

Budget Approach

- To balance the City of Weyburn rate payer's interests with continued growth and prosperity
 - To provide a budget that enables growth and balances the Departments' requests to continue to provide a high level of service and programs,
 - To take into consideration the infrastructure gap and set out short and long-term plans addressing the maintenance and replacement of major capital
 - To manage budgetary challenges with the increase in supply and capital costs.
 - To maintain tax policies that keep Weyburn competitive with other Saskatchewan cities
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- The general operations of the City are funded through grants and tax revenue.
 - The utility functions of the City are funded by user fees collected (utility billing, landfill fees, etc) and capital grants.

Comparison to other Cities

The City of Weyburn strives to be competitive with other Saskatchewan cities. The Saskatchewan government publishes taxation data, the 2021 data is available at <https://publications.saskatchewan.ca/#/products/72573>.

A portion of the taxation data is summarized below to highlight how the City of Weyburn compares to other cities.

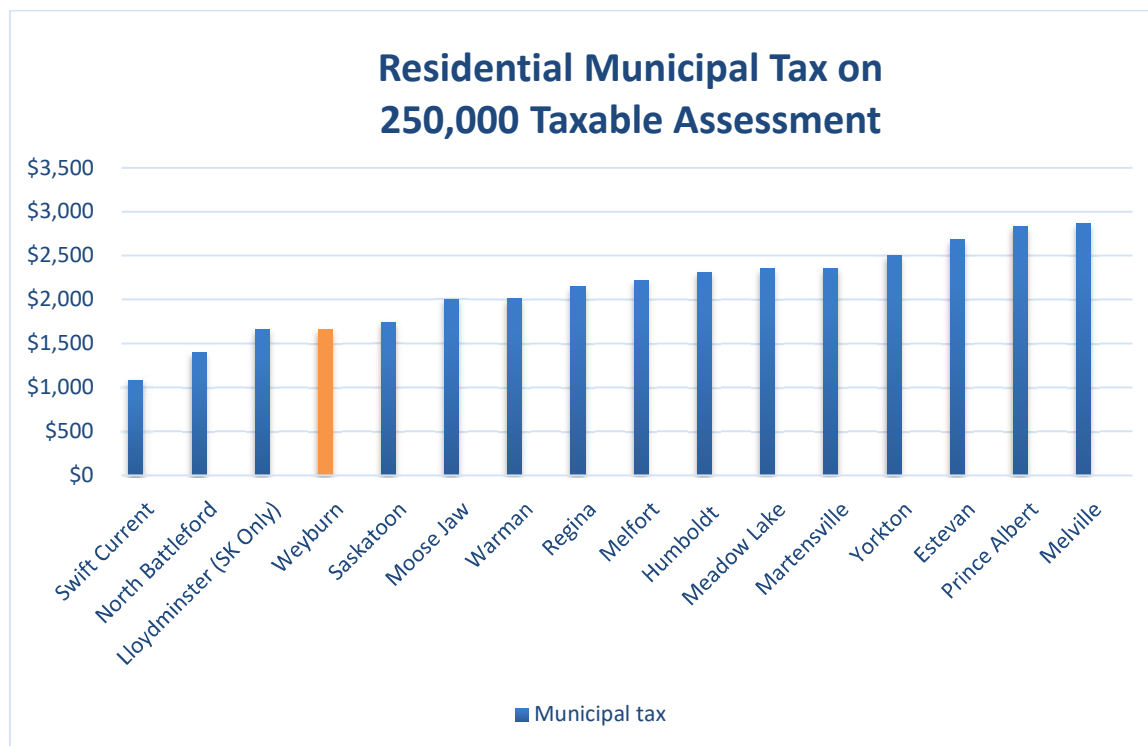
2021 Saskatchewan City's Municipal Taxes

2021 SK City	2016 Census	Total Municipal Assessment	Total Municipal Tax Levy	Tax levy per Capita
Lloydminster (SK Only)	11,765	1,201,858,240	9,327,234	\$792.80
North Battleford	14,315	1,157,893,365	11,550,543	\$806.88
Weyburn	10,870	990,882,281	9,565,714	\$880.01
Moose Jaw	33,890	3,163,482,310	30,927,870	\$912.60
Meadow Lake	5,344	417,119,975	4,919,604	\$920.58
Melville	4,562	279,675,239	4,477,866	\$981.56
Warman	11,020	1,416,267,805	10,922,128	\$991.12
Martensville	9,645	1,083,943,755	9,769,092	\$1,012.87
Melfort	5,992	446,046,900	6,383,218	\$1,065.29
Saskatoon	247,201	33,738,566,461	265,630,018	\$1,074.55
Prince Albert	35,926	2,540,076,430	38,966,112	\$1,084.62
Humboldt	5,869	589,770,975	6,574,863	\$1,120.27
Swift Current	16,604	1,733,943,430	19,327,342	\$1,164.02
Regina	215,106	26,941,264,676	254,595,503	\$1,183.58
Estevan	11,483	1,079,939,840	15,924,279	\$1,386.77
Yorkton	16,343	1,626,006,535	24,168,278	\$1,478.82
	655,935	78,406,738,217	723,029,665	

