



**VILLAGE OF SAYWARD
COUNCIL MEETING AGENDA
February 19, 2019 – 7:00 PM
KELSEY CENTRE GYMNASIUM**

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 Regular Meeting of Council for February 19, 2019 be approved.

4. Minutes of Previous Meetings

Recommended Resolution:

THAT the minutes from the Regular Meeting of Council held on February 5, 2019 be adopted.

5. Petitions and Delegations - None

6. Correspondence

Recommended Resolution:

THAT the following correspondence be received,

- a) Protection of Groundwater – Email from Bruce Gibbons, Merville Water Guardians.
- b) Strathcona Regional District – January Steering Committee Meeting Minutes and Events to Come.
- c) Cultural Safety Training Blanket Exercise – Nuka de Jocas, Sayward Community Capacity Coordinator

7. Council Reports – None

8. Committee Member Reports – None

9. Mayor's Report – Written report will be provided at meeting

10. Old Business – None

11. Staff Reports

- a) Strategic Plan 2019 – Report by Lisa Clark, CFO

Recommended Resolution,
THAT Council adopt the 2019 Strategic Plan.

- b) Recreation Budget and Comparisons – Report by CFO

Recommended Resolution,
THAT the report on Recreation Budget 2019 be received for information and discussion.

12. Bylaws

- a) Fees and Charges Bylaw No. 445, 2019 (bylaw will be provided at the meeting)

Recommended Resolution,
THAT Fees and Charges Bylaw No. 445, 2019 be given first, second and third reading.

13. Financial - None

14. New Business - None

15. 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.”

16. 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.

17. Rise

18. Adjournment

Recommended Resolution:

THAT the Regular Meeting of Council for February 19, 2019 be adjourned.



**VILLAGE OF SAYWARD
MINUTES
REGULAR COUNCIL MEETING
February 5, 2019 – 7:00 PM
KELSEY CENTRE GYMNASIUM**

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

In Attendance: Paul Carver, Chief Administrative Officer

1. Call to Order

Meeting was called to order at 7:00 PM

2. Public Input (maximum 30 minutes)

Mark Baker	The trail project has had a significant impact on the parking situation.	CAO – This was a recognized aspect of the project from its inception following completion of the planning report from an outside consultant. Parking was a problem even before the start of this project due to the impact extended parking was having on tourism in the area. Staff has been in contact with MoTi to obtain approval to place signs to limit parking overnight parking.
Janett Hoare	What's happening with the triangle piece of property?	Mayor – Council does not wish to discuss this.
Janett Hoare	The previous minutes mentioned the purchase of two generators. Why are more being purchased?	CAO – A determination was made when preparing the online grant application to apply for 4, which would service all 4 of our lift stations, as the application was set up in a way that the project could be separated if funding is not available to support the entire project. In our case, we ask for 4 and maybe end up with the 2, which is better than asking for 2 and ending up with 1.
Frank Morgan	ATV community is supportive of ATV for tourism.	

Mark Baker	Engineering fees	CAO – The engineering fees are inclusive of the entire project, which includes both the trail and structures components.
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3. Approval of Agenda

MOTION R19/20

MOVED AND SECONDED

THAT the agenda for the Regular Meeting of Council for February 5, 2018 be adopted as amended.

CARRIED

4. Minutes of Previous Meetings

The minutes from the Regular Meeting of Council held on January 22, 2019 was referred back to staff for amendment.

MOTION R19/21

MOVED AND SECONDED

THAT the minutes from the Special Meeting of Council held on January 24, 2019 be adopted.

CARRIED

5. Petitions and Delegations - None

6. Correspondence

MOTION R19/22

MOVED AND SECONDED

THAT the following correspondence be received,

- a) Richard Stanwick, Chief Medical Officer – Disposal of needles (email to Mayor)
- b) TELUS – Congratulations on election to office
- c) Rachel Blaney, MP, North Island-Powel River - Letter to Minister of Rural Economic Development, House of Commons regarding cellular coverage
- d) Recycling Council of British Columbia – Recycling Council of British Columbia 45th Annual Zero Waste/Circular Economy Conference, May 8, 9 and 10, 2019

CARRIED

7. Council Reports - None

8. Committee Member Reports – None

9. Mayor's Report

- a) Off-Road Vehicle (OVR) Access to the Village

MOTION R19/23

MOVED AND SECONDED

THAT the Mayor's verbal and written report be received.

CARRIED

MOTION R19/24
MOVED AND SECONDED

THAT the Off-Road Vehicle (OVR) Management Framework resolution be forwarded to AVICC for the 2019 AVICC meeting.

10. Old Business

- a) Investing in Canada Infrastructure Program – Rural and Northern Communities Grant Opportunity

MOTION R19/25
MOVED AND SECONDED

THAT the Council for the Village of Sayward supports the application made to the Investing in Canada Infrastructure Program – Rural and Northern Communities grant program to purchase four generators to operate all the Village's sewer lift stations during a power outage.

CARRIED

11. Staff Reports - None

12. Bylaws - None

13. Financial

- a) Statement of Revenue and Expenditures Report for the month ending January 31, 2019.

MOTION R19/26
MOVED AND SECONDED

THAT the Statement of Revenue and Expenditures be received for information.

CARRIED

- b) Accounts Payable Cheque Register Report for the month ending January 31, 2019.

MOTION R19/27
MOVED AND SECONDED

THAT the Accounts Payable Cheque Register Reports be received for information.

CARRIED

14. New Business - None

15. Public Question Period (maximum of 15 minutes)

Janett Hoare	Can I get a copy of the ATV report to AVICC?	Sure can.
Terry Burnett	General question to Wes; are ATV's being made street legal?	Councilor Wes Cragg – Good question, I will look into this.

