

Interim Approved on: December 20, 2022

Motion # 2022-12-20 / 11

Final Approved on: May 16, 2023

Motion # 2023-05-16/14

Village of Innisfree APPROVED FINAL 2023 Operating Budget and 2024-2027 Budget Forecast

General Ledger	Description	2020	2021	2022	2022	3% Increase	3% Increase	3% Increase	3% Increase	3% Increase
		Actual	Actual	Actual (unaudited)	Budget	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
TAXATION										
1-00-00-110	Taxes Residential	167,796.62	166,348.76	165,982.99	166,000	171,000	176,130	181,414	186,856	192,462
1-00-00-111	Taxes Non-Residential	46,938.72	46,719.48	49,831.59	49,832	51,327	52,867	54,453	56,086	57,769
1-00-00-112	Taxes M & E	1,817.35	4,341.49	2,224.30	2,224	2,291	2,359	2,430	2,503	2,578
1-00-00-120	Taxes SP Levy	0.00	0.00	0.00	0	0	0	0	0	0
1-00-00-190	Taxes Linear	25,184.67	27,882.89	28,485.85	28,486	29,341	30,221	31,127	32,061	33,023
1-00-00-230	Taxes Federal GIL	892.31	1,056.16	1,208.27	1,208	1,244	1,282	1,320	1,360	1,401
1-00-00-240	Taxes Provincial GIL	0.00	0.00	0.00	0	0	0	0	0	0
1-00-00-250	Taxes Minimum Levy	0.00	25,643.83	26,405.65	26,405	27,197	28,013	28,853	29,719	30,611
1-00-00-260	Taxes - Designated Industrial Property	83.04	90.77	87.07	87	90	93	95	98	101
1-00-00-321	ASFF Residential Levy	25,977.89	27,436.04	27,158.85	25,843	25,843	26,618	27,417	28,239	29,087
1-00-00-322	ASFF Non-Residential Levy	10,688.79	11,781.88	12,387.27	11,779	11,779	12,132	12,496	12,871	13,257
1-00-00-330	Seniors Housing Levy	1,841.98	2,804.36	3,810.74	3,811	3,898	4,015	4,135	4,259	4,387
1-00-00-328	ASFF Prior Year Levy Adj Residential	0.00	0.00	0.00	1,319	0	0	0	0	0
1-00-00-329	ASFF Prior Year Levy Adj Non-Residential	0.00	0.00	0.00	608	0	0	0	0	0
*	TOTAL TAXATION	281,221.37	314,105.66	317,582.58	317,602.00	324,009	333,730.13	343,742.03	354,054.22	364,675.84
REQUISITIONS										
2-00-00-260	Designated Industrial Property Req	0.00	0.00	0.00	87	90	92	95	98	101
2-00-00-321	ASFF Requisition Residential	36,666.58	26,117.36	26,448.40	27,162	25,843	26,618	27,417	28,239	29,087
2-00-00-322	ASFF Requisition Non-Residential	0.00	11,173.33	11,173.36	12,387	11,779	12,132	12,496	12,871	13,257
2-00-00-328	ASFF Prior Year Levy Adj Residential	0.00	0.00	0.00	0	0	0	0	0	0
2-00-00-329	ASFF Prior Year Levy Adj Non-Residential	0.00	0.00	0.00	0	0	0	0	0	0
2-00-00-330	Seniors Foundation Requisition	1,842.00	2,825.00	3,811.00	3,811	3,898	4,015	4,135	4,259	4,387
*	TOTAL REQUISITIONS	38,508.58	40,115.69	41,432.76	43,447	41,609	42,858	44,143	45,468	46,832
**P	TOTAL TAX AVAILABLE FOR MUNICI	\$ 242,712.79	\$ 273,989.97	276,149.82	274,155	282,400	290,872	299,599	308,587	317,844
GENERAL REVENUE										
1-00-00-510	Penalties Taxes	26,629.99	21,117.75	24,318.20	27,000	25,000	18,000	17,000	16,000	15,000
1-00-00-540	Franchise Fees - Natural Gas	22,587.73	21,550.23	26,733.11	28,025	24,000	24,720	25,462	26,225	27,012
1-00-00-541	Franchise Fees - Electricity	13,962.09	13,654.52	16,353.31	15,200	15,000	15,450	15,914	16,391	16,883
1-00-00-550	Bank Interest (General Operating)	2,199.58	328.12	3,960.41	1,500	8,000	8,240	8,487	8,742	9,004
1-00-00-551	Bank Interest - Grants	0.00	818.09	9,883.36	2,500	10,000	10,300	10,609	10,927	11,255
1-00-00-552	Bank Interest - Reserves	0.00	307.08	6,193.82	300	5,000	5,150	5,305	5,464	5,628
1-00-00-553	Bank Interest - Tax Recovery '09 (TBill)	0.00	0.98	11.30	2	15	15	15	15	15
1-01-00-590	Other Revenue Own Sources Invest	385.00	183.04	630.00	550	210	210	210	210	210
1-01-00-790	Sale of Assets Gain/Loss	0.00	0.00	0.00	0	0	0	0	0	0
1-11-00-152	Council Health Benefit Recovery	2,189.64	0.00	0.00	0	0	0	0	0	0
1-11-00-765	Transfer from Reserves General	0.00	5,000.00	0.00	25,000	25,000	0	0	0	0
**	TOTAL GENERAL REVENUE	67,954.03	62,959.81	88,083.51	100,077	112,225	82,085	83,001	83,974	85,007

