



2023

APPROVED

BUDGET

March 14, 2023

CAPITAL AND OPERATING



2023 OPERATING AND CAPITAL BUDGET – March 14, 2023

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2023 Budget Summary

Schedule "A" to By-Law 16-2023

BUDGET AREA	2023 OPERATING BUDGET			2023 CAPITAL BUDGET			2023 TOTAL	2022 TOTAL	Increase/ Decrease
	REVENUES	EXPENDITURES	NET	REVENUES	EXPENDITURES	NET			
ADMINISTRATION	335,285	1,222,374	887,089	45,117	131,266	86,149	973,238	1,236,957	(263,719)
AGENCIES	-	3,420,464	3,420,464	-	-	-	3,420,464	3,286,755	133,709
BUILDING	69,254	69,254	-	-	-	-	-	-	-
BY-LAW	2,650	45,230	42,580	-	-	-	-	-	-
CEMETERY	13,450	34,850	21,400	-	-	-	-	-	-
COUNCIL	-	154,935	154,935	1,000	2,500	1,500	-	-	2,986
ECONOMIC DEVELOPMENT	5,400	15,000	9,600	-	-	-	-	-	17,600
FIRE AND EMERGENCY	125,405	614,084	488,679	-	-	-	-	-	(7,690)
GENERAL RECREATION	28,000	353,063	325,063	731,312	964,753	233,441	154,935	162,625	(7,690)
LANDFILL	232,000	415,567	183,567	301,471	304,971	3,500	722,120	1,756,328	(1,034,208)
LIBRARY	-	135,234	135,234	100,000	145,000	45,000	328,563	190,894	137,669
LIVESTOCK	3,000	4,500	1,500	-	-	-	228,567	196,288	32,279
MURILLO HALL	14,175	22,476	8,301	-	-	-	135,234	113,905	21,329
MUSEUM - FOUNDERS'	17,292	120,244	102,952	119,440	162,732	43,292	1,500	1,500	-
NOR WEST REC	272,220	313,977	41,757	-	24,000	24,000	51,593	14,870	36,723
PLANNING	88,160	246,889	158,729	337,181	362,049	24,868	126,952	143,887	(16,935)
PUBLIC WORKS	163,750	1,852,139	1,688,389	-	-	-	66,625	(4,109)	70,734
ROSSLYN HALL	39,007	43,542	4,535	1,417,368	2,792,712	1,375,344	158,729	126,973	31,756
SNEMS BASE	77,500	77,847	347	41,302	49,971	8,669	3,063,733	1,970,611	1,093,122
SOUTH GARAGE	18,000	18,000	-	-	-	-	13,204	4,534	-
STREET LIGHTS	-	32,200	32,200	31,695	31,695	-	347	-	347
WATER SYSTEM	75,862	75,862	-	-	-	-	-	-	-
OMPFF FUNDING	931,900	-	(931,900)	765,116	1,015,491	250,375	32,200	62,750	(30,550)
EDUCATION LEVY KEPT	13,339	-	(13,339)	-	-	-	250,375	20,000	230,375
TAX LEVY	8,858,220	-	(8,858,220)	-	-	-	(931,900)	(909,400)	(22,500)
Grand Total	11,383,869	9,287,731	(2,096,138)	3,906,002	6,002,140	2,096,138	(8,858,220)	(8,424,492)	(433,728)

MUNICIPALITY OF OLIVER PAIPOONGE
2023 Operating Budget Summary

DEPARTMENT	REVENUES	2023 EXPENDITURES	NET	2022 NET	Increase/Decrease \$	%
ADMINISTRATION	335,285	1,222,374	887,089	1,001,508	(114,419)	-11.42%
AGENCIES	-	3,420,464	3,420,464	3,286,755	133,709	4.07%
BUILDING	69,254	69,254	-	-	-	0.00%
BY-LAW	2,650	45,230	42,580	39,594	2,986	7.54%
CEMETERY	13,450	34,850	21,400	5,300	16,100	303.77%
COUNCIL	-	154,935	154,935	162,625	(7,690)	-4.73%
ECONOMIC DEVELOPMENT	5,400	15,000	9,600	17,569	(7,969)	-45.36%
FIRE AND EMERGENCY	125,405	614,084	488,679	434,850	53,829	12.38%
GENERAL RECREATION	28,000	353,063	325,063	190,894	134,169	70.28%
LANDFILL	232,000	415,567	183,567	156,288	27,279	17.45%
LIBRARY	-	135,234	135,234	113,905	21,329	18.73%
LIVESTOCK	3,000	4,500	1,500	1,500	-	0.00%
MURILLO HALL	14,175	22,476	8,301	13,370	(5,069)	-37.91%
MUSEUM - FOUNDERS'	17,292	120,244	102,952	80,387	22,565	28.07%
NOR WEST REC	272,220	313,977	41,757	(37,859)	79,616	-210.30%
PLANNING	88,160	246,889	158,729	126,973	31,756	25.01%
PUBLIC WORKS	163,750	1,852,139	1,688,389	1,383,724	304,665	22.02%
ROSSLYN HALL	39,007	43,542	4,535	4,534	1	0.02%
SNEMS BASE	77,500	77,847	347	-	347	#DIV/0!
SOUTH GARAGE	18,000	18,000	-	-	-	#DIV/0!
STREET LIGHTS	-	32,200	32,200	29,000	3,200	11.03%
WATER SYSTEM	75,862	75,862	-	-	-	#DIV/0!
Grand Total	1,580,410	9,287,731	7,707,321	7,010,917	696,404	9.93%

MUNICIPALITY OF OLIVER PAIPOONGE
2023 Capital Budget Summary

DEPARTMENT	2023 CAPITAL BUDGET		2022 NET	Increase/Decrease	
	REVENUES	EXPENDITURES	NET	\$	%
ADMINISTRATION	45,117	131,266	86,149	(149,300)	-63.41%
AGENCIES	-	-	-	-	#DIV/0!
BUILDING	-	-	-	-	#DIV/0!
BY-LAW	-	-	-	-	#DIV/0!
CEMETERY	1,000	2,500	1,500	1,500	#DIV/0!
COUNCIL	-	-	-	-	#DIV/0!
ECONOMIC DEVELOPMENT	-	-	-	-	#DIV/0!
FIRE AND EMERGENCY	731,312	964,753	233,441	(1,088,037)	-82.33%
GENERAL RECREATION	301,471	304,971	3,500	3,500	#DIV/0!
LANDFILL	100,000	145,000	45,000	5,000	12.50%
LIBRARY	-	-	-	-	#DIV/0!
LIVESTOCK	-	-	-	-	#DIV/0!
MURILLO HALL	119,440	162,732	43,292	41,792	2786.13%
MUSEUM - FOUNDERS'	-	24,000	24,000	(39,500)	-62.20%
NOR WEST REC	337,181	362,049	24,868	(8,882)	-26.32%
PLANNING	-	-	-	-	#DIV/0!
PUBLIC WORKS	1,417,368	2,792,712	1,375,344	788,457	134.35%
ROSSLYN HALL	41,302	49,971	8,669	8,669	#DIV/0!
SNEMS BASE	-	-	-	-	#DIV/0!
SOUTH GARAGE	31,695	31,695	-	-	#DIV/0!
STREET LIGHTS	-	-	-	(33,750)	-100.00%
WATER SYSTEM	765,116	1,015,491	250,375	230,375	1151.88%
Grand Total	3,891,002	5,987,140	2,096,138	(240,176)	-10.28%

MUNICIPALITY OF OLIVER PAIPOONGE
Budget 2023
Reserves and Reserve Funds

RESERVES	GL	Balance December 31, 2021	Transfers to Reserves from General Revenue	Transfers from Reserves	Balance December 31, 2022	Transfers to Reserves from General Revenue	Transfers from Reserves	Balance December 31, 2023
Working Funds	0070	1,820,378.04	119,899.00	258,564.40	1,681,712.64	86,149.00	958,682.43	809,179.21
Fixed Assets	0071	1,067,870.30	22,933.23		1,090,803.53	0.00	0.00	1,090,803.53
Admin. Equipment	0072	4,896.21			4,896.21	0.00	0.00	4,896.21
Roads Equipment	0073	108,222.23	50,000.00		158,222.23	0.00	0.00	158,222.23
Waterworks	0074	0.00			0.00	0.00	0.00	0.00
Cemetery Devel	0075	9,171.83			9,171.83	0.00	0.00	9,171.83
NWR Equip/Bldg	0077	7,811.04	25,000.00		32,811.04	0.00	0.00	32,811.04
Rec. Development	0078	17,784.00			17,784.00	0.00	0.00	17,784.00
Building Dept.	0079	84,104.55		56.63	84,047.92	993.75	15,000.00	70,041.67
Infrastructure/ Bridges & Rds	0102	989,154.69		400,000.00	589,154.69	0.00	400,000.00	189,154.69
Rental Bldgs	0103	234,572.90	31,144.00		265,716.90	15,000.00	31,695.05	249,021.85
Elections	0105	18,191.68	6,000.00	24,000.00	191.68	6,000.00	0.00	6,191.68
Planning	0106	18,479.19			18,479.19	0.00	0.00	18,479.19
Emergency Rds	0107	45,621.67			45,621.67	0.00	0.00	45,621.67
Fire Dept. Equip	0108	263,123.19	13,000.00	125,000.00	151,123.19	0.00	150,000.00	1,123.19
Rec/Cem/Landfill Vehicle	0109	23,536.52	4,000.00		27,536.52	0.00	0.00	27,536.52
Cemetery Endowment	0154	20,744.74		1,685.30	19,059.44	0.00	1,000.00	18,059.44
Pit Rehabilitation	0157	138,594.39	26,710.91		165,305.30	22,500.00	0.00	187,805.30
		4,872,257.17	298,687.14	809,306.33	4,361,637.98	130,642.75	1,556,377.48	2,935,903.25
RESERVE FUNDS								
Administration	0080	50,064.25			50,064.25	-	-	50,064.25
Fire	0081	40,876.18			40,876.18	-	-	40,876.18
Roads/Winter Cont	0082	51,921.44			51,921.44	-	-	51,921.44
Oliver Road	0083	5,457.74			5,457.74	-	-	5,457.74
Recreation - other	0084	32,421.59			32,421.59	-	-	32,421.59
KF Community Cntr	0085	29,960.72		18,500.00	11,460.72	-	-	11,460.72
Parkland	0086	297,726.75	18,000.00	22,500.00	293,226.75	-	-	293,226.75
Museum Dev	0087	95,933.52			95,933.52	-	-	95,933.52
Landfill (closure/post closure)	0088	1,101,149.71			1,101,149.71	-	100,000.00	1,001,149.71
		1,705,511.90	18,000.00	41,000.00	1,682,511.90	-	100,000.00	1,582,511.90
TOTALS								
		6,577,769.07	316,687.14	850,306.33	6,044,149.88	130,642.75	1,656,377.48	4,518,415.15

NOTE: Dec. 31/21 Balances are based on budgeted 2021 transfers shown above.

