



BYLAW NO. 936, 2023

A Bylaw to Adopt a Financial Plan for 2023 to 2027

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. 936, 2023."


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 2023 to 2027.
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 2023 to 2027.
3. Annual Financial Plan Bylaw No. 926, 2022, is hereby repealed.

Read a First Time on this 11th day of April, 2023
Read a Second Time on this 11th day of April, 2023
Read a Third Time on this 11th day of April, 2023

Adoption of Bylaw on this 24th day of April, 2023



Dave Heiberg, Mayor



Mokles Rahman, Chief Administrative Officer

Certified a true copy of Bylaw No. 936, 2023
this _____ day of April, 2023.

Chief Administrative Officer

Schedule A

2023 Annual Financial Plan Summary

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
REVENUE					
Property Taxes	-2,758,495	-2,813,665	-2,869,939	-2,927,337	-2,985,884
Grants in Lieu	-2,041,321	-2,082,148	-2,123,791	-2,166,267	-2,209,592
Grants Other	-2,327,314	-2,373,860	-2,421,337	-2,469,764	-2,519,160
General Government Services	-61,250	-62,475	-63,725	-64,999	-66,299
ICBC	-122,411	-124,859	-127,356	-129,904	-132,502
Protective Services	-27,750	-28,305	-28,871	-29,449	-30,037
Bylaw	-11,450	-11,679	-11,913	-12,151	-12,394
Asset Management	-10,000	-10,200	-10,404	-10,612	-10,824
Public Works	-2,250	-2,295	-2,341	-2,388	-2,435
Environmental & Public Health	-88,825	-90,602	-92,414	-94,262	-96,147
Auxiliary Facilities & Recreation	-221,750	-226,185	-230,709	-235,323	-240,029
Lands	-642,315	-655,161	-668,265	-681,630	-695,262
Economic Development	-112,500	-114,750	-117,045	-119,386	-121,774
Water	-142,750	-145,605	-148,517	-151,487	-154,517
Sewer	-634,278	-646,964	-659,903	-673,101	-686,563
General Operations Revenue	-\$ 9,204,660	-\$ 9,388,753	-\$ 9,576,528	-\$ 9,768,059	-\$ 9,963,420
CHANGE IN SURPLUS					
General Reserves Change	436,773	-1,346,452	-380,481	891,710	1,280,144
Water Reserves Change	-320,250	-1,714,455	-1,818,744	-223,119	-727,581
Sewer Reserve Change	-240,884	203,999	14,079	324,360	134,847
Total Change in Surplus	-\$ 124,361	-\$ 2,856,908	-\$ 2,185,146	\$ 992,951	\$ 687,410
Total Revenue / Surplus	-\$ 9,329,021	-\$ 12,245,661	-\$ 11,761,674	-\$ 8,775,108	-\$ 9,276,010
OPERATION EXPENDITURES					
Council	163,500	166,770	170,105	173,508	176,978
Grant in AID	51,339	52,366	53,414	54,482	55,571
GGS	1,206,550	1,230,681	1,255,295	1,280,401	1,306,009
ICBC	91,780	93,616	95,488	97,398	99,346
Protective Services	570,275	581,681	593,314	605,180	617,284
Bylaw	65,599	66,911	68,249	69,614	71,007
Asset Management	17,300	17,646	17,999	18,359	18,726
Public Works	2,029,600	2,070,192	2,111,596	2,153,828	2,196,904
Environmental & Public Health	63,000	64,260	65,545	66,856	68,193
Auxiliary Facilities & Recreation	1,034,915	1,055,614	1,076,726	1,098,260	1,120,226
Lands	25,000	25,500	26,010	26,530	27,061
Economic Development	120,000	122,400	124,848	127,345	129,892
Water	353,000	360,060	367,261	374,606	382,099
Sewer	140,162	142,965	145,824	148,741	151,716
Total Operations Expense	\$ 5,932,021	\$ 6,050,661	\$ 6,171,674	\$ 6,295,108	\$ 6,421,010
CAPITAL EXPENDITURES					
General Capital Expenditures	2,552,000	4,395,000	3,490,000	2,280,000	1,955,000
Water Capital Expenditures	110,000	1,500,000	1,600,000	0	500,000
Sewer Capital Expenditures	735,000	300,000	500,000	200,000	400,000
Total Capital Expenditures	\$ 3,397,000	\$ 6,195,000	\$ 5,590,000	\$ 2,480,000	\$ 2,855,000
Total Expenditures	\$ 9,329,021	\$ 12,245,661	\$ 11,761,674	\$ 8,775,108	\$ 9,276,010

BYLAW No. 936, 2023 – 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 2023.

For the 2023 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 include 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 2023	DOLLAR VALUE	% OF REV
Property Taxes	2,758,495	29.97
Grants in Lieu	2,041,321	22.18
Grants Other	2,327,314	25.28
User Fees & Charges	856,175	9.30
Parcel Tax	4,678	0.05
Other Sources	1,216,676	13.22
TOTAL	9,204,660	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 2023	DOLLAR VALUE	% OF REV
1. RESIDENTIAL	388,394	14.36
2. UTILITIES	1,925,581	71.19
4. MAJOR INDUSTRY	16,796	0.62
5. LIGHT INDUSTRY	218,306	8.07
6. BUSINESS	147,496	5.45
8. REC/NON PROFIT	362	0.01
9. FARM TAXES	8,013	0.30
TOTAL	2,704,949	100.00
Other Taxes	53,546	
Municipal Property Tax Total	2,758,495	

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.