16. In-Camera – 7:43 PM

MOTION R19/28
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

17. Reconvene – 8:26 PM

18. Rise and Report

- a) Chief Financial Officer

MOTION IC 19/29

MOVED AND SECONDED

THAT Lisa Clark be awarded the position of Chief Financial Officer effective January 1, 2019.

CARRIED

19. Adjournment

MOTION R19/30

MOVED AND SECONDED

That the Regular Council Meeting of February 5, 2019 be adjourned.

CARRIED

The meeting was adjourned at 8:28 PM

Mayor John MacDonald

Chief Administrative Officer

Paul Carver

To: Lisa Clark
Subject: FW: Protection of groundwater
Attachments: In_the_past_few_years_British_Columbia_h (2).mp4; Background and update for water bottling prohibition.docx

From: Bruce & Nicole <brunic@shaw.ca>

Sent: February 12, 2019 1:41 PM

To: INFO@ALERTBAY.CA; villageofgoldriver@cablerocket.com; info@portalice.ca; Lisa Clark
<village@saywardvalley.ca>; reception@villageoftahsis.com

Subject: Protection of groundwater

Hello. My name is Bruce Gibbons. I have been fighting a water licence for bottling and sale of our groundwater in the Comox Valley since March of last year. We have a paper petition with approximately 1,200 signatures from the Comox Valley and we have recently posted the petition online to try to get more exposure. The online petition has over 1,330 signatures. We are asking the provincial government to stop approving licences to bottle and sell groundwater. I have attached a link to a video I recently posted that illustrates our concerns about protecting our groundwater.

ASK:

I am asking AVICC communities to review and revise their bylaws, if necessary, to prohibit bottling of groundwater for commercial sale or bulk export. I am also formally asking the communities of the AVICC to support the Strathcona Regional District Resolution to be presented at the AVICC convention in April.

WHEREAS water is an essential resource upon which all life, including all ecosystems and all local communities depend,

AND WHEREAS water is a public heritage and a public trust for present and future generations and access to water must not be compromised by commercial operations relating to commercial water bottling or commercial bulk water exports,

THEREFORE BE IT RESOLVED that the Premier of British Columbia and the Minister of Forests, Lands, Natural Resource Operations and Rural Development be requested to immediately cease the licensing and extraction of groundwater for commercial water bottling and/or bulk water exports from aquifers.

Thank you.

Bruce Gibbons
Merville Water Guardians
250-702-1672

Paul Carver

To: John MacDonald
Subject: FW: January Steering Committee Meeting Minutes and Event to Come

From: Libby King [<mailto:LKing@srd.ca>]
Sent: Wednesday, January 30, 2019 2:11 PM
To: Nuka de Jocas; Cheryl Jordon; Jenny Evans; Joyce Ellis; Lynnette Hornung; Nuka De Jocas; Pat Rusch; Tracey Payne; Toonders, Kimberley
Cc: Chair MacDonald (westie@saywardvalley.net); rsampson@saywardvalley.net; Alex Turner; Susan Poulsen
Subject: RE: January Steering Committee Meeting Minutes and Event to Come

Hi Nuka,

Wow, this is quite the list. Thank you so much for the work you're doing. The Eyes Wide Open event sounds fantastic.

Great work –
Libby



**STRATHCONA
COMMUNITY
HEALTH NETWORK**

Libby King
Strathcona Community Health Network Coordinator
301-990 Cedar Street, Campbell River, BC V9W 7Z8
e. lking@srd.ca | t. 778-348-0762 | f. 250.830.6710

From: Nuka de Jocas <saywardcommunitycapacity@gmail.com>
Sent: January-28-19 2:34 PM
To: Cheryl Jordon <crsuccessby6@gmail.com>; Jenny Evans <Jenny.Evans@niefs.net>; Joyce Ellis <joyce.ellis222@gmail.com>; Libby King <LKing@srd.ca>; Lynnette Hornung <lynnette@greenwaystrust.ca>; Nuka De Jocas <nukadejocas@gmail.com>; Pat Rusch <Patricia.Rusch@bcehs.ca>; Tracey Payne <Tracey.Payne@viha.ca>; Toonders, Kimberley <Kimberley.Toonders@viha.ca>
Cc: Chair MacDonald (westie@saywardvalley.net) <westie@saywardvalley.net>; gdwhalley@saywardvalley.net; rsampson@saywardvalley.net; Alex Turner <whiteriverfarm689@gmail.com>; Susan Poulsen <espoulsen@shaw.ca>
Subject: January Steering Committee Meeting Minutes and Event to Come

Hello everyone,

Hope all is well. **This is a long message, I know, but It is important to read through all of it.**

First, attached bellow are the minutes from our last steering committee meeting.

Second, I wanted to share with all of you the great success of our event last week - The Eyes Wide Open Workshop with Jenny Evans. There was 34 people in attendance and we had a great panel discussion.

Thirdly, considering that the end of March is coming up very quickly, here are a few things I would like all of you to review, before next steering committee (February 7)

It is a list of events-activities that could come with their own description:

- **Learn how to build a garden bed - 3rd week of February**

Activity addresses : Community Connectedness, Healthy Eating, Physical Activity

Project Description: In collaboration with the Heritage Hall and the Sayward Municipality, we will invite the public (drop in format) to build garden beds in the following locations: Heritage Hall backyard and Cell Tower Municipal Garden. (2 days)

Free meal would be included for helpers

- **Artisans-Business-Farm Market Fair and Living Wage Study - 1st week of March**

Activity addresses : Social Connectedness, Healthy Aging, Positive Mental Health, Healthy Eating

Project description: This Fair will be a continuum of the Self-Employment workshop given on January 22, 2019. We asked the participants of this event if they would be interested in demonstrating their merchandise in a Community Fair and the response was very positive. All sorts of things would be on display from Art to produce. As well, in respect to Maggie H. Kwan's work on the Living Wage Study, this would be a perfect opportunity for her to present in a non-magistral method the work that she has accomplished. We could distribute the study (printed out) to all participants and community members and she could talk directly to citizens interested on hearing more.