2021 Residential Municipal Tax Comparison

2021 SK City	Residential Total Assessment	Residential Total Municipal Taxation	Residential Mill Rate	Residential Base Tax	Municipal Tax on 250,000 Taxable Assessment
Swift Current	1,326,715,040	\$10,650,926	4.342	\$0	\$1,085
North Battleford	692,377,320	\$4,084,097	5.591	\$0	\$1,398
Lloydminster (SK Only)	721,759,280	\$4,779,129	6.622	\$0	\$1,656
Weyburn	658,868,480	\$4,950,615	3.979	\$670	\$1,665
Saskatoon	19,214,175,912	\$133,982,097	6.973	\$0	\$1,743
Moose Jaw	2,097,558,450	\$17,578,164	8.028	\$0	\$2,007
Warman	1,099,022,720	\$8,600,030	5.720	\$580	\$2,010
Regina	15,775,865,810	\$135,733,916	8.604	\$0	\$2,151
Melfort	304,775,680	\$4,141,033	8.858	\$0	\$2,215
Humboldt	388,597,280	\$3,887,996	7.249	\$500	\$2,312
Meadow Lake	277,863,280	\$3,120,873	5.414	\$997	\$2,351
Martensville	818,890,400	\$7,451,455	5.430	\$1,000	\$2,358
Yorkton	964,804,960	\$11,623,044	6.280	\$930	\$2,500
Estevan *	654,173,760	\$7,019,676	10.730	\$0	\$2,683
Prince Albert	1,584,510,330	\$18,789,386	10.180	\$284	\$2,829
Melville	205,691,680	\$3,149,603	8.441	\$751	\$2,862
	46,785,650,382	\$379,542,040			

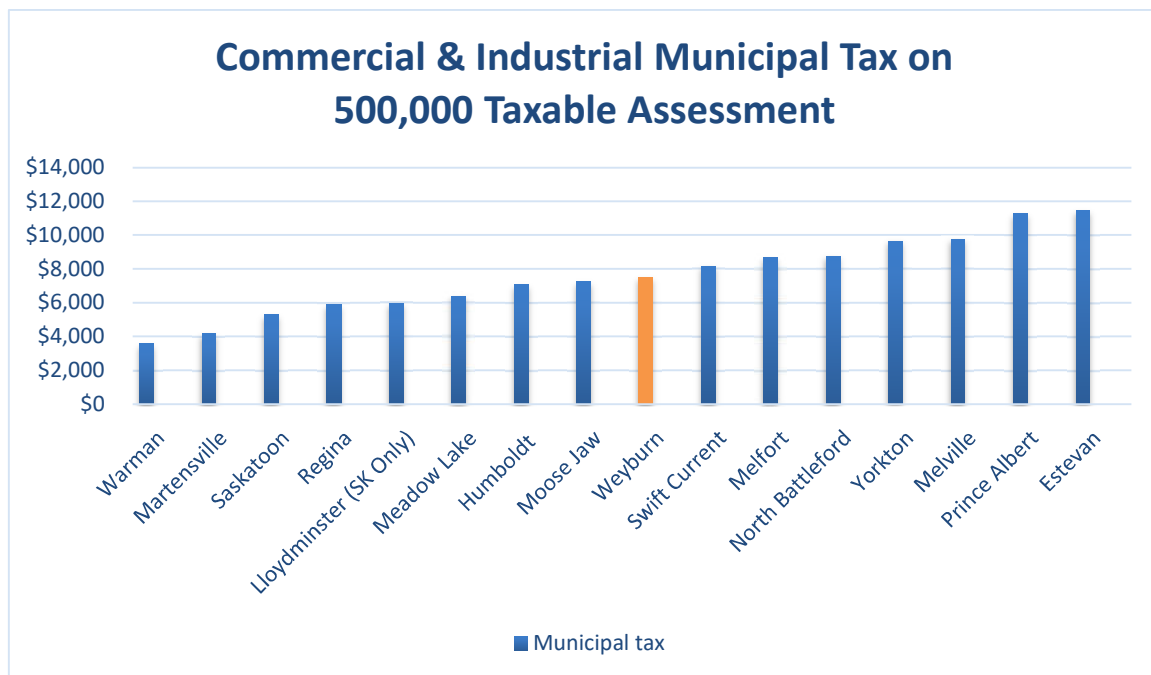
*Does not include special levy for Library & Health



