

# **Big Lakes County 2023 Final Budget**

Part 1:  
Operating Budget  
Summary

## 2023 Budget Worksheet

SUMMARY - ALL COST CENTRES

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	(28,532,159)	(28,574,860)	(28,264,227)	(28,058,969)	(28,016,929)	(29,574,524)	1,557,595	5.6%	(29,870,200)	(31,380,900)
User fees and sales of goods	(2,364,418)	(2,471,457)	(2,677,112)	(4,570,132)	(3,158,132)	(2,784,850)	(373,282)	-11.8%	(2,866,050)	(2,920,950)
Government transfers for operating	(1,001,806)	(1,175,624)	(824,440)	(1,066,723)	(770,323)	(846,674)	76,351	9.9%	(690,054)	(695,054)
Interest and investment income	(935,767)	(497,312)	(499,758)	(301,000)	(301,000)	(301,000)	0	0.0%	(310,000)	(316,200)
Penalties and costs on taxes	(1,167,632)	(1,187,415)	(348,210)	(159,000)	(207,000)	(1,357,000)	1,150,000	555.6%	(1,397,700)	(1,425,600)
Other	(423,985)	(413,895)	(330,844)	(139,750)	(108,415)	(105,850)	(2,565)	-2.4%	(108,800)	(110,900)
Fines	(2,679)	(9,490)	(12,803)	(9,000)	(10,000)	(14,000)	4,000	40.0%	(14,400)	(14,700)
<b>TOTAL REVENUES</b>	<b>(34,428,446)</b>	<b>(34,330,053)</b>	<b>(32,957,394)</b>	<b>(34,304,574)</b>	<b>(32,571,799)</b>	<b>(34,983,898)</b>	<b>2,412,099</b>	<b>7.4%</b>	<b>(35,257,204)</b>	<b>(36,864,304)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	11,123,614	10,109,854	10,326,753	13,138,053	13,449,872	13,363,943	85,929	0.6%	13,607,730	13,867,330
Salaries, wages and benefits	5,622,758	5,297,052	5,447,843	5,335,138	5,395,337	5,706,058	(310,721)	-5.8%	5,955,408	6,102,580
Transfers for other governments	10,594,496	9,376,907	8,108,685	9,706,537	9,659,837	10,620,150	(960,313)	-9.9%	10,726,671	10,849,271
Bad Debt, Write-offs and Contingencies	6,862,203	3,578,712	(2,128,631)	350,000	350,000	1,000,000	(650,000)	-185.7%	100,000	100,000
Repairs and maintenance	432,824	363,868	456,117	510,500	509,400	551,300	(41,900)	-8.2%	546,100	554,218
Utilities	490,141	528,449	482,928	511,000	510,200	578,400	(68,200)	-13.4%	596,000	607,800
Interest on long-term debt	120,557	93,812	74,829	86,355	78,454	92,350	(13,896)	-17.7%	92,150	92,150
Insurance	204,015	237,695	240,975	249,550	257,991	264,800	(6,809)	-2.6%	275,200	286,100
<b>TOTAL EXPENSES</b>	<b>35,450,608</b>	<b>29,586,349</b>	<b>23,009,499</b>	<b>29,887,133</b>	<b>30,211,091</b>	<b>32,177,001</b>	<b>(1,965,910)</b>	<b>-6.5%</b>	<b>31,899,259</b>	<b>32,459,449</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>1,022,162</b>	<b>(4,743,704)</b>	<b>(9,947,895)</b>	<b>(4,417,441)</b>	<b>(2,360,708)</b>	<b>(2,806,897)</b>	<b>446,189</b>	<b>-18.9%</b>	<b>(3,357,945)</b>	<b>(4,404,855)</b>
<b>Debtenture Principal</b>	<b>783,446</b>	<b>451,197</b>	<b>470,121</b>	<b>585,261</b>	<b>559,838</b>	<b>543,300</b>	<b>16,538</b>	<b>3.0%</b>	<b>563,700</b>	<b>73,700</b>
<b>Budget Transfer to Reserves</b>					<b>1,800,870</b>	<b>2,263,597</b>			<b>2,794,245</b>	<b>4,331,155</b>
<b>Deficit (Surplus)</b>					<b>0</b>	<b>(0)</b>			<b>0</b>	<b>0</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