Schedule B - Operating Budget Detail

GL CODE	2023 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET
GENERAL GOVERNMENT SERVICES BUDGET					
TAXES REVENUE					
01-10-1000-4002	PENALTIES	(10,191)	(10,000)	(11,346)	(10,000)
01-10-1000-4003	INTEREST ON ARREARS	(1,294)	(2,000)	(1,492)	(1,500)
01-10-1000-4004	INTEREST ON DELINQUENT	(308)	(1,000)	(340)	(400)
01-10-1000-4101	RESIDENTIAL TAXES	(327,470)	(344,091)	(343,896)	(388,394)
01-10-1000-4102	UTILITIES TAXES	(1,601,801)	(1,714,733)	(1,714,733)	(1,925,581)
01-10-1000-4103	MAJOR INDUSTRY TAXES	(195,050)	(206,252)	(206,252)	(235,102)
01-10-1000-4104	BUSINESS TAXES	(128,568)	(132,379)	(132,379)	(147,496)
01-10-1000-4105	RECREATIONAL/NON PROFIT TAXES	(803)	(349)	(349)	(362)
01-10-1000-4106	FARM TAXES	(7,565)	(7,876)	(7,876)	(8,013)
01-10-1000-4107	TWELVE MILE ELECTRICAL EXTENSION	(2,536)	(2,536)	(2,536)	0
01-10-1000-4110	1% REVENUE GRANT TAX	(11,695)	(11,860)	(11,860)	(12,505)
01-10-1000-4111	3% FRANCHISE FEE	(14,265)	(16,981)	(16,981)	(21,184)
01-10-1000-4112	1% EASTLINK	0	0	0	0
01-10-1000-4113	1% FORTIS	(4,572)	(4,755)	(4,755)	(5,660)
01-10-1000-4114	1% TELUS	(2,385)	(2,342)	(2,342)	(2,297)
	TOTAL TAXES REVENUE	(2,308,503)	(2,457,155)	(2,457,138)	(2,758,495)
GRANTS IN LIEU OF TAXES					
01-10-1001-4201	FEDERAL GOVERNMENT (PILT RCMP & CP)	(15,862)	(16,130)	(17,180)	(18,663)
01-10-1001-4202	PROVINCIAL GOVERNMENT (PILT BC LIQUOR)	(4,021)	(3,969)	(3,802)	(3,916)
01-10-1001-4203	BC HYDRO GRANT IN LIEU	(136,897)	(140,048)	(140,048)	(143,639)
01-10-1001-4204	BC HYDRO DAMS/RESERVOIR	(1,716,474)	(1,784,067)	(1,784,067)	(1,875,103)
	TOTAL GRANTS IN LIEU OF TAXES	(1,873,254)	(1,944,214)	(1,945,097)	(2,041,321)
GRANT REVENUE					
01-10-1003-4206	PEACE RIVER AGREEMENT (FAIR SHARE)	(698,487)	(707,007)	(707,007)	(702,814)
01-10-1003-4207	UNCONDITIONAL GRANT FUNDING	(313,000)	(313,000)	(397,000)	(320,000)
01-10-1003-4208	FEDERAL GAS TAX GRANT	(200,421)	(97,849)	(102,552)	(100,000)
01-10-1003-4210	PROV GRANTS- OTHER (NDIT/COMM REC/COVID)	0	(144,000)	(144,000)	(1,204,500)
01-10-1003-4611	BCH - CMA PARTNERING RELATIONS (SITE C)	(6,237)	(5,000)	0	0
	TOTAL GRANT REVENUE	(1,218,145)	(1,266,856)	(1,350,559)	(2,327,314)
GENERAL GOVERNMENT SERVICES REVENUE					
01-10-1005-4001	BANK INTEREST	(20,627)	(30,000)	(33,306)	(50,000)
01-10-1005-4322	INSURANCE % (NEW HRZN/REC COMM/SKI CLUB)	(1,000)	(1,500)	(750)	(1,250)
01-10-1005-4324	BULLETIN ADS	(7,340)	(6,000)	(7,390)	(7,000)
01-10-1005-4405	MISCELLANEOUS REVENUE	(10,364)	(10,000)	(2,194)	(2,500)
01-10-1005-4411	RETAIL SALES	(3,434)	(2,000)	(525)	(500)
	TOTAL GENERAL GOVERNMENT SERVICES	(42,765)	(49,500)	(44,165)	(61,250)
COLLECTION FOR OTHER GOVERNMENT					
01-10-1009-4115	SCHOOL TAX	(2,857,349)	(2,933,957)	(2,876,428)	(3,125,487)
01-10-1009-4116	PEACE RIVER REGIONAL DISTRICT	(178,134)	(205,526)	(205,526)	(240,602)
01-10-1009-4117	PEACE RIVER REGION HOSPITAL	(231,019)	(239,161)	(239,161)	(259,424)
01-10-1009-4118	BC ASSESSMENT AUTHORITY	(39,271)	(39,855)	(39,848)	(43,475)
01-10-1009-4119	MUNICIPAL FINANCE AUTHORITY	(81)	(84)	(84)	(92)
01-10-1009-4120	POLICING TAX	(111,445)	(116,030)	(91,919)	(100,528)
01-10-1009-5050	SCHOOL TAX	2,860,134	2,933,957	2,884,241	3,125,487
01-10-1009-5051	PEACE RIVER REGIONAL DISTRICT	179,048	205,526	206,043	240,602
01-10-1009-5052	PEACE RIVER REGION HOSPITAL	232,514	239,161	241,006	259,424
01-10-1009-5053	BC ASSESSMENT AUTHORITY	39,530	39,855	39,980	43,475
01-10-1009-5054	MUNICIPAL FINANCE AUTHORITY	82	84	84	92
01-10-1009-5055	POLICING TAX	110,800	116,030	91,919	100,528
	TOTAL COLLECTION FOR OTHER GOVERNMENT	4,810	0	10,306	0
	TOTAL GENERAL GOVERNMENT REVENUE	(5,437,857)	(5,717,725)	(5,786,654)	(7,188,381)

