VILLAGE OF SAYWARD
COMMITTEE OF THE WHOLE AGENDA
January 12, 2021– 7:00 PM
TEAMS Electronic Meeting

1. **Call 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. **Introduction of Late Items**

4. **Approval of Agenda**

   Recommended Resolution:

   THAT the agenda for the Committee of the Whole Meeting for January 12, 2021 be approved.

5. **Correspondence - none**

6. **Unfinished Business - none**

7. **Staff Reports**

   a) **Staff Report: Financial Plan 2021-2025**

      Recommended Resolution:

      THAT the Committee of the Whole receives the Financial Plan 2021-2025 report for information and discussion.

   b) **Staff Report: COVID-19 Safe Restart Grants for Local Governments**

      Recommended Resolution:

      THAT the Committee of the Whole receive the COVID-19 Safe Restart Grants for Local Governments – Proposed expenditures report, and;

      THAT the Committee of the Whole reviews, modifies and provides direction to Staff on the proposed expenditures, and;

      FINALLY THAT the Committee of the Whole recommend approval of the expenditures for the funding provided to the Village of Sayward from the COVID-19 Safe Restart Grant.

8. **New Business**

9. **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." Given the meeting is being held electronically, any questions will have to be submitted in writing in advance of meeting adjournment.

10. **In Camera - none**

11. **Adjournment**

    Recommended Resolution:

    THAT the Committee of the Whole Meeting for January 12, 2021 be adjourned.

STAFF REPORT

For: Mayor and Council
Prepared by: Lisa Clark, CFO
Subject: Financial Plan 2021-2025
Meeting date: January 12, 2021

BACKGROUND

The five-year Financial Plan is developed by Council through their strategic planning process and the Council approved Strategic Plan. This document identifies for staff, and the public, what types and quality of services are to be provided by the Village. The last strategic planning session was held in early 2020; the Strategic Plan document created from that session is attached. As discussed at the December 15th Council meeting, outstanding items in the current Strategic Plan will be the focus for 2021 and another strategic planning session will be held in the fall of 2021 to review progress and determine Council's objectives for 2022.

An important part of the Financial Plan process is to provide Council and the public opportunities to give input into the financial plan. As noted in the financial plan timetable schedule that Council approved on December 15th, time will be set aside at each of the next Committee of the Whole meetings, so Council and the public can participate in the financial plan process. In addition, if any member of the public has questions or requires information regarding the financial plan, they are welcome to contact the CAO or CFO directly.

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*. Amendments to the Financial Plan are allowed for by way of an amendment bylaw, this is usually done near the end of the fiscal year.

ATTACHMENTS

- Strategic Priorities 2020
- DRAFT Financial Plan 2021-2025

DISCUSSION

The Financial Plan process is below for information purposes.

	Item		Timeline
1	Staff reviews 2020-2024 Financial Plan and existing Strategic Plan.		By the end of December 2020. **Done**
2	2021 – 2025 Financial Plan Process: A. COW Council Meeting, January 12, 2021. Council meets for an overview of the Strategic Plan, introduction to the Financial Plan, review of roles & responsibilities, council orientation.		January 12, 2021

FINANCIAL PLAN 2021-2025			
	B. COW Council Meeting January 26, 2021. Detailed review of Financial Plan/Capital Projects. C. COW Council Meeting February 9, 2021. Detailed review of Financial Plan/Capital Projects. D. Council Meeting March 2, 2021. Final review of Financial Plan/Capital Projects. E. Council Meeting March 16, 2021 Staff Report outlining Financial Plan amendments due to year-end adjustments and carry forwards. First three readings of Financial Plan Bylaw. F. Council Meeting April 6, 2021, Final reading of the Financial Plan bylaw.	Each meeting will refine the Operating and Capital Plans. The timeline will also allow for research and reporting on identified issues. Adopt Financial and Capital Plan	January 26, 2021 February 9, 2021 March 2, 2021 March 16, 2021 April 6, 2021
3	Tax Rate bylaw, Water Rate bylaw, Sewer Rate bylaw, Solid Waste Rate bylaw – Admin item	Bylaws	Adopted by May 15th, first 3 readings April 20, 2021, Final reading May 4, 2021.

