320.00	1,920	1,978	2,037	2,098	2,161	2,226
2-41-00-215	Telecommunications - Water	1,783.16	623.14	2,500	2,575	2,652	2,732	2,814	2,898
2-41-00-217	Freight & Postage - Water	108.70	199.03	715	736	759	781	805	829
2-41-00-250	Contracted Services Water	12,749.35	1,119.58	12,750	13,133	13,526	13,932	14,350	14,781
2-41-00-270	Licenses & Permits Water	0.00	0.00	0	0	0	0	0	0
2-41-00-274	Insurance Water	2,166.66	2,318.34	2,320	2,390	2,461	2,535	2,611	2,690
2-41-00-350	ACE Regional Water Purchase	55,734.80	7,408.80	55,750	57,423	59,145	60,920	62,747	64,630
2-41-00-510	Goods, Supplies & Materials Water	9,578.71	203.55	25,500	10,500	11,000	11,500	12,000	12,500
2-41-00-540	Utilities Heat Water Plant	1,965.10	299.51	2,600	2,678	2,758	2,841	2,926	3,014
2-41-00-541	Utilities Power Water Plant	6,418.98	633.12	7,000	7,210	7,426	7,649	7,879	8,115
2-41-00-762	Transfer to Reserves Water	2,500.00	0.00	2,500	15,454	24,878	25,624	26,393	27,185
2-41-00-830	Debt Interest Water	0.00	0.00	0	0	0	0	0	0
2-41-00-831	Debt Principal Water	0.00	0.00	0	0	0	0	0	0
2-41-00-840	750-Capital ACE Water Contribution	37,400.00	0.00	28,050	8,700	0	0	0	0
<b>**</b>	<b>TOTAL WATER EXPENSES</b>	<b>139,933.81</b>	<b>15,539.32</b>	<b>150,840</b>	<b>132,288</b>	<b>136,441</b>	<b>140,704</b>	<b>145,080</b>	<b>149,573</b>

**SEWER EXPENSE**

2-42-00-110	Salaries & Wages Sewer	5,846.00	2,035.29	7,680	7,910	8,148	8,392	8,644	8,903
2-42-00-130	Employer Contributions Source Sewer	330.85	133.73	545	561	578	596	613	632
2-42-00-131	Employer Benefits Sewer	239.80	232.31	1,010	1,040	1,072	1,104	1,137	1,171
2-42-00-215	Freight/Phone/Postage Sewer	0.00	27.91	75	77	80	82	84	87
2-42-00-250	Contracted Services Sewer	0.00	0.00	570	587	605	623	642	661
2-42-00-274	Insurance Sewer	1,439.63	1,540.42	1,550	1,597	1,644	1,694	1,745	1,797
2-42-00-510	Goods, Supplies & Materials Sewer	11,237.50	0.00	55,500	12,000	12,500	13,000	13,500	14,000
2-42-00-541	Utilities Power Sewer Lift Stations	6,486.88	778.11	7,000	7,210	7,426	7,649	7,879	8,115
2-42-00-762	Transfer to Capital Sewer	2,500.00	0.00	2,500	3,000	3,500	4,000	4,500	5,000
<b>**</b>	<b>TOTAL SEWER EXPENSE</b>	<b>28,080.66</b>	<b>4,747.77</b>	<b>76,430</b>	<b>33,983</b>	<b>35,552</b>	<b>37,139</b>	<b>38,743</b>	<b>40,365</b>



<u>General</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2022 Forecast</u>	<u>2023 Forecast</u>	<u>2024 Forecast</u>	<u>2025 Forecast</u>	<u>2026 Forecast</u>	<u>2027 Forecast</u>
<b>GARBAGE EXPENSE</b>									
2-43-00-110	Salaries & Wages Garbage	16,132.26	4,792.12	17,915	18,452	19,006	19,576	20,163	20,768
2-43-00-120	Salaries & Wages Casual Garbage	0.00	0.00	2,205	2,271	2,339	2,409	2,482	2,556
2-43-00-130	Employer Contributions Source Garbage	947.62	388.19	1,805	1,859	1,915	1,972	2,032	2,092
2-43-00-131	Employer Benefits Garbage	1,010.70	670.50	2,350	2,421	2,493	2,568	2,645	2,724