Schedule B - Operating Budget Detail

GL CODE	2023 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET
COUNCIL EXPENSES					
01-10-1002-5001	COUNCIL RENUMERATION & MEETING STIPENDS	84,693	90,084	84,259	91,000
01-10-1002-5006	INDEMNITIES BENEFITS	2,657	3,153	2,930	3,000
01-10-1002-5017	TRAVEL KMS, MEALS, CONFERENCES FEES	248	30,000	6,622	30,000
01-10-1002-5019	LOCAL MEETINGS - COMMUNITY ENGAGEMENT ETC	355	2,000	0	2,000
01-10-1002-5039	ELECTIONS/REFERENDUMS	0	18,000	13,573	2,500
01-10-1002-5100	COMMUNICATIONS - COUNCIL	6,598	7,000	6,591	7,000
01-10-1002-5106	PUBLICATIONS (HOSTING/PROMOTIONS)	1,475	4,000	2,155	4,000
01-10-1002-5107	LEGAL FEES	0	1,500	193	5,000
01-10-1002-5109	MEMBERSHIP & DUES	1,797	2,000	743	2,000
01-10-1002-5127	SCHOLARSHIP/GRAD EXPENSES	1,205	4,000	4,251	4,000
01-10-1002-5133	AWARDS - VOLUNTEER APPRECIATION	2,000	2,500	2,968	2,500
01-10-1002-5309	STAFF APPRECIATION	751	6,000	6,334	10,500
	TOTAL COUNCIL EXPENSES	101,779	170,237	130,621	163,500
GRANT EXPENSES					
01-10-1003-5038	GRANT IN AID (FINANCIAL ASST GRANTS)	12,944	33,935	37,293	38,839
01-10-1003-5708	PROVINCIAL GRANT EXPENSE (COVID)	4,706	10,000	2,526	12,500
	TOTAL GRANT EXPENSES	17,651	43,935	39,819	51,339
GENERAL GOVERNMENT SERVICES EXPENSES					
01-10-1005-5002	WAGES (GGS)	430,881	448,800	429,934	475,000
01-10-1005-5006	WAGES BENEFITS (GGS)	137,030	115,903	120,496	133,000
01-10-1005-5017	TRAVEL KMS, MEALS, FLIGHTS	1,091	10,000	2,715	10,000
01-10-1005-5018	TRAINING AND DEVELOPMENT	2,968	20,000	1,661	10,000
01-10-1005-5024	CUSTODIAN WAGES	47,282	53,000	49,774	53,000
01-10-1005-5034	BAD DEBT EXPENSE	0	0	0	0
01-10-1005-5100	COMMUNICATIONS - GGS	22,506	23,000	21,084	23,000
01-10-1005-5101	NATURAL GAS	8,009	7,500	10,756	11,000
01-10-1005-5102	ELECTRICITY	2,567	4,810	(383)	2,500
01-10-1005-5103	POSTAGE	5,697	6,200	5,877	6,200
01-10-1005-5105	ADVERTISING	1,112	2,000	1,530	2,500
01-10-1005-5106	PUBLICATIONS (HOSTING/PROMOTIONS)	1,207	1,000	257	1,000
01-10-1005-5107	LEGAL FEES	373	15,000	274	15,000
01-10-1005-5108	AUDIT FEES	39,000	40,000	40,858	41,000
01-10-1005-5109	MEMBERSHIP & DUES	2,612	4,500	1,716	4,500
01-10-1005-5110	INSURANCE	114,897	152,500	157,305	160,000
01-10-1005-5111	SUPPLIES	30,481	35,000	30,251	35,000
01-10-1005-5112	LICENCES & PERMITS	1,026	500	239	500
01-10-1005-5113	EQUIPMENT RENTALS & LEASES	26,032	40,000	32,674	28,850
01-10-1005-5117	PROTECTIVE CLOTHING/FIRST AID	0	500	0	500
01-10-1005-5118	BUILDING MAINTENANCE & REPAIRS	6,926	10,000	19,087	10,000
01-10-1005-5124	CONTRACT SERVICES (PHOTO COPIER MAINT)	65,775	60,000	72,094	77,000
01-10-1005-5128	SITE C EXPENSES	0	5,000	0	0
01-10-1005-5130	BANK CHARGES & PAYROLL COSTS	3,257	4,000	4,073	4,000
01-10-1005-5131	RETAIL SALES EXPENSE (GGS)	1,802	3,000	2,598	3,000
01-10-1005-5750	MFA PAYMENT: 12 MILE (INTEREST)	795	795	795	0
01-10-1005-5764	MFA PAYMENT: 12 MILE (PRINCIPLE)	1,765	1,765	1,765	0
01-10-1005-5774	CONTINGENCY FUND	43,996	100,000	(231)	100,000
	TOTAL GGS EXPENSES	999,086	1,164,773	1,007,199	1,206,550
	TOTAL GOVERNMENT SERVICES EXPENSES	1,118,516	1,378,944	1,177,639	1,421,389

Schedule B - Operating Budget Detail

GL CODE	2023 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET
OTHER GOVERNMENT SERVICES EXPENSES					
ICBC REVENUE					
01-10-1006-4313	HUNTING & FISHING LICENCES REVENUE	(10,436)	(8,000)	(8,122)	(8,000)
01-10-1006-4319	TELUS TOWER RENTAL	(4,411)	(4,411)	(4,411)	(4,411)
01-10-1006-4320	ICBC COMMISSIONS	(125,728)	(130,000)	(116,525)	(110,000)
		(140,575)	(142,411)	(129,059)	(122,411)
ICBC EXPENSES & OTHER REVENUE					
01-10-1006-5002	WAGES (ICBC)	60,507	62,000	62,064	63,500
01-10-1006-5006	WAGES BENEFITS (ICBC)	16,514	14,633	16,788	17,780
01-10-1006-5017	TRAVEL KMS, MEALS, FLIGHTS	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)	9,814	8,000	7,549	7,500
	TOTAL OGS EXPENSES	86,836	87,633	86,401	91,780
	TOTAL ICBC	(53,739)	(54,778)	(42,658)	(30,631)
PROTECTIVE SERVICES BUDGET					
PROTECTIVE SERVICES REVENUE					
01-12-1200-4317	CANADA SUMMER STUDENT GRANT	(1,995)	0	0	(2,250)
01-12-1200-4318	OUT OF AREA RESPONSE REVENUE	(45,292)	(11,500)	(14,102)	(11,500)
01-12-1200-4405	MISC & OTHER GRANT REVENUE	0	(121,522)	(259,406)	(14,000)
	TOTAL PROTECTIVE SERVICES REVENUE	(47,287)	(133,022)	(273,508)	(27,750)
FIRE DEPT EXPENSES					
01-12-1200-5002	WAGES (PROT SERV)	89,652	94,600	93,077	182,500
01-12-1200-5003	WAGES CASUAL	30,608	55,000	38,070	40,000
01-12-1200-5006	WAGES BENEFITS (PROT SERV)	24,228	35,284	26,236	62,300
01-12-1200-5017	TRAVEL KMS, MEALS, FLIGHTS	8,381	3,500	4,887	7,000
01-12-1200-5018	TRAINING AND DEVELOPMENT	3,146	6,000	1,462	12,000
01-12-1200-5022	VOLUNTEER STIPEND	16,350	20,000	15,105	20,000
01-12-1200-5023	VOLUNTEER TRAINING COURSES & MATERIALS	7,272	12,000	4,838	12,000
01-12-1200-5100	COMMUNICATIONS - FIRE DEPT	14,244	16,000	14,267	18,000
01-12-1200-5101	NATURAL GAS	1,581	2,500	2,057	2,500
01-12-1200-5102	ELECTRICITY	1,424	1,600	1,251	1,600
01-12-1200-5109	MEMBERSHIP & DUES	725	1,000	742	2,000
01-12-1200-5110	INSURANCE VOLUNTEERS	3,202	5,600	3,017	5,600
01-12-1200-5112	LICENSES & PERMITS	1,312	1,400	1,770	2,000
01-12-1200-5113	EQUIPMENT RENTALS & LEASES	455	1,000	1,335	1,300
01-12-1200-5115	VEHICLE OPERATING & MAINTENANCE	6,045	25,000	14,234	25,000
01-12-1200-5120	MATERIALS & SUPPLIES	20,366	35,000	21,253	44,075
01-12-1200-5123	VEHICLE INSPECTIONS	7,473	9,000	8,982	9,500
01-12-1200-5124	CONTRACT SERVICES	4,700	19,000	5,731	19,000
01-12-1200-5200	O & M FIRE HALL	589	30,000	6,283	30,000
01-12-1200-5201	O & M FIRE EQUIPMENT	22,060	20,000	12,070	30,000
01-12-1200-5202	DUTY OFFICER	6,250	6,600	4,200	15,000
01-12-1200-5204	SCBA&C	3,839	4,200	3,031	4,200
01-12-1200-5205	O & M Special Grant	0	0	9,392	14,000
01-12-1200-5207	OUT OF AREA RESPONSE EXPENSE	7,429	2,500	3,528	2,500
01-12-1200-5209	PUBLIC RELATIONS	1,906	3,100	3,462	3,500
	TOTAL FIRE DEPT EXPENSES	283,237	409,884	300,279	565,575
MUNICIPAL EMERGENCY PREPAREDNESS EXPENSES					
01-12-1201-5018	TRAINING AND DEVELOPMENT	0	2,000	594	2,500
01-12-1201-5100	COMMUNICATIONS - MEP	636	1,200	777	1,200
01-12-1201-5120	MATERIALS & SUPPLIES	64	1,000	7,336	1,000
01-12-1201-5002	WAGES EOC	0	0	45,699	0
01-12-1201-5200	O & M EOC	0	0	124,408	0
	TOTAL MUNICIPAL EMERGENCY PREPAREDNESS EXPENSES	700	4,200	178,813	4,700

