VILLAGE OF SAYWARD
COMMITTEE OF THE WHOLE
AGENDA
DECEMBER 10, 2019 – 7:00 PM
KELSEY CENTRE MULTI PURPOSE ROOM

1. **Call to Order**
2. **Introduction of Late Items**
3. **Approval of Agenda**

   Recommended Resolution:

   THAT the agenda for the Committee of the Whole Meeting for December 10, 2019 be approved.
4. **Correspondence**
5. **Unfinished Business**
   a) Sayward Valley Folk Music Society – Kelsey Centre venue
6. **Staff Reports**
   a) **Staff Report: Financial Plan 2020-2024**

      Recommended Resolution:

      THAT the Committee of the Whole receives the Financial Plan 2020-2024 report for information and discussion.
7. **New Business**
8. **Adjournment**

   Recommended Resolution:

   THAT the Committee of the Whole Meeting for December 10, 2019 be adjourned.

Proposal to Sayward Village Council
from
Sayward Valley Folk Music Society

Purpose of proposal:

To request that the council consent to the move of the Sayward Valley Folk Music Society from its present venue at the Heritage Hall to the Kelsey Centre beginning in January 2020.

The Sayward Valley Folk Music Society is a not for profit group. our purpose is to:

1.) Preserve and promote a variety of acoustic folk music in the Sayward Area.

2.) To develop and offer to all interested persons whatever programs and functions may be deemed desirable to achieve the above objective.

3.) To support and encourage participation in developing music and the arts in the community of Sayward.

In the summer of 2017, my wife Karen and I began to organize what would become the Sayward Valley Folk Music Society. We had moved to Sayward in 2006 and recognized, over time, the need to bring an increased awareness of arts and culture to the community.

Using our own money, we decided to venture forward with the idea and in September we hosted our first concert at the Heritage Hall with the help of musicians who were contacted and who showed a belief in our vision.

We began featuring one concert a month on the second Sunday. In April of 2019, we increased our concerts to two Sundays a month. Each concert begins at 7:00 and ends at 9:00.

As most of you know, this concert series has been very successful in bringing live music, by professional musicians and local talent, to the community of Sayward. It has also been instrumental in bringing people together from outside of the

Sayward area. This has contributed to an increase in awareness and tourism.

In the beginning, as I mentioned earlier, this project was entirely funded by Karen and myself. The Heritage Hall was kind to us by donating the space. Our first concert was well attended. The Kusam Klimb committee presented us with a cheque that allowed us to pay the performers for the evening.

In time, Karen and I were able to recoup our initial investment, and in 2019 we received money from the SRD as part of the Heritage operating budget. Previous to that, the hall had no operating budget to cover programming.

At present all income is used to cover the cost of performance fees, advertising and supplies. We operate a refreshment table that is separate from concert income. The money made from that is put back into food costs for the next concert.

The society is totally community supported through memberships, admission fees, ticket sales and private donations. It should be noted that the monies received from the SRD have been used as a backup. As such, very little of the money has been used and remains in the Heritage Hall operating budget.

A committee of volunteers help the concert nights to run smoothly by assisting in set up, collecting admission at the door, preparing snacks, working the kitchen and cleanup after the concerts. I book the performers, create and distribute posters, submit articles to newspapers and on line.

Because of tensions at the Heritage Hall and a newly elected Executive that is difficult to work with in support of this venue, I am submitting this request for continued support at the Kelsey Centre.

My request is as follows:

That the Kelsey Centre be the new location for the Sayward Valley Folk Music Society.

The SVFMS will meet two Sunday evenings a month from 7:00 - 9:00 January thru November. There will be no concerts in December. Dates of concerts to be provided to counsel at least 3 months in advance.

The venue will feature a variety of music from Folk to Jazz to Classical, with an emphasis on Acoustic Folk.

Volunteers will prepare snacks and serve coffee, tea and juice (all supplied by SVFMS). There will be a charge for these items to help defray the cost of purchases. No alcohol will be allowed.

There will be an admission charge of between $10 -$20 at the door, depending on the performer. Members pay half price and children 12 and under are free.

Annual Membership fees are available at a cost of $85/person or $130/ family (up to 4 people)

On average, there are 22 concerts per year.

All concerts are family friendly. Parents must supervise their children.

In Conjunction with the concert series, I am considering future programs for children and possible music workshops.

As a not for profit group, we are looking for the possibility of coming under the umbrella of Sayward Futures, if the council finds that it is the best direction to take. We were operating, initially, under the umbrella of the Heritage Hall. Then we became one of its programs but there are no binding contracts. We are thus free to pursue this new direction, having no commitments to the hall.

By moving from the Heritage Hall,however, we do lose our funding from the SRD.
As such, we are looking for replacement funding, to match what we received from the SRD. That would be $5000.00 to assist us in the coming year. As indicated by the submitted financial summaries for 2018 and 2019 we had not used most of the money. What remained went back into general funds for operation of the hall.

All money remaining after the performers are paid, as well as memberships to the SVFMS, will be given to the Kelsey Centre or Sayward Futures, and used to cover additional expenses.

In turn, we will present our financial records to you for inspection on a month to month basis or upon request.

It is hoped a decision can be made that will benefit all concerned.

Considering that our performers have been booked thru July 2020, beginning in January, I will need to know your decision before the December newsletter deadline, so I can get the information out to the community.

If the decision is made not to support this endeavor, my only alternative will be to cancel the entire series.

Thank you for your consideration,
Bob Sampson
282-0134

Dated November 26, 2019

Re: TO DATE FINANCIAL REPORT

From Colleen Sundby <fizgig777@gmail.com>
To <rsampson@saywardvalley.net>
Date 2019-11-14 08:54

TRANSACTION LIST.oxps (~293 KB)

November 14, 2019

Good morning Bob,

Re: Your concern regarding the overall loss reported on the financial spreadsheet:

To explain it, as simply as possible, to anyone that asks: Total Expenses (all listed) exceed Total Revenues (all listed). It's a *NON-PROFIT* organization and that's what the extra government funding is for so the hall can provide these services, programs, and events for the folks of Sayward and surrounding area at affordable rates. Having a loss is to be expected. The biggest reason for the loss is the electrical upgrades in September, otherwise, according to the budget I have put together, everything is pretty close to schedule.

I have attached an itemized list of EVERY transaction if you think that will help. I have gone through all the records and I found nothing seriously questionable. It would be in the hall's best interest to keep track of revenues a bit better. Handing cash over to the Treasure saying "Vendors" or "Donations" isn't good practice. It's just as important to have names attached to revenues as expenses. I also have to assume there are receipts and documentation for all these transactions because I used bank statements and your ledger to compile this report.

I hope you find my explanations satisfactory. Should you or anyone at the AGM have any questions or concerns regarding how I put this report together, feel free to contact me. 250-282-3864

Take care,
Colleen Sundby

On Thu, Nov 14, 2019 at 9:46 AM <rsampson@saywardvalley.net> wrote:

> Hi Colleen,
> I printed out the report but I will need to go over it with you before Monday. Do you have any ideas regarding the loss of $2068. I will need to explain that if questioned.
>
> Thank You,
> Bob
>
> On 2019-11-13 11:16, Colleen Sundby wrote:
>
>> Hello Bob, here is a copy of the financial report according to the information I have to date. Let me know if there's anything else to add before the AGM or if you have any questions or concerns about the format and data.
>>
>> Thanks!
>> Colleen

Sayward Valley Folk Music Society
2017 Concerts

In September we began using the hall as a concert venue. We were completely independent as an organization. The hall provided rent free, by agreement of the Directors of the SCRA. We used our own money to start this project.

Start up Costs... 2500.00

Performer	Door	Performer Fee	
9/10 Black Swan Fiddlers	305.00	250.00	+ 55
10/08 Sam Lennox	144.00	75.00	+ 69
11/12 Alan Jossul	168.00	125.00	+ 43
12/10 Larry Ayre Trio	285.00	430.00	-145
	902.00	880.00	+22
Donation From Kusam Klimb	250.00		272.00

In 2018, we continued as an independent event at the hall, using our own money to fund the concerts. All income went back into SVFMS funds to cover expenses. We began to solicit memberships for SVFMS and contribute $5 from each membership to the SCRA towards membership at the Heritage Hall.

2018 Concerts

2/11	Rio Samaya	530.00	300.00	+230
3/ 11	Harpdog Brown	1620.00	1088.00	+532
4/08	Clover Point Drifters	630.00	350.00	+280
5/ 13	Zonnis	280.00	300.00	- 20
6/10	Black Swan Fiddlers	475.00	300.00	+175
7/08	Alison Vardy	330.00	250.00	+ 80
8/ 12	BC Old Time Fiddlers	430.00	350.00	+ 80

9/ 09	Rabbleberries	220.00	350.00	- 130
10/14	Springer Creek	410.00	250.00	+160
11/11	Harpdog Brown	1490.00	1040.00	+450
12/09	Campbellton Celts	120.00	300.00	-180
		6535.00	4878.00	+1657

SubTotal	1657.00
Memberships	1175.00
Kumsam Klimb	250.00
Donations	48.00
Total Credits	3130.00
Plus 2017 credit total	272.00
	3402.00

Expenses:	Supplies	(63.00)	
	Advertising	(136.63)	
	Meals for performers	(151.88)	
Total Debits			(351.51)
2018 Balance			3050.49

2019 Concerts

In 2019, with a new budget from the SRD for operating costs of the SCRA, an increase of $10,000 was added to the previous budget to cover costs requested by the SCRA for programs and events. Which had not previously been included. The additional funding was divided three ways for Programs & Events. $2500 and $2500 respectively and $5000 to SVFMS. It was at this time that SVFMS became a part of hall events.

