VILLAGE OF SAYWARD
SPECIAL MEETING OF COUNCIL
COMMITTEE OF THE WHOLE
AGENDA
February 27, 2019 – 7:00 PM
KELSEY CENTRE MULTI PURPOSE ROOM

1. **Called to Order**

2. **Public Input (maximum 30 minutes)**

   Mayor: "Public Input is for the purpose of permitting people in the gallery to provide input and shall be no longer than 30 minutes unless approved by majority vote of Council; each speaker may provide respectful comment on any topic they deem appropriate and not necessarily on the topics on the Agenda of the meeting; the public input opportunity is meant for input and questions and answers. Each speaker may not speak longer than 2 minutes but may have a second opportunity if time permits. Each speaker must not be allowed to speak regarding a bylaw in respect of which a public hearing has been held. For the record please state your name and address."

3. **Approval of Agenda.**
   Recommended Resolution:
   THAT the agenda for the Committee of the Whole meeting for February 27, 2019 be approved.

4. **Minutes of Previous Meetings**
   Recommended Resolution:
   THAT the minutes from the Committee of the Whole meeting from February 12, 2019 be approved.

5. **New Business**

   a) Financial Plan 2019-2023 - Report by CFO

   Recommended Resolution:
   THAT the Financial Plan 2019-2023 (Version 3) be received for information and discussion; and

   THAT staff be provided direction to finalize the Financial Plan.

6. **Public Question Period (maximum 15 minutes)**

   Mayor: "The purpose of the public question period is to permit people in the gallery to ask questions about the issues discussed by Council during the meeting. Speakers will be allowed to ask one question each. If time permits, after everyone has had an opportunity to ask questions, speakers will be allowed to ask a second question. For the record, please state your name and address."

7. **In-Camera**

Prepare to go In-Camera

That in accordance with Section 92 of the *Community Charter*, this Council meeting will be closed to the public at this time in order that Council may give consideration to matters in accordance with Section 90 (1)(c) of the *Community Charter* to discuss labour relations or other employee relations.

8. **Rise**

9. **Adjournment**

Recommended Resolution:

THAT the Committee of the Whole meeting for February 27, 2019 be adjourned.

VILLAGE OF SAYWARD
MINUTES
COMMITTEE OF THE WHOLE
February 12, 2019 – 7:00 PM
KELSEY CENTRE MULTI-PURPOSE ROOM

Present: Mayor John MacDonald
Councillor Joyce Ellis
Councillor Norm Kirschner
Councillor Bill Ives
Councillor Wes Cragg

In Attendance: Paul Carver, Chief Administrative Officer
Lisa Clark, Chief Financial Officer

1. **Call to Order**
   Meeting was called to order at 7:00 PM

2. **Public Input (maximum 30 minutes)**

Mark Baker	Any 2019 projects that are new or are they all carry forwards from 2018?	CFO – No new projects, they are all carry forwards.

3. Approval of Agenda

   MOTION C19/11
   MOVED AND SECONDED

   That the agenda for the Committee of the Whole meeting for February 12, 2018 be adopted.

   CARRIED

4. **Minutes of Previous Meetings**

   MOTION C19/12

   MOVED AND SECONDED

   That the minutes from the Committee of the Whole meeting held on January 30, 2019 be adopted.

   CARRIED

5. **New Business**

   a) Strategic Plan 2019

   MOTION C19/13
   MOVED AND SECONDED

THAT the Strategic Plan 2019 report be received for information and discussion.

CARRIED

b) Financial Plan 2019 - 2023

MOTION C19/14
MOVED AND SECONDED

THAT the Financial Plan 2019 – 2023 be received for information and discussion.

CARRIED

6. Public Question Period (maximum of 15 minutes)

Mark Baker	How many residential units are in town?	CFO – 140
Mark Baker	Recreation center is costing too much money - $1,600 per year. How much is a taxpayer paying for the recreation centre?	CFO – We will calculate the amount a typical tax payer is paying and bring that number to the next council meeting.

7. In-Camera – 8:46 PM

MOTION C19/15
MOVED AND SECONDED

That in accordance with Section 92 of the *Community Charter*, this Council meeting will be closed to the public at this time in order that Council may give consideration to matters in accordance with Section 90 (1)(c) of the *Community Charter* to discuss labour relations or other employee relations.

CARRIED

8. Reconvene – 9:28 PM

9. Rise

10. Adjournment

MOTION C19/16
MOVED AND SECONDED

That the Committee of the Whole Meeting of February 12, 2019 be adjourned.

CARRIED

The meeting was adjourned at 9:30 PM

Mayor John MacDonald

Chief Administrative Officer

February 27, 2019

STAFF REPORT

To: Mayor and Council
Village of Sayward

From: Lisa Clark, CFO

Re: Financial Plan 2019-2023 Version 3

BACKGROUND:

The Financial Plan bylaw and Tax Rate bylaw must be approved by Council before May 15 of each year as set out in the *Community Charter*.

An important part of the Financial Plan bylaw process is to provide the public with opportunities to give input into the financial plan. As noted in the financial plan timetable schedule that Council approved on November 20th, 2018, time will be set aside at each of the next several Council meetings, so the public can ask questions and provide input into the financial plan. In addition, if any member of the public has questions or requires information regarding the financial plan they are welcome to contact the CFO, or the Chief Administrative Officer during regular office hours.

The Financial Plan process is reproduced below for information purposes:

	Item	Deliverable	Timeline
1	Staff reviews 2018-2022 Financial plan and existing Strategic Plan	Prepares issues outline for Council review	End of December - **done**
2	Council meets to review existing Strategic Plan, amends as necessary, and other budget goals as identified by Council. Review issues outline prepared by Staff.	Strategic Plan and other Budget directives	In Camera meeting January 17, 2019 - **done**
3	Staff review updated Council Strategic Plan and other directives to eventually translate into Operating/Capital Budget.	Draft Strategic Plan	Introduction of Draft Strategic Plan – January 30, 2019 Council Meeting - **done**
4	Financial Plan Process A. COW Council Meeting, Jan 30, 2019. Detailed review of Financial Plan/Capital Projects B. COW Council Meeting February 12, 2019. Detailed review of Financial Plan/Capital Projects C. COW Council Meeting February 27, 2019. Detailed review of Financial	Each meeting will refine the Financial and Capital Plans, and, provide time for public input and questions. The timeline will also allow for research and reporting on identified issues.	January 30, 2019 - **done** February 12, 2019 - **done** February 27, 2019

	Plan/Capital Projects D. COW Council Meeting March 13, 2019. Detailed review of Financial Plan/Capital Projects E. Council Meeting March 19, 2019. First three readings of the Financial Plan bylaw F. Council Meeting April 2, 2019. Final reading of the Financial Plan bylaw	Complete Financial and Capital Plan Adopt Financial and Capital Plan	March 13, 2019 March 19, 2019 April 2, 2019
5	Tax Rate bylaw, Water Rate bylaw, Sewer Rate bylaw, Solid Waste Rate bylaw – Admin item	Bylaw	Adopted by Mid May, first 3 readings April 16th, Final reading May 7th.

This is the third draft of the 2019-2023 Financial Plan.

Financial Plan 2019-2023 Outline

The Financial Plan is in second draft and several "refinements" still need to be done including a balancing of the final numbers. At this stage, Staff need direction on several issues in order to proceed. The chart below is from the second-round minutes with additional comments. The chart is followed by a list of issues:

Item	Description	Action Taken
1	Council office supplies budget – staff directed to reduce to $1k	Budget reduced from $2.5k to $1k
2	Council budget for Economic Development – staff directed to reduce to $1.5k	Budget reduced from $2.5k to $1.5k
3	Community to Community (C2C) – Staff directed to put $5k in the budget for this initiative and CAO directed to apply for a grant to fund this cost.	Added to budget, CAO to provide information on grant options.
4	Revenue Other – VIRL rent for space in Council Chambers – due to delays with the new VIRL building, staff directed to increase the expected rental revenue for this item to 9 months (Jan – Sep 2019).	Staff have increased the budget from $1.5k to $2.7k
5	Recreation Budget – staff directed to factor in the new 2019 fees in the revenue section, also to look at other cost savings in the expense section.	Program and drop in fee revenue have been modified to reflect the new fee structure. After consultation with the Rec Manager and the CAO and CFO, additional savings were found in the operating budget by reducing the special events and rec centre equipment budgets. In addition, Wage & Benefit modifications approved by Council have been included in this version of the budget.
6	Parks budget – staff directed to increase camping revenue budget to $11k	Staff have increased the budget from $10k to $11k.
7	Bylaw budget – staff asked about ticketing and bylaw infraction revenue; can this be included in the 2019 budget	Staff have put a nominal value ($250) as Bylaw revenue for 2019. Until a ticketing bylaw is approved by Council and staff determine appropriate bylaw enforcement procedures, this number is hard to estimate.
8	Public Works – staff directed to investigate the possibility of selling the small public works truck and replacing with an off-road vehicle (gator). Staff to look into options.	This is discussed in more detail below.

9	Water budget – staff questioned on M&R costs for the new Water Treatment Plant	Staff have reduced the budget from $2.5k to $1.5k for 2019 to cover any unforeseen costs that may not be included in the 1-year warranty period.

1. Salary/Wage changes for all departments as directed by Council have been included in this draft and are now finalized.
2. The "Net" overall budget for all years (see plan) are all positive. All budgets have been adjusted for operational cost increases such as utilities and known increases in revenues.
3. The tax increase has been included at the planned 2.5%. The increases for water, sewer, and solid waste have been changed as directed by Council, note the overall increase of $52.27 per household. The water rate increase for 2019 is 7.0%. For sewer, the increase is 7.0%. The solid waste 2019 increase is 7.0%. Although the balancing of these three services has improved, future increases will have to be considered to make these services self funding with reserve contributions for future projects. A detailed sheet showing the changes is in the package.

Original Net	$ 43.59	$ 42.09	$ 44.51	$ 47.07	$ 49.80
New Net 2019	$ 52.27	$ 42.39	$ 44.82	$ 47.40	$ 50.13
Net Difference	$ 8.68	$ 0.30	$ 0.31	$ 0.33	$ 0.34

Public Works Truck

Staff have conducted a review on the use of the Public Works Ford Ranger.

