



CITY OF GREENWOOD

Budget Meeting

Council Chambers – Greenwood City Hall – 202 S. Government Ave.

Thursday, March 16, 2023

9:00 am

AGENDA

- 1. Call to Order**
- 2. Adoption of Agenda**
- 3. 2023 Budget Discussions**
- 4. Question Period**
- 5. Adjournment**



SPECIAL OPEN COUNCIL REPORT
Finance Department
TBD, 2023 Council Meeting

DATE: March 6, 2023

TO: Mayor and Council

FROM: Marcus Lebler, CAO / CFO

RE: 2023 - 2027 Financial Plan

RATIONALE:

The purpose of this report is to provide Council with the draft 2023 operating budget in preparation for the adoption of the 5-year financial plan.

RECOMMENDATION:

Upon completion of budget deliberations, a staff report and bylaw will be presented to Council for approval at the March 27, 2023 regular Council meeting.

BACKGROUND:

Each year Local Governments must annually adopt a financial plan in accordance with the Local Government Act and the Community Charter. The planning period for the financial plan must include the current fiscal year and the next four fiscal years (5-year plan).

A local government must not budget for a deficit (planned expenditures and transfers to funds cannot exceed planned revenues, transfers from funds, and other cash contributions). However, if actual expenditures and net transfers from the previous year exceed that year's revenues and contributions, the resulting deficiency must be carried forward to the current year's financial plan as an expenditure.

Operationally the City of Greenwood's 2023 budget is in a deficit position. For 2023 the estimated shortfall in general operations is \$176k. This deficit includes a transfer of \$144k from the water and sewer operational surpluses to their respective capital reserves. The West Boundary Community Forest Reserve (WBCFR) is the current source of funds being utilized to eliminate this operational shortfall. The budget before Council includes rate increases over the next 5 years to help reduce this deficit and thus the dependency on this reserve to balance the general operating budget. The WBCF contributions to the

Operations not only need to meet ongoing expenses but must fund the various capital reserves to sustain the future infrastructure needs of Greenwood. Council must strike a delicate balance between the financial needs of the City and the affordability of fees and taxes for its residents. Staff believe the 2023 to 2027 financial plan strikes this balance and reliance on the WBCFR for operations is slowly being addressed. With the current 5-year plan being presented to Council today, this operational reliance on the WBCFR is estimated to end by the year 2034. The current budget as presented includes a tax rate increase of 5% for the next 5 years. This tax increase results in an average \$20k decreased reliance on the WBCFR each year.

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Revenues

Overall, the general operational revenues are seeing an \$86.3k or 7% increase over 2022.

Summary	2023 Budget	2022 Budget	Variance
Taxes	638,440	614,096	24,344
Goods and Services	213,226	161,564	51,662
Grants	477,279	466,971	10,308
	<u>1,328,945</u>	<u>1,242,631</u>	<u>86,314</u>

Taxes

2022 tax revenues are seeing a \$24k increase over the prior year budget. The 2023 budget includes a 5% increase in the municipal tax rate, which equates to a \$28k increase. This is offset by a \$2.6k reduction in the tax penalty budget which more closely represents what we have been collecting over the past 3 years. Grants in Lieu of Taxes (GILT) was also reduced almost \$3k, as we no longer collect the CBC GILT. The average municipal taxes for the average single-family home in Greenwood was \$1,141 in 2022. A 5% increase equates to an annual average increase of \$57 or roughly \$4.75 per month.

Goods and Services

Goods and services are seeing an increase of \$52k over the previous year. \$72k of this increase is attributed to an increase in investment income from the new term deposits the City holds with the Credit Union. This is largely offset by a decrease in RDKB garbage tag revenues of \$19k to match more closely what we sold in 2022. This \$10k in revenue is offset by the \$9k RDKB Garbage Tag expense sitting in the Administration budget, representing our 10% commission.

Grants

Grant revenue is seeing a \$10k increase in 2023. This increase is almost entirely attributed to a \$9.5k increase in the Canada Summer Student Jobs Program as the City applied for an additional lifeguard and public works summer student for 2023.

Administration

Overall, this budget is seeing a \$64.0k or 8% increase over 2022.

Summary	2023 Budget	2022 Budget	Variance
Administrative General	61,387	79,931	(18,544)
Management Training Exp	9,000	9,000	0
Human Resources	508,526	438,036	70,490
Information Systems	28,285	28,025	260
Financial Expenses	62,900	61,700	1,200
Admin Expenses	57,258	51,403	5,855
Engineering	3,000	3,000	0
Asset Mgmt.	500	10,500	(10,000)
Planning	17,500	10,000	7,500
Emerg. Serv.	1,500	1,500	0
Public Buildings	28,500	22,900	5,600
Grant In Aid	28,450	30,564	(2,114)
Bylaw Enforcement	33,400	27,400	6,000
Council Expenses	59,940	54,680	5,260
Election / By-Election Expenses	0	7,500	(7,500)
	<u>900,146</u>	<u>836,139</u>	<u>64,007</u>

Administrative General

Admin general is seeing a decrease of 23% or \$19k in 2023. This is largely attributed to a \$17k reduction of the RDKB garbage tag expense to match more closely what we sold in 2022. As mentioned above, this expense is completely offset by the RDKB garbage tag revenues they generate (plus 10%). Legal fees were reduced \$5k and office advertising is increasing \$2k to match the past 4 years of spending trends in these accounts.

Management Training Expense

No significant changes over the previous year.

Human Resources

Human resource (office payroll) costs are seeing an increase of \$70k or 16% for 2023. This is largely due to the following factors:

- 1) \$5k in benefit payouts in 2023 related to staff resignations.
- 2) \$25k estimated wage increases for replacement staff.
- 3) \$30k increase in the Receptionist wage as only a partial year was budgeted for in 2022.

Information Systems

No significant changes over the previous year.

Financial Expenses

No significant changes over the previous year.

Admin Expenses

This budget remains mostly consistent with the previous year with a \$5.9k or 11% increase over 2022. The RDKB building inspector agreement is seeing a decrease of \$1.3k over 2022. This is offset by increases in City Hall power and gas utility expenses of \$3k, and a \$4k increase in the City Hall furnace expense related to repairs that occurred in early 2023.

Engineering

No significant changes over the previous year.

Asset Management

This budget is seeing a \$10k or 95% decrease as it was moved to the general capital budget in 2023.

Planning

The planning budget is seeing a large \$7.5k or 75% increase in preparation for Council's desire to start potential development and sales of City owned lands. This is to account for time spent consulting with a professional planner to see this potential project through.

Emergency Services

No significant changes over the previous year.

Public Buildings

This budget is seeing a \$5.6k increase over 2022, largely due to an increase in property insurance rates.

Grant in Aid

The GIA budget is decreasing \$2.1k over 2022. This is due to the following reasons:

- 1) The BOT Founders Day GIA is being reduced \$3k over 2022 as the additional \$3k in 2022 was related to the additional costs of the 125th celebrations.
- 2) The City approved a one-time \$4k GIA in 2022 to go towards road rescue equipment the Midway Fire Department purchased.
- 3) These decreases are offset by a Council approved \$2.6k increase in the Museums GIA and a proposed addition of a \$2k GIA for the BOT to organize the annual Gold Rush Car Show.