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GL CODE	2023 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET
	TOTAL PROTECTIVE SERVICES EXPENSES	283,937	414,084	479,092	570,275
	BYLAW / ANIMAL CONTROL BUDGET				
	BYLAW ENFORCEMENT REVENUE				
01-13-1300-4310	BUSINESS LICENCE FEES	(4,655)	(5,000)	(4,418)	(5,000)
01-13-1300-4311	BYLAW FINES	0	(250)	0	(250)
	TOTAL BYLAW ENFORCEMENT REVENUE	(4,655)	(5,250)	(4,418)	(5,250)
	ANIMAL CONTROL REVENUE				
01-13-1301-4312	DOG LICENCES	(1,390)	(2,000)	(1,190)	(1,200)
	TOTAL BYLAW ENFORCEMENT REVENUE	(1,390)	(2,000)	(1,190)	(1,200)
	BUILDING INSPECTION				
01-13-1302-4315	BUILDING PERMITS	(4,957)	(3,000)	(6,215)	(5,000)
	TOTAL BUILDING INSPECTION REVENUE	(4,957)	(3,000)	(6,215)	(5,000)
	TOTAL BYLAW REVENUE	(11,002)	(10,250)	(11,823)	(11,450)
	BYLAW ENFORCEMENT EXPENSES				
01-13-1300-5018	TRAINING AND DEVELOPMENT	1,344	2,000	0	2,000
01-13-1300-5105	ADVERTISING	0	500	0	500
01-13-1300-5107	LEGAL FEES	0	2,000	0	2,000
01-13-1300-5109	MEMBERSHIP & DUES	0	200	0	200
01-13-1300-5120	MATERIALS & SUPPLIES	41	500	0	500
	TOTAL BYLAW ENFORCEMENT EXPENSES	1,385	5,200	0	5,200
	ANIMAL CONTROL EXPENSES				
01-13-1301-5026	ANIMAL CONTROL CONTRACT WAGES	37,763	37,714	37,706	37,714
01-13-1301-5027	ANIMAL CONTROL EXPENSES	525	1,500	112	1,500
01-13-1301-5110	INSURANCE	2,134	2,185	2,143	2,185
01-13-1301-5120	MATERIALS & SUPPLIES	729	1,000	404	1,000
	TOTAL ANIMAL CONTROL EXPENSES	41,151	42,399	40,365	42,399
	BUILDING INSPECTION EXPENSES				
01-13-1302-5124	CONTRACT SERVICES	13,919	15,000	21,169	18,000
	TOTAL BUILDING INSPECTION EXPENSES	13,919	15,000	21,169	18,000
	TOTAL BYLAW & BUILDING INSPECTION EXPENSES	56,455	62,599	61,534	65,599
	PUBLIC WORKS BUDGET				
	ASSET MANAGEMENT REVENUE				
01-14-1011-4209	ASSET MANGMT: FCM GRANT	0	(50,000)	(50,000)	0
01-14-1011-4329	ASSET MANGMT: BC GOVERNMENT GRANT	0	(10,000)	(10,000)	(10,000)
	TOTAL ASSET MANAGEMENT REVENUE	0	(60,000)	(60,000)	(10,000)
	ASSET MANAGEMENT EXPENSES				
01-14-1011-5134	MUNISIGHT - ASSET PLANNING	0	0	0	0
01-14-1011-5135	MUNISIGHT - ASSET MANAGEMENT SERVICES	0	0	0	0
01-14-1011-5136	CONDITION ASSESSMENT - CCTV	0	0	0	0
01-14-1011-5112	LICENCES & PERMITS	1,248	17,300	33,680	17,300
	TOTAL ASSET MANAGEMENT EXPENSES	1,248	17,300	33,680	17,300