General Ledger	Description	2020	2021	2022	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual (unaudited)	Budget	Budget	Forecast	Forecast	Forecast	Forecast
						3% Increase	3% Increase	3% Increase	3% Increase	3% Increase
ADMIN REVENUE										
1-12-00-135	Contract Refunds (WCB, AMSC, Etc.)	0.00	0.00	0.00	0	0	0	0	0	0
1-12-00-290	Election (Senate/Referendum)	0.00	4,000.00	0.00	0	0	0	0	0	0
1-12-00-401	Sales Photocopies, Faxes, Services	1,130.79	1,231.18	1,648.93	1,350	1,500	1,545	1,591	1,639	1,688
1-12-00-402	Bank Fees Collected	0.00	0.00	359.00	150	150	155	159	164	169
1-12-00-415	Donations	0.00	150.00	3,235.60	0	0				
1-12-00-560	Rental Revenue Adm	9,011.79	8,503.60	8,668.41	8,500	8,755	9,018	9,288	9,567	9,854
1-12-00-590	Other Revenue Own Sources Adm	24,339.81	6,845.76	6,259.29	1,750	2,000	2,060	2,122	2,185	2,251
1-12-00-765	Transfer from Reserves - Adm	0.00	0.00	5,620.00	5,620	5,789	5,962	6,141	6,325	6,515
1-12-00-840	Grants Conditional Provincial Adm	64,641.00	36,768.00	36,768.00		36,768	0	0	0	0
1-12-00-841	Provincial Grant Capital	80,148.87	24,113.37	28,264.60	50,000	30,000	0	0	0	0
	CSJ Federal Grant					2,000				
1-12-00-911	Recovery	250.00	0.00	0.00	0	0	0	0	0	0
**	TOTAL ADMIN REVENUE	179,522.26	81,611.91	90,823.83	67,370	86,962	18,739	19,302	19,881	20,477
POLICE FINE REVENUE										
1-21-00-530	Fines Police	500.00	100.00	0.00	100	100	100	100	100	100
**	TOTAL FINE REVENUE	500.00	100.00	0.00	100	100	100	100	100	100
FIRE REVENUE										
1-23-00-410	Fees Fire Fighting	13,081.07	9,669.91	187.50	500	0	0	0	0	0
1-23-00-765	Transfer from Reserves Fire	0.00	2,000.00	5,000.00	5,000	6,000	6,000	6,000	6,000	6,000
1-23-00-841	Provincial Grants - Fire	0.00	0.00	1,225.00	1,225	0	0	0	0	0
1-23-00-850	Joint Fire Services Agreement	20,730.03	21,044.26	0.00	0	0	0	0	0	0
1-23-00-990	Proceeds of Capital Disposal Fire	0.00	0.00	0.00	0	0	0	0	0	0
**	TOTAL FIRE REVENUE	33,811.10	32,714.17	6,412.50	6,725.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
BYLAW REVENUE										
1-26-00-522	License Animal	600.00	957.00	1,225.00	1,100	1,262	1,300	1,339	1,379	1,420
1-26-00-523	Business Licenses	350.00	375.00	585.00	500	603	621	639	658	678
1-26-00-590	Fines Bylaw	425.00	0.00	900.00	0	0	0	0	0	0
**	TOTAL BYLAW REVENUE	1,375.00	1,332.00	2,710.00	1,600	1,864	1,920	1,978	2,037	2,098
PUBLIC WORKS REVENUE										
1-32-00-430	Sales Service (Grass,Snow)	1,063.10	1,469.05	75.00	0	77	80	82	84	87
1-32-00-560	PW Rental Revenue	0.00	840.48	2,200.00	2,500	2,266	2,334	2,404	2,476	2,550
1-32-00-765	Transfer From Operating Reserves PW	0.00	10,130.00	19,775.00	19,775	20,000	20,000	20,000	20,000	20,000
1-32-00-830	Grants Federal (CSJ) PW	8,400.00	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	0.00	0	0	0	0	0	0
1-32-00-841	Grants Infrastructure Provincial PW	0.00	0.00	16,548.84	30,000	18,000	0	0	0	0
1-32-00-850	FEDERAL GRANTS	0.00	0.00	0.00	4,800	0	0	0	0	0
1-32-00-990	Proceeds of Capital Disposal PW	0.00	0.00	0.00	0	0	0	0	0	0
**	TOTAL PUBLIC WORKS REVENUE	8,400.00	13,962.98	38,598.84	59,175	42,443	24,514	24,586	24,661	24,737