Bylaw

The bylaw enforcement budget is seeing an increase of \$6k in 2022. This is entirely related to the Bylaw Officer wage, as only a partial year was budgeted for in 2022.

Council Expenses

This budget has increased \$5.2k over 2022. A \$2.7k increase represents the 6.6% cost of living Council remuneration increase for 2023. Travel and registration expenses are collectively increasing \$3.8k to account for the 2023 AKB LG conference in April.

Election

The election budget has been reduced to NIL for 2023.

Parks

Overall, this budget is seeing a \$8.3k or 5% increase over 2022.

Summary	2023 Budget	2022 Budget	Variance
Pool Expenses	85,800	85,250	550
Memorial Bench	4,300	4,500	(200)
Special Events	7,400	7,600	(200)
Dike Maintenance	10,000	10,000	0
Park Maintenance	14,600	10,360	4,240
Campground	7,500	8,100	(600)
Mower	18,700	14,400	4,300
Facilities Maintenance	24,000	21,100	2,900
Park Beautification	5,600	8,320	(2,720)
	<u>177,900</u>	<u>169,630</u>	<u>8,270</u>

Pool Expenses

No significant changes over the previous year.

Memorial Bench

No significant changes over the previous year.

Special Events

No significant changes over the previous year.

Dike Maintenance

No significant changes over the previous year.

Park Maintenance

No significant changes over the previous year. The \$4.2k increase is due the PW labour allocation to better represent actual expenditures over the past 4 years and account for a full year in wages for the newest 2022 PW hire.

Campground

No significant changes over the previous year.

Mower

No significant changes over the previous year. The \$4.3k increase is due the PW labour allocation to better represent actual expenditures over the past 4 years and account for a full year in wages for the newest 2022 PW hire.

Facilities Maintenance

The \$2.9k or 14% increase in this budget is largely due to a \$2.7k increase in the "Park Facility Contracted Out" account, to account for the actual costs of renting portable washrooms for the Lions Park each summer. In past budgets this amount was not allocated accurately.

Park Beautification

This budget is decreasing \$2.7k or 33%. Park materials is seeing a \$1.5k decrease to better reflect actual expenditures over the past 4 years. The Nikkei Legacy Park expense account was reduced \$1k and completely removed as these expenses are not the City's and we only hold the funds "in trust".

Fire Department

Overall, this budget is seeing a \$10.6k or 12% increase over 2022.

Summary	2023 Budget	2022 Budget	Variance
Information Systems	5,700	6,000	(300)
Financial	2,100	2,100	0
Operational	62,350	60,350	2,000
Building	9,900	7,100	2,800
Truck	15,600	9,500	6,100
	<u>95,650</u>	<u>85,050</u>	<u>10,600</u>

Information Systems

No significant changes over the previous year.

Financial

No significant changes over the previous year.

Operational

Fire department operational expenses are increasing \$2k or 3% for 2023 largely due to a small increase in the training budget.

Building

The 2023 fire department building budget includes a new \$3k building maintenance account. The department would like to utilize the Fire Hall more in 2023 and this additional amount will help with any minor maintenance that may be needed to facilitate this.

Truck

Overall the fire department truck budget is increasing \$6.1k or 64%. This is to account for rising insurance and fuel costs and to better represent the actual expenditures required to maintain the fire departments fleet.

Public Works

Overall, this budget is seeing a \$26.8k or 9% increase over 2022.

Summary	2023 Budget	2022 Budget	Variance
Administration Expense	101,970	94,570	7,400
Information Systems	700	700	0
Loans	0	0	0
Streets & Sidewalks	29,800	26,000	3,800
Snow Removal	37,700	32,400	5,300
Signs	3,900	3,900	0
Streetlights	25,500	24,300	1,200
Cemetery	7,950	6,750	1,200
Facilities	35,100	30,800	4,300
Vehicles	63,500	67,600	(4,100)
General Maintenance of City	32,700	25,000	7,700
	<u>338,820</u>	<u>312,020</u>	<u>26,800</u>

Administration

The increase in PW administration is mostly attributable to the PW wage allocation for 2023. Only a half year of wages were budgeted for in 2022 to account for the mid-year hiring of a fourth member for the PW department. In 2023, a full year wages are now included for this latest hire.

Information System

No significant changes over the previous year.

Loans

No significant changes over the previous year. The City has no debt.

Streets and Sidewalks

No significant changes over the previous year. The \$3.8k increase in Streets and Sidewalks is attributable to the PW wage allocation for 2023.

Snow Removal

No significant changes over the previous year. The \$5.3k increase in Snow Removal is attributable to the PW wage allocation for 2023.

Signs

No significant changes over the previous year. The \$1.2k increase in Signs is attributable to the PW wage allocation for 2023.

Streetlights

The \$1.2k increase in the Streetlight budget is related to an increase in the Fortis streetlight repairs account, to better represent trending expenditures.

Cemetery

No significant changes over the previous year. The \$1.2k increase in Cemetery is attributable to the PW wage allocation for 2023.

Facilities

No significant changes over the previous year. The \$4.3k increase in Facilities is attributable to the PW wage allocation for 2023 and rising power and gas utility costs.

Vehicles

The PW Vehicle budget is seeing a \$4.1k or 6% decrease in 2023. This was done to bring the vehicle maintenance and repair budgets back in line with normal trends, after repairing the sweeper in 2022.

General Maintenance

The PW General Maintenance budget is seeing the largest increase of \$7.7k or 31%. Again, this is largely attributable to the PW wage allocation for 2023 which saw a \$6.8k increase in general PW labour. PW small tools, equipment and shop supplies were also collectively increased \$2.6k to bring them in line with the latest expenditure trends.

Water

Overall, this budget is seeing a \$11.5k or 5% increase in revenues and a \$11.2k or 9% increase in expenses over 2022.

Summary	2023 Budget	2022 Budget	Variance
Revenues	(262,045)	(250,500)	(11,545)
Distribution System	130,440	119,200	11,240
Reserve Transfer	131,605	131,300	305
	0	0	0

Revenues

Water revenues are increasing \$11.5k or 5%. Council approved a utility rate increase of 5% for 2023.

Distribution System

The water utility expenses are seeing an increase of \$11.2k or 9%. \$5.6k of this increase is attributable to the PW wage allocation for 2023. The remaining increases are to account for an increase in lab testing fees (\$2.5k), insurance (\$1k) and waterline material costs (\$1k).

Reserve Transfer

The 5% water rate increase was just enough to meet the rising water utility expenses and the estimated \$131k reserve transfer remains essentially unchanged from 2022.

Sewer

Overall, this budget is seeing a \$4.2k or 3% increase in revenues and a \$8k or 6% increase in expenses over 2022.

