

Big Lakes County 2024 Final Budget

Part 1:
Operating Budget
Summary

2024 Budget Worksheet

SUMMARY - ALL COST CENTRES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
Property taxes	(28,574,860)	(28,264,227)	(28,047,896)	(29,551,630)	(29,574,524)	(31,724,145)	2,149,621	7.3%	(33,717,500)	(34,560,600)
User fees and sales of goods	(2,471,457)	(2,677,112)	(4,845,822)	(2,924,574)	(2,784,850)	(2,932,600)	147,750	5.3%	(3,049,800)	(3,141,000)
Government transfers for operating	(1,175,624)	(2,606,600)	(615,582)	(1,766,407)	(846,674)	(1,041,800)	195,126	23.0%	(907,800)	(926,100)
Interest and investment income	(497,312)	(499,758)	(168,737)	(1,868,482)	(301,000)	(1,006,000)	705,000	234.2%	(1,046,200)	(1,077,600)
Penalties and costs on taxes	(1,187,415)	(348,210)	(158,487)	(1,430,708)	(1,357,000)	(2,010,000)	653,000	48.1%	(2,090,400)	(2,153,100)
Other	(413,895)	(330,844)	(148,130)	(126,705)	(105,850)	(191,950)	86,100	81.3%	(199,500)	(205,600)
Fines	(9,490)	(12,803)	(12,918)	(17,470)	(14,000)	(14,000)	0	0.0%	(14,600)	(15,000)
TOTAL REVENUES	(34,330,053)	(34,739,554)	(33,997,572)	(37,685,977)	(34,983,898)	(38,920,495)	3,936,597	11.3%	(41,025,800)	(42,079,000)
EXPENSES										
Materials, goods and contracted and gen. serv.	10,578,431	10,326,753	10,650,460	11,532,523	13,363,943	13,095,350	268,593	2.0%	13,453,000	13,853,600
Salaries, wages and benefits	5,297,052	5,447,843	5,614,316	6,126,775	5,706,058	5,696,350	9,708	0.2%	5,924,200	6,101,700
Transfers for other governments	10,349,668	8,990,871	9,667,501	10,882,817	10,620,150	12,979,796	(2,359,646)	-22.2%	13,461,900	13,838,000
Bad Debt, Write-offs and Contingencies	3,578,712	(2,128,631)	(1,336,324)	2,004,039	1,000,000	3,250,900	(2,250,900)	-225.1%	3,380,900	3,482,300
Repairs and maintenance	364,253	456,120	448,868	381,462	551,300	595,600	(44,300)	-8.0%	618,500	637,000
Utilities	528,449	482,928	548,087	476,340	578,400	558,850	19,550	3.4%	580,800	598,200
Interest on long-term debt	93,812	74,829	72,843	51,262	92,350	28,850	63,500	68.8%	30,000	31,000
Insurance	237,695	240,975	256,649	296,416	264,800	286,100	(21,300)	-8.0%	297,400	309,300
TOTAL EXPENSES	31,028,072	23,891,688	25,922,400	31,751,635	32,177,001	36,491,796	(4,314,795)	-13.4%	37,746,700	38,851,100
NET DEFICIT (SURPLUS)	(3,301,981)	(10,847,866)	(8,075,172)	(5,934,342)	(2,806,897)	(2,428,699)	(378,199)	13.5%	(3,279,100)	(3,227,900)
Debtenture Principal	451,197	470,121	537,461	559,041	543,300	547,350	(4,050)	-0.7%	547,350	57,300
Budget Transfer to Reserves				<u>2,263,597</u>		<u>1,881,349</u>			<u>2,742,150</u>	<u>3,181,300</u>
Deficit (Surplus)				<u>(0)</u>		<u>0</u>			<u>10,400</u>	<u>10,700</u>

