

REQUEST FOR DECISION

RFD#: 2022-MR-19	Date: April 14, 2022
Meeting#: CM041122	Originator: Mokles Rahman
RFD TITLE: Bylaw No. 926, 2022 – Annual 5 Year Financial Plan (2022 – 2026)	

RECOMMENDATION / RESOLUTION:

THAT Council approve the first, second and third readings for Bylaw No. 926, 2022 - A Bylaw to Adopt a Financial Plan for 2022 - 2026.

BACKGROUND:

All municipalities must adopt a property tax bylaw each year. The property tax bylaw must be adopted after the annual budget (financial plan) has been approved by Council. The rationale is that based on the tax revenue requirements in the annual budget, the District will set its' municipal tax rates to raise the required revenue from the nine different classes of properties. The annual tax rate bylaw must be adopted before May 15th of each year. This year the deadline is May 16, 2022.

The Planning period for the Financial Plan must include the current fiscal year and the next four fiscal years (a five-year plan). In addition to the financial information, the plan must include objectives and policies for the fiscal year regarding the distribution of the funding sources, the distribution of property taxes amongst the various property classes, and the use of any permissive tax exemptions.

DISCUSSION:

Council received the annual Operating and Capital Budget for discussion on March 14, 2022. Administration considered a two percent (2%) property tax increase in all types of properties. It may be mentioned here that there were no property taxes increase for the last several years.

Please note that the amount requisitioned from the Peace River Regional District for such services as 911, Solid Waste, and the Peace River Regional Hospital District has increased.

FINANCIAL:

The proposed 2022 budget for the District of Hudson's Hope is \$7,995,625. This is based on the combined Operating Budget of \$5,601,125 and Capital Budget of \$2,394,500.

Based on BC Assessment, as of March 31, 2022, the overall property tax requisition for 2022 is \$2,457,155, of which \$344,091 is the residential requisition. This property tax requisition is the updated number, which was different in the Draft Operating Budget submitted on March 14, 2022.

For comparative purposes, the 2021 budget was \$7,919,743 and the 2020 budget was \$7,299,954. The overall property tax requisition in 2021 was \$2,310,684 of which \$332,696 was the residential requisition so residential taxes will be increased by 2% in 2022.

OTHER:

Prior to adopting the financial plan, the District must undertake public consultation. The level of public consultation is not defined in legislation but should at a minimum provide residents in Hudson's Hope the opportunity to review, comment, and pose questions at a local government meeting. The administration issued a PSA on March 15, 2022 to notify the residents about 2022 Operating and Capital Budget and requested them to provide feedback to Administration. Furthermore, this 5-year financial plan is being posted on the District website with the Council Agenda for April 25, 2022 meeting.

ATTACHMENT(S)

1. Bylaw No. 926, 2022 Financial Plan for 2022 - 2026.
2. Schedule A: Financial Plan Summary (2022 – 2026).
3. Schedule B: Bylaw Statement of Objectives and Policies for the years 2022 to 2026.

Prepared by:



Mokles Rahman, CAO



BYLAW NO. 926, 2022

A Bylaw to Adopt a Financial Plan for 2022 to 2026

WHEREAS section 165 of the *Community Charter* requires the adoption of an annual financial plan by bylaw and the financial plan is to include the current year plus the following 4 years;

NOW THEREFORE the Council of the District of Hudson's Hope, in an open public meeting assembled, enacts as follows:

This Bylaw shall be cited as the "Annual Financial Plan Bylaw No. 926, 2022."

1. Schedule "A" which is attached to and forms part of this Bylaw, is adopted as the Financial Plan of the District of Hudson's Hope for the years 2022 to 2026.
2. Schedule "B" which is attached to and forms part of this Bylaw, is adopted as the Statement of Objectives and Policies of the District of Hudson's Hope for the years 2022 to 2026.
3. Annual Financial Plan Bylaw No. 920, 2021, is hereby repealed.

Read a First Time on this 25th day of April, 2022

Read a Second Time on this 25th day of April, 2022

Read a Third Time on this 25th day of April, 2022

Adoption of Bylaw on this _____ day of May, 2022

Dave Heiberg, Mayor

Jeanette McDougall, Corporate Officer

Certified a true copy of Bylaw No. 926, 2022
this _____ day of May 2022.

Corporate Officer

Bylaw 926, 2022 - Schedule A

5 Years Financial Plan Summary

	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
REVENUE					
Property Taxes	-2,457,155	-2,506,299	-2,556,425	-2,607,553	-2,659,704
Grants in Lieu	-1,944,214	-1,983,098	-2,022,760	-2,063,215	-2,104,479
Grants Other	-1,266,856	-1,292,193	-1,318,037	-1,344,398	-1,371,286
General Government Services	-49,500	-50,490	-51,500	-52,530	-53,580
ICBC	-142,411	-145,259	-148,164	-151,128	-154,150
Protective Services	-133,022	-135,682	-138,396	-141,164	-143,987
Bylaw	-10,250	-10,455	-10,664	-10,877	-11,095
Asset Management	-60,000	-61,200	-62,424	-63,672	-64,946
Public Works	0	0	0	0	0
Environmental & Public Health	-88,825	-90,602	-92,414	-94,262	-96,147
Auxiliary Facilities & Recreation	-155,050	-158,151	-161,314	-164,540	-167,831
Lands	-1,000	-1,020	-1,040	-1,061	-1,082
Economic Development	-1,200	-1,224	-1,248	-1,273	-1,299
Water	-167,750	-171,105	-174,527	-178,018	-181,578
Sewer	-83,643	-85,316	-87,022	-88,763	-90,538
General Operations Revenue	-\$ 6,560,876	-\$ 6,692,094	-\$ 6,825,936	-\$ 6,962,454	-\$ 7,101,703
CHANGE IN SURPLUS					
General Reserves Change	-767,868	-1,154,993	-2,112,822	-2,062,819	-977,315
Water Reserves Change	-566,062	-1,469,383	-1,672,771	-476,226	-679,751
Sewer Reserve Change	-100,819	-577,335	-378,882	-380,459	-282,069
Total Change in Surplus	-\$ 1,434,749	-\$ 3,201,711	-\$ 4,164,475	-\$ 2,919,504	-\$ 1,939,134
Total Revenue / Surplus	-\$ 7,995,625	-\$ 9,893,804	-\$ 10,990,410	-\$ 9,881,958	-\$ 9,040,838
OPERATION EXPENDITURES					
Council	170,237	173,641	177,114	180,656	184,270
Grant in AID	43,935	44,814	45,710	46,624	47,557
GGS	1,164,773	1,188,068	1,211,830	1,236,066	1,260,788
ICBC	87,633	89,386	91,174	92,997	94,857
Protective Services	414,084	422,366	430,813	439,429	448,218
Bylaw	62,599	63,851	65,128	66,431	67,759
Asset Management	17,300	17,646	17,999	18,359	18,726
Public Works	1,954,405	1,993,493	2,033,362	2,074,030	2,115,510
Environmental & Public Health	60,000	61,200	62,424	63,672	64,946
Auxiliary Facilities & Recreation	1,077,886	1,099,444	1,121,432	1,143,861	1,166,738
Lands	15,000	15,300	15,606	15,918	16,236
Economic Development	40,000	40,800	41,616	42,448	43,297
Water	333,812	340,488	347,298	354,244	361,329
Sewer	159,462	162,651	165,904	169,222	172,607
Total Operations Expense	\$ 5,601,125	\$ 5,713,147	\$ 5,827,410	\$ 5,943,958	\$ 6,062,838
CAPITAL EXPENDITURES					
General Capital Expenditures	1,969,500	2,380,657	3,363,000	3,338,000	2,278,000
Water Capital Expenditures	400,000	1,300,000	1,500,000	300,000	500,000
Sewer Capital Expenditures	25,000	500,000	300,000	300,000	200,000
Total Capital Expenditures	\$ 2,394,500	\$ 4,180,657	\$ 5,163,000	\$ 3,938,000	\$ 2,978,000
Total Expenditures	\$ 7,995,625	\$ 9,893,804	\$ 10,990,410	\$ 9,881,958	\$ 9,040,838