All concert admission and ticket fees collected went to the Heritage Hall. Memberships to the SVFMS went to the group, with $5 of each membership applied to membership in the SCRA. All proceeds from the food table went to SVFMS to cover costs. Performers were paid by SCRA cheque and the the door receipts deposited into the SCRA bank account. In the event that there was a shortfall in the amount taken in *at the door and the amount paid to performers the difference would be covered by the SRD funding. On several occasions however, the difference was paid out from SVMS reserve money, which was deposited into the SCRA bank account. In hind sight, this was a mistake as the money should have consistently come from the allotted $5000.00 intended for that purpose. It should be noted that at the end of 2018 We were able recoup our initial investment.*

Funding from SRD..5000.00

* = balanced paid out from reserve money and deposited in SCRA account.

Performer	Door	Performer Fee	
1/14 Ever Lovin' Jug Band	250.00	250.00*	-120
2/ 11 Celtic Chaos	300.00	300.00	
3/ 11 Doug Cox	350.00	500.00	-150
4/14 Bluegrass Fever	420.00	400.00	+20
4/ 25 Madeleine Hildebrand	440.00	440. 00	
005/ 12 Don Alder	425.00	400.00	+25
6/09 John Mclauchlan	350.00	300.00	+50
7/ 14 Sugar Brown	625.00	500.00	+125
7/ 28 Simon Kempston (cash)	400.00	300.00	+100
8/ 11 Kim June Johnson	445.00	300.00	+145
8/ 25 BC Old Time Fiddlers	435.00	350.00	+85
9/ 08 Barbara & David Denz	300.00	300.00*	-25
9/ 22 Paula Berry& Lisa Rumpel	310.00	400.00	-90
10/13 Zonnis	300.00	300.00*	-191
10/27 Valley All Stars	500.00	500.00*	- 170

11/08 The Wardens		400.00	400.00
11/17 Springer Creek	(cash)	250.00	250.00
		6500.00	6190.00

Sub Total	310.00
Kusam Klimb	250.00
Other Donations	50.00
Hall Memberships	105.00
Revnue from concerts Total (to SCRA- added to 5000.00)	715.00
SVFMS Memberships (our Account) for 2019	1150.00

Expenses:	Supplies	(107.28)	
	Advertising	(191.54)	
	Meals for performers	(191.00)	
	Lodging	(146.30)	
Total Debits			(636.12)
2019 Total			1228.88

Notes: The only portion of this report that applies to hall revenue is the income statement for 2019.
The 2017-18 summary is for information only as up to 2019 we were completely independent from the hall

The numbers in green on the 2019 summary indicate how much cash we took from our 2018 balance to top off the payments to the performers. This money was deposited into the SCRA account to cover the cheques that were issued as payment.

Hopefully this summary will demonstrate that SVFMS concerts help to generate money for the Heritage Hall without actually cutting deeply into the designated funding from the SRD.

SVFMS Memberhips (minus the SCRA portion) are used to cover all incidental expenses other that performance fees.

STAFF REPORT

For: Mayor and Council
Prepared by: Lisa Clark, CAO/CFO
Subject: Financial Plan 2020-2024
Meeting date: December 10, 2019

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 amended financial plan timetable schedule that Council approved on November 19, 2019, time will be set aside at each of the next Committee of the Whole 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 CAO/CFO during regular office hours.

ATTACHMENTS

- Strategic Priorities 2020
- DRAFT Financial Plan 2020-2024

DISCUSSION

This is the first draft of the 2020-2024 Financial Plan.

The Financial Plan is in first draft and Staff require direction and discussion by Council. At this stage the financial plan is similar to the prior year and as Staff work on the plan over the next several weeks changes will be made and presented to Council.

Staff need direction on several issues in order to proceed. Here is the list of issues to discuss:

1. Council Travel & Education: Staff require direction on 2020 conference and travel items.
2. Community to Community Forum 2020.
3. Community Forest: Budget $30k, Staff request confirmation of this project by Council in 2020.
4. The tax increase has been included at the planned 2.5%. Staff have provided info on preliminary water, sewer, and solid waste rate increases, this will be discussed in detail as we go through each department budget. These increases should be carefully reviewed by Council, as there is a need to make these three services self-funding. Water is a challenge because of the new treatment plant; Staff have determined that costs will

be higher in 2020 than anticipated in 2019 due to additional chemicals, electricity costs and maintenance.

5. Staff will note where non-capital projects are included in the budget – capital projects are a separate discussion. There are several other non-capital projects on the "wish list" that Staff have included below. Some of these items will be worked into the financial plan over the coming weeks once surpluses for 2019 are more certain and funding is determined. It is clear that the number of projects identified surpasses available funding.

Item	Budget	Strategic Priority
Admin - Office carpet, flooring and counter	6,500	Infrastructure Upgrades & Asset Management
Admin - Community Forest	30,000	Living Green
Admin - Insulate storage room	7,500	Infrastructure Upgrades & Asset Management
Recreation - office equipment	1,500	Infrastructure Upgrades & Asset Management
Recreation - paint siding on building	3,500	Infrastructure Upgrades & Asset Management
Recreation - pool equipment	1,500	Infrastructure Upgrades & Asset Management
Fire - paint siding on Hall #1	3,750	Infrastructure Upgrades & Asset Management
Fire - training for firefighters	6,000	Staff Professional Development
Parks - 2 tables for gazebo	5,000	Living Green
Parks - replace logs around playground	5,000	Living Green
Parks – railings for Kelly's Bridge	1,500	Living Green
Public Works - all terrain tires for small pick up truck	1,000	Infrastructure Upgrades & Asset Management
Public Works - tidy tank for refueling generators	1,500	Infrastructure Upgrades & Asset Management
Drainage - MacMillan drainage review	10,000	Infrastructure Upgrades & Asset Management
Total	**84,250**	

6. More work is needed on capital purchases, including building, vehicles, and equipment. These items have been assessed as part of the Asset Management Plan (AMP) revised in 2019. 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 at a future meeting.

7. The "Net" operating surpluses for all years (see plan) are all positive in the attached draft financial plan. Most budgets have been adjusted for operational cost increases

such as utilities, and known increases in revenues. Additional info will be added as it becomes available to Staff.

8. The comparatives on taxes and service fees (water, sewer, solid waste) will be included in a future Financial Plan report.
9. Salaries & Wage changes will be included in a future meeting.