2021 Commercial & Industrial Municipal Tax Comparison

2021 SK City	Commercial & Industrial Total Assessment	Commercial & Industrial Total Municipal Taxation	Commercial & Industrial Mill Rate	Commercial & Industrial Base Tax	Municipal Tax on 500,000 Taxable Assessment
Warman	193,092,820	\$1,246,795	5.377	\$880	\$3,568
Martensville	129,624,150	\$941,629	5.810	\$1,300	\$4,205
Saskatoon	8,479,134,419	\$89,448,542	10.550	\$0	\$5,275
Regina	7,080,332,637	\$83,594,344	11.809	\$0	\$5,905
Lloydminster (SK Only)	258,462,880	\$3,080,542	11.919	\$0	\$5,959
Meadow Lake	102,463,165	\$1,407,826	10.786	\$997	\$6,390
Humboldt	119,108,035	\$1,777,451	13.133	\$500	\$7,066
Moose Jaw	710,228,550	\$10,325,064	14.449	\$0	\$7,224
Weyburn	198,970,806	\$3,340,698	15.007	\$0	\$7,504
Swift Current	288,705,520	\$7,103,032	16.303	\$0	\$8,152
Melfort	80,991,075	\$1,609,948	17.304	\$0	\$8,652
North Battleford	338,546,020	\$6,208,450	17.525	\$0	\$8,763
Yorkton	510,038,080	\$10,290,647	19.320	\$0	\$9,660
Melville	43,700,197	\$963,708	18.095	\$703	\$9,750
Prince Albert	586,257,010	\$15,612,323	21.163	\$690	\$11,271
Estevan *	290,151,580	\$7,090,831	22.940	\$0	\$11,470
	19,409,806,944	\$244,041,830			

*Does not include special levy for Library & Health



Updates to 2023 Preliminary Budget

On October 24th, 2022, the City of Weyburn proposed a 10.34% increase in taxes for the 2023 municipal budget. This percentage equaled a proposed increase of \$991,988 in revenue. Following the preliminary budget presentation on October 24, 2022, the City of Weyburn provided an opportunity for public input from October 25 – November 18, 2022. After input and further review, updates and cuts were made to reduce the Operating budget from 10.34% to 4.90%.

The following departmental decreases have been made to the Operating Budget. Significant changes are listed:

		Significant changes to Preliminary Budget	
Administration	(98,134)	- Increase in Reserve transfer for Tax Agreements	(100,000)
		- Increase in Housing funding	23,000
Fire	(32,740)	- Rapid Response truck purchase/payment cut	(32,740)
Leisure	(96,593)	- CUSC Facilities glass enclosure updated cost	(50,000)
		- CUSC Wages updated	(35,240)
Parks	(550)	- No major cuts to highlight	
Engineering	(32,000)	- Plotter removed	(20,000)
			(25,000)
Public Works	(52,650)	- Message Boards removed	
		- Sask Power costs reduced	(27,650)
		- Cut NG911 System	(60,000)
		- Cut tasers	(60,000)
		- Reduced Facilities Repairs & Maintenance	(45,000)
		- Reduced equipment expense	(15,000)
		- Reduced Building Repairs & Maintenance	(11,000)
		- Reduced Training and Development	(10,000)
Police	(210,135)		
Total	(522,802)		

The total proposed 2023 budget is as follows:

Department	Increase (Decrease)	% Increase on Taxes
Police	\$345,391	3.60%
Public Works	\$101,025	1.06%
Engineering	\$82,295	0.86%
Leisure	\$82,205	0.86%
Fire	\$46,055	0.48%
Parks	\$41,550	0.43%
Planning	(\$63,580)	-0.66%
Admin/Finance	(\$165,755)	-1.73%
Total Tax Increase	469,186	4.90%

- Tax revenue from Mill Rate increase for General Operations \$84,685
- Tax revenue from Mill Rate increase for Emergency Services \$152,676
- Tax revenue from Base Tax increase for Emergency Services \$231,825
 - \$55 increase in Base Tax

Impact on Residential Property Taxes

Total tax increase based on \$250,000 taxable assessment

* With no change in Provincial Education mill rate of 4.54

	2022	2023	Change
Municipal Tax	\$1,035.53	\$1,059.87	\$24.34
+ Base tax	\$710.00	\$765.00	\$55.00
Total Municipal Tax	\$1,745.53	\$1,824.87	\$79.34
Total Increase in Municipal Tax			4.35%
+ Provincial Education Tax *	\$1,135.00	\$1,135.00	\$0.00
Total Property Tax	\$2,880.53	\$2,959.87	\$79.34
Cost per month	\$240.04	\$246.65	\$6.61

	2021	2022	2023	Increase	% Increase
Base Tax	\$670	\$710	\$765	\$55	7.75%
Mill rate	3.979	4.142	4.239	0.097 mills	2.35%

How is the City of Weyburn funded?