**ADMINISTRATION
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Penalty on taxes	0215	45,000.00	61,525.35	53,000.00
Interest on Tax Arrears	0216	60,000.00	49,610.45	55,000.00
Power Dam Payment	0220	6,711.43	6,711.43	6,711.43
POA	0301	30,000.00	18,769.00	30,000.00
Provincial Grant	0311	-	4,399.80	-
Provincial Grant	0319	-	612,706.43	-
Provincial Court Security	0324	6,704.00	7,155.49	6,704.00
Bank/Loan Interest	0401	45,000.00	108,599.55	110,000.00
Fees	0402	7,000.00	11,042.33	13,000.00
Tax Certificates	0415	3,500.00	3,900.00	4,200.00
BIC's	0416	500.00	255.00	500.00
Sale of Property	0601	-	247,478.76	-
Lease of Property	0602	20,443.00	18,649.55	23,465.28
Bell Lease Agreement	0608	7,458.00	8,203.80	8,203.80
Salaries Transferred from Other Depts.	0824	52,100.00	56,600.00	22,000.00
Miscellaneous Revenue	0826	2,500.00	-	2,500.00
Cannabis funding	0421	-	-	-
Covid Revenue		10,000.00	-	-
Transfer from Reserve	0451	24,000.00	-	-
TOTAL OPERATING REVENUE		320,916.43	1,215,606.94	335,284.51
EXPENDITURES:				
Administration Salaries	1210	550,998.00	629,934.88	624,027.53
Benefits	1220	131,487.89	153,668.34	150,238.09
Staff Development	1222	5,000.00	2,803.97	5,000.00
Travel & Convention	1223	2,500.00	3,616.75	4,200.00
Mileage	1225	2,500.00	1,030.67	2,500.00
Health & Safety	1227	10,000.00	1,118.32	10,000.00
Covid Expenses	1228	10,000.00	407.04	-
Emergency Management	1229	5,000.00	1,447.88	5,000.00
IT & Computer Repairs	1230	10,000.00	4,107.02	7,000.00
Christmas Party	1231	5,000.00	6,793.81	5,000.00
Repairs & Maint. - 4569 Oliver Road	1232	3,000.00	3,016.81	3,600.00
Office Supplies	1236	14,000.00	15,162.34	14,000.00
General Expense	1237	16,000.00	11,736.27	14,000.00
Audit	1238	30,000.00	26,447.74	30,000.00
Postage	1239	12,500.00	5,603.67	11,000.00
Hydro - 4569 Oliver Road	1260	7,000.00	8,069.58	8,400.00
Natural Gas - 4569 Oliver Road	1261	2,500.00	2,656.94	3,000.00
Telephone	1262	4,500.00	7,128.29	6,800.00
Cell Phone	1263	2,000.00	1,862.39	2,000.00
Hydro - 3250 Hwy 130	1264	10,000.00	9,434.67	10,500.00
Natural Gas - 3250 Hwy 130	1265	5,000.00	5,525.50	6,000.00
Repair & Maint. - 3250 Hwy 130	1266	10,000.00	8,558.57	10,000.00
Service Charges	1270	8,000.00	9,840.54	10,500.00
Advertising	1272	5,000.00	4,102.49	5,000.00
Memberships	1273	6,000.00	6,296.81	7,300.00
Publications	1274	600.00	360.03	600.00
Leased Equipment	1276	5,300.00	9,806.06	6,000.00
Contracted Services	1280	45,500.00	26,042.20	32,000.00

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
Insurance	1281	263,538.03	256,646.30	67,141.70
Legal	1282	30,000.00	70,583.52	60,000.00
Asset Management	1283	-	5,346.54	-
LRCA Mapping	1285	13,000.00	13,955.50	12,567.00
Elections	1286	24,000.00	24,255.19	6,000.00
Newsletter - Contracted Services	1287	17,500.00	19,563.46	20,000.00
Tax Write Offs	1295	10,000.00	5,661.22	10,000.00
Transfer to Reserves	1277	31,000.00	-	27,000.00
Computers/software upgrades	1298	14,000.00	34,283.90	26,000.00
TOTAL OPERATING EXPENDITURES		1,322,423.92	1,396,875.21	1,222,374.32
NET OPERATING		(1,001,507.49)	(181,268.27)	(887,089.81)
CAPITAL				
REVENUE:				
Federal Grant -	0302	-	-	-
Transfer from Reserve - Working	0840	-	-	20,724.00
Transfer from Reserve - Working	0840	-	-	16,893.00
Transfer from Reserve - Working	0840	-	-	7,500.00
Transfer from Modernization	0840	-	-	-
TOTAL CAPITAL REVENUE		64,500.00	-	45,117.00
EXPENDITURES:				
Mercer Municipal Compensation survey	1291	-	-	-
Hybrid meeting technology project				20,724.00
Municipal office transfer switch				16,893.00
Office garden incl. drainage, e.g., weeping t.	1292	-	-	7,500.00
Municipal Office Loan	1294	86,149.00	-	86,149.00
TOTAL CAPITAL EXPENDITURES		299,949.00	81,903.94	131,266.00
NET CAPITAL		(235,449.00)	(81,903.94)	(86,149.00)
TOTAL ALL REVENUE		385,416.43	1,215,606.94	380,401.51
TOTAL ALL EXPENDITURES		1,622,372.92	1,478,779.15	1,353,640.32
Surplus/(Deficit)		(1,236,956.49)	(263,172.21)	(973,238.81)

**AGENCIES
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
EXPENDITURES:				
Thunder Bay Food Strategy	2410	3,000.00	3,000.00	3,000.00
Police	2610	1,220,976.64	1,251,796.00	1,235,673.00
MNRF	2710	8,500.00	8,349.04	8,500.00
T.B. Vet.	2810	500.00	500.00	500.00
T. Bay Health Unit Levy	4310	147,524.64	148,692.00	156,773.00
Ambulance	5110	749,042.91	736,555.00	786,495.06
DSSAB	6110	1,001,755.00	1,001,755.00	1,067,549.00
LRCA	7780	57,478.00	57,478.00	59,212.00
T.B. Mun League	7781	2,300.00	2,259.77	2,300.00
MPAC	8480	95,677.70	95,677.72	100,461.59
TOTAL OPERATING EXPENDITURES		3,286,754.89	3,306,062.53	3,420,463.65
TOTAL ALL REVENUE				
		-	-	-
TOTAL ALL EXPENDITURES		3,286,754.89	3,306,062.53	3,420,463.65
Surplus/(Deficit)		(3,286,754.89)	(3,306,062.53)	(3,420,463.65)

BUILDING/PLUMBING INSPECTION
2023 BUDGET

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Building Permits	0502	50,000.00	44,374.59	69,253.75
Transfer from Reserve	0505	10,511.00	-	-
TOTAL OPERATING REVENUE		60,511.00	44,374.59	69,253.75
EXPENDITURES:				
Salaries	2310	27,000.00	35,761.23	31,000.00
Mileage	2325	5,000.00	8,293.64	7,500.00
Admin Services from Planning Dept.	2330	28,311.00	-	29,560.00
Insp-Materials & Supplies	2350	200.00	376.35	200.00
Transfer to Reserve	2380	-	-	993.75
TOTAL OPERATING EXPENDITURES		60,511.00	44,431.22	69,253.75
NET OPERATING		-	(56.63)	-
CAPITAL				
REVENUE:				
Transfer from Reserve		-	-	15,000.00
TOTAL CAPITAL REVENUE		-	-	15,000.00
EXPENDITURES:				
CloudPermit building permit system		-	-	15,000.00
TOTAL CAPITAL EXPENDITURES		-	-	15,000.00
NET CAPITAL		-	-	-
TOTAL ALL REVENUE		-	-	84,253.75
TOTAL ALL EXPENDITURES		-	-	84,253.75
Surplus/(Deficit)		-	-	-

**BY-LAW ENFORCEMENT
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Dog Tags	0418	2,000.00	1,200.00	2,000.00
Fines	0419	500.00	-	500.00
Pound Charges	0420	100.00	-	100.00
Kennel Licence	0501	50.00	-	50.00
TOTAL OPERATING REVENUE		2,650.00	1,200.00	2,650.00
EXPENDITURES:				
Salaries	2210	34,232.00	30,356.02	35,602.82
Benefits	2220	2,452.00	2,174.57	2,567.67
Fuel/Mileage - gas, oil	2225	2,500.00	4,145.66	3,500.00
Vehicle R&M BL04 2014 Ford F150	2227	1,500.00	1,642.83	2,000.00
Supplies	2250	1,000.00	2,521.49	1,000.00
Cell Phone	2263	560.00	423.87	560.00
TOTAL OPERAING EXPENDITURES		42,244.00	41,264.44	45,230.49
NET OPERATING		(39,594.00)	(40,064.44)	(42,580.49)

**CEMETERY - STANLEY HILL
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Opening & Closing	0424	8,000.00	7,500.05	8,000.00
Perpetual Care Interest	0427	1,450.00	-	1,450.00
Sale of Plots	0605	4,000.00	1,640.29	4,000.00
TOTAL OPERATING REVENUE		13,450.00	9,140.34	13,450.00
EXPENDITURES:				
Grasscutting charge from Gen Rec	5211	3,500.00	3,500.00	12,000.00
Supervisor Services from PW	5212	2,750.00	2,750.00	2,750.00
Software Annual Fee	5235	700.00	607.18	700.00
Honorariums	5215	500.00	525.00	500.00
Admin Services from Admin Dept.	5230	5,000.00	5,000.00	12,000.00
General Expense	5237	5,000.00	2,856.53	6,000.00
Equip. Maintenance	5240	500.00	500.00	600.00
Cemetery Licence	5272	300.00	375.00	300.00
Transfer to Reserve	5273	500.00	-	
TOTAL OPERATING EXPENDITURES		18,750.00	16,113.71	34,850.00
NET OPERATING		(5,300.00)	(6,973.37)	(21,400.00)
CAPITAL				
REVENUE:				
Transfer from Endowment Reserve	0449	-	-	1,000.00
TOTAL CAPITAL REVENUE		4,000.00	-	1,000.00
EXPENDITURES:				
Project #1 - Hazardous Tree Removal	5290	-	-	1,500.00
Project #2 - Seeding Phase1 Exp.	5291	-	-	1,000.00
TOTAL CAPITAL EXPENDITURES		4,000.00	1,685.30	2,500.00
NET CAPITAL		-	-	(1,500.00)
TOTAL ALL REVENUE		17,450.00	9,140.34	14,450.00
TOTAL ALL EXPENDITURES		22,750.00	17,799.01	37,350.00
Surplus/(Deficit)		-	(8,658.67)	(22,900.00)

**COUNCIL
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
EXPENDITURES:				
Council Salaries	1110	129,843.00	104,840.97	133,920.74
Council Benefits	1120	4,818.00	3,933.71	5,050.52
Council Conf/Mileage	1155	7,000.00	8,872.24	7,000.00
Council integrity commissioner	1156	2,500.00	391.78	2,500.00
Council Coalition Admin Fee Monthly	1171	1,464.00	1,683.00	1,464.00
Council Grant to Norwest Community Health Cer	1172	12,000.00	3,000.00	-
Council initiatives	1170	5,000.00	4,938.00	5,000.00
TOTAL OPERATING EXPENDITURES		162,625.00	127,659.70	154,935.26
NET OPERATING		162,625.00	127,659.70	154,935.26
TOTAL ALL EXPENDITURES		162,625.00	127,659.70	154,935.26
Surplus/(Deficit)		162,625.00	127,659.70	154,935.26

**ECONOMIC DEVELOPMENT
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
EDC - Calendar Revenue	0325	5,400.00	5,100.00	5,400.00
TOTAL OPERATING REVENUE		5,400.00	5,100.00	5,400.00
EXPENDITURES:				
Salaries	8210	3,704.00	-	5,000.00
Benefits	8220	965.00	-	
Mileage	8221	300.00	-	-
Advertising & Promotions	8230	17,000.00	7,021.64	10,000.00
Memberships	8260	1,000.00	-	-
TOTAL OPERATING EXPENDITURES		22,969.00	7,021.64	15,000.00
NET OPERATING		(17,569.00)	(1,921.64)	(9,600.00)
TOTAL ALL REVENUE		5,400.00	5,100.00	5,400.00
TOTAL ALL EXPENDITURES		22,969.00	7,021.64	15,000.00
Surplus/(Deficit)		(17,569.00)	(1,921.64)	(9,600.00)

