







Town of Fort Smith
Municipal Services Committee
Tuesday, January 16th, 2024, at 8:15pm
Town Hall Council Chambers

AGENDA

1. Call to Order
2. Declaration of Financial Interest
 - a. Statement of Disclosure of Interest
3. Delegations
4. Review
 - a. Agenda
 - b. Minutes
 - c. Visions and Values
5. Directors Report
6. Bylaw/Policy Review and Development
7. Administration
 - a. Briefing Note – 2024 Draft O&M Budget Revision #1
8. Other Business
 - a. In-Camera Session *CTV Act S.23(3)(c)*
Personnel Issue
9. Excusing of Councilors
10. Date of Next Meeting
11. Adjournment

Attached Documents	
 Statement of Disclosure of Interest	
 Municipal Services Minutes December 1	 Vision and Values.pdf
 2024 OM Budget Rev.1.pdf	



Town of Fort Smith
Code of Conduct for Council Members

ATTACHMENT A

STATEMENT OF DISCLOSURE OF INTEREST

Name of Council Member: _____

Date of Disclosure: _____

Council Meeting or _____

Committee Name: _____

Meeting Date: _____

Agenda Item: _____

Agenda Item Description: _____

Description of type and nature of Interest (i.e., Interest or Conflict of Interest)

Interest: Personal

 Pecuniary

Conflict of Interest:

Signature: _____ Date: _____

Councillor: _____

Office Use Only:

Recorded by _____ at: _____

Initials: _____

Date: _____



Town of Fort Smith
Municipal Services Standing Committee
Tuesday, December 12th, 2023, at 8:15 pm
Town Hall Council Chambers

Chairperson: Cr. Campbell
Members Present: Mayor Daniels, D/M Korol, Cr. Fergusson, Cr. Tuckey, Cr. Couvrette, Cr. Beaulieu, Cr. Pischinger
Staff Present: Keith Morrison, Senior Administrative Officer
Emily Colucci, Director of Community Services
Katie Reid, Executive Secretary

1. Call to Order

Mayor Daniels called the meeting to order at 7:48 pm and handed the Chair to Cr. Campbell.

2. Declaration of Financial Interest

a. Statement of Disclosure of Interest – There were disclosures of financial interest.

3. Review

a. Agenda – The agenda was reviewed.

RECOMMENDATION

Moved by: Cr. Fergusson

Seconded by: D/M Korol

That the agenda be adopted as presented.

CARRIED UNANIMOUSLY

b. Minutes – The Municipal Services Standing Committee Minutes of November 15th, 2023, were reviewed and adopted at the Regular Meeting of Council on November 21st, 2023.

c. Vision and Values – The Vision and Values were reviewed.

4. Directors Report

Administration provided an update on the Municipal Services department. He advised that Public Works has begun snow removal for the season and responded to a number of freezing rain events; the Water Treatment Plant has begun maintenance mud induction work and has replaced main distribution pumps; and Facilities Maintenance has been assisting with installation of Christmas Lights and provided immediate response to the power outage on December 5th.

Administration noted that the power outage caused server issues at Town Hall by making a non-functional server to start working again and overwrite the active server.

Administration is reviewing how to bring Municipal Services information to Council in the form of statistics.

5. Administration

a. Briefing Note Salary Budgeting – The briefing note was reviewed.

b. Bylaw 972 Financial Administration – Bylaw 972 was reviewed.

c. Bylaw 952 Spending Authorities – Bylaw 952 was reviewed.

d. 4.20 Local Preference Policy – Policy 4.20 was reviewed.

6. Date of Next Meeting

The next Municipal Services Standing Committee meeting will be held on January 9th, 2024.

7. Adjournment

RECOMMENDATION

Moved by: D/M Korol

Seconded by: Cr. Tuckey

The meeting be adjourned at 8:52 pm.

CARRIED UNANIMOUSLY

Vision

The vision statement outlines what our community wants to be. Our vision statement provides a basis for future decision-making and activities.

The Town of Fort Smith will work with our partners to enhance our excellent quality of life by respecting values, traditions, and healthy lifestyles. We will continue to advance as a unified, active and prosperous community.

Values

The mission defines how the Town will operate; it represents what is fundamentally important to us in how we work with each other and represent the citizens of Fort Smith.

- **Welcoming** – we are a friendly community which embraces our visitors, students and residents alike.
- **Innovative** – we take on new challenges in the pursuit of excellence.
- **Sustainable** – we are committed to sustainability in our Town’s operations and development.
- **Unified** – we work with Indigenous governments and our partners to implement our plans and achieve our goals.
- **Committed** – we operate professionally and to the highest ethical standards.



BRIEFING NOTE

To: Mayor and Council

Date: ~~January 9, 2024~~ January 16, 2024

Subject: 2024 O&M Budget

Purpose:

To obtain direction from Council for development of the 2024 O&M Budget.

Background:

The 2024 O&M Budget is still in development, however is expected to be a deficit budget even without minimal Level of Service (LOS) increases. Additional development over the next few weeks may result in a slight increase in this deficit.

Expenses:

2023 Salaries and Wages amounted to approximately \$6.37M. On average, employees can expect a 2.5% pay step increase, as well as bargained 2.75% increase. This results in a forced growth cost for salaries and wages alone of \$7.6k in 2024. This is less than expected given the large number of resignations by long-serving employees resulting in new employees starting at a lower step.

Forced growth increases can be expected for utilities as well, and 2024 budget values are escalated accordingly. Other budgets (materials and supplies, repairs and maintenance, vehicle fuel and oil) are also feeling inflationary pressure as well as increased costs due to aging fleet, however are being kept at 2023 levels for the most part; Bank Fees have increased due to a transition to electronic banking, and Ambulance Bay lease has also increased. Further, new GLs have been added for CRC public internet, Snowboard Park power, and Protective Services repairs and maintenance.

As a result, Council can expect an approximate \$2.6k deficit in 2024. Further, current drafts indicate a \$70.0k surplus in the Utility Budget and \$81.8k surplus in the Environmental Budget.

Revenues:

Territorial funding is typically not announced until after the GNWT fiscal year begins in April, long after municipal budget approval deadlines. Repeated requests to the GNWT to revise legislation to allow municipalities to operate on a fiscal year have gone unanswered, and there are no indications that the

GNWT will increase funding as required by the municipal funding shortfall findings.

User fee revenues are expected to be flat. 2023 budgeted amounts were approximately \$1.4M.

Property Tax revenues are a product of the assessed value of all lands and improvements in the town, multiplied by the mill rate. So, an increase in the assessed value (i.e., new construction) will result in a revenue increase without the need for a representative increase in the mill rate (and resulting increase in property tax costs for residents and businesses). So, while the Town has been increasing Property Tax revenue expectations every year, the impact on residents has been minimal in years where there has been a high amount of new construction in the community.

Property Tax Weighting. There is also the ability to revise the allocation of property taxes between residential, commercial, institutional, industrial, etc., properties, as well as between developed and undeveloped properties, as required to ensure appropriate distribution of costs, promote development, etc. This would be determined upon review of the Mill Rate Bylaw.

Figure 1 indicates the % revenue increase approved by Council vs the actual mill rate increases for the past five years.

The Town has received a copy of the latest draft assessment roll from the GNWT and indications are that a reduced construction year due to fires has resulted in only a slight increase in assessed value of \$517k or 0.24%. The result of this small increase is that any Property Tax revenue increases approved by Council will have a more significant impact on residents. Fortunately, as indicated above, historic increases to resident property tax costs have been low.

Options:

Ultimately, any deficit can be addressed by (a) increasing revenues, or (b) decreasing expenses.

Given that the Town has no control over Territorial funding, the Town is limited to increasing User Fee revenue (where a 10% increase would amount to approximately \$137k) or Property Tax revenue (where a 1% increase would amount to approximately \$39k).

Since 2021 the Town has aggressively increased and added User Fees for all operations, but especially Protective Services, Utility and Environmental. Recreation and General Administration fees have also seen recent increases. This has resulted in increased budgeted User Fee Revenues, however actual revenues have not tracked these increases, presumably due to less use of Town services due to the increased cost (i.e., offsite dumping, less elective use such as at the CRC, Pool, and Arena). Captive User Fees (i.e., water rates) are seeing an increase however accompanied by great public outcry.

It is recommended that User Fees not be increased for 2024. Note that the completion of Landfill upgrades will allow the initiation of the Town Recycling Program which will require an additional levy for implementation.