General Operating:

Property taxes	12,258,746	57.85%
Grant funding	4,305,820	20.32%
Reserve funding	2,127,000	10.04%
Fees and charges on services	1,869,760	8.82%
Investment income & Other	629,100	2.97%
Total	\$ 21,190,426	

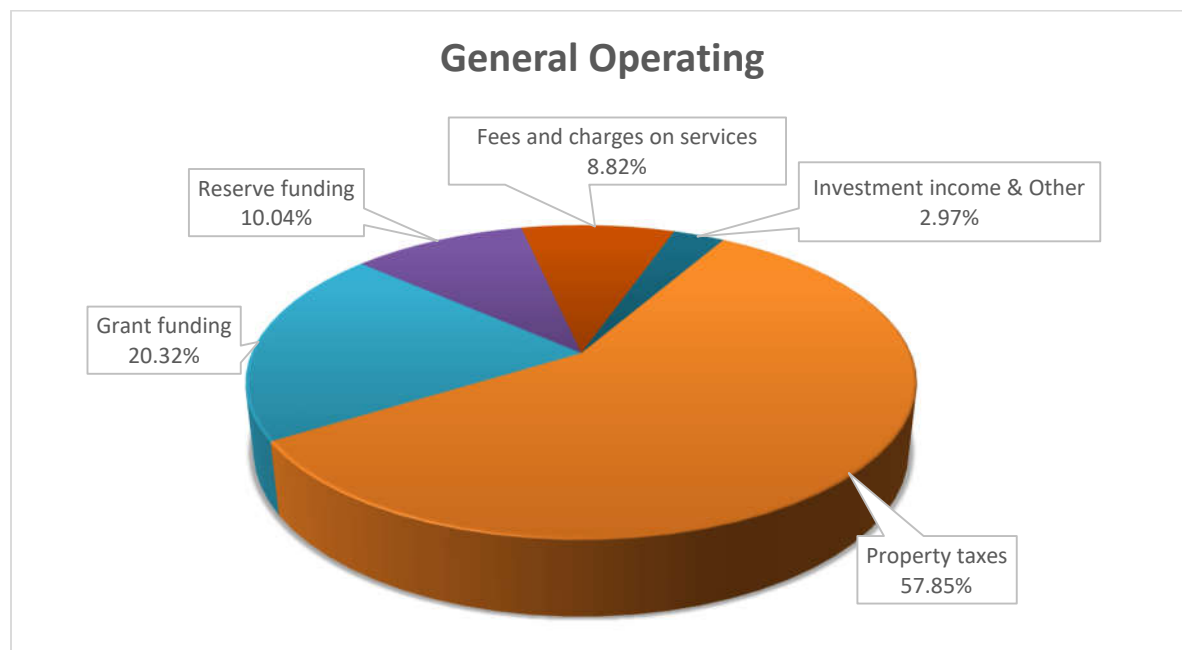
Utility Fund:

Fees and charges on services	5,809,500	98.12%
Reserve funding	11,347	0.19%
Grant funding	100,000	1.69%
Total	\$ 5,920,847	