**FIRE & EMERGENCY SERVICES
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
MTO Fire Callouts	0417	25,000.00	40,266.35	30,000.00
Misc. Fire Call Outs	0428	500.00	200.00	500.00
Fire - Other Fees	0429		29,287.24	
Regional Training Center	0610	18,000.00	8,942.64	40,000.00
Donations - Fire	0804	-	6,646.00	-
Transfer from Working Fund Reserve				47,404.90
Grant-Fire	0808	-	-	7,500.00
TOTAL OPERATING REVENUE		43,500.00	85,342.23	125,404.90
EXPENDITURES:				
Officer Honorariums	2110	71,325.00	79,118.04	80,090.76
Summer Student Salaries	2110		695.13	
Trainer Salaries	2112	2,500.00	1,750.00	3,500.00
Member Honorariums and Certification	2115	100,000.00	76,835.70	100,000.00
Benefits	2120	29,125.00	3,035.18	46,147.89
Staff Development/Training	2122	12,500.00	12,301.08	15,000.00
Administrative Services	2130	39,600.00	39,633.07	61,855.70
Office Supplies	2131	1,000.00	3,781.33	1,000.00
Disposable PPE-COVID19		2,000.00	-	
Pumper Flow Tests	2133	6,600.00		7,000.00
Fuel & Oil - Vehicles	2134	8,000.00	7,745.81	15,000.00
R&M - Radios/Pagers	2135	1,200.00	1,274.74	2,000.00
Licences & Permits	2136	2,000.00	1,685.56	2,000.00
General Supplies	2137	4,500.00	3,859.13	4,500.00
Refreshments	2138	1,000.00	857.08	1,200.00
Minor Equipment	2140	9,500.00	9,931.41	9,500.00
Equipment Testing/SCBA	2141	8,500.00	10,163.02	8,500.00
Fire Telecommunications	2144	2,500.00	3,191.58	3,000.00
CACC Callouts	2145	6,000.00	4,161.00	4,500.00
IT & Computer Repairs/Firepro	2146	3,700.00	4,544.30	4,200.00
Volunteer Recognition	2147	3,000.00	296.12	3,000.00
Regional Training Center	2149	18,000.00	7,456.46	30,000.00
Oil Guard Emerg Vehicles	2150	2,400.00	2,228.54	2,800.00
Cell Phone	2163	3,000.00	2,724.63	3,000.00
Memberships	2171	500.00	574.75	700.00
Fire Prevention	2172	6,500.00	8,098.77	6,500.00
Auto Extrication	2173	2,000.00	621.84	2,000.00
Protective Clothing - Fire	2174	18,000.00	19,157.47	18,000.00
Inspections	2175	3,000.00	1,508.07	3,000.00
Fire - Mutual Aid	2176		1,764.00	
Operations	2178	2,500.00	982.51	2,500.00
Insurance member	2181	8,700.00	12,572.58	9,000.00
Insurance		-	-	32,054.59
EFR Protective Clothing	2182	2,400.00	-	2,400.00
EFR Equipment	2183	2,000.00	1,150.30	2,000.00
EFR Supplies	2184	2,000.00	2,744.00	2,000.00
FIRE - MNR Assistance	2186	10,000.00	2,563.33	

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		2022	2022	2023
		BUDGET	As of Dec 31	BUDGET
Community Risk Assessment & Master Plan (By-Law 71-2022)	2187		28,874.40	47,404.90
Intola FH - Bldg R&M	2620	4,000.00	424.07	2,500.00
Intola FH - Hydro	2621	750.00	626.34	750.00
Intola FH - Heat	2622	3,000.00	2,922.26	3,200.00
Intola FH - Telephone	2623	300.00	327.90	300.00
Kakabeka FH - Bldg R&M	2630	3,000.00	2,940.39	4,000.00
Kakabeka FH - Hydro	2631	1,500.00	1,509.53	1,800.00
Kakabeka FH - Heat	2632	3,000.00	2,461.99	3,000.00
Kakabeka FH - Telephone/Internet	2633	1,100.00	1,105.71	1,100.00
Murillo FH - Bldg R&M	2640	3,000.00	6,759.99	3,600.00
Murillo FH - Hydro	2641	1,800.00	1,248.91	1,800.00
Murillo FH - Heat	2642	2,800.00	2,672.98	2,900.00
Murillo FH - Telephone/Internet	2643	1,100.00	1,707.90	1,100.00
Rosslyn FH - Bldg R&M	2650	6,000.00	2,778.97	3,000.00
Rosslyn FH - Hydro	2651	1,000.00	1,032.90	1,200.00
Rosslyn FH - Heat	2652	3,200.00	3,582.40	3,800.00
Rosslyn FH - Telephone	2653	550.00	437.58	550.00
Slate River FH - Bldg R&M	2660	2,000.00	1,110.05	2,500.00
Slate River FH - Hydro	2661	900.00	636.65	900.00
Slate River FH - Heat	2662	3,500.00	5,248.53	4,550.00
Slate River FH - Telephone	2663	300.00	327.90	300.00
Stanley FH - Bldg R&M	2670	2,000.00	42.73	2,500.00
Stanley FH - Hydro	2671	650.00	671.98	780.00
Stanley FH - Heat	2672	1,900.00	1,593.12	1,900.00
Stanley FH - Telephone	2673	350.00	327.90	350.00
Vehicle R&M - P11 2002 HME Custom Pumper	2711	3,500.00	1,298.97	2,350.00
Vehicle R&M - T12 2012 International Tanker	2712	5,500.00	6,275.58	2,350.00
Vehicle R&M - R13 2004 Ford Medical/Heavy Rescue	2713	1,000.00	898.07	3,650.00
Vehicle R&M - R14 2010 Dodge Command Vehicle	2714	300.00	509.66	450.00
Vehicle R&M - P21 2012 International Pumper	2721	4,500.00	3,937.78	1,350.00
Vehicle R&M - R23 2009 Chevrolet Medical Rescue	2723	500.00	317.65	650.00
Vehicle R&M - P31 2002 HME Custom Pumper	2731	2,000.00	184.04	2,350.00
Vehicle R&M - R33 1987 Chevrolet Medical Rescue/Wildfire	2733	300.00	211.56	500.00
Vehicle R&M - R39 1997 Ford Medical Rescue	2739	300.00	211.56	500.00
Vehicle R&M - R90 1991 Crestliner Rescue	2790	1,000.00	809.41	500.00
Vehicle R&M - P91 2014 International Pumper/Tanker	2791	1,800.00	2,511.15	2,350.00
Vehicle R&M - P93 2003 Freightliner Pumper	2793	1,800.00	3,455.86	2,350.00
Vehicle R&M - T94 1996 Western Star Tanker	2794	2,500.00	2,839.56	2,650.00
Vehicle R&M - R95 2013 GM Medical Rescue	2795	300.00	2,389.34	500.00
Vehicle R&M- Mule (UTV) and Trailer		-	-	500.00
Vehicle R&M - P96 1994 Custom Heavy Rescue	2796	2,000.00	944.38	2,150.00
Vehicle R&M - R97 1978 Chevrolet Wildland Fire/Winter Sled	2797	300.00	358.95	500.00
Vehicle R&M - T98 2000 Volvo Tanker	2798	2,000.00	1,735.63	2,350.00
Vehicle R&M - P99 1999 International Pumper	2799	5,500.00	3,108.73	2,350.00
TOTAL OPERATING EXPENDITURES		478,350.00	432,377.49	614,083.84
NET OPERATING		(434,850.00)	(347,035.26)	(488,678.94)

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		CAPITAL		
REVENUE:				
Transfer from Reserves - Fire Eq.		125,000.00	-	150,000.00
Transfer from Reserves - Working Funds				581,312.00
ICIP Covid funding		-	-	-
TOTAL CAPITAL REVENUE		125,000.00	-	731,312.00
EXPENDITURES:				
Intola Station - Water Tank Heater - Replacement	2189	-	-	2,080.80
Murillo Station - Fire Alarm & Detection Systems		-	-	1,040.40
Rosslyn Station - Force Air Furnace		-	-	8,489.66
Slate River Station - Emergency Lighting & Exit Signs		-	-	2,080.80
Rosslyn Station - Fire Separation		-	-	31,212.00
2246 - Slate River Hall - Rescue		-	-	23,812.00
Two Fire Pumper tankers (replacing asset ID 2247,2261,2297)		-	-	700,000.00
2259 - Intola Hall-Rescue Wildfire/Medical R33		-	-	
Project - Server for Fire Pro		-	-	3,500.00
Project - SCBA- 12 each SCBA units with bottles		-	-	126,537.00
Project - Bunker Gear Drying Rack		-	-	8,000.00
Project- Foam E-ductors with nozzle		-	-	5,000.00
Project- Stand Alone Monitor		-	-	8,000.00
Project- Dump Valve on P21		-	-	12,000.00
Project-Thermal Imager Upgrades		-	-	25,000.00
Project - Fire Foam		-	-	8,000.00
Total Capital Projects		1,446,477.99	240,531.83	964,752.66
TRANSFER TO RESERVES:				
Transfer to Reserves	2185	13,000.00	-	
Total Transfer to Reserves		13,000.00	-	-
TOTAL CAPITAL EXPENDITURES		1,459,477.99	240,531.83	964,752.66
NET CAPITAL		(1,334,477.99)	(240,531.83)	(233,440.66)
TOTAL ALL REVENUE		168,500.00	85,342.23	856,716.90
TOTAL ALL EXPENDITURES		1,937,827.99	672,909.32	1,578,836.50
Surplus/(Deficit)		(1,769,327.99)	(587,567.09)	(722,119.60)

**GENERAL RECREATION
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Air Ambulance Pad	0717	3,500.00	3,500.00	3,500.00
Surplus Equipment Sold	0812	10,000.00	-	7,500.00
Donation - Summer Playground	0819	-	-	-
transf. from Cemetery Dept	0825	6,000.00	3,500.00	12,000.00
SNEMS expenses	0861	5,000.00	4,924.02	5,000.00
Transfer from Landfill Salaries	0825	-	-	-
Transfer from Cemetery - supervisor	0825	-	-	-
Transfer from Murillo Hall	0825	4,500.00	-	-
Transfer from Nor West	0825	-	-	-
TOTAL OPERATING REVENUE		29,000.00	11,924.02	28,000.00
EXPENDITURES:				
Full Time Staff Salaries	7110	131,625.00	101,545.56	192,819.36
Benefits	7120	33,230.00	34,034.49	50,671.16
Insurance		-	-	44,650.08
2013 F250 Superduty	7142	3,000.00	1,187.26	3,500.00
Vehicle R&M - CS03 Silverado: surplus	7144	-	273.80	
Fuel & Oil - half tons	7145	10,000.00	17,391.20	15,000.00
Transfer to Reserve	7148	3,500.00	-	2,500.00
Vehicle R&M - CS04 Silverado: surplus	7149		1,918.54	
Vehicle R&M - CS04 2022 Silverado				1,000.00
Grasscutting/General Maintenance				
- Salaries	7112	19,438.00	7,493.37	19,983.81
- Benefits	7122	2,101.00	276.87	3,988.41
Helipad R&M	7123		275.19	
- Minor Equipment Purchase	7140	1,000.00	3,272.17	1,500.00
- Rep. & Maint. Equip	7146	3,000.00	4,810.25	3,750.00
- Fuel & Oil	7147	2,500.00	687.17	2,500.00
Rinks & Outdoor Facilities				
Murillo Rink R&M	7930	750.00	1,345.84	900.00
Murillo Rink Heat & Hydro	7931	2,500.00	2,604.70	2,500.00
Kakabeka Rink R&M	7934	1,000.00	761.48	1,000.00
Kakabeka Rink Hydro	7935	1,500.00	1,226.90	1,500.00
Kakabeka Rink Heat	7936	1,500.00	1,492.98	1,500.00
Rossllyn Rink R&M	7938	1,500.00	251.04	1,500.00
Intola Rink R&M	7940	750.00	-	1,000.00
Intola Rink Hydro	7941	1,000.00	1,047.91	1,300.00
TOTAL OPERATING EXPENDITURES		219,894.00	181,896.72	353,062.82
NET OPERATING		(190,894)	(169,973)	(325,063)