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GL CODE	2023 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET
PUBLIC WORKS BUDGET					
PUBLIC WORKS REVENUE					
01-14-1007-4303	CARIP GRANT	(5,546)	0	(48,082)	0
01-14-1007-4317	CANADA SUMMER STUDENT GRANT	(1,995)	0	0	(2,250)
	TOTAL PUBLIC WORKS REVENUE	(7,541)	0	(48,082)	(2,250)
PUBLIC WORKS ADMINISTRATION EXPENSES					
01-14-1007-5002	WAGES (DPW ADMIN)	653,044	900,000	747,867	880,000
01-14-1007-5003	WAGES CASUAL	227,608	230,000	218,505	245,000
01-14-1007-5004	WAGES OVERTIME (DPW ADMIN)	21,564	30,000	27,452	30,000
01-14-1007-5006	WAGES BENEFITS (DPW ADMIN)	183,325	230,105	199,431	281,250
01-14-1007-5017	TRAVEL KMS, MEALS, FLIGHTS	3,649	14,350	13,990	15,000
01-14-1007-5018	TRAINING AND DEVELOPMENT	7,130	15,000	6,562	17,000
01-14-1007-5029	OH & SAFETY EQUIPMENT	3,320	8,500	5,891	8,500
01-14-1007-5105	ADVERTISING	4,048	2,000	2,205	2,000
01-14-1007-5109	MEMBERSHIP & DUES	690	2,000	945	2,000
01-14-1007-5110	INSURANCE - FLEET	33,506	45,000	36,690	45,000
01-14-1007-5117	PROTECTIVE CLOTHING/FIRST AID	7,314	11,000	6,151	11,000
01-14-1007-5124	CONTRACT SERVICES	15,134	25,000	5,956	22,000
	TOTAL PW ADMINISTRATION EXPENSES	1,160,331	1,512,955	1,271,645	1,558,750
PUBLIC WORKS SHOP EXPENSES					
01-14-1400-5100	COMMUNICATIONS - PW SHOP	14,469	15,000	14,119	15,000
01-14-1400-5101	NATURAL GAS	11,554	12,000	16,470	15,000
01-14-1400-5102	ELECTRICITY	1,433	4,000	(784)	4,000
01-14-1400-5112	LICENSES & PERMITS	1,162	1,200	892	1,200
01-14-1400-5300	O & M PUBLIC WORKS SHOP	34,140	65,000	38,415	50,000
	TOTAL PW SHOP EXPENSES	62,759	97,200	69,111	85,200
PUBLIC WORKS ROADS EXPENSES					
01-14-1401-5102	ELECTRICITY STREET LIGHTING	51,208	57,600	53,193	54,000
01-14-1401-5114	FUEL, OIL LUBRICANTS	72,742	75,000	100,816	120,000
01-14-1401-5122	REPLACEMENT PARTS & EQUIPMENT	38,799	46,500	35,919	46,500
01-14-1401-5123	VEHICLE INSPECTIONS	2,085	4,000	2,195	4,000
01-14-1401-5301	O & M ROADS	168,835	160,000	51,189	160,000
	TOTAL PW ROADS EXPENSES	333,668	343,100	243,311	384,500
AIRSTRIp MAINTENANCE					
01-14-1402-5102	ELECTRICITY	139	150	120	150
01-14-1402-5302	O & M AIRSTRIp	0	1,000	258	1,000
	TOTAL AIRSTRIp MAINTENANCE	139	1,150	377	1,150
	TOTAL PUBLIC WORKS EXPENSES	1,556,897	1,954,405	1,584,444	2,029,600

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GL CODE	2023 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET
ENVIRONMENTAL & PUBLIC HEALTH BUDGET					
ENVIRONMENTAL SERVICES REVENUE					
01-15-1500-4301	RESIDENTIAL GARBAGE FEES	(84,608)	(85,825)	(85,057)	(85,825)
	TOTAL ENVIRONMENTAL REVENUE	(84,608)	(85,825)	(85,057)	(85,825)
PUBLIC HEALTH REVENUE					
01-15-1600-4304	CEMETERY FEES	(3,150)	(3,000)	(6,356)	(3,000)
	TOTAL PUBLIC HEALTH REVENUE	(3,150)	(3,000)	(6,356)	(3,000)
	TOTAL ENVIRO & PUBLIC HEALTH REVENUE	(87,758)	(88,825)	(91,413)	(88,825)
ENVIRONMENTAL SERVICES EXPENSES					
01-15-1500-5115	VEHICLE OPERATING & MAINTENANCE	0	1,500	1,175	1,500
01-15-1500-5400	O & M ENVIRONMENTAL	3,676	5,000	377	5,000
01-15-1500-5401	LANDFILL FEES (CHETWYND)	28,401	32,000	30,985	32,000
01-15-1500-5402	LANDFILL CLEAN UP	6,580	11,000	12,117	14,000
	TOTAL ENVIRONMENTAL SERVICES EXPENSES	38,657	49,500	44,655	52,500
PUBLIC HEALTH EXPENSES					
01-15-1600-5500	CEMETERY EXPENSES	10,485	10,000	13,878	10,000
01-15-1600-5502	O & M PUBLIC HEALTH	10	500	72	500
	TOTAL PUBLIC HEALTH EXPENSES	10,495	10,500	13,950	10,500
	TOTAL ENVIRONMENTAL & HEALTH EXPENSES	49,152	60,000	58,604	63,000
ARENA BUDGET					
ARENA REVENUE					
01-17-1700-4401	DROP IN FEES	(904)	(1,100)	(1,473)	(1,100)
01-17-1700-4402	PASS FEES	(972)	(1,500)	(2,555)	(1,500)
01-17-1700-4404	RENTAL FEES	(10,870)	(10,000)	(14,884)	(10,000)
01-17-1700-4405	MISCELLANEOUS REVENUE	(222)	(500)	(426)	(500)
01-17-1700-4411	RETAIL SALES	0	(500)	(519)	(500)
	TOTAL ARENA REVENUE	(12,969)	(13,600)	(19,857)	(13,600)
ARENA EXPENSES					
01-17-1700-5031	SPECIAL EVENTS ARENA	0	2,000	0	2,000
01-17-1700-5100	COMMUNICATIONS - ARENA	4,418	4,400	4,323	4,400
01-17-1700-5101	NATURAL GAS	16,925	15,000	20,851	17,000
01-17-1700-5102	ELECTRICITY	40,411	30,000	34,854	35,000
01-17-1700-5111	SUPPLIES	473	2,000	1,102	2,000
01-17-1700-5131	RETAIL PURCHASES ARENA (VENDING/POP)	0	500	1,410	500
01-17-1700-5900	O & M ARENA EXPENSES	53,072	85,000	92,978	85,000
	TOTAL ARENA EXPENSES	115,300	138,900	155,518	145,900

