



TOWN OF ROSETOWN 2024 BUDGET

	Actual 2022	Budget 2023	Actual 2023	Budget 2024
Total Revenues	7,262,349.70	10,250,848.80	10,216,585.21	9,107,500.00
Total Expenses	5,777,075.98	6,338,174.00	5,936,845.91	6,357,625.00
Transfer from Reserves	1,233,656.59	2,081,821.00	862,650.00	1,830,500.00
Transfer to Reserves	1,164,931.78	720,650.00	1,059,055.24	946,700.00
Transfer From Surplus	0.00	0.00	0.00	0.00
Net TCA Transactions	1,299,616.90	5,013,198.35	3,829,865.09	3,870,100.00
Long Term Debt Repayment	225,782.42	234,707.62	234,707.62	244,000.00
Transfer to Allowances	0.00	0.00	0.00	0.00
Long Term Debt Issued	0.00	0.00	0.00	0.00
Deferred Liability Usage	0.00	0.00	0.00	502,950.00
OPERATING SURPLUS/DEFICIT	28,599.21	25,939.83	18,761.35	22,525.00

Budget Approved By Council on the 22 day of April, 2024.

Mayor

{SEAL}

CAO

General Government

Revenue	Account #	Actual 2022	Budget 2023	Actual 2023	Budget 2024	
Gross Municipal Taxes						
Property Tax Levy	410-100-100	2,975,322.52	3,060,000.00	3,112,431.69	3,120,000.00	#1
Infrastructure Levy		370,200.00	372,000.00	370,200.00	370,000.00	
Trailer License Fee	410-300-100	0.00	0.00	7,350.06	11,500.00	
Local Improvement Levy	410-500-100	58,303.48	57,080.00	56,003.56	53,500.00	
Sub Total		3,403,826.00	3,489,080.00	3,545,985.31	3,555,000.00	
Compromises & Abatements						
Comp/Abatements - Property	410-120-100	-62,339.21	-40,000.00	-88,097.71	-60,000.00	
Tax Discount-Property	410-130-100	-68,873.17	-70,000.00	-72,764.62	-74,000.00	
Sub Total		-131,212.38	-110,000.00	-160,862.33	-134,000.00	
Grants In Lieu of Taxes						
Federal	450-500-100	20,921.77	22,000.00	23,320.99	22,000.00	
Provincial	450-600-100	21,188.87	20,000.00	26,938.25	20,000.00	
SPC Electrical	450-610-100	172,792.34	155,000.00	172,084.27	160,000.00	
Sask Energy	450-620-100	79,891.17	60,000.00	97,858.38	80,000.00	
Sub Total		294,794.15	257,000.00	320,201.89	282,000.00	
Grants/Transfers G/A						
Safe Start Prov. Grant	450-105-100	0.00	0.00	-	-	
Revenue Sharing	450-110-100	535,261.00	535,285.00	607,723.00	695,000.00	
New Deal Grant	450-200-080	151,471.80	151,470.00	165,197.40	78,700.00	
Urban Highway Program	450-310-100	3,320.00	0.00	4,418.46	4,000.00	
MEEP Prov. Grant	450-350-100	0.00	0.00	2,500.00	-	
Sk. Housing Surplus	480-170-100	0.00	0.00	-	-	
Local Grant - Assibility Grant	450-400-050	0.00	0.00	-	-	
Sub Total		690,052.80	686,755.00	779,838.86	777,700.00	
Charges for Services						
Tax Certificates	420-800-100	1,515.00	1,000.00	1,595.00	1,500.00	
Custom Work - Admin	420-100-130	0.00	0.00	87.00	-	
Sales of Supplies - office	420-200-200	20.00	50.00	-	-	
Sale of Supplies - Misc	420-200-210	24.98	100.00	20.00	-	
Miscellaneous Revenue	420-200-930	136.55	100.00	1,526.36	-	
Rentals - Building/Room	420-300-100	0.00	0.00	-	-	
Leases - land	420-300-105	13,765.00	6,500.00	5,424.59	5,000.00	
Permits - Building	420-710-100	34,483.36	10,000.00	7,710.90	15,000.00	
General Office Services	420-800-200	0.00	0.00	-	-	
Appeals Fee	420-800-220	0.00	0.00	-	-	
M&D Development Levy	430-200-100	0.00	0.00	-	-	
Land Sales - Gain/Loss	460-500-100	0.00	0.00	-	-	
Donations	480-150-100	13,132.15	10,000.00	9,445.42	10,000.00	
Wage Recovery	480-150-175	0.00	0.00	-	-	
Infrastructure Cost Recovery	480-150-200	0.00	0.00	-	-	
Other	480-150-140	0.00	0.00	-	-	
History Books	480-150-170	0.00	0.00	-	-	
Sub Total		63,077.04	27,750.00	25,809.27	31,500.00	
Int./Div./Comm./Tax Pen.						
Bank- Interest Revenue	470-100-100	159,236.71	80,000.00	459,461.87	200,000.00	
Interest on A/R	470-100-105	2,603.38	1,500.00	1,339.14	500.00	
Penalty on Tax Arrears	410-400-110	22,810.37	15,000.00	31,040.83	15,000.00	
Sub Total		184,650.46	96,500.00	491,841.84	215,500.00	
Revenues		4,505,188.07	4,447,085.00	5,002,814.84	4,727,700.00	