BYLAW No. 926, 2022 – Schedule B

In accordance with Section 165(3.1) of the *Community Charter*, the District is required to include in the Five-Year Financial Plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*;
2. The distribution of property taxes among the property classes, and
3. The use of permissive tax exemptions.

1. Funding Sources

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2022.

For the 2022 fiscal year Property taxes form the largest portion of revenue. As a revenue source, property taxation offers a number of advantages, for example, it is simple to administer, and it is fairly easy for residents to understand. It offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user-pay basis. These include services such as general administration, fire protection, police services, bylaw enforcement, and street lighting.

Grants in Lieu are the second-largest source of revenue with Grant in Lieu payments from BC Hydro Dam/Reservoir payments accounting for the largest percentage.

The third-largest source of Revenue is Other Grants which includes the Peace River Agreement (PRA) Grant, formerly known as Fair Share, and the Canada Community Building Fund (Gas Tax).

Objective

- To use Peace River Agreement Funding on Capital projects.
- To increase the proportion of revenue that is received from user fees and charges to ensure that users of the service are not being subsidized by non-users, especially with respect to water and sewer services.

Policies

- The District of Hudson's Hope will review all user fee levels to ensure they are adequately meeting both the capital and delivery costs of the service.
- The District will look at market comparable to see how competitive the District is.

Table 1: Sources of Revenue

REVENUE SOURCE 2021	DOLLAR VALUE	% OF REVENUE
Property Taxes	2,457,155	37.45
Grants in Lieu	1,944,214	29.63
Grants Other	1,266,856	19.31
User Fees & Charges	330,540	5.04
Parcel Tax	7,214	0.11
Other Sources	554,897	8.46
TOTAL	6,560,876	100.00

2. Distribution of Property Tax Rates

Table 2 outlines the distribution of property taxes among the property classes. The Utilities property class provides the largest proportion of property tax revenue. This is appropriate as this class forms the largest portion of the assessment base.

Objectives

- To have Property Class 2 (Utilities) close to the Provincial Average.
- To slowly raise the percentage of property tax rate for all classes.

Policies

- To compare the District against other municipalities within the Peace River Regional District and municipalities of similar size to see the percentage of property tax paid by each Property Class.
- Continue to maintain and encourage economic development initiatives.
- Regularly review and compare the District's distributions of tax burden relative to other BC municipalities.

Table 2: Distribution of Property Tax Rates

PROPERTY CLASS 2022	DOLLAR VALUE	% OF REV
1. RESIDENTIAL	344,091	14.30
2. UTILITIES	1,714,733	71.28
4. MAJOR INDUSTRY	15,645	0.65
5. LIGHT INDUSTRY	190,608	7.92
6. BUSINESS	132,379	5.50
8. REC/NON PROFIT	349	0.01
9. FARM TAXES	7,876	0.33
TOTAL	2,405,681	100.00
Other Taxes	51,474	
Municipal Property Tax Total	2,457,155	

3. Permissive Tax Exemptions

The District of Hudson's Hope has an existing permissive tax exemption (Bylaw No. 908, 2019 and amending Bylaw No. 919, 2020) that guides the administration and approval of permissive tax exemptions. Some of the eligibility criteria for permissive tax exemptions that are outlined in the policy include the following:

- The tax exemption must demonstrate benefit to the community and residents of the District of Hudson's Hope by enhancing the quality of life (economically, socially, and culturally) within the community.
- The goals, policies and principles of the organization receiving the exemption must not be inconsistent or in conflict with those of the District of Hudson's Hope.
- The organization receiving the exemption must be a registered non-profit society, as the support of the municipality will not be used for commercial and private gain.
- Permissive tax exemptions will be considered in conjunction with: (a) other assistance being provided by the District; (b) the potential demands for the District services or infrastructure arising from the property; and (c) the amount of revenue that the District will lose if the exemption is granted.

Objective

- The District of Hudson's Hope will continue with its current bylaw to provide permissive tax exemptions to non-profit societies.

Policies

- To continue encouraging the development of non-profit societies that provide services (as per its Property Tax Exemption Bylaws) to the communities by offering its Insurance Expansion Coverage Policy.
- To ensure that applicants continue to be eligible and qualify under the District's tax exemption guidelines.