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GL CODE	2023 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET
SWIMMING POOL BUDGET					
SWIMMING POOL REVENUE					
01-17-1701-4401	DROP IN FEES	(1,038)	(2,500)	(1,893)	(2,500)
01-17-1701-4402	PASS FEES	(14,078)	(15,000)	(7,225)	(15,000)
01-17-1701-4403	LESSONS	0	(3,500)	(1,015)	(3,500)
01-17-1701-4404	RENTAL FEES	(789)	(400)	0	(400)
01-17-1701-4317	CANADA SUMMER STUDENT GRANT	(3,988)	0	0	(54,000)
	TOTAL SWIMMING POOL REVENUE	(19,893)	(21,400)	(10,133)	(75,400)
SWIMMING POOL EXPENSES					
01-17-1701-5003	WAGES SEASONAL (POOL)	112,310	120,000	113,179	120,000
01-17-1701-5006	WAGES BENEFITS (PDW POOL)	8,304	8,873	9,019	10,800
01-17-1701-5017	TRAVEL KMS, MEALS, FLIGHTS	2,923	3,000	209	3,000
01-17-1701-5018	TRAINING AND DEVELOPMENT	1,284	5,000	1,303	5,000
01-17-1701-5100	COMMUNICATIONS - POOL	1,940	1,800	1,361	1,800
01-17-1701-5101	NATURAL GAS	17,714	17,000	19,683	19,000
01-17-1701-5102	ELECTRICITY	14,122	13,000	4,619	13,000
01-17-1701-5111	SUPPLIES	1,131	3,000	508	3,000
01-17-1701-5124	CONTRACT SERVICES	10,468	8,000	0	8,000
01-17-1701-5901	O & M POOL	51,080	55,000	78,986	60,000
	TOTAL SWIMMING POOL EXPENSES	221,275	234,673	228,868	243,600
VISITOR CENTER BUDGET					
VISITOR INFORMATION CENTER REVENUE					
01-17-1702-4205	TOURISM BC GRANT	(10,000)	(15,000)	(15,000)	(15,000)
01-17-1702-4411	RETAIL SALES	(587)	(1,650)	(356)	(1,650)
	TOTAL VISITOR INFORMATION CENTER REVENUE	(10,587)	(16,650)	(15,356)	(16,650)
VISITOR INFORMATION CENTER EXPENSES					
01-17-1702-5003	WAGES SEASONAL (INFO)	27,901	36,000	29,295	40,000
01-17-1702-5006	WAGES BENEFITS (INFO)	2,693	5,646	3,117	4,800
01-17-1702-5017	TRAVEL KMS, MEALS, FLIGHTS	0	0	0	0
01-17-1702-5018	INFO CTR TRAINING	595	1,500	0	1,500
01-17-1702-5100	COMMUNICATIONS - VIS CENT	3,791	4,600	3,043	4,600
01-17-1702-5102	ELECTRICITY	1,569	2,000	1,463	2,500
01-17-1702-5105	ADVERTISING - INFO CTR TOURISM	3,600	7,000	3,626	7,000
01-17-1702-5106	PUBLICATIONS (HOSTING/PROMOTIONS)	6,623	9,500	1,630	9,500
01-17-1702-5131	RETAIL SALES	0	1,000	1,000	1,000
01-17-1702-5903	O & M VISITORS CENTER	150	25,500	7,000	20,000
	TOTAL VISITOR INFORMATION CENTER EXPENSES	46,921	92,746	50,174	90,900
CURLING CLUB BUDGET					
CURLING CLUB REVENUE					
01-17-1703-4308	CURLING CLUB RENTAL/LEASE	0	(10,000)	(10,000)	(10,000)
	TOTAL CURLING CLUB REVENUE	0	(10,000)	(10,000)	(10,000)
CURLING CLUB EXPENSES					
01-17-1703-5100	COMMUNICATIONS - CURLING	2,752	2,800	2,752	2,800
01-17-1703-5101	NATURAL GAS	3,554	4,200	5,127	4,200
01-17-1703-5102	ELECTRICITY	1,366	3,500	(1,877)	2,000
01-17-1703-5906	O & M CURLING RINK	26,890	30,000	29,234	40,000
	TOTAL CURLING CLUB EXPENSES	34,563	40,500	35,236	49,000

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GL CODE	2023 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET
COMMUNITY HALL BUDGET					
COMMUNITY HALL REVENUE					
01-17-1704-4332	COMMUNITY HALL RENTALS	(820)	(1,700)	(2,300)	(2,000)
	TOTAL COMMUNITY HALL REVENUE	(820)	(1,700)	(2,300)	(2,000)
COMMUNITY HALL EXPENSES					
01-17-1704-5100	COMMUNICATIONS - COMM HALL	1,503	1,500	1,610	2,500
01-17-1704-5101	NATURAL GAS	3,391	3,200	4,682	4,500
01-17-1704-5102	ELECTRICITY	983	1,530	244	1,530
01-17-1704-5907	O & M COMMUNITY HALL	3,358	25,000	30,109	15,000
	TOTAL COMMUNITY HALL EXPENSES	9,235	31,230	36,645	23,530
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	129,954	126,008	125,638	127,773
01-17-1705-5119	BUILDING MAINTENANCE & REPAIRS	5,573	55,000	40,986	20,000
01-17-1705-5124	CONTRACT SERVICES (IT MNTHLY MAINT)	9,599	9,600	9,599	9,600
	TOTAL LIBRARY EXPENSES	145,126	190,608	176,222	157,373
PARK BUDGET					
PARK REVENUE					
01-17-1706-4203	BC HYDRO/TREE PROGRAM	0	(7,500)	(7,500)	(7,500)
	TOTAL PARK REVENUE	0	(7,500)	(7,500)	(7,500)
PARKS EXPENSES					
01-17-1706-5101	NATURAL GAS	512	600	553	600
01-17-1706-5102	ELECTRICITY	2,266	3,100	2,208	3,100
01-17-1706-5120	MATERIALS & SUPPLIES	7,913	12,200	11,273	12,200
01-17-1706-5132	TREE PROGRAM EXPENSES	1,000	5,000	3,128	5,000
01-17-1706-5902	O & M PARKS	17,132	30,000	15,689	20,000
	TOTAL PARKS EXPENSES	28,824	50,900	32,850	40,900
CAMPGROUNDS BUDGET					
CAMPGROUNDS REVENUE					
01-17-1707-4402	PASS FEES	(8,902)	(6,000)	(7,031)	(7,000)
01-17-1707-4405	MISCELLANEOUS REVENUE	(5,655)	(6,500)	(6,513)	(6,500)
01-17-1707-4406	ALWIN HOLLAND PASS	(2,616)	(2,000)	(2,689)	(2,000)
01-17-1707-4407	CAMERON LAKE PASS	(27,236)	(27,500)	(23,909)	(25,000)
01-17-1707-4409	DINOSAUR LAKE PASS	(11,103)	(11,000)	(12,423)	(12,000)
01-17-1707-4410	KING GETHING PASS	(2,585)	(3,000)	(3,243)	(3,000)
01-17-1707-4411	ATV CAMPGROUND PASS	0	0	0	(6,000)
	TOTAL CAMPGROUNDS REVENUE	(58,097)	(56,000)	(55,809)	(61,500)
CAMPGROUNDS EXPENSES					
01-17-1707-5100	COMMUNICATIONS - CAMPGROUNDS	773	7,800	899	900
01-17-1707-5905	O & M CAMPGROUNDS	6,744	15,000	6,385	20,000
	TOTAL CAMPGROUNDS EXPENSES	7,517	22,800	7,283	20,900