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		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
CAPITAL				
REVENUE:				
Transfer from Reserves - Working Funds		40,000.00	-	75,367.68
Transfer from Reserves - Parkland		22,500.00	-	-
NOHFC Grant funding request		-	-	226,103.04
Transfer from Reserves - KB Community Reserve		18,500.00	-	-
TOTAL CAPITAL REVENUE		81,000.00	-	301,470.72
EXPENDITURES:				
Intola Snowblower		-	-	3,500.00
Rosslyn CC - Parking/Paving Repairs - NOHFC gr	7190	-	-	5,500.00
Intola Rink Shack - NOHFC grant	7191	-	-	13,260.00
Kakabeka Rink Building - NOHFC grant	7192	-	-	177,480.00
Rosslyn Outdoor Rink - NOHFC grant	7193	-	-	30,000.00
Kakabeka Outdoor Rink - NOHFC grant	7194	-	-	20,000.00
Murillo Outdoor Rink - NOHFC grant	7148	-	-	30,000.00
Murillo Track Fence - NOHFC grant		-	-	25,230.72
TOTAL CAPITAL EXPENDITURES		81,000.00	104,832.61	304,970.72
NET CAPITAL		-	(104,832.61)	(3,500.00)
TOTAL ALL REVENUE				
TOTAL ALL EXPENDITURES		110,000.00	11,924.02	329,470.72
		300,894.00	286,729.33	658,033.54
Surplus/(Deficit)		(190,894.00)	(274,805.31)	(328,562.82)

**LANDFILL
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Fees	0407	10,000.00	23,425.00	10,000.00
Soil	0440	100,000.00	367,050.00	100,000.00
Stewardship Ontario - Recycling	0441	34,226.56	44,844.34	25,000.00
Transfer from Reserve (site maintenance)	0452	85,000.00	-	85,000.00
Scrap Revenue	0828	12,000.00	32,547.34	12,000.00
TOTAL OPERATING REVENUE		241,226.56	467,866.68	232,000.00
EXPENDITURES:				
Salaries - Operating	4210	77,752.00	93,684.78	88,766.60
Salaries - Levelling	4211	20,338.00	15,748.78	20,824.18
Benefits	4220	22,225.00	20,044.25	27,321.69
Professional Development	4222	1,000.00	-	1,000.00
Supervisor Services from PW	4230	10,000.00	-	10,000.00
Well Testing	4231	45,000.00	19,537.92	60,000.00
South Power	4241	2,500.00	2,322.65	3,000.00
North Power	4242	2,500.00	2,095.76	3,000.00
Landfill Materials & Supplies	4250	1,000.00	449.95	1,000.00
Fuel/hydraulic fuel/oil	4251	22,500.00	11,890.46	30,000.00
Signs	4253	1,500.00	-	2,500.00
Equipment R&M - North dozer	4254	-	225.35	1,500.00
Equipment R&M - South dozer	4255	3,500.00	878.53	-
Equipment R&M -North Compactor	4256	7,000.00	17,111.87	2,500.00
Equipment R&M - South compactor	4257	7,000.00	8,086.31	7,000.00
Cell Phone	4263	200.00	121.14	-
PIL property taxes	4270	10,000.00	10,990.01	11,000.00
Calcium	4281	2,000.00	-	2,000.00
Port - a - Johns	4287	1,500.00	892.34	2,500.00
Recycling	4288	120,000.00	133,390.92	120,000.00
Insurance		-	-	1,654.99
North Landfill site maintenance	4290	20,000.00	12,482.48	10,000.00
South Landfill site maintenance	4294	20,000.00	155.43	10,000.00
Materials & Supplies	4550		255.20	
TOTAL OPERATING EXPENDITURES		397,515.00	350,364.13	415,567.46
NET OPERATING		(156,288.44)	117,502.55	(183,567.46)

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
CAPITAL				
REVENUE:				
Transfer from Reserves - C/O 2020		35,000.00	-	25,000.00
Transfer from Reserves - Partial landfill closure	0088	-	-	75,000.00
TOTAL CAPITAL REVENUE		35,000.00	-	100,000.00
EXPENDITURES:				
2001 Caterpillar Compactor	4292	-	-	40,000.00
Swipe Card System - Carryover 2020		-	-	30,000.00
Clay Hall - Cap Phase 1 - South		-	-	75,000.00
TOTAL CAPITAL EXPENDITURES		195,000.00	7,773.37	145,000.00
NET CAPITAL		(160,000.00)	(7,773.37)	(45,000.00)
TOTAL ALL REVENUE		276,226.56	467,866.68	332,000.00
TOTAL ALL EXPENDITURES		592,515.00	358,137.50	560,567.46
Surplus/(Deficit)		(316,288.44)	109,729.18	(228,567.46)

**LIBRARY
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
EXPENDITURES:				
Operating grant	7425	97,404.97	97,404.97	103,755.20
MURILLO BRANCH				
Heat	7431	1,500.00	885.64	2,000.00
Hydro	7432	2,000.00	2,689.83	2,500.00
Repairs & Maint.	7433	1,500.00	-	1,500.00
Insurance		-	-	3,739.61
Cleaning apportionment	7434	3,500.00	3,500.00	3,500.00
Total Murillo Branch		8,500.00	7,075.47	13,239.61
ROSSLYN BRANCH				
Heat	7441	1,500.00	1,138.86	2,000.00
Hydro	7442	1,500.00	1,255.03	2,500.00
Repair & Maint.	7443	1,500.00	1,246.32	2,000.00
Insurance		-	-	3,739.61
Cleaning services from Rosslyn Hall	7444	3,500.00	3,500.00	8,000.00
Total Rosslyn Branch		8,000.00	7,140.21	18,239.61
TOTAL OPERATING EXPENDITURES		113,904.97	111,620.65	135,234.42
NET OPERATING		(113,904.97)	(111,620.65)	(135,234.42)
TOTAL ALL REVENUE				
		-		
TOTAL ALL EXPENDITURES		113,904.97	111,620.65	135,234.42
Surplus/(Deficit)		(113,904.97)	(111,620.65)	(135,234.42)

**LIVESTOCK
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Livestock - Damages Reimbursed	0814	3,000.00	50.00	3,000.00
TOTAL OPERATING REVENUE		3,000.00	50.00	3,000.00
EXPENDITURES:				
Livestock - Salaries & Benefits	2510	1,500.00	1,504.75	1,500.00
Livestock - Mileage	2525	100.00	22.68	100.00
Livestock - Materials & Supplies	2550	50.00	-	50.00
Livestock - Damages Paid	2590	2,850.00	-	2,850.00
TOTAL OPERATING EXPENDITURES		4,500.00	1,527.43	4,500.00
NET OPERATING		(1,500.00)	(1,477.43)	(1,500.00)

**MURILLO HALL
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Hall Rentals	0704	7,000.00	4,806.25	7,000.00
Caretaking services for Library				3,500.00
Library Rental	0704	3,675.00	-	3,675.00
TOTAL OPERATING REVENUE		10,675.00	4,806.25	14,175.00
EXPENDITURES:				
Salaries	7610	7,305.00	18,244.06	7,596.16
Benefits	7620	740.00	2,144.72	779.60
Caretaking services from Admin Dept	7625	4,500.00	-	
Insurance		-	-	
Supplies				
Repairs & Maintenance - Bldgs.	7630	3,500.00	6,513.14	4,200.00
Materials & Supplies	7650	2,000.00	1,149.13	2,400.00
Utilities				
- Hydro	7660	4,000.00	2,633.97	4,800.00
- Gas	7661	1,500.00	870.77	1,950.00
Contracted Services				
- Lab Tests - Water	7680	500.00	-	750.00
Transfer to Reserve	0900	-	-	-
TOTAL OPERATING EXPENDITURES		24,045.00	31,555.79	22,475.76
NET OPERATING		(13,370.00)	(26,749.54)	(8,300.76)
CAPITAL				
REVENUE:				
Transfer from Working Reserves	0900	10,000.00	-	29,860.04
Grant funding request		-	-	89,580.14
TOTAL CAPITAL REVENUE		10,000.00	-	119,440.18
EXPENDITURES:				
Murillo - South Perimeter Wall Waterproofing	7694	-	-	30,000.00
Murillo CC - Electrical/Fire Alarms	7693	-	-	13,291.65
Murillo CC - Roof	7691	-	-	72,305.09
Murillo CC - Door	7690	-	-	31,259.28
Murillo CC - HVAC	7692	-	-	15,875.81
TOTAL CAPITAL EXPENDITURES		11,500.00	13,721.03	162,731.83
NET CAPITAL		(1,500.00)	(13,721.03)	(43,291.65)
TOTAL ALL REVENUE		20,675.00	4,806.25	133,615.18
TOTAL ALL EXPENDITURES		35,545.00	45,276.82	185,207.59
Surplus/(Deficit)		(14,870.00)	(40,470.57)	(51,592.41)

**MUSEUM
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Grants	0317	4,892.00	4,892.00	4,892.00
Admission	0455	6,400.00	230.00	-
Rentals	0456	-	-	300.00
Donations	0457	-	7,860.50	10,500.00
Fundraising	0458	-	-	1,000.00
Goods Sold	0459	-	22,957.25	100.00
Artifacts Sold	0461	-	-	500.00
TOTAL OPERATING REVENUE		11,292.00	35,939.75	17,292.00
EXPENDITURES:				
Salaries	7410	53,733.00	54,345.94	60,105.96
Benefits	7411	4,946.00	4,288.31	11,036.88
Mileage	7413	-	980.00	350.00
Honorarium				1,750.00
Insurance				16,500.67
Cleaning apportionment from Admin Dept	7333	3,500.00	4,150.00	4,000.00
Office Supplies & Postage	7415	1,000.00	441.78	1,000.00
General Maintenance	7416	10,000.00	14,514.02	10,000.00
Signage/Advertising	7417	5,000.00	2,231.36	2,000.00
Repairs to Artifacts	7418	-	157.88	-
Materials & Supplies	7419	1,500.00	1,557.68	1,000.00
Hydro	7421	5,000.00	3,787.14	5,000.00
Heat	7422	4,500.00	4,027.15	5,000.00
Telephone/Internet	7423	2,500.00	3,555.33	2,500.00
Transfer to Reserve	7427	-	-	-
TOTAL OPERATING EXPENDITURES		91,679.00	94,036.59	120,243.51
NET OPERATING		(80,387.00)	(58,096.84)	(102,951.51)
CAPITAL				
REVENUE:				
Transfer from reserves	0070	-	-	-
TOTAL CAPITAL REVENUE		-	-	-
EXPENDITURES:				
#1 - Caretake Residence - Wood Ramp	7491	-	-	1,000.00
#2 - Church - Wood Ramp + Exterior Stair	7492	-	-	1,000.00
#3 - Church - Wood Siding	7493	-	-	4,000.00
#4 - School - Wood Ramp + Exterior Stair	7494	-	-	2,000.00
#5 - School - Wood Siding	7495	-	-	2,000.00
#6 - Train Station - Wood Deck + Ramp	7497	-	-	4,000.00
Eavestrough		-	-	10,000.00
TOTAL CAPITAL EXPENDITURES		63,500.00	98,354.78	24,000.00
NET CAPITAL		(63,500.00)	(98,354.78)	(24,000.00)
TOTAL ALL REVENUE		11,292.00	35,939.75	17,292.00
TOTAL ALL EXPENDITURES		155,179.00	192,391.37	144,243.51
Surplus/(Deficit)		(143,887.00)	(156,451.62)	(126,951.51)