Part 2:  
Operating Budget  
By Function

## 2023 Budget Worksheet

### ADMINISTRATION

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	(28,532,159)	(28,574,860)	(28,264,227)	(28,058,969)	(28,016,929)	(29,574,524)	1,557,595	5.6%	(29,870,200)	(31,380,900)
User fees and sales of goods	(183,561)	(150,990)	(177,435)	(125,332)	(118,232)	(126,300)	8,068	6.8%	(128,100)	(128,700)
Government transfers for operating	(215,661)	(564,595)	(127,226)	(246,021)	(96,021)	(264,730)	168,709	175.7%	(269,767)	(273,267)
Interest and investment income	(935,767)	(497,312)	(499,758)	(301,000)	(301,000)	(301,000)	0	0.0%	(310,000)	(316,200)
Penalties and costs on taxes	(1,161,587)	(1,179,231)	(340,397)	(152,000)	(200,000)	(1,350,000)	1,150,000	575.0%	(1,390,500)	(1,418,300)
Other	(323,146)	(338,748)	(35,796)	(39,800)	(38,300)	(39,000)	700	1.8%	(40,200)	(41,000)
Fines	0	0	0	0	0	0	0	-100.0%	0	0
<b>TOTAL REVENUES</b>	<b>(31,351,881)</b>	<b>(31,305,736)</b>	<b>(29,444,839)</b>	<b>(28,923,122)</b>	<b>(28,770,482)</b>	<b>(31,655,554)</b>	<b>2,885,072</b>	<b>10.0%</b>	<b>(32,008,767)</b>	<b>(33,558,367)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	1,687,105	990,370	1,330,213	1,493,480	1,606,380	1,608,343	(1,963)	-0.1%	1,617,330	1,653,530
Salaries, wages and benefits	2,319,109	2,063,185	2,030,959	2,008,096	2,041,163	2,138,158	(96,995)	-4.8%	2,222,108	2,275,808
Transfers for other governments	9,295,344	7,727,419	7,560,099	9,064,322	9,079,322	9,892,550	(813,228)	-9.0%	10,027,671	10,137,771
Bad Debt, Write-offs and Contingencies	6,862,203	3,578,712	(2,128,631)	350,000	350,000	1,000,000	(650,000)	-185.7%	100,000	100,000
Repairs and maintenance	20,997	40,002	34,102	30,000	30,000	30,000	0	0.0%	30,900	31,518
Utilities	60,818	61,268	40,116	43,500	62,500	48,500	14,000	22.4%	50,000	51,000
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	64,375	80,208	81,854	84,850	87,750	89,400	(1,650)	-1.9%	92,900	96,600
<b>TOTAL EXPENSES</b>	<b>20,309,951</b>	<b>14,541,164</b>	<b>8,948,712</b>	<b>13,074,248</b>	<b>13,257,115</b>	<b>14,806,951</b>	<b>(1,549,836)</b>	<b>-11.7%</b>	<b>14,140,909</b>	<b>14,346,227</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>(11,041,930)</b>	<b>(16,764,572)</b>	<b>(20,496,127)</b>	<b>(15,848,874)</b>	<b>(15,513,367)</b>	<b>(16,848,603)</b>	<b>1,335,236</b>	<b>-8.6%</b>	<b>(17,867,858)</b>	<b>(19,212,140)</b>
<b>Debenture Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>	<b>0</b>	<b>0</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

## 2023 Budget Worksheet

### PROTECTIVE SERVICES

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	0	0	(1,869)	0	0	0	0	-100.0%	0	0
Government transfers for operating	(60,000)	0	0	(400)	(400)	(1,000)	600	150.0%	(1,000)	(1,000)
Interest and investment income	0	0	0	0	0	0	0	-100.0%	0	0
Penalties and costs on taxes	0	0	0	0	0	0	0	-100.0%	0	0
Other	0	0	0	0	0	0	0	-100.0%	0	0
Fines	(2,679)	(9,490)	(12,803)	(9,000)	(10,000)	(14,000)	4,000	40.0%	(14,400)	(14,700)
<b>TOTAL REVENUES</b>	<b>(62,679)</b>	<b>(9,490)</b>	<b>(14,672)</b>	<b>(9,400)</b>	<b>(10,400)</b>	<b>(15,000)</b>	<b>4,600</b>	<b>44.2%</b>	<b>(15,400)</b>	<b>(15,700)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	404,825	212,042	288,188	301,765	307,237	407,050	(99,813)	-32.5%	419,800	427,800
Salaries, wages and benefits	214,926	181,793	184,230	232,324	231,174	246,400	(15,226)	-6.6%	256,300	262,600
Transfers for other governments	0	0	0	0	0	0	0	100.0%	0	0
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	0	7,071	2,683	2,300	3,000	2,500	500	16.7%	2,600	2,700
Utilities	0	0	0	0	0	0	0	100.0%	0	0
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	0	666	1,905	2,000	0	2,100	(2,100)	100.0%	2,200	2,300
<b>TOTAL EXPENSES</b>	<b>619,751</b>	<b>401,572</b>	<b>477,006</b>	<b>538,389</b>	<b>541,411</b>	<b>658,050</b>	<b>(116,639)</b>	<b>-21.5%</b>	<b>680,900</b>	<b>695,400</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>557,072</b>	<b>392,082</b>	<b>462,334</b>	<b>528,989</b>	<b>531,011</b>	<b>643,050</b>	<b>(112,039)</b>	<b>-21.1%</b>	<b>665,500</b>	<b>679,700</b>
<b>Debenture Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>	<b>0</b>	<b>0</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