¹As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

Part 2:
Operating Budget
By Function

2024 Budget Worksheet
ADMINISTRATION

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
Property taxes	(28,574,860)	(28,264,227)	(28,047,896)	(29,551,630)	(29,574,524)	(31,724,145)	2,149,621	7.3%	(33,717,500)	(34,560,600)
User fees and sales of goods	(150,990)	(177,435)	(97,482)	(41,590)	(126,300)	(126,000)	(300)	-0.2%	(131,100)	(135,100)
Government transfers for operating	(564,595)	(127,226)	(96,021)	(188,110)	(264,730)	(107,200)	(157,530)	-59.5%	(59,400)	(61,100)
Interest and investment income	(497,312)	(499,758)	(168,737)	(1,868,482)	(301,000)	(1,006,000)	705,000	234.2%	(1,046,200)	(1,077,600)
Penalties and costs on taxes	(1,179,231)	(340,397)	(151,053)	(1,420,239)	(1,350,000)	(2,000,000)	650,000	48.1%	(2,080,000)	(2,142,400)
Other	(338,748)	(35,796)	(40,213)	(58,888)	(39,000)	(39,000)	0	0.0%	(40,400)	(41,600)
Fines	0	0	0	0	0	0	0	-100.0%	0	0
TOTAL REVENUES	(31,305,736)	(29,444,839)	(28,601,402)	(33,128,940)	(31,655,554)	(35,002,345)	3,346,791	10.6%	(37,074,600)	(38,018,400)
EXPENSES										
Materials, goods and contracted and gen. serv.	990,370	1,331,033	1,406,064	1,326,176	1,618,343	1,597,200	21,143	1.3%	1,609,300	1,657,800
Salaries, wages and benefits	2,063,185	2,030,959	1,999,064	2,011,026	2,138,158	2,200,700	(62,542)	-2.9%	2,288,900	2,357,500
Transfers for other governments	7,727,419	7,560,099	8,186,345	9,565,503	9,892,550	10,811,909	(919,359)	-9.3%	11,244,400	11,581,800
Bad Debt, Write-offs and Contingencies	3,578,712	(2,128,631)	(1,336,324)	2,004,039	1,000,000	3,250,900	(2,250,900)	-225.1%	3,380,900	3,482,300
Repairs and maintenance	40,002	34,102	26,975	39,396	30,000	40,600	(10,600)	-35.3%	42,200	43,500
Utilities	61,268	40,116	42,087	38,591	48,500	50,500	(2,000)	-4.1%	52,500	54,100
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	80,208	81,854	98,075	119,003	89,400	95,100	(5,700)	-6.4%	98,800	102,700
TOTAL EXPENSES	14,541,164	8,949,532	10,422,286	15,103,734	14,816,951	18,046,909	(3,229,958)	-21.8%	18,717,000	19,279,700
NET DEFICIT (SURPLUS)	(16,764,572)	(20,495,307)	(18,179,116)	(18,025,206)	(16,838,603)	(16,955,436)	116,833	-0.7%	(18,357,600)	(18,738,700)
Debenture Principal	0	0	0	0	0	0	0	100.0%	0	0

*As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

2024 Budget Worksheet

PROTECTIVE SERVICES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	0	(1,869)	0	0	0	(23,250)	23,250	-100.0%	(24,200)	(25,000)
Government transfers for operating	0	0	0	0	(1,000)	0	(1,000)	-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	0	0	0	0	-100.0%	0	0
Fines	(9,490)	(12,803)	(12,918)	(17,470)	(14,000)	(14,000)	0	0.0%	(14,600)	(15,000)
TOTAL REVENUES	(9,490)	(14,672)	(12,918)	(17,470)	(15,000)	(37,250)	22,250	148.3%	(38,800)	(40,000)
EXPENSES										
Materials, goods and contracted and gen. serv.	212,042	288,188	282,416	410,449	407,050	590,250	(183,200)	-45.0%	613,800	632,100
Salaries, wages and benefits	181,793	184,230	233,060	218,669	246,400	280,800	(34,400)	-14.0%	291,900	300,600
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	7,071	2,683	2,760	4,737	2,500	2,600	(100)	-4.0%	2,600	2,600
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	666	1,905	1,891	2,070	2,100	2,200	(100)	-4.8%	2,300	2,400
TOTAL EXPENSES	401,572	477,006	520,127	635,924	658,050	875,850	(217,800)	-33.1%	910,600	937,700
NET DEFICIT (SURPLUS)	392,082	462,334	507,209	618,454	643,050	838,600	(195,550)	-30.4%	871,800	897,700
Debtenture Principal	0	0	0	0	0	0	0	100.0%	0	0

*As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

2024 Budget Worksheet

FIRE SERVICES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(85,870)	(104,937)	(226,412)	(175,515)	(80,000)	(80,000)	0	0.0%	(83,200)	(85,700)
Government transfers for operating	(9,418)	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	0	(195,104)	0	0	0	0	0	-100.0%	0	0
Fines	0	0	0	0	0	0	0	-100.0%	0	0
TOTAL REVENUES	(95,288)	(300,041)	(226,412)	(175,515)	(80,000)	(80,000)	0	0.0%	(83,200)	(85,700)
EXPENSES										
Materials, goods and contracted and gen. serv.	424,451	327,895	401,458	374,375	349,700	340,200	9,500	2.7%	353,500	363,900
Salaries, wages and benefits	212,946	273,196	280,384	349,589	341,100	389,200	(48,100)	-14.1%	405,000	417,400
Transfers for other governments	541,594	148,727	124,556	121,350	233,800	682,100	(448,300)	-191.7%	709,400	730,700
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	102,721	67,472	95,804	76,670	88,000	94,000	(6,000)	-6.8%	97,000	100,000
Utilities	71,190	62,330	72,089	55,992	61,500	59,300	2,200	3.6%	61,500	63,400
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	52,990	51,500	50,432	54,622	59,000	62,200	(3,200)	-5.4%	64,600	67,200
TOTAL EXPENSES	1,405,892	931,120	1,024,723	1,032,598	1,133,100	1,627,000	(493,900)	-43.6%	1,691,000	1,742,600
NET DEFICIT (SURPLUS)	1,310,604	631,079	798,311	857,083	1,053,100	1,547,000	(493,900)	-46.9%	1,607,800	1,656,900
Debenture Principal	0	0	0	0	0	0	0	100.0%	0	0