**NOR WEST RECREATION
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Advertising	0438	5,000.00	12,250.93	17,500.00
Ice Rental	0710	225,120.00	177,848.14	225,120.00
Dog Shows	0711	-	3,600.00	3,600.00
Meeting Room Rental	0712	16,000.00	5,666.68	-
COVID-19 user fees	0713	51,037.50	18,641.88	-
Donations	0806	-	-	-
Concession Sales	0809	20,000.00	29,617.08	26,000.00
Safe restart funding additional staffing	0713	22,000.00	-	-
TOTAL OPERATING REVENUE		339,157.50	247,624.71	272,220.00
EXPENDITURES:				
Salaries	7210	81,230.00	159,244.37	63,006.47
Supervisor services from PW	7211	10,500.00	10,500.00	10,500.00
Admin Services from Admin Dept.	7212	5,000.00	5,000.00	6,000.00
Benefits	7220	8,769.00	19,861.40	12,032.71
Insurance				15,667.34
General Maintenance	7230	5,000.00	4,245.86	6,000.00
Building R&M	7231	20,000.00	39,537.32	24,000.00
Ice-Making/Arena Equipment R&M	7232	10,000.00	18,801.74	12,500.00
Consession Equipment R&M	7233	3,000.00	2,930.59	3,600.00
R&M Ice Re-surfacer	7234	2,500.00	5,647.84	3,000.00
Material & Supplies				
Office/Custodial Supplies	7251	2,500.00	4,338.08	3,000.00
Goods for Resale	7255	13,500.00	19,654.93	16,200.00
Travel & Training	7256	2,500.00	-	2,500.00
Utilities				
- Hydro	7260	65,000.00	76,892.26	78,000.00
- Natural Gas	7261	15,500.00	10,349.11	19,950.00
- Telephone	7262	1,500.00	1,661.55	1,800.00
- Cell Phone	7263	1,000.00	833.25	1,000.00
- Propane	7264	1,800.00	2,338.74	2,520.00
Contracted Services				
- General Contracted Serv.	7270	24,000.00	11,983.80	28,800.00
- Garbage Pickup	7271	3,000.00	5,526.57	3,900.00
Transfer to Reserve	7273	25,000.00	-	-
TOTAL OPERATING EXPENSE		301,299.00	399,347.41	313,976.52
NET OPERATING		37,858.50	(151,722.70)	(41,756.52)

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
CAPITAL				
REVENUE:				
NOHFC-Grant Funding Request		-	-	252,885.90
Transfer from Working Reserves				84,295.30
Transfer from Reserve	0842	10,000.00	-	-
TOTAL CAPITAL REVENUE		10,000.00	-	337,181.20
EXPENDITURES:				
Zamboni Replacement	7291	-	-	159,181.20
Panel Upgrade MCC		-	-	150,000.00
Compressor Heads Rebuild		-	-	20,000.00
NW Arena - Spectator Safety Railing	7290	-	-	24,867.49
New Double Fryer		-	-	8,000.00
TOTAL CAPITAL EXPENDITURES		105,765.00	128,167.14	362,048.69
NET CAPITAL		(95,765.00)	(128,167.14)	(24,867.49)
TOTAL ALL REVENUE		349,157.50	247,624.71	609,401.20
TOTAL ALL EXPENDITURES		407,064.00	527,514.55	676,025.21
Surplus/(Deficit)		(57,906.50)	(279,889.84)	(66,624.01)

**PLANNING & DEVELOPMENT
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Fees - OP Amendments & Planning	0411	5,000.00	15,035.00	6,000.00
Fees - Comm of Adj.	0412	12,000.00	9,600.00	17,600.00
Planning - Fees	0432	-	6,535.00	-
Lakehead Rural Planning Bd	0444	30,000.00	30,000.00	30,000.00
Admin Services to Bldg & Ec Dev Depts.	8111	32,980.00	-	34,560.00
TOTAL OPERATING REVENUE		79,980.00	61,170.00	88,160.00
EXPENDITURES:				
Salaries	8110	148,141.00	119,545.85	170,807.27
Benefits	8120	38,582.00	25,379.10	42,851.67
Mileage	8125	1,000.00	35.70	1,000.00
Staff Development	8130	1,000.00	-	1,000.00
Cell Phone	8135	480.00	494.48	480.00
Material & Supplies re Planner	8150	1,500.00	2,871.34	1,500.00
Postage	8170	1,000.00	1,000.00	2,000.00
Consultant Fees	8180	12,000.00	10,990.08	15,000.00
Official Plan Review (5 years)		-	-	6,000.00
LRPB Membership	8182	250.00	250.00	250.00
Comm of Adj - Honorarium	8515	3,000.00	2,918.06	6,000.00
TOTAL OPERATING EXPENDITURES		206,953.00	163,484.61	246,888.94
NET OPERATING		(126,973.00)	(102,314.61)	(158,728.94)

**PUBLIC WORKS - OPERATING
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Federal Grants- BCF-Roads	0304	-	-	25,000.00
Summer Student Grant	0312	-	-	6,000.00
Entrance Permits	0422	1,200.00	1,550.00	1,500.00
Plowing	0443	4,500.00	5,406.50	5,500.00
Recovery of Expenses	0462	5,500.00	-	5,000.00
Sale of Used Equipment-Roads	0603	70,000.00	-	70,000.00
Transfer from Landfill - supervisor services	0823	10,000.00	-	10,000.00
Transfer from Cemetery - supervisor services	0823	2,750.00	2,750.00	2,750.00
Transfer from Nor West - supervisor services	0823	10,500.00	10,500.00	10,500.00
MNR - Pits & Quarries	0831	22,500.00	26,710.91	25,000.00
SNEMS expenses PW	0862	2,500.00	5,656.26	2,500.00
TOTAL OPERATING REVENUE		129,450.00	52,573.67	163,750.00

EXPENDITURES:

GENERAL MAINTENANCE

Salaries

- Salaries	3110	593,264.00	594,497.63	615,984.21
- Student Salary	3111	15,787.00	-	16,105.44
- Benefits	3120	158,673.00	162,230.29	168,374.18

General Maintenance

- Culverts	3130	20,000.00	23,323.97	20,000.00
- Cold Mix/Hardtop Patching	3132	30,000.00	18,488.51	30,000.00
- Salt	3133	85,000.00	118,356.12	85,000.00
- CNR Crossing	3134	19,500.00	19,590.00	22,450.00
- CPR Crossing	3135	27,500.00	25,506.49	30,250.00
- Signs	3136	10,000.00	9,638.23	10,000.00
- Ditching/Drainage	3140	20,000.00	15,800.13	20,000.00

Material & Supplies

- Shop Tools and Supplies	3150	11,500.00	9,699.17	12,650.00
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Utilities

- Hydro	3160	5,500.00	4,090.01	6,600.00
- Heating - Shops	3161	6,000.00	7,188.41	7,800.00
- Telephone	3162	1,300.00	1,382.61	1,300.00
- Cell Phone	3163	1,300.00	1,680.74	2,500.00
- Cleaning (apportionment from administration)	3164	1,500.00	3,500.00	1,650.00

Other Services

- Membership Fees	3170	250.00	-	250.00
- Radios, Tower, etc.	3171	6,500.00	7,317.90	8,500.00
- Radio Licence	3172	1,600.00	643.22	1,600.00
- Staff Development	3173	5,000.00	-	5,000.00
- Advertising	3174	2,500.00	617.93	3,500.00
- Shop Repairs	3175	4,500.00	11,905.90	6,500.00
- Health & Safety	3176	4,000.00	341.39	4,000.00
- Pits & Quarries Royalties	3177	10,000.00	11,960.69	10,000.00
- Insurance		-	-	108,174.91
- Insurance Claims	3181	5,000.00	5,159.05	5,000.00

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
Equipment				
Diesel Fuel & Oil - Vehicles	3243	95,000.00	201,606.32	150,000.00
Gas - 1/2 tons	3244	7,500.00	13,486.23	10,000.00
Licences	3245	15,000.00	21,199.75	24,000.00
Vehicle R&M - PW01 Ford F150 Foreman	3701	2,000.00	-	2,500.00
Vehicle R&M - PW02 Ford F150	3702	2,500.00	7,334.20	-
Vehicle R&M - PW20 2019 Int'l Plowtruck	3720	4,500.00	7,550.76	7,500.00
Vehicle R&M - PW21 2021 Dodge RAM	3721	-	10,921.37	2,500.00
Vehicle R&M - PW22 2016 Int'l Plowtruck	3722	4,500.00	9,773.31	7,500.00
Vehicle R&M - PW23 1994 Ford Dumptruck	3723	-	746.92	-
Vehicle R&M - PW24 2011 Int'l Plowtruck	3724	-	2,770.17	4,500.00
Vehicle R&M - PW25 2015 Freightliner Plowtruck	3725	7,500.00	18,453.81	12,500.00
Vehicle R&M - PW26 2007 Int'l Service Van	3726	2,500.00	841.49	3,500.00
Equipment R&M - PW28 2013 JD Grader	3728	10,000.00	37,744.84	10,000.00
Vehicle R&M- PW27 2021 Int'l HV613	3727	-	15,480.39	3,500.00
Equipment R&M - PW29 Cat 938 Loader & Plow	3729	4,500.00	5,645.96	7,000.00
Equipment R&M - PW30 Cat 936 Loader	3730	2,500.00	1,487.98	-
Equipment R&M - PW32 2009 Cat Tractor/Backhoe	3732	2,500.00	523.65	4,500.00
Equipment R&M - PW33 JD rubber-tire Excavator	3733	4,000.00	2,782.88	5,500.00
Equipment R&M - PW34 Bulldozer	3734	4,000.00	26.86	2,500.00
Equipment R&M - PW35 Loader with brush head	3735	3,000.00	5,481.21	3,000.00
Equipment R&M - PW36 Float Trailer	3736	1,500.00	6,149.09	2,500.00
Steamer R&M	3737	-	491.29	1,500.00
Float Trailer	3739	-	-	450.00
2019 Skid Steer & Attachments	3738	2,500.00	61.05	2,500.00
2019 Linkbelt tracked excavator PW41	3741	1,500.00	565.63	2,500.00
Mini Excavator- Kubota U-35 PW-42	3742	1,500.00	61.06	2,500.00
Total General Maintenance		1,221,674.00	1,424,104.61	1,475,638.74

CONTRACTED MAINTENANCE

Dust Layer	3481	5,000.00	-	5,000.00
Equipment Rental	3482	10,000.00	20,268.05	25,000.00
Guard Rail Repair	3483	8,000.00	-	8,000.00
Utility Locates	3484	6,000.00	7,768.53	6,500.00
Spray Injection Patching	3485	25,000.00	60,119.81	35,000.00
Hot Mix Repair	3486	25,000.00	26,688.11	45,000.00
Linepainting	3491	30,000.00	23,643.94	33,000.00
Beaver Control	3492	2,500.00	1,894.69	4,000.00
Crack Repair	3493	45,000.00	40,689.14	60,000.00
Winter Sand/Salt	3494	60,000.00	81,628.00	80,000.00
Pit Stripping/Rehabilitation	3495	12,500.00	10,739.75	12,500.00
Aggregate	3496	20,000.00	88,978.13	20,000.00
Engineering Fees	3497	20,000.00	3,393.70	20,000.00
Total Contracted Maintenance		269,000.00	365,811.85	354,000.00

TRANSFER TO RESERVES

Pit Rehabilitation (pits and quarry royalties recv'd)	3740	22,500.00	-	22,500.00
Total Transfer to Reserves		22,500.00	-	22,500.00