## 2023 Budget Worksheet

### FIRE SERVICES

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(140,861)	(85,870)	(104,937)	(125,000)	(80,000)	(80,000)	0	0.0%	(82,400)	(84,000)
Government transfers for operating	0	(9,418)	0	0	0	0	0	-100.0%	0	0
Interest and investment income	0	0	0	0	0	0	0	-100.0%	0	0
Penalties and costs on taxes	0	0	0	0	0	0	0	-100.0%	0	0
Other	0	0	(195,104)	0	0	0	0	-100.0%	0	0
Fines	0	0	0	0	0	0	0	-100.0%	0	0
<b>TOTAL REVENUES</b>	<b>(140,861)</b>	<b>(95,288)</b>	<b>(300,041)</b>	<b>(125,000)</b>	<b>(80,000)</b>	<b>(80,000)</b>	<b>0</b>	<b>0.0%</b>	<b>(82,400)</b>	<b>(84,000)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	344,992	424,081	327,895	405,820	401,146	349,700	51,446	12.8%	359,900	366,700
Salaries, wages and benefits	258,887	212,946	273,196	279,000	264,353	341,100	(76,747)	-29.0%	363,600	372,400
Transfers for other governments	559,955	541,594	148,727	160,510	160,510	233,800	(73,290)	-45.7%	240,900	245,700
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	118,400	102,336	67,472	97,100	100,000	88,000	12,000	12.0%	90,200	91,300
Utilities	49,738	71,190	62,330	66,500	59,000	61,500	(2,500)	-4.2%	63,400	64,600
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	49,097	52,990	51,500	54,200	60,530	59,000	1,530	2.5%	61,300	63,700
<b>TOTAL EXPENSES</b>	<b>1,381,069</b>	<b>1,405,137</b>	<b>931,120</b>	<b>1,063,130</b>	<b>1,045,539</b>	<b>1,133,100</b>	<b>(87,561)</b>	<b>-8.4%</b>	<b>1,179,300</b>	<b>1,204,400</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>1,240,208</b>	<b>1,309,849</b>	<b>631,079</b>	<b>938,130</b>	<b>965,539</b>	<b>1,053,100</b>	<b>(87,561)</b>	<b>-9.1%</b>	<b>1,096,900</b>	<b>1,120,400</b>
<b>Debenture Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>	<b>0</b>	<b>0</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

## 2023 Budget Worksheet

### EMERGENCY SERVICES

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(17,777)	(13,638)	0	0	0	0	0	-100.0%	0	0
Government transfers for operating	0	(50,000)	(92,776)	(135,400)	0	(20,000)	20,000	-100.0%	(20,600)	(21,000)
Interest and investment income	0	0	0	0	0	0	0	-100.0%	0	0
Penalties and costs on taxes	0	0	0	0	0	0	0	-100.0%	0	0
Other	0	0	0	0	0	0	0	-100.0%	0	0
Fines	0	0	0	0	0	0	0	-100.0%	0	0
<b>TOTAL REVENUES</b>	<b>(17,777)</b>	<b>(63,638)</b>	<b>(92,776)</b>	<b>(135,400)</b>	<b>0</b>	<b>(20,000)</b>	<b>20,000</b>	<b>-100.0%</b>	<b>(20,600)</b>	<b>(21,000)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	7,438	291,001	100,066	29,300	44,000	31,200	12,800	29.1%	39,900	40,800
Salaries, wages and benefits	0	66,499	137	11,000	10,000	0	10,000	100.0%	0	0
Transfers for other governments	0	0	0	0	0	0	0	100.0%	0	0
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	0	0	0	0	0	0	0	100.0%	0	0
Utilities	0	0	0	0	0	0	0	100.0%	0	0
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	0	0	0	0	0	0	0	100.0%	0	0
<b>TOTAL EXPENSES</b>	<b>7,438</b>	<b>357,500</b>	<b>100,203</b>	<b>40,300</b>	<b>54,000</b>	<b>31,200</b>	<b>22,800</b>	<b>42.2%</b>	<b>39,900</b>	<b>40,800</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>(10,339)</b>	<b>293,862</b>	<b>7,427</b>	<b>(95,100)</b>	<b>54,000</b>	<b>11,200</b>	<b>42,800</b>	<b>79.3%</b>	<b>19,300</b>	<b>19,800</b>
<b>Debenture Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>	<b>0</b>	<b>0</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

## 2023 Budget Worksheet

### PUBLIC WORKS ADMINISTRATION

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(1,792)	(50)	0	(1,000)	0	(1,000)	1,000	-100.0%	(1,000)	(1,000)
Government transfers for operating	0	0	0	(60,000)	(60,000)	0	(60,000)	-100.0%	0	0
Interest and investment income	0	0	0	0	0	0	0	-100.0%	0	0
Penalties and costs on taxes	0	0	0	0	0	0	0	-100.0%	0	0
Other	0	0	0	(35,600)	0	0	0	-100.0%	0	0
Fines	0	0	0	0	0	0	0	-100.0%	0	0
<b>TOTAL REVENUES</b>	<b>(1,792)</b>	<b>(50)</b>	<b>0</b>	<b>(96,600)</b>	<b>(60,000)</b>	<b>(1,000)</b>	<b>(59,000)</b>	<b>-61.1%</b>	<b>(1,000)</b>	<b>(1,000)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	656,941	574,390	663,657	954,259	996,261	974,450	21,811	2.2%	1,003,800	1,023,700
Salaries, wages and benefits	(577,585)	(529,096)	(530,673)	(915,298)	(1,004,056)	(1,037,500)	33,444	-3.3%	(1,054,800)	(1,071,200)
Transfers for other governments	0	0	0	0	0	0	0	100.0%	0	0
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	98,343	61,957	126,989	105,000	125,000	120,000	5,000	4.0%	102,800	103,300
Utilities	41,453	40,323	14,338	19,100	15,100	20,350	(5,250)	-34.8%	21,100	21,600
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	58,953	67,756	68,962	70,300	71,500	74,000	(2,500)	-3.5%	76,900	80,000
<b>TOTAL EXPENSES</b>	<b>278,105</b>	<b>215,330</b>	<b>343,273</b>	<b>233,361</b>	<b>203,805</b>	<b>151,300</b>	<b>52,505</b>	<b>-25.8%</b>	<b>149,800</b>	<b>157,400</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>276,313</b>	<b>215,280</b>	<b>343,273</b>	<b>136,761</b>	<b>143,805</b>	<b>150,300</b>	<b>(6,495)</b>	<b>-4.5%</b>	<b>148,800</b>	<b>156,400</b>
<b>Debtenture Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>	<b>0</b>	<b>0</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