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Increase in Property Tax Revenue:	4.0%	3.5%	4.0%	3.8%	2.0%	2.5%
Property Tax Increase for property valued \$ 500 ,000						
Property Class	Mill Rate	Mill Rate	Mill Rate	Mill Rate	Mill Rate	Mill Rate
Residential Developed	13.23	13.28	\$25 13.35	\$35 13.59	\$120 13.65	\$30 13.87
Residential Non-Developed	13.23	13.28	\$25 13.35	\$35 13.59	\$120 13.65	\$30 14.18
Commercial Developed	24.26	24.35	\$45 24.48	\$65 24.92	\$220 25.03	\$55 25.43
Commercial Non-Developed	24.26	24.35	\$45 24.48	\$65 24.92	\$220 26.55	\$815 26.97
Industrial Developed	24.26	24.35	\$45 24.48	\$65 24.92	\$220 25.03	\$55 25.43
Industrial Non-Developed	24.26	24.35	\$45 24.48	\$65 24.92	\$220 26.55	\$815 26.97
Institutional Developed	29.40	29.51	\$55 29.68	\$85 31.72	\$1,020 33.37	\$825 34.22
Institutional Non-Developed	29.40	29.51	\$55 29.68	\$85 31.72	\$1,020 34.89	\$1,585 35.76
Recreational	13.23	13.28	\$25 13.35	\$35 13.59	\$120 15.17	\$790 15.41
Telecommunications	29.40	29.51	\$55 29.68	\$85 30.21	\$265 33.37	\$1,580 34.22
Country Residential Developed	11.47	11.51	\$20 11.57	\$30 11.78	\$105 12.14	\$180 12.33
Country Residential Non-developed	11.47	11.51	\$20 11.57	\$30 11.78	\$105 12.14	\$180 12.33
Country Residential Mixed Use	13.23	13.28	\$25 13.35	\$35 13.59	\$120 13.65	\$30 13.87

Figure 1 - % Revenue Increase vs Mill Rate Increase and Impact on Property Owner

No discussion about Property Taxes would be complete without mention of the Senior Citizens and Disabled Persons Property Tax Relief Program. In this program, eligible property owners receive a 100% property tax rebate of which 50% is funded by the Town and 50% by the GNWT. As residents age and the number of eligible residents increases, this program has come under repeated scrutiny. Figure 2 contains information about program enrollment and costs.

Year	Total ST & PT for Enrollees	Enrollee Pay (ST)	GNWT Pay	Town Pay	% Increase	# Residents	Total Properties	% of Residents
2023	436,321	36,352	218,160	181,808	3.1%	188	795	24%
2022	423,252	-	211,626	211,626	12.4%	185	793	23%
2021	409,623	-	204,811	204,811	8.8%	184	792	23%
2020	376,430	-	188,215	188,215	5.8%	172	773	22%
2019	355,725	-	177,863	177,863	6.3%	163	775	21%
2018	334,578	-	167,289	167,289	9.9%	160	768	21%
2017	304,463	-	152,232	152,232	-3.3%	148	768	19%
2016	304,565	-	152,283	152,283		153	789	19%

Figure 2 - Senior Citizens and Disabled Persons Property Tax Relief Program Enrollment

As can be seen from Figure 2 there is an alarming growth in households not paying property tax; currently almost a quarter do not pay at a cost to the Town of approximately \$180k annually. Mechanisms to address this issue include caps and grandfathering. Historically, property assessment has been considered a form of means-testing where the value of a property is reflective of the fiscal capacity of the owner. This is why the GNWT provides the property assessments as typically the Town does not means-test residents. As such a cap is designed to only impact those with the means to afford it. For example, Yellowknife only rebates property tax up to \$2k. Grandfathering further limits the impact of any cap to future program enrollees. Figure 3 shows the impact of various cap thresholds on existing enrollees.

Cap	PT Paid by Seniors/Disabled	GNWT Pays	Town Pays	Total	Residents Impacted	Average Cost to Resident
Status quo	-	181,808	181,808	363,617	0	-
5,000	-	181,808	181,808	363,617	0	-
4,500	-	181,808	181,808	363,617	0	-
4,000	450	181,808	181,359	363,617	2	225
3,500	1,753	181,808	180,055	363,617	8	219
3,000	4,984	181,808	176,824	363,617	16	312
2,500	11,382	181,808	170,426	363,617	38	300
2,000	25,420	181,808	156,388	363,617	72	353
1,500	49,835	181,808	131,973	363,617	127	392
1,000	89,202	181,808	92,606	363,617	177	504

Figure 3 - Senior Citizens and Disabled Persons Property Tax Relief Program Cap Impact

Should council consider any changes to this program, understand that Senior Citizens and Disabled Persons tend to be on fixed incomes and less able to react to increased expenses. Further, there are currently limited housing options available to these residents should increases in property tax expenses make their existing homes unaffordable. Finally, Senior Citizens and Disabled Persons have recently (2023) been required to pay 50% of the school tax levy (historically the GNWT paid 100% of this levy for enrollees however recently transferred 50% of this burden to the Town who then transferred to the property owners).

Otherwise, aggressive budgeting has resulted in a document that cannot support expense reductions without related LOS decreases. Should Council wish to examine expense reduction options, it is recommended that the focus be on the Community Services department, as Corporate Services has recently seen increases to support immediate, internal staffing needs, and Municipal Services has been working diligently to maintain services at a level acceptable by residents in the face of continuously increasing operating costs. As the majority of Community Services costs are salaries and wages, it is expected that expense reductions would be achieved via operating hour changes; facilities would be less available to residents. If directed, Administration can advise on the LOS impacts of a defined expense reduction (i.e.; Council advise the amount of reduction and the impact on services will be determined by Administration).

Level of Service:

The pending deficit as proposed is due primarily to forced growth. A review of Town services indicates that most internal and external concerns have been addressed and that the Town is providing a LOS acceptable to residents, staff and Council. However, some changes incorporated into this draft document include:

- Provision for standby pay in Facility Maintenance, Public Works, Water, and Bylaw departments. This will allow for establishment of an after-hours Town phone number and front-line staff response and reduce pressures on supervisors and directors. Further, reducing supervisor overtime will increase salary separation between directors and supervisors.
- Pay & Benefits position increased to a Corporate Services Supervisor position. This will allow increased human resources and leave administration support for supervisors and directors and help address absenteeism; intent is to have the resources available to continue the work of the HR consultant currently retained by the Town. Further, a supervisor in the Corporate Services department will provide coverage when the director is absent, as well as supervision of front-line staff at a lower rate.
- Increases in leave available to employees has reduced the amount of work that can be performed and is beginning to impact LOS. A Leave GL has been added to departments that are required to meet fixed operating hours but do not have the ability to cover absenteeism by transferring other positions. This applies to Corporate Services and Community Services (where the CRC Overtime GL has been reallocated).
- The Executive Assistant and Climate Change positions have been removed. Executive Assistant duties will be reallocated and Climate Change funding has expired. This has made salary

monies available to support the other increases listed above.

January 16, 2024, Update:

Surpluses in Utility and Environmental have been transferred to Reserve to balance these budgets.

A 0.5 PY Community Services Attendant I has been added to the Library to support increased operating hours. These hours had already been provided via transfer of Community and Recreation Centre (CRC) staff; the additional wages allow for a return of these staff to CRC operations.

Further, \$5k was returned to Fire Hall Operations for janitorial services by volunteers as per past practice.

The resultant increased deficit in the O&M Budget has been addressed with a 1.28% Property Tax Revenue increase.

Note that Community Services will work to establish janitorial-specific shifts for Community Services Attendants to address the need for increased janitorial in the larger, more utilized CRC. These shifts will also provide Town Hall janitorial services.

The dedication of shifts to janitorial services will limit the opportunity for any new recreation programming as well as the flexibility of staff to engage with residents in non-programmed recreation activities. Changes in usage of the CRC show more and more youth accessing the facility for non-programmed activity. An additional 0.5 PY Community Services Attendant I would support this increased functionality; this would require an additional 1.08% Property Tax Revenue increase to a total of 2.36%. This is not included in the proposed budget.

Recommendation:

For information and direction.