#1. 2% Increase

General Government

Expenses	Account #	Actual 2022	Budget 2023	Actual 2023	Budget 2024	
Council Indemnity	510-110-110	53,947.26	62,000.00	60,135.30	62,000.00	
Council Renumeration Per Diem	510-110-140	4,974.85	10,000.00	3,046.71	5,000.00	
Administration Wages	510-110-230	219,964.52	220,000.00	210,276.30	230,000.00	
Per Diem - Other	510-110-530	0.00	800.00	-		
Admin. Benefits	510-130-230	50,157.30	45,000.00	49,946.68	50,000.00	
Council CPP Benefits	510-130-231	150.96	3,100.00	1,797.66	2,000.00	
Workers Compensation	510-130-234	7,681.76	6,000.00	5,596.93	6,000.00	
Employee Recognition	510-150-530	3,794.11	3,500.00	3,656.64	3,500.00	
Contract - Legal	510-200-110	136,922.20	150,000.00	26,213.71	50,000.00	
Audit/Accounting	510-200-130	18,369.17	19,500.00	19,510.24	19,500.00	
Assessment - SAMA	510-200-150	31,279.00	34,300.00	34,241.00	34,300.00	
Advertising	510-200-170	6,569.67	6,000.00	1,922.60	3,000.00	
Council Travel	510-210-120	3,409.59	3,000.00	3,157.88	4,000.00	
Council Miscellaneous	510-210-160	1,750.49	3,000.00	3,825.74	1,500.00	
Admin Travel, Training & Meals	510-210-170	3,455.69	4,000.00	611.19	1,500.00	
Entertainment of Dignitaries	510-210-180	333.90	600.00	30.00	500.00	
Office Caretaking	510-220-100	2,600.00	2,500.00	2,428.80	3,000.00	
Office Maintenance	510-220-110	2,273.83	3,000.00	3,275.63	3,500.00	
Asset Management (NAMS)	510-220-115	0.00	0.00	-		
Insurance	510-230-100	22,831.87	37,000.00	40,669.08	33,000.00	
Membership/Subscription/Donatio	510-240-100	7,333.35		5,895.25	6,000.00	
Conference Fees (SUMA)	510-240-150	2,045.52	3,000.00	3,170.00	3,300.00	
Tax Enforcement	510-260-100	86.40	500.00	182.41	500.00	
Elections	510-260-150	9,368.79	1,000.00	-	10,000.00	
Building Inspections	510-280-130	26,952.50	15,000.00	11,573.33	15,000.00	
Engineering Proposals	510-280-150	10,353.62	15,000.00	1,802.72	5,000.00	
Bank Charges	510-290-100	916.10	700.00	600.00	700.00	
Office Equip Lease	510-290-200	15,161.83	16,000.00	14,314.12	17,000.00	
Office Heat	510-300-110	3,120.83	4,000.00	3,275.60	3,500.00	
Office Power	510-300-120	4,847.64	5,500.00	5,016.12	4,500.00	
Office Telephone	510-300-140	11,453.61	12,000.00	8,765.89	11,000.00	
Postage	510-400-110	15,791.10	20,000.00	18,889.58	25,000.00	#2
Office Stat. & Supplies	510-410-140	15,491.60	17,000.00	15,592.51	17,000.00	
Miscellaneous Supplies	510-410-160	551.20	0.00	-		
Janitor Supplies	510-420-100	26.26	500.00	1,426.26	500.00	
Grants	510-500-115				25,000.00	#3
Allowance for Uncollectibles	510-800-110			11,058.13		
General Government Misc.	510-900-110	28,409.92	30,000.00	7,420.35	10,000.00	
Business Grants (new 2020)	510-500-110	0.00	10,000.00	-	10,000.00	
Housing Deficit	510-900-130	2,277.27	5,000.00	5,225.73	4,000.00	
Long Term Care	550-600-180	0.00	0.00	-		
Web Site Dev. & Maint.	560-220-100	4,978.72	5,250.00	6,589.60	6,000.00	
Strategic Planning	560-400-150			3,928.00		
Grants - Other	510-500-115	0.00	0.00	-		
Office Equipment Capital	510-600-140	0.00	6,500.00	3,316.46	7,000.00	
Amortization - Land Imp.	510-600-199	0.00	0.00			
Amortization - Building	510-600-299	0.00	0.00			
Amortization - Mach & Equipment	510-600-399	0.00	0.00			
Amortization - Office & Info	510-600-599	2,148.98	2,150.00	2,148.98	2,200.00	
Change in Non-Financial Assets		0.00	0.00			
Sub Total		731,781.41	782,400.00	600,533.13	695,500.00	
Surplus/Deficit		3,773,406.66	3,664,685.00	4,402,281.71	4,032,200.00	

#2. Monthly Water Billing
#3. Anesthetic Machine

Protective - Fire Department

Revenue		Actual	Budget	Actual	Budget	
	Account #	2022	2023	2023	2024	Notes
Fire Call Out Services	420-400-300	92,662.75	90,000.00	112,617.72	90,000.00	
Fire Hall Rental	420-400-400	3,000.00	3,000.00	3,000.00	3,000.00	
Donation		0.00	17,500.00			
RM's Funding for Equipment	480-150-102	44,085.44	19,040.00	111,135.56		
Sub Total		139,748.19	129,540.00	226,753.28	93,000.00	
Expenses		Actual	Budget	Actual	Budget	
	Account #	2022	2023	2023	2024	Notes
Remuneration-Fire Chief	525-110-120	7,000.00	8,000.00	8,000.00	8,000.00	1
Remuneration-Fire Department	525-110-140	79,420.60	80,000.00	78,351.80	83,000.00	1
EMS - 911	525-210-100	3,676.50	4,500.00	4,387.25	4,500.00	
Fire Contract Services	525-210-110	2,441.83	4,500.00	2,224.00	3,500.00	
Fire Training, Travel/Meals	525-220-100	11,097.72	15,000.00	9,418.27	12,000.00	
Fire - Insurance	525-230-100	9,718.34	9,200.00	9,168.40	9,200.00	
Fire - Memberships/subscrip	525-240-100	620.09	700.00	5,747.41	700.00	
Fire Cont Building Repair/Mtce.	525-250-100	3,617.36	15,000.00	1,366.58	5,000.00	
Fire Cont RM Mtce.	525-250-110	536.39	0.00	882.10		
Fire - Other	525-260-100	0.00	500.00	-	500.00	
Fire Power	525-300-110	2,196.17	4,000.00	2,393.57	3,000.00	
Fire Heat	525-300-120	3,710.54	4,000.00	3,342.37	4,000.00	
Fire Telephone	525-300-140	7,868.49	10,000.00	10,151.02	10,000.00	
Fire Department Office Supp	525-420-100	2,423.27	3,500.00	608.81	2,500.00	
Fire vehicle/equip repair	525-430-100	6,011.92	13,000.00	9,928.29	10,000.00	
Oil & Fuel	525-430-110	5,798.32	6,000.00	3,744.40	5,000.00	
Fire RM Truck Fuel	525-430-120	1,477.55	1,500.00	2,320.81	1,000.00	
Fire Department Supplies	525-440-100	21,713.75	37,000.00	31,789.10	35,000.00	
Fire RM Truck Supplies	525-440-110	490.81	4,000.00	7,839.58	5,000.00	
Fire Dept. Practice & Train	525-450-100	0.00	0.00	-		
Capital	525-600-120	0.00		-		
Amortization - Land Improv	525-600-199	0.00	0.00			
Amortization - Bldg/Improv	525-600-299	0.00	0.00			
Amortization - Machinery & Equip	525-600-399	29,431.22	36,815.00	36,815.30	53,000.00	
Sub Total		199,250.87	257,215.00	228,479.06	254,900.00	
Surplus/Deficit		-59,502.68	-127,675.00	-1,725.78	-161,900.00	