Free meal would be included for all.

- **Blanket Exercise Cultural Safety Training - Monday, March 18**

Activity addresses: Social Connectedness, Healthy Aging, Positive Mental Health

Project description: Follow link, but not 100% complete yet

Blanket Exercise - Cultural Safety Training

Free meal included

- **Community Gardening Classes - 3rd week of March**

Activity addresses: Social Connectedness - Family Connectedness, Healthy Aging, Positive Mental Health, Physical Activity, Healthy Eating

Project description: In both community gardens we will hold gardening classes that will be free of charge for participants, but might subsequently have a fee to fund either locations. 40% of the beds will be consecrated towards accessible healthy foods for those in need, public funding and gardening classes. 60% will be redistributed towards people with no terrain on which to grow their own fruits and vegetables, they can also take care of their own personal garden while taking gardening classes. Fees in respect to gardening bed rentals will be discussed with those more knowledgeable on the subject.

- **Family & Nature Event - Last week of March or first week of April**

Activity addresses: Family Connectedness, Healthy Aging, Physical Activity, Positive Mental Health

Project description: In collaboration with the Sharon MacDonnell, Indigenous Outreach Clinician, Saywards Children Hub (to be discussed with Ann) and members of the Sayward Indigenous community, we would invite families of Sayward to a full day workshop on the benefits of natures for their children development, but also for connectedness between families. How to make nature accessible for all.

- **Sayward Community Video with Fox and Bee Studio**

Activity addresses: Social Connectedness, Positive Mental Health

Project description: On two different occasions (different seasons) the Fox and Bee Studio would film and interview members of the community and a variety of activities to promote Sayward, not only as a potential business development destination, but as a way to create a positive feeling about the place the community lives in. We would invite people to do different activities in different areas of the community. An initial video would be created and a longer version would come after footage taken during the summer. As well, all sequences will belong to the community, so that they can utilize it as they wish in their promotional initiatives.

Please read attached letter of intent from the company in question.

"Used in conjunction with social media channels like Facebook and Twitter, video offers a strong, emotive method of reaching people." - Fox and Bee Studio

All these activities relate to capacity development, but seeing as we have a limited amount of time, I would really like to have your suggestions asap. If you guys agree, please send me an email saying so, if not, send me an email saying what you would like to see differently, or not at all.

Thank you everyone and take care!!

Nuka de Jocas

Sayward Community Capacity Coordinator

250-282-0001 - 438-830-3074

Paul Carver

To: John MacDonald
Subject: RE:

From: Nuka de Jocas [<mailto:saywardcommunitycapacity@gmail.com>]
Sent: Monday, February 11, 2019 1:41 PM
To: Chair MacDonald (westie@saywardvalley.net)
Subject:

Hi John,

Hope you are doing well.

I wanted to personally share with you this event that is coming up Monday March 18. (see attached file) It is called the blanket exercise, you probably already heard of it. This is a unique event that is not always easy to have seeing as the people offering it have a very busy schedule. I will be putting it in the next newsletter as well.

There must be 20 participants minimally or else I will have to cancel. I was hoping you might be able to help promote this event. Up to now, we are 4 participants.

Talk soon and take care

Nuka de Jocas

Sayward Community Capacity Coordinator

250-282-0001 - 438-830-3074

Cultural Safety Training

Blanket Exercise

The Blanket Exercise is an experiential activity that explores the 500-year relationship between Indigenous and non-Indigenous Peoples. During the activity, you will be guided through a narrative of many of the policies and events that have shaped Canada as it relates to the treatment of Indigenous Peoples of these lands. The exercise creates a condition that lends itself to you approximating an empathetic sense of the loss of land, and ways of life, which impact Indigenous Peoples today.

When: March 18 2019

Where: Kelsey Centre Gymnasium

Time: 11:30 to 14:30

Schedule:

11:30 - 12:30 - Free Lunch

12:30 - 14:30 - Blanket Exercise

The blanket you bring will be placed on the floor and walked on. For the exercise you will be removing your shoes to stand on the blankets. We ask that you **bring a blanket** with you that you are comfortable being placed on the floor and stood upon. Wear socks that you are comfortable walking around in.

Please confirm your presence at saywardcommunitycapacity@gmail.com or call at (250) 282-0001 - Ask for Nuka





STAFF REPORT

To: Mayor and Council
Village of Sayward

From: Lisa Clark, CFO

Re: Strategic Plan 2019

BACKGROUND:

Council met on January 30 and February 12, 2019 to review the draft 2019 Strategic Plan. Council is asked to review the chart for accuracy and completeness. This final version includes changes directed by Council.

Strategic Goals	Comments	Actors	Measures
1. Community Relations	Work on building a strong co-operative relationship with all residents of Sayward (Village and Valley): - a.) Involve Area Director in service delivery issues for all valley residents. - b.) Update and enhance the village website. - c.) Mayor and Council to submit a monthly update to the Sayward News to help keep residents apprised of Village initiatives and goals. - d.) Work in improving our relationship with the K'omoks First Nation, regular communications, and ways and means to jointly promote Sayward. - e.) Work with SRD on funding for services jointly used by all valley residents. Recreation, Fire, Health. - f.) Liaise with Canada Post to ensure Sayward addresses are updated to online database Timing: All 2019	Council and Staff – invite Director to Budget meetings and supply budget materials. Council committees engage all residents in meetings, tourism, Trails Plan, other projects.	Meetings invited and attended, info sent out, input received on all issues
2. Economic Development	- a.) Assist and support prospective businesses interested in locating to the Sayward area. - b.) Work with local organizations and the Tourism committee to promote tourism and attract business investment to the Sayward area. - c.) Support and assist the owner of the Sayward Mall with the opening of a grocery store and attract tenants.	Council, Staff, Valley residents, TVI, contractor, Area Director	Progress made on identified issues