GL CODE	2022 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
GENERAL GOVERNMENT SERVICES BUDGET					
TAXES REVENUE					
01-10-1000-4002	PENALTIES	-8,178	-10,000	-10,191	-10,000
01-10-1000-4003	INTEREST ON ARREARS	-3,203	-2,000	-1,294	-2,000
01-10-1000-4004	INTEREST ON DELINQUENT	-967	-1,000	-308	-1,000
01-10-1000-4101	RESIDENTIAL TAXES	-346,312	-332,696	-327,470	-344,091
01-10-1000-4102	UTILITIES TAXES	-1,570,034	-1,601,801	-1,601,801	-1,714,733
01-10-1000-4103	MAJOR INDUSTRY TAXES	-197,097	-195,050	-195,050	-206,252
01-10-1000-4104	BUSINESS TAXES	-141,705	-128,568	-128,568	-132,379
01-10-1000-4105	RECREATIONAL/NON PROFIT TAXES	-684	-803	-803	-349
01-10-1000-4106	FARM TAXES	-7,562	-7,565	-7,565	-7,876
01-10-1000-4107	TWELVE MILE ELECTRICAL EXTENSION	-2,536	-2,536	-2,536	-2,536
01-10-1000-4110	1% REVENUE GRANT TAX	-11,964	-11,695	-11,695	-11,860
01-10-1000-4111	3% FRANCHISE FEE	-13,715	-14,265	-14,265	-16,981
01-10-1000-4112	1% EASTLINK	0	-500	0	0
01-10-1000-4113	1% FORTIS	-4,295	-4,295	-4,572	-4,755
01-10-1000-4114	1% TELUS	-2,430	-2,430	-2,385	-2,342
	TOTAL TAXES REVENUE	-2,310,684	-2,315,204	-2,308,503	-2,457,155
GRANTS IN LIEU OF TAXES					
01-10-1001-4201	FEDERAL GOVERNMENT (PILT RCMP & CP)	-13,817	-13,500	-15,862	-16,130
01-10-1001-4202	PROVINCIAL GOVERNMENT (PILT BC LIQUOR)	-3,304	-3,300	-4,021	-3,969
01-10-1001-4203	BC HYDRO GRANT IN LIEU	-121,907	-136,897	-136,897	-140,048
01-10-1001-4204	BC HYDRO DAMS/RESERVOIR	-1,634,851	-1,716,474	-1,716,474	-1,784,067
	TOTAL GRANTS IN LIEU OF TAXES	-1,773,879	-1,870,171	-1,873,254	-1,944,214
GRANT REVENUE					
01-10-1003-4206	PEACE RIVER AGREEMENT (FAIR SHARE)	-700,284	-697,196	-698,487	-707,007
01-10-1003-4207	UNCONDITIONAL GRANT FUNDING	-311,198	-311,000	-313,000	-313,000
01-10-1003-4208	FEDERAL GAS TAX GRANT	-97,869	-97,849	-200,421	-97,849
01-10-1003-4210	PROV GRANTS- OTHER (NDI/COMM REC/COVID)	-499,000	0	0	-144,000
01-10-1003-4611	BCH - CMA PARTNERING RELATIONS (SITE C)	-10,029	-35,000	-6,237	-5,000
	TOTAL GRANT REVENUE	-1,618,380	-1,141,045	-1,218,145	-1,266,856
GENERAL GOVERNMENT SERVICES REVNEUE					
01-10-1005-4001	BANK INTEREST	-59,153	-35,000	-20,627	-30,000
01-10-1005-4322	INSURANCE % (NEW HRZN/REC COMM/SKI CLUB)	-1,000	-1,500	-1,000	-1,500
01-10-1005-4324	BULLETIN ADS	-7,110	-5,500	-7,340	-6,000
01-10-1005-4405	MISCELLANEOUS REVENUE	-40,740	-5,000	-10,364	-10,000
01-10-1005-4411	RETAIL SALES	-757	-750	-3,434	-2,000
	TOTAL GENERAL GOVERNMENT SERVICES	-108,760	-47,750	-42,765	-49,500
COLLECTION FOR OTHER GOVERNMENT					
01-10-1009-4115	SCHOOL TAX	-2,775,361	-2,816,542	-2,857,349	-2,933,957
01-10-1009-4116	PEACE RIVER REGIONAL DISTRICT	-195,447	-178,211	-178,134	-205,526
01-10-1009-4117	PEACE RIVER REGION HOSPITAL	-195,666	-231,193	-231,019	-239,161
01-10-1009-4118	BC ASSESSMENT AUTHORITY	-41,090	-39,284	-39,271	-39,849
01-10-1009-4119	MUNICIPAL FINANCE AUTHORITY	-82	-81	-81	-84
01-10-1009-4120	POLICING TAX	-114,140	-113,243	-111,445	-116,030
01-10-1009-5050	SCHOOL TAX	2,771,542	2,816,542	2,860,134	2,933,957
01-10-1009-5051	PEACE RIVER REGIONAL DISTRICT	195,510	178,211	179,048	205,526
01-10-1009-5052	PEACE RIVER REGION HOSPITAL	195,731	231,193	232,514	239,161
01-10-1009-5053	BC ASSESSMENT AUTHORITY	39,395	39,284	39,530	39,849
01-10-1009-5054	MUNICIPAL FINANCE AUTHORITY	82	81	82	84
01-10-1009-5055	POLICING TAX	113,600	113,243	110,800	116,030
	TOTAL COLLECTION FOR OTHER GOVERNMENT	-5,926	0	4,810	0
	TOTAL GENERAL GOVERNMENT REVENUE	-5,817,629	-5,374,170	-5,437,857	-5,717,725

GL CODE	2022 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
COUNCIL EXPENSES					
01-10-1002-5001	COUNCIL STIPENDS & RENUMERATION	85,501	89,693	84,693	90,084
01-10-1002-5006	INDEMNITIES BENEFITS	0	0	2,657	3,153
01-10-1002-5017	TRAVEL, MEETINGS, CONFERENCES	2,391	30,000	248	30,000
01-10-1002-5019	LOCAL MEETINGS	232	2,000	355	2,000
01-10-1002-5039	ELECTIONS/REFERENDUMS	0	2,500	0	18,000
01-10-1002-5100	COMMUNICATIONS - COUNCIL	6,284	7,000	6,598	7,000
01-10-1002-5106	PUBLICATIONS (HOSTING/PROMOTIONS)	884	4,000	1,475	4,000
01-10-1002-5107	LEGAL FEES	0	1,500	0	1,500
01-10-1002-5109	MEMBERSHIP & DUES	0	2,000	1,797	2,000
01-10-1002-5127	SCHOLARSHIP/GRAD EXPENSES	1,510	4,000	1,205	4,000
01-10-1002-5133	AWARDS - VOLUNTEER APPRECIATION	0	2,500	2,000	2,500
01-10-1002-5309	STAFF APPRECIATION	3,691	6,000	751	6,000
	TOTAL COUNCIL EXPENSES	100,492	151,193	101,779	170,237
GRANT EXPENSES					
01-10-1003-5038	GRANT IN AID (FINANCIAL ASSIT GRANTS)	20,591	50,700	12,944	33,935
01-10-1003-5708	PROVINCIAL GRANT EXPENSE (COVID)	68	428,671	4,706	10,000
	TOTAL GRANT EXPENSES	20,659	479,371	17,651	43,935
GENERAL GOVERNMENT SERVICES EXPENSES					
01-10-1005-5002	WAGES (GGS)	472,449	440,000	430,881	448,800
01-10-1005-5006	WAGES BENEFITS (GGS)	172,375	88,000	137,030	115,903
01-10-1005-5017	TRAVEL	3,985	10,000	1,091	10,000
01-10-1005-5018	TRAINING AND DEVELOPMENT	4,134	20,000	2,968	20,000
01-10-1005-5024	CUSTODIAN WAGES	51,210	56,100	47,282	53,000
01-10-1005-5034	BAD DEBT EXPENSE	7,163	0	0	0
01-10-1005-5100	COMMUNICATIONS - GGS	21,859	22,500	22,506	23,000
01-10-1005-5101	NATURAL GAS	7,134	7,200	8,009	7,500
01-10-1005-5102	ELECTRICITY	5,159	4,810	2,567	4,810
01-10-1005-5103	POSTAGE	4,959	6,000	5,697	6,200
01-10-1005-5105	ADVERTISING	1,651	2,000	1,112	2,000
01-10-1005-5106	PUBLICATIONS (HOSTING/PROMOTIONS)	65	1,000	1,207	1,000
01-10-1005-5107	LEGAL FEES	39,576	35,000	373	15,000
01-10-1005-5108	AUDIT FEES	38,829	45,000	39,000	40,000
01-10-1005-5109	MEMBERSHIP & DUES	4,369	4,500	2,612	4,500
01-10-1005-5110	INSURANCE	91,813	125,000	114,897	152,500
01-10-1005-5111	SUPPLIES	37,945	37,500	30,481	35,000
01-10-1005-5112	LICENCES & PERMITS	631	500	1,026	500
01-10-1005-5113	EQUIPMENT RENTALS & LEASES	37,785	40,000	33,832	40,000
01-10-1005-5117	PROTECTIVE CLOTHING/FIRST AID	1,116	500	0	500
01-10-1005-5118	BUILDING MAINTENANCE & REPAIRS	7,088	10,000	6,926	10,000
01-10-1005-5124	CONTRACT SERVICES (PHOTO COPIER MAINT)	55,539	60,000	57,975	60,000
01-10-1005-5128	SITE C EXPENSES	20,931	35,000	0	5,000
01-10-1005-5130	BANK CHARGES & PAYROLL COSTS	3,988	7,000	3,257	4,000
01-10-1005-5131	RETAIL SALES EXPENSE (GGS)	461	1,000	1,802	3,000
01-10-1005-5750	MFA PAYMENT: 12 MILE (INTEREST)	795	795	795	795
01-10-1005-5764	MFA PAYMENT: 12 MILE (PRINCIPLE)	1,765	1,765	1,765	1,765
01-10-1005-5774	CONTINGENCY FUND	73,369	150,000	43,996	100,000
	TOTAL GGS EXPENSES	1,168,144	1,211,170	999,086	1,164,773
	TOTAL GOVERNMENT SERVICES EXPENSES	1,289,296	1,841,734	1,118,516	1,378,944