TOTAL OPERATING EXPENDITURES

1,513,174.00 1,789,916.46 1,852,138.74

NET OPERATING

(1,383,724.00) (1,737,342.79) (1,688,388.74)

**PUBLIC WORKS - CAPITAL
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
CAPITAL				
REVENUE:				
Current Year Federal Gas Tax	0308	375,634.28	375,634.28	391,996.20
Transfer from Reserve - Unspent Gas Tax	0453	-	-	-
Transfer from Reserve - Infrastructure/Bridges	0453	400,000.00	-	-
Transfer from Modernization (swipe card)		-	-	-
Transfer from Reserve - Working Funds	0453	180,000.00	-	400,000.00
NORDS Grant	0333	136,414.66	-	136,414.66
OCIF Grant	0331	575,243.00	479,369.00	488,957.00
TOTAL CAPITAL REVENUE		1,530,877.28	855,003.28	1,417,367.86
EXPENDITURES:				
Carryover - Plow Truck #24 - 2022 Budget		-	-	275,000.00
PW Garage Addition Completion		-	-	250,000.00
Maple Street - Limit of W/Main works to Vibert		-	-	140,150.00
Vibert - Rosslyn to Tracks - widening/walkability		-	-	227,762.00
Rosslyn Road - Vibert to Ridler Contributions		-	-	
Harstone Rd (Bridge) - Structural Inspection		-	-	
Oliver Rd (Culvert over Corbett Creek) - Repair/Rehab		-	-	
Hanna Rd (Culvert over Slate River) - Repair/Rehab		-	-	
Candy Mountain Dr (Bridge - 2380) - Repair/Rehab		-	-	
Candy Mountain Dr (Bridge - 2381) - Repair/Rehab		-	-	83,200.00
Public Works - Superstructure - Concrete Block Repair		-	-	10,404.00
Public Works - Metal Roofing		-	-	66,856.10
Public Works - Water Tank Heater		-	-	5,202.00
Public Works - Exterior Lighting		-	-	4,244.83
Skid Steer/Accessories		-	-	3,500.00
Kakabeka Village Paving		-	-	27,000.00
Pressure Streamer		-	-	26,358.28
GPS Tracking System		-	-	14,404.34
2280 - ML JUDSON BRUSHER UNIT		-	-	10,404.00
2286 - John Deere 180CW Wheel Excavator - Wheel Replacement		-	-	10,000.00
2511 - Bulldozer		-	-	10,000.00
2512 - 30 tonne tilt float		-	-	5,500.00
2541 - John Deere 7130 Tractor		-	-	10,000.00
52 - OLIVER RD		-	-	
142 - COOPER RD		-	-	80,347.45
168 - BAXENDALE DR		-	-	31,021.03
210 - FLORENCE ST		-	-	
18 - GARDNER RD		-	-	93,542.83
20 - CENTRE ST		-	-	
39 - POLE LINE RD		-	-	45,632.47
41 - POLE LINE RD		-	-	15,442.17
42 - POLE LINE RD		-	-	32,359.15
43 - POLE LINE RD		-	-	26,141.80
44 - POLE LINE RD		-	-	54,944.04
69 - PEBBLESTONE RD		-	-	57,523.98
71 - SPENCE RD		-	-	22,680.72
77 - MAKI RD		-	-	47,338.63
83 - MUD LAKE RD		-	-	45,805.98
87 - BOULTER RD		-	-	
97 - INTOLA RD		-	-	7,031.02
101 - NICHOLETTS RD		-	-	75,186.59
107 - Barrie Dr		-	-	40,485.09
126 - HARSTONE DR		-	-	89,269.61
230 - BOUNDARY DR		-	-	
2282 - FT GARRY IND SANDER		-	-	10,404.00
2514 - 2016 Ford F150 4x4 PW02		-	-	2,500.00
Bi-annual bridge inspection		-	-	10,000.00
		842,903.00	2,512,353.82	1,967,642.11

LOAN PAYMENTS:

Oliver Road Loan payments	3614	-	-	688,655.00
		-	-	-
Total Loan Payments		-	-	688,655.00

TRANSFER TO RESERVES:

OCIF reserve		100,000.00	-	-
Roads Equipment	3498	50,000.00	-	-
Maki Road Rail Crossing	3498	-	-	-
Unspent Federal Gas Tax	3498	-	-	-
Reserve for NORDS future project	3500	136,414.66	-	136,414.66
		50,000.00	-	136,414.66

TOTAL CAPITAL EXPENDITURES

892,903.00	2,512,353.82	2,792,711.77
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NET CAPITAL

637,974.28	(1,657,350.54)	(1,375,343.91)
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**ROSSLYN HALL
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Rentals	0703	7,500.00	15,307.74	7,500.00
Library Rental		15,435.00	-	23,506.66
Cleaning Apportionment	0839	7,000.00	7,000.00	8,000.00
TOTAL OPERATING REVENUE		29,935.00	22,307.74	39,006.66
EXPENDITURES:				
Salaries	7510	16,098.00	-	22,986.70
Benefits	7520	1,871.00	-	2,805.30
Repairs & Maintenance	7533	3,500.00	5,753.68	4,000.00
General Supplies	7537	1,500.00	4,264.22	1,500.00
Insurance		-	-	
Utilities				
- Hydro	7560	4,500.00	4,916.23	4,500.00
- Natural Gas	7561	5,000.00	4,476.59	5,000.00
Contracted Services				
Hall bartending	7570		400.00	
- Lab Tests -Water	7580	500.00	-	750.00
- Garbage removal	7582	1,500.00	1,071.19	2,000.00
TOTAL OPERATING EXPENDITURES		34,469.00	20,881.91	43,542.00
NET OPERATING		(4,534.00)	1,425.83	(4,535.34)
CAPITAL				
REVENUE:				
Transfer from Reserve	0841	-	-	10,325.51
Grant Funding Request		-	-	30,976.54
Project #1 Chairs - C/O 2020	0841	10,000.00	-	-
TOTAL CAPITAL REVENUE		10,000.00	-	41,302.05
EXPENDITURES:				
Rosslyn CC - Windows	7591	-	-	20,914.39
Rosslyn CC - Doors		-	-	20,387.66
Rosslyn Cc - Electrical/Fire Alarm		-	-	8,668.97
TOTAL CAPITAL EXPENDITURES		11,500.00	23,036.75	49,971.02
NET CAPITAL		(1,500.00)	(23,036.75)	(8,668.97)
TOTAL ALL REVENUE		39,935.00	22,307.74	80,308.71
TOTAL ALL EXPENDITURES		45,969.00	43,918.66	93,513.02
Surplus/(Deficit)		(6,034.00)	(21,610.92)	(13,204.31)

**SNEMS Base
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
SNEMS Revenue	0860	69,149.28	69,173.28	77,500.00
Transfer from Working Reserve	0813	-	-	-
TOTAL OPERATING REVENUE		69,149.28	69,173.28	77,500.00
EXPENDITURES:				
Heat	8650	2,100.00	1,541.43	2,520.00
Hydro	8651	1,800.00	5,492.46	5,000.00
Grass Cutting	8652	5,000.00	4,924.02	5,000.00
Snow Removal	8653	2,500.00	5,656.26	3,000.00
Repairs and Maintenance	8654	5,400.04	4,382.57	5,421.18
Loan Payment	8655	50,349.24	57,486.24	54,090.67
Transfer to reserve	8656	2,000.00	-	2,002.15
Insurance	8657	-	-	813.00
Total Murillo Branch		69,149.28	79,482.98	77,847.00
TOTAL OPERATING EXPENDITURES		69,149.28	79,482.98	77,847.00
NET OPERATING		-	(10,309.70)	(347.00)
TOTAL ALL REVENUE		69,149.28	69,173.28	77,500.00
TOTAL ALL EXPENDITURES		69,149.28	79,482.98	77,847.00
Surplus/(Deficit)		-	(10,309.70)	(347.00)

**SOUTH GARAGE
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Rent	0714	27,761.00	31,194.00	18,000.00
TOTAL OPERATING REVENUE		27,761.00	31,194.00	18,000.00
EXPENDITURES:				
Repairs & Maintenance	8633	3,000.00	50.00	3,000.00
Transfer to Rental Bldg Reserve	8644	24,761.00	-	15,000.00
TOTAL OPERATING EXPENDITURES		27,761.00	50.00	18,000.00
NET OPERATING		-	31,144.00	-
CAPITAL				
REVENUE:				
Transfer from Reserve		-	-	31,695.05
TOTAL CAPITAL REVENUE		-	-	31,695.05
EXPENDITURES:				
Building 2 - Door		-	-	5,097.96
Building 2 - Plumbing		-	-	4,715.51
Building 2 - Electrical/FireAlarm		-	-	5,437.18
Building 1- Interior Finishes - Office		-	-	1,040.40
Building 1 - Water Tank Heater		-	-	5,202.00
Building 1 - Emergency Lighting and Exit Signs		-	-	3,121.20
Building 1 - Fire Alarm and Detection Systems		-	-	2,080.80
Building 1 - Heating Repair Allowance		-	-	5,000.00
TOTAL CAPITAL EXPENDITURES		-	-	31,695.05
NET CAPITAL		-	-	-
TOTAL ALL REVENUE		27,761.00	31,194.00	49,695.05
TOTAL ALL EXPENDITURES		27,761.00	50.00	49,695.05
Surplus/(Deficit)		-	31,144.00	-

**STREETLIGHTS
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
TOTAL OPERATING REVENUE		-	-	-
EXPENDITURES:				
Utilities - Hydro	3260	21,000.00	22,007.02	22,200.00
Contracted Services	3280	8,000.00	13,974.23	10,000.00
TOTAL OPERATING EXPENDITURES		29,000.00	35,981.25	32,200.00
NET OPERATING		(29,000.00)	(35,981.25)	(32,200.00)
CAPITAL				
REVENUE:				
TOTAL CAPITAL REVENUE		-	-	-
EXPENDITURES:				
TOTAL CAPITAL EXPENDITURES		33,750.00	-	-
NET CAPITAL		(33,750.00)	-	-
TOTAL ALL REVENUE		-	-	-
TOTAL ALL EXPENDITURES		62,750.00	35,981.25	32,200.00
Surplus/(Deficit)		(62,750.00)	(35,981.25)	(32,200.00)

**ROSSLYN VILLAGE WATER SYSTEM
2023 BUDGET**

		2022 BUDGET	2022 As of Dec 31	2023 BUDGET
OPERATING				
REVENUE:				
Direct Water Billing	0406	59,520.00	58,720.00	59,520.00
Transfer from Water B/S account				14,841.51
Grants	0414	-	-	-
Interest	0442	-	949.36	-
Well Inspection (5 year)	0460	1,500.00	-	1,500.00
TOTAL OPERATING REVENUE		61,020.00	59,669.36	75,861.51
EXPENDITURES:				
Water - Maintenance Contract	4130	40,562.00	40,562.04	41,345.00
Water - Operator Accreditation	4131	2,400.00	3,762.50	3,000.00
Water-OCWA Transition Costs	4133	-	-	-
Water - Maintenance contract	4134	-	-	-
Water - Telephone	4150	1,200.00	1,428.74	1,350.00
Water - Hydro	4160	3,800.00	5,844.52	4,650.00
Water - Testing/Lab Fees	4162	5,500.00	4,972.86	7,500.00
Water - Meter Calibration	4170	1,500.00	-	1,500.00
Water - Hydrochloride	4171	-	-	-
Water - Maintenance	4172	3,000.00	7,236.89	4,500.00
Water - Sodium	4173	-	-	-
Water - Well Inspection	4174	-	-	-
INSURANCE		-	-	12,016.51
Transfer to Reserve	4181	3,058.00	-	-
TOTAL OPERATING EXPENDITURES		61,020.00	63,807.55	75,861.51
NET OPERATING		-	4,138.19	-
CAPITAL				
REVENUE:				
Transfer from Water B/S account				76,700.00
Green Grant	0404	-	-	688,415.62
TOTAL CAPITAL REVENUE		-	-	765,115.62
EXPENDITURES:				
Replacement of Water pipes	4190	-	-	938,791.25
Meters for Existing users		-	-	20,000.00
Arsenic Proposal (OCWA)		-	-	20,000.00
Upgrade Analyzer (OCWA)		-	-	10,000.00
Storage tank Cleaning (OCWA)		-	-	1,200.00
New Chemical Board (OCWA)		-	-	25,500.00
TOTAL CAPITAL EXPENDITURES		20,000.00	-	1,015,491.25
TRANSFER TO RESERVES:				
Capital Water/Sewer	4181	-	-	-
Total Transfer to Reserves		-	-	-
NET CAPITAL		-	-	(250,375.63)
TOTAL ALL REVENUE		61,020.00	59,669.36	840,977.13
TOTAL ALL EXPENDITURES		81,020.00	63,807.55	174,514.12
Surplus/(Deficit)		-	(4,138.19)	1,015,491.25

Overview

Budget 2023 was passed on March 14, 2023. Total expenditures in Budget 2023 are \$15,289,871. Revenues other than property taxes amount to \$6,431,151. The remaining revenue to cover the expenditures is the tax levy, which in 2023 will be \$8,858,220. That represents an increase in the tax levy of \$433,672 or 5.15%. The increase in the tax levy after growth is 3.76%, i.e., taxation of new assessment is generating 1.39%.