1. Ford Ranger

   Value: $5,000 (estimate)

Item	Advantage Ford Ranger	Item	Disadvantage Ford Ranger
1	Year-round use.	1	Not a great overall work truck.
2	Already paid for itself.	2	Nine years old (2010).
3	Minimal operating cost.	3	Only two-wheel drive.
4	Back up vehicle in the event Toyota is out of service.	4	Can only seat two people.
5	Can be used as a second public works truck when required.	5	Higher insurance cost.
6	Use as beautification vehicle during the growing season.	6	Higher mileage (75,500 kms).
7	Worker safety.	7	Limited carrying capacity.
8	No need for additional insurance.	8	Low resale value.
9	Can safely accommodate 150-gallon water tank and pump for summer growing season.		
10	Good fuel economy.		
11	Does not require additional insurance through MIA.		
12	Reasonable insurance cost ($1,500/yr.).		
13	Essentially a gator style vehicle on steroids.		

2. John Deer Gator:

Purchase price: $14,00 (before taxes)

Item	Advantage Gator	Item	Disadvantage Gator
1	Minimal operating costs.	1	Initial capital cost to purchase (14k).
2	Inexpensive insurance costs.	2	Can only be used as beautification vehicle.
3	Easy to operate.	3	Limited overall use capacity.
4	Can get to places the Ranger can't.	4	Limited use as an overall public works vehicle.
		5	Worker safety concerns.
		6	Lack of worker comfort during periods of in-climate weather.
		7	Can only be used during part of the year.
		8	Would be stored during the off-season.
		9	Would require an Industrial Plate to provide only limited access to public roadways (ICBC).
		10	Would require an Operation Permit from RCMP to use public roadways.
		11	RCMP advised it may require inspection prior to them issuing Operation Permit.
		12	Would only be able to carry 100 gallons of water. Current water tank 150 gallons.
		13	Would require trailer to carry H2O tank.
		14	Would require insurance from two providers: ▪ ICBC – Third party liability ▪ MIA – Fire, theft and damage (etc.)
		15	Could not be used as a back up vehicle in the event Toyota Tundra is out of service.

*** It is our recommendation the Village retain the Ford Ranger in our equipment fleet.*

The comparatives on taxes is reproduced below for information purposes.

Current Tax Situation

In 2018 a representative house in the Village of Sayward had an assessed value of $146,295 compared to $141,763 and $121,879 for 2017 and 2016 respectively. This represents a change of 3% between 2018 and 2017. The preliminary assessments for 2019 show a substantial average increase of 44% for residential properties. A representative house in 2019 has an assessed value of $213,193.

In 2018 that representative house paid approximately $2,617.92 ($2,541.67 - 2017) in property taxes and user fees. This includes general municipal taxes, parcel taxes, other government taxes (such as library and hospital) and user fees. The Village of Sayward has direct control over general municipal taxes - $1,274.40 and user fees of $746.78 - (water, sewer and garbage). The average home will see an increase of 2.5% or

$31.86 on the municipal portion of taxes and an increase of $52.27 on user fees for a total of $84.13 or 4.16% on the municipal controlled portion of their tax bill.

According to 2016 data collected for 160 communities in British Columbia by the provincial government, the Village of Sayward paid the 44th lowest amount in total property taxes of these communities.

The following table shows the amount of taxes paid on a representative house in **2016** (latest data available) for the following select communities.

Municipality	Assessed Value	Taxes Paid
Zeballos	$77,491	$1,970.40
Tahsis	$65,949	$2,124.63
Gold River	$120,512	$2,352.99
Alert Bay	$126,608	$2,498.60
Sayward	**$121,879**	**$2,551.59**
Port McNeill	$184,756	$2,650.40
Port Alberni	$184,636	$3,099.86
Cumberland	$275,984	$3,269.95
Campbell River	$295,598	$3,981.48

When comparing only the 2016 General Municipal tax portion (tax revenue Sayward gets), Sayward's ranking changes to the 79th lowest of these communities. It is important to note that many of the communities that ranked lower than the Village of Sayward do not operate a recreation facility with an indoor pool.

Municipality	Assessed Value	Taxes Paid
Gold River	$120,512	$821.83
Zeballos	$77,491	$887.12
Port McNeill	$184,756	$1,022.85
Tahsis	$65,949	$1,125.34
Alert Bay	$126,608	$1,024.52
Sayward	**$121,879**	**$1,222.54**
Cumberland	$275,984	$1,279.06
Campbell River	$295,598	$1,732.51
Port Alberni	$184,636	$1,804.04

Reserve/Surplus Balances

The following table outlines the Village of Sayward's main reserves. Staff has estimated the 2018 ending balances of each reserve:

Reserve	Reserve Balances as of January 1, 2018	2018 Withdrawals	2018 Additions	Reserve Balances as of December 31, 2018
General	93,713.00	57,075.00	47,255.00	83,893.00
Sewer	307,067.00	16,625.00	9,466.00	299,908.00
Water	170,615.00	16,625.00	7,935.00	161,925.00
Gas Tax	578,405.00	16,310.00	85,386.00	647,481.00
Roads Reserve	29,000.00			29,000.00

Staff will note that most of the remaining Gas Tax funds have been earmarked for the Water Treatment Plant and the Newcastle Dam projects ($445,954, and $134,640 respectively).

Capital Plan

The 2019-2023 Capital Plan is included in the financial plan package. The only capital items budgeted for 2019 are carry forwards from 2018 that were included in the 2018-2022 Financial Plan:

Project	Budget	Source of Funds
Water Treatment Facility	3,368,704	Strategic Priorites Grant/CWF (gas tax)
Working Waterfront Project	517,500	ICET/BC Rural Dividends/MoTI/Operating Surplus/CWF (gas tax)
Newcastle Dam	802,000	Strategic Priorites Grant/Water Surplus/CWF (gas tax)
Public Works building upgrade	21,000	Operating/Sewer/Water Surplus

The capital plans beyond 2019 are not well defined as it is difficult to do until the asset management plan is completed. More work is needed over the next several months on building, vehicles, and equipment within the Asset Management Plan (AMP) to be able to give Council a more complete picture on current status, and the revenue needed to fund future acquisitions. Staff will provide Council with an update on the status of the Asset Management Plan at a future meeting.

Staff Recommendation:

THAT the Financial Plan 2019-2023 (Version 3) be received for information and discussion; and

THAT staff be provided direction to finalize the Plan.

Respectfully submitted,

Lisa Clark
CFO

JOHN DEERE

Quote ID: 19017500

Prepared For:

Village Of Sayward



Prepared By: **Abe Braun**

PrairieCoast Equipment Inc.
1531 Harold Road
Nanaimo, BC V9X 1T4

Tel 778-441-3210
Email: abraun@pcequip.ca

Date: 21 February 2019

Offer Expires: 29 March 2019

using this site, you agree with our use of cookies. Want to know more? I consent to cookies

JOHN DEERE

Traditional Gator Utility Vehicles



The Work Series

The new *HPX615E (gas)* and *HPX815E* (diesel) Work Series Utility Vehicles have one tough, big cargo box now. Tough enough for just about any job you can throw at it.

Explore the new HPX615E and 815E, as well as the entire Work Series lineup below.

The Work Series Gator™ Utility Vehicle Lineup

See how hard work gets easier.

MODEL	HP/VOLTS	POWER SOURCE	MAX SPEED	CARGO CAPACITY	TOWING CAPACITY	PAYLOAD CAPACITY
HPX615E >	20 hp*	Gasoline	40 km/h	1,000 lbs (453 kg)	1,300 lbs (590 kg)	1,400 lbs (635 kg)
HPX815E >	18.2 hp*	Diesel	40 km/h	1,000 lbs (453 kg)	1,300 lbs (590 kg)	1,400 lbs (635 kg)
TE 4x2 Electric >	6 hp*/48 volt	Electric	24 km/h	500 lbs (227 kg)	900 lbs (408 kg)	600 lbs (272 kg)
TH 6x4 Diesel >	18.5 hp*	Diesel	32 km/h	1,200 lbs (544 kg)	1,600 lbs (726 kg)	1,600 lbs (726 kg)
TH 6x4 Gas >	15.5 hp*	Gasoline	32 km/h	1,000 lbs (453 kg)	1,400 lbs (635 kg)	1,400 lbs (635 kg)
TS 4x2 >	13.5 hp*	Gasoline	32 km/h	500 lbs (227 kg)	900 lbs (408 kg)	900 lbs (408 kg)
TX 4x2 >	15.5 hp*	Gasoline	32 km/h	600 lbs (272 kg)	1,000 lbs 453 kg)	1,000 lbs (453 kg)

JOHN DEERE

Quote Summary

Prepared For:
Village Of Sayward
Paul Carver
652-a H'kasum Way
Sayward, BC V0P1R0
Business: 778-348-0300
cao@saywardvalley.ca

Prepared By:
PrairieCoast Equipment Inc.
Abe Braun
1531 Harold Road

Nanaimo, BC V9X 1T4
Phone: 778-441-3210

abraun@pcequip.ca

Quote ID: 19017500
Created On: 21 February 2019
Last Modified On: 21 February 2019
Expiration Date: 29 March 2019

Equipment Summary	Suggested List	Selling Price		Qty		Extended
2018 JOHN DEERE HPX615E (MY18) - 1M0615EAEJM011656	$ 15,097.92	$ 13,514.77	X	1	=	$ 13,514.77
Equipment Total						**$ 13,514.77**

Quote Summary	
Equipment Total	$ 13,514.77
FINANCE FEE	$ 0.00
TIRE STEWARDSHIP LEVY	$ 20.00
SubTotal	$ 13,534.77
GST/HST	$ 676.74
PROVINCIAL SALES Tax	$ 947.43
Est. Service Agreement Tax	$ 0.00
Total	$ 15,158.94
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	**$ 15,158.94**