The Financial Plan is in first draft and Staff request direction from Council on a few items at this time. It should be noted that modifications to the plan are contingent on several decisions that will made by Council over the next few weeks (example: use of Covid-19 Safe Restart Grant funds). 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.

Here is a list of items to discuss as a preliminary start to the F/P process:

1. Council Travel, Training & Education: Budget $16,800

   - AVICC 2021 will be held virtually from April 16-18th, 2021. UBCM 2021 is tentatively scheduled to take place in Vancouver.

   - Staff have included allowances for courses, training, and travel in the 2021 budget (see chart below), Council is asked to review and direct Staff on any changes desired. For information purposes, 2020's budget was $16,000.

Item	# of particpants	cost per	Budget 2021	Budget 2020
Travel , Training & Education	5	$ 400	$ 2,000	$ 2,000
UBCM	2	$ 3,000	$ 6,000	$ 6,000
AVICC	2	$ 600	$ 1,200	$ 2,600
LGLA	3	$ 1,200	$ 3,600	$ 2,400
Other	1	$ 4,000	$ 4,000	$ 3,000
			$ 16,800	$ 16,000

2. Community to Community Forum 2020: Budget $5,000 (to be funded from grant funding)

    - Staff recommend initiating discussion with Komox First Nation toward initiating a Community to Community Forum. Note: Covid-19 may hinder the ability to hold the event, however this likely will not become clear until later in 2021. Staff can include an amount in the budget as a placeholder for 2021, or this can be postponed to 2022 or any other future year. It is also unclear whether calls for applications will be offered in 2021 through UBCM.

3. Community Forest: Budget $30,000.

    - Staff recommend this project be reinitiated with Komox First Nation for 2021.

4. The tax increase has been included at the historical 2.5% as a starting point. Staff have also provided info on preliminary water, sewer, and solid waste rate increases, this will be discussed in detail at the next Committee of the Whole meeting.

    - It should be noted that Staff will have a better idea of these numbers once some key decisions are made by Council regarding the Covid-19 Safe Restart Grant funding. As in other years, annual increases should be carefully reviewed by Council, as there is a need to make these three services self-funding. Water is a challenge due to the new treatment plant; costs have increased due to chemicals, electricity, and maintenance.

5. Various operating projects have been listed below (this list will be modified as discussions take place) – capital projects are a separate discussion at a future meeting. Some of these items will be worked into the financial plan over the coming weeks once surpluses for 2020 are more certain and funding is determined. The majority of these projects were scheduled to be completed in 2020 or 2021 (2020 projects will be carried forward to 2021) and this has been noted.

Infrastructure Upgrades & Asset Replacement

Item	Budget	Source of Funds	Comments
Update Master Drainage Plan	TBD	TBD	
Emergency – Flood Mapping: Salmon & White River Flood Hazard Mapping	$150,000	UBCM/Province	

FINANCIAL PLAN 2021-2025			
Item	**Budget**	**Source of Funds**	**Comments**
Emergency – 4 permanent generators for lift stations	$120,000	TDB	
Admin and KC upgrades and maintenance	$15,500	Operating surplus	***Carry forward from 2020***
KC and Fire building maintenance	$7,250	Operating surplus	***Carry forward from 2020***
Fire – replace volume pump engine #4	$3,500	Operating surplus	***carry forward from 2020***
Fire – SCBA (Self Contained Breathing Apparatus)	$5,000	Operating surplus	***carry forward from 2020***
Fire – Bunkergear	$5,000	Operating surplus	***carry forward from 2020***