2022 witnessed hyper inflation throughout all sectors of the economy that affected the Municipality. Inflation has significant impact on Budget 2023. Along with the inflationary challenges, the capital asset backlog and annual requirements from the September 2022 version of our Asset Management Plan are impacting Budget 2023.

The initial draft of Budget 2023 presented to Council on Nov. 23rd with total expenditures of \$22,210,207 called for a 92.6% tax increase. While inflationary pressures had generated a 12.38% rise in the operating budget, inclusion of the capital backlog produced a 74.86% jump in the capital budget. The two following drafts of the budget, one presented on Jan. 19/23 and the next on Feb. 27/23, drastically reduced expenditures.

The brunt of the reductions to achieve a reasonable tax levy increase was borne by the Capital Budget. That was achieved by removing capital items, utilizing reserves more heavily and recording grant revenue that has not yet been approved. Deeper reductions in the Operating Budget were not made since they would involve reductions in levels of service including employee layoffs.

Minor adjustments were made thereafter in the next and last draft to arrive at the final Budget figures.

Purpose of Budget Notes

These notes are intended to provide additional information to readers of the Budget, to provide a better understanding of the figures presented.

Notes are only provided for accounts where there is a difference from prior year budget or actual figures to explain the rationale behind the figure presented.

The notes are organized in the same manner as the Budget for easy reference to department and account numbers.

2022 Year to Date (YTD) are as of December 31, 2022

The Year to Date (YTD) figures shown in the middle column are the totals as of December 31, 2022. Year-end procedures have not been performed on them and they have not been audited.

Salaries, Wages & Benefits

Salaries, wages & benefits are based on calculations using forecasted or approved wages for staff and current employer liability rates (WSIB, Source Deductions, OMERS, EHT). Additional benefit expenses have been estimated due to OMERS adoption of non-full-time employees being accepted into the plan as of January 1, 2023. This may have a substantial cost increase for benefits in departments that use non-full-time staff.

Vehicle and Equipment Repair & Maintenance

Costs for vehicle and equipment repairs is estimated based on known upcoming repairs (e.g., tires, brakes, etc.) for each unit. Unexpected breakdowns are difficult to budget for but the accumulated budget totals for vehicles/equipment repair and maintenance generally is sufficient to cover such costs.

Hydro and Heat for Buildings

These costs are generally estimated based on prior year usage with an estimate for additional cost increases from the providers. Hydro and Heat is estimated to increase by on average 20-30% due to increases seen in 2022 and additional expected increases.

Administration

Administration is showing an increase mainly due to wages and benefits due to the increase in staffing requirements in the upcoming year for billing, asset management planning, and other administrative requirements.

0216	Interest on Taxes Arrears	Figure presented more accurately reflects the interest being assigned. The decrease is due to large payments on arrears in past few years.
0301	POA	Provincials Offences Act (POA). This revenue is fines collected by the Thunder Bay office and distributed between the member municipalities in accordance with a 33% blend of households,

		population and assessment. This is always an estimated figure as actual fines to be levied and paid are undetermined.
0324	Court Security	This figure is an actual amount based on the agreement (By-law 961-2016) signed with the Ministry of Community Safety and Correctional Services.
0602	Lease of Property	Includes rent for farmland, old office and agriplex.
0401	Bank/Loan Interest	Loan interest for Kay Bee Seniors Loans of approx. \$25,000 in addition to interest earned on general bank account.
0402	Fees	Include lottery license fees, replacement landfill card fees, FOI fees, and miscellaneous fees not recorded elsewhere.
1210	Salaries	Increase due to cost-of-living increases. Increase from prior year budget is due to 1.5 FTE added during 2022 which will continue in 2023.
1220	Benefits	Increase due to additional fees relating to health benefits for 2022 and additional cost of OMER's.
1281	Insurance	Estimate increase based on market conditions and other increases in the municipal sector. Insurance in 2023 has been allocated to departments.
0451/1286	Election	Fund allocation based on 2022 cost to be placed into reserve over the next 4 years to cover costs of election in 2026.
1237	General Expense	Includes copier charges, coffee/tea, water and shredding
1276	Leased Equipment	Includes copier and postage machine lease payments.
1277	Transfer to Reserve	\$25,000 of interest from Kay Bee Seniors Loan to Fixed Asset Reserve. The usual \$6,000 for election in this account is in the election expense account.

1280	Contracted Services	Includes software support fees and closed meeting investigator. It also includes user fees of approx. \$15,000 for a new comprehensive payroll system.
1298	Computer/software upgrade	Additional cost related to annual fees for Office 365 software.

Agencies

Increases to Agency levies are projected until actual figures are received. Here are the key changes:

2610	Police	For 2023 cost estimate for the policing services.
4310	Health Unit	Cost estimate for the levy for the Health Unit services.
5110	SNEMS	An estimated 5% increase predicted until actuals received which may cause fluctuation.
6110	DSSAB	An estimated 10% increase. This amount will fluctuate based on actuals when they are made available.
7425	Library	Cost increases due to wage increase and due to amount calculated for previously not recorded rental fees of Municipal facilities.

Building/Plumbing Inspection

Enforcement of the Building Code Act requires that permit fees collected offset expenditures. Any surplus at year end is transferred to a Building Department Reserve to offset costs in future years that may run a deficit.

0502	Building Permits	Fees collected for building permits. Plumbing permit fees combined with building permits because no benefit to have separate accounts.
0503	Plumbing Permits	

In 2023 estimated time spent by the Manager of Planning and Planning Assistant have been allocated. The building budget is required to balance annually therefore resulting in surplus/deficit being funded through the building reserve.

By-law Enforcement

No significant changes.

Cemetery

As with the Building Permits, the cost to maintain the cemetery is offset by revenue. In accordance with the *Funeral, Burial and Cremation Services Act*, a portion of fees collected for plot sales and monument installs is transferred to the Perpetual Care Fund, a trust account. Income to the trust account cannot be used for cemetery maintenance; it can only be used to generate interest which can be used toward cemetery maintenance.

5211/5230	Admin Service	Increase due to attempt to more accurately provide cost of staff time to provide the cemetery services annually.
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NOTE: In the past the Cemetery was treated as a "revenue neutral" department – the revenue was supposed to cover the costs. To do that allocated costs including Grass-Cutting and Admin Services remained at a level that did not accurately measure cost. The draft 2023 Budget provides a more accurate representation of the costs. The reality is that the Cemetery is supported by taxpayers.

Council

No significant changes.

Economic Development

In 2023 estimated time spent by the Manager of Planning and Planning Assistant have been allocated. A \$6,000 allotment continues in 2023 to fund projects including the municipal calendar.

Fire & Emergency Services

Increase due to wages and the HST on honorariums not being rebated.

2110	Officer Honorariums	Total amount paid to officers in monthly honorariums.
2115	Honorariums	\$100,000 for the volunteers based on the point system for calls and training attended which was increased by \$30,000 due to the new training requirements.
2130	Administrative salaries	Additional salaries for a summer student position along with additional cost relating to salary increases.

2120	Benefits	Includes employer payroll liability, plus 17% benefits based on high WSIB rates.
2133	Pumper Flow test	Previously amount was included in individual Pumper expenses which has now been given own account for \$7,000 as it is an annual expense.

General Recreation

7110/7120	Salaries/Benefits	Additional salaries requested for additional staff member to be full time rather than a part time maintenance worker.
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Landfill

0407	Fees	These are the fees charged to businesses for waste brought in as per By-law 852-2015. This revenue stream is modest.
0452	Transfer from Reserve for site maintenance	This is a standard reserve transfer done each year to offset the cost of any maintenance done at the landfill sites.
4231	Well testing	Our new service provider's lower fees mean we save \$15,000
4288	Recycling	Our cost is increasing since fees are increasing annually due to carbon tax and that the Municipality are currently having all 4 bins picked up weekly to prevent overflow.

Library

Significant increase in the estimated usage of the Community Hall for activities. As shown in budget the library estimated usage for 2023 is 924 hours or \$23,100 while in 2022 the estimated usage was 510 hours and \$12,750

Livestock

Traditionally the costs for implementing the Wildlife Damage Compensation Program have not been included in the budget. However, the program is not 100% cost recovery, so it is important to budget for and approve the costs.

Murillo Hall

0704	Hall Rental	Fees included in revenue for the library rental of the hall in 2023.
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Museum

0455	Donations	Museum board estimate.
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Nor West Recreation Centre

0710	Ice Rental	Projected ice rentals based on 2022 schedule.
0712	Room Rental	No longer have a room rental agreement in place.
7210	Salaries	Increase due to the additional staff.
7212	Admin Salary	Amount added to budget to offset administrative time used for arena scheduling and billing.

Planning & Development

8110	Salaries	Additional salaries for a planning summer student position along with additional cost relating to salary increases
8180	Consultant Fees	Increase in consultant fees relating to assistance required.
8181	Official Plan Review	Cost associated with review of Official Plan which is required every 5 years.

Public Works

Overall decrease due to better estimate of wages and operating efficiencies gained with Public Works staff undertaking work that use to be contracted out.

0603	Sale of used equipment	Estimate based on the sale of equipment that has reached end of useful life for Municipality. Due to delays the disposition did not occur in 2022 therefore will occur in 2023.
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0831	MNR – Pits & Quarries	This is the revenue received from registered pit and quarry owners who pay royalties under the <i>Aggregate Resources Act</i> of which the Municipality receives a percentage of. The revenue received is transferred to a reserve for future rehabilitation of municipally owned pits. See account 3740 under expense as the offset.
3486	Hot mix repair	As paved infrastructure is at or reaching end of life the required repairs will continue to increase until rehabilitation occurs.
3740	Pit Rehabilitation	Transfer to reserve of revenue received in account 0831.

Rosslyn Hall

0703	Hall Rental	Fees included in revenue for the library rental of the hall in 2023.
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South Garage

No significant changes pending decision on usage of facility. Currently estimated that facility will be utilized entire 2023.