*As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

2024 Budget Worksheet

EMERGENCY SERVICES

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(13,638)	0	0	0	0	0	0	-100.0%	0	0
Government transfers for operating	(50,000)	(92,776)	(135,326)	(971,710)	(20,000)	(20,000)	0	0.0%	(20,000)	(20,000)
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
TOTAL REVENUES	(63,638)	(92,776)	(135,326)	(971,710)	(20,000)	(20,000)	0	0.0%	(20,000)	(20,000)
EXPENSES										
Materials, goods and contracted and gen. serv.	291,001	100,066	12,920	907,663	31,200	44,200	(13,000)	-41.7%	45,800	47,000
Salaries, wages and benefits	66,499	137	15,595	6,063	0	0	0	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	994	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
TOTAL EXPENSES	357,500	100,203	28,515	914,719	31,200	44,200	(13,000)	-41.7%	45,800	47,000
NET DEFICIT (SURPLUS)	293,862	7,427	(106,811)	(56,991)	11,200	24,200	(13,000)	-116.1%	25,800	27,000
Debenture Principal	0	0	0	0	0	0	0	100.0%	0	0

*As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

2024 Budget Worksheet
PUBLIC WORKS ADMINISTRATION

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(50)	0	(1,055)	0	(1,000)	(500)	(500)	-50.0%	(500)	(500)
Government transfers for operating	0	0	0	(16,278)	0	(200,000)	200,000	-100.0%	(208,000)	(214,200)
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	(35,506)	0	0	0	0	-100.0%	0	0
Fines	0	0	0	0	0	0	0	-100.0%	0	0
TOTAL REVENUES	(50)	0	(36,561)	(16,278)	(1,000)	(200,500)	199,500	1153.2%	(208,500)	(214,700)
EXPENSES										
Materials, goods and contracted and gen. serv.	574,390	663,657	1,008,374	765,616	974,450	928,650	45,800	4.7%	965,600	994,500
Salaries, wages and benefits	(529,096)	(530,673)	(423,112)	392,385	(1,037,500)	(956,700)	(80,800)	7.8%	(994,900)	(1,024,800)
Transfers for other governments	972,761	882,186	911,575	705,792	0	930,000	(930,000)	100.0%	930,000	930,000
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	61,957	126,989	96,863	85,745	120,000	103,400	16,600	13.8%	107,500	110,900
Utilities	40,323	14,338	9,761	12,465	20,350	21,300	(950)	-4.7%	22,100	22,800
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	67,756	68,962	70,041	74,433	74,000	78,000	(4,000)	-5.4%	81,200	84,500
TOTAL EXPENSES	1,188,091	1,225,459	1,673,502	2,036,437	151,300	1,104,650	(953,350)	630.1%	1,111,500	1,117,900
NET DEFICIT (SURPLUS)	1,188,041	1,225,459	1,636,941	2,020,159	150,300	904,150	(753,850)	-501.6%	903,000	903,200
Debtenture Principal	0	0	0	0	0	0	0	100.0%	0	0

*As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

2024 Budget Worksheet

ROADS

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(226,956)	(312,032)	(205,784)	(214,559)	(220,000)	(221,500)	1,500	0.7%	(230,400)	(237,200)
Government transfers for operating	0	(1,782,160)	0	0	0	(107,500)	107,500	-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	(19,235)	(2,091)	(2,500)	(2,025)	(2,750)	(2,750)	0	0.0%	(2,900)	(3,000)
Fines	0	0	0	0	0	0	0	-100.0%	0	0
TOTAL REVENUES	(246,191)	(2,096,283)	(208,284)	(216,584)	(222,750)	(331,750)	109,000	48.9%	(233,300)	(240,200)
EXPENSES										
Materials, goods and contracted and gen. serv.	6,325,540	5,480,644	5,495,896	5,992,373	7,750,900	7,382,850	368,050	4.7%	7,565,700	7,792,200
Salaries, wages and benefits	1,301,448	1,341,516	1,265,658	1,002,835	1,497,500	1,419,700	77,800	5.2%	1,476,400	1,520,600
Transfers for other governments	414,190	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	37,411	33,363	16,246	22,364	46,700	45,200	1,500	3.2%	47,100	48,400
Utilities	96,404	88,824	98,591	99,408	105,000	105,000	0	0.0%	109,200	112,500
Interest on long-term debt	90,602	70,563	68,487	48,234	86,750	27,200	59,550	68.6%	28,300	29,200
Insurance	0	0	0	0	0	0	0	100.0%	0	0
TOTAL EXPENSES	8,265,595	7,014,910	6,944,878	7,165,214	9,486,850	8,979,950	506,900	5.3%	9,226,700	9,502,900
NET DEFICIT (SURPLUS)	8,019,404	4,918,627	6,736,594	6,948,630	9,264,100	8,648,200	615,900	6.6%	8,993,400	9,262,700
Debtenture Principal	434,916	447,430	513,825	534,078	520,850	541,150	(20,300)	-3.9%	541,150	51,100