Sales Person:X_____ **Accepted By:X**_____

JOHN DEERE

Selling Equipment

Quote ID: 19017500 **Customer:** VILLAGE OF SAYWARD

2018 JOHN DEERE HPX615E (MY18) - 1M0615EAEJM011656

Hours: 0
Stock Number: 010187926701

Suggested List
$ 15,097.92
Selling Price
$ 13,514.77

Description	Qty	Unit	Extended
HPX615E GATOR	1	$ 13,389.00	$ 13,389.00
Standard Options - Per Unit			
COUNTRY CODE- US/CANADA	1	$ 0.00	$ 0.00
BUILD TO ORDER	1	$ 0.00	$ 0.00
AT AGRESSIVE TREAD TIRES	1	$ 267.00	$ 267.00
BENCHSEAT, GATOR YELLOW	1	$ 0.00	$ 0.00
CARGO BOX,PAINT W/REFLECTORS	1	$ 0.00	$ 0.00
PROP ROD KIT-XUV & HPX	1	$ 0.00	$ 0.00
OPS W/ NET	1	$ 0.00	$ 0.00
BLACK POLY ROOF	1	$ 580.00	$ 580.00
LESS FRONT BRUSHGUARD	1	$ 0.00	$ 0.00
Standard Options Total			**$ 847.00**
Value Added Services Total			**$ 0.00**
Other Charges			
Freight	1	$ 782.00	$ 782.00
Setup	1	$ 79.92	$ 79.92
Other Charges Total			**$ 861.92**
Suggested Price			**$ 15,097.92**
Customer Discounts			
Customer Discounts Total		**$ -1,583.15**	**$ -1,583.15**
Total Selling Price			**$ 13,514.77**

User Rates	2018	2019	2020	2021	2022	2023
Sewer User Rate Increase (2018 FP)	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
2019		7.00%	3.50%	3.50%	3.50%	3.50%
	$ 248.08	$256.76	$ 265.75	$ 275.05	$ 284.68	$ 294.64
	$ 248.08	$265.45	$ 274.74	$ 284.35	$ 294.30	$ 304.60
Original Change		$ 8.68	$ 8.99	$ 9.30	$ 9.63	$ 9.96
Proposed Change		$ 17.37	$ 9.29	$ 9.62	$ 9.95	$ 10.30
Difference		$ 8.68	$ 0.30	$ 0.31	$ 0.33	$ 0.34
Water User Rate Increase (2018 FP)	7.40%	7.00%	7.00%	7.00%	7.00%	7.00%
2019		7.00%	7.00%	7.00%	7.00%	7.00%
	$ 299.99	$320.99	$ 343.46	$ 367.50	$ 393.23	$ 420.75
	$ 299.99	$320.99	$ 343.46	$ 367.50	$ 393.23	$ 420.75
Original Change		$ 21.00	$ 22.47	$ 24.04	$ 25.73	$ 27.53
Proposed Change		$ 21.00	$ 22.47	$ 24.04	$ 25.73	$ 27.53
Difference		$ -	$ -	$ -	$ -	$ -
Garbage Rate Increase (2018 FP)	7.00%	7.00%	5.00%	5.00%	5.00%	5.00%
2019		7.00%	5.00%	5.00%	5.00%	5.00%
	$ 198.71	$212.62	$ 223.25	$ 234.41	$ 246.13	$ 258.44
	$ 198.71	$212.62	$ 223.25	$ 234.41	$ 246.13	$ 258.44
Original Change		$ 13.91	$ 10.63	$ 11.16	$ 11.72	$ 12.31
Proposed Change		$ 13.91	$ 10.63	$ 11.16	$ 11.72	$ 12.31
Difference		$ -	$ -	$ -	$ -	$ -
Original Net		$ 43.59	$ 42.09	$ 44.51	$ 47.07	$ 49.80
New Net 2019		$ 52.27	$ 42.39	$ 44.82	$ 47.40	$ 50.13
Net Difference		$ 8.68	$ 0.30	$ 0.31	$ 0.33	$ 0.34

Summary		2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
OPERATING REVENUE								
Taxation - General Municipal Purpose		321,141	320,580	329,170	337,399	345,834	354,480	363,342
Other taxes		12,302	12,041	11,908	12,419	12,667	12,920	13,179
Federal Community Works Fund Grant		65,872	69,132	70,515	71,925	73,363	74,831	76,327
Provincial Govt Grants		360,622	375,333	392,000	399,840	407,837	415,994	424,313
CARIP Grant		0	2,641	2,500	2,500	2,500	2,500	2,500
Interest & Tax Penalties		0	8,960	6,500	6,500	6,500	6,500	6,500
General Investment Income		15,000	27,375	7,000	7,000	7,000	7,000	7,000
Other Revenue		8,600	17,201	14,800	7,100	7,100	7,100	7,100
Licences, Permits & Fines		3,000	3,025	2,500	2,500	2,500	2,500	2,500
Internet Equipment Rental Revenue		6,200	6,738	6,500	6,500	6,500	6,500	6,500
General Operating Grants		32,750	21,078	61,925	2,500	2,500	2,500	2,500
Age Friendly Program Revenue		1,700	845	0	0	0	0	0
Sale of Service - Recreation Centre		23,450	29,743	28,170	28,414	28,663	28,917	29,176
Sale of Service - Other		10,600	15,665	16,800	17,130	17,470	17,820	18,181
RCMP Rent		22,800	22,800	22,800	23,800	23,800	23,800	23,800
RCMP Maintenance		9,748	9,078	9,748	9,748	9,748	9,748	9,748
Sewer Revenue		68,909	72,335	70,902	73,141	75,459	77,857	80,340
Water Revenue		102,034	113,417	112,437	120,099	128,298	137,070	146,456
Solid Waste Revenue		33,915	37,486	37,717	39,407	41,182	43,045	45,002
Total Operating Revenue		1,098,643	1,165,472	1,203,891	1,167,922	1,198,920	1,231,082	1,264,464
OPERATING EXPENDITURES								
Legislative Services		53,860	46,879	57,510	56,510	60,310	60,310	60,310
Administration		310,301	284,373	336,223	332,829	304,381	310,085	315,949
Election		9,150	9,102	2,525	2,525	2,525	2,525	2,525
Recreation Centre		230,983	249,590	234,708	238,699	244,427	250,409	256,664
Parks		31,000	13,551	42,690	43,349	44,021	44,707	45,406
Public Works		92,663	95,738	56,363	57,573	58,837	60,160	61,546
Roads		28,000	25,385	33,641	34,164	34,697	35,241	35,796
Drainage		8,000	3,398	9,641	9,764	19,889	10,017	10,148
Planning		6,500	1,208	1,700	1,700	1,700	1,700	1,700
Police		13,788	14,526	9,916	10,219	10,541	10,884	11,251
Fire		37,365	28,366	33,960	32,016	30,167	31,173	30,756
Emergency		8,100	20,726	37,525	8,100	8,100	8,100	8,100
Health Clinic		0	607	0	0	0	0	0
Bylaw		2,500	0	500	500	500	500	500
Solid Waste		38,500	44,251	44,000	44,790	45,596	46,418	47,256
Sewer Operations		68,085	62,869	68,035	70,856	71,956	73,085	74,245
Water Operations		187,653	105,482	103,709	111,232	115,683	117,733	119,889
Total Departmental Expenditures		1,126,449	1,006,051	1,072,647	1,054,827	1,053,331	1,063,048	1,082,041
Surplus/(Deficit) Before Amortization		(27,806)	159,421	131,244	113,096	145,589	168,034	182,423

Summary		2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Amortization Expense - General		41,942	49,561	53,354	53,354	53,354	53,354	53,354
Amortization Expense - Sewer		36,799	36,799	36,799	36,799	36,799	36,799	36,799
Amortization Expense - Water		22,379	22,379	22,379	22,379	22,379	22,379	22,379
Operating Surplus/(Deficit)		**(128,926)**	**50,683**	**18,712**	**564**	**33,057**	**55,502**	**69,891**
Transfer to CARIP Reserve	01-02-00-0597	0	2,641	2,500	2,500	2,500	2,500	2,500
Transfer to CWF Reserve (Gas Tax)	01-02-00-0598	65,872	85,386	70,515	71,925	73,363	74,831	76,327
Transfer to Internet Maint. Reserve	01-02-03-0596	6,200	6,738	6,500	6,500	6,500	6,500	6,500
Transfers from Reserve Accounts:								
Community Works Fund (gas tax)		(10,000)						
Net contributions to (from) Reserves		**62,072**	**94,765**	**79,515**	**80,925**	**82,363**	**83,831**	**85,327**
Operating Surplus before amortization adjustment		**(190,998)**	**(44,082)**	**(60,803)**	**(80,361)**	**(49,306)**	**(28,329)**	**(15,436)**
Adjust for Non-Cash Items (Amortization)		101,120	108,738	112,532	112,532	112,532	112,532	112,532
Operating Surplus/(Deficit) adjusted		**(89,878)**	**64,656**	**51,729**	**32,171**	**63,226**	**84,203**	**97,096**
Transfer to/(from) Sewer Reserves		824	9,466	2,868	2,285	3,503	4,772	6,094
Transfer to/(from) Water Reseves		(85,619)	7,935	8,728	8,867	12,614	19,337	26,568
Transfer to/(from) General Reserves		(5,083)	47,255	40,133	21,018	47,109	60,094	64,434
NET		**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Cost							
Non-Capital projects/other items - Operating Budget								
Admin - MAIS software	7,500	7,500	4,800	4,800				
Admin - Office carpet, flooring and counter	4,000	4,000			4,000			
Admin - Community Forest	30,000				30,000			
Admin - Insulate storage room	7,500							
Recreation - office equipment	1,500							
Recreation - laptop	1,000			1,000				
Recreation - paint siding on building	3,500							
Fire - paint siding on Hall #1	3,750							
Fire - electric start for volume pump (engine #4)	3,500				1,750			
Fire - SCBA	5,000				2,500			
Parks - Trail project survey for WWP	5,000	5,000	4,500					
Parks - 2 tables for gazebo	5,000	5,000						
Parks - 2 tables for gazebo	5,000							
Parks - Trailways plan	10,000	10,000						
Parks - Village trailways (pond)	45,000							
Public Works - front tires for tractor (Kubota)	1,800		1,786					
Public Works - rear tires for tractor (Kubota)	1,800			1,800				
Public Works - all terrain tires for small pick up truck	1,000							
Public Works - tidy tank for refueling generators	1,400							
Sewer - relocate services on MacMillan	6,600		6,600					
Sewer - Vancouver Island Regional Library	2,471		2,471					

Summary		2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Sewer - Camera work MacMillan	3,500	3,500		2,500	3,500	3,500	3,500	3,500
Drainage - MacMillan drainage review	10,000	5,000				10,000		
Water - Survey for ROW	5,000	5,000	5,000					
Water - Legal for ROW	5,000	5,000	6,696					
Water - Land lease ROW	28,000	28,000	28,000					
Water - Vancouver Island Regional Library	1,647		1,647					
Grants:								
Admin - Asset Management Plan continued - $30k grant				30,000				