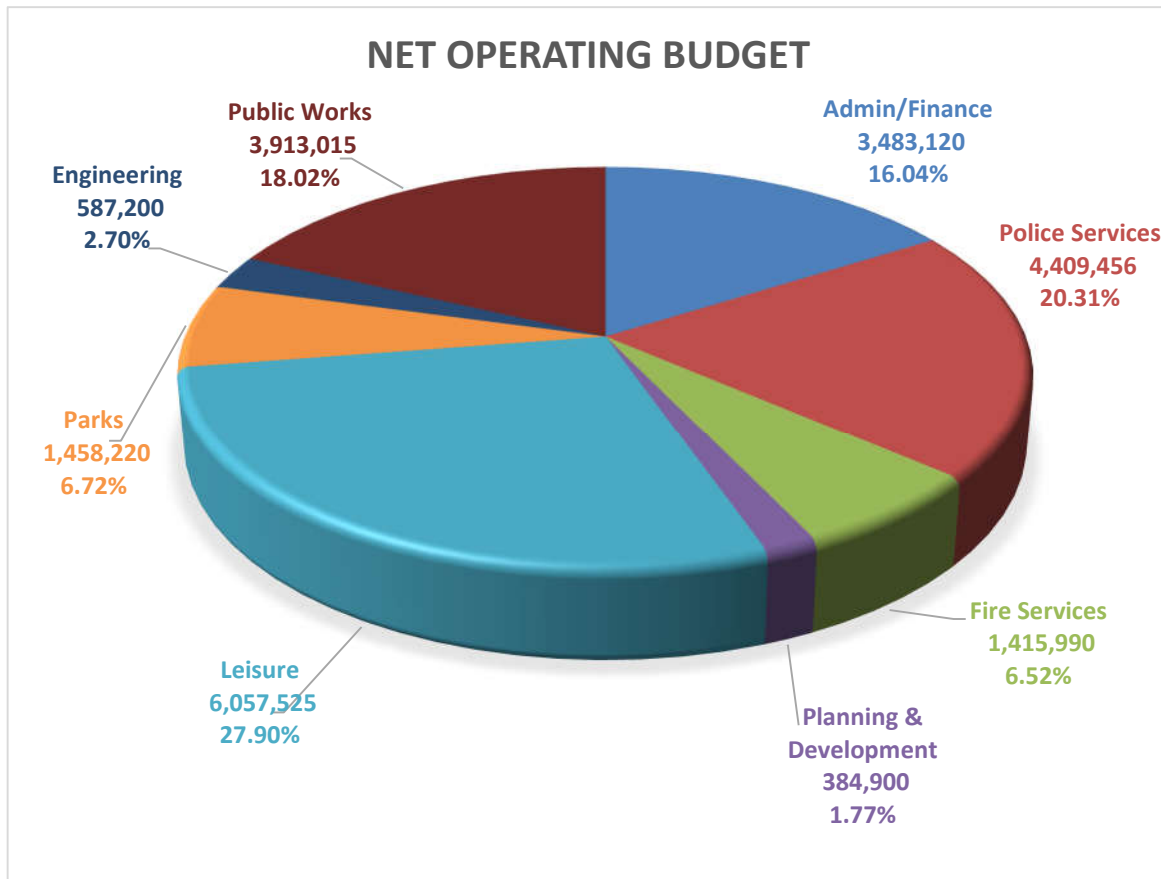
Operating & Utility Capital Fund:

Transfer from Operating	553,000	16.92%
Reserve funding/Internal Loans	2,715,000	83.08%
Total	\$ 3,268,000	

TOTAL \$ 30,379,271



2023 Operating and Capital Budget



Operating Budget	\$21,709,426
Capital Budget	\$383,000
Total Budget	<u>\$22,092,426</u>

Transfers to Reserves (included above)	\$281,215
Operating funded by Reserves (included above)	\$1,402,000
Capital funded by Reserves (included above)	\$360,000

Net Operating Budget

Balance of funds that is not funded by the department's own revenue (fees, interest, or reserves) and is funded through tax revenue and government grants.

	2022	2023
Total Operating Expense Budget (excluding Utilities)	\$ 22,844,345	21,709,426
Less: Unconditional Grants	\$ (2,068,335)	(2,265,520)
Less: Conditional Grants	\$ (1,919,405)	(1,368,535)
Less: Fee Revenue	\$ (1,601,485)	(1,869,760)
Less: Interest & Other Revenue	\$ (524,040)	(619,100)
Less: Reserves for Operating	\$ (1,753,970)	(671,765)
Less: Internal Transfers for Operating	\$ (3,127,395)	(2,656,000)
Net Operating Budget (Taxes Revenue Budgeted)	\$ 11,849,715	\$ 12,258,746

Tax revenue is collected through the mill rates established on the property assessment and Base Tax calculation

2023 Facilities, Fleet & Local Improvements Budget

(funded thru transfers from General Operating, Utility & Landfill Fund)

Operating Budget	\$3,138,470
Capital Budget	\$385,000
Total Budget	<u>\$3,523,470</u>
Transfers to Reserves (included above)	\$0
Operating funded by Reserves (included above)	\$625,000
Capital funded by Reserves (included above)	\$0

2023 Utility & Landfill Budget

(funded by Utility & Landfill fees and grants, not taxation)

Utility/WTP Operating	\$4,864,950
Landfill Operating	\$1,221,345
Capital	\$2,500,000
Total	<u>\$8,586,295</u>
Transfers to Reserves (included above)	\$907,830
Operating funded by Reserves (included above)	\$11,345
Capital funded by Reserves/Internal Loans (included above)	\$2,455,000