Summary	2023 Budget	2022 Budget	Variance
Revenues	(163,971)	(159,742)	(4,229)
Line Expenses	18,500	17,500	1,000
Administration	25,850	26,400	(550)
Lift Stations	34,200	31,500	2,700
Treatment Plant	72,800	68,000	4,800
Reserve Transfer	12,621	16,342	(3,721)
	0	0	0

Revenues

Sewer revenues are increasing \$4.2k or 3%. Council approved a utility rate increase of 5% for 2023 in December of 2022. This is offset by a decrease in estimated sewer connection revenues to bring it in line with the latest trends of the past 3 years.

Sewer Expenses

Overall expenses have increased \$8k or 6%. \$4.8k of this increase is attributable to the PW wage allocation for 2023. The remaining increases are to account for an increase in sewer training (\$1k) and sewer line material costs (\$2k).

Reserve Transfer

The 5% sewer rate increase was not enough to meet the rising sewer utility expenses and the estimated \$12.6k reserve transfer is about \$3.7k lower than 2022.

Public Process

Notice for public consultation for the 5-year plan will be posted on the City website, social media and in City Hall in accordance with the *Community Charter*. Members of the public are invited to observe budget deliberations.

Respectfully Submitted:



Marcus Lebler, CPA, CA
CAO / CFO

Summary - Operations

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City of Greenwood
Five Year Financial Plan

Revenue		Budget 2023	Budget 2022	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Variance 2022 vs 2023	%
		5%	5%	5%	5%	5%	5%		
Taxes									
	Residential/Other Property Taxes	(510,614)	(463,996)	(536,144)	(562,951)	(591,099)	(620,654)	(46,617)	10%
	Business Property Taxes	(84,338)	(102,624)	(88,555)	(92,982)	(97,631)	(102,513)	18,286	-18%
	1% Utility Tax	(15,339)	(13,976)	(15,300)	(15,300)	(15,300)	(15,300)	(1,363)	10%
	Penalties on Current	(14,800)	(17,400)	(15,540)	(16,317)	(17,133)	(17,989)	2,600	-15%
	Interest on Arrears	(4,500)	(4,000)	(4,725)	(4,961)	(5,209)	(5,470)	(500)	13%
	Interest on Delinquent	(1,800)	(2,100)	(1,890)	(1,985)	(2,084)	(2,188)	300	-14%
	Grant In Lieu	(7,050)	(10,000)	(7,403)	(7,773)	(8,161)	(8,569)	2,950	-30%
		(638,440)	(614,096)	(669,556)	(702,269)	(736,618)	(772,683)	(24,344)	4%
Goods and Services									
	Courtroom Renov Donations	(500)	(500)	(500)	(500)	(500)	(500)	0	0%
	Sani Dump Revenue	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	0%
	Camping Fees	(8,300)	(4,400)	(8,300)	(8,300)	(8,300)	(8,300)	(3,900)	89%
	Fire Truck Donations	(500)	(500)	(500)	(500)	(500)	(500)	0	0%
	Credit Card Service Fee	(200)	(50)	(200)	(200)	(200)	(200)	(150)	300%
	Bank Interest	(82,250)	(10,000)	(40,000)	(40,000)	(40,000)	(40,000)	(72,250)	723%
	Tax Searches	(3,000)	(3,000)	(3,060)	(3,121)	(3,184)	(3,247)	0	0%
	Dog Licences	(200)	(1,500)	(200)	(200)	(200)	(200)	1,300	-87%
	RDKB Garbage Tags	(10,000)	(29,250)	(10,000)	(10,000)	(10,000)	(10,000)	19,250	-66%
	RDKB - Building Permit Commission	(1,500)	(750)	(1,530)	(1,561)	(1,592)	(1,624)	(750)	100%
	Bylaw/Variance/Zoning/ OCP Revenue	(1,100)	(2,000)	(1,122)	(1,144)	(1,167)	(1,191)	900	-45%
	Miscellaneous Revenue	(6,800)	(10,000)	(6,800)	(6,800)	(6,800)	(6,800)	3,200	-32%
	Service charges Revenue	(50)	(50)	(50)	(50)	(50)	(50)	0	0%
	Memorial Bench Program Revenue	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	0%
	DR's Rental Agreement	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	0	0%
	BC Ambulance Rental Agreement	(4,680)	(2,500)	0	0	0	0	(2,180)	87%
	Operating Fee Fortis	(10,596)	(8,307)	(10,808)	(11,024)	(11,245)	(11,469)	(2,289)	28%
	Facility Rentals	(4,571)	(4,571)	(4,571)	(4,571)	(4,571)	(4,571)	0	0%
	Business Licences	(3,000)	(3,400)	(3,000)	(3,000)	(3,000)	(3,000)	400	-12%
	Photocopies / Fax	(50)	(30)	(50)	(50)	(50)	(50)	(20)	67%
	Special events revenue/donations	(500)	(500)	(500)	(500)	(500)	(500)	0	0%
	Cemetery Revenue	(3,000)	(2,000)	(3,000)	(3,000)	(3,000)	(3,000)	(1,000)	50%
	PW WaterAdmin Revenue	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	0	0%
	PW Sewer Admin Revenue	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	0	0%
	Pool Revenue	(12,000)	(15,000)	(12,000)	(12,000)	(12,000)	(12,000)	3,000	-20%
	Pool Sponsorship/Donations/Fundraising	(1,500)	(4,000)	(1,500)	(1,500)	(1,500)	(1,500)	2,500	-63%
	RDKB Pool Grant	(14,929)	(14,256)	(15,228)	(15,532)	(15,843)	(16,160)	(673)	5%
	Pool Goods Sold	(1,000)	(2,000)	(1,000)	(1,000)	(1,000)	(1,000)	1,000	-50%
		(213,226)	(161,564)	(166,918)	(167,553)	(168,201)	(168,862)	(51,662)	32%
Grants									
	Federal Grants	(22,550)	(13,000)	(23,001)	(23,461)	(23,930)	(24,409)	(9,550)	73%
	Provincial Grants	(425,000)	(425,000)	(427,125)	(427,125)	(429,261)	(429,261)	0	0%
	RDKB Grant	(1,000)	(1,000)	(1,020)	(1,040)	(1,061)	(1,082)	0	0%
	Regional District Grant	(3,750)	(3,450)	(3,825)	(3,902)	(3,980)	(4,059)	(300)	9%
	Area E Fire Protection Grant	(23,347)	(22,889)	(23,814)	(24,290)	(24,776)	(25,272)	(458)	2%
	Fortis-Street Lights	(1,632)	(1,632)	(1,665)	(1,698)	(1,732)	(1,767)	0	0%
		(477,279)	(466,971)	(480,450)	(481,516)	(484,740)	(485,849)	(10,308)	2%
	Total Revenue	(1,328,945)	(1,242,631)	(1,316,924)	(1,351,339)	(1,389,558)	(1,427,394)	(86,314)	7%