GL CODE	2022 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
OTHER GOVERNMENT SERVICES EXPENSES					
ICBC REVENUE					
01-10-1006-4313	HUNTING & FISHING LICENCES REVENUE	-7,260	-7,500	-10,436	-8,000
01-10-1006-4319	TELUS TOWER RENTAL	-4,411	-4,411	-4,411	-4,411
01-10-1006-4320	ICBC COMMISSIONS	-128,570	-130,000	-125,728	-130,000
		-140,241	-141,911	-140,575	-142,411
ICBC EXPENSES					
01-10-1006-5002	WAGES (ICBC)	68,257	62,000	60,507	62,000
01-10-1006-5006	WAGES BENEFITS (ICBC)	1,289	12,400	16,514	14,633
01-10-1006-5017	TRAVEL	0	1,000	0	1,000
01-10-1006-5018	TRAINING AND DEVELOPMENT	0	2,000	0	2,000
01-10-1006-5131	RETAIL SALES EXPENSE (HUNTING & FISHING LIC)	6,926	7,500	9,814	8,000
	TOTAL OGS EXPENSES	76,472	84,900	86,836	87,633
	TOTAL ICBC	-63,769	-57,011	-53,739	-54,778
PROTECTIVE SERVICES BUDGET					
PROTECTIVE SERVICES REVENUE					
01-12-1200-4317	CANADA SUMMER STUDENT GRANT	0	-1,650	-1,995	0
01-12-1200-4318	OUT OF AREA RESPONSE REVENUE	-340	-11,500	-45,292	-11,500
01-12-1200-4405	MISC & OTHER GRANT REVENUE	-23,699	0	0	-121,522
	TOTAL PROTECTIVE SERVICES REVENUE	-24,039	-13,150	-47,287	-133,022
FIRE DEPT EXPENSES					
01-12-1200-5002	WAGES (PROT SERV)	97,270	91,000	89,652	94,600
01-12-1200-5003	WAGES CASUAL	6,653	12,000	30,608	55,000
01-12-1200-5006	WAGES BENEFITS (PROT SERV)	166	20,600	24,228	35,284
01-12-1200-5017	TRAVEL	2,166	12,500	8,381	3,500
01-12-1200-5018	TRAINING AND DEVENOPMENT	4,000	5,000	3,146	6,000
01-12-1200-5022	VOLUNTEER STIPEND	13,890	20,000	16,350	20,000
01-12-1200-5023	VOLUNTEER TRAINING COURSES & MATERIALS	1,463	12,000	7,272	12,000
01-12-1200-5100	COMMUNICATIONS - FIRE DEPT	15,054	15,500	14,244	16,000
01-12-1200-5101	NATURAL GAS	1,815	2,500	1,581	2,500
01-12-1200-5102	ELECTRICITY	977	1,500	1,424	1,600
01-12-1200-5109	MEMBERSHIP & DUES	904	1,000	725	1,000
01-12-1200-5110	INSURANCE VOLUNTEERS	5,019	5,600	3,202	5,600
01-12-1200-5112	LICENSES & PERMITS	880	1,000	1,312	1,400
01-12-1200-5113	EQUIPMENT RENTALS & LEASES	0	1,500	455	1,000
01-12-1200-5115	VEHICLE OPERATING & MAINTENANCE	22,016	25,000	6,045	25,000
01-12-1200-5120	MATERIALS & SUPPLIES	31,068	36,150	20,366	35,000
01-12-1200-5123	VEHICLE INSPECTIONS	7,208	9,000	7,473	9,000
01-12-1200-5124	CONTRACT SERVICES	18,316	19,000	4,700	19,000
01-12-1200-5200	O & M FIRE HALL	21,394	28,000	589	30,000
01-12-1200-5201	O & M FIRE EQUIPMENT	2,143	19,650	22,060	20,000
01-12-1200-5202	DUTY OFFICER	11,650	6,500	6,250	6,600
01-12-1200-5204	SCBA&C	4,551	2,500	3,839	4,200
01-12-1200-5207	OUT OF AREA RESPONSE EXPENSE	0	2,500	7,429	2,500
01-12-1200-5209	PUBLIC RELATIONS	851	3,100	1,906	3,100
	TOTAL FIRE DEPT EXPENSES	269,455	353,100	283,237	409,884
MUNICIPAL EMERGENCY PREPAREDNESS EXPENSES					
01-12-1201-5018	TRAINING AND DEVELOPMENT	0	2,000	0	2,000
01-12-1201-5100	COMMUNICATIONS - MEP	857	1,200	636	1,200
01-12-1201-5120	MATERIALS & SUPPLIES	447	1,000	64	1,000
	TOTAL MUNICIPAL EMERGENCY PREPAREDNESS EXPENSES	1,305	4,200	700	4,200
	TOTAL PROTECTIVE SERVICES EXPENSES	270,759	357,300	283,937	414,084