Note Details:

1. Fireman Wages increased to \$34.00/hour in 2022

Protective Services

Revenue		Actual	Budget	Actual	Budget	Notes
	Account #	2022	2023	2023	2024	
Donation - Alliance EMO	480-150-100	0.00	0.00			
Local Fines	420-400-100	0.00	0.00	-		
Custom Work - Bylaw Enf	420-100-110	0.00	0.00	-		
Fines	420-400-110	33,006.13	27,000.00	42,628.28	38,000.00	
Pound Fees	420-400-700	0.00	0.00	-		
Licenses - Business	420-700-200	4,430.00	5,000.00	6,950.00	5,000.00	
License-Pets	420-700-210	3,730.00	3,500.00	2,940.00	2,500.00	
Dog Fines	420-900-100	0.00	200.00	-		
Sale of Vehicles - Gain/Loss	460-210-400	0.00	0.00			
Sub Total		41,166.13	35,700.00	52,518.28	45,500.00	
Expenses		Actual	Budget	Actual	Budget	Notes
	Account #	2022	2023	2023	2024	
Bylaw Wages	520-110-110	15,272.40	30,000.00	24,735.43	30,000.00	
Bylaw Custom Works	520-110-115	0.00	500.00	-		
Bylaw Benefits	520-120-110	1,078.68	2,000.00	1,547.62	2,000.00	
Bylaw Enforcement - Advert	520-200-170	0.00	1,500.00	-		
Bylaw Training, Travel/meals	520-220-100	0.00	500.00	-		
Bylaw Memberships	520-240-100	0.00	0.00	-		
Bylaw Enforcement - Cell	520-300-140	145.35	200.00	146.05	200.00	
Bylaw Vehicle Expense	520-420-100	589.18	1,500.00	3,125.27	1,500.00	
Bylaw Fuel & Oil	520-420-110	1,566.10	2,500.00	2,234.99	2,500.00	
Bylaw Insurance/Reg	520-420-200	2,126.24	1,500.00	1,386.64	1,500.00	
Bylaw Supplies	520-430-100	96.28	800.00	817.52	1,000.00	
Bylaw Court	520-430-105	0.00	200.00	-		
RCMP Requisition	520-210-110	216,569.89	230,000.00	233,007.31	240,000.00	
EMO Travel, Meals	527-210-170	0.00	500.00	-	500.00	
EMO Telephones	527-300-140	2,945.37	3,000.00	2,040.80	3,000.00	
EMO Mat & Supplies	527-410-140	500.00	500.00	-	500.00	
Amortization - Bldgs/Impr	520-600-299					
Amortization - Land Impr	520-600-399	1,616.65	1,617.00	1,616.65	1,700.00	
Sub Total		242,506.14	276,817.00	270,658.28	284,400.00	
	Surplus/Deficit	-201,340.01	-241,117.00	-218,140.00	-238,900.00	

Note Details:

Public & Environment Health - Transfer Station

Revenue		Actual	Budget	Actual	Budget	Notes
	Account #	2022	2023	2023	2024	
Transfer Stat. Fees (on bills)	420-850-110	157,711.00	157,000.00	157,146.45	157,000.00	
Waste Collection Fees (tipping fee)	420-850-120	116,790.45	115,000.00	111,778.89	112,000.00	
Transfer Station Grant	450-115-100	22,835.48	23,000.00	22,835.48	23,000.00	
Multimaterial Stewardship Grant	450-300-130	62,048.70	50,000.00	57,124.20	50,000.00	
Recycling Fees	420-850-130	107,470.43	108,000.00	110,856.04	110,000.00	
ICIP Grant Funding	450-210-105			140,341.15	855,050.00	
Sub Total		466,856.06	453,000.00	600,082.21	1,307,050.00	
Expenses		Actual	Budget	Actual	Budget	Notes
	Account #	2022	2023	2023	2024	
Waste Disposal Salaries	540-110-110	14,876.09	30,000.00	32,101.94	37,000.00	
Transfer Station Salaries	540-110-115	40,891.20	42,600.00	42,550.65	47,000.00	
Transfer Stat. - Building Mtce.	540-220-100	981.39	2,000.00	111.34	500.00	
Waste Collection/Disposal	540-200-110	92,000.05	85,000.00	83,396.00	83,000.00	
Recycling Collection/Disposal	540-200-115	70,241.67	75,000.00	75,530.21	79,000.00	
Transfer Stat. Contractual	540-200-120	96,605.01	100,000.00	118,582.25	120,000.00	
Insurance/Vehicle Registration	540-200-130	932.12	2,000.00	818.50	1,000.00	
Transfer Stat. Vehicle Maintenance	540-200-135	253.35	1,000.00	363.84	1,000.00	
Paper Recycle bins	540-210-300	0.00	0.00			
Mosquito Control	540-210-101	0.00	0.00	-		
Power	540-300-120	1,691.78	2,500.00	1,780.38	2,500.00	
Telephone	540-300-140	700.72	1,100.00	394.93	1,100.00	
Office Supplies	540-400-115	956.58	1,500.00	1,096.15	1,500.00	
Waste Disposal Maint. & Supplies	540-440-110	371.05	2,000.00	1,141.87	4,000.00	
Engineer Fees testing	540-200-121	6,879.19	15,000.00	15,368.12	25,000.00	
Capital	540-600-190			-		
Amortization - Land Improvements	540-600-199	0.00	0.00			
Amortization - Bldg/Improv	540-600-299	36,573.44	36,574.00	36,573.44	36,500.00	
Amortization - Vehicles	540-600-499	0.00	0.00			
Amortization - Infrastructure	540-600-699	0.00	0.00			
Sub Total		363,953.64	396,274.00	409,809.62	439,100.00	
Surplus/Deficit		102,902.42	56,726.00	190,272.59	867,950.00	