	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
General Capital Fund							
Contribution from Operating Surpluses:							
General	113,500	57,075	54,500	10,000	10,000		
Sewer	24,000	16,625	7,000	5,000			
Water	24,000	16,625	7,000	5,000			
Total from Surplus	**161,500**	**90,325**	**68,500**	**20,000**	**10,000**	-	-
Contribution from Reserve (CWF)	55,250	16,310	36,250		150,000		
Government Grant - MoTI (*WWP)	150,000	150,000					
Government Grant - BC Rural Dividends (*WWP)	100,000	100,000					
Other Grants - ICET (*WWP)	183,750	183,750					
Government Grant - Pool stairs	6,500	6,409					
Other revenue/grants needed				1,405,000	250,000	100,000	30,000
Total General Capital Funding	**657,000**	**546,794**	**104,750**	**1,425,000**	**410,000**	**100,000**	**30,000**
General Capital Projects							
Equipment, Vehicles, Machinery, Buildings:							
Admin - new office windows to address energy leakage	19,000	16,310					
Admin - computer upgrade				10,000			
Recreation - pool stairs	6,500	6,409					
Recreation - paint inside of gym					10,000		
Recreation - Pool Grouting/Flooring KC Gym/Change Rooms/Doors					300,000		
Public Works - pick-up truck	51,000	49,875					
Public Works - equipment shed	21,000		21,000				
Public Works - shelter for equipment				10,000			
Public Works - PW Kubota Lawn Mower (2005)							30,000
Parks - washroom replacement				90,000			
RCMP - roof replacement	12,000	11,309					
Total Equipment, Vehicles, Machinery, Buildings	**109,500**	**83,903**	**21,000**	**110,000**	**310,000**	-	**30,000**
Roads, Trails, Drainage, Parks Infrastructure:							
Parks - complete gazebo	25,000	25,523					
Parks - concrete ramp and handrails for gazebo				15,000			
Parks - pond and campground carryover from 2017	5,000	3,618					
Parks - Working Waterfront Project	517,500	433,750	83,750				
Roads - Resurfacing Kelsey Way & K'Husam Way (AMP)				1,300,000			
Roads - Pavement Rehabilitation and Overlay					100,000	100,000	
Total Roads, Trails, Drainage, Parks Infrastructure	**547,500**	**462,891**	**83,750**	**1,315,000**	**100,000**	**100,000**	-
Total General Capital	**657,000**	**546,794**	**104,750**	**1,425,000**	**410,000**	**100,000**	**30,000**

	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Sewer Capital Fund							
Contribution from Operating Surpluses:							
Total from Surplus	-	-	-	-	-	-	-
Government Grant - Investing in Canada Infrastructure Program			120,000				
Government Grant - SPF			150,000				
Total Sewer Capital Funding	-	-	**270,000**	-	-	-	-
Sewer Capital Projects							
Gensets for liftstations			120,000				
Infrastructure upgrade - liftstation electrical replacement (AMP)			150,000				
Total Sewer Capital	-	-	**270,000**	-	-	-	-

	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Water Capital Fund							
Contribution from Operating Surpluses:							
Water	10,000		10,000				
Total from Surplus	**10,000**	-	**10,000**	-	-	-	-
Government Grant - SPF Water Treatment Plant	2,922,750	1,272,375	1,650,375				
Government Grant - SPF Dam	657,360	76,475	580,885				
Contribution from Reserve (CWF) - $445,954 WTP, $134,640 Dam	580,594		580,594				
Other revenue needed				395,000			
Total Water Capital Funding	**4,170,704**	**1,348,850**	**2,821,854**	**395,000**	-	-	-
Water Capital Projects							
Water Treatment Plant	3,368,704	1,272,375	2,096,329				
Newcastle Creek Dam Rehabilitation	802,000	76,475	725,525				
Water Meter Program				395,000			
Total Water Capital	**4,170,704**	**1,348,850**	**2,821,854**	**395,000**	-	-	-

Future items:

2026	RCMP - Siding for building (replace)	15,000
2026	Fire - Siding for building (replace)	15,000
2027	Public Works - Kubota Tractor (2009)	80,000
2027	Public Works - Dump Truck (2010)	100,000

Surplus and Reserve Funds

General Surplus	**2018 Actual**	**2019 Budget**	**2020 Budget**	**2021 Budget**	**2022 Budget**	**2023 Budget**
Opening Balance	93,713	83,893	69,527	80,545	117,654	177,748
Transfers In	47,255	40,133	21,018	47,109	60,094	64,434
Transfers Out	57,075	54,500	10,000	10,000	-	-
Closing Balance	83,893	69,527	80,545	117,654	177,748	242,182

Sewer Surplus	**2018 Actual**	**2019 Budget**	**2020 Budget**	**2021 Budget**	**2022 Budget**	**2023 Budget**
Opening Balance	307,067	299,908	295,776	293,061	296,563	301,335
Transfers In	9,466	2,868	2,285	3,503	4,772	6,094
Transfers Out	16,625	7,000	5,000	-	-	-
Closing Balance	299,908	295,776	293,061	296,563	301,335	307,430

Water Surplus	**2018 Actual**	**2019 Budget**	**2020 Budget**	**2021 Budget**	**2022 Budget**	**2023 Budget**
Opening Balance	170,615	161,925	153,653	157,520	170,134	189,471
Transfers In	7,935	8,728	8,867	12,614	19,337	26,568
Transfers Out	16,625	17,000	5,000	-	-	-
Closing Balance	161,925	153,653	157,520	170,134	189,471	216,039

Roads Reserve Fund	**2018 Actual**	**2019 Budget**	**2020 Budget**	**2021 Budget**	**2022 Budget**	**2023 Budget**
Opening Balance	29,000	29,000	29,000	29,000	29,000	29,000
Transfers In						
Transfers Out						
Closing Balance	29,000	29,000	29,000	29,000	29,000	29,000

Sewer Reserve Fund	**2018 Actual**	**2019 Budget**	**2020 Budget**	**2021 Budget**	**2022 Budget**	**2023 Budget**
Opening Balance	5,320	5,320	5,320	5,320	5,320	5,320
Transfers In						
Transfers Out						
Closing Balance	5,320	5,320	5,320	5,320	5,320	5,320

Land Sale Reserve Fund	**2018 Actual**	**2019 Budget**	**2020 Budget**	**2021 Budget**	**2022 Budget**	**2023 Budget**
Opening Balance	42,382	42,382	42,382	42,382	42,382	42,382
Transfers In						
Transfers Out						
Closing Balance	42,382	42,382	42,382	42,382	42,382	42,382

Internet Maintenance Reserve Fund	**2018 Actual**	**2019 Budget**	**2020 Budget**	**2021 Budget**	**2022 Budget**	**2023 Budget**
Opening Balance	37,156	43,894	50,394	56,894	63,394	69,894
Transfers In	6,738	6,500	6,500	6,500	6,500	6,500
Transfers Out	-	-	-	-	-	-
Closing Balance	43,894	50,394	56,894	63,394	69,894	76,394

CWF Reserve	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Opening Balance	578,405	647,481	101,151	173,076	96,440	171,270
Transfers In	85,386	70,515	71,925	73,363	74,831	76,327
Transfers Out	16,310	616,844	-	150,000	-	-
Closing Balance	647,481	101,151	173,076	96,440	171,270	247,597

Climate Action Revenue Reserve Fund	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Opening Balance	19,005	21,646	24,146	26,646	29,146	31,646
Transfers In	2,641	2,500	2,500	2,500	2,500	2,500
Transfers Out	-	-	-	-	-	-
Closing Balance	21,646	24,146	26,646	29,146	31,646	34,146

Rec Centre Equip Reserve Fund	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Opening Balance	1,593	1,593	1,593	1,593	1,593	1,593
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Closing Balance	1,593	1,593	1,593	1,593	1,593	1,593

Rec Comm Fundraising Reserve Fund	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Opening Balance	308	308	308	308	308	308
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Closing Balance	308	308	308	308	308	308

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
GENERAL REVENUE								
Revenue								
Taxation - General Municipal Purpose	01-01-00-0100	321,141	320,580	329,170	337,399	345,834	354,480	363,342
Total Taxes		**321,141**	**320,580**	**329,170**	**337,399**	**345,834**	**354,480**	**363,342**
Utilities Tax - B.C. Hydro	01-01-00-0110	3,648	3,648	3,380	3,721	3,795	3,871	3,949
Utilities Tax - Telus	01-01-00-0111	1,574	1,574	1,595	1,627	1,659	1,692	1,726
Utilities Tax - Cable	01-01-00-0112	980	983	980	1,000	1,020	1,040	1,061
Total Utilities Taxes		**6,202**	**6,206**	**5,955**	**6,347**	**6,474**	**6,604**	**6,736**
Federal Grant-in-lieu-of Taxes	01-01-00-0130	6,100	5,836	5,952	6,071	6,193	6,317	6,443
Federal Community Works Fund Grant	01-01-00-0136	65,872	69,132	70,515	71,925	73,363	74,831	76,327
Provincial Govt Grants	01-01-00-0140	360,622	375,333	392,000	399,840	407,837	415,994	424,313
CARIP Grant	01-01-00-0141	0	2,641	2,500	2,500	2,500	2,500	2,500
HOG Administration Fee	01-01-00-0145	2,100	2,081	2,100	2,100	2,100	2,100	2,100
Revenue - Other	01-01-00-0192	1,000	8,023	1,850	1,850	1,850	1,850	1,850
Interest Income General	01-01-00-0259	15,000	27,375	7,000	7,000	7,000	7,000	7,000
Interest & Tax Penalties	01-01-00-0260	0	8,960	6,500	6,500	6,500	6,500	6,500
Tax Sale Revenue	01-01-00-0275	500	0	0	0	0	0	0
Total Other General Revenue		**451,194**	**499,381**	**488,417**	**497,786**	**507,343**	**517,091**	**527,034**
Total General Revenue		**778,537**	**826,166**	**823,542**	**841,532**	**859,651**	**878,174**	**897,111**