GENERAL OPERATING FUND

Revenue	2023 Budget	2022 Budget	2021 Actual
Taxes & GIL of Taxes	12,781,498	11,849,715	11,328,574
Grants - Unconditional	2,265,520	2,068,335	2,172,785
Grants - Conditional	1,368,535	1,247,640	2,094,614
Grants - Capital	671,765	671,765	1,324,510
Fees & Charges	1,869,760	1,601,485	1,371,130
Land Sales	-	-	22,920
Investment Income	588,100	486,100	384,417
Other	31,000	27,940	295,677
Internal Transfers from other Departments	1,154,000	1,225,765	771,365
Total Revenues	20,705,293	19,178,745	19,765,992
Expenses (including internal transfers)	2023 Budget	2022 Budget	2021 Actual
Administration/Finance	3,483,120	3,397,370	4,376,805
Police Services	4,409,456	4,075,865	4,178,155
Fire Services	1,415,990	1,339,665	1,310,080
Planning & Development	384,900	407,580	271,275
Leisure	6,057,525	5,485,930	6,104,793
Parks	1,458,220	1,399,320	1,298,273
Engineering	587,200	647,200	345,259
Public Works	3,913,015	3,256,815	2,686,271
Total	21,709,426	20,009,745	20,570,912
Surplus (Deficit) before Financing	(1,502,000)	(831,000)	(804,920)
Capital - General Operating	2023 Budget	2022 Budget	2021 Actual
Equipment	83,000	50,400	58,233
Vehicles	100,000	-	77,550
Buildings	200,000	-	-
Streets	-	-	664,414
Land	-	20,000	-
Total Capital	383,000	70,400	800,197
Surplus (Deficit) before Financing	(1,885,000)	(901,400)	(1,605,117)
Financing	2023 Budget	2022 Budget	2021 Actual
Internal transfer from Operating for Capital	183,000	50,400	997,853
Transfers from Reserves (Operating)	1,502,000	831,000	(516,996)
Transfers from Reserves (Capital)	-	20,000	676,984
Internal loan advances	200,000	-	-
Total Financing	1,885,000	901,400	1,157,841
Net Surplus (Loss)	-	-	(447,276)

GENERAL CAPITAL FUND

Police equipment/Fleet	
New fleet	100,000
	100,000
Fire	
Extrication equipment	10,000
SCBA Air Cylinders	25,000
Radio Repeater	8,000
Gas Detector	5,000
Thermal Imaging Camera	15,000
	63,000
Leisure	
Ice Plant Chiller	200,000
Parks	
Tatagwa Trails - Flashing ped lights, East Coteau Trail by Highway 13	20,000
TOTAL GENERAL OPERATING CAPITAL	383,000

FACILITIES, FLEET & LOCAL IMPROVEMENTS OPERATING BUDGET

(Funded through transfers from General Operating, Utilities and Landfill Fund)

Revenue	2023 Budget	2022 Budget	2021 Actual
Investment Income	10,000	10,000	6,938
Other	-	-	13,508
Internal Transfers from other Departments	2,598,470	1,901,430	1,791,621
Total Revenues	2,608,470	1,911,430	1,812,067
Expenses (including internal transfers)	2023 Budget	2022 Budget	2021 Actual
Facilities	885,000	408,000	295,490
Fleet	1,548,470	1,726,400	1,500,100
Local Improvements	800,000	700,000	-
Total	3,233,470	2,834,400	1,795,590
Surplus (Deficit) before Financing	(625,000)	(922,970)	16,477
Capital - General Operating	2023 Budget	2022 Budget	2021 Actual
Equipment	385,000	1,030,500	1,512,255
Buildings	-	65,000	7,390,121
Streets	-	-	47,785
Proceeds on Disposal of TCA - Gain	-	(40,000)	197,795
Total Capital	385,000	1,055,500	9,147,955
Surplus (Deficit) before Financing	(1,010,000)	(1,978,470)	(9,131,478)
Financing	2023 Budget	2022 Budget	2021 Actual
Internal transfer from Operating for Capital	325,000	690,500	937,030
Transfers from Reserves (Operating)	625,000	922,970	282,606
Transfers from Reserves (Capital)	60,000	365,000	2,307,842
External loan advances	-	-	5,604,000
Total Financing	1,010,000	1,978,470	9,131,478
Net Surplus (Loss)	-	-	-

FACILITIES & FLEET CAPITAL

Facilities	
4 new flag poles	60,000
Fleet	
Crack Sealer	125,000
Ripper Tooth for Unit 20 Track hoe for frost	10,000
Wide area mower	100,000
Fire Wildland Response - Vehicle Accessories	10,000
1 Ton Truck	80,000
	325,000
TOTAL GENERAL OPERATING CAPITAL	385,000