City of Greenwood
Five Year Financial Plan

Administration		Budget 2023	Budget 2022	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Variance 2022 vs 2023	%
Administrative General									
	Office Advertising	8,000	6,000	8,000	8,000	8,000	8,000	2,000	33%
	Community Forest Expenses	1,500	1,500	1,500	1,500	1,500	1,500	0	0%
	Legal Fees	15,000	20,000	15,000	15,000	15,000	15,000	(5,000)	-25%
	MIABC Membership	14,587	14,106	14,587	14,587	14,587	14,587	481	3%
	RDKB Garbage Tags - COGS	9,000	26,325	9,000	9,000	9,000	9,000	(17,325)	-66%
	Office Memberships	3,800	2,500	3,800	3,800	3,800	3,800	1,300	52%
	Office Misc. Expenses	2,000	2,000	2,000	2,000	2,000	2,000	0	0%
	Office Staff Travel Expense	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
	Office Staff Rooms & Meals	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
	Office Staff Training	5,500	5,500	5,500	5,500	5,500	5,500	0	0%
		61,387	79,931	61,387	61,387	61,387	61,387	(18,544)	-23%
Management Training Exp									
	Management Reg Fees	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
	Management Travel	1,500	1,500	1,500	1,500	1,500	1,500	0	0%
	Management Rooms & Meals	4,000	4,000	4,000	4,000	4,000	4,000	0	0%
	Management Training	2,500	2,500	2,500	2,500	2,500	2,500	0	0%
		9,000	9,000	9,000	9,000	9,000	9,000	0	0%
Human Resources									
	Office Payroll	277,300	232,700	280,100	285,702	291,416	297,244	44,600	19%
	Office Sick Leave	10,700	11,400	13,600	13,872	14,149	14,432	(700)	-6%
	Office Stat Holiday	11,500	11,300	13,500	13,770	14,045	14,326	200	2%
	Office Banked Expense	5,000	5,000	5,000	5,000	5,000	5,000	0	0%
	CPP	36,800	31,000	37,100	37,842	38,599	39,371	5,800	19%
	EI	15,200	12,700	14,700	14,994	15,294	15,600	2,500	20%
	WCB	15,400	12,600	15,700	16,014	16,334	16,661	2,800	22%
	Municipal Pension Plan	59,100	52,000	64,300	65,586	66,898	68,236	7,100	14%
	Medical / Dental	39,400	40,200	37,700	38,454	39,223	40,008	(800)	-2%
	BC Life / LTD	4,300	3,700	5,300	5,406	5,514	5,624	600	16%
	Severance / Retro Payout	5,000	1,000	5,000	5,000	5,000	5,000	4,000	400%
	Sick Leave Payout	7,000	7,000	7,000	7,000	7,000	7,000	0	0%
	Vacation Payout	6,000	3,310	6,000	6,000	6,000	6,000	2,690	81%
	Office Benefits per Cupe/Floater	1,500	1,500	1,500	1,500	1,500	1,500	0	0%
	Office Christmas Bonus	226	226	226	226	226	226	0	0%
	Office Annual Holidays	14,100	12,400	14,800	15,096	15,398	15,706	1,700	14%
		508,526	438,036	521,526	531,462	541,597	551,934	70,490	16%
Information Systems									
	Office Software Support	5,000	4,550	5,000	5,000	5,000	5,000	450	10%
	Vadim Programs & support	10,785	10,275	10,785	10,785	10,785	10,785	510	5%
	Office Internet Charges	2,000	2,100	2,000	2,000	2,000	2,000	(100)	-5%
	Web site	1,500	3,000	1,500	1,500	1,500	1,500	(1,500)	-50%
	Office Computer Supplies	5,000	5,000	5,000	5,000	5,000	5,000	0	0%
	Office Cell Phones	2,500	600	2,500	2,500	2,500	2,500	1,900	317%
	Office Computer Maintenance	1,500	2,500	1,500	1,500	1,500	1,500	(1,000)	-40%
		28,285	28,025	28,285	28,285	28,285	28,285	260	1%
Financial Expenses									
	Tax Sale Expenses	2,000	2,000	2,000	2,000	2,000	2,000	0	0%
	Audit Fees	35,000	30,000	35,000	35,000	35,000	35,000	5,000	17%
	Credit Union Bank Charges	3,000	3,000	3,000	3,000	3,000	3,000	0	0%
	Land Transfer Tax	0	3,000	0	0	0	0	(3,000)	-100%
	Service Agreements	2,500	2,500	2,500	2,500	2,500	2,500	0	0%
	Insurance	6,200	6,000	6,200	6,200	6,200	6,200	200	3%
	Interest Expense	200	200	200	200	200	200	0	0%
	Land Sale Expenses	0	3,000	0	0	0	0	(3,000)	-100%
	Office Small Equipment	5,000	5,000	5,000	5,000	5,000	5,000	0	0%
	Office Stationery & Supplies	7,000	6,000	7,000	7,000	7,000	7,000	1,000	17%
	Office Miscellaneous	2,000	1,000	2,000	2,000	2,000	2,000	1,000	100%
		62,900	61,700	62,900	62,900	62,900	62,900	1,200	2%