Economic Development

Admin – OCP Update	$40,000	UBCM/Province ($25,000)	***carry forward from 2020*** Possible $15k from Housing Needs Assessment Grant
Update Village website	$18,000	BC Rural Dividends ($10k), other funding TBD ($8k)	***carry forward from 2020***
Initiate Community Forest Initiative with KFN	$30,000	TDB	

Community Relations

Initiate Community to Community Event with KFN	$5,000	UBCM	

Tourism Development

Parks - 2 tables for gazebo	$5,000	Operating surplus	***carry forward from 2020***

FINANCIAL PLAN 2021-2025

Village Operations

Item	Budget	Source of Funds	Comments
Bylaw review and consolidation on new website	$15,000	Grant funding or VIU Planning Student internship in partnership with VIU	
Identify and respond to lost revenue options, COVID-19 expenses	TBD	Prov of BC/COVID-19 Safe Restart Grant	

Living Green

Install solar planels (CARIP Initiative)	$10,000	CARIP Reserve	***carry forward from 2020***

Staff Professional Development

Emergency – Evacuation Training & Radio Communications Enhancement	$12,500	UBCM/Province	***carry forward from 2020***

Note: as presented to Council in December, the following table outlines the Village of Sayward's main reserves. Staff has ***estimated*** the 2020 ending balances of each reserve:

Reserve/Surplus	Reserve Balances January 1, 2020	2020 Withdrawals	2020 Additions	Reserve Balances December 31, 2020
General	151,983	35,000 (Water Treatment Plant Generator, Computer Hardware upgrade)	518,000**	634,983
Sewer	292,625		15,000	307,625
Water	214,504	25,000 (Water Treatment Plant Generator)	25,000	214,504
Gas Tax	302,627		68,216	370,843
Land Sale	42,382			42,382
Roads Reserve	29,000	14,000 (2020 MFA Loan for PW Sanding/ Salting truck)		15,000

**** Includes COVID-19 Safe Restart Grant ($268,000)**

Staff will note that a portion of the General surplus, Water surplus and Gas Tax funds have already been earmarked for the completion of the Newcastle Dam project in 2021 ($158,513, $144,213, and $234,640 respectively).

6. More work is needed on capital purchases, including buildings, vehicles, and equipment. 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. 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. There are also several year end entries to be posted over the next 6 weeks, these will be reflected in future versions of the Financial Plan.
8. The comparatives Y/Y 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 (In Camera).

STAFF RECOMMENDATION

THAT the Committee of the Whole receive the Financial Plan 2021-2025 report for information and discussion.