## 2023 Budget Worksheet

### ROADS

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(323,840)	(226,956)	(312,032)	(230,000)	(230,000)	(220,000)	(10,000)	-4.3%	(226,200)	(230,500)
Government transfers for operating	0	0	0	0	0	0	0	-100.0%	0	0
Interest and investment income	0	0	0	0	0	0	0	-100.0%	0	0
Penalties and costs on taxes	0	0	0	0	0	0	0	-100.0%	0	0
Other	17,704	(19,235)	(2,091)	(2,750)	(11,615)	(2,750)	(8,865)	-76.3%	(2,800)	(2,900)
Fines	0	0	0	0	0	0	0	-100.0%	0	0
<b>TOTAL REVENUES</b>	<b>(306,136)</b>	<b>(246,191)</b>	<b>(314,123)</b>	<b>(232,750)</b>	<b>(241,615)</b>	<b>(222,750)</b>	<b>(18,865)</b>	<b>-7.8%</b>	<b>(229,000)</b>	<b>(233,400)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	5,611,304	5,857,333	5,480,644	7,420,230	7,400,830	7,750,900	(350,070)	-4.7%	7,843,200	7,987,700
Salaries, wages and benefits	1,485,616	1,301,448	1,341,516	1,467,600	1,509,041	1,497,500	11,541	0.8%	1,546,800	1,579,472
Transfers for other governments	229,524	414,190	0	0	0	0	0	100.0%	0	0
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	35,006	37,411	33,360	56,900	56,900	46,700	10,200	17.9%	48,100	49,100
Utilities	105,882	96,404	88,824	100,000	110,000	105,000	5,000	4.5%	108,200	110,400
Interest on long-term debt	113,277	90,602	70,563	80,743	72,842	86,750	(13,908)	-19.1%	86,750	86,750
Insurance	0	0	0	0	0	0	0	100.0%	0	0
<b>TOTAL EXPENSES</b>	<b>7,580,609</b>	<b>7,797,388</b>	<b>7,014,907</b>	<b>9,125,473</b>	<b>9,149,613</b>	<b>9,486,850</b>	<b>(337,237)</b>	<b>-3.7%</b>	<b>9,633,050</b>	<b>9,813,422</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>7,274,473</b>	<b>7,551,197</b>	<b>6,700,784</b>	<b>8,892,723</b>	<b>8,907,998</b>	<b>9,264,100</b>	<b>(356,102)</b>	<b>-4.0%</b>	<b>9,404,050</b>	<b>9,580,022</b>
<b>Debt</b>										
<b>Debture Principal</b>	<b>763,384</b>	<b>434,916</b>	<b>447,430</b>	<b>561,461</b>	<b>537,460</b>	<b>520,850</b>	<b>16,610</b>	<b>3.1%</b>	<b>539,650</b>	<b>49,650</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

## 2023 Budget Worksheet

### AIRPORTS

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(42,403)	(64,812)	(82,150)	(130,700)	(68,000)	(121,700)	53,700	79.0%	(125,300)	(127,800)
Government transfers for operating	(13,390)	(37,183)	(36,683)	(36,550)	(36,550)	(50,000)	13,450	36.8%	(50,000)	(50,000)
Interest and investment income	0	0	0	0	0	0	0	-100.0%	0	0
Penalties and costs on taxes	0	0	0	0	0	0	0	-100.0%	0	0
Other	(8,043)	(37,917)	(65,335)	(38,100)	(38,100)	(40,400)	2,300	6.0%	(41,700)	(42,600)
Fines	0	0	0	0	0	0	0	-100.0%	0	0
<b>TOTAL REVENUES</b>	<b>(63,836)</b>	<b>(139,912)</b>	<b>(184,168)</b>	<b>(205,350)</b>	<b>(142,650)</b>	<b>(212,100)</b>	<b>69,450</b>	<b>48.7%</b>	<b>(217,000)</b>	<b>(220,400)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	94,445	126,564	138,346	205,382	147,932	189,800	(41,868)	-28.3%	195,400	199,200
Salaries, wages and benefits	102,974	105,288	101,845	97,000	85,000	97,000	(12,000)	-14.1%	99,900	101,900
Transfers for other governments	100,000	210,277	0	0	0	0	0	100.0%	0	0
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	11,162	9,600	9,260	11,500	15,500	14,000	1,500	9.7%	14,100	14,200
Utilities	27,798	28,178	31,921	31,200	25,100	40,300	(15,200)	-60.6%	41,500	42,300
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	9,649	10,612	11,288	11,650	11,650	12,300	(650)	-5.6%	12,800	13,300
<b>TOTAL EXPENSES</b>	<b>346,028</b>	<b>490,519</b>	<b>292,660</b>	<b>356,732</b>	<b>285,182</b>	<b>353,400</b>	<b>(68,218)</b>	<b>-23.9%</b>	<b>363,700</b>	<b>370,900</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>282,192</b>	<b>350,607</b>	<b>108,492</b>	<b>151,382</b>	<b>142,532</b>	<b>141,300</b>	<b>1,232</b>	<b>0.9%</b>	<b>146,700</b>	<b>150,500</b>
<b>Debenture Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>	<b>0</b>	<b>0</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