Water/Sewer System

Direct billing is based on \$155 per month for 32 households on the system. Costs are based on actual invoices received in 2022 and projected forward to 2022. Maintenance contract may be reduced when the Municipality is relieved of the requirement for daily grab samples. Water revenue is intended to be cost recovery of expenses. For the first time the Municipality is allocating the insurance cost for both water systems and the sewer system as part of the budget rather than all in admin as in prior years.

Compensation Cost Transfers

Supported Departments												
Total			Bldg	Cemetery	Ec Dev	Landfill	Library	M. Hall	Museum	NWRC	Total	
Admin	0824	admin	(22,000)								(22,000)	
Bldg	2330	admin	29,560	29,560							29,560	
Cemetery	5211	grass	12,000								12,000	
Cemetery	5212	supervisor	2,750								2,750	
Cemetery	5230	admin	12,000								12,000	
Ec. Dev.	8210	admin	5,000		5,000						5,000	
G. Rec.	0825	cemetery	(12,000)		(12,000)						(12,000)	
Landfill	4230	supervisor	10,000			10,000					10,000	
Library	7434	cleaning	11,500				11,500				11,500	
M. Hall	7625	cleaning	(3,500)				(3,500)				(3,500)	
Museum	7333	cleaning	4,000						4,000		4,000	
NWRC	7211	supervisor	10,500							10,500	10,500	
NWRC	7212	admin	6,000							6,000	6,000	
Planning	0444	bldg	(34,560)	(29,560)		(5,000)					(34,560)	
PW	0823	landfill	(10,000)			(10,000)					(10,000)	
PW	0823	cemetery	(2,750)		(2,750)						(2,750)	
PW	0823	NWRC	(10,500)							(10,500)	(10,500)	
R. Hall	0839	cleaning	(8,000)				(8,000)				(8,000)	
			0	0	0	0	0	0	0	0	0	

red - revenue
black - expense

Insurance Premium Allocation

2023

Increase
20%

Administration	54,754.70
SNEMS	
Cyber	13,200.00
Public Works	90,741.12
Fire	32,054.59
Water	12,016.51
Sewer	17,433.79
Landfill	1,654.99
Gen Rec	44,650.08
Norwest Rec	15,667.34
Library	7,479.22
Museum	16,500.67
	306,153.01

Admin	Fire	Gen Rec	Landfill	Library Murillo	Library Rosslyn	Museum	NWRC	Public Works	RV Water S	SNEMS	Total
54,754.70											54,754.70
(813.00)										813.00	
13,200.00											13,200.00
								90,741.12			90,741.12
	32,054.59										32,054.59
									12,016.51		12,016.51
								17,433.79			17,433.79
			1,654.99								1,654.99
		44,650.08									44,650.08
							15,667.34				15,667.34
				3,739.61	3,739.61						7,479.22
						16,500.67					16,500.67
67,141.70	32,054.59	44,650.08	1,654.99	3,739.61	3,739.61	16,500.67	15,667.34	108,174.91	12,016.51	813.00	306,153.01

Insurance Year Mar. 1/22 to Feb. 28/23

Starting in 2023 the insurance premium has been allocated to various departments based on the premium break-down provided by the insurer for the 2022/23 insurance year.

Tax Levy Analysis: Variance due to Change in Assessment and Variance due to Change in Tax Rate

	Assessment 2022	Assessment 2023	Assessment Change	Tax Rate 2022	Assessment Variance	Tax Rate 2022	Tax Rate 2023	Tax Rate Change	Assessment 2023	Tax Rate Variance	Total Variance
Commercial											
CT	32,723,200	55,748,705	23,025,505	0.01453154	334,596.05	0.01453154	0.01502548	0.00049394	55,748,705	27,536.52	362,132.57
CU	1,418,600	1,615,500	196,900	0.01017208	2,002.88	0.01017208	0.01502548	0.00485340	1,615,500	7,840.67	9,843.55
CX	696,500	747,500	51,000	0.01017208	518.78	0.01017208	0.01502548	0.00485340	747,500	3,627.92	4,146.70
XT	19,942,500		(19,942,500)	0.01453154	(289,795.24)	0.01453154	0.01502548	0.00049394	0	0.00	(289,795.24)
XU	140,000		(140,000)	0.01017208	(1,424.09)	0.01017208	0.01502548	0.00049394	0	0.00	(1,424.09)
Farm											
FTEP	60,217,900	61,319,300	1,101,400	0.00242031	2,665.73	0.00242031	0.00250257	0.00008226	61,319,300	5,044.13	7,709.86
FTEF		0	0	0.00242031	0.00	0.00242031	0.00250257	0.00008226	0	0.00	0.00
Industrial											
JT	5,240,700		(5,240,700)	0.02141063	(112,206.69)	0.02141063	0.02213839	0.00072776	0	0.00	(112,206.69)
JU	90,200	0	(90,200)	0.01391691	(1,255.31)	0.01391691	0.02213839	0.00822148	0	0.00	(1,255.31)
IT	2,256,800	7,591,200	5,334,400	0.02141063	114,212.86	0.02141063	0.02213839	0.00072776	7,591,200	5,524.57	119,737.43
IU	63,900	166,700	102,800	0.01391691	1,430.66	0.01391691	0.02213839	0.00822148	166,700	1,370.52	2,801.18
IX	2,119,300	2,026,800	(92,500)	0.01391691	(1,287.31)	0.01391691	0.02213839	0.00822148	2,026,800	16,663.30	15,375.99
Large Industrial											
LT	843,400	843,400	0	0.02141063	0.00	0.02141063	0.02213839	0.00072776	843,400	613.79	613.79
LU	15,600	15,600	0	0.01391691	0.00	0.01391691	0.02213839	0.00822148	15,600	128.26	128.26
Multi-Residential											
MTPE	2,473,000	2,473,000	0	0.01616274	0.00	0.01616274	0.01671212	0.00054938	2,473,000	1,358.62	1,358.62
Pipeline											
PT	4,604,000	4,821,000	217,000	0.01773803	3,849.15	0.01773803	0.01834095	0.00060292	4,821,000	2,906.68	6,755.83
Residential											
RTEP	723,245,200	729,798,295	6,553,095	0.00968122	63,441.95	0.00968122	0.01001029	0.00032907	729,798,295	240,154.72	303,596.67
RTEF		0	0	0.00968122	0.00	0.00968122	0.01001029	0.00032907	0	0.00	0.00
RTFS		0	0	0.00968122	0.00	0.00968122	0.01001029	0.00032907	0	0.00	0.00
RTFN		0	0	0.00968122	0.00	0.00968122	0.01001029	0.00032907	0	0.00	0.00
Managed Forest											
TTEP	2,057,500	2,043,000	(14,500)	0.00968122	0.00	0.00968122	0.00250257	0.00082726	2,043,000	168.06	132.97
TTEF		0	0	0.00242031	(35.09)	0.00242031	0.00250257	0.00008226	0	0.00	0.00
TTTF		0	0	0.00242031	0.00	0.00242031	0.00250257	0.00008226	0	0.00	0.00
TTFF		0	0	0.00242031	0.00	0.00242031	0.00250257	0.00008226	0	0.00	0.00
Residential											
RDEP - ed only		335,000	335,000	0	0.00	0	0	0.00000000	335,000	0.00	0.00
CF	1,102,900	1,102,900	0	0.01453154	0.00	0.01453154	0.01502548	0.00049394	1,102,900	544.77	544.77
CG	5,318,400	5,318,400	0	0.01453154	0.00	0.01453154	0.01502548	0.00049394	5,318,400	2,626.97	2,626.97
CW	57,100	57,100	0	0.01453154	0.00	0.01453154	0.01502548	0.00049394	57,100	28.20	28.20
CZ	22,500	22,500	0	0.01017208	0.00	0.01017208	0.01502548	0.00485340	22,500	109.20	109.20
IH	106,000	106,000	0	0.02141063	0.00	0.02141063	0.02213839	0.00072776	106,000	77.14	77.14
IZ	152,000	152,000	0	0.02141063	0.00	0.02141063	0.02213839	0.00072776	152,000	110.62	110.62
HF	77,100	77,100	0	0.01451193	0.00	0.01451193	0.01500519	0.00049326	77,100	38.03	38.03
Residential											
RGNS	1,362,200	1,362,200	0	0.00968122	0.00	0.00968122	0.01001029	0.00032907	1,362,200	448.26	448.26
RPEP	286,000	286,000	0	0.00968122	0.00	0.00968122	0.01001029	0.00032907	286,000	94.11	94.11
RPEF			0		0.00		0.01001029	0.01001029		0.00	0.00
RPFP			0		0.00		0.01001029	0.01001029		0.00	0.00
RPFS			0		0.00		0.01001029	0.01001029		0.00	0.00
	866,632,500	878,029,200	11,396,700		116,714.33				878,029,200	317,015.06	433,725.39

General Recreation, Halls and NWRC Capital Budgets

NOHFC Grants in Budget 2023		General Recreation	Murillo Hall	NWRC	Rosslyn Hall	TOTAL
Intola Snowblower						-
Rosslyn CC - Parking/Paving Repairs	7190	5,500.00				5,500.00
Intola Rink Shack	7191	13,260.00				13,260.00
Kakabeka Rink Building	7192	177,480.00				177,480.00
Rosslyn Outdoor Rink	7193	30,000.00				30,000.00
Kakabeka Outdoor Rink	7194	20,000.00				20,000.00
Murillo Outdoor Rink	7148	30,000.00				30,000.00
Murillo Track Fence		25,230.72				25,230.72
Murillo - South Perimeter Wall Waterproofing	7694					-
Murillo CC - Electrical/Fire Alarms	7693					-
Murillo CC - Roof	7691		72,305.09			72,305.09
Murillo CC - Door	7690		31,259.28			31,259.28
Murillo CC - HVAC	7692		15,875.81			15,875.81
Zamboni Replacement	7291			159,181.20		159,181.20
Panel Upgrade MCC				150,000.00		150,000.00
Compressor Heads Rebuild				20,000.00		20,000.00
NW Arena - Spectator Safety Railing	7290					-
New Double Fryer				8,000.00		8,000.00
Rosslyn CC - Windows	7591				20,914.39	20,914.39
Rosslyn CC - Doors					20,387.66	20,387.66
Rosslyn Cc - Electrical/Fire Alarm						-
		301,470.72	119,440.18	337,181.20	41,302.05	799,394.15
NOHFC Grants	75.00%	226,103.04	89,580.14	252,885.90	30,976.54	599,545.62
OP - funded from Working Fund Reserve	25.00%	75,367.68	29,860.05	84,295.30	10,325.51	199,848.54
		301,470.72	119,440.19	337,181.20	41,302.05	799,394.16
Items to be done outside of NOHFC grants in Budget 2023		General Recreation	Murillo Hall	NWRC	Rosslyn Hall	TOTAL
Intola Snowblower		3,500.00				3,500.00
Murillo - South Perimeter Wall Waterproofing	7694		30,000.00			30,000.00
Murillo CC - Electrical/Fire Alarms	7693		13,291.65			13,291.65
NW Arena - Spectator Safety Railing	7290			24,867.49		24,867.49
Rosslyn Cc - Electrical/Fire Alarm					8,668.97	8,668.97
		3,500.00	43,291.65	24,867.49	8,668.97	80,328.11
Funding of Projects in Budget 2023		General Recreation	Murillo Hall	NWRC	Rosslyn Hall	TOTAL
NOHFC Grants		226,103.04	89,580.14	252,885.90	30,976.54	599,545.62
OP - funded from Working Fund Reserve		75,367.68	29,860.05	84,295.30	10,325.51	199,848.54
OP - funded from taxes		3,500.00	43,291.65	24,867.49	8,668.97	80,328.11
Total - funded by Municipality		78,867.68	73,151.70	109,162.79	18,994.48	280,176.65
		304,970.72	162,731.84	362,048.69	49,971.02	879,722.27