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
OTHER GOVERNMENTS								
Revenue								
Comox Strathcona Waste Management	01-01-00-0119	1,058	5,473	5,470	5,470	5,470	5,470	5,470
School Tax	01-01-00-0120	75,285	68,277	70,000	70,000	70,000	70,000	70,000
Regional Hospital	01-01-00-0121	25,696	23,679	24,000	24,000	24,000	24,000	24,000
BC Assessment Authority	01-01-00-0122	1,945	1,556	1,550	1,550	1,550	1,550	1,550
Municipal Finance Authority	01-01-00-0123	5	7	7	7	7	7	7
Regional District	01-01-00-0124	7,050	10,348	14,000	14,000	14,000	14,000	14,000
Regional Library	01-01-00-0125	11,863	12,079	12,000	12,240	12,485	12,734	12,989
Police Tax	01-01-00-0126	13,518	13,998	13,518	13,518	13,518	13,518	13,518
Total Other Governments Revenue		**136,420**	**135,416**	**140,545**	**140,785**	**141,029**	**141,279**	**141,534**
Expenditure								
Requsitions - School Tax	01-02-00-0630	75,285	68,277	70,000	70,000	70,000	70,000	70,000
Requisitions - Regional Hospital	01-02-00-0631	25,696	23,679	24,000	24,000	24,000	24,000	24,000
B.C. Assessment Authority	01-02-00-0632	1,945	1,556	1,550	1,550	1,550	1,550	1,550
Municipal Finance Authority	01-02-00-0633	5	7	7	7	7	7	7
Regional District	01-02-00-0634	7,050	10,348	14,000	14,000	14,000	14,000	14,000
Regional Library	01-02-00-0635	11,863	12,079	12,000	12,240	12,485	12,734	12,989
Requisitions - Police Tax	01-02-00-0636	13,518	13,998	13,518	13,518	13,518	13,518	13,518
Comox Strathcona Waste Management	01-02-00-0637	1,058	5,473	5,470	5,470	5,470	5,470	5,470
Total Other Governments Expenditure		**136,420**	**135,416**	**140,545**	**140,785**	**141,029**	**141,279**	**141,534**
Net Other Governments		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
LEGISLATIVE SERVICES								
Revenue								
Total Legislative Revenue		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditure								
Council - Office Supplies/Expenses	01-02-02-0342	5,000	2,259	1,000	1,000	1,000	1,000	1,000
Council Portfolio - Economic Development	01-02-02-0343	0	0	2,500	1,500	1,500	1,500	1,500
Honorarium - Mayor	01-02-02-0365	8,060	8,060	9,360	9,360	9,360	9,360	9,360
Honorarium - Councillors	01-02-02-0366	24,800	24,800	28,800	28,800	28,800	28,800	28,800
Payroll Costs - Mayor & Council (CPP)	01-02-02-0370	0	0	650	650	650	650	650
Travel & Education - Council	01-02-02-0380	16,000	11,760	15,200	15,200	19,000	19,000	19,000
Total Legislative Expenditure		**53,860**	**46,879**	**57,510**	**56,510**	**60,310**	**60,310**	**60,310**
Net Legislative		**(53,860)**	**(46,879)**	**(57,510)**	**(56,510)**	**(60,310)**	**(60,310)**	**(60,310)**

			2019			2020
Travel & Education	5	$ 400	$ 2,000	5	$ 400	$ 2,000
UBCM	1	$ 3,000	$ 3,000	1	$ 3,000	$ 3,000
AVICC	2	$ 1,300	$ 2,600	2	$ 1,300	$ 2,600
LGLA	3	$ 1,200	$ 3,600	3	$ 1,200	$ 3,600
Other	1	$ 4,000	$ 4,000	1	$ 4,000	$ 4,000
			$ 15,200			$ 15,200

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
ADMINISTRATION								
Revenue								
Grants - Admin	01-01-03-0142	30,000	0	30,000	0	0	0	0
Tribal Journeys/Canada	01-01-03-0144	0	0	5,000	0	0	0	0
Area A Fire Administration Fee	01-01-03-0150	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Building Permits	01-01-03-0160	500	1,071	500	500	500	500	500
Business Licenses	01-01-03-0165	2,000	1,435	1,500	1,500	1,500	1,500	1,500
Dog Licenses & Fines	01-01-03-0166	500	520	500	500	500	500	500
Internet Equipment Rental Revenue	01-01-03-0185	6,200	6,738	6,500	6,500	6,500	6,500	6,500
Photocopies & Fax	01-01-03-0190	100	61	100	100	100	100	100
Sayward News Revenue	01-01-03-0191	3,000	5,133	4,200	4,200	4,200	4,200	4,200
Revenue - Other	01-01-03-0192	1,500	3,721	2,700	0	0	0	0
Total Administration Revenue		**46,300**	**21,179**	**53,500**	**15,800**	**15,800**	**15,800**	**15,800**
Expenditure								
Salaries - Admin	01-02-03-0350	141,404	141,005	160,823	164,040	167,320	170,667	174,080
Wages - Custodian	01-02-03-0353	0	0	1,704	1,738	1,773	1,808	1,844
Payroll Costs: Admin & PW	01-02-03-0370	18,975	31,934	40,846	41,663	42,496	43,346	44,213
Travel & Education - Admin	01-02-03-0380	8,000	12,208	10,000	10,000	10,000	10,000	10,000
Advertising	01-02-03-0400	1,250	125	750	750	750	750	750
Tribal Journeys/Canada	01-02-03-0403	0	0	5,000	0	0	0	0
Tourism - Tourism Committee	01-02-03-0404	2,000	2,200	2,200	2,200	2,200	2,200	2,200
Sayward News	01-02-03-0405	4,500	5,789	5,200	5,200	5,200	5,200	5,200
Internet	01-02-03-0406	1,600	1,155	1,200	1,224	1,248	1,273	1,299
Postage	01-02-03-0409	1,500	1,516	1,500	1,530	1,561	1,592	1,624
Audit	01-02-03-0410	16,000	14,000	14,400	14,832	15,277	15,735	16,207
Legal	01-02-03-0411	6,000	7,101	2,500	2,500	2,500	2,500	2,500
Computer software & repairs	01-02-03-0414	8,000	7,649	8,000	8,160	8,323	8,490	8,659
Bank Charges, Fees & Interest	01-02-03-0420	2,250	2,452	2,450	2,450	2,450	2,450	2,450
Dues, Memberships & Subscriptions	01-02-03-0435	3,200	3,494	3,500	3,500	3,500	3,500	3,500
Insurance - Building	01-02-03-0445	1,362	1,594	1,753	1,928	2,121	2,333	2,567
Insurance - Liability	01-02-03-0447	2,410	2,410	2,460	2,706	2,977	3,274	3,602
Cleaning Supplies - Office	01-02-03-0454	450	456	188	188	188	188	188
Maintenance & Repairs - Admin Office	01-02-03-0450	4,000	1,003	2,000	2,000	2,000	2,000	2,000
Office Supplies	01-02-03-0510	5,000	5,317	5,000	5,000	5,000	5,000	5,000
Tax Printing	01-02-03-0514	400	369	400	400	400	400	400
Business Travel/Meetings	01-02-03-0518	400	149	500	500	500	500	500
Economic Development Projects	01-02-03-0522	3,000	200	0	30,000	0	0	0

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Equipment - Admin Office	01-02-03-0529	0	0	0	0	0	0	0
Contract Labour	01-02-03-0532	54,500	18,936	39,300	5,500	1,500	1,500	1,500
Copier - Rent & Supplies	01-02-03-0535	6,000	5,873	6,000	6,000	6,000	6,000	6,000
Telephone & Cell Phone	01-02-03-0540	6,300	4,879	5,000	5,000	5,000	5,000	5,000
Heating Fuel	01-02-03-0550	7,800	7,803	8,000	8,160	8,323	8,490	8,659
Utilities	01-02-03-0555	4,000	4,000	4,800	4,896	4,994	5,094	5,196
Tax Sale Fees	new G/L	0	755	750	765	780	796	812
Penny Rounding	new G/L	0	0	0	0	0	0	0
Total Administration Expenditure		**310,301**	**284,373**	**336,223**	**332,829**	**304,381**	**310,085**	**315,949**
Net Administration		**(264,001)**	**(263,194)**	**(282,723)**	**(317,029)**	**(288,581)**	**(294,285)**	**(300,149)**

Amortization expense	01-02-03-0574	529	529	529	529	529	529	529

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
ELECTION								
Revenue								
Total Election Revenue		0		0	0	0	0	0
Expenditure								
Salaries - Admin	01-02-04-0350	1,500	1,500	420	420	420	420	420
Salaries - Public Works	01-02-04-0360	500	500	140	140	140	140	140
Payroll Costs - Admin & PW	01-02-04-0370	150	150	40	40	40	40	40
Election Expense	01-02-04-0520	7,000	6,952	1,925	1,925	1,925	1,925	1,925
Total Election Expenditure		**9,150**	**9,102**	**2,525**	**2,525**	**2,525**	**2,525**	**2,525**
Net Election		**(9,150)**	**(9,102)**	**(2,525)**	**(2,525)**	**(2,525)**	**(2,525)**	**(2,525)**