*As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

2024 Budget Worksheet

AIRPORTS

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(64,812)	(82,150)	(155,204)	(136,118)	(121,700)	(129,000)	7,300	6.0%	(134,200)	(138,200)
Government transfers for operating	(37,183)	(36,683)	0	(50,000)	(50,000)	(47,400)	(2,600)	-5.2%	(49,300)	(50,800)
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	(37,917)	(65,335)	(41,270)	(39,306)	(40,400)	(45,400)	5,000	12.4%	(47,200)	(48,700)
Fines	0	0	0	0	0	0	0	-100.0%	0	0
TOTAL REVENUES	(139,912)	(184,168)	(196,474)	(225,424)	(212,100)	(221,800)	9,700	4.6%	(230,700)	(237,700)
EXPENSES										
Materials, goods and contracted and gen. serv.	126,564	138,346	263,132	154,952	189,800	195,400	(5,600)	-3.0%	203,400	209,400
Salaries, wages and benefits	105,288	101,845	117,973	70,492	97,000	97,000	0	0.0%	100,900	103,900
Transfers for other governments	210,277	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	9,600	9,260	9,482	19,426	14,000	15,400	(1,400)	-10.0%	16,000	16,600
Utilities	28,178	31,921	38,684	29,105	40,300	35,900	4,400	10.9%	37,300	38,400
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	10,612	11,288	11,270	12,285	12,300	12,900	(600)	-4.9%	13,400	13,900
TOTAL EXPENSES	490,519	292,660	440,541	286,260	353,400	356,600	(3,200)	-0.9%	371,000	382,200
NET DEFICIT (SURPLUS)	350,607	108,492	244,067	60,836	141,300	134,800	6,500	4.6%	140,300	144,500
Debenture Principal	0	0	0	0	0	0	0	100.0%	0	0

*As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

2024 Budget Worksheet

WATER

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(1,509,845)	(1,551,799)	(1,651,544)	(1,833,353)	(1,756,200)	(1,847,450)	91,250	5.2%	(1,921,400)	(1,979,200)
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	(8,184)	(7,813)	(7,434)	(10,469)	(7,000)	(10,000)	3,000	42.9%	(10,400)	(10,700)
Other	0	0	0	0	0	0	0	-100.0%	0	0
Fines	0	0	0	0	0	0	0	-100.0%	0	0
TOTAL REVENUES	(1,518,029)	(1,559,612)	(1,658,978)	(1,843,822)	(1,763,200)	(1,857,450)	94,250	5.3%	(1,931,800)	(1,989,900)
EXPENSES										
Materials, goods and contracted and gen. serv.	618,818	1,081,298	616,901	562,638	688,550	725,850	(37,300)	-5.4%	754,800	776,600
Salaries, wages and benefits	559,208	612,168	624,058	538,259	655,400	633,400	22,000	3.4%	658,900	678,600
Transfers for other governments	347,777	341,447	339,854	344,928	353,500	378,600	(25,100)	-7.1%	393,900	405,800
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	88,228	143,103	173,064	99,945	183,500	220,000	(36,500)	-19.9%	228,900	235,500
Utilities	184,757	200,485	230,607	192,639	243,300	226,800	16,500	6.8%	235,800	242,900
Interest on long-term debt	1,647	1,211	972	499	1,400	0	1,400	100.0%	0	0
Insurance	20,051	19,854	19,315	27,674	21,700	29,200	(7,500)	-34.6%	30,400	31,700
TOTAL EXPENSES	1,820,486	2,399,566	2,004,771	1,766,582	2,147,350	2,213,850	(66,500)	-3.1%	2,302,700	2,371,100
NET DEFICIT (SURPLUS)	302,457	839,954	345,793	(77,240)	384,150	356,400	27,750	7.2%	370,900	381,200
Debtenture Principal	7,727	8,152	8,600	9,073	8,200	0	8,200	100.0%	0	0