General Ledger	Description	2020	2021	2022	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual (unaudited)	Budget	Budget	Forecast	Forecast	Forecast	Forecast
						3% Increase	3% Increase	3% Increase	3% Increase	3% Increase
STORMWATER REVENUE										
1-37-00-000	Grants - Provincial Capital	0.00	0.00	0.00	0	0	0	0	0	0
1-37-00-410	Stormwater Infrastructure Renewal	4,770.84	4,660.85	4,866.20	4,780	5,012	5,163	5,317	5,477	5,641
1-37-00-510	Penalties-Stormwater	0.00	0.00	0.00	0	0	0	0	0	0
1-37-00-850	Grant - Federal Capital	0.00	0.00	0.00	0	0	0	0	0	0
**	TOTAL STORMWATER REVENUE	4,770.84	4,660.85	4,866.20	4,780	5,012	5,163	5,317	5,477	5,641
WATER REVENUE										
1-41-00-410	Water Consumption	38,242.73	43,583.39	48,379.34	42,500	49,831	51,326	52,865	54,451	56,085
1-41-00-411	Regional Water Fund	23,300.00	22,873.74	23,872.00	23,450	24,588	25,326	26,086	26,868	27,674
1-41-00-412	Water Base Fee	28,089.39	27,834.99	30,463.45	29,150	31,377	32,319	33,288	34,287	35,315
1-41-00-510	Penalties Water	2,402.73	2,775.08	2,059.72	2,950	2,122	2,185	2,251	2,318	2,388
1-41-00-511	Penalties-Regional Water Fund	0.00	0.00	0.00	0	0	0	0	0	0
1-41-00-765	Transfer from Reserves Water	0.00	0.00	0.00	0	0	0	0	0	0
1-41-00-841	Provincial Grant Capital	0.00	37,400.00	30,402.49	48,050	31,315	0	0	0	0
**	TOTAL WATER REVENUE	92,034.85	134,467.20	135,177.00	146,100	139,232	111,155	114,490	117,925	121,462
SEWER REVENUE										
1-42-00-410	Billings Sewer	35,061.96	35,035.58	36,493.05	35,850	35,000	36,050	37,132	38,245	39,393
1-42-00-510	Sanitary Sewer Penalties	0.00	0.00	0.00	0	0	0	0	0	0
1-42-00-764	Transfer from Reserves Sewer	0.00	5,000.00	0.00	0	0	0	0	0	0
1-42-00-840	Provincial Grants Capital	0.00	0.00	0.00	40,500	40,500	0	0	0	0
**	TOTAL SEWER REVENUE	35,061.96	40,035.58	36,493.05	76,350	75,500	36,050	37,132	38,245	39,393
SOLID WASTE										
1-43-00-410	Billings Garbage	46,935.63	46,662.62	48,626.97	47,680	50,086	51,588	53,136	54,730	56,372
1-43-00-411	Regional SWM Infrastructure Fee	17,953.30	17,539.74	18,435.00	18,100	18,988	19,558	20,144	20,749	21,371
1-43-00-412	Recycling (cardboard)	0.00	0.00	0.00	0	3,960	4,079	4,201	4,327	4,457
1-43-00-510	Penalties - Solid Waste	0.00	0.00	0.00	0	0	0	0	0	0
1-43-00-511	Penalties SWM Fee	0.00	0.00	0.00	0	0	0	0	0	0
1-43-00-764	Transfer from Contributed Reserve Garbag	0.00	0.00	0.00	0	0	0	0	0	0
**	TOTAL SOLID WASTE	64,888.93	64,202.36	67,061.97	65,780	73,034	75,225	77,482	79,806	82,200
LAND REVENUE										
1-61-00-250	Sale of Land	0.00	857.14	0.00	0	0	0	0	0	0
1-61-00-522	Permits	0.00	150.00	0.00	0	0	0	0	0	0
1-61-00-765	Transfer from Reserves	0.00	0.00	30,000.00	30,000	30,000	0	0	0	0
**	TOTAL LAND REVENUE	0.00	1,007.14	30,000.00	30,000	30,000	0	0	0	0
PLANNING REVENUE										
1-66-00-522	Permits (Development, Subdivision)	0.00	0.00	295.00	150	150	155	159	164	169
**	TOTAL LAND REVENUE	0.00	0.00	295.00	150	150	155	159	164	169

General Ledger	Description	2020	2021	2022	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual (unaudited)	Budget	Budget	Forecast	Forecast	Forecast	Forecast
						3% Increase	3% Increase	3% Increase	3% Increase	3% Increase
RECREATION REVENUE										
1-72-00-415	Rec Park Donations	0.00	0.00	1,055.00	1,000	0	0	0	0	0
1-72-00-590	Fees Park Grounds	0.00	20,175.14	33,965.22	22,000	35,000	36,050	37,132	38,245	39,393
1-72-00-591	Fees Park Concession	0.00	0.00	582.92	1,500	1,000	1,030	1,061	1,093	1,126
1-72-00-592	Fees Park Firewood	0.00	1,380.00	1,133.28	1,500	1,200	1,236	1,273	1,311	1,351
1-72-00-760	Disposition Proceeds	0.00	0.00	4,656.35	0	0	0	0	0	0
1-72-00-764	Transfer to Operating Reserves	0.00	0.00	0.00	0	0	0	0	0	0
1-72-00-765	Transfer from Reserves Recreation	0.00	5,000.00	0.00	0	0	0	0	0	0
1-72-00-830	Federal Conditional Grants	0.00	2,756.50	2,100.00	2,100	2,100	2,163	2,228	2,295	2,364
1-72-00-841	PROVINCIAL GRANT - CAPITAL	0.00	0.00	26,410.45	21,000	10,000	0	0	0	0
**	TOTAL RECREATION REVENUE	0.00	29,311.64	69,903.22	49,100	49,300	40,479	41,693	42,944	44,232
CULTURAL REVENUE										
1-74-00-400	Van Revenue (Community)	0.00	0.00	0.00	0	0	0	0	0	0
1-74-00-415	Museum Donations	100.00	0.00	0.00	0	0	0	0	0	0
1-74-00-557	Museum Cost Recovery	0.00	0.00	2,021.45	0	0	0	0	0	0
1-74-00-591	Revenue Own Sources Culture	0.00	0.00	0.00	0	0	0	0	0	0
1-74-00-830	Grants Conditional Federeal Cultural	0.00	0.00	0.00	0	0	0	0	0	0
1-74-00-840	Grants Conditional Provincial Cultural	0.00	0.00	0.00	0	0	0	0	0	0
1-74-00-860	Other Revenue Own Sources Library	0.00	0.00	0.00	0	0	0	0	0	0
1-74-00-900	Recoveries Insurance Cultural	0.00	0.00	0.00	0	0	0	0	0	0
**	TOTAL CULTURAL REVENUE	100.00	0.00	2,021.45	0	0	0	0	0	0
TOTAL REVENUE - Less requisitions		731,131.76	740,355.61	848,596.39	881,462.00	904,223	692,457	710,838	729,800	749,361
TOTAL REVENUE		769,640.34	780,471.30	890,029.15	924,909.00	945,832	735,314	754,981	775,268	796,193
Legend:										
reserves										
grants										
COUNCIL EXPENSE										
2-11-00-130	Employer Cont Source Deductions	2.80	10.58	38.35	200	50	52	53	55	56
2-11-00-135	WCB Council	0.00	0.00	1,434.09	1,435	1,500	1,545	1,591	1,639	1,688
2-11-00-151	Fees Council	5,745.00	6,407.50	9,102.50	8,000	9,000	9,270	9,548	9,835	10,130
2-11-00-152	Benefits Council	2,007.17	0.00	0.00	0	0	0	0	0	0
2-11-00-211	Travel/Subsistence Council	357.14	716.87	5,675.65	2,500	3,000	3,090	3,183	3,278	3,377
2-11-00-212	Conventions/Seminars Council	98.75	1,725.01	2,855.56	2,900	2,000	2,060	2,122	2,185	2,251
2-11-00-274	Council Insurance	614.46	0.00	0.00	0	250	258	265	273	281
2-11-00-415	Donations	0.00	0.00	0.00	0	0	0	0	0	0
2-11-00-510	Goods and Services	0.00	0.00	7.50	0	0	0	0	0	0
**	TOTAL COUNCIL EXPENSE	8,825.32	8,859.96	19,113.65	15,035	15,800	16,274	16,762	17,265	17,783
GENERAL EXPENSE										
2-19-00-274	General Insurance	0.00	5,128.41	6,355.01	6,355	6,500	6,695	6,896	7,103	7,316
**	TOTAL GENERAL EXPENSE	0.00	5,128.41	6,355.01	6,355	6,500	6,695	6,896	7,103	7,316