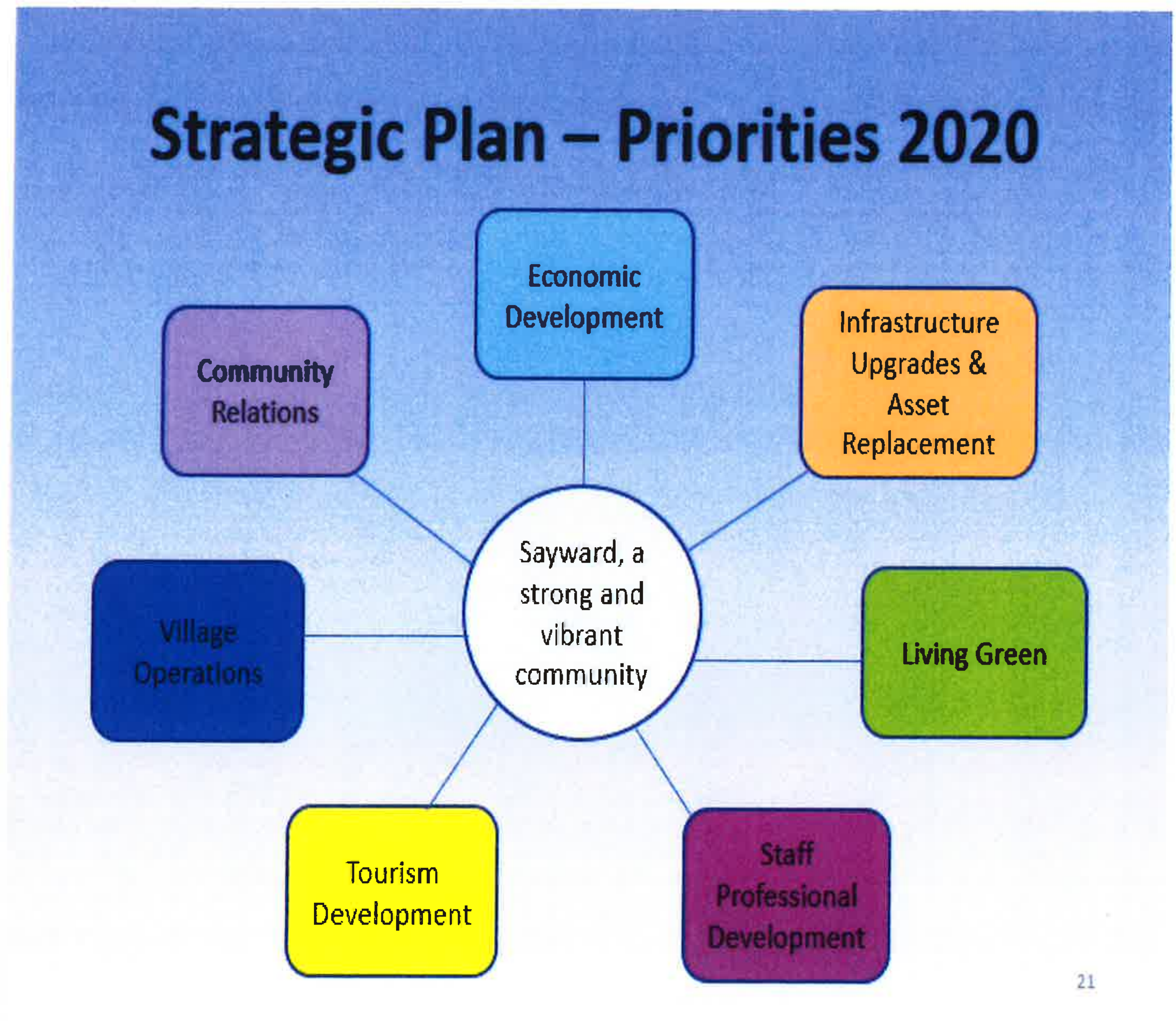
STAFF RECOMMENDATION

THAT Council receives the Financial Plan 2020-2024 report for information and discussion.

Respectfully submitted,

Lisa Clark
CAO/CFO

Village of Sayward
2020 Strategic Plan



Community Relations

Priorities	Progress Measures	Timeline
Work on building a strong co-operative relationship with all residents of Sayward (Village and Valley):		
• Involve Area Director in service delivery issues for all valley residents.	• Online survey for residents to provide input on delivery issues completed and summarized in report.	Spring 2020
• Update and enhance the village website.	• Website updated further, information current. Grant funds from BC Rural Dividends used for further enhancements.	Spring 2020
• Mayor and Council to submit a monthly update to the Sayward News to help keep residents apprised of Village initiatives and goals.	• Bi-monthly submissions from the Mayor, bi-monthly submissions from Council.	All of 2020
• Work in improving our relationship with the K'omoks First Nation, regular communications, and ways and means to jointly promote Sayward	• C2C (Community to Community) event held in 2020.	Summer 2020
• Work with SRD on funding for services jointly used by all valley residents. Recreation, Fire, Health.	• Shared fire services data collected in 2020, new agreement in 2021. Funding obtained from SRD for Recreation Centre and Health Clinic.	Late summer 2020

Economic Development

Priorities	Progress Measures	Timeline
• Assist and support prospective businesses interested in locating to the Sayward area.	• Reports on program brought to Council, a new business created in Sayward	Late summer 2020

• Work with local organizations and Tourism committee to promote tourism and attract business investment to the Sayward area. • Support existing businesses	• Increased campground usage, more tourist traffic, and more businesses advertising in the Tourist Info Centre. • Zoning amendments, new business Proposals presented to Council, possible revitalization bylaws	All of 2020 All of 2020

Infrastructure Upgrades & Asset Replacement

Priorities	Progress Measures	Timeline
• Be cognizant of Asset Management Plan and use it to identify projects for the Financial Plan.	• Report brought to Council and Plan reviewed. Long term asset replacement strategy discussed.	Spring 2020
• Identify issues from AMP reports	• Issues presented to Council.	Spring 2020
• Identify short and long-term projects for Kelsey Centre and include in budget discussions.	• Includes recommended short-term safety upgrades and equipment replacement. Issues identified and upgrades completed.	Fall 2020
• 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.	• Policy presented to Council and approved; Reserve Bylaw adopted.	Summer 2020
• Apply for infrastructure grants	• Grant applications submitted, approved and funds received	All of 2020

Living Green

Priorities	Progress Measures	Timeline
• Continue to pursue the goal of becoming a carbon neutral community.	• Solar panels for Kelsey Centre installed	Summer 2020
• Continue to work with the Provincial Government and K'omoks First Nation to secure a community forest.	• Community Forest secured with KFN and Provincial Government	Fall 2020
• Continue to develop the Village trail system.	• Rails on Kelly's Bridge installed, trails maintained	Spring 2020
• Continue to expand the Community Garden and flower gardens throughout the Village.	• Grant funding received for revitalizing the Community Garden	Summer 2020

Staff Professional Development

Priorities	Progress Measures	Timeline
• Ensure staff and Village volunteers receive adequate emergency management training and the village has an emergency response plan in place.	• Staff and EOC representative reports to Council regarding quarterly meetings with stakeholders. Emergency response plan in place.	All of 2020
• Continue Council, staff and volunteer professional development through various municipal and professional associations ensuring the Village continues to receive good value for the resources expended.	• Training for all Council, Staff and volunteers scheduled, and training taken.	All of 2020
• Institute a new employee performance evaluation system.	• Performance evaluation system in place.	Fall 2020

Tourism Development

Priorities	Progress Measures	Timeline
• Continue the Village beautification program including upgrading signage, cleaning and painting Village buildings and structures, and enhancing the Village gardens.	• Bus stop at campground repaired or replaced; ORV signage installed indicating the location of the designated route.	Spring 2020
• Work with local organizations and the Regional District to enhance signage and way finding in Sayward.	• Additional signage installed	All of 2020
• Support and work with the Tourism Committee.	• Meetings attended and joint initiatives completed	All of 2020

Village Operations

Priorities	Progress Measures	Timeline
• 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.	• Additional Policies and Bylaws approved by Council	All of 2020
• 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.	• Review of fees completed, new Fees and Charges Bylaw approved.	Fall 2020

• Review tax ratios • Update the Village of Sayward Official Community Plan using grant funding.	• Updated tax ratio system. • Grant funding in place, public meetings held, OCP updated.	Spring 2020 Summer 2020

Summary		2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
OPERATING REVENUE								
Taxation - General Municipal Purpose		329,170	328,538	337,399	345,834	354,480	363,342	372,425
Other taxes		11,908	11,959	12,145	12,388	12,636	12,889	13,147
Federal Community Works Fund Grant		139,515	103,240	68,216	71,562	71,562	75,143	75,143
Provincial Govt Grants		392,000	392,397	399,840	407,837	415,994	424,313	432,800
CARIP Grant		2,500	0	2,500	2,500	2,500	2,500	2,500
Interest & Tax Penalties		6,500	9,015	8,500	8,500	8,500	8,500	8,500
Unrealized Gain (Loss)		0	0	0	0	0	0	0
General Investment Income		7,000	2,936	5,000	5,000	5,000	5,000	5,000
Other Revenue		14,800	14,964	7,800	7,800	7,800	7,800	7,550
Licences, Permits & Fines		2,500	9,048	6,000	6,000	6,000	6,000	6,000
Internet Equipment Rental Revenue		6,500	5,500	6,500	6,500	6,500	6,500	6,500
General Operating Grants		140,129	24,614	22,500	2,500	2,500	2,500	2,500
Age Friendly Program Revenue		0	1,107	0	0	0	0	0
Sale of Service - Recreation Centre		28,170	22,874	21,262	21,402	21,545	21,690	21,839
Sale of Service - Other		16,800	11,788	15,918	16,210	16,510	16,819	17,138
RCMP Rent		22,800	20,900	23,800	23,800	23,800	23,800	23,800
RCMP Maintenance		9,748	8,936	9,748	9,748	9,748	9,748	9,748
Sewer Revenue		70,902	71,928	75,082	79,873	85,000	90,486	96,356
Water Revenue		112,438	111,417	122,683	131,112	140,130	149,779	160,104
Solid Waste Revenue		37,717	34,893	40,083	42,615	45,325	48,224	51,325
Total Operating Revenue		1,351,095	1,186,052	1,184,976	1,201,180	1,235,528	1,275,033	1,312,375
OPERATING EXPENDITURES								
Legislative Services		57,510	50,125	64,810	60,310	60,310	60,310	60,310
Administration		357,624	292,852	306,240	278,504	283,913	289,477	295,201
Election		2,525	0	2,525	2,525	2,525	2,525	2,525
Recreation Centre		278,485	200,002	240,344	246,105	252,121	258,410	264,993
Parks		42,691	26,305	50,368	49,641	50,429	51,232	52,052
Public Works		56,363	49,209	59,269	60,567	61,925	63,346	0
Roads		33,642	22,833	36,422	36,971	37,530	38,101	38,683
Drainage		9,642	5,035	12,022	10,663	10,806	10,952	11,101
Planning		1,700	3,813	3,000	3,000	3,000	3,000	3,000
Police		9,916	6,272	11,210	11,395	11,598	11,822	12,068
Fire		33,960	29,484	36,816	31,011	32,022	31,610	31,937
Emergency		61,953	13,473	8,100	8,100	8,100	8,100	8,100
Health Clinic		500	386	0	0	0	0	0
Bylaw		500	500	500	500	500	500	500
Solid Waste		44,000	34,745	44,790	45,596	46,418	47,256	48,111
Sewer Operations		68,035	50,168	74,061	70,671	71,814	72,993	74,208
Water Operations		103,709	70,480	119,700	123,191	125,280	127,477	129,789
Total Departmental Expenditures		1,162,754	855,681	1,070,179	1,038,748	1,058,291	1,077,110	1,032,578
Surplus/(Deficit) Before Amortization		188,341	330,371	114,798	162,432	177,237	197,923	279,797