TOWN OF FORT SMITH
2023-2024 BUDGET SPREADSHEET
JANUARY 2024

GENERAL OPERATING FUND

2023 APPROVED	2024 PROPOSED
BUDGET	BUDGET

TAXATION

110110201	110110201 RESIDENTIAL PROPERTY	-	1,633,558	-	1,654,468
110110202	110110202 NON-RESIDENTIAL PROPERTY	-	692,346	-	701,208
	Total TAXATION	-	2,325,904	-	2,355,676

GRANTS IN LIEU OF TAXES

110120205	110120205 FEDERAL GIL	-	183,336	-	185,682
110120206	110120206 CROWN CORP GIL	-	18,006	-	18,237
110120207	110120207 GOVT. NWT GIL	-	1,230,714	-	1,246,467
110120208	110120208 SRFN PILT	-	108,436	-	109,824
	Total GRANTS IN LIEU OF TAXES	-	1,540,492	-	1,560,210

SALE OF SERVICES

110140210	110140210 AMBULANCE RECOVERIES	-	347,500	-	347,500
110140233	110140233 GARBAGE BIN RENTALS	-	174,340	-	174,340
110140234	110140234 GARBAGE BIN RENTALS SL	-	2,122	-	2,122
110140211	110140211 THIRD PARTY RECOVERIES	-	-	-	-
110140212	110140212 CEMETERY RECOVERIES	-	2,420	-	2,420
110140213	110140213 FIRE DEPARTMENT SL	-	3,630	-	3,630
110140215	110140215 SEASONAL CLEANUP & RECOVERIES	-	3,500	-	3,500
	Total SALE OF SERVICES	-	533,512	-	533,512

INTEREST INCOME

110150223	110150223 A/R INTEREST INCOME	-	20,000	-	20,000
110150224	110150224 BANK INTEREST INCOME	-	10,000	-	10,000
110150225	110150225 TAX INTEREST INCOME	-	140,000	-	140,000
	Total INTEREST INCOME	-	170,000	-	170,000

GNWT GRANTS

110175095	110175095 GAHR INITIATIVE - GNWT GRANT	-	37,000	-	37,000
	Total GNWT GRANTS	-	37,000	-	37,000

DEVELOPMENT PERMITS

110180222	110180222 DEVELOPMENT PERMITS	-	18,150	-	18,150
	Total DEVELOPMENT PERMITS	-	18,150	-	18,150

FINES

110190220	110190220 FINES	-	3,000	-	3,000
	Total FINES	-	3,000	-	3,000

TAX CERTIFICATES

110200218	110200218 TAX CERTIFICATES	-	1,650	-	3,011
	Total TAX CERTIFICATES	-	1,650	-	3,011

LICENCES

110210217	110210217 SKIDOOS LICENCES	-	1,000	-	1,000
110210219	110210219 BUSINESS LICENCES	-	24,200	-	26,200
	Total LICENCES	-	25,200	-	27,200

MISC. REVENUE

110215232	110215232 SCHOOL TAX COLLECTION FEE	-	5,000	-	5,000
110215233	110215233 REVENUE - MISC.	-	25,000	-	25,000
110215234	110215234 REVENUE -Recovery	-		-	
	Total MISC. REVENUE	-	30,000	-	30,000

ANIMAL CONTROL			
110730221	110730221 DOG TAGS/POUND FEES	-	1,000 - 1,000
	Total ANIMAL CONTROL	-	1,000 - 1,000
FIRE ABATEMENT			
111115028	111115028 FIRE ABATEMENT	-	-
	Total FIRE ABATEMENT	-	-
ECONONICS/TOURISM GRANTS			
112605008	HOUSING PLAN CONTRIBUTION	-	-
112605022	112605022 ITI CONTRIBUTION - TOURISM	-	50,000 - 50,000
112605233	COMMUNITY ENERGY PLANNING PROJECT (NEW FOR 2022)	-	-
112605234	CLIMATE CHANGE ADATATATION PLAN (NEW FOR 2022)	-	58,072 -
112605258	SMALL COMMUNITY EMPLOYMENT FUND (NEW FOR 2022)	-	215,000
	Total TOURISM GRANTS	-	323,072 - 50,000
ECONOMICS/TOURISM REVENUE			
112610257	112610257 TOURISM FUNDING - SEED	-	25,000 - 25,000
110520233	MISSION PARK GRANTS	-	10,000 - 10,000
112610267	112610267 COMMUNITY TOURISM INFRASTRUCTURE	-	-
112610268	112610268 TOURISM PRODUCT DIVERSIFICATION	-	-
	Total TOURISM REVENUE	-	35,000 - 35,000
RECREATION ADMINISTRATION			
113010258	113010258 CHILDREN/YOUTH RESILIENCY PROG	-	13,636 - 13,636
113010262	113010262 SPORT AND RECREATION FUNDING	-	24,000 - 24,000
	Total RECREATION ADMINISTRATION	-	37,636 - 37,636
DAY CAMP			
113020229	113020229 RECREATION - DAY CAMP REVENUE	-	32,400 - 32,400
113020258	113020258 DAY CAMP GRANTS	-	-
	Total DAY CAMP	-	32,400 - 32,400
CHILDCARE			
113025229	CHILDCARE PROGRAM FEES	-	462,060 - 462,060
113025262	CHILDCARE PROGRAM GRANTS	-	324,877 - 324,877
	Total CHILDCARE	-	786,937 - 786,937
POOL			
113030258	113030258 GRANT REVENUE - POOL	-	-
	Total POOL	-	-
LOTTERY LICENSING			
113040233	113040233 LOTTERY LICENSING	-	1,500 - 1,500
	Total LOTTERY LICENSING	-	1,500 - 1,500
ARENA			
113060226	113060226 REVENUE - ARENA	-	75,000 - 75,000
	Total ARENA	-	75,000 - 75,000
BALL PARK			
113080231	113080231 REVENUE - BALL PARK	-	1,210 - 1,210
	Total BALL PARK	-	1,210 - 1,210
RECREATION SPECIAL EVENTS			
113100058	113100058 PARENTS AND TOTS - RECREATION	-	-
113100060	113100060 GET ACTIVE - RECREATION SPECIA	-	-
113100061	113100061 TOWN BIRTHDAY EVENTS - RECREATION	-	-
113100135	113100135 WOOD BUFFALO FROLICS - RECREATION	-	-
113100254	113100254 CANADA DAY REVENUE - RECREATION	-	7,500 - 7,500

113100258	113100258	SPECIAL PROGRAM GRANTS	-	-
113100261	113100261	RECREATION SPECIAL EVENTS	-	-
113100263	113100263	YOUTH CENTRE INITIATIVE	-	14,000
113100266	113100266	VOLUNTEER RECOGNITION FUNDING	-	-
		Total RECREATION SPECIAL EVENTS	-	21,500
RCC				
113140227	113140227	REVENUE - RCC PROGRAM	-	209,550
113140228	113140228	REVENUE - RCC LEASE	-	-
113140260	113140260	RCC CONCESSION/VENDING REVENUE	-	-
		Total RCC	-	209,550
LIBRARY				
113150005	113150005	GNWT CONTRIBUTION - LIBRARY	-	-
113150010	113150010	CONTRIBUTION AGREEMENT - LIBRARY	-	55,000
113150071	113150071	MATERIALS & SUPPLIES RECOVERY	-	605
113150114	113150114	COLLECTION DEVELOPMENT RECOVER	-	605
		Total LIBRARY	-	56,210
UNCONDITIONAL GRANTS				
113220235	113220235	O & M FUNDING - MACA	-	2,123,000
113220236	113220236	INSURANCE CONTRIBUTION	-	14,000
		Total UNCONDITIONAL GRANTS	-	2,137,000
CONDITIONAL GRANTS				
113225233	113225233	ICIP Funding	-	-
113225250	113225250	TRANSFERRED FROM CAPITAL ASSET	-	910,000
113225251	113225251	MISC. GRANT (2020 COVID SAFE RESTART)	-	-
113225255	113225255	GREENHOUSE GAS(GHG) LOW CARBON ECONOMY	-	-
113225256	113225256	SMALL COMMUNITY FUND	-	-
113225257	113225257	OTHER GRANTS - (CWVF)	-	-
113225258	113225258	GAS TAX REVENUE	-	913,000
113225265	113225265	CPIF REVENUE	-	1,632,000
113225578	113225578	CLEAN WASTE & WASTE W	-	-
		Total CONDITIONAL GRANTS	-	3,455,000
SCHOOL TAX				
113350238	113350238	SCHOOL TAX - TAXABLE PROPERTY	-	409,000
113350239	113350239	SCHOOL TAX - FEDERAL GIL	-	35,500
113350240	113350240	SCHOOL TAX - CROWN CORP. GIL	-	-
		Total SCHOOL TAX	-	444,500
TRANSFER FROM INVESTMENT IN CAP. ASSETS				
113370400	113370400	TRANSFER FROM INVESTMENT IN CA	-	-
		Total TRANSFER FROM INVESTMENT IN CAP. A	-	-
TRANSFER FROM RESERVES - OPERATIONS				
113380241	113380241	TRANSFER FROM RESERVE	-	-
		Total TRANSFER FROM RESERVES - OPERATION	-	-
LEGISLATIVE				
120510001	120510001	WAGES - MAYOR & COUNCIL	149,600	149,600
120510006	120510006	BENEFITS - MAYOR & COUNCIL	14,960	14,960
120510009	120510009	SRFN PLANNING CHAIR FEES - LEG	-	-
120510015	120510015	TRAVEL - COUNCIL	13,500	13,500
120510018	120510018	MISCELLANEOUS- COUNCIL	-	-
120510023	120510023	Community Contributions	28,350	28,350
120510024	120510024	LONG SERVICE AWARDS	1,500	1,500
120510026	120510026	NWTAM MEMBERSHIP FEES	8,500	8,500
120510070	120510070	AWG CONTRIBUTION	-	-
120510071	120510071	PUBLIC RELATIONS	18,000	18,000