## 2023 Budget Worksheet

WATER

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(1,249,143)	(1,509,845)	(1,551,799)	(1,559,000)	(1,554,500)	(1,756,200)	201,700	13.0%	(1,808,900)	(1,845,000)
Government transfers for operating	0	0	0	0	0	0	0	-100.0%	0	0
Interest and investment income	0	0	0	0	0	0	0	-100.0%	0	0
Penalties and costs on taxes	(6,045)	(8,184)	(7,813)	(7,000)	(7,000)	(7,000)	0	0.0%	(7,200)	(7,300)
Other	(106,106)	0	0	0	0	0	0	-100.0%	0	0
Fines	0	0	0	0	0	0	0	-100.0%	0	0
<b>TOTAL REVENUES</b>	<b>(1,361,294)</b>	<b>(1,518,029)</b>	<b>(1,559,612)</b>	<b>(1,566,000)</b>	<b>(1,561,500)</b>	<b>(1,763,200)</b>	<b>201,700</b>	<b>12.9%</b>	<b>(1,816,100)</b>	<b>(1,852,300)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	744,738	618,818	1,081,298	674,100	1,216,300	688,550	527,750	43.4%	709,300	722,700
Salaries, wages and benefits	529,067	559,208	612,168	620,879	633,379	655,400	(22,021)	-3.5%	677,300	692,000
Transfers for other governments	278,941	347,777	341,447	317,000	349,000	353,500	(4,500)	-1.3%	364,100	371,300
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	121,497	88,228	143,103	158,600	142,000	183,500	(41,500)	-29.2%	189,000	192,500
Utilities	156,595	184,757	200,485	199,700	189,900	243,300	(53,400)	-28.1%	250,600	255,500
Interest on long-term debt	2,060	1,647	1,211	1,420	1,420	1,400	20	1.4%	1,400	1,400
Insurance	17,330	20,051	19,854	20,500	20,400	21,700	(1,300)	-6.4%	22,600	23,500
<b>TOTAL EXPENSES</b>	<b>1,850,228</b>	<b>1,820,486</b>	<b>2,399,566</b>	<b>1,992,199</b>	<b>2,552,399</b>	<b>2,147,350</b>	<b>405,049</b>	<b>15.9%</b>	<b>2,214,300</b>	<b>2,258,900</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>488,934</b>	<b>302,457</b>	<b>839,954</b>	<b>426,199</b>	<b>990,899</b>	<b>384,150</b>	<b>606,749</b>	<b>61.2%</b>	<b>398,200</b>	<b>406,600</b>
<b>Debenture Principal</b>	<b>7,324</b>	<b>7,727</b>	<b>8,152</b>	<b>8,600</b>	<b>8,151</b>	<b>8,200</b>	<b>(49)</b>	<b>-0.6%</b>	<b>8,200</b>	<b>8,200</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

## 2023 Budget Worksheet

SEWER

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(252,755)	(281,974)	(296,286)	(287,000)	(282,500)	(325,000)	42,500	15.0%	(334,900)	(341,600)
Government transfers for operating	0	0	0	0	0	0	0	-100.0%	0	0
Interest and investment income	0	0	0	0	0	0	0	-100.0%	0	0
Penalties and costs on taxes	0	0	0	0	0	0	0	-100.0%	0	0
Other	13,776	0	0	0	(6,900)	0	(6,900)	-100.0%	0	0
Fines	0	0	0	0	0	0	0	-100.0%	0	0
<b>TOTAL REVENUES</b>	<b>(238,979)</b>	<b>(281,974)</b>	<b>(296,286)</b>	<b>(287,000)</b>	<b>(289,400)</b>	<b>(325,000)</b>	<b>35,600</b>	<b>12.3%</b>	<b>(334,900)</b>	<b>(341,600)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	158,467	143,667	113,666	135,150	159,150	157,500	1,650	1.0%	162,400	165,600
Salaries, wages and benefits	159,516	170,499	214,030	216,588	226,588	240,400	(13,812)	-6.1%	249,000	254,800
Transfers for other governments	3,364	5,260	6,391	6,000	6,000	7,500	(1,500)	-25.0%	7,700	7,900
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	21,468	4,976	20,601	30,100	22,000	50,100	(28,100)	-127.7%	51,600	52,600
Utilities	45,411	42,837	40,976	45,800	45,800	55,100	(9,300)	-20.3%	56,700	57,800
Interest on long-term debt	5,220	1,563	3,055	4,192	4,192	4,200	(8)	-0.2%	4,000	4,000
Insurance	3,959	4,324	4,548	4,800	4,990	5,000	(10)	-0.2%	5,200	5,400
<b>TOTAL EXPENSES</b>	<b>397,405</b>	<b>373,126</b>	<b>403,267</b>	<b>442,630</b>	<b>468,720</b>	<b>519,800</b>	<b>(51,080)</b>	<b>-10.9%</b>	<b>536,600</b>	<b>548,100</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>158,426</b>	<b>91,152</b>	<b>106,981</b>	<b>155,630</b>	<b>179,320</b>	<b>194,800</b>	<b>(15,480)</b>	<b>-8.6%</b>	<b>201,700</b>	<b>206,500</b>
<b>Debenture Principal</b>	<b>12,738</b>	<b>8,554</b>	<b>14,539</b>	<b>15,200</b>	<b>14,227</b>	<b>14,250</b>	<b>(23)</b>	<b>-0.2%</b>	<b>15,850</b>	<b>15,850</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