	Timing: Ongoing 2019		
3. Infrastructure upgrades & Asset Replacement	Be cognizant of Asset Management Plan and use it to identify projects for the Financial Plan.		
----- Roads, Sewer, Water	Reapply for road (Kelsey Way & K'Husam) grant Timing: Fall 2019 Apply for grant for generators for Sewer lift stations, reapply if necessary. Timing: January 2019 – done Design, construct and complete dam decommissioning project. Grant funding has been secured for the project. Timing: 2019	Council, CAO, Contractors	Projects completed
---- Equipment, Vehicles	Identify issues from AMP reports. Timing: Spring 2019	Council, CAO, Contractors	Projects completed
---- Recreation Centre/other buildings	Identify short and long-term projects for Kelsey Centre and include in budget discussions. Apply for grants. Timing: All of 2019	Council, CAO, Contractors	Projects completed
---- Approve reserve policy and update bylaw and integrate into financial plan	Adopt a formal reserve policy and include in future Financial Plan. Update Reserve bylaw. Recognise the need to plan for capital asset replacements in accordance with the Asset Management Plan. Timing: Summer 2019	Staff for development Council for Approval	Completion of policy and approval of bylaw
4. Living Green	a.) Continue to pursue the goal of becoming a carbon neutral community. b.) Continue to work with the Provincial Government and K'omoks First Nation to secure a community forest. c.) Continue to develop the Village trail system. d.) Continue to expand the Community Garden and flower gardens throughout the Village. Timing: All of 2019	Council, Staff, KFN	Projects completed
5. Staff Professional Development	a.) Ensure staff and Village volunteers receive adequate emergency management training and the village has an emergency response plan in place. b.) Continue staff and volunteer professional development through various municipal and professional associations ensuring the Village continues to receive good value for the resources expended. c.) Institute a new employee performance evaluation system. Timing: All of 2019	CAO, Staff	Professional development taken, and training attended
6. Tourism Development	a.) Continue the Village beautification program including upgrading signage, cleaning and painting Village buildings and structures, and enhancing the Village gardens.	Council, Staff	New signage and other projects completed,

	- b.) Work with local organizations and the Regional District to enhance signage and way finding in Sayward. - c.) Support and work with the Tourism Committee - d.) Explore possibility of Christmas lights for the large tree at MacMillan and Kusam Way. - e.) Research funding sources to dredge, aerate and rehabilitate the Village pond. Timing: All of 2019		grant funding obtained for pond
7. Village Operations	- a.) Review and update Village internal policies and procedures. There are several policy and Bylaw updates that need to be completed. Policies include: Personnel Benefits, Conflict of Interest, Criminal Record Search, Hiring, Annual Tax Sale, Permissive Tax Exemption, Respectful Workplace, Procurement. Bylaws include: Building, Zoning (Cannabis), Reserves. - b.) Review the Village fee structure to ensure it is up to date and equitable including water, sewer, recreation, other fees and charges. New fees & charges bylaw to be brought forward to Council. Timing: All of 2019	Staff, and Council approval	Policy & Bylaw approval

The final approved Strategic Plan should be discussed with Council every 2-4 months to track progress on action items.

Staff Recommendation:

That Council adopt the 2019 Strategic Plan.

Respectfully submitted,

Lisa Clark
CFO



STAFF REPORT

MAYOR AND COUNCIL
VILLAGE OF SAYWARD

FROM: Lisa Clark, CFO

RE: Recreation Budget and comparisons

BACKGROUND

The recreation department budget remains a current topic. As directed by Council, staff are working to reduce costs for the 2019-2023 Financial Plan.

DISCUSSION

Attached to this report is version 2 and version 3 of the Recreation budget for comparison purposes. Version 2 was presented to Council at the February 12, 2019 COW meeting. Version 3 contains changes directed by Council as well as additional reductions in expenses after consultation with the CAO and the Recreation Manager. These changes will be discussed in more detail at the In Camera meeting.

It is important to keep in mind that all municipal recreation centers operate at a loss. Parks & Recreation facilities and amenities are provided by municipalities to enhance the quality of life for citizens living in the area. According to the Canadian Parks/Recreation Association, a summary of the benefits of recreation is as follows:

- Recreation and active living are essential to personal health – a key determinant of health status.
- Recreation is a key to balanced human development – helping Canadians reach for their potential.
- Recreation and parks are essential to quality of life.
- Recreation reduces self-destructive and anti-social behavior.
- Recreation and Parks build strong families and healthy communities.
- Pay now or pay more later! Recreation reduces health care, social service, and police/justice costs.
- Recreation and parks are significant economic generators in your community.
- Parks, open spaces and natural areas are essential to ecological survival.

While user fees offset a portion of the costs of operation, the amount is usually not significant enough to make a material impact. When making decisions around Recreation, a comparison between Sayward and other municipalities operating an indoor pool is helpful. The following chart outlines the Parks & Recreation expenditures for 2017 for select communities, with a comparison of Recreation expenses to total operating expenses. Source of data is attached to this report.

Municipality (2017)	Total Expenses excluding amortization	Parks & Recreation excluding amortization	% of total expenses
Sayward	\$ 1,097,958.00	\$ 285,940.00	26%
Tahsis	\$ 1,586,274.00	\$ 346,493.00	22%
Gold River	\$ 2,962,914.00	\$ 916,462.00	31%
Port Hardy	\$ 6,092,428.00	\$ 1,198,794.00	20%
Ladysmith	\$ 12,155,364.00	\$ 2,520,117.00	21%
Port Alberni	\$ 30,515,305.00	\$ 6,612,354.00	22%

The pool in Tahsis is a very similar size to Sayward's pool, although their Recreation Facility is a larger overall. Gold River has a much larger pool facility with a 4-lane competition pool in addition to their leisure pool and hot tub.