Total LEGISLATIVE		234,410	234,410
DOWNTOWN DEVELOPMENT			
120520001	120520001 WAGES - DOWNTOWN DEVELOPMENT	25,853	26,564
120520002	120520002 NORTHERN ALLOWANCE - DTD	3,241	3,338
120520006	120520006 BENEFITS - DOWNTOWN DEVELOPMEN	5,171	4,781
120520071	120520071 MATERIALS/SUPPLIES - DOWNTOWN	11,000	11,000
	Total DOWN TOWN DEVELOPMENT	<hr/> 45,264	45,683
ADMINISTRATION PERSONNEL			
120530001	120530001 WAGES - ADMINISTRATION	782,938	798,160
120530002	120530002 NORTHERN ALLOWANCE - ADMIN	61,726	55,399
120530006	120530006 BENEFITS - ADMINISTRATION	156,588	159,632
120530013	120530013 TRAINING - ADMINISTRATION	65,000	65,000
120530042	120530042 COMPUTER ASSISTANCE - ADMINISTRATION		
120530090	120530090 ADMINISTRATION LABOUR ALLOCATION	- 506,986 -	527,800
	Total ADMINISTRATION PERSONNEL	<hr/> 559,266	550,391
ADMINISTRATION OFFICE COSTS			
120540015	120540015 TRAVEL - ADMINISTRATION	-	-
120540017	120540017 TELEPHONE/FAX	20,000	20,000
120540018	120540018 MISCELLANEOUS	-	-
120540021	120540021 ADVERTISING	5,000	5,000
120540026	120540026 PUB/SUBSCRIPT/MEMBERSHIPS	2,000	2,000
120540031	120540031 PHOTOCOPIER LEASE	13,000	13,000
120540034	120540034 POSTAGE	5,000	5,000
120540042	120540042 WEBSITE HOSTING/SUPPORT	4,000	4,000
120540045	120540045 LEGAL COSTS	50,000	50,000
120540050	120540050 ICS PLAN	-	-
120540071	120540071 OFFICE SUPPLIES	16,500	16,500
120540074	120540074 CONTRACTED COSTS		
120540086	120540086 POSTAL EQUIPMENT LEASE	5,000	5,000
120540092	120540092 NEGOTIATION COSTS - ADMINISTRA	20,000	-
120540400	120540400 AMORTIZATION - GENERAL GOVERNMENT	53,000	25,547
	Total ADMINISTRATION OFFICE COSTS	<hr/> 193,500	146,047
TOWN HALL OPERATIONS			
120550061	120550061 WATER	1,840	1,840
120550062	120550062 POWER	15,828	11,759
120550063	120550063 HEATING FUEL - TOWN HALL	19,964	21,123
120550065	120550065 R/M EQUIPMENT	5,000	5,000
120550066	120550066 R/M BUILDING	8,000	8,000
120550068	120550068 JANITORIAL COSTS		
120550083	120550083 VEHICLE GAS/OIL	1,000	1,000
120550084	120550084 VEHICLE R/M	500	500
	Total TOWN HALL OPERATIONS	<hr/> 52,132	49,222
PLANNING /LANDS			
120560001	120560001 WAGES - PLANNING /LANDS/DEVELOPMENT	76,042	76,007
120560002	120705002 NORTHERN ALLOWANCE - PLANNING /LANDS/DEV	7,716	7,947
120560006	120705006 BENEFITS - PLANNING /LANDS/DEVELOPMENT	15,208	15,201
120560007	PPE AND UNIFORM - NEW FOR 2022	1,100	1,100
120560017	TELEPHONE - NEW FOR 2022	1,000	1,000
120560071	120560071 MATERIALS	3,000	3,000
120560074	120560074 CONTRACTED COSTS	-	-
120560141	120560141 LAND LEASE COSTS FOR TOWN USE	1,000	1,000
	Total PLANNING /LANDS	<hr/> 105,066	105,256
FINANCIAL MANAGEMENT			
120570042	120570042 COMPUTER ASSISTANCE	62,550	65,000
120570088	120570088 AUDIT FEES	55,000	75,000

Total FINANCIAL MANAGEMENT		117,550	140,000
BOARD OF REVISION & ELECTIONS			
120580260	120580260 BOARD OF REVISION	1,000	1,000
120590075	ELECTION COSTS		15,000
Total TAXATION COSTS		1,000	16,000
INSURANCE			
120600052	120600052 GENERAL INSURANCE	7,500	7,500
Total INSURANCE		7,500	7,500
GRANTS-COMMUNITY			
120610130	120610130 SCHOOL GRANTS	-	-
120610132	120610132 MUSEUM GRANTS	35,000	35,000
Total GRANTS-COMMUNITY		35,000	35,000
BYLAW ENFORCEMENT &			
120705001	120705001 WAGES - BYLAW ENFORCEMENT	82,757	95,722
120705002	120705002 NORTHERN ALLOWANCE - BYLAW	7,716	7,947
120705006	120705006 BENEFITS - BYLAW ENFORCEMENT	16,551	14,793
120705007	120705007 PPE AND UNIFORM	1,100	1,100
120705013	120705013 TRAINING - BYLAW ENFORCEMENT		
120705017	120705017 TELEPHONE	1,700	1,700
120705070	120705070 BYLAW PROMOTION		
120705071	120705071 MATERIAL/SUPPLIES	7,700	7,700
120705083	120705083 UNIT 5 GAS/OIL	5,000	5,000
120705084	120705084 UNIT 5 REPAIRS AND MAINTENANCE	2,200	2,200
Total BYLAW ENFORCEMENT		124,725	136,162
PREVENTION SERVICES			
120710001	120710001 WAGES - PREVENTION SERVICES	131,221	134,830
120710002	120710002 NORTHERN ALLOWANCE - PSS	7,716	7,947
120710006	120710006 BENEFITS-PREVENTION SERVICES	26,244	26,966
120710007	PPE AND UNIFORM - NEW FOR 2022	1,100	1,100
120710017	120710017 TELEPHONE	4,000	5,378
120710052	120710052 PROTECTIVE SERVICES INSURANCE	15,300	15,300
120710071	120710071 MATERIALS/SUPPLIES	3,300	3,300
120710084	120710084 REPAIRS AND MAINTENANCE - New in 2024	-	2,200
Total PREVENTION SERVICES		188,881	197,021
AMBULANCE SERVICES			
120715001	120715001 WAGES - AMBULANCE	73,900	73,900
120715006	120715006 BENEFITS	3,695	3,695
120715007	120715007 CAR ALLOWANCES - AMBULANCE	4,000	4,000
120715013	120715013 TRAINING - AMBULANCE - DO NOT USE		
120715017	120715017 AMBULANCE TELEPHONE	-	-
120715019	120715019 RADIO COMMUNICATION	2,500	2,500
120715065	120715065 EQUIPMENT R/M	3,000	3,000
120715071	120715071 MATERIALS/SUPPLIES	16,500	16,500
120715083	120715083 AMBULANCE GAS/OIL	2,200	2,000
120715084	120715084 AMBULANCE R/M	5,500	5,000
120715086	120715086 AMBULANCE BAY LEASE	33,500	44,916
120715105	120715105 GAHR INITIATIVE - AMBULANCE	-	-
120715618	120715618 TRANSFER TO RESERVE - AMBULANCE	25,000	25,000
120715090	120715090 FIRE LABOUR ALLOCATION		
Total AMBULANCE SERVICES		169,795	180,511
ANIMAL CONTROL			
120730061	120730061 WATER	1,396	2,965
120730062	120730062 POWER	6,262	5,328