## 2023 Budget Worksheet

### SOLID WASTE

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	0	0	0	0	0	0	0	-100.0%	0	0
Government transfers for operating	0	(30,325)	30,325	(41,500)	(41,500)	(54,250)	12,750	30.7%	(55,900)	(57,000)
Interest and investment income	0	0	0	0	0	0	0	-100.0%	0	0
Penalties and costs on taxes	0	0	0	0	0	0	0	-100.0%	0	0
Other	0	0	0	0	0	0	0	-100.0%	0	0
Fines	0	0	0	0	0	0	0	-100.0%	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>(30,325)</b>	<b>30,325</b>	<b>(41,500)</b>	<b>(41,500)</b>	<b>(54,250)</b>	<b>12,750</b>	<b>30.7%</b>	<b>(55,900)</b>	<b>(57,000)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	480,227	482,372	418,151	502,331	478,175	500,050	(21,875)	-4.6%	514,800	524,400
Salaries, wages and benefits	126,649	127,813	124,455	131,046	130,944	136,900	(5,956)	-4.5%	141,900	145,300
Transfers for other governments	22,868	23,404	20,606	24,000	24,000	19,900	4,100	17.1%	20,300	20,600
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	705	5,872	9,989	7,000	5,000	6,000	(1,000)	-20.0%	6,100	6,100
Utilities	2,372	2,458	2,802	2,800	2,800	3,200	(400)	-14.3%	3,300	3,400
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	345	375	394	450	400	500	(100)	-25.0%	500	500
<b>TOTAL EXPENSES</b>	<b>633,166</b>	<b>642,294</b>	<b>576,397</b>	<b>667,627</b>	<b>641,319</b>	<b>666,550</b>	<b>(25,231)</b>	<b>-3.9%</b>	<b>686,900</b>	<b>700,300</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>633,166</b>	<b>611,969</b>	<b>606,722</b>	<b>626,127</b>	<b>599,819</b>	<b>612,300</b>	<b>(12,481)</b>	<b>-2.1%</b>	<b>631,000</b>	<b>643,300</b>
<b>Debenture Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>	<b>0</b>	<b>0</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

## 2023 Budget Worksheet

FCSS

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(20,512)	(20,808)	(29,962)	(18,700)	(25,500)	(20,000)	(5,500)	-21.6%	(20,600)	(20,900)
Government transfers for operating	(275,117)	(273,969)	(273,970)	(284,970)	(273,970)	(283,987)	10,017	3.7%	(283,987)	(283,987)
Interest and investment income	0	0	0	0	0	0	0	-100.0%	0	0
Penalties and costs on taxes	0	0	0	0	0	0	0	-100.0%	0	0
Other	0	(400)	0	0	0	0	0	-100.0%	0	0
Fines	0	0	0	0	0	0	0	-100.0%	0	0
<b>TOTAL REVENUES</b>	<b>(295,629)</b>	<b>(295,177)</b>	<b>(303,932)</b>	<b>(303,670)</b>	<b>(299,470)</b>	<b>(303,987)</b>	<b>4,517</b>	<b>1.5%</b>	<b>(304,587)</b>	<b>(304,887)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	163,263	93,429	127,984	170,325	162,650	191,150	(28,500)	-17.5%	196,500	200,000
Salaries, wages and benefits	386,164	391,773	434,715	485,833	494,783	541,200	(46,417)	-9.4%	561,700	575,900
Transfers for other governments	0	17,275	(3,585)	4,630	4,630	0	4,630	100.0%	0	0
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	0	3,368	3,797	5,000	3,000	5,000	(2,000)	-66.7%	5,000	5,000
Utilities	74	1,034	1,136	2,400	0	1,150	(1,150)	100.0%	1,200	1,200
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	307	713	670	800	771	800	(29)	-3.8%	800	800
<b>TOTAL EXPENSES</b>	<b>549,808</b>	<b>507,592</b>	<b>564,717</b>	<b>668,988</b>	<b>665,834</b>	<b>739,300</b>	<b>(73,466)</b>	<b>-11.0%</b>	<b>765,200</b>	<b>782,900</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>254,179</b>	<b>212,415</b>	<b>260,785</b>	<b>365,318</b>	<b>366,364</b>	<b>435,313</b>	<b>(68,949)</b>	<b>-18.8%</b>	<b>460,613</b>	<b>478,013</b>
<b>Debenture Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>	<b>0</b>	<b>0</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

## 2023 Budget Worksheet

### PLANNING AND DEVELOPMENT

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(123,466)	(102,746)	(106,948)	(2,086,400)	(792,400)	(117,650)	(674,750)	-85.2%	(121,150)	(123,550)
Government transfers for operating	(36,148)	(16,230)	(120,203)	0	0	0	0	-100.0%	0	0
Interest and investment income	0	0	0	0	0	0	0	-100.0%	0	0
Penalties and costs on taxes	0	0	0	0	0	0	0	-100.0%	0	0
Other	(10,630)	(14,250)	(19,365)	(10,000)	(10,000)	(10,000)	0	0.0%	(10,300)	(10,500)
Fines	0	0	0	0	0	0	0	-100.0%	0	0
<b>TOTAL REVENUES</b>	<b>(170,244)</b>	<b>(133,226)</b>	<b>(246,516)</b>	<b>(2,096,400)</b>	<b>(802,400)</b>	<b>(127,650)</b>	<b>(674,750)</b>	<b>-84.1%</b>	<b>(131,450)</b>	<b>(134,050)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	198,660	87,714	124,648	564,504	231,204	234,300	(3,096)	-1.3%	242,700	247,400
Salaries, wages and benefits	334,136	338,126	343,839	344,590	340,661	367,400	(26,739)	-7.8%	381,500	390,900
Transfers for other governments	2,000	21,586	0	700	0	0	0	100.0%	0	0
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	0	0	0	0	0	0	0	100.0%	0	0
Utilities	0	0	0	0	0	0	0	100.0%	0	0
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	0	0	0	0	0	0	0	100.0%	0	0
<b>TOTAL EXPENSES</b>	<b>534,796</b>	<b>447,426</b>	<b>468,487</b>	<b>909,794</b>	<b>571,865</b>	<b>601,700</b>	<b>(29,835)</b>	<b>-5.2%</b>	<b>624,200</b>	<b>638,300</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>364,552</b>	<b>314,200</b>	<b>221,971</b>	<b>(1,186,606)</b>	<b>(230,535)</b>	<b>474,050</b>	<b>(704,585)</b>	<b>305.6%</b>	<b>492,750</b>	<b>504,250</b>
<b>Debenture Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>	<b>0</b>	<b>0</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