When looking at tax revenue, in 2017 a representative house in Sayward contributed approximately \$330 of municipal taxes towards Parks & Recreation (\$1,275 total municipal taxes x 26%).

STAFF RECOMMENDATIONS

That the report on Recreation Budget 2019 be received for information and discussion.

Respectfully submitted,

Lisa Clark, CFO

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	750	750	750	750	750
Ten Pack	01-01-06-0171	5,000	6,145	5,000	5,000	5,000	5,000	5,000
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	4,000	4,000	4,000	4,000	4,000
Single User - Gym	01-01-06-0174	200	297	200	200	200	200	200
Program Fees	01-01-06-0176	500	0	0	0	0	0	0
Drop In Fitness Fees	01-01-06-0177	400	156	200	200	200	200	200
Drop In Weight Room Fees	01-01-06-0178	300	406	350	350	350	350	350
Shower Fees	01-01-06-0181	300	169	300	300	300	300	300
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	4,000	4,080	4,162	4,245	4,330
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 Donations	01-01-06-0271	800	1,986	1,250	1,250	1,250	1,250	1,250
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	25,700	25,932	26,169	26,410	26,656
Expenditure								
Operating Expenses								
Salaries - Admin	01-02-06-0350	39,049	38,000	37,053	37,794	38,550	39,321	40,107
Wages - Recreation	01-02-06-0352	26,762	37,739	27,582	28,134	28,696	29,270	29,856
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	33,314	33,980	34,659	35,353	36,060
Payroll Costs: Admin & PW	01-02-06-0370	26,257	21,196	20,983	21,402	21,830	22,267	22,712
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	3,500	3,500	3,500	3,500	3,500
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	4,000	3,000	3,000	3,000	3,000
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	154,631	155,858	158,639	161,476	164,369
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	246,418	250,603	256,529	262,713	269,174
Net Recreation Centre		(203,833)	(219,003)	(220,718)	(224,671)	(230,360)	(236,303)	(242,518)

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)

THE CORPORATION OF THE VILLAGE OF SAYWARD
Schedule of Segment Reporting by Service
Year ended December 31, 2017

	General Government		Recreation and Parks		Protective		Transportation		Solid Waste	
	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
Revenue										
Taxation	335,286	327,849	-	-	-	-	-	-	28,632	28,938
User fees	428,765	411,142	-	-	31,978	22,008	-	-	4,991	3,418
Government grants and transfers	11,436	12,190	25,994	25,064	31,297	31,025	-	1,375	512	10,663
Sales of services	63,000	-	137,425	7,671	25	100	-	-	-	-
Contributions from others	50,032	25,791	6,428	3,466	-	190	-	-	-	-
Investment and other income	888,519	776,972	169,845	36,201	63,300	53,323	-	1,375	34,135	43,019
Expenses										
Wages and benefits	204,814	215,065	136,158	132,430	18,018	20,325	-	-	-	-
Operating expenses	200,380	152,204	146,352	120,811	60,474	61,391	57,413	30,835	39,411	44,692
Minor capital	-	-	3,430	4,819	-	-	-	-	-	-
Debt charges	529	529	14,447	12,859	16,125	16,125	2,446	2,446	-	-
Amortization of tangible capital assets	405,723	367,788	300,367	270,919	94,617	97,841	59,859	33,281	39,411	44,692
Annual Surplus (Deficit)	482,796	409,174	(130,542)	(234,718)	(31,317)	(44,518)	(59,859)	(31,906)	(5,276)	(1,673)
	Public Works		Sewer		Water		Consolidated Total			
	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
Revenue										
Taxation	-	-	9,110	9,110	-	-	344,396	336,959	-	-
User fees	-	-	58,824	57,432	93,130	77,742	180,586	164,112	-	-
Government grants and transfers	-	-	-	-	577,272	209,976	1,043,006	646,544	-	-
Sales of services	-	-	-	-	-	-	69,239	80,317	-	-
Contributions from others	-	-	-	-	-	-	200,450	7,771	-	-
Investment and other income	1,294	313	2,506	1,708	712	588	60,970	32,056	-	-
	1,294	313	70,440	68,250	671,114	288,306	1,898,647	1,267,759	-	-
Expenses										
Wages and benefits	67,345	59,282	34,195	34,935	45,539	44,773	506,069	506,810	-	-
Operating expenses	25,118	31,951	30,027	14,725	19,146	46,071	578,321	502,680	-	-
Minor capital	-	-	-	-	7,211	-	10,641	4,819	-	-
Debt charges	-	-	2,178	2,178	749	749	2,927	2,927	-	-
Amortization of tangible capital assets	9,982	9,982	36,799	36,799	22,379	22,379	102,707	101,119	-	-
	102,445	101,215	103,199	88,637	95,024	113,972	1,200,665	1,118,355	-	-
Annual Surplus (Deficit)	(101,151)	(100,902)	(32,759)	(20,387)	576,090	174,334	697,982	149,404	-	-