GL CODE	2022 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
BYLAW / ANIMAL CONTROL BUDGET					
BYLAW ENFORCEMENT REVENUE					
01-13-1300-4310	BUSINESS LICENCE FEES	-4,501	-5,000	-4,655	-5,000
01-13-1300-4311	BYLAW FINES	0	-250	0	-250
	TOTAL BYLAW ENFORCEMENT REVENUE	-4,501	-5,250	-4,655	-5,250
ANIMAL CONTROL REVENUE					
01-13-1301-4312	DOG LICENCES	-1,570	-2,000	-1,390	-2,000
	TOTAL BYLAW ENFORCEMENT REVENUE	-1,570	-2,000	-1,390	-2,000
BUILDING INSPECTION					
01-13-1302-4315	BUILDING PERMITS	-2,550	-1,500	-4,957	-3,000
	TOTAL BUILDING INSPECTION REVENUE	-2,550	-1,500	-4,957	-3,000
	TOTAL BYLAW REVENUE	-8,621	-8,750	-11,002	-10,250
BYLAW ENFORCEMENT EXPENSES					
01-13-1300-5018	TRAINING AND DEVENOPMENT	0	2,000	1,344	2,000
01-13-1300-5105	ADVERTISING	0	500	0	500
01-13-1300-5107	LEGAL FEES	694	2,000	0	2,000
01-13-1300-5109	MEMBERSHIP & DUES	0	0	0	200
01-13-1300-5120	MATERIALS & SUPPLIES	33	500	41	500
	TOTAL BYLAW ENFORCEMENT EXPENSES	727	5,000	1,385	5,200
ANIMAL CONTROL EXPENSES					
01-13-1301-5026	ANIMAL CONTROL CONTRACT WAGES	35,933	37,600	37,763	37,714
01-13-1301-5027	ANIMAL CONTROL EXPENSES	1,845	1,530	525	1,500
01-13-1301-5110	INSURANCE	2,090	2,142	2,134	2,185
01-13-1301-5120	MATERIALS & SUPPLIES	614	1,020	729	1,000
	TOTAL ANIMAL CONTROL EXPENSES	40,481	42,292	41,151	42,399
BUILDING INSPECTION EXPENSES					
01-13-1302-5124	CONTRACT SERVICES	11,934	17,748	13,919	15,000
	TOTAL BUILDING INSPECTION EXPENSES	11,934	17,748	13,919	15,000
	TOTAL BYLAW & BUILDING INSPECTION EXPENSES	53,143	65,040	56,455	62,599
PUBLIC WORKS BUDGET					
ASSET MANAGEMENT REVENUE					
01-14-1011-4209	ASSET MANGMT: FCM GRANT	0	-50,000	0	-50,000
01-14-1011-4329	ASSET MANGMT: BC GOVERNMENT GRANT	0	-10,000	0	-10,000
	TOTAL ASSET MANAGEMENT REVENUE	0	-60,000	0	-60,000
ASSET MANAGEMENT EXPENSES					
01-14-1011-5134	MUNISIGHT - ASSET PLANNING	16,051	0	0	0
01-14-1011-5135	MUNISIGHT - ASSET MANAGEMENT SERVICES	70,621	0	0	0
01-14-1011-5136	CONDITION ASSESSMENT - CCTV	0	0	0	0
01-14-1011-5112	LICENCES & PERMITS	0	17,120	1,248	17,300
	TOTAL ASSET MANAGEMENT EXPENSES	86,672	17,120	1,248	17,300

GL CODE	2022 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
PUBLIC WORKS BUDGET					
PUBLIC WORKS REVENUE					
01-14-1007-4303	CARIP GRANT	-10,462	-10,000	-5,546	0
01-14-1007-4317	CANADA SUMMER STUDENT GRANT	0	-1,650	-1,995	0
	TOTAL PUBLIC WORKS REVENUE	-10,462	-11,650	-7,541	0
PUBLIC WORKS ADMINISTRATION EXPENSES					
01-14-1007-5002	WAGES (DPW ADMIN)	879,330	900,000	653,044	900,000
01-14-1007-5003	WAGES CASUAL	245,129	200,000	227,608	230,000
01-14-1007-5004	WAGES OVERTIME (DPW ADMIN)	26,079	30,000	21,564	30,000
01-14-1007-5006	WAGES BENEFITS (DPW ADMIN)	32,006	220,000	183,325	230,105
01-14-1007-5017	TRAVEL	2,615	14,350	3,649	14,350
01-14-1007-5018	TRAINING AND DEVELOPMENT	7,588	15,888	7,130	15,000
01-14-1007-5029	OH & SAFETY EQUIPMENT	4,052	8,500	3,320	8,500
01-14-1007-5105	ADVERTISING	1,280	2,040	4,048	2,000
01-14-1007-5109	MEMBERSHIP & DUES	1,881	2,040	690	2,000
01-14-1007-5110	INSURANCE - FLEET	56,612	57,500	33,506	45,000
01-14-1007-5117	PROTECTIVE CLOTHING/FIRST AID	7,735	11,220	7,314	11,000
01-14-1007-5124	CONTRACT SERVICES	6,414	28,000	15,134	25,000
	TOTAL PW ADMINISTRATION EXPENSES	1,270,721	1,489,538	1,160,331	1,512,955
PUBLIC WORKS SHOP EXPENSES					
01-14-1400-5100	COMMUNICATIONS - PW SHOP	14,316	14,500	14,469	15,000
01-14-1400-5101	NATURAL GAS	12,332	11,000	11,554	12,000
01-14-1400-5102	ELECTRICITY	-3,043	4,000	1,433	4,000
01-14-1400-5112	LICENSES & PERMITS	1,378	1,200	1,162	1,200
01-14-1400-5300	O & M PUBLIC WORKS SHOP	38,470	61,000	34,140	65,000
	TOTAL PW SHOP EXPENSES	63,453	91,700	62,759	97,200
PUBLIC WORKS ROADS EXPENSES					
01-14-1401-5102	ELECTRICITY STREET LIGHTING	43,806	41,000	51,208	57,600
01-14-1401-5114	FUEL, OIL LUBRICANTS	52,260	74,149	72,742	75,000
01-14-1401-5122	REPLACEMENT PARTS & EQUIPMENT	48,676	46,500	38,799	46,500
01-14-1401-5123	VEHICLE INSPECTIONS	2,470	4,162	2,085	4,000
01-14-1401-5301	O & M ROADS	9,518	160,000	168,835	160,000
	TOTAL PW ROADS EXPENSES	156,731	325,811	333,668	343,100
AIRSTRIIP MAINTENANCE					
01-14-1402-5102	ELECTRICITY	139	150	139	150
01-14-1402-5302	O & M AIRSTRIIP	14,739	6,000	0	1,000
	TOTAL AIRSTRIIP MAINTENANCE	14,879	6,150	139	1,150
	TOTAL PUBLIC WORKS EXPENSES	1,505,783	1,913,199	1,556,897	1,954,405