*As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

2024 Budget Worksheet

SEWER

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(281,974)	(296,286)	(302,223)	(340,259)	(325,000)	(360,750)	35,750	11.0%	(375,200)	(386,400)
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	0	0	0	0	0	0	0	-100.0%	0	0
Fines	0	0	0	0	0	0	0	-100.0%	0	0
TOTAL REVENUES	(281,974)	(296,286)	(302,223)	(340,259)	(325,000)	(360,750)	35,750	11.0%	(375,200)	(386,400)
EXPENSES										
Materials, goods and contracted and gen. serv.	143,667	113,666	96,388	88,728	157,500	151,050	6,450	4.1%	157,100	161,700
Salaries, wages and benefits	170,499	214,030	212,625	210,853	240,400	242,800	(2,400)	-1.0%	252,500	260,100
Transfers for other governments	5,260	6,391	7,301	8,810	7,500	38,588	(31,088)	-414.5%	40,100	41,300
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	4,976	20,601	17,419	27,684	50,100	50,500	(400)	-0.8%	52,500	54,000
Utilities	42,837	40,976	51,950	44,288	55,100	55,400	(300)	-0.5%	57,600	59,200
Interest on long-term debt	1,563	3,055	3,384	2,530	4,200	1,650	2,550	60.7%	1,700	1,800
Insurance	4,324	4,548	4,523	4,961	5,000	5,200	(200)	-4.0%	5,400	5,600
TOTAL EXPENSES	373,126	403,267	393,590	387,854	519,800	545,188	(25,388)	-4.9%	566,900	583,700
NET DEFICIT (SURPLUS)	91,152	106,981	91,367	47,595	194,800	184,438	10,363	5.3%	191,700	197,300
Debtenture Principal	8,554	14,539	15,036	15,890	14,250	6,200	8,050	56.5%	6,200	6,200

*As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

2024 Budget Worksheet

SOLID WASTE

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
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	(30,325)	30,325	0	0	(54,250)	(50,700)	(3,550)	-6.5%	(52,700)	(54,300)
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
TOTAL REVENUES	(30,325)	30,325	0	0	(54,250)	(50,700)	(3,550)	-6.5%	(52,700)	(54,300)
EXPENSES										
Materials, goods and contracted and gen. serv.	482,372	418,151	374,570	494,281	500,050	552,350	(52,300)	-10.5%	573,900	590,700
Salaries, wages and benefits	127,813	124,455	130,706	120,840	136,900	141,800	(4,900)	-3.6%	147,200	151,400
Transfers for other governments	23,404	20,606	14,882	22,217	19,900	19,900	0	0.0%	20,700	21,300
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	5,872	9,989	4,382	527	6,000	6,000	0	0.0%	6,100	6,200
Utilities	2,458	2,802	2,737	2,539	3,200	3,500	(300)	-9.4%	3,600	3,700
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	375	394	422	457	500	500	0	0.0%	500	500
TOTAL EXPENSES	642,294	576,397	527,699	640,861	666,550	724,050	(57,500)	-8.6%	752,000	773,800
NET DEFICIT (SURPLUS)	611,969	606,722	527,699	640,861	612,300	673,350	(61,050)	-10.0%	699,300	719,500
Debenture Principal	0	0	0	0	0	0	0	100.0%	0	0

*As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

2024 Budget Worksheet

FCSS

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(20,808)	(29,962)	(35,592)	(44,760)	(20,000)	(17,000)	(3,000)	-15.0%	(17,300)	(17,500)
Government transfers for operating	(273,969)	(273,970)	(164,287)	(286,988)	(283,987)	(274,000)	(9,987)	-3.5%	(274,000)	(274,000)
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	(400)	0	0	(5,000)	0	0	0	-100.0%	0	0
Fines	0	0	0	0	0	0	0	-100.0%	0	0
TOTAL REVENUES	(295,177)	(303,932)	(199,879)	(336,748)	(303,987)	(291,000)	(12,987)	-4.3%	(291,300)	(291,500)
EXPENSES										
Materials, goods and contracted and gen. serv.	93,429	127,164	145,323	166,325	181,150	203,200	(22,050)	-12.2%	210,600	216,400
Salaries, wages and benefits	391,773	434,715	475,154	483,466	541,200	550,200	(9,000)	-1.7%	572,000	589,100
Transfers for other governments	17,275	(3,585)	5,478	6,081	0	23,000	(23,000)	100.0%	23,900	24,600
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	3,368	3,797	4,990	1,652	5,000	10,000	(5,000)	-100.0%	10,400	10,800
Utilities	1,034	1,136	1,581	1,313	1,150	1,150	0	0.0%	1,200	1,200
Interest on long-term debt	0	0	0	0	0	0	0	100.0%	0	0
Insurance	713	670	680	911	800	800	0	0.0%	800	800
TOTAL EXPENSES	507,592	563,897	633,206	659,748	729,300	788,350	(59,050)	-8.1%	818,900	842,900
NET DEFICIT (SURPLUS)	212,415	259,965	433,327	323,000	425,313	497,350	(72,037)	-16.9%	527,600	551,400
Debenture Principal	0	0	0	0	0	0	0	100.0%	0	0