VILLAGE OF TAHSIS

Schedule 2 - Combined Statement of Operations by Segment

Year Ended December 31, 2017

	General Government	Protective Services	Transportation Services	Environmental Treatment Services	Economic Development Services	Recreation and Cultural Services	Water Utility	Sewer Utility	2017 Actual	2017 Budget (Note 12)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues										
Taxation	705,244	-	-	-	-	-	-	-	705,244	683,277
Utility Connection Fees and User Rates	-	-	-	-	-	-	48,498	97,607	146,105	236,256
Government Grants and Transfers	440,718	-	-	-	38,577	-	-	-	479,295	467,573
Fees and Service Charges	-	-	-	165,646	-	55,642	-	-	221,288	152,456
Other Revenues	100,967	1,335	-	-	168	-	-	375	102,845	27,399
	<u>1,246,929</u>	<u>1,335</u>	<u>-</u>	<u>165,646</u>	<u>38,745</u>	<u>55,642</u>	<u>48,498</u>	<u>97,982</u>	<u>1,654,777</u>	<u>1,566,961</u>
Expenses										
Operating										
Goods and Services	268,438	51,734	151,667	229	46,984	116,990	64,373	79,563	779,978	859,667
Labour	348,682	16,510	113,130	15,309	-	229,503	59,260	23,902	806,296	707,292
Amortization	21,807	39,293	77,778	1,363	-	79,608	23,931	1,752	245,532	209,807
	<u>638,927</u>	<u>107,537</u>	<u>342,575</u>	<u>16,901</u>	<u>46,984</u>	<u>426,101</u>	<u>147,564</u>	<u>105,217</u>	<u>1,831,806</u>	<u>1,776,766</u>
Excess (Deficiency) of Revenues over Expenses	<u>608,002</u>	<u>(106,202)</u>	<u>(342,575)</u>	<u>148,745</u>	<u>(8,239)</u>	<u>(370,459)</u>	<u>(99,066)</u>	<u>(7,235)</u>	<u>(177,029)</u>	<u>(209,805)</u>

Village of Gold River Schedule 2 - Combined Statement of Operations by Segment

For the year ended December 31, 2017

	Government Services	General Protective Services	Public Works & Transportation	Solid Waste and Recycling	Parks, Recreation and Culture	Community Development Services	Wharf Services	Fiscal Services	Water Utility	Sewer Utility	Unallocated	Total 2017 Actual	Total 2017 Budget
Revenues													
General taxes, net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 896,481	\$ 896,481	\$ 895,900
Utility charges	-	-	-	-	-	-	-	-	\$ 158,218	\$ 249,557	-	407,775	408,900
Government transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
- Federal	-	-	-	-	2,281	2,813	19,218	-	-	23,980	9,402	106,242	122,800
- Provincial	10,000	-	-	-	-	13,333	10,000	-	-	48,548	425,360	507,108	941,000
Sales of services	56,077	11,250	10,323	402,630	103,383	32,168	187,036	-	-	-	-	802,867	675,700
Other revenue	5,199	10,115	5,088	-	11,889	17,834	-	-	11,518	6,890	151,350	219,883	203,900
	71,276	21,365	15,411	402,630	117,553	66,148	216,254	-	218,284	328,842	1,482,593	2,940,356	3,248,200
Expenses													
Operating													
Goods and services	183,894	77,979	147,686	111,583	371,246	88,250	42,929	2,757	129,653	148,789	-	1,304,766	1,527,600
Labour	449,808	11,161	153,599	153,415	545,216	22,605	-	-	153,804	168,540	-	1,658,148	1,749,700
Loss on disposal of asset	-	-	-	-	-	-	-	-	-	-	-	-	-
	633,702	89,140	301,285	264,998	916,462	110,855	42,929	2,757	283,457	317,329	-	2,962,914	3,277,300
Amortization	9,498	30,947	125,986	25,522	158,846	8,235	30,823	-	29,846	60,077	-	479,780	490,600
	643,200	120,087	427,271	290,520	1,075,308	119,090	73,752	2,757	313,303	377,406	-	3,442,694	3,767,900
Excess (deficiency) in revenues over expenses	\$ (571,924)	\$ (98,722)	\$ (411,860)	\$ 112,110	\$ (957,755)	\$ (52,942)	\$ 142,502	\$ (2,757)	\$ (95,019)	\$ (48,564)	\$ 1,482,593	\$ (502,338)	\$ (519,700)

District of Port Hardy

Consolidated Schedule of Segmented Disclosure

For the Year Ended December 31, 2017

Schedule 1
(Note 16)

	General government services			Transportation services			Protective services			Environmental health services			Recreation and culture		
	2017	2016		2017	2016		2017	2016		2017	2016		2017	2016	
Revenues															
Taxes	\$ 2,756,671	\$ 2,531,258	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$	-
Payments in lieu of taxes	175,980	165,794		-	-		-	-		-	-		-	-	
Sale of services	-	-		332,070	341,072		42,358	40,136		268,116	262,915		217,611	205,337	
Income from investment in Government business enterprises	-	-		-	-		-	-		-	-		-	-	
Government transfers from other governments	529,376	524,747		223,926	-		-	13,475		-	-		3,000	59,790	
Development contributions	-	-		-	-		-	-		-	-		-	-	
Actuarial recognized	-	-		-	-		-	-		-	-		-	-	
Gain on disposal of assets	-	500		332,748	-		-	-		-	-		-	-	
Other revenue	167,701	176,447		20,423	34,200		88,274	52,903		2,209	2,350		37,035	36,487	
	3,629,728	3,398,746		909,167	375,272		130,632	106,514		270,325	265,265		257,646	301,614	
Expenses															
Salaries and benefits	786,996	791,705		478,558	497,032		134,480	108,176		13,646	14,508		699,436	655,890	
Goods and services	153,696	134,841		458,950	380,816		172,145	158,681		31,240	31,079		350,476	322,701	
Contracted services	30,284	29,870		227,866	214,215		91,357	94,622		203,852	205,117		148,882	128,824	
Interest	11,784	2,324		-	-		-	-		-	-		-	-	
Loss on Government business enterprise	-	-		-	-		-	-		-	-		-	-	
Loss on disposal of assets	-	-		-	-		-	-		-	-		-	2,660	
Amortization	25,677	28,028		687,797	691,323		120,051	85,508		-	-		262,931	251,233	
	1,008,437	986,768		1,853,171	1,783,386		518,033	446,987		248,738	250,704		1,461,725	1,361,308	
Net Surplus (Deficit)	\$ 2,621,291	\$ 2,411,978	\$	(944,004)	\$ (1,408,114)	\$	(387,401)	\$ (340,473)	\$	21,587	\$ 14,561	\$	(1,204,079)	\$ (1,059,694)	

The accompanying notes are an integral part of these financial statements.