GL CODE	2022 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
ENVIRONMENTAL & PUBLIC HEALTH BUDGET					
ENVIRONMENTAL SERVICES REVENUE					
01-15-1500-4301	RESIDENTIAL GARBAGE FEES	-84,887	-85,825	-84,608	-85,825
	TOTAL ENVIROMENTAL REVENUE	-84,887	-85,825	-84,608	-85,825
PUBLIC HEALTH REVENUE					
01-15-1600-4304	CEMETERY FEES	430	-2,300	-3,150	-3,000
	TOTAL PUBLIC HEALTH REVENUE	430	-2,300	-3,150	-3,000
	TOTAL ENVIRO & PUBLIC HEALTH REVENUE	-84,457	-88,125	-87,758	-88,825
ENVIRONMENTAL SERVICES EXPENSES					
01-15-1500-5115	VEHICLE OPERATING & MAINTENANCE	381	1,500	0	1,500
01-15-1500-5400	O & M ENVIRONMENTAL	12,068	10,000	3,676	5,000
01-15-1500-5401	LANDFILL FEES (CHETWYND)	27,118	32,000	28,401	32,000
01-15-1500-5402	LANDFILL CLEAN UP	8,441	11,000	6,580	11,000
	TOTAL ENVIRONMENTAL SERVICES EXPENSES	48,008	54,500	38,657	49,500
PUBLIC HEALTH EXPENSES					
01-15-1600-5500	CEMETERY EXPENSES	209	11,000	10,485	10,000
01-15-1600-5502	O & M PUBLIC HEALTH	129	500	10	500
	TOTAL PUBLIC HEALTH EXPENSES	338	11,500	10,495	10,500
	TOTAL ENVIRONMENTAL & HEALTH EXPENSES	48,346	66,000	49,152	60,000
ARENA BUDGET					
ARENA REVENUE					
01-17-1700-4401	DROP IN FEES	-1,161	-1,100	-904	-1,100
01-17-1700-4402	PASS FEES	-1,648	-1,500	-972	-1,500
01-17-1700-4404	RENTAL FEES	-10,506	-10,000	-10,870	-10,000
01-17-1700-4405	MISCELLANEOUS REVENUE	-2,449	-500	-222	-500
01-17-1700-4411	RETAIL SALES	-449	-500	0	-500
	TOTAL ARENA REVENUE	-16,212	-13,600	-12,969	-13,600
ARENA EXPENSES					
01-17-1700-5031	SPECIAL EVENTS ARENA	86	2,000	0	2,000
01-17-1700-5100	COMMUNICATIONS - ARENA	4,009	4,200	4,418	4,400
01-17-1700-5101	NATURAL GAS	14,377	12,500	16,925	15,000
01-17-1700-5102	ELECTRICITY	35,189	30,000	40,411	30,000
01-17-1700-5111	SUPPLIES	1,775	2,000	473	2,000
01-17-1700-5131	RETAIL PURCHASES ARENA (VENDING/POP)	-433	2,000	0	500
01-17-1700-5900	O & M ARENA EXPENSES	31,385	40,000	53,072	85,000
	TOTAL ARENA EXPENSES	86,388	92,700	115,300	138,900

GL CODE	2022 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
SWIMMING POOL BUDGET					
SWIMMING POOL REVENUE					
01-17-1701-4401	DROP IN FEES	-701	-2,500	-1,038	-2,500
01-17-1701-4402	PASS FEES	-8,234	-10,000	-14,078	-15,000
01-17-1701-4403	LESSONS	0	-3,500	0	-3,500
01-17-1701-4404	RENTAL FEES	0	-400	-789	-400
01-17-1701-4317	CANADA SUMMER STUDENT GRANT	0	-5,000	-3,988	0
	TOTAL SWIMMING POOL REVENUE	-8,935	-21,400	-19,893	-21,400
SWIMMING POOL EXPENSES					
01-17-1701-5003	WAGES SEASONAL (POOL)	87,725	120,000	112,310	120,000
01-17-1701-5006	WAGES BENEFITS (PDW POOL)	0	24,000	8,304	8,873
01-17-1701-5017	TRAVEL	0	3,000	2,923	3,000
01-17-1701-5018	TRAINING AND DEVELOPMENT	878	5,000	1,284	5,000
01-17-1701-5100	COMMUNICATIONS - POOL	1,680	1,500	1,940	1,800
01-17-1701-5101	NATURAL GAS	13,598	14,000	17,714	17,000
01-17-1701-5102	ELECTRICITY	8,557	8,000	14,122	13,000
01-17-1701-5111	SUPPLIES	1,170	2,000	1,131	3,000
01-17-1701-5124	CONTRACT SERVICES	0	10,000	10,468	8,000
01-17-1701-5901	O & M POOL	22,665	66,300	51,080	55,000
	TOTAL SWIMMING POOL EXPENSES	136,273	253,800	221,275	234,673
VISITOR CENTER BUDGET					
VISITOR INFORMATION CENTER REVENUE					
01-17-1702-4205	TOURISM BC GRANT	-11,000	-10,000	-10,000	-15,000
01-17-1702-4411	RETAIL SALES	-801	-1,650	-587	-1,650
	TOTAL VISITOR INFORMATION CENTER REVENUE	-11,801	-11,650	-10,587	-16,650
VISITOR INFORMATION CENTER EXPENSES					
01-17-1702-5003	WAGES SEASONAL (INFO)	35,581	39,000	27,901	36,000
01-17-1702-5006	WAGES BENEFITS (INFO)	0	7,800	2,693	5,646
01-17-1702-5017	TRAVEL	0	0	0	0
01-17-1702-5018	INFO CTR TRAINING	0	0	595	1,500
01-17-1702-5100	COMMUNICATIONS - VIS CENT	4,557	4,600	3,791	4,600
01-17-1702-5102	ELECTRICITY	2,165	2,000	1,569	2,000
01-17-1702-5105	ADVERTISING - INFO CTR TOURISM	6,130	7,000	3,600	7,000
01-17-1702-5106	PUBLICATIONS (HOSTING/PROMOTIONS)	2,641	9,500	6,623	9,500
01-17-1702-5131	RETAIL SALES	0	1,000	0	1,000
01-17-1702-5903	O & M VISITORS CENTER	1,057	25,500	150	25,500
	TOTAL VISITOR INFORMATION CENTER EXPENSES	52,131	96,400	46,921	92,746
CURLING CLUB BUDGET					
CURLING CLUB REVENUE					
01-17-1703-4308	CURLING CLUB RENTAL/LEASE	0	-10,000	0	-10,000
	TOTAL CURLING CLUB REVENUE	0	-10,000	0	-10,000
CURLING CLUB EXPENSES					
01-17-1703-5100	COMMUNICATIONS - CURLING	2,772	2,800	2,752	2,800
01-17-1703-5101	NATURAL GAS	4,618	4,200	3,554	4,200
01-17-1703-5102	ELECTRICITY	2,685	3,500	1,366	3,500
01-17-1703-5906	O & M CURLING RINK	7,823	45,000	26,890	30,000
	TOTAL CURLING CLUB EXPENSES	17,898	55,500	34,563	40,500