Respectfully submitted,

Lisa Clark
CFO

DRAFT 2021-2025 Financial Plan

Summary		2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
OPERATING REVENUE								
Taxation - General Municipal Purpose		337,399	340,675	345,834	354,480	363,342	372,425	381,736
Other taxes		12,761	12,881	10,783	10,999	11,219	11,444	11,672
Federal Community Works Fund Grant		68,216	68,222	71,562	71,562	75,143	75,143	75,143
COVID-19 Safe Restart Grant		0	268,000	0	0	0	0	0
Provincial Govt Grants		399,840	391,413	393,370	401,237	409,262	417,447	425,796
CARIP Grant		2,500	170	2,500	2,500	2,500	2,500	2,500
Interest & Tax Penalties		6,500	7,068	6,500	6,500	6,500	6,500	6,500
Unrealized Gain (Loss)		0	0	0	0	0	0	0
General Investment Income		5,000	5,221	5,000	5,000	5,000	5,000	5,000
Other Revenue		12,350	5,891	10,250	5,250	5,250	5,250	5,250
Licences, Permits & Fines		6,000	4,925	6,000	6,000	6,000	6,000	6,000
General Operating Grants		205,789	32,400	215,000	165,000	165,000	165,000	165,000
Age Friendly Program Revenue		0	55	0	0	0	0	0
Sale of Service - Recreation Centre		24,332	6,466	24,482	24,635	24,791	24,950	25,113
Sale of Service - Other		16,200	16,195	16,500	16,809	17,127	17,455	17,793
RCMP Rent		23,800	25,000	25,200	25,200	25,200	25,200	25,200
RCMP Maintenance		9,748	10,154	10,236	10,236	10,236	10,236	10,236
Sewer Revenue		72,843	75,363	76,013	78,441	80,955	83,556	86,248
Water Revenue		122,683	124,437	133,559	142,748	152,581	163,102	174,360
Solid Waste Revenue		39,407	40,017	41,892	43,791	45,785	47,878	50,077
Total Operating Revenue		1,365,367	1,434,553	1,394,680	1,370,388	1,405,890	1,439,086	1,473,623
OPERATING EXPENDITURES								
Legislative Services		58,810	34,300	60,760	60,778	60,796	60,815	60,834
Administration		354,117	271,669	380,801	348,964	354,277	359,745	365,376
Election		2,525	7,335	2,525	2,525	2,525	2,525	2,525
Recreation Centre		256,645	165,262	243,913	244,714	250,777	257,121	263,768
Parks		46,420	28,128	48,548	44,188	44,840	45,506	46,185
Public Works		58,816	59,675	70,578	71,926	73,338	74,818	76,372
Roads		35,718	23,971	36,253	36,798	37,354	37,921	38,499
Drainage		11,318	2,798	11,445	11,574	11,705	11,839	11,976
Planning		3,000	5,549	14,000	14,000	14,000	14,000	14,000
Police		14,662	8,078	14,930	15,218	15,529	15,863	16,224
Fire		46,060	22,401	44,367	39,791	39,394	40,657	40,300
Emergency		158,100	38,227	170,600	8,100	8,100	8,100	8,100
Health Clinic		0	1,299	1,000	1,000	1,000	1,000	1,000
Bylaw		500	0	500	500	500	500	500
Solid Waste		40,500	36,249	41,220	41,954	42,703	43,468	44,247
Sewer Operations		72,481	60,353	69,049	70,150	71,285	72,456	73,665
Water Operations		118,574	95,315	129,542	132,169	134,913	137,784	140,791
Total Departmental Expenditures		1,278,248	860,607	1,340,031	1,144,350	1,163,037	1,184,118	1,204,364
Surplus/(Deficit) Before Amortization		87,119	573,945	54,649	226,038	242,854	254,969	269,259

DRAFT 2021-2025 Financial Plan

Summary		2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Amortization Expense - General		53,354	0	53,354	53,354	53,354	53,354	53,354
Amortization Expense - Sewer		36,799	0	36,799	36,799	36,799	36,799	36,799
Amortization Expense - Water		22,379	0	22,379	22,379	22,379	22,379	22,379
Annual Operating Surplus/(Deficit)		**(25,413)**	**573,945**	**(57,883)**	**113,506**	**130,322**	**142,437**	**156,727**
Transfer to CARIP Reserve	01-02-00-0597	2,500	170	2,500	2,500	2,500	2,500	2,500
Transfer to CWF Reserve (gas tax)	01-02-00-0598	68,216	68,222	71,562	71,562	75,143	75,143	75,143
Transfers from Reserve/Surplus Accounts:								
Community Works Fund Reserve (gas tax)								
CARIP Reserve (2020 Strategic Priority)		(10,000)		(10,000)				
Transfer from Reserves for Operating		(14,250)						
Net contributions to (from) Reserves		**46,466**	**68,391**	**64,062**	**74,062**	**77,643**	**77,643**	**77,643**
Annual Operating Surplus before amortization adjustment		**(71,878)**	**505,554**	**(121,945)**	**39,444**	**52,679**	**64,794**	**79,084**
Adjust for Non-Cash Items (Amortization)		112,532	-	112,532	112,532	112,532	112,532	112,532
Annual Operating Surplus/(Deficit) adjusted		**40,654**	**505,554**	**(9,413)**	**151,976**	**165,211**	**177,326**	**191,616**
Transfer to/(from) Sewer Surplus/Reserves		4,862	-	6,964	8,291	9,670	11,100	12,583
Transfer to/(from) Water Surplus/Reseves		4,109	-	4,017	10,580	17,668	25,318	33,569
Transfer to/(from) General Surplus/Reserves		31,683	505,554	(20,393)	133,105	137,873	140,908	145,464
NET		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Capital projects/other items - Operating Budget								
Admin - Office carpet, flooring and counter	6,500			7,500				
Admin - Insulate storage room	7,500			6,500				
Admin - CARIP Initiative	10,000	10,000		10,000				
Recreation - office equipment	1,500			1,500				
Recreation - paint siding on building	3,500	3,500		3,500				
Fire - paint siding on Hall #1	3,750	3,750		3,750				
Fire - replace volume pump (engine #4)	3,500	3,500		3,500				
Fire - SCBA	5,000	5,000		5,000				
Fire - Bunkergear	5,000	5,000		5,000				
Parks - 2 tables for gazebo	5,000	2,500		5,000				