District of Port Hardy

Consolidated Schedule of Segmented Disclosure

For the Year Ended December 31, 2017

Schedule 1
(Note 18)

	Community development		Water		Sewer		Consolidated Actual	Budget	Consolidated Actual	Budget
	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
Revenues										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,756,671	\$ 2,531,258	\$ 2,754,846	\$ 2,554,818
Payments in lieu of taxes	-	-	-	-	-	-	175,980	165,794	171,519	164,334
Sale of services	-	-	1,502,160	1,470,261	1,211,022	1,186,125	3,573,337	3,505,846	3,557,265	3,465,032
Income from investment in Government business enterprises	734,261	-	-	-	-	-	734,261	-	-	-
Government transfers from other governments	198,123	248,502	873,171	-	-	-	1,827,596	846,514	12,987,000	594,650
Development contributions	-	-	-	61,041	-	-	-	61,041	-	-
Actuarial recognized	-	-	-	-	70,516	61,397	70,516	61,397	-	-
Gain on disposal of assets	-	-	-	-	-	-	332,748	500	-	-
Other revenue	37,213	37,343	36,872	22,599	45,992	15,005	435,719	377,334	299,501	293,390
	969,597	285,845	2,412,203	1,553,901	1,327,530	1,262,527	9,906,828	7,549,684	19,770,131	7,072,224
Expenses										
Salaries and benefits	-	16	410,006	361,928	283,267	263,400	2,806,389	2,692,655	2,928,748	2,863,634
Goods and services	31,938	14,079	527,523	577,502	394,649	393,849	2,120,617	2,013,548	2,415,466	2,343,426
Contracted services	146,049	79,074	53,780	39,484	163,089	151,740	1,065,159	942,946	1,141,048	1,078,460
Interest	-	-	-	136	88,479	157,926	100,263	160,386	169,309	109,590
Loss on Government business enterprise	-	9,220	-	-	-	-	-	9,220	-	-
Loss on disposal of assets	-	-	-	-	-	-	-	2,660	-	-
Amortization	-	-	364,332	367,762	409,191	429,284	1,869,979	1,853,138	1,800,000	1,800,000
	177,987	102,389	1,355,641	1,346,812	1,338,675	1,396,199	7,962,407	7,674,553	8,454,571	8,195,110
Net Surplus (Deficit)	\$ 791,610	\$ 183,456	\$ 1,056,562	\$ 207,089	\$ (11,145)	\$ (133,672)	\$ 1,944,421	\$ (124,869)	\$ 11,315,560	\$ (1,122,886)

The accompanying notes are an integral part of these financial statements.

TOWN OF LADYSMITH
STATEMENT OF OPERATIONS BY SEGMENT
FOR THE YEAR ENDED DECEMBER 31, 2017

SCHEDULE X

	General Government		Protective Services		Transportation, Garbage & Cemetery Services		Development Services	
	2017	2016	2017	2016	2017	2016	2017	2016
REVENUE								
Tax	\$ 7,886,543	\$ 7,847,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of services	32,754	25,073	73,522	155,388	669,036	673,739	-	-
Investment income & MFA Refunds	183,209	157,817	-	-	-	-	-	-
Licence, Permits, Rentals & Penalties	114,817	121,445	191,790	187,815	111,270	138,703	215,624	211,288
Grants	465,475	457,042	45,564	48,422	16,241	19,092	-	5,964
Donations & contributed property	-	-	-	-	215,797	226,560	5,000	-
Gain (loss) on foreign exchange	(42,008)	(83,675)	-	-	-	-	-	-
Gain (loss) on disposal	1,866,640	193,716	-	-	-	(1,807)	-	-
Development fees	-	-	-	-	-	-	-	-
Gas tax fund utilized	-	-	40,000	-	7,983	40,000	126,872	10,850
Total revenue	10,507,430	8,718,804	350,876	391,626	1,020,327	1,096,288	347,496	228,102
EXPENSES								
Contracted Services	403,373	327,015	1,148,132	1,029,755	566,463	552,201	264,363	109,736
Service Agreements/Grants In Aid	161,073	107,348	-	12,000	-	-	-	-
Insurance	58,686	69,336	17,357	22,927	4,930	5,218	-	-
Interest	5,353	11,170	22,542	50,884	4	25	-	-
Materials & Supplies	69,603	77,056	139,451	106,041	156,285	134,583	9,584	14,440
Utilities & Telephone	17,093	14,044	23,403	43,436	143,365	142,501	4,686	7,420
Wages & Benefits	1,537,156	1,587,926	270,124	271,517	934,092	871,257	467,447	461,172
Other	(147,370)	(108,593)	31,518	40,541	19,968	(28,804)	19,896	16,772
Amortization	224,995	220,050	149,909	162,702	845,505	838,995	5,514	3,389
Total expenses	2,329,962	2,305,352	1,802,436	1,739,803	2,670,612	2,515,975	771,490	612,929
Surplus (Deficit)	\$ 8,177,468	\$ 6,413,452	\$ (1,451,560)	\$ (1,348,178)	\$ (1,650,286)	\$ (1,419,687)	\$ (423,994)	\$ (384,827)