City of Greenwood
Five Year Financial Plan

Administration		Budget 2023	Budget 2022	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Variance 2022 vs 2023	%
Admin Expenses									
	City Hall Restoration Expense	500	500	500	500	500	500	0	0%
	Cash Short/Over	100	100	100	100	100	100	0	0%
	Office Admin Consulting	2,000	1,000	2,000	2,000	2,000	2,000	1,000	100%
	Short Term Loan Interest	1,100	1,100	1,100	1,100	1,100	1,100	0	0%
	Building & Plumbing Agreements	14,102	15,387	16,929	17,257	17,605	17,922	(1,285)	-8%
	Janitorial Supplies	1,500	1,000	1,500	1,500	1,500	1,500	500	50%
	Office Postage & Freight	3,500	4,000	3,500	3,500	3,500	3,500	(500)	-13%
	Office Power & Gas	10,000	7,000	10,000	10,000	10,000	10,000	3,000	43%
	Office Telephone	3,000	4,500	3,000	3,000	3,000	3,000	(1,500)	-33%
	Office Labour	500	500	500	510	520	531	0	0%
	Office Janitor Services	7,400	6,760	7,400	7,548	7,699	7,853	640	9%
	City Hall Maint. Contracted Out	2,000	2,000	2,000	2,000	2,000	2,000	0	0%
	Office Furnace	4,500	500	4,500	4,500	4,500	4,500	4,000	800%
	Office Materials	1,500	1,500	1,500	1,500	1,500	1,500	0	0%
	Animal Control	5,556	5,556	5,556	5,556	5,556	5,556	0	0%
		57,258	51,403	60,085	60,571	61,080	61,562	5,855	11%
Engineering									
	Consultant Grant App Prep	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
	Design & Engineering	2,000	2,000	2,000	2,000	2,000	2,000	0	0%
		3,000	3,000	3,000	3,000	3,000	3,000	0	0%
Asset Mgmt.									
	Asset Management Consultation	0	10,000	0	0	0	0	(10,000)	-100%
	Asset Management Labour	500	500	500	510	520	531	0	0%
		500	10,500	500	510	520	531	(10,000)	-95%
Planning									
	Planning - Contracted Out	10,000	5,000	5,000	5,000	5,000	5,000	5,000	100%
	Planning - Legal Fees	7,500	5,000	5,000	5,000	5,000	5,000	2,500	50%
		17,500	10,000	10,000	10,000	10,000	10,000	7,500	75%
Emerg. Serv.									
	Admin Emergency Services Labour	500	500	500	510	520	531	0	0%
	Admin Emergency Services Material	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
		1,500	1,500	1,500	1,510	1,520	1,531	0	0%
Public Buildings									
	Public Buildings Insurance	18,400	14,800	18,400	18,400	18,400	18,400	3,600	24%
	Public Buildings power & Gas	5,000	4,500	5,000	5,000	5,000	5,000	500	11%
	Public Buildings Labour Expense	2,100	1,100	2,100	2,142	2,185	2,229	1,000	91%
	Public Buildings Expense Contracted out	2,000	1,500	2,000	2,000	2,000	2,000	500	33%
	Public Buildings Material Expense	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
		28,500	22,900	28,500	28,542	28,585	28,629	5,600	24%
Grant In Aid									
	Board of Trade Grant	5,000	6,000	5,000	5,000	5,000	5,000	(1,000)	-17%
	Other Grant in Aids	1,700	5,700	1,700	1,700	1,700	1,700	(4,000)	-70%
	Museum Grant	10,000	7,414	10,000	10,000	10,000	10,000	2,586	35%
	Library Grant	11,750	11,450	11,750	11,750	11,750	11,750	300	3%
		28,450	30,564	28,450	28,450	28,450	28,450	(2,114)	-7%
Bylaw Enforcement									
	Bylaw Enforcement Expenses	6,000	6,000	6,000	6,000	6,000	6,000	0	0%
	Bylaw Enforcement Wages	27,400	21,400	27,900	28,458	29,027	29,608	6,000	28%
		33,400	27,400	33,900	34,458	35,027	35,608	6,000	22%
Council Expenses									
	Council Office Expense	1,000	2,500	1,000	1,000	1,000	1,000	(1,500)	-60%
	Council Misc. Expenses	500	500	500	500	500	500	0	0%
	Council Misc. Donations	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
	Council Remuneration	43,400	40,680	44,200	45,084	45,986	46,905	2,720	7%
	Council Registration Fees	3,080	2,000	3,080	3,080	3,080	3,080	1,080	54%
	Council Travel Expense	1,760	1,000	1,760	1,760	1,760	1,760	760	76%
	Council Accomadation/meal	3,200	1,000	3,200	3,200	3,200	3,200	2,200	220%
	Council Technology Allowance	6,000	6,000	6,000	6,000	6,000	6,000	0	0%
		59,940	54,680	60,740	61,624	62,526	63,445	5,260	10%
Election / By-Election Expenses									
	Election Wages	0	4,000	0	0	4,320	0	(4,000)	-100%
	Election Advertising	0	2,000	0	0	2,160	0	(2,000)	-100%
	Election Supplies	0	1,500	0	0	1,620	0	(1,500)	-100%
		0	7,500	0	0	8,100	0	(7,500)	-100%
	Total Administration	900,146	836,139	909,773	921,699	941,977	946,261	64,007	8%

City of Greenwood
Five Year Financial Plan

Parks		Budget 2023	Budget 2022	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Variance 2022 vs 2023	%
Pool Expenses									
	Pool Admin	500	1,000	500	500	500	500	(500)	-50%
	Pool Misc	800	800	800	800	800	800	0	0%
	Pool Program Advertising	500	500	500	500	500	500	0	0%
	Pool Clover Process charges Expense	400	400	400	400	400	400	0	0%
	Internet Expenses	0	150	0	0	0	0	(150)	-100%
	Pool Operating Permit	400	400	400	400	400	400	0	0%
	Pool Building Insurance	900	700	900	900	900	900	200	29%
	Cost of Goods	1,000	2,000	1,000	1,000	1,000	1,000	(1,000)	-50%
	Pool Operating Chemicals	1,200	1,200	1,200	1,200	1,200	1,200	0	0%
	Pool freight	450	450	450	450	450	450	0	0%
	Pool Gas/Power	4,000	4,000	4,000	4,000	4,000	4,000	0	0%
	Pool Telephone	250	250	250	250	250	250	0	0%
	Pool Staff Wages	55,000	55,000	56,100	57,222	58,366	59,534	0	0%
	Pool Life Guard Training	5,000	3,600	5,000	5,000	5,000	5,000	1,400	39%
	Pool Sponsors Expense	800	800	800	800	800	800	0	0%
	Pool Small tools & Equipment	1,500	1,500	1,500	1,500	1,500	1,500	0	0%
	Pool Maintenance Material	5,000	5,000	5,000	5,000	5,000	5,000	0	0%
	Pool Safety Equipment	400	400	400	400	400	400	0	0%
	Pool Maintenance Labour	4,700	4,100	4,800	4,896	4,994	5,094	600	15%
	Pool Maintenance Contracted out	3,000	3,000	3,000	3,000	3,000	3,000	0	0%
		85,800	85,250	87,000	88,218	89,460	90,728	550	1%
Memorial Bench									
	Memorial Bench cost of goods	1,500	1,500	1,500	1,500	1,500	1,500	0	0%
	Memorial Bench Maintenance	500	500	500	500	500	500	0	0%
	Memorial Bench Labour	2,300	2,500	2,400	2,448	2,497	2,547	(200)	-8%
		4,300	4,500	4,400	4,448	4,497	4,547	(200)	-4%
Special Events									
	Special Events-Supplies	4,000	5,000	4,000	4,000	4,000	4,000	(1,000)	-20%
	Special Events-Labour	3,400	2,600	3,500	3,570	3,641	3,714	800	31%
		7,400	7,600	7,500	7,570	7,641	7,714	(200)	-3%
Dike Maintenance									
	Dike Management	7,000	7,000	7,000	7,000	7,000	7,000	0	0%
	Dike Materials	3,000	3,000	3,000	3,000	3,000	3,000	0	0%
		10,000	10,000	10,000	10,000	10,000	10,000	0	0%
Park Maintenance									
	Park Maintenance Labour	6,700	2,000	6,900	7,038	7,179	7,322	4,700	235%
	Janitorial Dr's Office	1,700	1,560	1,734	1,769	1,804	1,840	140	9%
	Tree Removal Parks	2,200	2,800	2,200	2,200	2,200	2,200	(600)	-21%
	Park Maintenance Materials	2,000	2,000	2,000	2,000	2,000	2,000	0	0%
	Dr's Office Expense	2,000	2,000	2,000	2,000	2,000	2,000	0	0%
		14,600	10,360	14,834	15,007	15,183	15,362	4,240	41%
Campground									
	Campground Electricity	2,000	3,500	2,000	2,000	2,000	2,000	(1,500)	-43%
	Campground Labour	300	400	300	306	312	318	(100)	-25%
	Campground Expense Contracted Out	500	0	500	500	500	500	500	#DIV/0!
	Campground Materials	3,500	3,000	3,500	3,500	3,500	3,500	500	17%
	Campground Internet	1,200	1,200	1,200	1,200	1,200	1,200	0	0%
		7,500	8,100	7,500	7,506	7,512	7,518	(600)	-7%
Mower									
	Mower Parts	500	500	500	500	500	500	0	0%
	Mower Labour	17,700	13,400	18,000	18,360	18,727	19,102	4,300	32%
	Mower Contracted Labour	500	500	500	500	500	500	0	0%
		18,700	14,400	19,000	19,360	19,727	20,102	4,300	30%
Facilities Maintenance									
	Parking lot lease	5,000	5,000	5,000	5,000	5,000	5,000	0	0%
	Park Facility Insurance	1,600	1,300	1,600	1,600	1,600	1,600	300	23%
	Park Facilities Power & Gas	5,000	4,600	5,000	5,000	5,000	5,000	400	9%
	Security Monitoring	3,000	3,000	3,000	3,000	3,000	3,000	0	0%
	Park Facilities Labour	3,700	3,200	3,700	3,774	3,849	3,926	500	16%
	Park Facility Expense Contracted out	3,200	500	3,200	3,200	3,200	3,200	2,700	540%
	Park Facilities Material	2,500	3,500	2,500	2,500	2,500	2,500	(1,000)	-29%
		24,000	21,100	24,000	24,074	24,149	24,226	2,900	14%
Park Beautification									
	Parks Beautification Labour	3,100	3,300	3,200	3,264	3,329	3,396	(200)	-6%
	Parks Materials	2,500	4,020	2,500	2,500	2,500	2,500	(1,520)	-38%
	Ohairi Park Enhancement	0	1,000	0	0	0	0	(1,000)	-100%
		5,600	8,320	5,700	5,764	5,829	5,896	(2,720)	-33%
	Total Parks	177,900	169,630	179,934	181,947	184,000	186,094	8,270	5%