2-43-00-135	WCB	0.00	0.00	470	484	499	514	529	545
2-43-00-250	Contracted Services Garbage	26,185.45	2,258.00	26,500	27,295	28,114	28,957	29,826	30,721
2-43-00-274	Insurance Garbage	0.00	0.00	0	0	0	0	0	0
2-43-00-510	Goods, Supplies & Materials Garbage	209.14	28.82	1,050	1,082	1,114	1,147	1,182	1,217
2-43-00-521	Fuel & Oil Garbage	0.00	0.00	0	0	0	0	0	0
2-43-00-760	Capital Purchase Garbage	0.00	0.00	0	0	0	0	0	0
2-43-00-762	Transfer to Capital Garbage	5,000.00	0.00	1,000	1,500	2,000	2,500	3,000	3,500
2-43-00-763	Transfer to Reserves - Regional SWM	17,950.00	0.00	18,100	18,643	19,202	19,778	20,372	20,983
2-43-00-770	Contrib. to Local Government	0.00	0.00	0	0	0	0	0	0
2-43-00-840	MSI Cap-Garbage	0.00	0.00	0	0	0	0	0	0
<b>** TOTAL GARBAGE EXPENSE</b>		<b>67,435.17</b>	<b>8,137.63</b>	<b>71,395</b>	<b>74,007</b>	<b>76,682</b>	<b>79,423</b>	<b>82,230</b>	<b>85,107</b>
<b>FCSS EXPENSE</b>									
2-51-00-351	FCSS Requisition	1,837.75	1,837.75	1,840	1,895	1,952	2,011	2,071	2,133
<b>** TOTAL FCSS EXPENSE</b>		<b>1,837.75</b>	<b>1,837.75</b>	<b>1,840</b>	<b>1,895</b>	<b>1,952</b>	<b>2,011</b>	<b>2,071</b>	<b>2,133</b>
<b>LAND PURCHASES EXPENSE</b>									
2-61-00-510	Lands Goods, Supplies and Materials	0.00	0.00	30,000	0	0	0	0	0
2-61-00-710	Land Purchase	0.00	0.00	0	0	0	0	0	0
2-61-00-911	Land Title Costs	0.00	0.00	100	100	100	100	100	100
<b>** TOTAL LAND PURCHASES EXPENSE</b>		<b>0.00</b>	<b>0.00</b>	<b>30,100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>PLANNING EXPENSE</b>									
2-66-00-250	Contracted Services	0.00	0.00	0	0	0	0	0	0
2-66-00-510	General Goods, Supplies and Materials	0.00	0.00	2,500	2,575	2,652	2,732	2,814	2,898
<b>** TOTAL PLANNING EXPENSE</b>		<b>0.00</b>	<b>0.00</b>	<b>2,500</b>	<b>2,575</b>	<b>2,652</b>	<b>2,732</b>	<b>2,814</b>	<b>2,898</b>
<b>RECREATION EXPENSES</b>									
2-72-00-111	Honorarium (Recreation Park)	0.00	0.00	0	0	0	0	0	0
2-72-00-115	Salaries & Wages Casual Recreation	3,675.00	0.00	4,410	4,542	4,679	4,819	4,963	5,112
2-72-00-130	Employer Contributions Source Recreation	0.00	0.00	1,270	1,308	1,347	1,388	1,429	1,472
2-72-00-131	Employer Benefits Recreation	0.00	0.00	0	0	0	0	0	0
2-72-00-135	WCB Rec Park	0.00	35.29	549	565	582	600	618	636

<u>General</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2022 Forecast</u>	<u>2023 Forecast</u>	<u>2024 Forecast</u>	<u>2025 Forecast</u>	<u>2026 Forecast</u>	<u>2027 Forecast</u>
2-72-00-213	Health & Safety Training - Rec	0.00	0.00	1,515	1,560	1,607	1,655	1,705	1,756
2-72-00-215	Freight/Phone/Postage Recreation	1,646.61	360.95	1,650	1,700	1,750	1,803	1,857	1,913
2-72-00-221	Printing/Advertising/Subscriptions	0.00	400.00	550	567	583	601	619	638
2-72-00-234	Training Recreation	0.00	0.00	0	0	0	0	0	0