Summary		2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Amortization Expense - General		53,354	31,517	53,354	53,354	53,354	53,354	40,852
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
Annual Operating Surplus/(Deficit)		**75,809**	**239,676**	**2,266**	**49,900**	**64,705**	**85,391**	**179,767**
Transfer to CARIP Reserve	01-02-00-0597	2,500	0	2,500	2,500	2,500	2,500	2,500
Transfer to CWF Reserve (gas tax)	01-02-00-0598	139,515	103,240	68,216	71,562	71,562	75,143	75,143
Transfer to Deferred Revenue (Internet Maint)	01-02-03-0596	6,500	5,500	6,500	6,500	6,500	6,500	6,500
Transfers from Reserve Accounts:								
Community Works Fund Reserve (gas tax)								
CARIP Reserve (2020 Strategic Priority)		(10,000)		(10,000)				
Net contributions to (from) Reserves		**138,515**	**108,740**	**67,216**	**80,562**	**80,562**	**84,143**	**84,143**
Annual Operating Surplus before amortization adjustment		**(62,705)**	**130,936**	**(64,950)**	**(30,662)**	**(15,856)**	**1,248**	**95,624**
Adjust for Non-Cash Items (Amortization)		112,532	90,695	112,532	112,532	112,532	112,532	100,030
Annual Operating Surplus/(Deficit) adjusted		**49,827**	**221,631**	**47,582**	**81,870**	**96,676**	**113,780**	**195,654**
Transfer to/(from) Sewer Surplus/Reserves		2,867	21,759	1,020	9,202	13,186	17,494	22,148
Transfer to/(from) Water Surplus/Reseves		8,729	40,936	2,983	7,921	14,849	22,302	30,315
Transfer to/(from) General Surplus/Reserves		38,230	158,935	43,578	64,747	68,640	73,985	143,191
NET		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Capital projects/other items - Operating Budget								
Admin - MAIS software	7,500	4,800	4,750					
Admin - Office carpet, flooring and counter	6,500							
Admin - Community Forest	30,000							
Admin - Insulate storage room	7,500							
Admin - CARIP Initiative	10,000	10,000		10,000				
Recreation - office equipment	1,500							
Recreation - laptop	1,000	1,000	890					
Recreation - paint siding on building	3,500							
Recreation - pool equipment	1,500							
Fire - paint siding on Hall #1	3,750							
Fire - replace volume pump (engine #4)	3,500			1,750				
Fire - SCBA	5,000			2,500				
Fire - Bunkergear	5,000			2,500				
Fire - training for firefighters	6,000							
Parks - 2 tables for gazebo	5,000							
Parks - replace logs around playground	5,000							
Parks - railings for Kelly's Bridge	1,500							
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							

Summary		2019 Budget	2020 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Sewer - Camera work MacMillan	3,500	2,500		3,500	3,500	3,500	3,500	3,500
Sewer - MacMillan Dr.	4,500			4,500				
Drainage - MacMillan drainage review	10,000							
Grants:								
Admin - Pond grant - now website				10,000				
Admin - Age Friendly Grant - OCP update				10,000				

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
GENERAL REVENUE								
Revenue								
Taxation - General Municipal Purpose	01-01-00-0100	329,170	328,538	337,399	345,834	354,480	363,342	372,425
Total Taxes		329,170	328,538	337,399	345,834	354,480	363,342	372,425
Utilities Tax - B.C. Hydro	01-01-00-0110	3,380	3,380	3,721	3,795	3,871	3,949	4,028
Utilities Tax - Telus	01-01-00-0111	1,595	1,595	1,627	1,659	1,692	1,726	1,761
Utilities Tax - Cable	01-01-00-0112	980	1,299	1,000	1,020	1,040	1,061	1,082
Total Utilities Taxes		5,955	6,275	6,347	6,474	6,604	6,736	6,870
Federal Grant-in-lieu-of Taxes	01-01-00-0130	5,952	5,684	5,798	5,914	6,032	6,153	6,276
Federal Community Works Fund Grant	01-01-00-0136	139,515	103,240	68,216	71,562	71,562	75,143	75,143
Provincial Govt Grants	01-01-00-0140	392,000	392,397	399,840	407,837	415,994	424,313	432,800
CARIP Grant	01-01-00-0141	2,500	0	2,500	2,500	2,500	2,500	2,500
HOG Administration Fee	01-01-00-0145	2,100	2,096	2,100	2,100	2,100	2,100	2,100
Revenue - Other	01-01-00-0192	1,850	1,747	1,850	1,850	1,850	1,850	1,850
Unrealized Gain (Loss)	01-01-00-0258	0	0	0	0	0	0	0
Interest Income General	01-01-00-0259	7,000	2,936	5,000	5,000	5,000	5,000	5,000
Interest & Tax Penalties	01-01-00-0260	6,500	9,015	8,500	8,500	8,500	8,500	8,500
Tax Sale Revenue	01-01-00-0275	0	0	0	0	0	0	0
Total Other General Revenue		557,417	517,115	493,804	505,262	513,537	525,559	534,169
Total General Revenue		892,542	851,928	837,550	857,570	874,621	895,637	913,464

Tangible Capital Assets		53,354	31,517	53,354	53,354	53,354	53,354	40,852

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
OTHER GOVERNMENTS								
Revenue								
Comox Strathcona Waste Management	01-01-00-0119	5,470	9,487	9,500	9,500	9,500	9,500	9,50
School Tax	01-01-00-0120	70,000	82,670	83,000	83,000	83,000	83,000	83,00
Regional Hospital	01-01-00-0121	24,000	27,102	27,000	27,000	27,000	27,000	27,00
BC Assessment Authority	01-01-00-0122	1,550	1,882	1,800	1,800	1,800	1,800	1,80
Municipal Finance Authority	01-01-00-0123	7	10	7	7	7	7	7
Regional District	01-01-00-0124	14,000	14,552	14,500	14,500	14,500	14,500	14,50
Regional Library	01-01-00-0125	12,000	11,946	12,000	12,000	12,000	12,000	12,00
Police Tax	01-01-00-0126	13,518	15,355	15,000	15,000	15,000	15,000	15,00
Total Other Governments Revenue		**140,545**	**163,002**	**162,807**	**162,807**	**162,807**	**162,807**	**162,80**
Expenditure								
Requsitions - School Tax	01-02-00-0577	70,000	82,670	83,000	83,000	83,000	83,000	83,00
Requisitions - Regional Hospital	01-02-00-0578	24,000	27,122	27,000	27,000	27,000	27,000	27,00
B.C. Assessment Authority	01-02-00-0579	1,550	1,884	1,800	1,800	1,800	1,800	1,80
Municipal Finance Authority	01-02-00-0580	7	0	7	7	7	7	7
Regional District	01-02-00-0581	14,000	14,568	14,500	14,500	14,500	14,500	14,50
Regional Library	01-02-00-0582	12,000	11,964	12,000	12,000	12,000	12,000	12,00
Requisitions - Police Tax	01-02-00-0583	13,518	15,355	15,000	15,000	15,000	15,000	15,00
Comox Strathcona Waste Management	01-02-00-0584	5,470	9,501	9,500	9,500	9,500	9,500	9,50
Total Other Governments Expenditure		**140,545**	**163,063**	**162,807**	**162,807**	**162,807**	**162,807**	**162,80**
Net Other Governments		**0**	**-61**	**0**	**0**	**0**	**0**	**0**

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
LEGISLATIVE SERVICES								
Revenue								
Total Legislative Revenue		0	0	0	0	0	0	[illegible]
Expenditure								
Honorarium - Mayor	01-02-02-0365	9,360	8,580	9,360	9,360	9,360	9,360	9,36
Honorarium - Councillors	01-02-02-0366	28,800	26,400	28,800	28,800	28,800	28,800	28,80
Payroll Costs - Mayor & Council (CPP)	01-02-02-0370	650	458	650	650	650	650	65
Travel & Education - Council	01-02-02-0380	15,200	12,543	22,500	19,000	19,000	19,000	19,00
Council - Economic Development Projects	01-02-02-0501	2,500	362	1,500	1,500	1,500	1,500	1,50
Council - Office Supplies/Expenses	01-02-02-0510	1,000	1,782	2,000	1,000	1,000	1,000	1,00
Total Legislative Expenditure		57,510	50,125	64,810	60,310	60,310	60,310	60,31
Net Legislative		(57,510)	(50,125)	(64,810)	(60,310)	(60,310)	(60,310)	(60,310