City of Greenwood
Five Year Financial Plan

Protection		Budget 2023	Budget 2022	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Variance 2021 vs 2022	%
Information Systems									
	FD: Internet Charges	1,200	1,100	1,200	1,200	1,200	1,200	100	9%
	FD: Radios	2,000	2,500	2,000	2,000	2,000	2,000	(500)	-20%
	FD: Radio licencing	1,500	1,500	1,500	1,500	1,500	1,500	0	0%
	FD: Radio Maintenance	1,000	900	1,000	1,000	1,000	1,000	100	11%
		5,700	6,000	5,700	5,700	5,700	5,700	(300)	-5%
Financial									
	FD: Accident Insurance	1,400	1,400	1,400	1,400	1,400	1,400	0	0%
	FD: Office Expense	300	300	300	300	300	300	0	0%
	FD: Freight Expense	400	400	400	400	400	400	0	0%
		2,100	2,100	2,100	2,100	2,100	2,100	0	0%
Operational									
	FD: Advertising	50	50	50	50	50	50	0	0%
	FD: Building Insurance	3,800	3,100	3,800	3,800	3,800	3,800	700	23%
	FD: Tools & Equipment	2,500	5,100	2,500	2,500	2,500	2,500	(2,600)	-51%
	FD: Supplies for Operations	500	500	500	500	500	500	0	0%
	FD: Gas/Power	8,000	7,000	8,000	8,000	8,000	8,000	1,000	14%
	FD: Telephone	600	600	600	600	600	600	0	0%
	FD: Training	12,200	10,000	12,200	12,200	12,200	12,200	2,200	22%
	FD: Officer Indemnities	500	0	500	500	500	500	500	#DIV/0!
	FD: Janitorial monies from City	1,400	1,400	1,400	1,400	1,400	1,400	0	0%
	FD: Payroll	3,300	3,300	3,400	3,468	3,537	3,608	0	0%
	FD: Maint. Contracted Out	2,000	2,000	2,000	2,000	2,000	2,000	0	0%
	FD: Accomodation/milage/meals	1,500	500	1,500	1,500	1,500	1,500	1,000	200%
	FD: Uniforms	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
	FD: Christmas Bonus	600	600	600	600	600	600	0	0%
	FD: Safety Equipment	10,000	10,000	10,000	10,000	10,000	10,000	0	0%
	FD: Fire Calls	13,200	13,200	13,500	13,770	14,045	14,326	0	0%
	FD: Equipment Maintenance	1,200	2,000	1,200	1,200	1,200	1,200	(800)	-40%
		62,350	60,350	62,750	63,088	63,433	63,784	2,000	3%
Building									
	FD: Fire Hall Materials for Maintena	5,000	5,500	5,000	5,000	5,000	5,000	(500)	-9%
	FD: Firehall Maintenance Labour	900	600	900	918	936	955	300	50%
	FD: Maint. Contracted Out	3,000	0	3,000	3,000	3,000	3,000	3,000	#DIV/0!
	FD: Remove Electric Meter	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
		9,900	7,100	9,900	9,918	9,936	9,955	2,800	39%
Truck									
	FD: Fire Truck Insurance	2,600	2,000	2,600	2,600	2,600	2,600	600	30%
	FD: Fire Truck Maintenance	10,000	6,000	10,000	10,000	10,000	10,000	4,000	67%
	FD: FUEL	3,000	1,500	3,000	3,000	3,000	3,000	1,500	100%
		15,600	9,500	15,600	15,600	15,600	15,600	6,100	64%
	Total Protection	95,650	85,050	96,050	96,406	96,769	97,140	10,600	12%