2-72-00-250	Contracted Services Recreation	11,136.40	0.00	10,000	10,000	10,000	10,000	10,000	10,000
2-72-00-255	Maintenance Sports Grounds	0.00	0.00	0	0	0	0	0	0
2-72-00-274	Insurance Recreation	2,355.45	1,266.56	1,270	1,308	1,347	1,388	1,429	1,472
2-72-00-510	Goods, Materials & Supplies Recreation	16,082.43	0.00	28,000	17,000	17,500	18,000	18,500	19,000
2-72-00-521	Fuel and Oil Park	842.42	0.00	1,700	1,751	1,804	1,858	1,913	1,971
2-72-00-540	Utilities Heat Park Building	1,194.28	32.84	1,500	1,545	1,591	1,639	1,688	1,739
2-72-00-541	Utilities Power Park Grounds	4,499.81	148.78	4,600	4,738	4,880	5,027	5,177	5,333
2-72-00-543	Water/Sewer/Gas Hall	0.00	0.00	0	0	0	0	0	0
2-72-00-591	Concessions Park Grounds	0.00	0.00	1,200	1,236	1,273	1,311	1,351	1,391
2-72-00-592	Firewood - Recreation Park	2,728.57	0.00	3,000	3,090	3,183	3,278	3,377	3,478
2-72-00-760	Contirbution to Capital	0.00	0.00	0	0	0	0	0	0
2-72-00-762	Transfer to Capital Recreation	1,000.00	0.00	1,500	2,000	2,500	3,000	3,500	4,000
2-72-00-764	Transfer to Operation Reserves Recreatio	0.00	0.00	0	0	0	0	0	0
2-72-00-770	Donations Recreation	0.00	0.00	1,000	0	0	0	0	0
<b>**</b>	<b>TOTAL RECREATION E XPENSES</b>	<b>45,160.97</b>	<b>2,244.42</b>	<b>63,714</b>	<b>52,910</b>	<b>54,628</b>	<b>56,367</b>	<b>58,128</b>	<b>59,911</b>
<b>CULTURE EXPENSES</b>									
2-74-00-110	Honorairums (Library/Museum)	0.00	0.00	0	0	0	0	0	0
2-74-00-120	Wages- Museum & Library	0.00	0.00	0	0	0	0	0	0
2-74-00-250	Contracted Services Library/Museum	0.00	0.00	0	0	0	0	0	0
2-74-00-274	Insurance Cultural Organization	4,870.86	1,898.00	1,900	1,957	2,016	2,076	2,138	2,203
2-74-00-300	Regional Library Requisition	1,166.29	1,150.60	1,150	1,185	1,220	1,257	1,294	1,333
2-74-00-350	Local Municipal Library Grant	3,500.00	0.00	3,500	3,500	3,500	3,500	3,500	3,500
2-74-00-510	Goods & Materials Library/Museum/Culture	0.00	75.00	0	0	0	0	0	0
2-74-00-415	Donations - Museum	0.00	0.00	0	0	0	0	0	0
2-74-00-540	Utilities Heat Museum	3,839.08	940.49	5,125	5,279	5,437	5,600	5,768	5,941
2-74-00-541	Uttilities Power Museum	1,684.16	177.94	1,855	1,911	1,968	2,027	2,088	2,150
2-74-00-221	Printing/Advertising/Subscriptions	1,338.52	125.66	150	155	159	164	169	174
<b>**</b>	<b>CULTURE EXPENSES</b>	<b>16,398.91</b>	<b>4,367.69</b>	<b>13,680</b>	<b>13,985</b>	<b>14,300</b>	<b>14,624</b>	<b>14,958</b>	<b>15,301</b>
<b>***</b>	<b>TOTAL EXPENSES</b>	<b>661,233.43</b>	<b>142,356.92</b>	<b>879,152</b>	<b>606,286</b>	<b>619,678</b>	<b>636,524</b>	<b>654,338</b>	<b>674,885</b>
<b>****</b>	<b>SUPLUS/(DEFICIT)</b>	<b>59,396.97</b>	<b>-68,358.48</b>	<b>2,310</b>	<b>24,249</b>	<b>20,535</b>	<b>22,619</b>	<b>24,301</b>	<b>23,837</b>
<b>****</b>	<b>Accumulated Surplus</b>	<b>3,728,913.00</b>	<b>-</b>	<b>3,731,223</b>	<b>3,755,473</b>	<b>3,776,008</b>	<b>3,798,627</b>	<b>3,822,928</b>	<b>3,846,764</b>