Travel & Education			2019			2020
Education	5	$ 400	$ 2,000	5	$ 400	$ 2,000
UBCM	1	$ 3,000	$ 3,000	3	$ 3,000	$ 9,000
AVICC	2	$ 1,300	$ 2,600	3	$ 1,300	$ 3,900
LGLA	3	$ 1,200	$ 3,600	3	$ 1,200	$ 3,600
Other	1	$ 4,000	$ 4,000	1	$ 4,000	$ 4,000
			$ 15,200			$ 22,500

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
ADMINISTRATION								
Revenue								
Grants - Admin	01-01-03-0140	40,000	0	20,000	0	0	0	0
Tribal Journeys/Canada	01-01-03-0144	5,000	0	0	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	4,816	2,500	2,500	2,500	2,500	2,500
Business Licenses	01-01-03-0165	1,500	3,660	3,000	3,000	3,000	3,000	3,000
Dog Licenses & Fines	01-01-03-0166	500	572	500	500	500	500	500
Photocopies & Fax	01-01-03-0190	100	221	200	200	200	200	200
Sayward News Revenue	01-01-03-0191	4,200	2,040	4,500	4,500	4,500	4,500	4,500
Revenue - Other	01-01-03-0192	2,700	5,886	100	100	100	100	100
Internet Equipment Rental Revenue	01-01-03-0197	6,500	5,500	6,500	6,500	6,500	6,500	6,500
Total Administration Revenue		**63,500**	**25,195**	**39,800**	**19,800**	**19,800**	**19,800**	**19,800**
Expenditure								
Salaries - Admin	01-02-03-0350	160,823	154,892	139,927	142,725	145,580	148,491	151,461
Wages - Custodian	01-02-03-0353	1,704	948	1,755	1,790	1,826	1,862	1,900
Salaries - Public Works	01-02-03-0360	0	2,010	1,791	1,826	1,863	1,900	1,938
Payroll Costs: Admin & PW	01-02-03-0370	40,846	38,000	36,381	37,109	37,851	38,608	39,380
Travel & Education - Admin	01-02-03-0380	10,000	5,812	10,000	10,000	10,000	10,000	10,000
Advertising	01-02-03-0400	750	811	750	750	750	750	750
Tribal Journeys/Canada	01-02-03-0403	5,000	0	0	0	0	0	0
Tourism - Tourism Committee	01-02-03-0404	2,200	2,200	2,200	2,200	2,200	2,200	2,200
Sayward News	01-02-03-0405	5,200	4,768	5,200	5,200	5,200	5,200	5,200
Internet	01-02-03-0406	1,200	1,052	1,224	1,248	1,273	1,299	1,325
Postage	01-02-03-0409	1,500	1,831	1,750	1,785	1,821	1,857	1,894
Audit	01-02-03-0410	14,400	0	14,832	15,277	15,735	16,207	16,694
Legal	01-02-03-0411	2,500	5,221	2,500	2,500	2,500	2,500	2,500
Computer software & repairs	01-02-03-0414	9,400	5,921	9,588	9,780	9,975	10,175	10,378
Bank Charges, Fees & Interest	01-02-03-0420	2,450	2,124	2,450	2,450	2,450	2,450	2,450
Tax Sale Fees	01-02-03-0421	750	0	765	780	796	812	828
Dues, Memberships & Subscriptions	01-02-03-0435	3,500	3,659	3,750	3,750	3,750	3,750	3,750
Insurance - Building	01-02-03-0445	1,753	1,708	1,928	2,121	2,333	2,567	2,824
Insurance - Liability	01-02-03-0447	2,460	2,373	2,706	2,977	3,274	3,602	3,962
Maintenance & Repairs - Admin Office	01-02-03-0450	2,000	1,469	2,000	2,000	2,000	2,000	2,000
Cleaning Supplies - Office	01-02-03-0454	188	18	188	188	188	188	188
Office Supplies	01-02-03-0510	5,000	5,292	5,000	5,000	5,000	5,000	5,000
Tax Printing	01-02-03-0514	400	514	500	510	520	531	541
Business Travel/Meetings	01-02-03-0518	500	86	500	500	500	500	500
Economic Development Projects	01-02-03-0525	0	0	0	0	0	0	0

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Equipment - Admin Office	01-02-03-0529	0	0	0	0	0	0	[illegible]
Contract Labour	01-02-03-0532	59,300	36,543	34,500	1,500	1,500	1,500	1,50
Copier - Rent & Supplies	01-02-03-0535	6,000	3,817	6,000	6,120	6,242	6,367	6,49
Telephone & Cell Phone	01-02-03-0540	5,000	4,674	5,000	5,100	5,202	5,306	5,41
Heating Fuel	01-02-03-0550	8,000	4,109	8,160	8,323	8,490	8,659	8,83
Utilities	01-02-03-0555	4,800	2,999	4,896	4,994	5,094	5,196	5,30
Total Administration Expenditure		357,624	292,852	306,240	278,504	283,913	289,477	295,20
Net Administration		(294,124)	(267,657)	(266,440)	(258,704)	(264,113)	(269,677)	(275,401
Amortization expense	01-02-03-0574	529	0	529	529	529	529	52

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
ELECTION								
Revenue								
Total Election Revenue		0	0	0	0	0	0	0
Expenditure								
Salaries - Admin	01-02-04-0350	420	0	420	420	420	420	420
Salaries - Public Works	01-02-04-0360	140	0	140	140	140	140	140
Payroll Costs - Admin & PW	01-02-04-0370	40	0	40	40	40	40	40
Election Expense	01-02-04-0520	1,925	0	1,925	1,925	1,925	1,925	1,925
Total Election Expenditure		2,525	0	2,525	2,525	2,525	2,525	2,525
Net Election		(2,525)	-	(2,525)	(2,525)	(2,525)	(2,525)	(2,525)

Description RECREATION CENTRE	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Revenue								
Grants - Recreation	01-01-06-0140	43,776	17,904	0	0	0	0	0
Kelsey Centre Gift Certificates	01-01-06-0167	0	24	0	0	0	0	0
Age Friendly Program Revenue	01-01-06-0168	0	1,107	0	0	0	0	0
Swim Lesson Fees	01-01-06-0169	500	1,195	500	500	500	500	500
Ten Pack	01-01-06-0171	5,750	2,880	3,000	3,000	3,000	3,000	3,000
Single User - Pool	01-01-06-0173	4,600	3,239	3,500	3,500	3,500	3,500	3,500
Single User - Gym	01-01-06-0174	230	265	230	230	230	230	230
Drop In Fitness Fees	01-01-06-0177	230	116	230	230	230	230	230
Drop In Weight Room Fees	01-01-06-0178	403	214	300	300	300	300	300
Monthly Passes	01-01-06-0179	863	114	250	250	250	250	250
Shower Fees	01-01-06-0181	345	202	250	250	250	250	250
After School Program/Day Care Fees	01-01-06-0182	4,600	3,190	3,500	3,570	3,641	3,714	3,789
Concession Sales	01-01-06-0183	5,000	2,965	3,500	3,570	3,641	3,714	3,789
Pool Rental	01-01-06-0185	200	0	200	200	200	200	200
Gym Rental	01-01-06-0186	300	3,544	850	850	850	850	850
Room Rental	01-01-06-0187	150	407	250	250	250	250	250
Rentals - Tables and Chairs	01-01-06-0188	400	140	150	150	150	150	150
Birthday Party/Event Revenue	01-01-06-0189	500	381	400	400	400	400	400
Kelsey Centre Van Donations	01-01-06-0270	2,600	2,467	2,652	2,652	2,652	2,652	2,652
Special Event Revenue/Donations	01-01-06-0271	1,500	1,350	1,500	1,500	1,500	1,500	1,500
Afterschool Program Donations	01-01-06-0272	0	204	0	0	0	0	0
Total Recreation Centre Revenue		**71,946**	**41,908**	**21,262**	**21,402**	**21,545**	**21,690**	**21,839**
Expenditure								
Operating Expenses								
Salaries - Admin	01-02-06-0350	33,965	28,352	34,984	35,684	36,397	37,125	37,868
Wages - Recreation	01-02-06-0352	25,061	21,600	25,813	26,329	26,855	27,393	27,940
Wages - Custodian	01-02-06-0353	7,951	3,830	8,189	8,353	8,520	8,691	8,864
Wages - Lifeguards	01-02-06-0354	30,279	16,277	30,857	31,474	32,103	32,745	33,400
Payroll Costs: Admin & PW	01-02-06-0370	19,917	17,319	19,525	19,916	20,314	20,720	21,135
Travel & Education - Recreation	01-02-06-0380	3,000	684	3,000	3,000	3,000	3,000	3,000
Advertising	01-02-06-0400	250	0	250	250	250	250	250
Dues, Memberships & Subscriptions	01-02-06-0435	500	262	500	500	500	500	500
Afterschool Supplies/Expenses	01-02-06-0437	500	236	500	500	500	500	500

