

*Summer Village of Itaska Beach
2022 Operating Budget and 3-Year Financial Plan*

	GL #	2021 Budget	2021 Actual (prior to audit)	2022 Budget	2023 Projected	2024 Projected	2025 Projected	Notes
REVENUE								Utility & contractor rates increase by 2% annually for projected budgets
Residential Taxes	1-00-110	\$ 189,673.24	\$ 189,673.25	\$ 179,621.12	\$ 190,598.06	\$ 190,598.06	\$ 190,598.06	
ASFF Requisition - Residential Property	1-00-111	\$ 87,886.46	\$ 87,886.50	\$ 97,823.35	\$ 97,823.35	\$ 97,823.35	\$ 97,823.35	
ASFF Requisition - Non-Res Property	1-00-112	\$ 452.10	\$ 452.10	\$ 568.35	\$ 568.35	\$ 568.35	\$ 568.35	
Power, Pipe and Telephone	1-00-190	\$ 747.29	\$ 747.29	\$ 622.47	\$ 622.47	\$ 622.47	\$ 622.47	
Designated Industrial	1-00-192	\$ 11.16	\$ 11.16	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	
Tax Penalties and Costs	1-00-510	\$ 1,160.00	\$ 2,090.01	\$ -	\$ -	\$ -	\$ -	
Sewer overdue bill charges	1-00-512			\$ 855.40	\$ 855.40	\$ 855.40	\$ 855.40	see 2-42-840
Return on Investment	1-00-550	\$ 4,000.00	\$ 3,515.77	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
Atco Gas Franchise Tax	1-00-595	\$ 3,300.00	\$ 3,473.94	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	
From Capital Reserve - General	1-00-930	\$ -		\$ -	\$ -	\$ -	\$ -	
Permits and Licenses	1-12-520	\$ 1,000.00	\$ 3,285.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	
Tax Certificate and Searches	1-12-411	\$ 80.00	\$ 440.00	\$ 100.00	\$ -	\$ -	\$ -	
Miscellaneous Revenue	1-12-590	\$ 50.00	\$ 130.00	\$ -	\$ -	\$ -	\$ -	
Fines	1-21-530	\$ -		\$ -	\$ -	\$ -	\$ -	
Prov. Cond. Grants (capital)	1-32-410	\$ 7,000.00	\$ 3,170.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	Grading and dust control

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Federal Cond. Grants (Capital)	1-32-830	\$ -	\$ 170.01		\$ -	\$ -	\$ -	
Prov. Cond. Grants (Operating)	1-32-840	\$ 4,654.00	\$ 7,780.00	\$ 3,780.00	\$ 3,780.00	\$ 3,780.00	\$ 3,780.00	MSI: NEPL Wastewater
Sub Total		\$ 300,014.25	\$ 302,825.03	\$ 295,381.94	\$ 306,258.88	\$ 306,258.88	\$ 306,258.88	
EXPENSES								
Council Honoraria	2-11-210	\$ 1,785.00	\$ 340.00	\$ 2,550.00	\$ 2,550.00	\$ 2,550.00	\$ 2,550.00	\$85 * 3 councillors * 10 meetings
Council Expense	2-11-211	\$ 600.00	\$ 878.65	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	Conferences, dinner meetings, mileage
Administration Fees	2-12-111	\$ 51,652.00	\$ 49,838.94	\$ 50,962.76	\$ 51,982.02	\$ 53,021.66	\$ 54,082.09	
WCB Fees	2-12-131	\$ 205.00	\$ 201.89	\$ 205.00	\$ 205.00	\$ 205.00	\$ 205.00	
Medical and Health Insurance	2-12-135	\$ 1,844.00	\$ 1,843.44	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00	
Travel & Subsistence	2-12-211	\$ 3,000.00	\$ 656.58	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	ASVA, AUMA, CLGM conferences, mileage, training
Postage	2-12-216	\$ 400.00	\$ 92.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	
Telephone	2-12-217	\$ 350.00	\$ 190.44	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	
Assessment Services - Private	2-12-220	\$ 2,900.00	\$ 2,764.55	\$ 2,900.00	\$ 2,900.00	\$ 2,900.00	\$ 2,900.00	\$410 ARB; would be additional costs for hearings
Advertising	2-12-221	\$ 100.00		\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	
Municipal Membership	2-12-224	\$ 2,700.00	\$ 2,227.83	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	AUMA (\$751), ASVA (\$850), APLM (\$200), RMA (\$195), FCM (\$55), CLGM (\$310), Pigeon Lake Chamber (\$126)
Auditing, Accounting	2-12-231	\$ 3,800.00	\$ 3,800.00	\$ 3,800.00	\$ 3,850.00	\$ 3,900.00	\$ 3,950.00	
Legal Fees & LTO Expenses	2-12-232	\$ 2,000.00	\$ 2,952.50	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
Computer Software	2-12-235	\$ -		\$ -	\$ -	\$ -	\$ -	