Note Details:

Public & Environment Health - Municipal Clinic

Revenue		Actual	Budget	Actual	Budget	Notes
	Account #	2022	2023	2023	2024	
Clinic Rental	420-300-130	293,752.10	250,000.00	277,757.76	250,000.00	
Sub Total		293,752.10	250,000.00	277,757.76	250,000.00	
Expenses		Actual	Budget	Actual	Budget	Notes
	Account #	2022	2023	2023	2024	
Admin Salaries	555-110-110	109,754.63	135,000.00	114,825.48	140,000.00	
Maint Salaries	555-110-115	0.00	0.00			
Admin. Benefits	555-120-110	10,725.92	20,500.00	12,241.92	21,000.00	
Advertising	555-200-170	0.00	500.00	762.00	500.00	
Training Travel Meals	555-210-170	0.00	0.00	-		
Caretaking	555-220-100	12,000.00	12,000.00	12,000.00	12,000.00	
Maint. Prof/Cont	555-220-110	263.41	0.00	952.36	500.00	
Insurance	555-230-100	355.10	500.00	321.00	500.00	
Membership & Sub	555-240-100	57.01	200.00	182.76	200.00	
Leases and Agreements	555-290-200	38,495.28	40,000.00	38,100.52	40,000.00	
Energy	555-300-110	1,301.53	1,750.00	1,337.08	1,500.00	
Power	555-300-120	6,955.36	7,500.00	7,639.15	8,000.00	
Telephone	555-300-130	10,373.75	12,500.00	11,146.34	11,000.00	
Garbage/Recycle	555-300-135	0.00	0.00	-		
Supplies	555-410-100	2,864.68	3,500.00	3,750.62	3,500.00	
Medical Supplies	555-410-101	9,833.00	12,000.00	8,076.71	10,000.00	
Medical Equipment	555-410-110	0.00	0.00	-		
Office Equipment	555-410-111	91.52	0.00	-	500.00	
Janitor Supplies	555-420-100	1,402.74	2,500.00	1,319.98	2,000.00	
Bldg Maintenance	555-420-110	0.00	0.00	-		
Doctor Recruitment	550-200-125	0.00	0.00	-		
Amortization-Mach & Equipment	555-600-399	6,246.96	6,092.00	7,329.31	5,500.00	
Sub Total		210,720.89	254,542.00	219,985.23	256,700.00	
Surplus/Deficit		83,031.21	-4,542.00	57,772.53	-6,700.00	

Note Details:

Health & Welfare - Orange Memories

Revenue		Actual	Budget	Actual	Budget	Notes
	Account #	2022	2023	2023	2024	
Orange Memories Recovery		0.00	0.00	22,255.86	0.00	
Orange Memories Donations	480-150-195	17,789.50	0.00	-	0.00	
Sub Total		17,789.50	0.00	22,255.86	0.00	
Expenses		Actual	Budget	Actual	Budget	Notes
	Account #	2022	2023	2023	2024	
PCH - Salaries	557-110-100	0.00	0.00	-		
PCH - Building Repair	557-220-100	0.00	0.00	86.89		
PCH - Misc	557-430-100	11,477.45		7,487.96	5,000.00	1
PCH - Grants & Contributions	557-500-110	0.00	70,000.00	241,278.83	20,000.00	
PCH - Capital	557-600-190	0.00				
PCH - Amort - Land Improvements	557-600-199	113,531.51	146,321.00	146,166.47	146,500.00	
PCH - Interest	557-700-110	0.00	0.00			
Long Term Debt Interest	510-710-110	76,882.60	71,883.00	60,710.65	66,700.00	
Sub Total		201,891.56	288,204.00	455,730.80	238,200.00	
		-184,102.06	-288,204.00	-433,474.94	-238,200.00	

Note Details:

1. sprinklers in courtyard

Public & Environment Health - Cemetery

Revenue	Account #	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Notes
Cemetery Fees	420-600-100	11,156.25	10,000.00	13,532.61	14,000.00	
Plot Sales	420-600-105	8,692.86	5,000.00	3,150.00	4,000.00	
Columbarium	420-600-110	3,600.00	2,100.00	4,800.00	4,000.00	
Perpetual Care Transfer	420-600-120	1,432.50	0.00	1,022.50		
Cemetery Donations	480-150-130	2,327.00	0.00	4,104.05		
Transfer from Perpetual Care	420-600-120	0.00	0.00			
Sub Total		27,208.61	17,100.00	26,609.16	22,000.00	
Expenses	Account #	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Notes
Cemetery Wages PW	550-110-110	4,678.24	5,000.00	7,749.96	8,000.00	
Cemetery Wages Rec	550-110-115	6,191.47	8,000.00	-	8,000.00	
Cemetery Contractual	550-200-110	0.00	0.00	-		
Cemetery Supplies	550-400-110	1,034.04	3,000.00	3,014.28	5,000.00	
Cemetery Other (return fees)	550-420-110	14,532.05	0.00	-		
Cemetery Improvement	550-900-110	18,700.59	15,000.00	9,595.00	5,000.00	
Sub Total		45,136.39	31,000.00	20,359.24	26,000.00	
	Surplus/Deficit	-17,927.78	-13,900.00	6,249.92	-4,000.00	

Note Details:

Recreation - Administration

Revenue	Account #	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Notes
Custom Work - Recreation	420-100-120	0.00	0.00	25.00		
Operation Mania	420-520-800	1,168.91	0.00	2,373.42		
Library Rentals	420-530-100	6,559.36	3,300.00	5,103.75	3,300.00	
Student Grant	450-230-101	500.00		7,280.00	5,000.00	
Regional Library	450-350-110	11,213.76	11,000.00	14,775.57	11,000.00	
Recreational Grant	450-355-100	9,518.76	10,000.00	367.50	10,000.00	1
Regional Recreation Funding	450-420-100	5,072.50	0.00	-		
Community Grant	480-130-100	25,182.00	25,000.00	25,182.00	25,200.00	
Sub Total		59,215.29	49,300.00	55,107.24	54,500.00	
Expenses	Account #	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Notes
Wages - Recreation Director	570-110-110	72,416.99	73,500.00	68,395.60	77,000.00	
Library Salaries	570-110-160	31,408.04	32,000.00	29,557.90	33,000.00	
Archives Salaries	570-110-165	5,083.50	5,500.00	5,286.84	5,500.00	
Archives & Library Benefits	570-110-166	2,488.29	3,500.00	2,451.91	2,600.00	
Rec. Benefits	570-120-110	48,016.45	53,500.00	56,383.40	57,000.00	
WCB	570-120-180	7,240.77	6,000.00	5,596.93	6,000.00	
Rec. Employees Incentives	570-120-190	1,559.88	2,000.00	2,260.40	2,500.00	
Advertising	570-200-170	1,562.10	2,000.00	1,213.80	2,000.00	
Training/Travel/Meals	570-220-100	4,356.34	10,000.00	9,751.45	10,000.00	
Library Insurance	570-230-160	4,112.80	3,750.00	3,714.00	3,750.00	
Memberships & Subscriptions	570-240-100	260.00	450.00	135.00	200.00	
Insurance/Vehicle Reg	570-260-110	4,535.24	5,100.00	3,089.30	5,300.00	
Cont. Engineering	570-280-101	1,260.00	0.00	3,000.00		
Library Requisition	570-290-100	20,710.95	22,000.00	21,434.85	21,500.00	
Library Energy	570-300-160	3,181.97	3,500.00	2,993.67	3,200.00	
Library Power	570-310-160	3,531.20	4,200.00	3,744.82	4,000.00	
Office Supplies	570-410-100	1,354.61	1,200.00	206.01	200.00	
Recreation Programs	570-420-145	1,601.28	2,500.00	1,894.61	2,500.00	
Archive Expenses - Grant	570-420-165	500.00	500.00	543.20	500.00	
Library Maint & Janitorial Supplies	570-430-160	3,395.27	5,000.00	3,704.18	4,000.00	
Community Grant	570-500-110	19,188.00	25,000.00	18,250.00	25,000.00	
Golf Course (2020-2022)	570-500-120	10,000.00	0.00	-		
Kinsmen Bus Grant 2023-2027	570-500-170	4,577.22	5,000.00	4,507.84	5,000.00	
Curling Club Commitment	570-500-180	13,704.52	20,000.00	-	20,000.00	
Grant Library	570-500-130	0.00	0.00			
Amortization - Land Improv	570-600-199	128,017.39	117,815.00	126,457.93	133,000.00	
Amortization-Mach/Equip	570-600-399	0.00	0.00			
Amortization - Office & Inf	570-600-599	0.00	0.00			
Amortization - Vehicles	570-600-499	0.00	0.00			
Amortization-Bldgs/Improv	570-600-299	0.00	0.00			
Sub Total		394,062.81	404,015.00	374,573.64	423,750.00	
Surplus/Deficit		-334,847.52	-354,715.00	-319,466.40	-369,250.00	

Note Details:

1. Curling Club Capital Commitment

Recreation - Parks

Revenue	Account #	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Notes
Sports Grounds Sponsorship	420-520-700	2,165.60	2,000.00	2,971.82	2,500.00	
Walking Trail Donations	480-150-135	352.00	0.00	400.00		
Sports Grounds-Diamond Rental	480-150-180	500.00	500.00	500.00	500.00	1
Playground Equipment Donations	480-150-155	0.00	0.00	7.55		
Kinsmen Park Playground Donation	480-150-125	450.00		350.00		
Sale of Machinery/Equip Gain/loss	460-250-500	0.00	0.00			
Sub Total		3,467.60	2,500.00	4,229.37	3,000.00	
Expenses	Account #	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Notes
Parks Salaries	570-110-180	61,447.51	91,000.00	87,691.47	100,000.00	
Rec. Playground Program Salaries	570-110-190	16,084.15	16,000.00	12,620.10	17,000.00	2
Parks & Blvd Prof/Cont	570-210-120	928.20	0.00	1,185.39	500.00	
Sports & Playground Insurance	570-230-125	4,028.00	4,500.00	4,463.00	4,500.00	
Splash Park Power	570-310-180	1,028.36	1,600.00	1,755.80	2,000.00	
Sports & Playground Power	570-310-140	612.74	700.00	545.91	700.00	
Tennis Court Power	570-310-170	800.35	900.00	915.28	900.00	
Rose Garden Light	570-310-175	553.60	600.00	559.47	600.00	
Sports & Playground Supplies	570-420-140	6,911.98	8,500.00	10,955.06	11,000.00	
Baseball Committee Grant	570-500-145	5,000.00	5,000.00	4,500.00	4,500.00	
Walking Trail Supplies	570-420-150	51.93	0.00	-		
Splash Park Chem. & Supplies	570-420-155	4,914.46	7,500.00	7,766.82	5,000.00	
Parks Supplies	570-420-160	10,436.80	20,000.00	18,712.53	10,000.00	
Sub Total		112,798.08	156,300.00	151,670.83	156,700.00	
	Surplus/Deficit	-109,330.48	-153,800.00	-147,441.46	-153,700.00	

Note Details:

1. Slow Pitch
2. Fun Squad Grant

Recreation - Swimming Pool

Revenues		Actual	Budget	Actual	Budget	Notes
	Account #	2022	2023	2023	2024	
Swimming Pool Season Tickets	420-500-310	0.00	8,000.00	14,870.50	15,000.00	
Swimming Pool Single Admission	420-500-320	0.00	11,000.00	12,258.75	12,000.00	
Swimming Pool Lesson Registration	420-500-330	0.00	16,000.00	29,755.61	30,000.00	
Swimming Pool Misc.	420-500-340	1,500.00	1,700.00	4,080.10	4,000.00	
Swimming Pool Donations	480-150-110	100,500.00	0.00	1,550.00		
Sub Total		102,000.00	36,700.00	62,514.96	61,000.00	
Expenses		Actual	Budget	Actual	Budget	Notes
	Account #	2022	2023	2023	2024	
Swimming Pool Salaries	570-110-130	64,691.89	70,000.00	53,223.59	70,000.00	
Pool Prof/Cont	570-210-110	22,176.10	12,000.00	26,770.82	25,000.00	1
Insurance	570-230-120	7,280.08	5,400.00	6,574.00	6,600.00	
Energy	570-300-130	7,156.13	10,500.00	12,764.56	13,500.00	
Power	570-310-130	9,916.59	11,000.00	12,636.20	13,000.00	
Telephone	570-330-130	343.65	800.00	427.54	500.00	
Swimming Pool Chemical	570-420-130	4,659.43	8,000.00	9,543.08	15,000.00	
Program Supplies	570-420-131	3,707.41	3,000.00	5,455.68	6,000.00	
Building Mat. & Supplies/tools	570-430-130	45,770.82	25,000.00	9,420.85	15,000.00	
Sub Total		165,702.10	145,700.00	136,816.32	164,600.00	
		-63,702.10	-109,000.00	-74,301.36	-103,600.00	

Note Details:

1. replace sand in filters

Recreation - Arena

Revenue	Account #	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Notes
Rec. Centre Fees - Skating Rink	420-500-100	0.00	0.00	215.00		
Rink R.M.A.A.	420-500-110	85,520.28	85,000.00	89,804.51	90,000.00	
Rink Figure Skating	420-500-120	16,336.87	15,000.00	18,023.56	18,000.00	
Rink Hockey Rentals	420-500-130	4,646.74	10,500.00	20,335.92	20,000.00	
Rink Rentals	420-500-140	1,000.00	1,000.00	1,297.50	1,000.00	
Rink Concession	420-500-150	4,120.00	4,000.00	4,200.00	4,000.00	
Rink Sponsorship	420-500-155	15,600.00	15,600.00	14,656.20	15,600.00	
Olympia Advertising	420-500-156	2,000.00	2,200.00	2,400.00	2,400.00	
Rink Misc. Revenue (Tables)	420-500-160	1,461.00	1,000.00	2,259.45	2,500.00	
Arena Signage	420-500-165	8,675.00	7,500.00	10,733.82	10,000.00	
Dressing Room Sponsorship	420-500-170	6,000.00	6,000.00	5,990.90	6,000.00	
Grant - RM St. Andrews	480-150-120	0.00	200,000.00	201,300.00	0.00	
Rink Donations	480-150-120	0.00	0.00	-		
Outdoor Rink Donations	480-150-121	5,179.94	0.00	5,179.94		
Sale of Equipment	460-120-200	0.00	0.00			
Sub Total		150,539.83	347,800.00	376,396.80	169,500.00	
Expenses	Account #	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Notes
Rink Salaries	570-110-120	93,950.64	95,130.00	107,579.42	104,000.00	
Rink Prof/Contr.	570-210-100	90,397.99	50,000.00	31,758.56	35,000.00	
Arena Insurance	570-230-110	29,708.62	28,000.00	27,261.00	29,000.00	
Energy	570-300-110	48,810.29	40,000.00	31,692.09	40,000.00	
Power	570-310-110	32,529.00	23,000.00	26,156.46	26,500.00	
Ice Plant Power	570-310-115	10,300.43	25,000.00	24,615.76	25,000.00	
Rec. Telephone	570-330-100	918.20	1,500.00	524.86	600.00	
Rink Telephone	570-330-110	2,383.14	3,500.00	2,396.14	3,000.00	
Machine Repair	570-420-100	6,232.43	8,400.00	13,914.16	15,000.00	
Fuel/Oil	570-420-105	8,212.25	9,000.00	8,283.89	10,000.00	
Supplies	570-420-110	1,742.44	0.00	143.25		
Kinsmen Outdoor Rink	570-420-115	3,222.39	0.00	3,066.16	5,000.00	
Maintenance/Supplies	570-430-110	24,319.96	31,500.00	23,304.63	30,000.00	
Curling rink Supplies	570-430-120	0.00	0.00			
Small Tools & Equipment	570-430-190	1,160.00	3,000.00	1,358.14	2,000.00	
Safety Equipment	570-430-170	2,857.21	3,000.00	2,929.32	3,500.00	
Capital	570-600-120			-		
Sub Total		356,744.99	321,030.00	304,983.84	328,600.00	
		-206,205.16	26,770.00	71,412.96	-159,100.00	

Note Details:

Recreation - Tourism

Revenue		Actual	Budget	Actual	Budget	Notes
	Account #	2022	2023	2023	2024	
Grants (includes Student)	450-230-101	0.00	0.00			
Advertising - Event Posters etc.	425-100-100	139.00	0.00	-		
Sale of Supplies	425-100-101	12,720.56	13,000.00	16,820.88	13,000.00	
Mini Golf/Misc./Fundraiser	425-100-102	0.00	4,500.00	5,930.00	5,500.00	
Mini Golf/Cruise Night/Misc.	425-100-103	0.00	0.00	-		
Local Grant	450-350-111	1,688.00	0.00	-		
Sub Total		14,547.56	17,500.00	22,750.88	18,500.00	
Expenses		Actual	Budget	Actual	Budget	Notes
	Account #	2022	2023	2023	2024	
Tourism Salaries	570-110-191	18,608.78	20,000.00	21,303.89	23,000.00	
Tourism Benefits	570-120-185	0.00				
Training/Travel	575-100-100	0.00	0.00	0.00		
Lease/Rent	575-100-101	2,625.00	2,625.00	2,625.00	2,625.00	
Utilities	575-100-102	1,025.69	3,000.00	1,687.65	1,500.00	
Building Mtce.	575-100-103	314.48	1,000.00	250.82	500.00	
Advertising	575-100-104	849.10	1,000.00	984.70	1,000.00	
Supplies - Ice Cream/souvenirs	575-100-105	6,493.08	8,000.00	10,743.04	12,000.00	
Fundraiser	575-100-106	0.00	0.00	0.00		
Office Supplies	575-100-107	351.49	500.00	758.64	250.00	
Misc. Expenses	575-100-108	36.01	15,500.00	15,638.45	8,000.00	
Sub Total		30,303.63	51,625.00	53,992.19	48,875.00	
Surplus/Deficit		-15,756.07	-34,125.00	-31,241.31	-30,375.00	