General Ledger	Description	2020	2021	2022	2022	2023	2024	2025	2026	2027	
		Actual	Actual	Actual (unaudited)	Budget	Budget	Forecast	Forecast	Forecast	Forecast	
							3% Increase	3% Increase	3% Increase	3% Increase	3% Increase
ADMIN EXPENSE											
2-12-00-110	Salaries & Wages Adm	61,045.86	67,562.54	60,351.05	53,360	60,000	61,800	63,654	65,564	67,531	
2-12-00-111	Honorarium (Admin)	0.00	600.00	1,000.00	1,000	1,000	1,000	1,000	1,000	1,000	
2-12-00-115	Salaries & Wages Assistant Adm	0.00	0.00	32,713.59	31,180	34,000	35,020	36,071	37,153	38,267	
2-12-00-120	Salaries & Wages Casual	0.00	0.00	0.00	0	7,000	0	0	0	0	
2-12-00-130	Employer Contributions Source Adm	4,380.71	4,317.02	6,957.54	4,470	7,500	7,725	7,957	8,195	8,441	
2-12-00-131	Employer Benefits Adm	13,046.68	7,711.24	13,151.08	13,250	14,000	14,420	14,853	15,298	15,757	
2-12-00-135	Workers Compensation ADM	2,297.55	2,138.99	1,418.28	1,420	1,500	1,545	1,591	1,639	1,688	
2-12-00-211	Travel/Subsistence Adm	0.00	79.48	4,282.29	1,500	3,000	3,090	3,183	3,278	3,377	
2-12-00-212	Conventions/Education Adm	260.00	0.00	599.00	0	2,000	2,060	2,122	2,185	2,251	
2-12-00-213	Health & Safety Training - Adm	0.00	0.00	99.98	530	250	258	265	273	281	
2-12-00-215	Telecommunications	6,225.54	3,343.63	3,949.78	3,550	4,000	4,120	4,244	4,371	4,502	
2-12-00-216	Postage & Freight	923.72	590.82	768.94	600	900	927	955	983	1,013	
2-12-00-217	Website Costs	0.00	1,175.00	406.62	1,270	1,200	1,236				
2-12-00-220	Membership Dues Adm	1,347.51	1,243.99	1,872.03	1,850	2,000	2,060	2,122	2,185	2,251	
2-12-00-221	Advertising/Printing/Subscriptions Adm	7,191.76	4,809.10	1,121.33	5,000	3,000	3,090	3,183	3,278	3,377	
2-12-00-230	Audit/Assessor Fees Adm	24,655.00	24,250.00	38,100.00	25,000	30,000	30,900	0	0	0	
2-12-00-250	Contracted Services Adm	23,595.86	21,703.30	14,054.67	10,000	12,000	12,360	12,731	13,113	13,506	
2-12-00-274	Insurance Adm	2,525.00	959.07	1,026.21	1,026	1,450	1,494	1,538	1,584	1,632	
2-12-00-290	Election/Census Expense Adm	0.00	2,601.55	328.77	750	750	750	3,000	750	750	
2-12-00-415	Donations	50.00	0.00	1,822.52		0	0	0	0	0	
2-12-00-510	Goods, Materials & Supplies Adm	8,171.59	10,574.44	11,341.64	60,575	12,000	14,000	14,000	14,000	12,500	
2-12-00-540	Utilities Heat Adm	1,594.73	1,313.47	1,527.05	1,700	1,500	1,545	1,591	1,639	1,688	
2-12-00-541	Utilities Power Adm	2,647.97	2,940.08	2,657.42	2,500	2,500	2,575	2,652	2,732	2,814	
2-12-00-543	Utilities Water&Sewer Adm	0.00	0.00	1,425.45	1,380	1,500	1,545	1,591	1,639	1,688	
2-12-00-650	Provision Doubtful Accounts	12,371.24	11,890.92	5,846.73	30,000	20,000	15,000	10,000	10,000	10,000	
2-12-00-762	Transfer to Capital Adm	0.00	0.00	0.00	0	0	0	0	0	0	
2-12-00-765	Transfer to Reserves Adm	0.00	0.00	1,500.00	1,500	2,000	2,500	3,000	3,500	4,000	
2-12-00-770	Grants to Organizations Adm	0.00	12,000.00	0.00	0						
2-12-00-790	Amortization Expense - Admin	2,717.50	2,717.50	3,307.78	600	3,000	3,000	3,000	3,000	3,000	
2-12-00-810	Bank Charges Adm	1,575.45	1,748.91	2,149.04	2,500	2,500	2,575	2,652	2,732	2,814	
2-12-00-830	Bank Interest/Overdraft Fees Adm	0.00	0.00	0.00	0	0	0	0	0	0	
2-12-00-910	Outages/Account for Penny Loss	0.00	0.00	0.00		0	0	0	0	0	
2-12-00-911	Land Title Charges	810.00	620.00	200.00	250	250	250	250	250	250	
2-12-00-920	Tax Adjustments Council Adm	0.00	0.00	750.00	0	0	0	0	0	0	
2-12-00-995	Legal Expenses	31,669.48	12,850.10	5,760.16	5,000	5,000	5,150	5,305	5,464	5,628	
**	TOTAL ADMIN EXPENSE (Less Amortization)	209,103.15	199,741.15	220,488.95	261,761	235,800	231,994	202,509	205,807	210,006	