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Computer Support & Training	2-12-236	\$ 5,500.00	\$ 5,954.32	\$ 5,800.00	\$ 5,916.00	\$ 6,034.32	\$ 6,155.01	\$53.86/month muniware support; \$100/month muniware hosting, \$1050 yr website, \$180 email license; \$80/ month computer maintenance; \$2800 IT (Office365, Dropbox,Backup, iCompass) Agenda
Election Expense	2-12-239	\$ 3,000.00	\$ 2,975.09			\$ -	\$ -	
Purchased Repair & Maintenance	2-12-250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rentals	2-12-260	\$ 1,596.00	\$ 1,596.00	\$ 1,596.00	\$ 1,596.00	\$ 1,596.00	\$ 1,596.00	\$133 office rent per month;
Insurance & Bond	2-12-274	\$ 4,250.00	\$ 4,243.21	\$ 4,250.00	\$ 4,250.00	\$ 4,250.00	\$ 4,250.00	
General Office Supplies	2-12-510	\$ 600.00	\$ 516.40	\$ 700.00	\$ 600.00	\$ 600.00	\$ 600.00	
Bank Charges & Interest	2-12-810	\$ 600.00	\$ 515.25	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	
Amortization	2-12-900				\$ -	\$ -	\$ -	** only building capital expenses into mill-rate
Gain (loss) disposal of TCA	2-12-910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Policing Costs	2-21-200	\$ 23,699.00	\$ 21,597.64	\$ 24,399.00	\$ 27,998.00	\$ 29,701.00	\$ 29,701.00	Reduced # of hours (from 212 - 188) because of increased rate Enhanced RCMP \$102 / hour Jan - March, \$106/hr after March for total budget of \$20,000; \$2,000 RCMP Admin Staff; New Police Cost Model
Emergency Management	2-22-200	\$ 2,000.00	\$ 1,712.54	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
Firefighting Services	2-23-200	\$ -		\$ -	\$ -	\$ -	\$ -	Reimbursed see 1-12-590

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Firefighting Annual Contract	2-23-350	\$ 6,871.00	\$ 6,691.57	\$ 6,825.40	\$ 6,941.91	\$ 7,060.75	\$ 7,181.96	\$1000 Ice/Water Rescue; Fire increases by 2% (or CPI) annually
Roads Contracted Services	2-32-200	\$ 11,000.00	\$ 5,714.05	\$ 9,200.00	\$ 9,384.00	\$ 9,571.68	\$ 9,763.11	\$2640 snow plow, \$720 install/remove speedbumps, sanding; frost boil repair & dust control - MSI grant (\$4000)
Boat Launch	2-32-250	\$ 800.00	\$ 834.49	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	repair ties; new padlock; DLO
Roads: General Goods & Supplies	2-32-510	\$ 250.00	\$ 100.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	
Roads Street Lights	2-32-540	\$ 6,800.00	\$ 6,544.80	\$ 7,200.00	\$ 7,344.00	\$ 7,490.88	\$ 7,640.70	
Sewer admin fees	2-42-840	\$ 20,611.00	\$ 20,229.37	\$ 21,155.40	\$ 20,300.00	\$ 20,300.00	\$ 20,300.00	Includes Outstanding Utilites off-set by 1-00-512
Garbage: Contracted Services	2-43-200	\$ 15,200.00	\$ 14,745.13	\$ 9,400.00	\$ 9,588.00	\$ 9,779.76	\$ 9,975.36	\$1000 large item collection; Regular pickup \$13,300; Leaf Pickup in spring and fall \$600;
Landfill fees	2-43-201	\$ 2,200.00	\$ 2,166.83	\$ 2,550.00	\$ 2,601.00	\$ 2,653.02	\$ 2,706.08	
Public Facilities	2-43-202	\$ 850.00	\$ 875.00	\$ 875.00	\$ 892.50	\$ 910.35	\$ 928.56	portable toilet; no fee for pickup or delivery
Planning Contracted Services	2-61-200	\$ 5,000.00	\$ 6,682.01	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	Superior Safety Codes and Dev. Officer off-set by 1-12-520; SDAB Agreement: \$480 / year; Subdivision advice (no longer an automatic cost)
Community Services	2-62-200	\$ 11,000.00	\$ 10,390.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	Weekly: grass & flower maintenance; PLWA support at \$5,500
Parks & Rec: Contracted Serv	2-72-200	\$ 5,000.00	\$ 450.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	Ditch trimming and tree removal