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GL CODE	2023 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET
SPECIAL EVENTS BUDGET					
SPECIAL EVENTS REVENUE					
01-17-1708-4214	GRANTS - OTHER (CANADA DAY)	(1,700)	(2,600)	(11,280)	(10,000)
01-17-1708-4215	PROGRAM REGISTRATIONS	(2,250)	(9,000)	(3,880)	(4,000)
01-17-1708-4317	CANADA SUMMER STUDENT GRANT	(5,666)	0	0	(4,500)
01-17-1708-4330	WINTER FESTIVAL DONATIONS	(6,300)	(6,500)	0	(6,500)
01-17-1708-4331	DONATIONS	(50)	(500)	50	(500)
	TOTAL SPECIAL EVENTS REVENUE	(15,966)	(18,600)	(15,110)	(25,500)
SPECIAL EVENTS EXPENSES					
01-17-1708-5002	WAGES (REC)	70,253	66,096	57,110	69,000
01-17-1708-5003	WAGES CASUAL (REC)	11,496	13,860	13,130	14,000
01-17-1708-5006	WAGES BENEFITS (SEC)	20,500	18,045	15,822	19,090
01-17-1708-5017	TRAVEL KMS, MEALS, FLIGHTS	436	1,500	454	1,500
01-17-1708-5018	TRAINING AND DEVELOPMENT	588	3,000	450	3,000
01-17-1708-5030	SPECIAL EVENTS CONTRACT & FIT FOR LIFE	2,036	13,000	0	13,000
01-17-1708-5031	SPECIAL EVENTS EXPENSES	15,764	28,000	20,473	28,000
01-17-1708-5100	COMMUNICATIONS - SPECIAL EVENTS	2,073	2,200	1,581	2,000
01-17-1708-5109	MEMBERSHIP & DUES	357	500	25	500
01-17-1708-5308	WINTER FESTIVAL EXPENSES	4,455	20,000	0	15,000
01-17-1708-5311	SPECIAL PROJECTS: DESIGN & PRINTNG TRAIL MAPS	0	5,000	6,650	5,000
	TOTAL SPECIAL EVENTS EXPENSES	127,957	171,201	115,696	170,090
LANDS BUDGET					
LANDS					
01-18-1800-4316	LAND USE APPLICATION FEES	(4,437)	(1,000)	(2,422)	(1,000)
01-18-1800-4325	SITE C TECHNICAL SUPPORT	(9,315)	0	(9,315)	(641,315)
	TOTAL LANDS DEVELOPMENT REVENUE	(13,752)	(1,000)	(11,737)	(642,315)
LANDS					
01-18-1800-5034	BYLAW EXPENSE	5,960	5,000	6,108	5,000
01-18-1800-5107	LEGAL FEES	9,693	10,000	17,261	20,000
		15,653	15,000	23,369	25,000
MUSEUM BUDGET					
MUSEUM EXPENSES					
01-17-1709-5038	GRANT IN AID	87,576	89,328	88,889	90,222
	TOTAL MUSEUM EXPENSES	87,576	89,328	88,889	90,222
NEW HORIZONS BUDGET					
NEW HORIZONS					
01-17-1711-5119	NEW HORIZONS BUILDING REPAIRS & MAINT	0	15,000	16,945	2,500
	TOTAL NEW HORIZONS EXPENSES	0	15,000	16,945	2,500

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GL CODE	2023 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET
ECONOMIC DEVELOPMENT BUDGET					
ECONOMIC DEVELOPMENT REVENUE					
01-19-1900-4210	PROV GRANTS- OTHER (NDI/COMM REC)	0	0	0	(112,500)
01-19-1900-4405	MISCELLANEOUS REVENUE	(1,165)	(1,200)	(1,087)	0
	TOTAL ECON DEV REV	(1,165)	(1,200)	(1,087)	(112,500)
ECONOMIC DEVELOPMENT EXPENSES					
01-19-1900-5400	O & M ECONOMIC DEV & SIGNS	12,099	40,000	17,174	120,000
	TOTAL ECON DEV EXP	12,099	40,000	17,174	120,000
WATER & TREATMENT BUDGET					
WATER TREATMENT & DISTRIBUTION REVENUE					
04-80-4001-4611	BCH - CMA PARTNERING RELATIONS	(1,096,516)	0	(629,998)	0
04-40-4000-4501	WATER - RESIDENTIAL CHARGES	(115,927)	(115,250)	(116,816)	(115,250)
04-40-4000-4502	WATER - COMMERCIAL WATER STAND CHARGES	(43,518)	(40,000)	(18,544)	(15,000)
04-40-4000-4503	WATER - RESIDENTIAL WATER STAND CHARGES	(5,995)	(6,200)	(5,652)	(6,200)
04-40-4000-4507	WATER - METERED CHARGES	(10,892)	(8,500)	(9,701)	(8,500)
04-40-4000-4512	WATER - DISCOUNTS	3,176	3,200	3,283	3,200
	TOTAL WATER TREATMENT & DIST REVENUE	(1,269,670)	(166,750)	(777,428)	(141,750)
WATER CONNECTION REVENUE					
04-40-4001-4504	CONNECTION & SERVICE CHARGES	0	(1,000)	0	(1,000)
	TOTAL WATER CONNECTION REVENUE	0	(1,000)	0	(1,000)
	TOTAL WATER REVENUE	(1,269,670)	(167,750)	(777,428)	(142,750)
WATER TREATMENT & DISTRIBUTION EXPENSES					
04-40-4000-5002	WAGES (WATER)	86,080	65,000	93,237	100,000
04-40-4000-5004	WAGES OVERTIME (WATER)	41,733	40,000	74,880	55,000
04-40-4000-5006	WAGES BENEFITS (WATER)	23,751	15,812	27,292	30,000
04-40-4000-5017	TRAVEL KMS, MEALS, FLIGHTS	1,823	2,000	6,233	2,000
04-40-4000-5018	TRAINING AND DEVELOPMENT	1,618	8,000	3,013	8,000
04-40-4000-5100	COMMUNICATIONS - WATER	6,276	6,500	7,645	6,500
04-40-4000-5102	ELECTRICITY	69,158	65,000	61,593	65,000
04-40-4000-5107	LEGAL FEES	20,080	35,000	126,576	0
04-40-4000-5112	LICENCES & PERMITS	1,159	1,500	1,362	1,500
04-40-4000-5124	CONTRACT SERVICES	9,693	25,000	24,278	5,000
04-40-4000-5800	O & M WATER TREATMENT AND DISTRIBUTION	70,069	70,000	171,968	80,000
04-40-4000-5827	O & M WATER TREATMENT - FAILURE COSTS	0	0	457,020	0
	TOTAL WATER TREATMENT EXPENSES	331,439	333,812	1,055,096	353,000
	TOTAL WATER EXPENSES	331,439	333,812	1,055,096	353,000