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Concession	01-02-06-0438	3,000	1,466	2,500	2,500	2,500	2,500	2,500
Special Events Expense	01-02-06-0440	2,500	1,408	2,500	2,500	2,500	2,500	2,500
Swim Lesson Expenses	01-02-06-0442	300	41	300	300	300	300	300
Age Friendly Programming Expenses	01-02-06-0443	0	1,154	0	0	0	0	0
M & R, Gas & Oil - Age Friendly Van	01-02-06-0480	2,600	3,576	2,652	2,705	2,759	2,814	2,871
Office Supplies	01-02-06-0510	1,000	1,098	1,000	1,000	1,000	1,000	1,000
Chemicals & Maintenance - Pool	01-02-06-0515	4,000	3,282	4,080	4,162	4,245	4,330	4,416
Rec Centre Supplies	01-02-06-0516	2,000	1,464	2,000	2,000	2,000	2,000	2,000
Business Travel/Meetings	01-02-06-0518	250	0	250	250	250	250	250
Community Wellness Project expenses	01-02-06-0524	43,776	17,904	0	0	0	0	0
Equipment - Recreation Centre	01-02-06-0529	3,000	3,015	2,000	2,000	2,000	2,000	2,000
Telephone & Internet	01-02-06-0540	2,850	2,560	2,907	2,965	3,024	3,084	3,146
Sub Total Operating Expenses		**186,699**	**125,528**	**143,806**	**146,387**	**149,018**	**151,703**	**154,441**
Building Expenses								
Salaries - Public Works	01-02-06-0360	9,295	10,089	11,303	11,529	11,759	11,994	12,234
Payroll Costs: Admin & PW	01-02-06-0370	1,884		1,893	1,930	1,969	2,008	2,049
Insurance - Building	01-02-06-0445	14,389	13,683	15,828	17,410	19,151	21,066	23,173
Insurance - Liability	01-02-06-0447	800	772	880	968	1,065	1,171	1,288
Maintenance & Repairs - Recreation	01-02-06-0450	13,000	11,335	13,000	13,000	13,000	13,000	13,000
Cleaning Supplies	01-02-06-0454	1,219	676	1,219	1,219	1,219	1,219	1,219
Heating Fuel	01-02-06-0550	32,000	24,541	32,640	33,293	33,959	34,638	35,331
Utilities	01-02-06-0555	19,200	13,377	19,776	20,369	20,980	21,610	22,258
Sub Total Building Expenses		**91,786**	**74,474**	**96,538**	**99,718**	**103,102**	**106,707**	**110,552**
Total Recreation Centre Expenditure		**278,485**	**200,002**	**240,344**	**246,105**	**252,121**	**258,410**	**264,993**
Net Recreation Centre		**(206,539)**	**(158,094)**	**(219,082)**	**(224,703)**	**(230,576)**	**(236,719)**	**(243,154)**

Amortization expense	01-02-06-0574	7,516	0	7,516	7,516	7,516	7,516	7,516

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
PARKS								
Revenue								
Grants - Parks	01-01-13-0140	0	0	0	0	0	0	0
Camping Revenue	01-01-13-0190	11,000	9,527	9,718	10,010	10,310	10,619	10,938
Revenue - Other	01-01-13-0192	0	62	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		**12,500**	**9,589**	**11,218**	**11,510**	**11,810**	**12,119**	**12,438**
Expenditure								
Wages - Custodian	01-02-13-0353	1,136	617	1,170	1,193	1,217	1,242	1,266
Salaries - Public Works	01-02-13-0360	26,334	19,313	31,505	32,135	32,778	33,433	34,102
Payroll Costs: Admin & PW	01-02-13-0370	4,021	2,627	4,464	4,554	4,645	4,738	4,832
Advertising	01-02-13-0400	275	0	275	275	275	275	275
Cleaning Supplies	01-02-13-0454	375	36	375	375	375	375	375
M & R - Equipment	01-02-13-0475	1,700	1,042	1,700	1,700	1,700	1,700	1,700
Diesel & Oil - Kubota Mower	01-02-13-0477	350	0	357	364	371	379	386
Supplies - Parks	01-02-13-0516	4,500	1,647	5,000	5,000	5,000	5,000	5,000
Equipment - Parks	01-02-13-0529	0	0	1,500	0	0	0	0
Contract Labour	01-02-13-0532	1,500	0	1,500	1,500	1,500	1,500	1,500
Park Bench Expense	01-02-13-0534	1,400	0	1,400	1,400	1,400	1,400	1,400
Utilities	01-02-13-0555	1,100	1,023	1,122	1,144	1,167	1,191	1,214
Total Parks Expenditure		**42,691**	**26,305**	**50,368**	**49,641**	**50,429**	**51,232**	**52,052**
Net Parks		**(30,191)**	**(16,716)**	**(39,150)**	**(38,131)**	**(38,619)**	**(39,113)**	**(39,614)**

Amortization expense	01-02-13-0574	13,792	0	13,792	13,792	13,792	13,792	13,792

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
PUBLIC WORKS								
Revenue								
Revenue - Other	01-01-15-0192	250	648	250	250	250	250	250
Total Public Works Revenue		**250**	**648**	**250**	**250**	**250**	**250**	**250**
Expenditure								
Salaries - Public Works	01-02-15-0360	20,618	17,576	21,728	22,162	22,605	23,058	23,519
Payroll Costs: Admin & PW	01-02-15-0370	3,947	3,821	4,023	4,104	4,186	4,270	4,355
Travel & Education - Public Works	01-02-15-0380	1,000	2,184	1,000	1,000	1,000	1,000	1,000
Dues, Memberships & Subscriptions	01-02-15-0435	150	218	150	150	150	150	150
Insurance - Building	01-02-15-0445	1,486	1,384	1,635	1,798	1,978	2,176	2,393
Insurance - Liabiilty	01-02-15-0447	2,295	2,216	2,525	2,777	3,055	3,360	3,696
Insurance & License - Vehicles	01-02-15-0448	6,600	6,589	6,732	6,867	7,004	7,144	7,287
Maintenance of Building	01-02-15-0450	1,000	853	1,000	1,000	1,000	1,000	1,000
M & R - Tractor and Dump Truck	01-02-15-0475	1,200	422	1,200	1,200	1,200	1,200	1,200
Diesel & Oil - Tractor and Dump Truck	01-02-15-0477	2,500	775	1,500	1,530	1,561	1,592	1,624
Gas & Oil - Public Works Trucks	01-02-15-0478	2,400	4,370	4,500	4,590	4,682	4,775	4,871
M & R - Public Works Trucks	01-02-15-0480	2,500	1,957	2,500	2,500	2,500	2,500	2,500
Office Supplies	01-02-15-0510	250	315	250	250	250	250	250
General Supplies	01-02-15-0516	3,400	1,805	3,400	3,400	3,400	3,400	3,400
Business Travel/Meetings	01-02-15-0518	500	15	500	500	500	500	500
Equipment	01-02-15-0529	1,000	383	1,000	1,000	1,000	1,000	1,000
Telephone & Internet	01-02-15-0540	2,400	2,061	2,448	2,497	2,547	2,598	2,650
Utilities	01-02-15-0555	3,117	2,265	3,179	3,243	3,307	3,374	3,441
Total Public Works Expenditure		**56,363**	**49,209**	**59,269**	**60,567**	**61,925**	**63,346**	**64,836**
Net Public Works		**(56,113)**	**(48,561)**	**(59,019)**	**(60,317)**	**(61,675)**	**(63,096)**	**(64,586)**
Amortization expense	01-02-15-0574	12,502	12,502	12,502	12,502	12,502	12,502	12,502

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
ROADS								
Revenue								
Snow Removal Revenue	01-01-09-0190	400	2,025	1,000	1,000	1,000	1,000	1,000
Total Roads Revenue		**400**	**2,025**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
Expenditure								
Salaries - Public Works	01-02-09-0360	5,155	2,853	5,969	6,088	6,210	6,334	6,461
Payroll Costs: Admin & PW	01-02-09-0370	987	575	1,053	1,074	1,096	1,118	1,140
Maintenance & Repairs - Roads	01-02-09-0450	4,500	2,563	4,500	4,500	4,500	4,500	4,500
Sand & Salt	01-02-09-0531	3,000	0	3,000	3,000	3,000	3,000	3,000
Contract Labour	01-02-09-0532	0	0	1,500	1,500	1,500	1,500	1,500
Utilities - Street Lighting	01-02-09-0555	20,000	16,842	20,400	20,808	21,224	21,649	22,082
Total Roads Expenditure		**33,642**	**22,833**	**36,422**	**36,971**	**37,530**	**38,101**	**38,683**
Net Roads Services		**(33,242)**	**(20,808)**	**(35,422)**	**(35,971)**	**(36,530)**	**(37,101)**	**(37,683)**
Amortization expense	01-02-09-0574	2,446	2,446	2,446	2,446	2,446	2,446	2,446