GL CODE	2022 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
COMMUNITY HALL BUDGET					
COMMUNITY HALL REVENUE					
01-17-1704-4332	COMMUNITY HALL RENTALS	-700	-1,700	-820	-1,700
	TOTAL COMMUNITY HALL REVENUE	-700	-1,700	-820	-1,700
COMMUNITY HALL EXPENSES					
01-17-1704-5100	COMMUNICATIONS - COMM HALL	1,086	1,300	1,503	1,500
01-17-1704-5101	NATURAL GAS	2,111	3,000	3,391	3,200
01-17-1704-5102	ELECTRICITY	817	1,530	983	1,530
01-17-1704-5907	O & M COMMUNITY HALL	6,832	15,000	3,358	25,000
	TOTAL COMMUNITY HALL EXPENSES	10,845	20,830	9,235	31,230
LIBRARY BUDGET					
LIBRARY REVENUE					
01-17-1705-4307	LIBRARY IT MAINTENANCE COSTS	-9,599	-9,600	-9,599	-9,600
	TOTAL LIBRARY REVENUE	-9,599	-9,600	-9,599	-9,600
LIBRARY EXPENSES					
01-17-1705-5038	GRANT IN AID	122,314	123,537	129,954	126,008
01-17-1705-5119	BUILDING MAINTENANCE & REPAIRS	2,519	55,000	5,573	55,000
01-17-1705-5124	CONTRACT SERVICES (IT MNTHLY MAINT)	10,399	9,600	9,599	9,600
	TOTAL LIBRARY EXPENSES	135,232	188,137	145,126	190,608
PARK BUDGET					
PARK REVENUE					
01-17-1706-4203	BC HYDRO/TREE PROGRAM	0	0	0	-7,500
	TOTAL PARK REVENUE	0	0	0	-7,500
PARKS EXPENSES					
01-17-1706-5101	NATURAL GAS	426	500	512	600
01-17-1706-5102	ELECTRICITY	3,008	3,100	2,266	3,100
01-17-1706-5120	MATERIALS & SUPPLIES	7,343	10,200	7,913	12,200
01-17-1706-5132	TREE PROGRAM EXPENSES	1,039	1,000	1,000	5,000
01-17-1706-5902	O & M PARKS	14,643	30,000	17,132	30,000
	TOTAL PARKS EXPENSES	26,459	44,800	28,824	50,900
CAMPGROUNDS BUDGET					
CAMPGROUNDS REVENUE					
01-17-1707-4402	PASS FEES	-4,997	-6,000	-8,902	-6,000
01-17-1707-4405	MISCELLANEOUS REVENUE	-10,007	-6,500	-5,655	-6,500
01-17-1707-4406	ALWIN HOLLAND PASS	-1,850	-2,000	-2,616	-2,000
01-17-1707-4407	CAMERON LAKE PASS	-23,515	-25,000	-27,236	-27,500
01-17-1707-4409	DINOSAUR LAKE PASS	-10,445	-11,000	-11,103	-11,000
01-17-1707-4410	KING GETHING PASS	-1,001	-2,000	-2,585	-3,000
	TOTAL CAMPGROUNDS REVENUE	-51,815	-52,500	-58,097	-56,000
CAMPGROUNDS EXPENSES					
01-17-1707-5100	COMMUNICATIONS - CAMPGROUNDS	327	7,625	773	7,800
01-17-1707-5905	O & M CAMPGROUNDS	6,338	15,000	6,744	15,000
	TOTAL CAMPGROUNDS EXPENSES	6,665	22,625	7,517	22,800

GL CODE	2022 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
SPECIAL EVENTS BUDGET					
SPECIAL EVENTS REVENUE					
01-17-1708-4214	GRANTS - OTHER (CANADA DAY)	-1,300	-2,600	-1,700	-2,600
01-17-1708-4215	PROGRAM REGISTRATIONS	-350	-9,000	-2,250	-9,000
01-17-1708-4317	CANADA SUMMER STUDENT GRANT	0	-5,000	-5,666	0
01-17-1708-4330	WINTER FESTIVAL DONATIONS	-8,915	-6,500	-6,300	-6,500
01-17-1708-4331	DONATIONS	-625	-500	-50	-500
	TOTAL SPECIAL EVENTS REVENUE	-11,190	-23,600	-15,966	-18,600
SPECIAL EVENTS EXPENSES					
01-17-1708-5002	WAGES (REC)	62,673	64,800	70,253	66,096
01-17-1708-5003	WAGES CASUAL (REC)	0	15,000	11,496	13,860
01-17-1708-5006	WAGES BENEFITS (SEC)	1,943	15,960	20,500	18,045
01-17-1708-5017	TRAVEL	514	1,500	436	1,500
01-17-1708-5018	TRAINING AND DEVELOPMENT	392	3,000	588	3,000
01-17-1708-5030	SPECIAL EVENTS CONTRACT & FIT FOR LIFE	4,077	13,000	2,036	13,000
01-17-1708-5031	SPECIAL EVENTS EXPENSES	10,483	28,000	15,764	28,000
01-17-1708-5100	COMMUNICATIONS - SPECIAL EVENTS	1,426	1,500	2,073	2,200
01-17-1708-5109	MEMBERSHIP & DUES	405	500	357	500
01-17-1708-5308	WINTER FESTIVAL EXPENSES	10,616	15,000	4,455	20,000
01-17-1708-5311	SPECIAL PROJECTS: DESIGN & PRINTNG TRAIL MAPS	33	5,000	0	5,000
	TOTAL SPECIAL EVENTS EXPENSES	92,564	163,260	127,957	171,201
LANDS BUDGET					
LANDS					
01-18-1800-4316	LAND USE APPLICATION FEES	-1,600	-1,000	-4,437	-1,000
01-18-1800-4325	SITE C TECHNICAL SUPPORT	-366,140	0	-9,315	0
	TOTAL LANDS DEVELOPMENT REVENUE	-367,740	-1,000	-13,752	-1,000
LANDS					
01-18-1800-5034	BYLAW EXPENSE	2,589	5,000	5,960	5,000
01-18-1800-5107	LEGAL FEES	3,930	8,500	9,693	10,000
01-18-1800-5405	LUCAS SUBDIVISION - MARKETING/GRADING	8,135	4,000	0	0
		14,654	17,500	15,653	15,000
MUSEUM BUDGET					
MUSEUM EXPENSES					
01-17-1709-5038	GRANT IN AID	86,708	87,576	87,576	89,328
	TOTAL MUSEUM EXPENSES	86,708	87,576	87,576	89,328
NEW HORIZONS BUDGET					
NEW HORIZONS					
01-17-1711-5119	NEW HORIZONS BUILDING REPAIRS & MAINT	122	15,000	0	15,000
	TOTAL NEW HORIZONS RECPENES	122	15,000	0	15,000