Description RECREATION CENTRE	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Revenue								
Age Friendly Program Revenue	01-01-06-0168	1,700	845	0	0	0	0	0
Grants - Recreation	01-01-06-0175	2,000	0	0	0	0	0	0
Swim Lesson Fees	01-01-06-0169	500	0	500	500	500	500	500
Monthly Passes	01-01-06-0170	750	766	863	863	863	863	863
Ten Pack	01-01-06-0171	5,000	6,145	5,750	5,750	5,750	5,750	5,750
School Usage (all schools)	01-01-06-0172	0	0	0	0	0	0	0
Single User - Pool	01-01-06-0173	4,000	4,473	4,600	4,600	4,600	4,600	4,600
Single User - Gym	01-01-06-0174	200	297	230	230	230	230	230
Program Fees	01-01-06-0176	500	0	0	0	0	0	0
Drop In Fitness Fees	01-01-06-0177	400	156	230	230	230	230	230
Drop In Weight Room Fees	01-01-06-0178	300	406	403	403	403	403	403
Shower Fees	01-01-06-0181	300	169	345	345	345	345	345
Pool Rental	01-01-06-0185	200	444	200	200	200	200	200
Gym Rental	01-01-06-0186	100	953	300	300	300	300	300
Room Rental	01-01-06-0187	150	95	150	150	150	150	150
Rentals - Tables and Chairs	01-01-06-0188	400	678	400	400	400	400	400
Birthday Party Revenue	01-01-06-0190	500	630	500	500	500	500	500
After School Program/Day Care Fees	01-01-06-0193	2,800	4,292	4,600	4,692	4,786	4,882	4,979
Senior's Special Events Revenue	01-01-06-0194	1,550	0	0	0	0	0	0
Kelsey Centre Van Donations	01-01-06-0270	1,000	2,821	2,600	2,652	2,705	2,759	2,814
Special Event Revenue/Donations	01-01-06-0271	800	1,986	1,500	1,500	1,500	1,500	1,500
Afterschool Program Donations	01-01-06-0272	0	130	0	0	0	0	0
Concession Sales	01-01-06-0280	4,000	5,303	5,000	5,100	5,202	5,306	5,412
Total Recreation Centre Revenue		**27,150**	**30,588**	**28,170**	**28,414**	**28,663**	**28,917**	**29,176**
Expenditure								
Operating Expenses								
Salaries - Admin	01-02-06-0350	39,049	38,000	33,965	34,644	35,337	36,044	36,765
Wages - Recreation	01-02-06-0352	26,762	37,739	25,061	25,562	26,073	26,595	27,127
Wages - Custodian	01-02-06-0353	8,105	8,118	7,951	8,110	8,272	8,437	8,606
Wages - Lifeguards	01-02-06-0354	34,167	30,558	30,279	30,884	31,502	32,132	32,775
Payroll Costs: Admin & PW	01-02-06-0370	26,257	21,196	19,917	20,315	20,722	21,136	21,559
Travel & Education - Recreation	01-02-06-0390	3,000	2,526	3,000	3,000	3,000	3,000	3,000

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Age Friendly Grant - Expenses	01-02-06-0395	0	2,315	0	0	0	0	0
Seniors' Special Events Expense	01-02-06-0396	0	0	0	0	0	0	0
M & R, Gas & Oil - Age Friendly Van	01-02-06-0397	2,700	2,821	2,600	2,652	2,705	2,759	2,814
Advertising	01-02-06-0400	250	250	250	250	250	250	250
Dues, Memberships & Subscriptions	01-02-06-0430	400	452	500	500	500	500	500
Afterschool Supplies/Expenses	01-02-06-0437	0	0	500	500	500	500	500
Special Events Expense	01-02-06-0440	3,500	5,486	2,500	2,500	2,500	2,500	2,500
School Use Expense	01-02-06-0441	0	0	0	0	0	0	0
Swim Lesson Expenses	01-02-06-0442	300	0	300	300	300	300	300
Office Supplies	01-02-06-0510	750	984	1,000	1,000	1,000	1,000	1,000
Chemicals & Maintenance - Pool	01-02-06-0515	3,200	3,721	4,000	4,080	4,162	4,245	4,330
Rec Centre Supplies	01-02-06-0516	2,500	2,855	2,000	2,000	2,000	2,000	2,000
Business Travel/Meetings	01-02-06-0518	0	0	250	250	250	250	250
Concession	01-02-06-0520	2,500	2,940	3,000	2,500	2,500	2,500	2,500
Equipment - Recreation Centre	01-02-06-0529	3,000	3,458	3,000	2,000	2,000	2,000	2,000
Telephone & Internet	01-02-06-0540	2,500	2,794	2,850	2,907	2,965	3,024	3,084
Sub Total Operating Expenses		**158,940**	**166,212**	**142,922**	**143,954**	**146,537**	**149,172**	**151,860**
Building Expenses								
Salaries - Public Works	01-02-06-0360	0	0	9,295	9,481	9,670	9,864	10,061
Payroll Costs: Admin & PW	01-02-06-0370	0	0	1,884	1,922	1,960	1,999	2,039
Insurance - Building	01-02-06-0445	11,059	13,081	14,389	15,828	17,410	19,151	21,066
Insurance - Liability	01-02-06-0447	784	784	800	880	968	1,065	1,171
Maintenance & Repairs - Recreation	01-02-06-0450	15,000	15,596	13,000	13,000	13,000	13,000	13,000
Cleaning Supplies	01-02-06-0454	1,500	1,492	1,219	1,219	1,219	1,219	1,219
Heating Fuel	01-02-06-0550	25,200	32,455	32,000	32,640	33,293	33,959	34,638
Utilities	01-02-06-0555	18,500	19,970	19,200	19,776	20,369	20,980	21,610
Sub Total Building Expenses		**72,043**	**83,378**	**91,786**	**94,745**	**97,890**	**101,237**	**104,804**
Total Recreation Centre Expenditure		**230,983**	**249,590**	**234,708**	**238,699**	**244,427**	**250,409**	**256,664**
Net Recreation Centre		**(203,833)**	**(219,003)**	**(206,538)**	**(210,285)**	**(215,764)**	**(221,492)**	**(227,488)**

Amortization expense	01-02-06-0574	4,414	7,036	7,516	7,516	7,516	7,516	7,516

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
PARKS								
Revenue								
Grants - Parks	01-01-13-0140	0	0	0	0	0	0	0
Camping Revenue	01-01-13-0190	5,000	10,471	11,000	11,330	11,670	12,020	12,381
Revenue - Other	01-01-13-0192	0	0	0	0	0	0	0
Park Bench Revenue	01-01-13-0195	1,500	0	1,500	1,500	1,500	1,500	1,500
Total Parks Revenue		**6,500**	**10,471**	**12,500**	**12,830**	**13,170**	**13,520**	**13,881**
Expenditure								
Wages - Custodian	01-02-13-0353	0	0	1,136	1,159	1,182	1,205	1,229
Salaries - Public Works	01-02-13-0360	0	0	26,334	26,860	27,397	27,945	28,504
Payroll Costs: Admin & PW	01-02-13-0370	0	0	4,021	4,101	4,183	4,267	4,352
Advertising	01-02-13-0400	275	161	275	275	275	275	275
Cleaning Supplies	01-02-13-0454	0	0	375	375	375	375	375
M & R - Equipment	01-02-13-0475	2,000	1,099	1,700	1,700	1,700	1,700	1,700
Diesel & Oil - Kubota Mower	01-02-13-0477	450	142	350	357	364	371	379
Supplies - Parks	01-02-13-0515	5,200	4,253	4,500	4,500	4,500	4,500	4,500
Contract Labour	01-02-13-0532	20,000	6,842	1,500	1,500	1,500	1,500	1,500
Park Bench Expense	01-02-13-0534	1,275	0	1,400	1,400	1,400	1,400	1,400
Utilities	01-02-13-0555	1,800	1,053	1,100	1,122	1,144	1,167	1,191
Total Parks Expenditure		**31,000**	**13,551**	**42,690**	**43,349**	**44,021**	**44,707**	**45,406**
Net Parks		**(24,500)**	**(3,080)**	**(30,190)**	**(30,519)**	**(30,851)**	**(31,187)**	**(31,525)**

Amortization expense	01-02-13-0574	8,446	13,792	13,792	13,792	13,792	13,792	13,792

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
PUBLIC WORKS								
Revenue								
Revenue - Other	01-01-15-0192	500	125	250	250	250	250	250
Total Public Works Revenue		**500**	**125**	**250**	**250**	**250**	**250**	**250**
Expenditure								
Salaries - Public Works	01-02-15-0360	52,324	57,126	20,618	21,030	21,451	21,880	22,318
Payroll Costs: Admin & PW	01-02-15-0370	11,283	10,508	3,947	4,026	4,107	4,189	4,273
Travel & Education - Public Works	01-02-15-0390	1,000	404	1,000	1,000	1,000	1,000	1,000
Dues, Memberships & Subscriptions	01-02-15-0435	225	99	150	150	150	150	150
Insurance - Building	01-02-15-0445	1,081	1,351	1,486	1,635	1,798	1,978	2,176
Insurance - Liabiilty	01-02-15-0447	2,250	2,250	2,295	2,525	2,777	3,055	3,360
Insurance & License - Vehicles	01-02-15-0448	4,000	4,856	6,600	6,732	6,867	7,004	7,144
Maintenance of Building	01-02-15-0450	1,000	2,011	1,000	1,000	1,000	1,000	1,000
Maintenance & Repairs - Tractor	01-02-15-0475	1,000	1,150	1,200	1,200	1,200	1,200	1,200
Diesel & Oil - Tractor and Dump Truck	01-02-15-0477	1,200	2,664	2,500	2,550	2,601	2,653	2,706
Gas & Oil - Public Works Trucks	01-02-15-0478	2,000	2,641	2,400	2,448	2,497	2,547	2,598
M & R - Public Works Trucks	01-02-15-0480	4,000	1,566	2,500	2,500	2,500	2,500	2,500
Office Supplies	01-02-15-0510	0	0	250	250	250	250	250
Business Travel/Meetings	01-02-15-0518	0	0	500	500	500	500	500
General Supplies	01-02-15-0520	3,400	2,979	3,400	3,400	3,400	3,400	3,400
Equipment	01-02-15-0529	1,000	702	1,000	1,000	1,000	1,000	1,000
Telephone & Internet	01-02-15-0540	4,200	2,374	2,400	2,448	2,497	2,547	2,598
Utilities	01-02-15-0555	2,700	3,056	3,117	3,179	3,243	3,307	3,374
Total Public Works Expenditure		**92,663**	**95,738**	**56,363**	**57,573**	**58,837**	**60,160**	**61,546**
Net Public Works		**(92,163)**	**(95,613)**	**(56,113)**	**(57,323)**	**(58,587)**	**(59,910)**	**(61,296)**

Amortization expense	01-02-15-0574	9,982	9,194	12,502	12,502	12,502	12,502	12,502