## 2023 Budget Worksheet

### AGRICULTURE

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(8,308)	(13,768)	(13,694)	(7,000)	(7,000)	(17,000)	10,000	142.9%	(17,500)	(17,900)
Government transfers for operating	(240,716)	(152,404)	(203,907)	(257,682)	(257,682)	(163,907)	(93,775)	-36.4%	0	0
Interest and investment income	0	0	0	0	0	0	0	-100.0%	0	0
Penalties and costs on taxes	0	0	0	0	0	0	0	-100.0%	0	0
Other	(7,540)	(3,345)	(5,653)	(3,500)	(3,500)	(3,500)	0	0.0%	(3,600)	(3,700)
Fines	0	0	0	0	0	0	0	-100.0%	0	0
<b>TOTAL REVENUES</b>	<b>(256,564)</b>	<b>(169,517)</b>	<b>(223,254)</b>	<b>(268,182)</b>	<b>(268,182)</b>	<b>(184,407)</b>	<b>(83,775)</b>	<b>-31.2%</b>	<b>(21,100)</b>	<b>(21,600)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	249,230	141,617	114,485	215,067	261,267	206,600	54,667	20.9%	227,200	231,500
Salaries, wages and benefits	203,638	207,625	166,692	201,000	276,828	312,500	(35,672)	-12.9%	334,000	342,200
Transfers for other governments	102,500	68,125	35,000	129,375	36,375	112,900	(76,525)	-210.4%	66,000	66,000
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	5,246	3,047	4,761	7,000	7,000	5,500	1,500	21.4%	5,700	5,900
Utilities	0	0	0	0	0	0	0	100.0%	0	0
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	0	0	0	0	0	0	0	100.0%	0	0
<b>TOTAL EXPENSES</b>	<b>560,614</b>	<b>420,414</b>	<b>320,938</b>	<b>552,442</b>	<b>581,470</b>	<b>637,500</b>	<b>(56,030)</b>	<b>-9.6%</b>	<b>632,900</b>	<b>645,600</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>304,050</b>	<b>250,897</b>	<b>97,684</b>	<b>284,260</b>	<b>313,288</b>	<b>453,093</b>	<b>(139,805)</b>	<b>-44.6%</b>	<b>611,800</b>	<b>624,000</b>
<b>Debtenture Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>	<b>0</b>	<b>0</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

## 2023 Budget Worksheet

TOURISM / ECONOMIC DEVELOPMENT / SPECIAL PROJECTS

	2019 Actual \$	2020 Actual \$	2021 Actual \$	2022 Forecast* \$	2022 Budget \$	2023 Budget \$	Budget vs. Budget \$	Budget vs. Budget %	2024 Budget <sup>1</sup> \$	2025 Budget <sup>2</sup> \$
<b>REVENUES</b>										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	0	0	0	0	0	0	0	-100.0%	0	0
Government transfers for operating	(160,774)	(41,500)	0	(4,200)	(4,200)	(8,800)	4,600	109.5%	(8,800)	(8,800)
Interest and investment income	0	0	0	0	0	0	0	-100.0%	0	0
Penalties and costs on taxes	0	0	0	0	0	0	0	-100.0%	0	0
Other	0	0	(7,500)	(10,000)	0	(10,200)	10,200	-100.0%	(10,200)	(10,200)
Fines	0	0	0	0	0	0	0	-100.0%	0	0
<b>TOTAL REVENUES</b>	<b>(160,774)</b>	<b>(41,500)</b>	<b>(7,500)</b>	<b>(14,200)</b>	<b>(4,200)</b>	<b>(19,000)</b>	<b>14,800</b>	<b>352.4%</b>	<b>(19,000)</b>	<b>(19,000)</b>
<b>EXPENSES</b>										
Materials, goods and contracted and gen. serv.	321,979	66,456	17,512	66,340	37,340	74,350	(37,010)	-99.1%	75,500	76,300
Salaries, wages and benefits	79,661	99,945	150,734	155,480	155,479	169,600	(14,121)	-9.1%	176,100	180,500
Transfers for other governments	0	0	0	0	0	0	0	100.0%	0	0
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	0	0	0	0	0	0	0	100.0%	0	0
Utilities	0	0	0	0	0	0	0	100.0%	0	0
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	0	0	0	0	0	0	0	100.0%	0	0
<b>TOTAL EXPENSES</b>	<b>401,640</b>	<b>166,401</b>	<b>168,246</b>	<b>221,820</b>	<b>192,819</b>	<b>243,950</b>	<b>(51,131)</b>	<b>-26.5%</b>	<b>251,600</b>	<b>256,800</b>
<b>NET DEFICIT (SURPLUS)</b>	<b>240,866</b>	<b>124,901</b>	<b>160,746</b>	<b>207,620</b>	<b>188,619</b>	<b>224,950</b>	<b>(36,331)</b>	<b>-19.3%</b>	<b>232,600</b>	<b>237,800</b>
<b>Debenture Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>	<b>0</b>	<b>0</b>