City of Greenwood
Five Year Financial Plan

Public Works		Budget 2023	Budget 2022	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Variance 2022 vs 2023	%
Administration Expense									
PW Permit		1,500	1,300	1,500	1,500	1,500	1,500	200	15%
PW Membership		500	500	500	500	500	500	0	0%
PW Office Expense		500	500	500	500	500	500	0	0%
PW Postage and Freight		1,000	1,000	1,000	1,000	1,000	1,000	0	0%
PW Miscellaneous		1,000	1,000	1,000	1,000	1,000	1,000	0	0%
Risk Management		2,000	2,000	2,000	2,000	2,000	2,000	0	0%
PW Annual Holidays		26,400	24,100	26,900	27,438	27,987	28,546	2,300	10%
PW Travel Expense		1,500	1,500	1,500	1,500	1,500	1,500	0	0%
PW Accommodation & Meals		500	500	500	500	500	500	0	0%
PW Crew Training		4,000	6,000	4,000	4,000	4,000	4,000	(2,000)	-33%
PW Computer Supplies		200	200	200	200	200	200	0	0%
Union Duties		650	650	663	676	690	704	0	0%
PW Administration		23,600	20,400	24,000	24,480	24,970	25,469	3,200	16%
PW Sick Leave		12,300	10,000	12,600	12,852	13,109	13,371	2,300	23%
PW Stat Holiday		15,000	11,600	15,300	15,606	15,918	16,236	3,400	29%
PW Banked Expense		6,000	6,000	6,000	6,000	6,000	6,000	0	0%
PW Benefits per Cupe/Floater		3,000	3,000	3,000	3,000	3,000	3,000	0	0%
PW Policy Admin		500	500	500	500	500	500	0	0%
PW Safety Admin		1,500	3,500	1,500	1,500	1,500	1,500	(2,000)	-57%
PW Christmas Bonus		120	120	120	120	120	120	0	0%
PW Computer Repairs		200	200	200	200	200	200	0	0%
		101,970	94,570	103,483	105,072	106,693	108,347	7,400	8%
Information Systems									
PW Radio Lincencing		500	500	500	500	500	500	0	0%
PW Radio Repairs		200	200	200	200	200	200	0	0%
		700	700	700	700	700	700	0	0%
Loans									
Principal Payments MFA loan 106-2		0	0	0	0	0	0	0	#DIV/0!
Interest Payment MFA 106-2		0	0	0	0	0	0	0	#DIV/0!
Interest MFA Equipment Loan		0	0	0	0	0	0	0	#DIV/0!
		0	0	0	0	0	0	0	#DIV/0!
Streets & Sidewalks									
Street Repairs: Materials		1,500	1,500	1,500	1,500	1,500	1,500	0	0%
Streets & Signs Repair - Labour		8,700	6,000	8,900	9,078	9,260	9,445	2,700	45%
Street Labour Contracted out		3,500	3,500	3,500	3,500	3,500	3,500	0	0%
Pavement Patching		3,000	3,000	3,000	3,000	3,000	3,000	0	0%
Storm Drains		2,500	2,500	2,500	2,500	2,500	2,500	0	0%
Street Sweeping Labour		4,200	3,300	4,300	4,386	4,474	4,563	900	27%
Side Walk Repairs Labour		900	700	900	918	936	955	200	29%
Side Walk Repairs materials		2,000	2,000	2,000	2,000	2,000	2,000	0	0%
Bridge Repair Maintenance Labour		200	200	200	200	200	200	0	0%
Bridge Repair Material		500	500	500	500	500	500	0	0%
Weed Control Labour		200	200	200	204	208	212	0	0%
Weed Control Contracted Out		2,000	2,000	2,000	2,000	2,000	2,000	0	0%
PW Emergency Services Labour		600	600	600	612	624	637	0	0%
		29,800	26,000	30,100	30,398	30,702	31,012	3,800	15%
Snow Removal									
Sand and Salt expense		5,200	5,200	5,200	5,200	5,200	5,200	0	0%
Snow Removal and Sanding Labour		32,500	27,200	33,100	33,762	34,437	35,126	5,300	19%
		37,700	32,400	38,300	38,962	39,637	40,326	5,300	16%
Signs									
Sign Purchases		3,000	3,000	3,000	3,000	3,000	3,000	0	0%
Sign Installation: Labour		900	900	900	918	936	955	0	0%
		3,900	3,900	3,900	3,918	3,936	3,955	0	0%
Streetlights									
Streets Lights-Power		15,000	15,000	15,000	15,000	15,000	15,000	0	0%
Street Light Repairs-Fortis		5,500	4,300	5,500	5,500	5,500	5,500	1,200	28%
Street Lights MOT charges		5,000	5,000	5,000	5,000	5,000	5,000	0	0%
		25,500	24,300	25,500	25,500	25,500	25,500	1,200	5%
Cemetery									
Cemetery Maint - Materials		550	550	550	550	550	550	0	0%
Cemetery Repairs: Labour		5,400	4,200	5,500	5,610	5,722	5,837	1,200	29%
Cemetery Project Material		1,000	1,000	1,000	1,000	1,000	1,000	0	0%
Cemetery Project labour		1,000	1,000	1,000	1,000	1,000	1,000	0	0%
		7,950	6,750	8,050	8,160	8,272	8,387	1,200	18%

City of Greenwood
Five Year Financial Plan

Public Works		Budget 2023	Budget 2022	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Variance 2022 vs 2023	%
Facilities									
	Curling Rink Internet	1,500	500	1,500	1,500	1,500	1,500	1,000	200%
	PW Facility Insurance	3,000	2,400	3,000	3,000	3,000	3,000	600	25%
	PW Facility Material	500	500	500	500	500	500	0	0%
	PW Facilities Power/Gas	10,000	7,500	10,000	10,000	10,000	10,000	2,500	33%
	PW Cell Phones	2,000	5,000	2,000	2,000	2,000	2,000	(3,000)	-60%
	PW Facility Maint. Labour	13,100	9,900	13,400	13,668	13,941	14,220	3,200	32%
	PW Facility Maint. Contracted out	5,000	5,000	5,000	5,000	5,000	5,000	0	0%
		35,100	30,800	35,400	35,668	35,941	36,220	4,300	14%
Vehicles									
	PW Insurance-vehicle	6,300	7,000	6,300	6,300	6,300	6,300	(700)	-10%
	PW Vehicle Maintenance: Materials	10,000	14,600	10,000	10,000	10,000	10,000	(4,600)	-32%
	PW Vehicle Fuel & Oil	20,000	18,700	20,000	20,000	20,000	20,000	1,300	7%
	PW Vehicle Maintenance Labour	18,200	16,300	18,600	18,972	19,351	19,738	1,900	12%
	PW Vehicle Repairs contract out	9,000	11,000	9,000	9,000	9,000	9,000	(2,000)	-18%
		63,500	67,600	63,900	64,272	64,651	65,038	(4,100)	-6%
General Maintenance of City									
	PW Cylinder Lease	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
	PW Small Tools & Equipment	3,100	2,000	3,100	3,100	3,100	3,100	1,100	55%
	PW Shop Supplies	6,500	5,000	6,500	6,500	6,500	6,500	1,500	30%
	PW General Labour	15,600	8,800	15,800	16,116	16,438	16,767	6,800	77%
	PW Safety Supplies	2,000	2,000	2,000	2,000	2,000	2,000	0	0%
	PW Clean-up property expense	3,500	5,200	3,500	3,500	3,500	3,500	(1,700)	-33%
	Property Cleanup Contracted Out	500	500	500	500	500	500	0	0%
	Beaver Control	500	500	500	500	500	500	0	0%
		32,700	25,000	32,900	33,216	33,538	33,867	7,700	31%
	Total Public Works	338,820	312,020	342,233	345,866	349,572	353,352	26,800	9%