*As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

2024 Budget Worksheet

PLANNING AND DEVELOPMENT

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(102,746)	(106,948)	(2,155,084)	(110,277)	(117,650)	(93,150)	(24,500)	-20.8%	(96,900)	(99,700)
Government transfers for operating	(16,230)	(120,203)	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	(14,250)	(19,365)	(10,343)	(12,191)	(10,000)	(10,000)	0	0.0%	(10,400)	(10,700)
Fines	0	0	0	0	0	0	0	-100.0%	0	0
TOTAL REVENUES	(133,226)	(246,516)	(2,165,427)	(122,468)	(127,650)	(103,150)	(24,500)	-19.2%	(107,300)	(110,400)
EXPENSES										
Materials, goods and contracted and gen. serv.	87,714	124,648	343,565	109,399	234,300	70,950	163,350	69.7%	73,900	76,000
Salaries, wages and benefits	338,126	343,839	336,427	350,552	367,400	392,200	(24,800)	-6.8%	407,900	420,200
Transfers for other governments	21,586	0	622	0	0	20,000	(20,000)	100.0%	20,800	21,400
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
TOTAL EXPENSES	447,426	468,487	680,614	459,951	601,700	483,150	118,550	19.7%	502,600	517,600
NET DEFICIT (SURPLUS)	314,200	221,971	(1,484,813)	337,483	474,050	380,000	94,050	19.8%	395,300	407,200
Debenture Principal	0	0	0	0	0	0	0	100.0%	0	0

*As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

2024 Budget Worksheet

AGRICULTURE

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
Property taxes	0	0	0	0	0	0	0	-100.0%	0	0
User fees and sales of goods	(13,768)	(13,694)	(15,442)	(28,144)	(17,000)	(34,000)	17,000	100.0%	(35,400)	(36,500)
Government transfers for operating	(152,404)	(203,907)	(204,673)	(253,135)	(163,907)	(228,700)	64,793	39.5%	(237,800)	(244,900)
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	(3,345)	(5,653)	(5,298)	(7,295)	(3,500)	(94,800)	91,300	2608.6%	(98,600)	(101,600)
Fines	0	0	0	0	0	0	0	-100.0%	0	0
TOTAL REVENUES	(169,517)	(223,254)	(225,413)	(288,574)	(184,407)	(357,500)	173,093	93.9%	(371,800)	(383,000)
EXPENSES										
Materials, goods and contracted and gen. serv.	141,617	114,485	145,779	110,765	206,600	268,000	(61,400)	-29.7%	278,600	286,900
Salaries, wages and benefits	207,625	166,692	194,287	241,654	312,500	305,250	7,250	2.3%	317,500	327,100
Transfers for other governments	68,125	35,000	76,888	108,138	112,900	95,700	17,200	15.2%	99,500	102,500
Bad Debt, Write-offs and Contingencies	0	0	0	0	0	0	0	100.0%	0	0
Repairs and maintenance	3,047	4,761	883	2,291	5,500	7,900	(2,400)	-43.6%	8,200	8,500
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
TOTAL EXPENSES	420,414	320,938	417,837	462,848	637,500	676,850	(39,350)	-6.2%	703,800	725,000
NET DEFICIT (SURPLUS)	250,897	97,684	192,424	174,274	453,093	319,350	133,743	29.5%	332,000	342,000
Debtenture Principal	0	0	0	0	0	0	0	100.0%	0	0

*As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

2024 Budget Worksheet
TOURISM / ECONOMIC DEVELOPMENT / SPECIAL PROJECTS

	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Unaudited)	2023 Budget	2024 Budget	Budget vs. Budget	Budget vs. Budget	2025 Budget ¹	2026 Budget ²
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
REVENUES										
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	(41,500)	0	(15,275)	(186)	(8,800)	(6,300)	(2,500)	-28.4%	(6,600)	(6,800)
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	(7,500)	(13,000)	(2,000)	(10,200)	0	(10,200)	-100.0%	0	0
Fines	0	0	0	0	0	0	0	-100.0%	0	0
TOTAL REVENUES	(41,500)	(7,500)	(28,275)	(2,186)	(19,000)	(6,300)	(12,700)	-66.8%	(6,600)	(6,800)
EXPENSES										
Materials, goods and contracted and gen. serv.	66,456	17,512	57,674	26,436	74,350	45,200	29,150	39.2%	47,000	48,400
Salaries, wages and benefits	99,945	150,734	152,437	130,093	169,600	0	169,600	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
TOTAL EXPENSES	166,401	168,246	210,111	156,528	243,950	45,200	198,750	81.5%	47,000	48,400
NET DEFICIT (SURPLUS)	124,901	160,746	181,836	154,342	224,950	38,900	186,050	82.7%	40,400	41,600
Debenture Principal	0	0	0	0	0	0	0	100.0%	0	0