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Parks & Rec: Gen Goods & Supplies	2-72-510	\$ 100.00	\$ 398.42	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	Keys for garage and tennis court. 2022: Pickleball Equipment: 2 wooden paddles (\$30), 3 outdoor balls (\$12)
Buoys	2-72-622	\$ 2,100.00	\$ 1,030.00	\$ 1,360.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$1000 install/remove, \$360 chains and anchors
Parks & Rec: Transfer to Capital	2-72-762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Playground	2-72-764	\$ 1,000.00	\$ 668.71	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	rototill sand areas; playground inspection
Picnic	2-72-766	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	rent tent
Requisition: Res. Sch	2-75-001	\$ 87,886.46	\$ 87,886.46	\$ 97,823.35	\$ 97,823.35	\$ 97,823.35	\$ 97,823.35	
Requisition: Non-Res	2-75-002	\$ 452.10	\$ 452.10	\$ 568.35	\$ 568.35	\$ 568.35	\$ 568.35	
Requisition: Designat	2-75-003	\$ 11.16		\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	Do not need to pay if under \$50
Contr. To Capital Programs	2-97-762	\$ -	\$ -	\$ -		\$ -	\$ -	
Transfer to Reserve	2-97-764	\$ 7,801.53	\$ 7,801.53		\$ 6,407.51	\$ 2,781.52	\$ 821.07	Operational reserve transfer
Sub Total		\$ 300,014.25	\$ 278,557.74	\$ 295,381.51	\$ 306,258.88	\$ 306,258.88	\$ 306,258.88	
	TOTAL	\$ -	\$ 24,267.29	\$ 0.43	\$ (0.00)	\$ (0.00)	\$ (0.00)	
Increase in Property Taxes:				\$ (10,052.12)	\$ 10,976.94	\$ -	\$ -	
Municipal Average Tax Increase / 84 properties				\$ (119.67)	\$ 130.68	\$ -	\$ -	
Municipal Current year average taxes:				\$ 2,138.35	\$ 2,269.02	\$ 2,269.02	\$ 2,269.02	
Municipal Last year average taxes:				\$ 2,258.01	\$ 2,138.35	\$ 2,269.02	\$ 2,269.02	
Municipal average % increase from last year				-5.3%	6.1%	0.0%	0.0%	
Increase in Education Tax:				\$ 10,053.14	\$ -	\$ -	\$ -	
Education Average Tax Increase / 84 properties				\$ 119.68	\$ -	\$ -	\$ -	

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Education current year average taxes:				\$ 1,164.56	\$ 1,164.56	\$ 1,164.56	\$ 1,164.56	
Education last year average taxes:				\$ 1,046.27	\$ 1,164.56	\$ 1,164.56	\$ 1,164.56	
Education average % increase from last year				11%	0%	0%	0%	
Combined municipal and education average % increase				0.0%	4%	0%	0%	
Accumulated surplus / deficit: Unrestricted & Restricted surplus & Equity in TCA			\$ 1,128,724.00	\$ 1,128,724.00	\$ 1,135,131.51	\$ 1,137,913.03	\$ 1,138,734.10	

Summer Village of Itaska Beach

2022 Capital Budget and
5-Year Capital Plan Worksheet

Planned Capital Additions	2,022	2,023	2,024	2,025	2,026	2,027
Council						
Administration						
Public Works						
Entrance Sign						
Boat Launch						
Beach Avenue Landscaping - Tree Planting	15,000					
Water/Wastewater						
<i>Water - homeowners use wells</i>						
<i>Wastewater - NEPL budgets for capital replacement</i>						
Streets						
Gravel Roads						
Drainage - Stormwater rehabilitation	13,000					
Turnaround - Safety Barrier - boulders	-					
Recreation						
Tennis Court Plexipave			14,000			
Park & Playground Additions	200,000					
Schlosser Park - add shale to pathway - Audubon to complete						
Total Planned Capital Additions	228,000	-	14,000	-	-	-

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2022 Capital Budget and
5-Year Capital Plan Worksheet

Planned Capital Additions	2,022	2,023	2,024	2,025	2,026	2,027
Funding Sources						
Beginning Reserve Balance	494,549	494,549	488,507	478,838	467,209	467,209
MSI Capital Grant	228,000	-	14,000	-	-	-
FGTF Grant		-				
Municipal Funds						
Total Grant Funds Used	228,000	-	14,000	-	-	-
Donated and Contributed Funding						
Annual Tax Levy	-	6,408	2,782	821		
Borrowing						
Total Planned Capital Additions	228,000	-	14,000	-	-	-
Ending Reserve Balance	494,549	488,507	478,838	467,209	467,209	467,209
Assumptions:						
MSI Capital is ~ year:	\$ 34,640.00					
CCBF is / year:	\$ 6,378.00					
Water Quality Reserve	\$ 72,200.00	72,200	72,200	72,200	72,200	72,200
Amount of grants available						
MSI	385,293	419,933	440,573	475,213	509,853	544,493
CCBF	60,649	67,027	73,405	79,783	86,161	92,539