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
ROADS								
Revenue								
Snow Removal Revenue	01-01-09-0190	500	750	400	400	400	400	400
Total Roads Revenue		**500**	**750**	**400**	**400**	**400**	**400**	**400**
Expenditure								
Salaries - Public Works	01-02-09-0360	0	0	5,155	5,258	5,363	5,470	5,579
Payroll Costs: Admin & PW	01-02-09-0370	0	0	987	1,007	1,027	1,047	1,068
Maintenance & Repairs - Roads	01-02-09-0530	5,000	2,707	4,500	4,500	4,500	4,500	4,500
Sand & Salt	01-02-09-0531	3,200	2,714	3,000	3,000	3,000	3,000	3,000
Contract Labour	01-02-09-0534	0	0	0	0	0	0	0
Utilities - Street Lighting	01-02-09-0555	19,800	19,965	20,000	20,400	20,808	21,224	21,649
Total Roads Expenditure		**28,000**	**25,385**	**33,641**	**34,164**	**34,697**	**35,241**	**35,796**
Net Roads Services		**(27,500)**	**(24,635)**	**(33,241)**	**(33,764)**	**(34,297)**	**(34,841)**	**(35,396)**
Amortization expense	01-02-09-0574	2,446	2,446	2,446	2,446	2,446	2,446	2,446

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
DRAINAGE								
Revenue								
Transfer from Reserves	01-01-10-0315	5,000	0	0	0	0	0	0
Total Drainage Revenue		**5,000**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditure								
Salaries - Public Works	01-02-10-0360	0	0	5,155	5,258	5,363	5,470	5,579
Payroll Costs: Admin & PW	01-02-10-0370	0	0	987	1,007	1,027	1,047	1,068
Maintenance & Repairs - Drainage	01-02-10-0530	8,000	3,398	3,500	3,500	13,500	3,500	3,500
Total Drainage Expenditure		**8,000**	**3,398**	**9,641**	**9,764**	**19,889**	**10,017**	**10,148**
Net Drainage		**(3,000)**	**(3,398)**	**(9,641)**	**(9,764)**	**(19,889)**	**(10,017)**	**(10,148)**

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Planning & Building Inspection								
REVENUE								
Zoning & TIUPs	01-01-16-0180	1,000	0	0	0	0	0	0
Total Planning Revenue		**1,000**		**0**	**0**	**0**	**0**	**0**
Expenditure								
Building Inspections	01-02-16-0413	1,500	1,208	1,200	1,200	1,200	1,200	1,200
Rezoning & OCP Expenses	01-02-16-0520	1,000	0	500	500	500	500	500
Contract Labour	01-02-16-0532	4,000	0	0	0	0	0	0
Total Planning Expenditure		**6,500**	**1,208**	**1,700**	**1,700**	**1,700**	**1,700**	**1,700**
Net Planning		**(5,500)**	**(1,208)**	**(1,700)**	**(1,700)**	**(1,700)**	**(1,700)**	**(1,700)**

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
POLICE SERVICES								
Revenue								
RCMP Rent	01-01-08-0185	22,800	22,800	22,800	23,800	23,800	23,800	23,800
RCMP Maintenance	01-01-08-0186	9,748	9,078	9,748	9,748	9,748	9,748	9,748
Total Police Services Revenue		**32,548**	**31,878**	**32,548**	**33,548**	**33,548**	**33,548**	**33,548**
Expenditure								
Salaries - Admin	01-02-08-0350	4,561	4,525	0	0	0	0	0
Salaries - Public Works	01-02-08-0360	4,757	4,873	5,700	5,814	5,930	6,048	6,169
Payroll Costs: Admin & PW	01-02-08-0370	1,638	1,965	1,035	1,056	1,077	1,098	1,120
Insurance - Building	01-02-08-0445	1,187	1,392	1,531	1,684	1,853	2,038	2,242
Insurance - Liability	01-02-08-0447	145	145	150	165	182	200	220
Maintenance & Repairs - Police	01-02-08-0450	1,500	1,627	1,500	1,500	1,500	1,500	1,500
Total Police Services Expenditure		**13,788**	**14,526**	**9,916**	**10,219**	**10,541**	**10,884**	**11,251**
Net Police Services		**18,760**	**17,352**	**22,632**	**23,330**	**23,007**	**22,664**	**22,297**

Amortization expense	01-02-08-0574	621	1,061	1,065	1,065	1,065	1,065	1,065

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
FIRE DEPARTMENT								
Revenue								
Fire Protection - Area A Share	01-01-07-0156	42,544	28,559	40,219	37,120	34,147	35,443	34,588
Fire Protection - Village Share	01-01-07-0157	28,362	19,039	26,813	24,746	22,765	23,629	23,059
Grants - Fire Dept.	01-01-07-0140	0	900					
Rescue Revenue	01-01-07-0158	0	0	0	0	0	0	0
Misc. for Fire Dept	01-01-07-0190	0	139	0	0	0	0	0
Total Fire Department Revenue		**70,906**	**48,637**	**67,032**	**61,866**	**56,912**	**59,072**	**57,647**
Expenditure (Shared)								
Stipends - Fire Chief	01-02-07-0362	4,200	4,200	4,200	4,200	4,200	4,200	4,200
Grants - Volunteers	01-02-07-0363	3,600	3,600	3,600	3,600	3,600	3,600	3,600
WorkSafeBC	01-02-07-0375	280	210	214	218	223	227	232
Travel & Education - Fire Dept	01-02-07-0390	10,000	3,719	6,500	6,500	6,500	6,500	6,500
Dues, Memberships & Subscriptions	01-02-07-0435	750	240	500	500	500	500	500
Insurance - Equipment	01-02-07-0445	800	974	993	1,013	1,033	1,054	1,075
Firefighters Insurance (Disability and Life)	01-02-07-0446	3,900	3,261	3,900	3,900	3,900	3,900	3,900
Insurance - Liability	01-02-07-0447	726	726	750	825	908	998	1,098
Insurance & License - Vehicles	01-02-07-0448	4,000	3,968	4,200	4,284	4,370	4,457	4,546
Maintenance & Repairs - Hall #2	01-02-07-0451	500	0	0	0	0	0	0
Cleaning Supplies	01-02-07-0454	100	0	94	94	94	94	94
M & R, Gas & Oil - Small Equipment	01-02-07-0470	1,250	2,516	3,000	3,000	3,000	3,000	3,000
M & R, Gas & Oil - Engine #4 (2007 model at #2 hall)	01-02-07-0471	2,500	3,872	3,500	6,900	2,500	3,400	2,500
M & R, Gas & Oil - Engine #3 (1997 model at #1 Firehall)	01-02-07-0472	2,500	3,272	3,500	3,400	2,500	3,400	2,500
M & R, Gas & Oil - Rescue #33 (1990 Rescue Truck)	01-02-07-0473	2,500	1,965	1,500	1,500	1,500	1,500	1,500
Pager System Equipment	01-02-07-0474	500	0	0	0	0	0	0
M & R Communications	01-02-07-0475	1,500	369	2,800	1,000	1,000	1,000	1,000
M & R, Gas & Oil - Rescue #22 (2015 Rescue Truck)	01-02-07-0476	1,000	4,225	1,000	1,000	1,000	1,000	1,000
Office Supplies	01-02-07-0510	250	0	250	250	250	250	250
Firefighter Supplies	01-02-07-0511	10,000	1,600	10,000	10,000	10,000	10,000	10,000
Fire Prevention	01-02-07-0513	500	527	500	500	500	500	500
Telephone & Internet - Hall #1	01-02-07-0540	2,500	1,642	1,675	1,709	1,743	1,778	1,813
Telephone - Hall #2	01-02-07-0541	1,300	1,029	1,100	1,122	1,144	1,167	1,191
Utilities - Hall #1	01-02-07-0555	2,500	2,520	2,800	2,856	2,913	2,971	3,031
Utilities - Hall #2	01-02-07-0556	2,750	1,917	1,956	1,995	2,035	2,075	2,117
Equipment - Fire Dept	01-06-07-0641	10,500	2,285	8,500	1,500	1,500	1,500	1,500
Total Fire Department Expenditure (Shared)		**70,906**	**48,637**	**67,032**	**61,866**	**56,912**	**59,072**	**57,647**
Expenditure (Village)								
Custodian	01-02-07-0353	2,026	0	568	579	591	603	615
Salaries - Public Works	01-02-07-0360	0	0	545	556	567	578	590
Payroll Costs: Admin & PW	01-02-07-0370	299	0	98	100	102	104	106

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Fire Inspections	01-02-07-0412	2,500	0	3,000	3,000	3,000	3,000	3,000
Fire Truck Insurance - Village Share	01-02-07-0573	512	556	567	578	590	601	613
Insurance - Building (Hall #1)	01-02-07-0445	666	0	0	0	0	0	0
Maintenance & Repairs - Hall #1	01-02-07-0450	3,000	981	1,500	1,500	1,500	1,500	1,500
Village Share - Fire Department	01-02-07-0530	28,362	19,039	26,813	24,746	22,765	23,629	23,059
Insurance - Building (Hall #1)	01-02-07-0533	0	790	869	956	1,052	1,157	1,273
Loss on sale of assets	01-07-07-0650	0	7,000	0	0			
Total Fire Department Expenditure (Village)		**37,365**	**28,366**	**33,960**	**32,016**	**30,167**	**31,173**	**30,756**
Total Fire Department Expenditure		**108,271**	**77,003**	**100,992**	**93,882**	**87,079**	**90,245**	**88,403**
Net Fire Department		**(37,365)**	**(28,366)**	**(33,960)**	**(32,016)**	**(30,167)**	**(31,173)**	**(30,756)**
Amortization expense	01-02-07-0574	15,504	15,504	15,504	15,504	15,504	15,504	15,504

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
EMERGENCY PLANNING								
Revenue								
Grants - Emergency Program	01-01-17-0140	750	21,078	31,925	2,500	2,500	2,500	2,500
Revenue - Other	01-01-17-0192	0	0	0	0	0	0	0
Transfer from Reserves	01-01-17-0315	0	0	0	0	0	0	0
Total Emergency Planning Revenue		**750**	**21,078**	**31,925**	**2,500**	**2,500**	**2,500**	**2,500**
Expenditure								
Travel & Education - Emergency Program	01-02-17-0415	2,000	160	2,000	2,000	2,000	2,000	2,000
Stipend - Municipal Emergency Program	01-02-17-0520	3,600	1,500	3,600	3,600	3,600	3,600	3,600
Municipal Emergency Program expenses	01-02-17-0522	2,500	488	2,500	2,500	2,500	2,500	2,500
Emergency Program Projects	01-02-17-0532	0	0	24,500	0	0	0	0
Equipment - Emergency Program	01-06-17-0641	0	18,578	4,925	0	0	0	0
Total Emergency Planning Expenditure		**8,100**	**20,726**	**37,525**	**8,100**	**8,100**	**8,100**	**8,100**
Net Emergency Planning		**(7,350)**	**352**	**(5,600)**	**(5,600)**	**(5,600)**	**(5,600)**	**(5,600)**