General Ledger	Description	2020	2021	2022	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual (unaudited)	Budget	Budget	Forecast	Forecast	Forecast	Forecast
						3% Increase	3% Increase	3% Increase	3% Increase	3% Increase
FIRE EXPENSE										
2-23-00-120	Salaries & Wages Fire	16,196.00	15,625.20	(406.00)	0		0	0	0	0
2-23-00-135	WCB Fire	0.00	0.00	0.00	0	0	0	0	0	0
2-23-00-211	Travel & Subsistence Fire	2,109.53	0.00	0.00	0	0	0	0	0	0
2-23-00-215	Telecommunications Fire	3,252.39	3,257.92	947.62	950	950	950	950	950	950
2-23-00-217	Freight & Postage Fire	26.90	723.27	0.92	10	0	0	0	0	0
2-23-00-221	Advertising/Printing/Subscriptions Fire	0.00	250.00	0.00	0	0	0	0	0	0
2-23-00-234	Training Fire	2,333.19	950.00	0.00	0	0	0	0	0	0
2-23-00-250	Contracted Services Fire	607.86	592.93	0.00	0	1,055	1,087	1,119	1,153	1,187
2-23-00-274	Insurance Fire	2,400.34	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	5,000.00	5,000	5,000	5,000	5,000	5,000	5,000
2-23-00-510	Supplies, Goods & Equipment Fire	13,895.76	11,885.09	1,225.00	1,225	0	0	0	0	0
2-23-00-521	Fuel & Oil Fire	0.00	327.30	0.00	0	0	0	0	0	0
2-23-00-540	Utilities Heat Fire	2,565.37	2,854.42	(83.22)	0	0	0	0	0	0
2-23-00-541	Utilities Power Fire	1,787.42	1,918.81	35.01	0	0	0	0	0	0
2-23-00-543	Utilities Water & Sewer Fire	0.00	0.00	0.00	0	0	0	0	0	0
2-23-00-762	Transfer to Capital Reserves Fire	4,000.00	1,500.00	0.00	0	0	0	0	0	0
2-23-00-770	Grants to Organizations Fire	0.00	0.00	0.00	0	0	0	0	0	0
2-23-00-790	Amortization	2,508.49	1,707.49	1,707.49	0	0	0	0	0	0
2-23-00-840	Operational Grant Local Government Fire	0.00	0.00	0.00	0	0	0	0	0	0
**	TOTAL FIRE EXPENSE (Less Amortization)	51,683.25	43,197.98	10,307.09	7,185	7,005	7,037	7,069	7,103	7,137
EMERGENCY SERVICE EXPENSE										
2-25-00-300	Ambulance Requisition	0.00	0.00	0.00	0	0	0	0	0	0
2-25-00-310	911 Requisition	1,427.20	1,204.20	1,115.00	1,205	1,200	1,236	1,273	1,311	1,351
2-25-00-330	Police Funding Model (Cost Share)	0.00	0.00	6,485.25	5,620	7,050	10,500	17,500	18,025	18,566
**	TOTAL EMERGENCY SERVICE EXPENS	1,427.20	1,204.20	7,600.25	6,825	8,250	11,736	18,773	19,336	19,916
BYLAW EXPENSE										
2-26-00-xxx	wages or contracted services unknown yet	0.00	0.00	0.00	0	12,000	12,360	12,731	13,113	13,506
2-26-00-217	Postage & Freight - Bylaw	0.00	0.00	222.13	150	250	258	265	273	281
2-26-00-221	Bylaw Advertising	0.00	0.00	0.00	0	1,000	0	0	0	0
2-26-00-222	Bylaw Enforcement Costs	0.00	0.00	264.96	550	400	412	424	437	450
2-26-00-510	Bylaw Enforcement Goods & Materials	0.00	0.00	336.14	345	350	361	371	382	394
**	TOTAL BYLAW EXPENSE	0.00	0.00	823.23	1,045	14,000	13,390	13,792	14,205	14,632