Water Fund		Budget 2023	Budget 2022	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Variance 2022 vs 2023	%
Revenues		5%	3%	3%	3%	3%	3%		
	Water Revenue-User Rates	(223,893)	(210,739)	(230,610)	(237,528)	(244,654)	(251,994)	(13,154)	6%
	Anaconda/North End Water Rates	(23,402)	(20,616)	(24,104)	(24,827)	(25,572)	(26,339)	(2,786)	14%
	Water Turn On & Off Fee	(500)	(700)	(515)	(530)	(546)	(563)	200	-29%
	Water Penalty	(1,750)	(2,000)	(1,803)	(1,857)	(1,912)	(1,970)	250	-13%
	Water Connection Fees	(12,500)	(16,445)	(12,875)	(13,261)	(13,659)	(14,069)	3,945	-24%
		(262,045)	(250,500)	(269,906)	(278,004)	(286,344)	(294,934)	(11,545)	5%
Distribution System									
	Water Refund Expense	500	500	500	500	500	500	0	0%
	Pumps: Servicing Cost	5,000	5,000	5,000	5,000	5,000	5,000	0	0%
	Pump house insurance	4,000	3,200	4,000	4,000	4,000	4,000	800	25%
	Waterline Material	5,000	4,000	5,000	5,000	5,000	5,000	1,000	25%
	Pump Power	25,000	25,000	25,000	25,000	25,000	25,000	0	0%
	Pump Control Line	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
	Water Line Labour	14,000	13,100	14,200	14,484	14,774	15,069	900	7%
	Pump Maint - Labour	14,600	9,600	14,900	15,198	15,502	15,812	5,000	52%
	Hydrant Maintenance	2,200	2,300	2,200	2,244	2,289	2,335	(100)	-4%
	reservoir Material	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
	Reservoir Labour	500	500	500	510	520	531	0	0%
	Waterline Connection Materials	6,000	6,000	6,000	6,180	6,365	6,556	0	0%
	Waterline Connections Maint: Labour	6,500	8,300	6,600	6,732	6,867	7,004	(1,800)	-22%
	Waterline Contracted Out: Labour	5,340	4,000	5,340	5,340	5,340	5,340	1,340	34%
	Engineering Services	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
	Water Admin Labour	7,500	6,600	7,700	7,854	8,011	8,171	900	14%
	Water PW Training: Reg Fees	2,000	2,000	2,000	2,000	2,000	2,000	0	0%
	Water PW Training/Travel Expenses	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
	Water Testg: Lab Fees	7,500	5,000	7,500	7,500	7,500	7,500	2,500	50%
	Water & Sewer Testing Freight	2,500	2,500	2,500	2,500	2,500	2,500	0	0%
	Water Testg: Labour	2,700	2,000	2,800	2,856	2,913	2,971	700	35%
	PW Water Admin	15,000	15,000	15,000	15,000	15,000	15,000	0	0%
	Anaconda/North End Labour	600	600	600	612	624	637	0	0%
	Total Water Expenses	130,440	119,200	131,340	132,510	133,705	134,926	11,240	9%
Reserve Transfer									
	Transfer from reserve to water op	131,605	131,300	138,566	145,494	152,638	160,008	305	0%
	(Net Income) / Deficit	0	0	0	0	0	0	0	

City of Greenwood
Five Year Financial Plan

Sewer Fund		Budget 2023	Budget 2022	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Variance 2022 vs 2023	%
Revenues		5%	3%	3%	3%	3%	3%		
	Northend/Anaconda Sewer User Rates	(321)	(305)	(331)	(341)	(351)	(361)	(16)	5%
	Sewer Revenue-User Rates	(155,850)	(146,167)	(160,526)	(165,341)	(170,302)	(175,411)	(9,683)	7%
	Sewer Penalty	(1,200)	(2,000)	(1,236)	(1,273)	(1,311)	(1,351)	800	-40%
	Sewer Connection Fees	(6,600)	(11,270)	(6,798)	(7,002)	(7,212)	(7,428)	4,670	-41%
		(163,971)	(159,742)	(168,890)	(173,957)	(179,176)	(184,551)	(4,229)	3%
Line Expenses									
	Sewer Line Maint. Material	5,000	5,000	5,000	5,000	5,000	5,000	0	0%
	Sewer Line Maint. Labour	3,500	3,500	3,600	3,672	3,745	3,820	0	0%
	Sewer Testing	1,500	1,500	1,500	1,500	1,500	1,500	0	0%
	Sewer Training/Travel Expenses	3,500	2,500	3,500	3,500	3,500	3,500	1,000	40%
	Sewer Line Cleaning Contracted Out	5,000	5,000	5,000	5,000	5,000	5,000	0	0%
		18,500	17,500	18,600	18,672	18,745	18,820	1,000	6%
Administration									
	Sewer Administration Expense	200	200	200	204	208	212	0	0%
	Sewer Mgmt Permit	900	900	900	900	900	900	0	0%
	Annual EOC Memberships	650	500	650	650	650	650	150	30%
	Sewer Lines Connection Materials	4,500	2,500	4,500	4,635	4,774	4,917	2,000	80%
	Sewer Connection Maint. Labour	2,100	4,800	2,100	2,142	2,185	2,229	(2,700)	-56%
	Sewer Contracted Out: Labour	2,500	2,500	2,500	2,500	2,500	2,500	0	0%
	SewerAdmin	15,000	15,000	15,000	15,000	15,000	15,000	0	0%
		25,850	26,400	25,850	26,031	26,217	26,408	(550)	-2%
Lift Stations									
	Sewer Repairs contracted out	9,000	9,000	9,000	9,000	9,000	9,000	0	0%
	Sewer Lift Stn insurance	1,600	1,300	1,600	1,600	1,600	1,600	300	23%
	Lift Stations Materials	10,000	10,000	10,000	10,000	10,000	10,000	0	0%
	Lift Stations Power	3,500	4,000	3,500	3,500	3,500	3,500	(500)	-13%
	Generator Fuel	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
	Lift Station Labour	9,100	6,200	9,300	9,486	9,676	9,869	2,900	47%
		34,200	31,500	34,400	34,586	34,776	34,969	2,700	9%
Treatment Plant									
	Sewer Treatment Plant Contracted out	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
	Sewer plant insurance	1,200	1,000	1,200	1,200	1,200	1,200	200	20%
	Sewer Treatment Plant Materials	20,000	20,000	20,000	20,000	20,000	20,000	0	0%
	Sewer Treatment Plant Power	15,000	15,000	15,000	15,000	15,000	15,000	0	0%
	Sewer Treatment Plant Labour	27,200	23,200	27,700	28,254	28,819	29,395	4,000	17%
	STP - Collection/Admin Labour	5,400	4,800	5,500	5,610	5,722	5,837	600	13%
	Sewer Effluent Testing Lab Fees:	1,500	1,500	1,500	1,500	1,500	1,500	0	0%
	Sewer Effluent testing Freight	500	500	500	500	500	500	0	0%
	Sewer Plant Tipping Fes	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
		72,800	68,000	73,400	74,064	74,741	75,432	4,800	7%
	Total Sewer Expenses	151,350	143,400	152,250	153,353	154,479	155,630	7,950	6%
Reserve Transfer									
	trans from res to sewer op	12,621	16,342	16,640	20,604	24,696	28,921	(3,721)	-23%
	(Net Income) / Deficit	0	0	0	0	0	0	0	