*As of September 30, 2023

1 - Inflation 2024 / 2025 4%

2 - Inflation 2025 / 2026 3%

Part 4:

Capital Budget

2024 Capital Summary

PROJECT NAME / DESCRIPTION	PROJECT COSTS	PREVIOUS	2024	2025	2026	2027	2028	2029	TOTAL
SUMMARY									
COSTS									
BRIDGES	Engineering/Design/Land Acq., etc.	\$ 57,326	\$ 638,885	\$ 108,000	\$ -	\$ -	\$ -	\$ -	\$ 804,211
LAND	Engineering/Design/Land Acq., etc.	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 72,000
ROADS	Engineering/Design/Land Acq., etc.	\$ 53,600	\$ 493,725	\$ 335,319	\$ 252,797	\$ 167,056	\$ -	\$ -	\$ 1,302,497
FACILITIES	Engineering/Design/Land Acq., etc.	\$ -	\$ 16,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500
AIRPORTS	Engineering/Design/Land Acq., etc.	\$ -	\$ 82,500	\$ 79,750	\$ -	\$ -	\$ -	\$ -	\$ 162,250
FIRE SERVICES	Engineering/Design/Land Acq., etc.	\$ -	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000
COMMUNITY UPGRADE PROJECTS	Engineering/Design/Land Acq., etc.	\$ 5,105	\$ 43,295	\$ 34,100	\$ -	\$ -	\$ -	\$ -	\$ 82,500
INFORMATION TECHNOLOGY	Engineering/Design/Land Acq., etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 116,031	\$ 1,338,905	\$ 569,169	\$ 264,797	\$ 179,056	\$ 12,000	\$ 12,000	\$ 2,491,958
BRIDGES	Construction Costs	\$ -	\$ 3,100,103	\$ 978,000	\$ -	\$ -	\$ -	\$ -	\$ 4,078,103
LAND	Construction Costs	\$ 1,473,673	\$ 526,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
ROADS	Construction Costs	\$ 25,000	\$ 2,095,076	\$ 5,198,188	\$ 2,376,220	\$ 1,452,660	\$ -	\$ -	\$ 11,147,144
FACILITIES	Construction Costs	\$ -	\$ 1,321,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,321,006
AIRPORTS	Construction Costs	\$ -	\$ 38,250	\$ 1,473,495	\$ -	\$ -	\$ -	\$ -	\$ 1,511,745
FIRE SERVICES	Construction Costs	\$ -	\$ 643,500	\$ -	\$ 610,500	\$ -	\$ -	\$ -	\$ 1,254,000
COMMUNITY UPGRADE PROJECTS	Construction Costs	\$ 251,633	\$ 386,644	\$ 191,367	\$ -	\$ -	\$ -	\$ -	\$ 829,644
INFORMATION TECHNOLOGY	Construction Costs	\$ -	\$ 128,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,400
		\$ 1,750,306	\$ 8,239,306	\$ 7,841,050	\$ 2,986,720	\$ 1,452,660	\$ -	\$ -	\$ 22,270,042
VEHICLES / EQUIPMENT REPLACEMENT	Vehicles / Equipment Replacement	\$ -	\$ 1,623,000	\$ 2,971,000	\$ 1,072,000	\$ 1,442,000	\$ 2,470,000	\$ 3,279,000	\$ 12,857,000
		\$ -	\$ 1,623,000	\$ 2,971,000	\$ 1,072,000	\$ 1,442,000	\$ 2,470,000	\$ 3,279,000	\$ 12,857,000
		\$ 1,866,337	\$ 11,201,211	\$ 11,381,219	\$ 4,323,517	\$ 3,073,716	\$ 2,482,000	\$ 3,291,000	\$ 37,619,000