GL CODE	2022 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
ECONOMIC DEVELOPMENT BUDGET					
ECONOMIC DEVELOPMENT REVENUE					
01-19-1900-4210	PROV GRANTS- OTHER (NDI/COMM REC)	-15,548	-15,000	0	0
01-19-1900-4405	MISCELLANEOUS REVENUE	-1,356	-1,200	-1,165	-1,200
	TOTAL ECON DEV REV	-16,904	-16,200	-1,165	-1,200
ECONOMIC DEVELOPMENT EXPENSES					
01-19-1900-5400	O & M ENVIRONMENTAL CTO SIGNS	1,203	11,000	12,099	40,000
	TOTAL ECON DEV EXP	1,203	11,000	12,099	40,000
WATER & TREATMENT BUDGET					
WATER TREATMENT & DISTRIBUTION REVENUE					
04-80-4001-4611	BCH - CMA PARTNERING RELATIONS	-2,934,665	0	-1,096,516	0
04-40-4000-4501	WATER - RESIDENTIAL CHARGES	-113,801	-115,250	-115,927	-115,250
04-40-4000-4502	WATER - COMMERCIAL WATER STAND CHARGES	-40,086	-40,000	-43,518	-40,000
04-40-4000-4503	WATER - RESIDENTIAL WATER STAND CHARGES	-5,933	-6,200	-5,995	-6,200
04-40-4000-4507	WATER - METERED CHARGES	-11,339	-8,500	-10,892	-8,500
04-40-4000-4512	WATER - DISCOUNTS	3,212	3,200	3,176	3,200
	TOTAL WATER TREATMENT & DIST REVENUE	-3,102,612	-166,750	-1,269,670	-166,750
WATER CONNECTION REVENUE					
04-40-4001-4504	CONNECTION & SERVICE CHARGES	0	-1,000	0	-1,000
	TOTAL WATER CONECTION REVENUE	0	-1,000	0	-1,000
	TOTAL WATER REVENUE	-3,102,612	-167,750	-1,269,670	-167,750
WATER TREATMENT & DISTRIBUTION EXPENSES					
04-40-4000-5002	WAGES (WATER)	49,118	65,000	86,080	65,000
04-40-4000-5004	WAGES OVERTIME (WATER)	26,406	35,000	41,733	40,000
04-40-4000-5006	WAGES BENEFITS (WATER)	792	13,000	23,751	15,812
04-40-4000-5017	TRAVEL	1,190	2,000	1,823	2,000
04-40-4000-5018	TRAINING AND DEVELOPMENT	4,470	6,500	1,618	8,000
04-40-4000-5100	COMMUNICATIONS - WATER	6,240	6,300	6,276	6,500
04-40-4000-5102	ELECTRICITY	58,747	65,000	69,158	65,000
04-40-4000-5112	LICENCES & PERMITS	913	1,500	1,159	1,500
04-40-4000-5107	LEGAL FEES	0	0	20,080	35,000
04-40-4000-5124	CONTRACT SERVICES	0	5,000	9,693	25,000
04-40-4000-5800	O & M WATER TREATMENT AND DISTRUBUTION	29,716	40,600	70,069	70,000
	TOTAL WATER TREATMENT EXPENSES	177,592	239,900	331,439	333,812
	TOTAL WATER EXPENSES	177,592	239,900	331,439	333,812

GL CODE	2022 BUDGET	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
WASTE WATER BUDGET					
WASTE WATER REVENUE					
05-50-5000-4405	MISCELLANEOUS REVENUE	-10,000	0	0	0
05-50-5000-4502	SEWER - RESIDENTIAL CHARGE	-69,549	-70,165	-70,115	-70,165
05-50-5000-4505	SEWER - LAGOON DUMPS	-3,375	-5,500	-4,625	-5,500
05-50-5000-4508	SEWER - METERED CHARGES	-4,709	-4,000	-4,866	-4,500
05-50-5000-4513	SEWER - DISCOUNTS	2,011	2,200	1,986	2,200
	TOTAL SEWER TREATMENT REVENUE	-85,622	-77,465	-77,619	-77,965
WASTE WATER COLLECTION REVENUE					
05-50-5001-4504	CONNECTION & SERVICE CHARGES	0	-1,000	0	-1,000
05-50-5001-4514	THOMPSON SEWER BYLAW NO# 877	-4,678	-4,678	-4,678	-4,678
	TOTAL WASTE WATER COLLECTION REVENUE	-4,678	-5,678	-4,678	-5,678
	TOTAL SEWER REVENUE	-90,300	-83,143	-82,297	-83,643
WASTE WATER EXPENSES					
05-50-5000-5002	WAGES (SEWER)	23,193	35,000	18,957	35,000
05-50-5000-5004	WAGES OVERTIME (SEWER)	18,234	20,000	19,445	20,000
05-50-5000-5006	WAGES BENEFITS (SEWER)	278	7,000	5,582	8,162
05-50-5000-5017	TRAVEL	0	1,500	0	1,500
05-50-5000-5018	TRAINING AND DEVELOPMENT	760	6,000	399	6,000
05-50-5000-5100	COMMUNICATIONS - SEWER	1,395	1,500	1,284	1,500
05-50-5000-5101	NATURAL GAS	1,422	1,700	1,647	1,700
05-50-5000-5102	ELECTRICITY	-5,334	1,020	-2,216	0
05-50-5000-5112	LICENCES & PERMITS	11,948	35,552	10,511	25,000
05-50-5000-5124	CONTRACT SERVICES	5,751	22,000	11,507	5,000
05-50-5000-5802	O & M SEWER & PIPING	32,018	55,600	39,906	55,600
	TOTAL WASTE WATER EXPENSES	89,666	186,872	107,022	159,462
	TOTAL SEWER EXPENSES	89,666	186,872	107,022	159,462
	TOTAL REVENUE	-9,773,256	-6,109,899	-7,226,834	-6,560,876
	TOTAL OPERATIONS EXPENSES	4,264,870	5,841,193	4,443,546	5,601,125
	NET INCOME (LOSS)	5,508,386	268,706	2,783,287	959,751
	CAPITAL ACQUIRED	3,118,212	2,078,550	2,021,221	2,394,500
	CHANGE IN SURPLUS	2,390,174	-1,809,844	762,067	-1,434,749

Attachment B - 2022 Financial Plan Summary

Attachment B - 2022 Financial Plan Summary				
INVESTMENT IN TCA	2022 Opening	Total Changes in Capital		2022 End Balances
INVESTED IN TANGIBLE CAP ASSETS GEN	13,714,378		1,219,500	14,933,878
INVESTED IN TANGIBLE CAP ASSETS WATER	8,289,234		170,000	8,459,234
INVESTED IN TANGIBLE CAP ASSETS SEWER	4,592,638		-110,000	4,482,638
	26,596,250	0	1,279,500	27,875,750
SURPLUS	2022 Opening	2022 Net (Income)	Total Changes in Surplus	2022 End Balances
SURPLUS- GENERAL FUND	4,503,851	1,201,632	-1,776,100	4,914,383
SURPLUS -WATER UTILITY FUND	21,831	-166,062	-170,000	85,769
SURPLUS- SANITARY SEWER FUND	75,793	-75,819	85,000	109,974
	4,601,475	959,751	-1,861,100	5,110,126
RESERVE FUNDS	2022 Opening	Total Changes in Reserves		2022 End Balances
RESERVE - PROTECTIVE SERVICES EQUIPMENT	879,876		-100,900	778,976
RESERVE - PUBLIC WORKS INFRASTRUCTURE & EQUIP	1,187,030		440,000	642,030
RESERVE - TAX SALE PROPERTIES	222,401		0	222,401
RESERVE - SEWER INFRASTRUCTURE & EQUIPMENT	82,918		25,000	82,918
RESERVE - WATER INFRASTRUCTURE & EQUIPMENT	127,918		400,000	127,918
RESERVE - GENERAL OFFICE EQUIPMENT	142,590		-62,500	80,090
RESERVE - LAND	197,835		0	197,835
RESERVE - COMMUNITY HALL	121,587		-120,000	1,587
	2,962,156	0	581,600	2,133,756
SPECIAL RESERVES	2022 Opening	Total Changes		2022 End Balances
MFA SINKING FUND SURPLUS	76,551			76,551
MFA DEBT RESERVE REFUND - WATER	148,142			148,142
	224,694	0	0	224,694
TOTAL ACCUMULATED SURPLUS	34,384,574			35,344,325
		2022 NET CHANGE		959,751