120730063	120730063 HEATING FUEL	3,280	5,328
120730065	120730065 EQUIPMENT R/M	2,200	2,200
120730066	120730066 BUILDING R/M	4,400	4,400
120730071	120730071 MATERIALS/SUPPLIES	3,300	3,300
120730074	120730074 CONTRACTED COSTS	-	-
	Total ANIMAL CONTROL	<u>20,838</u>	<u>23,521</u>
	FIRE DEPT ADMINISTRATION		
121110001	121110001 WAGES - FIRE DEPARTMENT	44,000	44,000
121110006	121110006 BENEFITS - FIRE DEPARTMENT	2,200	2,200
121110007	121110007 CAR ALLOWANCES	4,000	4,000
121110013	121110013 TRAINING - FIRE DEPARTMENT ADM		
121110026	121110026 MEMBERSHIPS	1,000	1,000
121110070	121110070 PROMOTION	2,000	2,000
121110071	121110071 MATERIAL/SUPPLIES	5,500	5,500
121110105	121110105 GAHR INITIATIVE - FIRE	37,000	37,000
121110400	121110400 AMORTIZATION - PROTECTIVE SERV	86,000	86,000
121110090	121110090 FIRE LABOUR ALLOCATION		
	Total FIRE DEPT ADMINISTRATION	<u>181,700</u>	<u>181,700</u>
	FIRE ABATEMENT		
121115028	121115028 FIRE ABATEMENT	-	-
	Total FIRE ABATEMENT	<u>-</u>	<u>-</u>
	FIRE ALARM SYSTEM		
121120017	121120017 TELEPHONE	5,500	5,500
121120065	121120065 R/M FIRE ALARM SYSTEM	500	500
	Total FIRE ALARM SYSTEM	<u>6,000</u>	<u>6,000</u>
	HYDRANT MAINTENANCE		
121130071	121130071 MATERIALS/SUPPLIES	2,750	2,750
	Total HYDRANT MAINTENANCE	<u>2,750</u>	<u>2,750</u>
	FIRE HALL OPERATIONS		
121140007	PPE AND UNIFORM - NEW FOR 2022 - DO NOT USED		
121140017	121140017 TELEPHONE	3,600	3,600
121140061	121140061 WATER	1,115	2,965
121140062	121140062 POWER	7,547	6,853
121140063	121140063 HEATING FUEL	11,836	12,523
121140065	121140065 EQUIPMENT R/M	5,500	5,500
121140066	121140066 BUILDING R/M	5,500	5,500
121140068	121140068 JANITORIAL COSTS \$5000 added in 2024 as per KM	-	5,000
	Total FIRE HALL OPERATIONS	<u>35,098</u>	<u>41,941</u>
	FIRE FIGHTING EQUIPMENT		
121150007	121150007 CLOTHING - FIRE	3,800	3,800
121150071	121150071 FIRE FIGHT. EQUIP. R/M	11,000	11,000
121150083	121150083 PUMPER 1 & 2 GAS/OIL	1,650	1,650
121150084	121150084 PUMPER 1 & 2 R/M	11,000	11,000
	Total FIRE FIGHTING EQUIPMENT	<u>27,450</u>	<u>27,450</u>
	PUBLIC WO PUBLIC WORKS ADMINISTRATION		
121505001	121505001 WAGES - PUBLIC WORKS	575,557	581,467
121505002	121505002 NORTHERN ALLOWANCE - PW	47,838	51,657
121505006	121505006 BENEFITS - PUBLIC WORKS	138,889	139,575
121505007	121505007 PPE AND UNIFORM	4,000	4,000
121505013	121505013 TRAINING - PW ADMIN		
121505017	121505017 TELEPHONE		
121505052	121505052 INSURANCE - PUBLIC WORKS	22,000	22,000
121505071	121505071 PW SAFETY EQUIPMENT	-	-
121505090	121505090 LABOUR ALLOCATED	-	-
		<u>219,157</u>	<u>222,151</u>

Total PUBLIC WORKS ADMINISTRATION		569,127	576,548
PW MOBILE EQUIPMENT			
121510083	121510083 PW VECH. GAS/OIL	72,726	72,726
121510084	121510084 PW VECH. R/M	30,000	30,000
Total PW MOBILE EQUIPMENT		102,726	102,726
SMALL TOOLS			
121520071	121520071 SMALL TOOLS	3,000	3,000
Total SMALL TOOLS		3,000	3,000
7 BAY GARAGE OPERATIONS			
121530017	121530017 TELEPHONE	6,500	6,500
121530060	121530060 OFFICE SUPPLIES	1,650	1,650
121530061	121530061 WATER	4,498	4,498
121530062	121530062 POWER	14,047	14,346
121530063	121530063 HEATING FUEL	44,206	46,773
121530065	121530065 EQUIPMENT R/M	6,600	6,600
121530066	121530066 BUILDING R/M	11,000	11,000
121530071	121530071 MATERIALS/SUPPLIES	15,400	15,400
121530086	121530086 VEHICLE/EQUIPMENT LEASE	50,000	40,000
Total 7 BAY GARAGE OPERATIONS		153,901	146,767
ROADS & SIDEWALKS			
121540071	121540071 RD/SIDEWALKS MATERIALS/SUPPLIE	55,000	55,000
Total ROADS & SIDEWALKS		55,000	55,000
DRAINS & DITCHES			
121545071	121545071 DRAINS/DITCHES MATERIALS/SUPPL	-	-
121545074	121545074 WINTER ROAD CONTRIBUTION	-	-
121545400	121545400 AMORTIZATION - TRANSP & PUBLIC	450,000	564,531
Total DRAINS & DITCHES		450,000	564,531
STREET SANDING			
121560071	121560071 MATERIALS/SUPPLIES	55,000	55,000
Total STREET SANDING		55,000	55,000
SNOW REMOVAL			
121570074	121570074 CONTRACTED COSTS	20,000	20,000
Total SNOW REMOVAL		20,000	20,000
STREET LIGHTING			
121580062	121580062 POWER (STREET LIGHTS)	50,883	55,971
121580074	121580074 STREET LIGHTING CONTRACTED COS	8,500	8,500
Total STREET LIGHTING		59,383	64,471
STREET SIGNS			
121590071	121590071 STREET SIGN MATERIALS/SUPPLIES	4,000	4,000
Total STREET SIGNS		4,000	4,000
SMALL EQUIPMENT			
121600083	121600083 SMALL EQUIPMENT GAS/OIL		
121600084	121600084 SMALL EQUIPMENT R/M		-
Total SMALL EQUIPMENT		-	-
UTILITY FUND ALLOCATION			
121700090	121700090 UTILITY/ENVIRONMENTAL FUND ALLOCATION	- 80,000 -	80,000
Total UTILITY FUND ALLOCATION		- 80,000 -	80,000
MUNICIPAL DUMP			
122510400	122510400 AMORTIZATION - ENVIR & PUBLIC	-	-

Total MUNICIPAL DUMP		-	-
ANNUAL CLEAN UP			
122520071	122520071 MATERIALS SUPPLIES	1,500	1,500
122520072	122520072 TOWN LABOUR - ANNUAL CLEAN UP	5,479	5,554
Total ANNUAL CLEAN UP		6,979	7,054
CEMETARIES			
122550071	122550071 MATERIALS/SUPPLIES	1,100	1,100
122550072	122550072 TOWN LABOUR - CEMETARIES	21,916	22,215
122550074	122550074 CONTRACTED COSTS	-	-
Total CEMETARIES		23,016	23,315
SENIORS CITIZENS			
122560020	122560020 TAX RELIEF PROGRAM	189,246	181,808
Total SENIORS CITIZENS		189,246	181,808
FACILITY MAINTENANCE			
122570001	122570001 WAGES - FACILITIES	566,925	552,605
122570002	122570002 NORTHERN ALLOWANCE - FACILITIES	53,239	54,836
122570006	122570006 BENEFITS - FACILITIES	113,385	106,868
122570007	122570007 PPE AND UNIFORM	3,000	3,000
122570013	122570013 TRAINING		
122570017	122570017 TELEPHONE	3,000	3,000
122570071	122570071 MATERIALS/SUPPLIES	6,600	6,600
122570083	122570083 FAC. MAINT. VEHICLE GAS/OIL	10,000	10,000
122570084	122570084 FAC MAINT VEHICLE R/M	6,600	6,600
122570090	122570090 LABOUR ALLOCATED	-	-
Total FACILITY MAINTENANCE		566,525	552,432
EDO/VISITOR INFORMATION SERVICES			
122605001	122605001 WAGES - EDO/VISITOR INFORMATION	233,731	159,765
122605002	122605002 NORTHERN ALLOWANCE - EDO/VIC	23,300	16,053
122605006	122605006 EDO/VIC INFORMATION BENEFITS	43,832	28,953
122605007	122605007 EDO/VIC CLOTHING/UNIFORM	1,000	1,000
122605015	122605015 EDO/VIC TRAVEL/TRAINING		
122605017	122605017 EDO/VIC TELEPHONE	2,200	2,200
122605022	122605022 TOURISM MARKETING	36,000	36,000
122605071	122605071 EDO/VIC MATERIALS/SUPPL	1,100	1,100
122605233	122605233 COMMUNITY ENERGY PLANNING PROJECT (NEW FOR 2022)		
122605234	122605234 CLIMATE CHANGE ADAPTATION PLAN (NEW FOR 2022)	-	-
122605258	122605258 SMALL COMMUNITY EMPLOYMENT FUND (NEW FOR 2022)	182,750	
Total EDO/VISITOR INFORMATION SERVICES		523,913	245,072
TOURISM			
122610022	122610022 MARKETING	-	-
122610026	122610026 MEMBERSHIPS	300	300
Total TOURISM		300	300
RECREATION ADMINISTRATION			
123010001	123010001 WAGES - RECREATION ADMINISTRATION	119,124	126,380
123010002	123010002 NORTHERN ALLOWANCE - REC ADMIN	7,716	7,947
123010006	123010006 BENEFITS - RECREATION ADMIN	23,825	25,276
123010007	123010007 PPE AND OTHER SAFETY EQUIPMENTS	2,000	2,000
123010013	123010013 TRAINING - REC ADMIN		
123010015	123010015 TRAVEL - REC ADMIN/BOARD	-	-
123010021	123010021 ADVERTISING	-	-
123010026	123010026 MEMBERSHIP FEES	600	600
123010052	123010052 INSURANCE - RECREATION	88,000	99,000
123010071	123010071 MATERIALS SUPPLIES	-	-
123010080	123010080 SAFETY SUPPLIES	-	-