Summary		2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Grants (Operating):								
Admin - Website project		10,000		18,000				
Admin - Age Friendly Grant - OCP update		25,000		25,000				
Admin - Possible Housing Needs Report funding				15,000				

Emergency - UBCM grant for emergency ops		24,428		12,500				
Emergency - UBCM Floodmap study		150,000		150,000				

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
GENERAL REVENUE								
Revenue								
Taxation - General Municipal Purpose	01-01-00-0100	337,399	340,675	345,834	354,480	363,342	372,425	381,736
Total Taxes		**337,399**	**340,675**	**345,834**	**354,480**	**363,342**	**372,425**	**381,736**
Utilities Tax - B.C. Hydro	01-01-00-0110	4,397	4,397	3,348	3,415	3,483	3,553	3,624
Utilities Tax - Telus	01-01-00-0111	1,566	1,566	1,522	1,552	1,583	1,615	1,647
Utilities Tax - Cable	01-01-00-0112	1,000	1,000	0	0	0	0	0
Total Utilities Taxes		**6,963**	**6,963**	**4,869**	**4,967**	**5,066**	**5,167**	**5,271**
Federal Grant-in-lieu-of Taxes	01-01-00-0130	5,798	5,918	5,914	6,032	6,153	6,276	6,402
Federal Community Works Fund Grant	01-01-00-0136	68,216	68,222	71,562	71,562	75,143	75,143	75,143
COVID-19 Safe Restart Grant	01-01-00-0138	0	268,000	0	0	0	0	0
Provincial Govt Grants	01-01-00-0140	399,840	391,413	393,370	401,237	409,262	417,447	425,796
CARIP Grant	01-01-00-0141	2,500	170	2,500	2,500	2,500	2,500	2,500
HOG Administration Fee	01-01-00-0145	2,100	2,094	0	0	0	0	0
Revenue - Other	01-01-00-0192	1,400	1,711	1,400	1,400	1,400	1,400	1,400
Unrealized Gain (Loss)	01-01-00-0258	0	0	0	0	0	0	0
Interest Income General	01-01-00-0259	5,000	5,221	5,000	5,000	5,000	5,000	5,000
Interest & Tax Penalties	01-01-00-0260	6,500	7,068	6,500	6,500	6,500	6,500	6,500
Tax Sale Revenue	01-01-00-0275	0	0	0	0	0	0	0
Total Other General Revenue		**491,354**	**749,816**	**486,246**	**494,231**	**505,958**	**514,266**	**522,741**
Total General Revenue		**835,715**	**1,097,454**	**836,949**	**853,678**	**874,366**	**891,859**	**909,747**