Part 5: Reserve Projections

Big Lakes County - Reserve Statement

OPERATING RESERVES

Account	Reserve Name	January 1, 2024 (Projected)	Adjustments / Transfers	Contributions	Withdrawals	December 31, 2024 (Projected)
6-00-00-00-711	Working Capital	(\$4,521,374)	\$1,000,000			(\$3,521,374)
6-12-00-00-712	Medical Equipment	(\$258,500)				(\$258,500)
6-24-10-00-712	Disaster Recovery Funds	(\$50,000)				(\$50,000)
6-26-10-00-712	By-Law - RCMP	(\$82,000)				(\$82,000)
6-32-10-00-712	Winter Control Operating	(\$104,387)				(\$104,387)
6-32-90-00-712	Road Surfacing	(\$645,786)				(\$645,786)
6-41-00-00-712	Offsite Levy - Water	(\$39,400)				(\$39,400)
6-42-00-00-712	Offsite Levy - Sewer	(\$25,400)				(\$25,400)
6-51-00-00-712	FCSS Operating	(\$6,955)				(\$6,955)
6-51-10-00-712	FCSS Youth Operating	(\$65,086)				(\$65,086)
6-51-20-00-712	FCSS Christmas Angels Donation	(\$33,996)				(\$33,996)
6-56-00-39-712	Swan Valley Cemetery	(\$16,477)				(\$16,477)
6-61-00-00-712	Planning	(\$12,000)				(\$12,000)
6-66-30-00-760	SPP Marina Berth Fees	(\$79,507)		(\$20,000)		(\$99,507)
6-69-10-00-712	Tourism & Economic Development	(\$100,000)				(\$100,000)
6-71-00-00-712	High Prairie Recreation Capital Grant	(\$131,809)				(\$131,809)
6-72-00-00-712	Funds in Lieu of Mun	(\$177,669)				(\$177,669)
6-72-10-00-712	Community Capital Facilities	(\$384,142)				(\$384,142)
6-74-00-00-712	Culture (Grouard)	(\$62,913)				(\$62,913)
6-97-00-00-712	Operating Contingency	(\$293,913)	\$1,170,000	(\$1,861,349)		(\$985,262)
Total Operating Reserves		(\$7,091,314)	\$2,170,000	(\$1,881,349)	\$0	(\$6,802,663)

CAPITAL RESERVES

Account	Reserve Name	January 1, 2024 (Projected)	Adjustments / Transfers	Contributions	Withdrawals	December 31, 2024 (Projected)
6-12-00-00-760	Computer Equipment	(\$310,443)		(\$65,000)	\$218,400	(\$157,043)
6-23-00-00-760	Fire Equipment	(\$1,376,913)		(\$512,500)	\$1,090,500	(\$798,913)
6-23-10-00-760	Fire Facility	(\$1,656,046)			\$165,000	(\$1,491,046)
6-23-20-00-760	Fire Equipment - SCBA	(\$245,552)				(\$245,552)
6-31-00-00-760	Equipment Replacement	(\$5,505,849)		(\$930,000)	(\$112,000)	(\$6,547,849)
6-32-00-00-760	General Transportation	(\$6,427,222)			\$1,713,663	(\$4,713,559)
6-32-20-00-760	Gravel Pit Reclamation	(\$2,442,839)				(\$2,442,839)
6-32-40-00-760	Gravel Source Development	(\$379,019)			\$107,500	(\$271,519)
6-32-60-00-760	Joussard 2nd Avenue	(\$5,543)				(\$5,543)
6-32-87-01-760	Hamlet upgrade Projects - Enilda	(\$391,930)	(\$111,000)		\$316,062	(\$186,868)
6-32-87-18-760	Hamlet upgrade Projects - Faust	(\$372,785)	(\$111,000)		\$0	(\$483,785)
6-32-87-19-760	Hamlet upgrade Projects - Grouard	(\$400,000)	(\$111,000)			(\$511,000)
6-32-87-31-760	Hamlet upgrade Projects - Joussard	(\$64,490)	(\$111,000)		\$113,877	(\$61,613)
6-32-87-39-760	Hamlet upgrade Projects - Kinuso	(\$228,655)	(\$111,000)			(\$339,655)
	Hamlet upgrade Projects - Banana Belt	\$0	(\$111,000)			(\$111,000)
	Hamlet upgrade Projects - Triangle	\$0	(\$112,000)			(\$112,000)
	Hamlet upgrade Projects - Prairie Echo	\$0	(\$111,000)			(\$111,000)
	Hamlet upgrade Projects - Sunset House	\$0	(\$111,000)			(\$111,000)
6-33-00-00-760	High Prairie Airport	(\$396,510)			\$38,250	(\$358,260)
6-41-00-00-760	Water System Upgrading	(\$500,699)			\$164,700	(\$335,999)
6-41-10-30-760	Big Meadow Water Co-op	(\$78,917)				(\$78,917)
6-42-00-00-760	Sewer System Upgrading	(\$72,732)	(\$1,170,000)		\$1,172,806	(\$69,926)
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	(\$182,194)				(\$182,194)
6-69-00-00-760	Economic Development	(\$118,241)				(\$118,241)
6-72-00-00-760	Recreation & Cultural Facility	(\$255,710)				(\$255,710)
Total Capital Reserves		(\$21,688,767)	(\$2,170,000)	(\$1,507,500)	\$4,988,758	(\$20,377,510)
Total Operating and Capital Reserves		(\$28,780,081)	\$0	(\$3,388,849)	\$4,988,758	(\$27,180,172)