General Ledger	Description	2020	2021	2022	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual (unaudited)	Budget	Budget	Forecast	Forecast	Forecast	Forecast
						3% Increase	3% Increase	3% Increase	3% Increase	3% Increase
PUBLIC WORKS EXPENSE										
2-32-00-110	Salaries & Wages PW	24,964.91	20,559.24	21,127.45	17,912	20,000	20,600	21,218	21,855	22,510
2-32-00-111	Honorarium (PW)	0.00	450.00	500.00	500	500	515	530	546	563
2-32-00-115	Salaries & Wages Casual PW	9,240.00	3,990.00	2,457.00	2,205	5,000	5,150	5,305	5,464	5,628
2-32-00-130	Employer Contributions Source PW	2,213.97	1,571.79	1,774.83	1,805	2,400	2,472	2,546	2,623	2,701
2-32-00-131	Employer Benefits PW	3,328.83	1,660.74	1,978.83	2,350	2,500	2,575	2,652	2,732	2,814
2-32-00-135	WCB	0.00	0.00	785.73	600	750	773	796	820	844
2-32-00-211	Travel & Subsistence PW	0.00	0.00	156.86	0	200	206	212	219	225
2-32-00-213	Health & Safety Training - PW	0.00	0.00	631.34	2,020	2,000	2,060	2,122	2,185	2,251
2-32-00-215	Telecommunications PW	2,516.61	2,413.72	2,173.95	2,675	2,400	2,472	2,546	2,623	2,701
2-32-00-217	Freight & Postage PW	405.97	47.00	989.70	75	1,000	1,030	1,061	1,093	1,126
2-32-00-221	Advertising/Printing/Subscriptions PW	0.00	0.00	0.00	0	0	0	0	0	0
2-32-00-250	Contracted Services PW	593.16	575.88	7,917.17	580	3,000	3,090	3,183	3,278	3,377
2-32-00-270	CN Services PW	130.00	130.00	130.00	130	130	134	138	142	146
2-32-00-274	Insurance PW	5,502.50	2,766.29	1,707.65	1,710	3,000	3,090	3,183	3,278	3,377
2-32-00-510	Goods, Supplies & Materials PW	57,767.39	10,321.57	43,597.73	64,575	40,000	41,200	42,436	43,709	45,020
2-32-00-521	Fuel & Oil PW	5,852.51	5,889.35	8,688.24	7,500	8,000	8,240	8,487	8,742	9,004
2-32-00-540	Utilities Heat PW	1,899.06	1,960.19	2,502.05	3,500	2,500	2,575	2,652	2,732	2,814
2-32-00-541	Utilities Power (Street/Shop) PW	56,566.70	49,068.68	53,526.40	53,500	52,000	53,560	55,167	56,822	58,526
2-32-00-543	Utilities Water/Sewer PW	0.00	0.00	4,935.69	0	5,000	5,150	5,305	5,464	5,628
2-32-00-762	Transfer to Capital PW	9,500.00	2,500.00	3,000.00	3,000	3,500	4,000	4,500	5,000	5,500
2-32-00-790	Amortization	37,124.31	37,734.24	40,008.62	12,500	40,000	40,000	40,000	40,000	40,000
**	TOTAL PUBLIC WORKS EXPENSE	217,605.92	141,638.69	198,589.24	177,137	193,880	198,891	204,038	209,324	214,754
STORM DRAINAGE EXPENSE										
2-37-00-250	Contracted Services - Storm Drainage	0.00	0.00	0.00	0	0	0	0	0	0
2-37-00-510	Goods & Equipment Repairs - Storm Drainage	1,200.00	0.00	1,280.00	3,500	2,000	2,060	2,122	2,185	2,251
2-37-00-762	Contribution to Capital - Storm Drainage	0.00	4,775.00	4,780.00	4,780	5,000	5,150	5,305	5,464	5,628
**	TOTAL STORM DRAINAGE EXPENSE	1,200.00	4,775.00	6,060.00	8,280	7,000	7,210	7,426	7,649	7,879
WATER EXPENSES										
2-41-00-110	Salaries & Wages Water	10,660.52	8,337.59	8,186.67	7,680	8,000	8,240	8,487	8,742	9,004
2-41-00-120	Salaries & Wages Casual Water	0.00	0.00	0.00	0	0	0	0	0	0
2-41-00-130	Employer Contributions Source Water	768.04	499.68	508.83	545	600	618	637	656	675
2-41-00-131	Employer Benefits Water	0.00	691.08	802.33	1,010	1,000	1,030	1,061	1,093	1,126
2-41-00-211	Travel & Subsistence Water	0.00	0.00	1,910.86	1,920	2,400	2,472	2,546	2,623	2,701
2-41-00-215	Telecommunications - Water	1,082.95	1,783.16	1,919.00	2,500	2,000	2,060	2,122	2,185	2,251
2-41-00-217	Freight & Postage - Water	0.00	108.70	1,322.52	715	1,500	1,545	1,591	1,639	1,688
2-41-00-250	Contracted Services Water	7,637.76	12,749.35	27,368.68	12,750	9,000	9,270	9,548	9,835	10,130
2-41-00-270	Licenses & Permits Water	0.00	0.00	0.00	0	0	0	0	0	0
2-41-00-274	Insurance Water	3,597.79	2,166.66	2,318.34	2,320	4,700	4,841	4,986	5,136	5,290
2-41-00-350	ACE Regional Water Purchase	67,445.01	55,734.80	46,072.80	55,750	50,000	51,500	53,045	54,636	56,275
2-41-00-510	Goods, Supplies & Materials Water	9,055.87	9,578.71	12,536.42	25,500	15,000	11,000	11,500	12,000	12,500
2-41-00-540	Utilities Heat Water Plant	1,614.03	1,965.10	2,091.01	2,600	2,000	2,060	2,122	2,185	2,251
2-41-00-541	Utilities Power Water Plant	6,221.85	6,418.98	6,521.29	7,000	7,000	7,210	7,426	7,649	7,879
2-41-00-762	Transfer to Reserves Water	0.00	2,500.00	0.00	2,500	15,454	24,878	25,624	26,393	27,185
2-41-00-790	Amortization Expense - Water	68,111.39	68,111.39	68,111.39	66,900	68,000	68,000	68,000	68,000	68,000
2-41-00-830	Debt Interest Water	0.00	0.00	0.00	0	0	0	0	0	0
2-41-00-831	Debt Principal Water	0.00	0.00	0.00	0	0	0	0	0	0
2-41-00-840	750-Capital ACE Water Contribution	0.00	37,400.00	28,050.00	28,050	8,900	0	0	0	0
**	TOTAL WATER EXPENSES	176,195.21	208,045.20	207,720.14	217,740	215,554	215,324	219,913	224,626	229,465