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
OTHER GOVERNMENTS								
Revenue								
Comox Strathcona Waste Management	01-01-00-0119	9,500	9,839	10,000	10,000	10,000	10,000	10,000
School Tax	01-01-00-0120	83,000	79,045	83,000	83,000	83,000	83,000	83,000
Regional Hospital	01-01-00-0121	27,000	28,091	30,000	30,000	30,000	30,000	30,000
BC Assessment Authority	01-01-00-0122	1,800	2,225	2,400	2,400	2,400	2,400	2,400
Municipal Finance Authority	01-01-00-0123	7	11	15	15	15	15	15
Regional District	01-01-00-0124	14,500	13,634	14,500	14,500	14,500	14,500	14,500
Regional Library	01-01-00-0125	12,813	13,038	13,500	13,500	13,500	13,500	13,500
Police Tax	01-01-00-0126	15,000	17,019	18,000	18,000	18,000	18,000	18,000
Total Other Governments Revenue		**163,620**	**162,902**	**171,415**	**171,415**	**171,415**	**171,415**	**171,415**
Expenditure								
Requsitions - School Tax	01-02-00-0577	83,000	79,045	83,000	83,000	83,000	83,000	83,000
Requisitions - Regional Hospital	01-02-00-0578	27,000	28,091	30,000	30,000	30,000	30,000	30,000
B.C. Assessment Authority	01-02-00-0579	1,800	2,225	2,400	2,400	2,400	2,400	2,400
Municipal Finance Authority	01-02-00-0580	7	11	15	15	15	15	15
Regional District	01-02-00-0581	14,500	13,634	14,500	14,500	14,500	14,500	14,500
Regional Library	01-02-00-0582	12,813	13,038	13,500	13,500	13,500	13,500	13,500
Requisitions - Police Tax	01-02-00-0583	15,000	17,019	18,000	18,000	18,000	18,000	18,000
Comox Strathcona Waste Management	01-02-00-0584	9,500	9,839	10,000	10,000	10,000	10,000	10,000
Total Other Governments Expenditure		**163,620**	**162,902**	**171,415**	**171,415**	**171,415**	**171,415**	**171,415**
Net Other Governments		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
LEGISLATIVE SERVICES								
Revenue								
Total Legislative Revenue		0	0	0	0	0	0	0
Expenditure								
Honorarium - Mayor	01-02-02-0365	9,360	8,730	9,360	9,360	9,360	9,360	9,360
Honorarium - Councillors	01-02-02-0366	28,800	19,000	28,800	28,800	28,800	28,800	28,800
Payroll Costs - Mayor & Council (CPP)	01-02-02-0370	650	398	900	900	900	900	900
Travel & Education - Council	01-02-02-0380	16,000	4,747	16,800	16,800	16,800	16,800	16,800
Council - Economic Development Projects	01-02-02-0501	2,500	410	2,500	2,500	2,500	2,500	2,500
Council - Office Supplies/Expenses	01-02-02-0510	1,500	1,015	1,500	1,500	1,500	1,500	1,500
Telephone & Internet	01-02-02-0540			900	918	936	955	974
Total Legislative Expenditure		58,810	34,300	60,760	60,778	60,796	60,815	60,834
Net Legislative		(58,810)	(34,300)	(60,760)	(60,778)	(60,796)	(60,815)	(60,834)

Item	# of particpants	cost per	Budget 2021	Budget 2020
Travel , Training & Education	5	$ 400	$ 2,000	$ 2,000
UBCM	2	$ 3,000	$ 6,000	$ 6,000
AVICC	2	$ 600	$ 1,200	$ 2,600
LGLA	3	$ 1,200	$ 3,600	$ 2,400
Other	1	$ 4,000	$ 4,000	$ 3,000
			$ 16,800	$ 16,000