Schedule B - Operating Budget Detail

GL CODE	2023 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET
WASTE WATER BUDGET					
WASTE WATER REVENUE					
05-50-5000-4405	MISC & OTHER GRANT REVENUE	0	0	0	(550,000)
05-50-5000-4502	SEWER - RESIDENTIAL CHARGE	(70,115)	(70,165)	(70,451)	(71,000)
05-50-5000-4505	SEWER - LAGOON DUMPS	(4,625)	(5,500)	(5,250)	(5,500)
05-50-5000-4508	SEWER - METERED CHARGES	(4,866)	(4,500)	(4,297)	(4,500)
05-50-5000-4513	SEWER - DISCOUNTS	1,986	2,200	2,454	2,400
	TOTAL SEWER TREATMENT REVENUE	(77,619)	(77,965)	(77,544)	(628,600)
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	(82,297)	(83,643)	(82,222)	(634,278)
WASTE WATER EXPENSES					
05-50-5000-5002	WAGES (SEWER)	18,957	35,000	16,517	20,000
05-50-5000-5004	WAGES OVERTIME (SEWER)	19,445	20,000	16,362	20,000
05-50-5000-5006	WAGES BENEFITS (SEWER)	5,582	8,162	4,720	8,162
05-50-5000-5017	TRAVEL KMS, MEALS, FLIGHTS	0	1,500	0	1,500
05-50-5000-5018	TRAINING AND DEVELOPMENT	399	6,000	327	6,000
05-50-5000-5100	COMMUNICATIONS - SEWER	1,284	1,500	1,284	1,500
05-50-5000-5101	NATURAL GAS	1,647	1,700	2,086	2,000
05-50-5000-5102	ELECTRICITY	(2,216)	0	(928)	0
05-50-5000-5112	LICENCES & PERMITS	10,511	25,000	11,076	20,000
05-50-5000-5124	CONTRACT SERVICES	11,507	5,000	11,779	5,000
05-50-5000-5802	O & M SEWER & PIPING	39,906	55,600	32,273	56,000
	TOTAL WASTE WATER EXPENSES	107,022	159,462	95,496	140,162
	TOTAL SEWER EXPENSES	107,022	159,462	95,496	140,162
	TOTAL REVENUE	(7,226,834)	(6,560,876)	(7,418,677)	(9,204,660)
	TOTAL OPERATIONS EXPENSES	4,443,546	5,601,125	5,616,855	5,932,021
	NET INCOME (LOSS)	2,783,287	959,751	1,801,822	3,272,639
	CAPITAL ACQUIRED	3,107,061	3,509,500	764,256	3,397,000
	CHANGE IN SURPLUS	(323,773)	(2,549,749)	1,037,565	(124,361)

Attachment B - 2023 Financial Plan Summary

INVESTMENT IN TCA					
	2023 Opening			Total Changes in Capital	2023 End Balances
INVESTED IN TANGIBLE CAP ASSETS GEN	13,567,235			1,802,000	15,369,235
INVESTED IN TANGIBLE CAP ASSETS WATER	8,513,101			-120,000	8,393,101
INVESTED IN TANGIBLE CAP ASSETS SEWER	4,230,716			600,000	4,830,716
	26,311,053	0		2,282,000	28,593,053
SURPLUS					
	2023 Opening	2023 Net (Income)	Council Approved Transfers	Net Transfers for Current Year Capital	2023 End Balances
SURPLUS- GENERAL FUND	4,735,715	2,988,773	-2,461,100	-464,500	4,798,888
SURPLUS -WATER UTILITY FUND	-852,841	-210,250	1,200,000	230,000	366,909
SURPLUS- SANITARY SEWER FUND	36,600	494,116	200,000	-571,000	159,716
	3,919,473	3,272,639	-1,061,100	-805,500	5,325,512
RESERVE FUNDS					
	2023 Opening		Council Approved Transfers	Net Transfers for Current Year Capital	2023 End Balances
RESERVE - LAND	403,326			0	403,326
RESERVE - GENERAL OFFICE EQUIPMENT	137,325			-17,000	120,325
RESERVE - PROTECTIVE SERVICES EQUIPMENT	923,718		126,100	0	1,049,818
RESERVE - PUBLIC WORKS INFRASTRUCTURE & EQUIP	2,084,771			-1,030,000	1,054,771
RESERVE - TAX SALE PROPERTIES	224,112			0	224,112
RESERVE - COMMUNITY HALL	152,522		30,000	-150,000	32,522
RESERVE - GROWING COMMUNITIES FUND	0		905,000	-240,500	664,500
RESERVE - WATER INFRASTRUCTURE & EQUIPMENT	263,601		226,313	-10,000	479,914
RESERVE - SEWER INFRASTRUCTURE & EQUIPMENT	79,406			-29,000	50,406
	4,268,782	0	1,287,413	-1,476,500	4,079,695
SPECIAL RESERVES					
	2023 Opening		Council Approved Transfers	Total Changes	2023 End Balances
BANK CEMETERY TRUST FUND	18,736			0	18,736
DUE TO CEMETERY TRUST FUND	-18,736			0	-18,736
MFA SINKING FUND SURPLUS	77,103		-77,103	0	0
MFA DEBT RESERVE REFUND - WATER	149,210		-149,210	0	0
	226,313	0	-226,313	0	0
TOTAL ACCUMULATED SURPLUS	34,725,620				37,998,259
				2023 NET CHANGE	3,272,639