Note Details:

Recreation - Civic Centre & Elks Hall

Revenue	Account #	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Notes
Civic Centre Rentals	420-500-400	87,776.84	85,000.00	90,484.06	90,000.00	
Elks Hall Rentals	420-500-401	10,568.06	10,000.00	16,092.79	15,000.00	
Donations/Grants - RM	480-150-101	1,585.00	0.00	1,325.00		
		0.00	0.00	0.00		
Sub Total		99,929.90	95,000.00	107,901.85	105,000.00	

Expenses	Account #	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Notes
Wages	570-110-192	0.00	0.00	-	5,000.00	2
Insurance - Civic Centre	570-230-161	9,710.66	9,000.00	8,770.00	9,000.00	
Insurance - Elks Hall	570-230-162	2,308.68	2,500.00	2,085.00	2,100.00	
Contract Maintenance - Civic Centre	570-270-101	44,667.04	28,000.00	16,800.00	17,000.00	1
Contract Maintenance - Elks Hall	570-270-102	8,083.02	17,000.00	6,600.00	7,000.00	1
Contract Repairs - Civic Centre	570-270-103	5,238.28	7,000.00	25,948.11	30,000.00	
Contract Repairs - Elks Hall	570-270-104	174.39	2,000.00	9,498.16	5,500.00	
Utilities - Civic Centre	570-330-150	33,027.04	35,000.00	37,816.05	40,000.00	
Utilities - Elks Hall	570-330-151	5,329.67	6,000.00	5,935.03	6,500.00	
Waste Collection	570-410-101	754.00	2,000.00	888.00	1,000.00	
Bld Mtce Supplies - Civic Centre	570-420-142	2,259.65	6,500.00	7,436.77	10,000.00	3
Bld Mtce Supplies - Elks Hall	570-420-143	20.08	1,500.00	327.75	1,500.00	
Civic Centre Structure Eng. Asses.	570-280-101	0.00	15,000.00			
Sub Total		111,572.51	131,500.00	122,104.87	134,600.00	
		-11,642.61	-36,500.00	-14,203.02	-29,600.00	

Note Details:

1. Janitorial Contract @ \$1400/mo Civic Centre \$550/mo Elks Hall
2. PW and Rec wages
3. 2,500 for downspout repair

Water & Sewer

Revenue	Account #	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Notes
Water Charges	440-110-100	1,090,988.14	1,060,000.00	1,091,241.34	1,090,000.00	
Water Fobs	440-120-100	285.72	0.00	241.17		
Other Water Revenue	440-190-900	23,256.59	25,000.00	45,208.22	30,000.00	
Sewer Charges	440-220-100	258,575.97	250,000.00	269,133.24	265,000.00	
Lagoon Fees	420-950-100	3,600.00	3,600.00	3,600.00	3,000.00	
ICIP Grant	450-210-110	0.00	2,817,137.00	1,945,248.39	767,500.00	#1
Sub Total		1,376,706.42	4,155,737.00	3,354,672.36	2,155,500.00	
Expenses	Account #	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Notes
W&S Administration	580-110-110	43,500.00	48,000.00	48,000.00	50,000.00	Angela Salary
Utility Maint. Salaries	580-110-120	94,402.71	75,000.00	97,295.54	103,000.00	PW Portion
Treatment Plant Salaries	580-110-130	143,141.93	145,500.00	140,400.31	160,000.00	Remove PW
Treatment Plant Benefits	580-120-130	18,859.18	22,000.00	19,130.25	23,000.00	
Water Training/Travel/Meals	580-230-100	264.66	5,000.00	3,643.79	5,000.00	
Water - Insurance	580-240-100	32,037.44	30,000.00	28,931.00	30,000.00	
Maint. - Insurance/Vehicle Reg.	580-240-110	272.22	1,500.00	132.50	1,500.00	
Water - Memberships/Subscriptions	580-250-100	530.48	550.00	465.00	600.00	
Water - Cont. Repairs - Equipment	580-285-120	2,189.14	5,000.00	-		
Wells Contractual	580-285-130	17,414.85	10,000.00	8,201.58	5,000.00	
WTP Cont. Repairs	580-285-140	26,859.97	30,000.00	11,221.64	25,000.00	
Water Laboratory Testing	580-290-100	4,116.86	4,500.00	3,367.26	4,500.00	
Water - Other Contractual	580-295-100	9,938.90	30,000.00	6,889.76	20,000.00	
Treatment Plant Energy	580-300-110	14,033.38	15,000.00	15,454.37	16,000.00	
Treatment Plant EDR Power	580-300-125	70,163.13	77,000.00	69,804.76	75,000.00	
Treatment Plant Telephone	580-300-140	5,190.45	5,000.00	4,379.01	5,000.00	
Wells, Tower,Sewer Lifts Power/Ener	580-300-150	48,280.46	57,000.00	50,008.37	58,000.00	
Water - Materials & Supplies	580-430-100	105,440.44	72,000.00	42,019.37	40,000.00	
Wells Maintenance Supplies	580-430-120	2,258.63	5,000.00	96.27	5,000.00	
Treatment Plant Maint. Supplies	580-430-130	10,547.46	20,000.00	26,139.02	25,000.00	
Treatment Plant Vehicle Maint.	580-430-135	2,296.64	2,000.00	1,441.90	2,000.00	
Water - Small Tools & Equipment	580-440-110	202.11	1,000.00	-	500.00	
Treatment Plant Chemicals	580-450-100	71,244.58	75,000.00	72,597.33	80,000.00	
Sanitary Insurance	585-240-100	7,560.98	8,000.00	4,901.00	5,000.00	
Sanitary Sewer Analysis	585-285-100	0.00	50,000.00	54,166.00	50,000.00	#2
Sewer Maint. Contract	585-285-120	14,757.72	30,000.00	29,108.18	20,000.00	
Sewer maint. Supplies	585-430-100	50,047.69	30,000.00	3,952.34	25,000.00	
Water System Upgrades	580-600-135			-		
Water Amort - Bldgs/Impr&EngStr	580-600-299	0.00	0.00			
Water Amort - Machinery & Eqmt	580-600-399	285,324.31	264,453.00	309,695.84	264,000.00	
Sewer Capital	585-600-135			-		
Sewer Amort - Mach/Equip	585-600-299	137,716.59	102,894.00	140,612.98	141,000.00	
Sewer Amort - Infrastructure	585-600-699	0.00	0.00			
Water - Other	580-900-110	0.00	0.00			
Long Term Loan Interest	585-700-110	75,731.19	71,807.00	76,273.00	67,800.00	
Sub Total		1,294,324.10	1,293,204.00	1,268,328.37	1,306,900.00	
Surplus/Deficit		82,382.32	2,862,533.00	2,086,343.99	848,600.00	