123010083	123010083 REC. VECH. GAS/OIL	1,000	1,000
123010084	123010084 REC. VECH. R/M	1,650	1,650
123010258	123010258 CHILDREN/YOUTH RESILIENCY PROG	13,636	13,636
123010262	123010262 SPORT & RECREATION GRANT - REC	24,000	24,000
Total RECREATION ADMINISTRATION		281,551	301,489
SUMMER CAMP PROGRAM			
123020001	123020001 WAGES - SUMMER CAMP	24,622	25,299
123020002	123020002 NORTHERN ALLOWANCE - SUMMER CA	3,086	3,179
123020006	123020006 BENEFITS - SUMMER CAMP	4,924	4,554
123020071	123020071 MATERIALS/SUPPLIES	5,000	5,000
Total SUMMER CAMP PROGRAM		37,632	38,031
CHILD CARE			
123025001	123025001 WAGES - CHILD CARE	493,614	572,721
123025002	123025002 NORTHERN ALLOWANCE - CHILD CARE	54,011	63,578
123025006	123025006 BENEFITS - CHILD CARE	98,723	108,219
123025017	123025017 TELEPHONE		
123025026	123025026 MEMBERSHIP FEES		
123025061	123025061 WATER		
123025062	123025061 POWER		
123025063	123025063 HEATING		
123025065	123025065 EQUIPMENT R/M		
123025068	123025068 JANITORIAL COSTS		
123025071	123025071 MATERIALS - CHILD CARE	68,755	68,755
123025072	123025072 LABOUR ALLOCATION FACILITY		
123025090	123025090 LABOUR ALLOCATION ADMINISTRATION		
123026006	BENEFITS - ECE PROGRAM DO NOT USE		
Total CHILD CARE PROGRAM		715,103	813,273
SWIMMING POOL			
123030001	123030001 WAGES - SWIMMING POOL	257,118	251,114
123030002	123030002 NORTHERN ALLOWANCE - SWIMMING	30,709	31,630
123030006	123030006 BENEFITS - SWIMMING POOL	51,424	50,223
123030007	123030007 PPE AND UNIFORM	3,000	3,000
123030013	123030013 STAFF TRAINING		
123030017	123030017 TELEPHONE	1,000	1,000
123030026	123030026 MEMBERSHIPS	500	500
123030027	123030027 HEATING COSTS - SWIMMING POOL	135,000	139,050
123030037	123030037 CHEMICALS	15,000	15,000
123030065	123030065 EQUIPMENT R/M	15,000	15,000
123030066	123030066 BUILDING R/M	7,700	7,700
123030068	123030068 CLEANING SUPPLIES	-	-
123030071	123030071 MATERIALS/SUPPLIES	8,000	8,000
123030077	123030077 PROGRAM SUPPLIES	-	-
Total SWIMMING POOL		524,450	522,216
NL MUSEUM			
123050063	123050063 HEATING FUEL	18,538	19,614
123050067	123050067 HEATING FUEL OIL RECOVERY	-	19,614
Total NL MUSEUM		-	-
ARENA			
123060001	123060001 WAGES - ARENA	44,692	45,921
123060002	123060002 NORTHERN ALLOWANCE - ARENA	5,401	5,563
123060006	123060006 BENEFITS - ARENA	8,938	8,266
123060017	123060017 TELEPHONE	5,000	5,000
123060061	123060061 WATER	1,433	1,433
123060063	123060063 HEATING FUEL	10,410	11,014
123060064	123060064 PROPANE - HEATERS	-	-

123060065	123060065	EQUIPMENT R/M	5,500	5,500
123060066	123060066	BUILDING R/M	25,000	25,000
123060071	123060071	MATERIALS/SUPPLIES	5,000	5,000
123060072	123060072	TOWN LABOUR - ARENA	149,130	145,219
123060074	123060074	CONTRACTED COSTS	2,000	2,000
123060083	123060083	OLYMPIA ICE RESURFACER FUEL	3,000	3,000
123060084	123060084	OLYMPIA ICE RESURFACER R/M	2,200	2,200
Total ARENA			267,705	265,116
ICE PLANT				
123070061	123070061	WATER	-	-
123070062	123070062	POWER	121,000	126,170
123070065	123070065	EQUIPMENT R/M	10,000	10,000
123070071	123070071	MATERIALS/SUPPLIES	7,150	7,150
123070074	123070074	CONTRACTED COSTS	7,500	7,500
Total ICE PLANT			145,650	150,820
BALL PARKS				
123080065	123080065	EQUIPMENT R/M	3,000	3,000
123080066	123080066	BUILDING R/M	1,500	1,500
123080071	123080071	MATERIALS/SUPPLIES	1,500	1,500
Total BALL PARKS			6,000	6,000
PARKS/PLAYGROUNDS				
123090006	Do not use -BENEFITS - PARKS			-
123090065	123090065	EQUIPMENT R/M	3,500	3,500
123090071	123090071	MATERIALS / SUPPLIES	5,000	5,000
Total PARKS/PLAYGROUNDS			8,500	8,500
SPECIAL PROGRAMS				
123100018	123100018 MISCELLANEOUS - SPECIAL PROGRAMS			
123100056	123100056 TOWN BIRTHDAY EXPENDITURES - S		-	-
123100057	123100057 GET ACTIVE EXPENDITURES - SPEC		-	-
123100071	123100071 MATERIALS/ SUPPLIES		-	-
123100081	123100081 FIRST NIGHT FIREWORKS		11,000	11,000
123100133	123100133 SKI CLUB		-	-
123100134	123100134 GOLF CLUB		-	-
123100135	123100135 WOOD BUFFALO FROLICS		-	-
123100136	123100136 MUSIC FESTIVAL		-	-
123100137	123100137 SNOWBOARDING CLUB		-	-
123100138	123100138 EVENT GRANTS - SPECIAL PROGRAM		-	-
123100139	123100139 CANADA DAY		7,500	7,500
123100143	123100143 PADDLEFEST - SPECIAL PROGRAMS		-	-
123100258	123100258 SPECIAL PROGRAM GRANTS EXP			
123100263	123100263 YOUTH CENTRE INITIATIVE		14,000	14,000
123100265	123100265 NACC CONTRIBUTION		-	-
123100266	123100266 JBT SNACK PROGRAM		1,500	1,500
123100267	123100267 CHRISTMAS FOOD AND TOY DRIVE		1,000	1,000
123100400	123100400 AMORTIZATION - RECREATION & CU		321,000	321,000
Total SPECIAL PROGRAMS			356,000	356,000
SNOWBOARD SLIDING HILLS - New for 2024				
123130061	123130061	WATER		554
123130062	123130062	POWER - SLIDING HILL		4,615
Total SNOWBOARD SLIDING HILLS				5,169
RECREATION & COMMUNITY CENTRE				
123140001	123140001	WAGES - REC & COM CENTRE	555,099	570,058
123140002	123140002	NORTHERN ALLOWANCE - RCC	57,483	59,207
123140006	123140006	BENEFITS - REC & COM CENTRE	104,020	107,012