General Ledger	Description	2020	2021	2022	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual (unaudited)	Budget	Budget	Forecast	Forecast	Forecast	Forecast
						3% Increase	3% Increase	3% Increase	3% Increase	3% Increase
SEWER EXPENSE										
2-42-00-110	Salaries & Wages Sewer	6,222.81	5,846.00	7,445.75	7,680	8,000	8,240	8,487	8,742	9,004
2-42-00-130	Employer Contributions Source Sewer	444.90	330.85	508.84	545	550	567	583	601	619
2-42-00-131	Employer Benefits Sewer	0.00	239.80	814.05	1,010	1,000	1,030	1,061	1,093	1,126
2-42-00-211	Travel / subsistence			47.62						
2-42-00-215	Freight/Phone/Postage Sewer	0.00	0.00	27.91	75	75	77	80	82	84
2-42-00-250	Contracted Services Sewer	0.00	0.00	10,093.28	570	500	515	530	546	563
2-42-00-274	Insurance Sewer	1,349.17	1,439.63	1,540.42	1,550	2,000	2,060	2,122	2,185	2,251
2-42-00-510	Goods, Supplies & Materials Sewer	2,240.00	11,237.50	3,003.67	55,500	12,000	12,500	13,000	13,500	14,000
2-42-00-541	Utilities Power Sewer Lift Stations	5,915.23	6,486.88	6,236.13	7,000	7,000	7,210	7,426	7,649	7,879
2-42-00-762	Transfer to Capital Sewer	10,000.00	2,500.00	2,500.00	2,500	2,500	2,575	2,652	2,732	2,814
2-42-00-790	Amortization Expense - Sewer	33,133.75	33,133.75	33,483.75	26,000	33,000	33,990	35,010	36,060	37,142
**	TOTAL SEWER EXPENSE	59,305.86	61,214.41	65,701.42	102,430	66,625	68,764	70,952	73,190	75,481
GARBAGE EXPENSE										
2-43-00-110	Salaries & Wages Garbage	19,363.52	16,132.26	22,373.67	17,915	18,000	18,540	19,096	19,669	20,259
2-43-00-120	Salaries & Wages Casual Garbage	0.00	0.00	2,457.00	2,205	2,400	2,472	2,546	2,623	2,701
2-43-00-130	Employer Contributions Source Garbage	1,361.12	947.62	1,384.32	1,805	1,500	1,545	1,591	1,639	1,688
2-43-00-131	Employer Benefits Garbage	0.00	1,010.70	2,000.47	2,350	2,400	2,472	2,546	2,623	2,701
2-43-00-135	WCB	0.00	0.00	283.68	470	500	515	530	546	563
2-43-00-250	Contracted Services Garbage	27,050.73	26,185.45	(16,394.63)	26,500	27,000	27,810	28,644	29,504	30,389
	Cardboard recycling					3,000	3,090	3,183	3,278	3,377
2-43-00-274	Insurance Garbage	380.94	0.00	0.00	0	0	0	0	0	0
2-43-00-510	Goods, Supplies & Materials Garbage	0.00	209.14	109.78	1,050	500	515	530	546	563
2-43-00-521	Fuel & Oil Garbage	0.00	0.00	0.00	0	0	0	0	0	0
xxxxxx	Landfill closure			0.00	0	10,000	10,000	10,000	10,000	10,000
2-43-00-760	Capital Purchase Garbage	0.00	0.00	0.00	0	0	0	0	0	0
2-43-00-762	Transfer to Capital Garbage	18,500.00	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	0.00	17,950.00	19,100.00	18,100	18,000	18,540	19,096	19,669	20,259
2-43-00-770	Contrib. to Local Government	0.00	0.00	0.00	0	0	0	0	0	0
2-43-00-790	Amortization Expense - Garbage	2,164.43	2,164.43	1,335.83	2,165	1,500	1,545	1,591	1,639	1,688
2-43-00-840	MSI Cap-Garbage	0.00	0.00	0.00	0	0	0	0	0	0
**	TOTAL GARBAGE EXPENSE	68,820.74	69,599.60	32,650.12	73,560	86,300	89,044	91,855	94,736	97,688
FCSS EXPENSE										
2-51-00-351	FCSS Requisition	1,837.75	1,838.75	1,837.75	1,840	1,840	1,840	1,840	1,895	1,952
**	TOTAL FCSS EXPENSE	1,837.75	1,838.75	1,837.75	1,840	1,840	1,840	1,840	1,895	1,952
PLANNING EXPENSE										
2-61-00-250	General Services Contracted	0.00	0.00	0.91	0	2,000	0	0	0	0
2-61-00-250	Contracted Services	767.00	0.00	0.00	0	30,000	0	0	0	0
2-61-00-510	General Goods, Supplies and Materials	0.00	0.00	0.00	30,000	0	0	0	0	0
**	TOTAL PLANNING EXPENSE	767.00	0.00	0.91	30,000	32,000	0	0	0	0
LAND PURCHASES EXPENSE										
2-66-00-510	Lands Goods, Supplies and Materials	0.00	0.00	0.00	2,500	2,500	0	0	0	0
2-66-00-710	Land Purchase	0.00	0.00	0.00	0	0	0	0	0	0
2-66-00-911	Land Title Costs	0.00	0.00	0.00	100	100	100	100	100	100
**	TOTAL LAND PURCHASES EXPENSE	0.00	0.00	0.00	2,600	2,600	100	100	100	100