Note Details:

1. Lift Station
2. Sewer Line Camera investigation

ACCRUAL STATEMENT

	Actual 2022	Budget 2023	Actual 2023	Budget 2024
TOTAL CASH SURPLUS/(DEFICIT)	1,485,273.72	46,700.00	4,279,739.30	2,749,875.00
LONG TERM DEBT:				
Add: Long Term Debt Issued	0.00	0.00	0.00	0.00
Less: Long Term Debt Repayment	225,782.42	234,707.62	225,782.42	244,000.00
MUNICIPAL RESERVES				
Add: Deferred Liability Usage (landfill)	0.00	0.00	0.00	502,950.00
Add: Appropriated Fund Usage	68,724.81	1,361,171.00	68,724.81	883,800.00
TANGIBLE CAPITAL ASSET TRANSACTION				
Less: Acquisition of TCA				
General Government	0.00	0.00	3,316.46	
Protection - Policing	0.00	0.00	0.00	
Protection - Fire	73,840.79	45,000.00	163,605.59	60,000.00
Transportation	589,704.11	957,581.35	254,660.00	770,000.00
Environ. Health	477,507.60	0.00	0.00	2,383,000.00
Public Health	0.00	0.00	0.00	
Planning & Development	0.00	0.00	0.00	
Recreation	254,588.36	500,000.00	482,421.23	199,000.00
Utilities	992,981.54	4,675,896.00	1,113,369.41	1,700,000.00
SUB TOTAL	2,388,622.40	6,178,477.35	2,017,372.69	5,112,000.00
Add: Amortization of TCA				
General Government	2,148.98	2,150.00	2,148.98	2,200.00
Protection - Policing/Bylaw	1,616.65	1,617.00	1,616.65	1,700.00
Protection - Fire	29,431.22	36,815.00	36,815.30	53,000.00
Transportation	348,398.45	450,548.00	358,293.95	458,500.00
Environ. Health	36,573.44	36,574.00	36,573.44	36,500.00
Public Health	6,246.96	6,092.00	7,329.31	5,500.00
Health and Welfare	113,531.51	146,321.00	146,166.47	146,500.00
Recreation	128,017.39	117,815.00	126,457.93	133,000.00
Utilities	423,040.90	367,347.00	450,308.82	405,000.00
SUB TOTAL	1,089,005.50	1,165,279.00	1,165,710.85	1,241,900.00
Less: Proceeds on disposal of TCA				
Add: Gain on the disposal of TCA	0.00	0.00	0.00	0.00
Add: Loss on the disposal of TCA	0.00	0.00	0.00	0.00
Net of TCA transactions	-1,299,616.90	-5,013,198.35	-851,661.84	-3,870,100.00
Excess(Shortage) of Capital	0.00	0.00	0.00	0.00
OTHER NON-FINANCIAL ASSET				
Add: Acquisition of Supplies Inventory	0.00	0.00	0.00	0.00
Add: Acquisition of Prepaid Expense	0.00	0.00	0.00	0.00
Less: Consumption of supplies Inventory	0.00	0.00	0.00	0.00
Less: Use of prepaid expenses	0.00	0.00	0.00	0.00
Excess(shortage) of expenditures	0.00	0.00	0.00	0.00
BUDGETED SURPLUS (DEFICIT)	28,599.21	-3,840,034.97	3,271,019.85	22,525.00
WITH AMORTIZATION				

<u>Capital 2024</u>	<u>PROPOSED</u>	<u>TOTAL</u>	<u>Transfers from Reserves</u>
GENERAL GOVERNMENT:			
		\$ -	
PROTECTIVE SERVICES:			
Fire Equipment	\$ 60,000.00	\$ 60,000.00	
TRANSPORTATION:			
Paving - 6th Avenue	\$ 340,000.00		
Paving - Marshall Avenue	\$ 365,000.00		
Loader Forks	\$ 15,000.00		
Truck Cab and Chasis	\$ 50,000.00		
		\$ 770,000.00	
ENVIRONMENTAL:			
Landfill Decommissioning	\$ 1,358,000.00		
Demolition Pit	\$ 1,000,000.00		
Cemetery Runners	\$ 25,000.00		
		\$ 2,383,000.00	
PLANNING & DEVELOPMENT:	\$ -		
		\$ -	
RECREATION:			
Pool Roof	\$ 50,000.00		
Rink Roof	\$ 25,000.00		
Civic Centre Brick Work	\$ 15,000.00		
Splash Park Rubber Surface	\$ 84,000.00		
Hot Tub	\$ 25,000.00		
		\$ 199,000.00	
WATER/SEWER:			
Lift Station	\$ 1,500,000.00		
Sewer Lining	\$ 200,000.00		
		\$ 1,700,000.00	
TOTAL INCLUDED IN BUDGET		\$ 5,112,000.00	