\*As of August 31, 2022

1 - Inflation 2023 / 2024 3%

2 - Inflation 2024 / 2025 2%

# Part 4: Capital Budget



# Part 5:

# Reserve Projections

# Big Lakes County - Reserve Statement

## OPERATING RESERVES

Account	Reserve Name	January 1, 2023 (Projected)	Adjustments / Transfers	Contributions	Withdrawals	December 31, 2023 (Projected)
6-00-00-00-711	Working Capital	-\$4,627,223.68	-\$3,600,000			-\$8,227,224
6-12-00-00-712	Medical Equipment	-\$258,500.00				-\$258,500
6-24-20-00-712	Disaster Recovery Funds	-\$50,000.00				-\$50,000
6-26-10-00-712	By-Law - RCMP	-\$82,000.00				-\$82,000
6-32-10-00-712	Winter Control Operating	-\$104,387.48				-\$104,387
6-32-90-00-712	Road Surfacing	-\$645,785.79				-\$645,786
6-41-00-00-712	Offsite Levy - Water	-\$39,400.00				-\$39,400
6-42-00-00-712	Offsite Levy - Sewer	-\$25,400.00				-\$25,400
6-51-00-00-712	FCSS Operating	-\$6,955.14				-\$6,955
6-51-10-00-712	FCSS Youth Operating	-\$65,086.42				-\$65,086
6-51-20-00-712	FCSS Christmas Angels Donation	-\$22,996.51				-\$22,997
6-56-00-39-712	Swan Valley Cemetery	-\$26,700.00				-\$26,700
6-61-00-00-712	Planning	-\$12,000.00				-\$12,000
6-69-10-00-712	Tourism & Economic Development	-\$100,000.00				-\$100,000
6-71-00-00-712	High Prairie Recreation Capital Grant	-\$157,914.93				-\$157,915
6-72-10-00-712	Community Capital Facilities	-\$384,141.58				-\$384,142
6-74-00-00-712	Culture (Grouard)	-\$62,913.01				-\$62,913
6-97-00-00-712	Operating Contingency	-\$293,913.12		-\$501,097		-\$795,010
<b>Total Operating Reserves</b>		<b>-\$6,965,318</b>	<b>-\$3,600,000</b>	<b>-\$501,097</b>	<b>\$0</b>	<b>-\$11,066,415</b>

## CAPITAL RESERVES

Account	Reserve Name	January 1, 2023 (Projected)	Adjustments / Transfers	Contributions	Withdrawals	December 31, 2023 (Projected)
6-12-00-00-760	Computer Equipment	-\$298,087		-\$50,000		-\$348,087
6-23-00-00-760	Fire Equipment	-\$369,484		-\$512,500		-\$881,984
6-23-10-00-760	Fire Facility	-\$1,580,847				-\$1,580,847
6-23-20-00-760	Fire Equipment - SCBA	-\$233,052				-\$233,052
6-31-00-00-760	Equipment Replacement	-\$4,028,731		-\$930,000		-\$4,958,731
6-32-00-00-760	General Transportation	-\$5,791,875	-\$1,000,000	-\$270,000		-\$7,061,875
6-32-20-00-760	Gravel Pit Reclamation	-\$2,442,839				-\$2,442,839
6-32-40-00-760	Gravel Source Development	-\$379,019				-\$379,019
6-32-60-00-760	Joussard 2nd Avenue	-\$5,543				-\$5,543
6-32-87-01-760	Hamlet upgrade Projects - Enilda	-\$200,000	-\$200,000			-\$400,000
6-32-87-18-760	Hamlet upgrade Projects - Faust	-\$200,000	-\$200,000			-\$400,000
6-32-87-19-760	Hamlet upgrade Projects - Grouard	-\$200,000	-\$200,000			-\$400,000
6-32-87-31-760	Hamlet upgrade Projects - Joussard	-\$200,000	-\$200,000			-\$400,000
6-32-87-39-760	Hamlet upgrade Projects - Kinuso	-\$171,433	-\$200,000			-\$371,433
6-33-00-00-760	High Prairie Airport	-\$355,242				-\$355,242
6-41-00-00-760	Water System Upgrading	-\$424,276				-\$424,276
6-41-10-30-760	Big Meadow Water Co-op	-\$78,809				-\$78,809
6-42-00-00-760	Sewer System Upgrading	-\$53,539				-\$53,539
6-43-00-00-760	Waste Transfer Sites	-\$239,684				-\$239,684
6-63-00-00-760	ASB Equipment	-\$36,796				-\$36,796
6-66-00-00-760	Building	-\$172,104				-\$172,104
6-69-00-00-760	Economic Development	-\$118,241				-\$118,241
6-72-00-00-760	Recreation & Cultural Facility	-\$255,710				-\$255,710
<b>Total Capital Reserves</b>		<b>-\$17,835,310</b>	<b>-\$2,000,000</b>	<b>-\$1,762,500</b>	<b>\$0</b>	<b>-\$21,597,810</b>
<b>Total Operating and Capital Reserves</b>		<b>-\$24,800,627</b>	<b>-\$5,600,000</b>	<b>-\$2,263,597</b>	<b>\$0</b>	<b>-\$32,664,225</b>