UTILITY OPERATING FUND

Revenue	2023 Budget	2022 Budget	2021 Actual
Grants - Conditional	100,000	100,000	58,578
Grants - Capital	-	-	(7,125)
Fees & Charges	5,809,500	5,347,000	5,520,564
Other	-	-	29,248
Internal Transfers from other Departments	165,450	158,150	619,110
Total Revenues	6,074,950	5,605,150	6,220,374
Expenses (including internal transfers)	2023 Budget	2022 Budget	2021 Actual
Utilities	2,911,400	2,731,515	2,358,537
Water Treatment Plant	1,953,550	1,841,135	1,551,898
Landfill	1,221,345	1,210,000	1,914,632
Total	6,086,295	5,782,650	5,825,067
Surplus (Deficit) before Financing	(11,345)	(177,500)	395,308
Capital - General Operating	2023 Budget	2022 Budget	2021 Actual
Equipment	495,000	1,530,000	40,175
Buildings	1,550,000	2,820,000	284,221
Watermains	455,000	400,000	276,943
Total Capital	2,500,000	4,750,000	601,338
Surplus (Deficit) before Financing	(2,511,345)	(4,927,500)	(206,031)
Financing	2023 Budget	2022 Budget	2021 Actual
Internal transfer from Operating for Capital	45,000	-	(328,289)
Transfers from Reserves (Operating)	11,345	177,500	1,428,226
Transfers from Reserves (Capital)	-	-	(859,938)
Internal loan advances	2,455,000	4,750,000	-
Total Financing	2,511,345	4,927,500	239,999
Balance	(0)	(0)	33,968

UTILITY CAPITAL

Utility	
Watermain Replacement - 12th Street - Souris to East Ave	55,000
Watermain Replacement - Railway Avenue	400,000
Lift Station 3 Refurbish/Rebuild	800,000
Lift Station 1 upgrades	750,000
	2,005,000
Water Treatment Plant	
Heat and ventilation at water plant	250,000
Landfill Capital expenses	
Detailed Design of Phase I Engineered cell	200,000
Litter Fence	45,000
	245,000
TOTAL UTILITY FUND CAPITAL	2,500,000

General Operating Departmental Costs

Admin/Finance Costs	2023 Budget	2022 Budget	2021 Actual
Council Remuneration	246,080	250,700	236,145
Wages and benefits	1,219,800	1,171,080	1,084,784
Tax abatements & adjustments	73,000	105,000	208,778
Professional/Contractual Services	379,500	369,290	350,081
Utilities	75,800	68,900	68,412
Maintenance, material & supplies	323,880	289,830	328,859
Grants and contributions	293,500	261,500	258,700
Interest & Other	43,810	41,655	81,329
Internal Transfers to Utilities	1,950	1,850	1,909
Internal Transfers to Fleet	10,800	10,800	16,200
Internal Transfers to other Dept	800,000	671,765	671,766
Transfers to Reserves (Capital)	15,000	155,000	1,069,842
Total	3,483,120	3,397,370	4,376,805
Police Services Costs	2023 Budget	2022 Budget	2021 Actual
Wages and benefits	3,687,406	3,462,265	3,452,041
Professional/Contractual Services	77,250	60,700	106,284
Utilities	68,000	61,500	69,178
Maintenance, material & supplies	312,350	326,500	259,693
Other	65,000	47,750	71,006
Internal Transfers to Utilities	2,300	3,000	2,171
Internal Transfers to Facilities	15,000	32,000	72,614
Internal loan payments	9,150	9,150	-
Internal Transfers for Capital	100,000	-	77,550
Internal transfers to Reserves	73,000	73,000	67,619
Total	4,409,456	4,075,865	4,178,155
Fire Services Costs	2023 Budget	2022 Budget	2021 Actual
Wages and benefits	757,800	743,650	765,369
Professional/Contractual Services	41,150	37,950	36,923
Utilities	52,800	44,840	53,647
Maintenance, material & supplies	139,865	156,050	132,886
Other	25,120	18,020	8,029
Internal Transfers to Utilities	42,000	42,000	40,286
Internal Transfers to Facilities	62,500	15,000	-
Internal Transfers to Fleet	22,600	22,600	22,596
Internal loan payments	209,155	209,155	209,186
Internal Transfers for Capital	63,000	50,400	41,157
Total	1,415,990	1,339,665	1,310,080

General Operating Departmental Costs cont.