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
DRAINAGE								
Revenue								
Transfer from Reserves	01-01-10-0315	0	0	0	0	0	0	0
Total Drainage Revenue		0	0	0	0	0	0	0
Expenditure								
Salaries - Public Works	01-02-10-0360	5,155	3,277	5,969	6,088	6,210	6,334	6,461
Payroll Costs: Admin & PW	01-02-10-0370	987	642	1,053	1,074	1,096	1,118	1,140
Maintenance & Repairs - Drainage	01-02-10-0450	3,500	1,117	5,000	3,500	3,500	3,500	3,500
Total Drainage Expenditure		9,642	5,035	12,022	10,663	10,806	10,952	11,101
Net Drainage		(9,642)	(5,035)	(12,022)	(10,663)	(10,806)	(10,952)	(11,101)

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
PLANNING & BUILDING INSPECTION								
Revenue								
Zoning & TIUPs	01-01-16-0161	0	0	0	0	0	0	0
Total Planning Revenue		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditure								
Building Inspections	01-02-16-0413	1,200	3,813	2,500	2,500	2,500	2,500	2,500
Rezoning & OCP Expenses	01-02-16-0517	500	0	500	500	500	500	500
Contract Labour	01-02-16-0532	0	0	0	0	0	0	0
Total Planning Expenditure		**1,700**	**3,813**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**
Net Planning		**(1,700)**	**(3,813)**	**(3,000)**	**(3,000)**	**(3,000)**	**(3,000)**	**(3,000)**

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
POLICE SERVICES								
Revenue								
RCMP Rent	01-01-08-0198	22,800	20,900	23,800	23,800	23,800	23,800	23,800
RCMP Maintenance	01-01-08-0199	9,748	8,936	9,748	9,748	9,748	9,748	9,748
Total Police Services Revenue		**32,548**	**29,836**	**33,548**	**33,548**	**33,548**	**33,548**	**33,548**
Expenditure								
Salaries - Public Works	01-02-08-0360	5,700	3,447	6,739	6,739	6,739	6,739	6,739
Payroll Costs: Admin & PW	01-02-08-0370	1,035	754	1,121	1,121	1,121	1,121	1,121
Insurance - Building	01-02-08-0445	1,531	1,469	1,684	1,853	2,038	2,242	2,466
Insurance - Liability	01-02-08-0447	150	143	165	182	200	220	242
Maintenance & Repairs - Police	01-02-08-0450	1,500	458	1,500	1,500	1,500	1,500	1,500
Total Police Services Expenditure		**9,916**	**6,272**	**11,210**	**11,395**	**11,598**	**11,822**	**12,068**
Net Police Services		**22,632**	**23,564**	**22,338**	**22,153**	**21,950**	**21,726**	**21,480**
Amortization expense	01-02-08-0574	1,065	1,065	1,065	1,065	1,065	1,065	1,065

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
FIRE DEPARTMENT								
Revenue								
Fire Protection - Area A Share	01-01-07-0156	40,219	40,219	43,960	35,047	36,343	35,488	35,722
Fire Protection - Village Share	01-01-07-0157	26,813	26,813	29,306	23,365	24,229	23,659	23,815
Grants - Fire Dept.	01-01-07-0140		400	0	0	0	0	0
Rescue Revenue	01-01-07-0158	0	0	0	0	0	0	0
Misc. for Fire Dept	01-01-07-0190	0	470	5,000	0	0	0	0
Total Fire Department Revenue		67,032	67,902	78,266	58,412	60,572	59,147	59,537
Expenditure (Shared)								
Stipends - Fire Chief	01-02-07-0362	4,200	3,850	4,200	4,200	4,200	4,200	4,200
Grants - Volunteers	01-02-07-0363	3,600	3,300	3,600	3,600	3,600	3,600	3,600
WorkSafeBC	01-02-07-0375	214	126	218	223	227	232	236
Travel, Training & Education - Fire Dept	01-02-07-0380	6,500	2,035	6,500	6,500	6,500	6,500	6,500
Dues, Memberships & Subscriptions	01-02-07-0435	500	487	500	500	500	500	500
Insurance - Equipment	01-02-07-0445	993	1,535	1,013	1,033	1,054	1,075	1,097
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	750	715	825	908	998	1,098	1,208
Insurance & License - Vehicles	01-02-07-0448	4,200	4,179	4,284	4,370	4,457	4,546	4,637
Maintenance & Repairs - Hall #2	01-02-07-0451	0	119	0	0	0	0	0
Cleaning Supplies	01-02-07-0454	94	9	94	94	94	94	94
M & R, Gas & Oil - Small Equipment	01-02-07-0470	3,000	1,829	4,000	4,000	4,000	4,000	4,000
M & R, Gas & Oil - Engine #4 (2007 model at #2 hall)	01-02-07-0471	3,500	2,432	6,900	2,500	3,400	2,500	2,500
M & R, Gas & Oil - Engine #3 (1997 model at #1 Firehall)	01-02-07-0472	3,500	4,278	4,500	2,500	3,400	2,500	2,500
M & R, Gas & Oil - Rescue #33 (1990 Rescue Truck)	01-02-07-0473	1,500	528	2,000	2,000	2,000	2,000	2,000
M & R Communications	01-02-07-0475	2,800	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	464	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	8,271	10,000	10,000	10,000	10,000	10,000
Fire Prevention	01-02-07-0513	500	403	500	500	500	500	500
Equipment - Fire Dept	01-02-07-0529	8,500	1,100	13,500	1,500	1,500	1,500	1,500
Telephone & Internet - Hall #1	01-02-07-0540	1,675	1,385	1,709	1,743	1,778	1,813	1,850
Telephone - Hall #2	01-02-07-0541	1,100	835	1,122	1,144	1,167	1,191	1,214
Utilities - Hall #1	01-02-07-0555	2,800	2,538	2,856	2,913	2,971	3,031	3,091
Utilities - Hall #2	01-02-07-0556	1,956	1,577	1,995	2,035	2,075	2,117	2,159
Total Fire Department Expenditure (Shared)		67,032	45,625	78,266	58,412	60,572	59,147	59,537
Expenditure (Village)								
Custodian	01-02-07-0353	568	295	585	597	609	621	633
Salaries - Public Works	01-02-07-0360	545	428	770	786	802	818	834
Payroll Costs: Admin & PW	01-02-07-0370	98	46	120	122	125	127	130
Fire Inspections	01-02-07-0412	3,000	0	3,000	3,000	3,000	3,000	3,000
Maintenance & Repairs - Hall #1	01-02-07-0450	1,500	994	1,500	1,500	1,500	1,500	1,500
Village Share - Fire Department	01-02-07-0530	26,813	26,813	29,306	23,365	24,229	23,659	23,815
Insurance - Building (Hall #1)	01-02-07-0533	869	362	956	1,052	1,157	1,273	1,400

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Fire Truck Insurance - Village Share	01-02-07-0573	567	547	578	590	601	613	626
Total Fire Department Expenditure (Village)		**33,960**	**29,484**	**36,816**	**31,011**	**32,022**	**31,610**	**31,937**
Total Fire Department Expenditure		**100,992**	**75,109**	**115,082**	**89,423**	**92,594**	**90,757**	**91,474**
Net Fire Department		**(33,960)**	**(7,208)**	**(36,816)**	**(31,011)**	**(32,022)**	**(31,610)**	**(31,937)**
Amortization expense	01-02-07-0574	15,504	15,504	15,504	15,504	15,504	15,504	15,504

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
EMERGENCY PLANNING								
Revenue								
Grants - Emergency Program	01-01-17-0140	56,353	6,710	2,500	2,500	2,500	2,500	2,500
Revenue - Other	01-01-17-0192	0	0	0	0	0	0	0
Total Emergency Planning Revenue		56,353	6,710	2,500	2,500	2,500	2,500	2,500
Expenditure								
Stipend - Municipal Emergency Program	01-02-17-0364	3,600	3,300	3,600	3,600	3,600	3,600	3,600
Travel & Education - Emergency Program	01-02-17-0380	2,000	368	2,000	2,000	2,000	2,000	2,000
Municipal Emergency Program Expenses	01-02-17-0522	2,500	1,076	2,500	2,500	2,500	2,500	2,500
Equipment - Emergency Program	01-02-17-0529	4,925	4,309	0	0	0	0	0
Emergency Program Projects	01-02-17-0532	48,928	4,421	0	0	0	0	0
Total Emergency Planning Expenditure		61,953	13,473	8,100	8,100	8,100	8,100	8,100
Net Emergency Planning		(5,600)	(6,764)	(5,600)	(5,600)	(5,600)	(5,600)	(5,600)

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
HEALTH CENTRE								
Revenue								
Revenue - Other	01-01-20-0192	0	171	0	0	0	0	0
Total Health Centre Revenue		0	171	0	0	0	0	0
Expenditure								
Maintenance and Repairs - Health Clinic	01-02-20-0450	500	386	0	0	0	0	0
Total Health Centre Expenditure		500	386	0	0	0	0	0
Net Health Centre		-500	(215)	0	0	0	0	0