TOWN OF LADYSMITH
STATEMENT OF OPERATIONS BY SEGMENT
FOR THE YEAR ENDED DECEMBER 31, 2017

SCHEDULE X – CONTINUED

Recreation & Culture Services		Parks Operations Services		Sewer Operations Services		Water Operations Services		Total Actual	Total Actual
2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
\$ -	\$ -	\$ -	\$ -	\$ 1,084,353	\$ 965,172	\$ 1,176,014	\$ 835,920	10,146,909	\$ 9,648,476
533,061	564,375	-	-	1,087,316	840,367	949,234	837,223	3,344,924	3,096,165
-	-	-	-	-	-	-	-	183,209	157,817
188,467	165,219	-	-	14,287	11,671	13,609	11,310	849,864	847,451
264,452	168,422	-	3,813	558,274	1,021,950	567,064	-	1,917,069	1,724,706
3,665	33,325	7,500	18,930	44,436	23,700	59,240	16,500	335,638	319,015
-	-	-	-	-	-	-	-	(42,008)	(83,675)
-	1,070	-	(120)	-	(8,019)	-	-	1,641,275	184,840
-	-	-	-	-	-	-	-	-	-
55,199	51,000	-	43,384	-	-	-	-	230,053	145,233
<u>1,044,844</u>	<u>983,411</u>	<u>7,500</u>	<u>66,007</u>	<u>2,788,666</u>	<u>2,854,841</u>	<u>2,765,161</u>	<u>1,700,953</u>	<u>18,606,933</u>	<u>16,040,029</u>
309,423	278,478	70,458	66,416	492,329	76,620	145,256	110,420	3,399,797	2,550,642
-	-	-	-	-	-	-	-	161,073	119,348
38,496	33,268	4,076	3,978	15,396	15,370	11,201	11,193	150,142	161,290
334	524	-	-	195,819	143,315	29,921	31,064	253,973	236,983
135,615	100,387	78,886	85,470	177,524	275,837	89,933	106,604	856,881	900,420
218,844	171,729	5,455	5,270	117,411	87,936	10,817	9,538	541,074	481,873
1,793,990	1,759,230	420,163	390,167	514,332	503,623	411,775	414,556	6,349,079	6,259,448
23,415	21,924	86,327	94,990	203,871	180,643	205,718	176,712	443,343	394,184
223,795	216,214	247,441	263,942	1,163,098	788,825	384,942	381,289	3,245,199	2,875,406
<u>2,743,912</u>	<u>2,581,754</u>	<u>912,806</u>	<u>910,233</u>	<u>2,879,780</u>	<u>2,072,169</u>	<u>1,289,564</u>	<u>1,241,378</u>	<u>15,400,563</u>	<u>13,979,594</u>
<u>\$ (1,699,068)</u>	<u>\$ (1,598,343)</u>	<u>\$ (905,306)</u>	<u>\$ (844,227)</u>	<u>\$ (91,114)</u>	<u>\$ 782,672</u>	<u>\$ 1,475,597</u>	<u>\$ 459,576</u>	<u>\$ 3,206,370</u>	<u>\$ 2,060,435</u>

Financial Statements

CITY OF PORT ALBERNI
SEGMENTED INFORMATION (SCHEDULE 2)
FOR THE YEAR ENDED DECEMBER 31, 2017

	General Government	Protective Services	Transportation Services	Environmental Health Services	Environmental & Economic Development
Revenue					
Taxes	\$ 22,772,563	\$ -	\$ -	\$ -	\$ -
Sales of services	(29,456)	488,966	437,016	734,327	165,904
Other revenue from own sources	203,672	251,784	-	10,795	140,056
Investment income	251,755	-	-	-	-
Grants	1,089,734	15,000	2,379	-	308,993
Developer contributions	-	-	-	-	-
Gain/loss on disposal of assets	-	-	-	-	-
Other	-	-	-	-	-
Total revenue	24,288,268	755,750	439,395	745,122	614,953
Expenses					
Operating:					
Salaries, wages and benefits	2,341,774	4,555,348	2,667,301	359,776	513,440
Debt servicing	21,921	88,713	-	-	-
RCMP contract	-	5,488,750	-	-	-
Grants	96,571	-	-	-	192,368
Other contracts	14,531	135,245	1,089,835	-	89,055
Goods and services	1,229,846	641,558	810,860	574,646	238,053
	3,704,643	10,909,614	4,567,996	934,422	1,032,916
Amortization	269,335	307,357	1,689,917	4,159	62,436
Total expenses	3,973,978	11,216,971	6,257,913	938,581	1,095,352
Revenue Over (Under) Expenses	\$ 20,314,290	\$(10,461,221)	\$ (5,818,518)	\$ (193,459)	\$ (480,399)

**CITY OF PORT ALBERNI
SEGMENTED INFORMATION (SCHEDULE 2)
FOR THE YEAR ENDED DECEMBER 31, 2017**

Recreation and Cultural Services	Water Utility	Sewer Utility	Other Funds	Consolidated 2017	Budget 2017	Consolidated 2016
\$ -	\$ -	\$ -	\$ -	\$ 22,772,563	\$ 22,725,595	\$ 22,388,744
1,477,663	2,937,686	2,688,688	883,404	9,784,198	9,604,189	9,031,364
-	32,986	29,279	(441,054)	227,518	587,440	107,265
-	9,356	7,623	147,139	415,873	277,350	415,078
91,419	-	-	4,055,184	5,562,709	1,599,940	6,901,625
-	-	-	55,938	55,938	-	43,100
-	-	-	274,563	274,563	-	532,766
-	-	-	386,325	386,325	-	747,746
1,569,082	2,980,028	2,725,590	5,361,499	39,479,687	34,794,514	40,167,688
3,989,281	756,220	533,505	-	15,716,645	15,615,220	16,420,314
-	44,409	45,877	-	200,920	735,828	250,400
-	-	-	-	5,488,750	5,301,190	5,160,770
-	-	-	-	288,939	521,036	122,485
-	-	-	-	1,328,666	1,334,835	1,305,558
2,623,073	616,979	739,002	17,368	7,491,385	7,319,106	7,957,634
6,612,354	1,417,608	1,318,384	17,368	30,515,305	30,827,215	31,217,161
988,791	734,889	525,649	-	4,582,533	-	5,817,113
7,601,145	2,152,497	1,844,033	17,368	35,097,838	30,827,215	37,034,274
\$ (6,032,063)	\$ 827,531	\$ 881,557	\$ 5,344,131	\$ 4,381,849	\$ 3,967,299	\$ 3,133,414