123140013	123140013 TRAINING		
123140017	123140017 TELEPHONE	12,000	12,000
123140027	123140027 HEATING COSTS - RECREATION & C	135,000	139,050
123140061	123140061 WATER	4,444	4,577
123140062	123140062 POWER	177,677	165,686
123140065	123140065 R/M EQUIPMENT	6,600	6,600
123140066	123140066 R/M BUILDING	27,500	27,500
123140068	123140068 JANITORIAL COSTS	15,400	18,400
123140069	123140069 PROGRAMS		
123140071	123140071 MATERIALS AND SUPPLIES	23,700	23,700
123140074	123140074 CONTRACTED COSTS	5,000	5,000
123140078	123140078 CONCESSION/VENDING SUPPLIES	-	-
	Total RECREATION & COMMUNITY CENTRE	<u>1,123,923</u>	<u>1,138,790</u>
	CURLING CENTRE ICE PLANT		
123145065	123145065 ICE PLANT R/M EQUIPMENT	5,500	5,500
123145071	123145071 ICE PLANT MATERIALS	1,100	1,100
123145074	123145074 ICE PLANT CONTRACTED COSTS	5,000	5,000
	Total CURLING CENTRE ICE PLANT	<u>11,600</u>	<u>11,600</u>
	LIBRARY		
123150001	123150001 WAGES - LIBRARY	167,184	203,783
123150002	123150002 NORTHERN ALLOWANCE - LIBRARY	17,361	20,862
123150006	123150006 BENEFITS- LIBRARY	33,437	40,757
123150015	123150015 AUTHOR TRAVEL	1,000	1,000
123150017	123150017 TELEPHONE	2,000	2,000
123150061	123150061 WATER	-	-
123150062	123150062 POWER	-	-
123150063	123150063 HEATING FUEL	-	-
123150065	123150065 EQUIPMENT R/M	-	-
123150066	123150066 BUILDING R/M	-	-
123150068	123150068 JANITORIAL COSTS		
123150071	123150071 MATERIALS/SUPPLIES	8,000	8,000
123150073	123150073 INTERNET ACCESS		1,150
123150114	123150114 COLLECTION DEVELOPMENT - LIBRA	15,000	15,000
123150115	123150115 CONTRIBUTION EXPENDITURES - LI	-	-
	Total LIBRARY	<u>243,981</u>	<u>292,551</u>
	GENERAL DEBENTURES		
123310109	123310109 DEBENTURE INTEREST	18,624	7,221
123310110	123310110 DEBENTURE PRINCIPAL	494,929	506,332
	Total GENERAL DEBENTURES	<u>513,553</u>	<u>513,553</u>
	OTHER DEBT CHARGES		
123320102	123320102 BANKING SERVICE CHARGES	30,000	46,000
	Total OTHER DEBT CHARGES	<u>30,000</u>	<u>46,000</u>
	BAD DEBT ALLOWANCES		
123330107	123330107 BAD DEBT GENERAL	15,000	15,000
	Total BAD DEBT ALLOWANCES	<u>15,000</u>	<u>15,000</u>
	SCHOOL TAX REQUISITION		
123350112	123350112 SCHOOL TAX - GNWT ASSESSMENT	409,000	440,021
	Total SCHOOL TAX REQUISITION	<u>409,000</u>	<u>440,021</u>
	CASH OVER/SHORT		
123360111	123360111 CASH OVER/SHORT	-	-
	Total CASH OVER/SHORT	<u>-</u>	<u>-</u>
	TRANSFER TO/FROM REVENUE		
123370616	123370616 TRANSFER TO MUNICIPAL INFRAST	100,000	100,000

123370617	123370617	TRANSFER TO GAS TAX DEFERRED R	913,000	1,014,000
123370621	123370621	TRANSFER TO CPI DEFERRED REVENUE	1,632,000	1,446,000
123370623	123370621	TRANSFER TO CPI DEFERRED REVENUE	-	-
123370624	123370624	TRANSFER TO EITCA	-	-
123370625	123370625	TRANSFERS TO W & S	-	-
		Total TRANSFER TO/FROM REVENUE	<u>2,645,000</u>	<u>2,560,000</u>
		Total GENERAL OPERATING FUND REVENUE	- 12,302,423 -	12,132,724
		Total GENERAL OPERATING FUND EXPENSE	12,144,689	<u>12,132,719</u>
		TOTAL EXPENSES LESS REVENUES	<u>- 157,734 -</u>	<u>5</u>

**TOWN OF FORT SMITH
2023-2024 BUDGET SPREADSHEET
JANUARY 2024**

2023 APPROVED	2024 PROPOSED
BUDGET	BUDGET

UTILITY OPERATING FUND

PIPED WATER REVENUE

310305245	310305245 METERED WATER REVENUE	-	984,308	-	1,070,870
310305246	310305246 WATER HOOK-UP CHARGES	-	5,468	-	10,312
	Total PIPED WATER REVENUE	-	989,776	-	1,081,182

TRUCKED WATER REVENUE

312060247	312060247 WATER DELIVERY REVENUE	-	59,058	-	71,896
312060248	312060248 WATER CALL-OUT CHARGES	-	656	-	800
312060259	312060259 WATER DELIVERY Private and SL	-	96,243	-	118,121
	Total TRUCKED WATER REVENUE	-	155,958	-	190,817

SEWAGE PUMPOUT REVENUE

312100249	312100249 SEWAGE PUMP OUTS	-	71,089	-	68,911
312100259	312100259 SEWAGE PUMPOUT Private and SL	-	16,124	-	26,820
	Total SEWAGE PUMPOUT REVENUE	-	87,213	-	95,731

WATER SEWER SUBSIDY

312200250	312200250 WATER SEWER SUBSIDY PROGRAM	-	576,000	-	606,000
312200260	312200260 W&S INTERRUPTION RESERVE	-	42,000	-	
	Total WATER SEWER SUBSIDY	-	618,000	-	606,000

TRANSFER FROM DEFERRED REVENUE

312210250	312210250 TRANSFER FROM DEFERRED REVENUE	-		-	
	Total TRANSFER FROM DEFERRED REVENUE	-		-	

TRANSFER FROM INVESTMENT IN CAP ASSETS

313370400	313370400 TRANSFER FROM INVESTMENT IN CA	-	550,000	-	410,000
	Total TRANSFER FROM INVESTMENT IN CAP AS	-	550,000	-	410,000

WATER DEPT ADMINISTRATION

322005001	322005001 WAGES - WATER ADMIN/TREATMENT	394,352		417,535	
322005002	322005002 NORTHERN ALLOWANCE - WATER ADM	34,721		35,763	
322005006	322005006 BENEFITS	78,870		79,854	
322005007	322005007 PPE AND UNIFORM	3,500		3,500	
322005013	322005013 TRAINING - WATER DEPT ADMIN	10,000		10,000	
322005021	322005021 ADVERTISING	2,000		2,000	
322005032	322005032 STATIONERY (UT BILL)	2,000		2,000	
322005034	322005034 POSTAGE	6,500		6,500	
322005042	322005042 COMPUTER ASSISTANCE/SOFTWARE				
322005052	322005052 INSURANCE	60,000		60,000	
322005055	322005055 LICENCES	500		500	
322005071	322005071 OFFICE SUPPLIES	550		550	

322005072	322005072 DAILY ADMINISTRATION ALLOCATION	430,938	448,630
322005083	322005083 UTILITY VECH. GAS/OIL	6,000	6,000
322005084	322005084 UTILITY VECH. R/M	5,600	5,600
322005107	322005107 BAD DEBT UTILITIES	-	-
322005400	322005400 WATER/SEWER AMORTIZATION	511,870	410,000
	Total WATER DEPT ADMINISTRATION	1,547,401	1,488,431

WATER TREATMENT PLANT OPERATIONS

322010017	322010017 TELEPHONE	8,000	8,000
322010035	322010035 WATER SAMPLES	6,000	6,000
322010037	322010037 CHEMICALS	38,000	38,000
322010062	322010062 POWER	58,942	49,130
322010063	322010063 HEATING FUEL	158,286	167,477
322010065	322010065 EQUIPMENT R/M	16,500	16,500
322010066	322010066 R/M BUILDING	6,600	6,600
322010071	322010071 MATERIAL/SUPPLIES	8,800	8,800
322010072	322010072 TOWN LABOUR - WATER PLANT	21,916	22,215
322010074	322010074 CONTRACTED COSTS	20,000	20,000
	Total WATER TREATMENT PLANT OPERATIONS	343,044	342,722

WATER INTAKE

322020062	322020062 POWER	21,432	30,244
322020065	322020065 R/M EQUIPMENT	11,000	11,000
322020066	322020066 R/M BUILDING	1,100	1,100
	Total WATER INTAKE	33,532	42,344

MAINT. WATER TRANSMISSION LINE

322030071	322030071 MATERIALS/SUPPLIES	1,650	1,650
322030072	322030072 TOWN LABOUR - WATER TRANS LINE	21,916	22,215
322030074	322030074 CONTRACTED COSTS	-	-
	Total MAINT. WATER TRANSMISSION LINE	23,566	23,865