Planning & Development Costs	2023 Budget	2022 Budget	2021 Actual
Wages and benefits	163,400	215,280	213,416
Professional/Contractual Services	185,000	154,500	27,850
Utilities	600	600	600
Maintenance, material & supplies	25,400	30,400	25,318
Allowance for uncollectible	6,000	3,000	3,127
Other	4,500	3,800	964
Total	384,900	407,580	271,275
Leisure Costs	2023 Budget	2022 Budget	2021 Actual
Wages and benefits	2,220,280	2,105,280	1,921,128
Professional/Contractual Services	163,790	138,870	115,231
Utilities	483,345	443,025	356,643
Maintenance, material & supplies	397,875	389,725	572,575
Grants and contributions	494,240	478,045	456,337
Interest & loan payments	1,227,960	1,221,960	732,512
Other	14,675	13,985	8,060
Internal Transfers to Utilities	61,600	54,600	62,212
Internal Transfers to Facilities	615,000	291,000	195,908
Internal Transfers to Fleet	112,960	111,840	79,800
Internal loan payments	265,800	237,600	342,740
Internal Transfers for Capital	-	-	1,261,646
Total	6,057,525	5,485,930	6,104,793
Parks Costs	2023 Budget	2022 Budget	2021 Actual
Wages and benefits	608,350	585,500	584,542
Professional/Contractual Services	90,000	93,900	37,937
Utilities	36,650	32,420	30,060
Maintenance, material & supplies	334,350	301,200	287,157
Other	5,300	5,100	2,586
Internal Transfers to Utilities	49,400	52,500	52,676
Internal Transfers to Facilities	15,000	40,000	23,252
Internal Transfers to Fleet	274,570	258,850	255,240
Internal Transfers for Capital	44,600	29,850	24,823
Total	1,458,220	1,399,320	1,298,273
Engineering Costs	2023 Budget	2022 Budget	2021 Actual
Wages and benefits	385,700	316,500	265,019
Professional/Contractual Services	45,200	45,200	16,913
Utilities	5,250	5,250	4,131
Maintenance, material & supplies	131,250	260,550	53,171
Other	9,000	8,900	6,025
Internal Transfers to Fleet	10,800	10,800	-
Total	587,200	647,200	345,259

General Operating Departmental Costs cont.

Public Works Costs	2023 Budget	2022 Budget	2021 Actual
Wages and benefits	1,299,060	1,229,010	1,058,717
Professional/Contractual Services	117,900	26,400	7,632
Utilities	361,600	340,300	318,887
Maintenance, material & supplies	1,258,750	844,500	680,998
Other	26,200	26,800	972
Internal Transfers to Utilities	8,200	4,200	5,455
Internal Transfers to Facilities	57,500	15,000	2,451
Internal Transfers to Fleet	624,340	611,140	611,160
Internal loan payments	159,465	159,465	-
Total	3,913,015	3,256,815	2,686,271

Facilities, Fleet & Local Improvement Departmental Costs

Facilities Costs	2023 Budget	2022 Budget	2021 Actual
Maintenance, material & supplies	885,000	408,000	295,490
Total	885,000	408,000	295,490
Fleet Costs	2023 Budget	2022 Budget	2021 Actual
Wages and benefits	274,300	263,500	272,957
Professional/Contractual Services	129,700	115,200	117,760
Maintenance, material & supplies	787,470	625,200	594,754
Internal Transfers to other Dept.	32,000	32,000	32,000
Internal Transfers for Capital	325,000	690,500	482,629
Total	1,548,470	1,726,400	1,500,100
Local Improvements Costs	2023 Budget	2022 Budget	2021 Actual
Professional/Contractual Services	800,000	700,000	-
Total	800,000	700,000	-

Utility Fund Costs

Utility Costs	2023 Budget	2022 Budget	2021 Actual
Wages and benefits	736,145	681,640	717,874
Professional/Contractual Services	24,600	236,700	25,583
Utilities	81,200	80,240	83,216
Maintenance, material & supplies	925,300	858,300	807,482
Allowance for uncollectible (Recovery)	-	-	327
Internal Transfers to Fleet	302,600	291,800	291,804
Internal Transfers to other Departments	396,000	396,000	396,000
Internal transfer to Reserve	445,555	186,835	489,239
Total	2,911,400	2,731,515	2,358,537
WTP Costs	2023 Budget	2022 Budget	2021 Actual
Wages and benefits	491,550	447,585	455,277
Professional/Contractual Services	476,800	222,100	75,987
Utilities	169,750	147,700	179,228
Maintenance, material & supplies	605,500	803,000	701,151
Other	11,000	11,000	9,410
Internal Transfers to Fleet	23,800	34,600	34,596
Internal Transfers to other Dept.	60,000	60,000	60,000
Internal loan payments	115,150	115,150	112,851
Total	1,953,550	1,841,135	1,551,898

Landfill Fund Costs

Landfill Costs	2023 Budget	2022 Budget	2021 Actual
Wages and benefits	137,370	126,140	129,065
Professional/Contractual Services	3,500	1,900	1,357
Utilities	45,000	43,000	41,620
Maintenance, material & supplies	390,450	495,450	479,907
Other	30,900	30,900	726,099
Internal Transfers to Fleet	156,000	156,000	186,000
Internal Transfers to other Dept.	66,000	66,000	66,000
Internal transfer to Reserve	100,000	169,400	120,000
Internal loan payments	247,125	121,210	121,209
Internal Transfers for Capital	45,000	-	43,375
Total	1,221,345	1,210,000	1,914,632