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
HEALTH CENTRE								
Revenue								
Revenue - Other	01-01-20-0192	0	0	0	0	0	0	0
Total Health Centre Revenue		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditure								
Maintenance and Repairs - Health Clinic	01-02-20-0490	0	607	0	0	0	0	0
Total Health Centre Expenditure		**0**	**607**	**0**	**0**	**0**	**0**	**0**
Net Health Centre		**0**	**(607)**	**0**	**0**	**0**	**0**	**0**

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
BYLAW SERVICES								
Revenue								
Ticketing Revenue	new G/L			250	250	250	250	250
Total Bylaw Services Revenue		**0**	**0**	**250**	**250**	**250**	**250**	**250**
Expenditure								
Travel and Education	01-02-21-0380	1,500	0	0	0	0	0	0
Misc. Supplies	01-02-21-0516	1,000	0	500	500	500	500	500
Total Bylaw Services Expenditure		**2,500**	**0**	**500**	**500**	**500**	**500**	**500**
Net Bylaw Services		**(2,500)**	**-**	**(250)**	**(250)**	**(250)**	**(250)**	**(250)**

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
SEWER								
Revenue								
Frontage Tax - Sewer Kelsey	01-01-11-0107	9,110	9,110	6,630	6,630	6,630	6,630	6,630
Sewer User Fees	01-01-11-0170	58,999	60,780	63,972	66,211	68,529	70,927	73,410
Sewer Connection Fees	01-01-11-0175	300	300	300	300	300	300	300
Revenue - Other	01-01-11-0192	500	0	0	0	0	0	0
Actuarial Adjustment sewer	01-01-11-0193	0	2,146	0	0	0	0	0
Total Sewer Revenue		**68,909**	**72,335**	**70,902**	**73,141**	**75,459**	**77,857**	**80,340**
Expenditure								
Salaries - Admin	01-02-11-0350	18,246	18,099	20,103	20,505	20,915	21,333	21,760
Salaries - Public Works	01-02-11-0360	14,270	14,618	13,632	13,904	14,183	14,466	14,756
Payroll Costs: Admin & PW	01-02-11-0370	5,525	6,915	7,885	8,043	8,204	8,368	8,535
Travel & Education - Sewer	01-02-11-0390	1,500	460	1,500	1,500	1,500	1,500	1,500
Insurance - Building	01-02-11-0445	275	373	410	451	496	546	600
Insurance - Liability	01-02-11-0447	435	435	445	490	538	592	652
Maintenance & Repairs - Sewer	01-02-11-0490	7,000	2,556	5,000	5,000	5,000	5,000	5,000
Sewer Connection Costs	01-02-11-0495	0	9,163	0	0	0	0	0
Equipment - Sewer	01-02-11-0529	1,500	456	1,250	2,000	2,000	2,000	2,000
Contract Labour	01-02-11-0532	3,500	0	3,500	4,500	4,500	4,500	4,500
Sewer Lease Fees	01-02-11-0535	324	470	480	489	499	509	519
Utilities - Agitator, Lift Stations	01-02-11-0555	6,400	7,145	7,200	7,344	7,491	7,641	7,794
Sewer Principal B/L #338	01-02-11-0561	4,064	0	4,450	4,450	4,450	4,450	4,450
Sewer Interest B/L # 338	01-02-11-0571	5,046	2,178	2,180	2,180	2,180	2,180	2,180
Total Sewer Expenditure		**68,085**	**62,869**	**68,035**	**70,856**	**71,956**	**73,085**	**74,245**
Net Sewer		**824**	**9,466**	**2,868**	**2,285**	**3,503**	**4,772**	**6,094**

Transfer to Sewer Surplus/Reserves	01-02-11-0615	824	9,466	2,868	2,285	3,503	4,772	6,094
Amortization expense	01-02-11-0574	36,799	36,799	36,799	36,799	36,799	36,799	36,799

Sewer User Rate Increase per 2018 FP		3.50%	3.5%	3.5%	3.5%	3.5%	3.5%
User fee per household/unit	$	248.08	$ 256.76	$ 265.75	$ 275.05	$ 284.68	$ 294.64
$$ increase			$ 8.68	$ 8.99	$ 9.30	$ 9.63	$ 9.96
User Rate Increase for 2019 FP			7.0%	3.5%	3.5%	3.5%	3.5%
User fee per household/unit	$	248.08	$ 265.45	$ 274.74	$ 284.35	$ 294.30	$ 304.60
$$ Increase			$ 17.37	$ 9.29	$ 9.62	$ 9.95	$ 10.30
# of units per property tax report	241						

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
WATER								
Revenue								
Frontage Tax - Water Kelsey	01-01-12-0107	3,134	9,402	2,280	2,280	2,280	2,280	2,280
Water User Fees	01-01-12-0170	98,200	101,697	109,457	117,119	125,318	134,090	143,476
Water Connection Fees	01-01-12-0175	700	1,580	700	700	700	700	700
Government Grants	01-01-12-0176	0	0					
Revenue - Other	01-01-12-0192	0	0	0	0	0	0	0
Actuarial adjustment	01-01-12-0193	0	738	0	0	0	0	0
Total Water Revenue		**102,034**	**113,417**	**112,437**	**120,099**	**128,298**	**137,070**	**146,456**
Expenditure								
Salaries - Admin	01-02-12-0350	18,246	18,099	20,103	20,505	20,915	21,333	21,760
Salaries - Public Works	01-02-12-0360	23,784	24,363	22,109	22,551	23,002	23,462	23,932
Payroll Costs: Admin & PW	01-02-12-0370	7,576	8,806	9,697	9,891	10,089	10,291	10,497
Travel & Education	01-02-12-0390	5,000	460	3,500	3,500	3,500	3,500	3,500
Insurance - Building	01-02-12-0445	1,705	213	6,210	6,831	7,514	8,266	9,092
Insurance - Liability	01-02-12-0447	508	508	520	572	629	692	761
Maintenance & Repairs - Water	01-02-12-0490	14,500	6,784	21,000	21,000	21,000	21,000	21,000
Maintenance & Repairs - Plant	new G/L	0	0	1,500	2,500	5,000	5,000	5,000
Water Connection Costs	01-02-12-0495	0	1,717	0	0	0	0	0
Chemicals - Water	01-02-12-0515	8,000	2,648	9,000	12,000	12,000	12,000	12,000
Equipment - Water	01-02-12-0529	2,000	164	1,000	1,000	1,000	1,000	1,000
Contract Labour	01-02-12-0534	72,000	11,696	1,000	1,000	1,000	1,000	1,000
Water Lease Fees	01-02-12-0535	28,000	28,590	590	602	614	626	639
Telephone & Internet	01-02-12-0540	1,200	0	1,200	2,000	2,040	2,081	2,122
Utilities	01-02-12-0555	2,000	685	4,000	5,000	5,100	5,202	5,306
Water Principal B/L #337	01-02-12-0561	1,398	0	1,530	1,530	1,530	1,530	1,530
Water Interest B/L #337	01-02-12-0571	1,736	749	750	750	750	750	750
Total Water Expenditures		**187,653**	**105,482**	**103,709**	**111,232**	**115,683**	**117,733**	**119,889**
Net Water		**(85,619)**	**7,935**	**8,728**	**8,867**	**12,614**	**19,337**	**26,568**

Transfer to (from) Water Surplus/Reserves	01-02-12-0615	(85,619)	7,935	8,728	8,867	12,614	19,337	26,568
Amortization expense	01-02-12-0574	22,379	22,379	22,379	22,379	22,379	22,379	22,379

Water User Rate Increase per 2018 FP		7.40%	7.0%	7.0%	7.0%	7.0%	7.0%
User fee per household/unit	$	299.99	$ 320.99	$ 343.46	$ 367.50	$ 393.23	$ 420.75
$$ Increase			$ 21.00	$ 22.47	$ 24.04	$ 25.73	$ 27.53
User Rate Increase for 2019 FP			7.0%	7.0%	7.0%	7.0%	7.0%
User fee per household/unit	$	299.99	$ 320.99	$ 343.46	$ 367.50	$ 393.23	$ 420.75
$$ Increase			$ 21.00	$ 22.47	$ 24.04	$ 25.73	$ 27.53
# of units per property tax report	341						

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
SOLID WASTE								
Revenue								
Solid Waste Collection	01-01-14-0170	30,495	32,390	33,807	35,497	37,272	39,135	41,092
Revenue - Other	01-01-14-0192	3,420	4,176	3,410	3,410	3,410	3,410	3,410
Recycling Revenue	01-01-14-0196	0	920	500	500	500	500	500
Total Solid Waste Revenue		**33,915**	**37,486**	**37,717**	**39,407**	**41,182**	**43,045**	**45,002**
Expenditure								
Waste Disposal & Tipping Fees	01-02-14-0530	36,000	44,251	39,500	40,290	41,096	41,918	42,756
Contract Labour	01-02-14-0532	2,500	0	4,500	4,500	4,500	4,500	4,500
Total Solid Waste Expenditure		**38,500**	**44,251**	**44,000**	**44,790**	**45,596**	**46,418**	**47,256**
Net Solid Waste		**(4,585)**	**(6,766)**	**(6,283)**	**(5,383)**	**(4,414)**	**(3,372)**	**(2,254)**

Hand pickup fees have gone up $2.4k from 2017 to 2018

Tipping fees have increased $3k annually from 2017 to 2018 due to 18 more users and SRD rate increase per bylaw

Solid Waste User Rate Increase per 2018 FP	3.00%	7.0%	5.0%	5.0%	5.0%	5.0%
User fee per household/unit	$ 198.71	$ 212.62	$ 223.25	$ 234.41	$ 246.13	$ 258.44
$$ Increase		$ 13.91	$ 10.63	$ 11.16	$ 11.72	$ 12.31
User Rate Increase for 2019 FP		7.0%	5.0%	5.0%	5.0%	5.0%
User fee per household/unit	$ 198.71	$ 212.62	$ 223.25	$ 234.41	$ 246.13	$ 258.44
$$ Increase		$ 13.91	$ 10.63	$ 11.16	$ 11.72	$ 12.31
# of units per property tax report	159					