RESERVOIR/TOWER/PUMPS

322040062	322040062 POWER	34,487	15,588
322040063	322040063 HEATING FUEL	2,064	3,018
322040065	322040065 EQUIPMENT R/M	2,200	2,200
322040066	322040066 BUILDING R/M	2,200	2,200
	Total RESERVOIR/TOWER/PUMPS	40,951	23,006

WATER METERS

322050071	322050071 METERS	8,000	8,000
	Total WATER METERS	8,000	8,000

WATER DELIVERY

322060001	322060001 WAGES - WATER DELIVERY	71,984	76,007
322060002	322060002 NORTHERN ALLOWANCE - WATER DEL	7,716	7,947
322060006	322060006 BENEFITS - WATER DELIVERY	14,397	15,201
322060071	322060071 MATERIAL/SUPPLIES	1,100	1,100
322060074	322060074 CONTRACTED COSTS	1,000	1,000

322060083	322060083 WATER TRUCK GAS/OIL	10,000	10,000
322060084	322060084 WATER TRUCK R/M	8,800	8,800
	Total WATER DELIVERY	114,997	120,056
SEWER TRANSMISSION LINE			
322070071	322070071 MATERIALS/SUPPLIES	2,200	2,200
322070072	322070072 TOWN LABOUR - SEWER TRANS LINE	21,916	22,215
322070074	322070074 CONTRACTED COSTS	3,000	3,000
	Total SEWER TRANSMISSION LINE	27,116	27,415
SEWAGE LIFT STATIONS			
322080062	322080062 POWER	21,532	18,694
322080065	322080065 EQUIPMENT R/M	6,050	6,050
322080066	322080066 BUILDING R/M	1,100	1,100
322080071	322080071 MATERIALS SUPPLIES	2,200	2,200
	Total SEWAGE LIFT STATIONS	30,882	28,044
LAGOON MAINTENANCE			
322090071	322090071 MATERIALS SUPPLIES	-	-
322090072	322090072 TOWN LABOUR - LAGOON	21,916	22,215
322090074	322090074 CONTRACTED COSTS	2,000	2,000
	Total LAGOON MAINTENANCE	23,916	24,215
SEWAGE PUMPOUTS			
322100001	322100001 WAGES - SEWER PUMPOUTS	17,036	-
322100002	322100002 NORTHERN ALLOWANCE SEWER PUMPO	1,543	-
322100006	322100006 BENEFITS - SEWER PUMPOUT	3,407	-
322100071	MATERIALS SUPPLIES		
322100072	322100072 TOWN LABOUR - SEWAGE PUMPOUTS	10,958	11,108
322100074	322100074 CONTRACTED COSTS	-	-
322100083	322100083 SEWAGE PUMPER GAS/OIL	5,000	5,000
322100084	322100084 SEWAGE PUMPER R/M	6,600	6,600
	Total SEWAGE PUMPOUTS	44,544	22,708
ALLOCATION FROM PUBLIC WORKS			
322200100	322200100 ALLOCATION FROM PUBLIC WORKS	63,000	63,000
	Total ALLOCATION FROM PUBLIC WORKS	63,000	63,000
TRANSFER TO/FROM OTHER FUNDS			
323370616	323370616 TRANSFER TO/FROM OTHER FUNDS	-	-
323370617	323370617 TRANSFER TO/FROM RESERVES	100,000	169,924
	Total TRANSFER TO/FROM OTHER FUNDS	100,000	169,924
Total UTILITY OPERATING FUND REVENUE			
		- 2,400,947	- 2,383,729
Total UTILITY OPERATING FUND EXPENSE			
		2,400,949	2,383,730
TOTAL REVENUE LESS EXPENSES			
		2	0

**TOWN OF FORT SMITH
2023-2024 BUDGET SPREADSHEET
JANUARY 2024**

2023 APPROVED	2024 PROPOSED
BUDGET	BUDGET

ENVIRONMENTAL FUND

Solid Waste Levy

710110101	710110101 RESIDENTIAL SOLID WASTE LEVY	-	291,213	-	228,782
710110102	710110102 COMMERCIAL SOLID WASTE LEVY	-	126,720	-	146,872
710110103	710110103 INDUSTRIAL SOLID WASTE LEVY	-	14,520	-	1,104
710110104	710110104 INSTITUTIONAL SOLID WASTE LEVY	-	227,040	-	354,352
710110105	710110105 SL SOLID WASTE LEVY	-	10,560	-	9,522
	Total Solid Waste Levy	-	670,053	-	740,632

Other Revenue

710120105	710120105 TIPPING FEES	-	84,991	-	30,159
710120233	710120233 GARBAGE BIN RENTALS	-	-	-	-
710120234	710120234 GARBAGE BIN RENTALS SL	-	-	-	-
	Total Other Revenue	-	84,991	-	30,159

TRANSFER FROM INVESTMENT IN CAPITAL

713370400	713370400 TRANSFER FROM INVESTMENT IN CA	-	41,997	-	41,997
	Total TRANSFER FROM INVESTMENT IN CAPITA	-	41,997	-	41,997

TRANSFER FROM RESERVE

714218995	714218995 TRANSFER FROM DEFERRED REVENUE	-	-	-	-
	Total TRANSFER FROM RESERVE	-	-	-	-

Landfill Operations

722005001	722005001 WAGES - LANDFILL ATTENDANT	78,194		80,344
722005002	722005002 NORTHERN ALLOWANCE - LANDFILL	7,716		7,947
722005006	722005006 BENEFITS - LANDFILL	15,639		16,069
722005007	722005007 PPE AND UNIFORM	1,000		1,000
722005013	722005013 TRAINING	2,000		2,000
722005017	722005017 TELEPHONE	1,200		1,200
722005021	722005021 ADVERTISING	1,000		1,000
722005032	722005032 STATIONERY	1,000		1,000
722005052	722005052 INSURANCE	3,000		3,000
722005055	722005055 LICENSES	-		-
722005061	722005061 WATER	454		454
722005062	722005062 POWER	2,939		2,931
722005065	722005065 HEAVY EQUIPMENT REPAIRS/MAINTEN	7,000		7,000
722005066	722005066 BUILDING REPAIRS/MAINTENANCE	1,000		1,000
722005071	722005071 MATERIALS/SUPPLIES	4,400		4,400
722005072	722005072 TOWN LABOUR - LANDFILL	96,404		95,843
722005074	722005074 CONTRACTED COSTS	40,000		40,000
722005089	722005089 GROUND WATER MONITORING	25,000		25,000

722005400	722005400 AMORTIZATION - ENVIRONMENTAL F	42,000	42,000
	Total Landfill Operations	329,945	332,188
	Administration		
722010032	722010032 STATIONARY	-	-
722010071	722010071 OFFICE/SAFETY SUPPLIES	-	-
722010072	722010072 ALLOCATION OF DAILY ADMINISTRA	76,048	79,170
722010073	722010073 ALLOCATION FROM PUBLIC WORKS	17,000	17,000
	Total Administration	93,048	96,170
	Garbage Collection/Disposal		
722015001	722015001 WAGES - GARBAGE COLLECTIONS	65,501	69,744
722015002	722015002 NORTHERN ALLOWANCE - GARBAGE C	6,173	6,358
722015006	722015006 BENEFITS	10,100	13,949
722015072	722015072 TOWN LABOUR GARBAGE COLLECTION	43,831	44,430
722015083	722015083 GARBAGE TRUCK FUEL/OIL	11,680	11,680
722015084	722015084 GARBAGE TRUCK R/M	5,500	5,500
	Total Garbage Collection/Disposal	142,785	151,661
	Capital Expenditures		
722020080	722020080 LANDFILL CLOSURE EXPENSES	51,000	51,000
	Total Capital Expenditures	51,000	51,000
	TRANSFER TO/FROM OTHER FUNDS		
723370616	723370616 TRANSFER TO/FROM OTHER FUNDS	-	-
723370617	723370617 TRANSFER TO/FROM RESERVES	100,000	181,769
	Total TRANSFER TO/FROM OTHER FUNDS	100,000	181,769
	TRANSFERS TO/FROM EQUITY IN TCA		
723380624	723380624 TRANSFER TO/FROM EQUITY IN TCA	-	-
	Total TRANSFERS TO/FROM EQUITY IN TCA	-	-
	Total ENVIRONMENTAL FUND REVENUE	- 797,041 -	812,788
	Total ENVIRONMENTAL FUND EXPENSE	716,778	812,788
	TOTAL REVENUE LESS EXPENSES	- 80,263	0