General Ledger	Description	2020	2021	2022	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual (unaudited)	Budget	Budget	Forecast	Forecast	Forecast	Forecast
						3% Increase	3% Increase	3% Increase	3% Increase	3% Increase
RECREATION EXPENSES										
2-72-00-111	Honorarium (Recreation Park)	0.00	0.00	0.00	0	0	0	0	0	0
2-72-00-115	Salaries & Wages Casual Recreation	0.00	3,675.00	4,914.00	4,410	5,000	5,150	5,305	5,464	5,628
2-72-00-130	Employer Contributions Source Recreation	0.00	0.00	431.97	1,270	500	515	530	546	563
2-72-00-131	Employer Benefits Recreation	0.00	0.00	0.00	0	0	0	0	0	0
2-72-00-135	WCB Rec Park	0.00	0.00	352.90	549	500	515	530	546	563
2-72-00-213	Health & Safety Training - Rec	0.00	0.00	946.71	1,515	1,000	1,030	1,061	1,093	1,126
2-72-00-215	Freight/Phone/Postage Recreation	811.90	1,646.61	2,026.25	1,650	2,000	2,060	2,122	2,185	2,251
2-72-00-221	Printing/Advertising/Subscriptions	380.00	0.00	795.00	550	500	515	530	546	563
2-72-00-234	Training Recreation	0.00	0.00	0.00	0	0	0	0	0	0
2-72-00-250	Contracted Services Recreation	0.00	11,136.40	10,596.48	10,000	10,000	10,000	10,000	10,000	10,000
2-72-00-251	Campground Registration site fees	0.00	2,241.00	2,740.78	4,950	3,000	3,000	3,000	3,000	3,000
2-72-00-255	Maintenance Sports Grounds	0.00	0.00	0.00	0	2,000	2,060	2,122	2,185	2,251
2-72-00-274	Insurance Recreation	1,191.66	2,355.45	1,266.56	1,270	2,500	2,575	2,652	2,732	2,814
2-72-00-510	Goods, Materials & Supplies Recreation	0.00	16,082.43	26,176.84	28,000	17,000	17,500	18,000	18,500	19,000
2-72-00-521	Fuel and Oil Park	352.16	842.42	1,596.50	1,700	1,800	1,854	1,910	1,967	2,026
2-72-00-540	Utilities Heat Park Building	1,066.84	1,194.28	987.47	1,500	1,000	1,030	1,061	1,093	1,126
2-72-00-541	Utilities Power Park Grounds	1,530.30	4,499.81	5,459.62	4,600	5,000	5,150	5,305	5,464	5,628
2-72-00-543	Water / Sewer			118.14		150	155	159	164	169
2-72-00-591	Concessions Park Grounds	0.00	0.00	659.18	1,200	1,000	1,030	1,061	1,093	1,126
2-72-00-592	Firewood - Recreation Park	0.00	2,728.57	2,600.00	3,000	3,000	3,090	3,183	3,278	3,377
2-72-00-760	Contribution to Capital	0.00	0.00	0.00	0	0	0	0	0	0
2-72-00-762	Transfer to Capital Recreation	5,000.00	1,000.00	1,500.00	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	0.00	0	0	0	0	0	0
2-72-00-770	Donations Recreation	0.00	0.00	2,495.08	1,000	0	0	0	0	0
2-72-00-790	Amortization Expense - Recreation	9,996.31	9,996.31	11,655.85	8,450	12,000	12,000	12,000	12,000	12,000
**	TOTAL RECREATION E XPENSES	20,329.17	57,398.28	77,319.33	77,114	69,950	71,729	73,530	75,356	77,207
CULTURE EXPENSES										
2-74-00-110	Honorairums (Library/Museum)	0.00	0.00	0.00	0	0	0	0	0	0
2-74-00-120	Wages- Museum & Library	0.00	0.00	0.00	0	0	0	0	0	0
2-74-00-221	Printing/Advertising/Subscriptions	0.00	1,338.52	195.77	150	200	206	212	219	225
2-74-00-250	Contracted Services Library/Museum	0.00	0.00	0.00	0	0	0	0	0	0
2-74-00-274	Insurance Cultural Organization	0.00	4,870.86	1,898.00	1,900	2,800	2,884	2,971	3,060	3,151
2-74-00-300	Regional Library Requisition	1,166.29	1,166.29	1,150.60	1,168	1,168	1,202	1,238	1,275	1,313
2-74-00-350	Local Municipal Library Grant	3,500.00	3,500.00	3,500.00	3,500	3,500	3,500	3,500	3,500	3,500
2-74-00-415	Donations - Museum	75.00	0.00	0.00	0	0	0	0	0	0
2-74-00-510	Goods & Materials Library/Museum/Culture	100.00	0.00	254.55	255	250	258	265	273	281
2-74-00-540	Utilities Heat Museum	3,116.16	3,839.08	4,071.74	5,125	4,000	4,120	4,244	4,371	4,502
2-74-00-541	Utilities Power Museum	1,539.91	1,684.16	1,680.30	1,855	1,800	1,854	1,910	1,967	2,026
2-74-00-543	Utilities (water, sewer, garbage) Museum	0.00	0.00	1,276.56	0	1,500	1,545	1,591	1,639	1,688
**	CULTURE EXPENSES	9,497.36	16,398.91	14,027.52	13,953	15,218	15,569	15,931	16,303	16,688
***	TOTAL EXPENSES	826,597.93	819,040.54	868,594.61	1,002,859.59	978,322	866,552	859,531	879,263	900,315
****	SUPLUS/(DEFICIT)	(95,466.17)	(78,684.93)	(19,998.22)	(121,398)	(74,100)	(174,095)	(148,693)	(149,463)	(150,954)

\$ 113,850.00 \$ 153,000
Total amortization that was not included in the 2022 final budget