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
BYLAW SERVICES								
Revenue								
Ticketing Revenue	new G/L	0	0	0	0	0	0	0
Total Bylaw Services Revenue		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditure								
Travel and Education	01-02-21-0380	0	0	0	0	0	0	0
Misc. Supplies	01-02-21-0516	500	500	500	500	500	500	500
Total Bylaw Services Expenditure		**500**	**500**	**500**	**500**	**500**	**500**	**500**
Net Bylaw Services		**(500)**	**-500**	**(500)**	**(500)**	**(500)**	**(500)**	**(500)**

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
SEWER								
Revenue								
Frontage Tax - Sewer Kelsey	01-01-11-0107	6,630	6,627	6,630	6,630	6,630	6,630	6,630
Sewer User Fees	01-01-11-0170	63,972	65,301	68,452	73,243	78,370	83,856	89,726
Sewer Connection Fees	01-01-11-0175	300	0	0	0	0	0	0
Revenue - Other	01-01-11-0192	0	0	0	0	0	0	0
Actuarial Adjustment sewer	01-01-11-0250	0	0	0	0	0	0	0
Total Sewer Revenue		**70,902**	**71,928**	**75,082**	**79,873**	**85,000**	**90,486**	**96,356**
Expenditure								
Salaries - Admin	01-02-11-0350	20,103	16,524	17,491	17,841	18,197	18,561	18,933
Salaries - Public Works	01-02-11-0360	13,632	9,834	15,759	16,074	16,395	16,723	17,058
Payroll Costs: Admin & PW	01-02-11-0370	7,885	6,817	7,459	7,608	7,760	7,915	8,074
Travel & Education - Sewer	01-02-11-0380	1,500	0	1,500	1,500	1,500	1,500	1,500
Insurance - Building	01-02-11-0445	410	911	900	990	1,089	1,198	1,318
Insurance - Liability	01-02-11-0447	445	428	490	538	592	652	717
Maintenance & Repairs - Sewer	01-02-11-0450	5,000	3,429	5,000	5,000	5,000	5,000	5,000
Sewer Connection Costs	01-02-11-0495	0	0	0	0	0	0	0
Equipment - Sewer	01-02-11-0529	1,250	0	2,000	2,000	2,000	2,000	2,000
Contract Labour	01-02-11-0532	3,500	0	9,000	4,500	4,500	4,500	4,500
Sewer Lease Fees	01-02-11-0535	480	470	489	499	509	519	530
Utilities - Agitator, Lift Stations	01-02-11-0555	7,200	5,128	7,344	7,491	7,641	7,794	7,949
Sewer Principal B/L #338	01-02-11-0561	4,450	4,449	4,450	4,450	4,450	4,450	4,450
Sewer Interest B/L # 338	01-02-11-0571	2,180	2,178	2,180	2,180	2,180	2,180	2,180
Total Sewer Expenditure		**68,035**	**50,168**	**74,061**	**70,671**	**71,814**	**72,993**	**74,208**
Net Sewer		**2,867**	**21,759**	**1,020**	**9,202**	**13,186**	**17,494**	**22,148**

Transfer to Sewer Surplus/Reserves	01-02-11-0615	2,867	21,759	1,020	9,202	13,186	17,494	22,148
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 2019 FP		7.00%	3.5%	3.5%	3.5%	3.5%	3.5%
User fee per household/unit		$ 265.45	$ 274.74	$ 284.36	$ 294.31	$ 304.61	$ 315.27
$$ increase			$ 9.29	$ 9.62	$ 9.95	$ 10.30	$ 10.66
User Rate Increase for 2020 FP			7.0%	7.0%	7.0%	7.0%	7.0%
User fee per household/unit		$ 265.45	$ 284.03	$ 303.91	$ 325.19	$ 347.95	$ 372.31
$$ Increase			$ 18.58	$ 19.88	$ 21.27	$ 22.76	$ 24.36
# of units per property tax report	241						

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
WATER								
Revenue								
Frontage Tax - Water Kelsey	01-01-12-0107	2,280	2,280	2,280	2,280	2,280	2,280	2,280
Government Grants	01-01-12-0140	0	0	0	0	0	0	0
Water User Fees	01-01-12-0170	109,458	109,137	120,403	128,832	137,850	147,499	157,824
Water Connection Fees	01-01-12-0175	700	0	0	0	0	0	0
Revenue - Other	01-01-12-0192	0	0	0	0	0	0	0
Actuarial adjustment	01-01-12-0250	0	0	0	0	0	0	0
Total Water Revenue		**112,438**	**111,417**	**122,683**	**131,112**	**140,130**	**149,779**	**160,104**
Expenditure								
Salaries - Admin	01-02-12-0350	20,103	16,524	17,491	17,841	18,197	18,561	18,933
Salaries - Public Works	01-02-12-0360	22,109	22,218	25,549	26,060	26,581	27,113	27,655
Payroll Costs: Admin & PW	01-02-12-0370	9,697	9,260	9,376	9,563	9,754	9,950	10,149
Travel & Education	01-02-12-0380	3,500	1,133	5,000	5,000	5,000	5,000	5,000
Insurance - Building	01-02-12-0445	6,210	2,013	6,831	7,514	8,266	9,092	10,001
Insurance - Liability	01-02-12-0447	520	500	572	629	692	761	837
Maintenance & Repairs - Water	01-02-12-0450	21,000	5,032	15,000	15,000	15,000	15,000	15,000
Maintenance & Repairs - Plant	01-02-12-0452	1,500	760	3,500	5,000	5,000	5,000	5,000
Chemicals - Water	01-02-12-0515	9,000	5,803	18,000	18,000	18,000	18,000	18,000
Equipment - Water	01-02-12-0529	1,000	417	2,500	2,500	2,500	2,500	2,500
Contract Labour	01-02-12-0532	1,000	0	3,500	3,500	3,500	3,500	3,500
Water Lease Fees	01-02-12-0535	590	519	602	614	626	639	651
Telephone & Internet	01-02-12-0540	1,200	245	1,000	1,020	1,040	1,061	1,082
Utilities	01-02-12-0555	4,000	3,779	8,500	8,670	8,843	9,020	9,201
Water Principal B/L #337	01-02-12-0561	1,530	1,531	1,530	1,530	1,530	1,530	1,530
Water Interest B/L #337	01-02-12-0571	750	749	750	750	750	750	750
Total Water Expenditures		**103,709**	**70,480**	**119,700**	**123,191**	**125,280**	**127,477**	**129,789**
Net Water		**8,729**	**40,936**	**2,983**	**7,921**	**14,849**	**22,302**	**30,315**

Transfer to (from) Water Surplus/Reserves	01-02-12-0615	8,729	40,936	2,983	7,921	14,849	22,302	30,315
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 2019 FP		7.00%	7.0%	7.0%	7.0%	7.0%	7.0%
User fee per household/unit		$ 320.99	$ 343.46	$ 367.50	$ 393.23	$ 420.75	$ 450.21
$$ Increase			$ 22.47	$ 24.04	$ 25.73	$ 27.53	$ 29.45
User Rate Increase for 2020 FP			10.0%	7.0%	7.0%	7.0%	7.0%
User fee per household/unit		$ 320.99	$ 353.09	$ 377.81	$ 404.25	$ 432.55	$ 462.83
$$ Increase			$ 32.10	$ 24.72	$ 26.45	$ 28.30	$ 30.28
# of units per property tax report	341						

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
SOLID WASTE								
Revenue								
Solid Waste Collection	01-01-14-0170	33,807	34,657	36,173	38,705	41,415	44,314	47,415
Recycling Revenue	01-01-14-0190	500	236	500	500	500	500	500
Revenue - Other	01-01-14-0192	3,410	0	3,410	3,410	3,410	3,410	3,410
Total Solid Waste Revenue		**37,717**	**34,893**	**40,083**	**42,615**	**45,325**	**48,224**	**51,325**
Expenditure								
Contract Labour	01-02-14-0532	4,500	3,400	4,500	4,500	4,500	4,500	4,500
Waste Disposal & Tipping Fees	01-02-14-0536	39,500	31,345	40,290	41,096	41,918	42,756	43,611
Total Solid Waste Expenditure		**44,000**	**34,745**	**44,790**	**45,596**	**46,418**	**47,256**	**48,111**
Net Solid Waste		**(6,283)**	**148**	**(4,707)**	**(2,981)**	**(1,093)**	**967**	**3,214**

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

		2019	2020	2021	2022	2023	2024
Solid Waste User Rate Increase per 2018 FP		7.00%	5.0%	5.0%	5.0%	5.0%	5.0%
User fee per household/unit		$ 212.62	$ 223.25	$ 234.41	$ 246.13	$ 258.44	$ 271.36
$$ Increase			$ 10.63	$ 11.16	$ 11.72	$ 12.31	$ 12.92
User Rate Increase for 2020 FP			7.0%	7.0%	7.0%	7.0%	7.0%
User fee per household/unit		$ 212.62	$ 227.50	$ 243.43	$ 260.47	$ 278.70	$ 298.21
$$ Increase			$ 14.88	$ 15.93	$ 17.04	$ 18.23	$ 19.51
# of units per property tax report	159						