Description	Account Codes	2020 Budget	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
ADMINISTRATION								
Revenue								
Grants - Admin	01-01-03-0140	35,000	0	50,000	0	0	0	0
First Nations Relations Revenue	01-01-03-0144	5,000	0	5,000	0	0	0	0
Area A Fire Administration Fee	01-01-03-0150	2,500	0	2,500	2,500	2,500	2,500	2,500
Building Permits	01-01-03-0160	2,500	1,724	2,500	2,500	2,500	2,500	2,500
Business Licenses	01-01-03-0165	3,000	2,730	3,000	3,000	3,000	3,000	3,000
Dog Licenses & Fines	01-01-03-0166	500	471	500	500	500	500	500
Photocopies & Fax	01-01-03-0190	200	57	200	200	200	200	200
Sayward News Revenue	01-01-03-0191	4,500	5,326	4,500	4,500	4,500	4,500	4,500
Revenue - Other	01-01-03-0192	100	104	100	100	100	100	100
Transfer from Reserves		10,000		32,000	0	0	0	0
Total Administration Revenue		**63,300**	**10,412**	**100,300**	**13,300**	**13,300**	**13,300**	**13,300**
Expenditure								
Salaries - Admin	01-02-03-0350	140,074	133,864	142,875	145,733	148,647	151,620	154,653
Wages - Custodian	01-02-03-0353	1,781	922	1,817	1,853	1,890	1,928	1,966
Salaries - Public Works	01-02-03-0360	1,602	1,929	1,634	1,666	1,700	1,734	1,768
Payroll Costs: Admin & PW	01-02-03-0370	34,676	28,059	35,369	36,077	36,798	37,534	38,285
Travel & Education - Admin	01-02-03-0380	10,000	9,280	10,000	10,000	10,000	10,000	10,000
Advertising	01-02-03-0400	750	0	750	750	750	750	750
First Nations Relations Expenses	01-02-03-0403	5,000	0	5,000	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	3,808	5,200	5,200	5,200	5,200	5,200
Internet	01-02-03-0406	1,224	770	1,248	1,273	1,299	1,325	1,351
Postage	01-02-03-0409	1,750	1,553	1,785	1,821	1,857	1,894	1,932
Audit	01-02-03-0410	14,832	5,984	15,277	15,735	16,207	16,694	17,194
Legal	01-02-03-0411	5,000	10,564	10,000	10,000	10,000	10,000	10,000
Computer software & repairs	01-02-03-0414	9,500	12,446	10,000	10,000	10,000	10,000	10,000
Bank Charges, Fees & Interest	01-02-03-0420	2,450	2,596	2,500	2,500	2,500	2,500	2,500
Tax Sale Fees	01-02-03-0421	0	0	500	500	500	500	500
Dues, Memberships & Subscriptions	01-02-03-0435	4,500	3,582	4,500	4,500	4,500	4,500	4,500
Insurance - Building	01-02-03-0445	1,928	1,565	2,121	2,333	2,567	2,824	3,106
Insurance - Liability	01-02-03-0447	2,706	2,441	2,977	3,274	3,602	3,962	4,358
Maintenance & Repairs - Admin Office	01-02-03-0450	2,000	2,379	16,000	2,000	2,000	2,000	2,000
COVID-19 Expenses	01-02-03-0452	0	524					
Cleaning Supplies - Office	01-02-03-0454	188	208	500	500	500	500	500
Office Supplies	01-02-03-0510	4,500	4,222	4,500	4,500	4,500	4,500	4,500

Description	Account Codes	2020 Budget	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Tax Printing	01-02-03-0514	500	391	510	520	531	541	552
Business Travel/Meetings	01-02-03-0518	500	197	500	500	500	500	500
Economic Development Projects	01-02-03-0525	1,700	0	18,000	0	0	0	0
Equipment - Admin Office	01-02-03-0529	1,000	3,855	1,000	1,000	1,000	1,000	1,000
Contract Labour	01-02-03-0532	74,500	19,684	59,500	59,500	59,500	59,500	59,500
Copier - Rent & Supplies	01-02-03-0535	6,000	5,338	6,120	6,242	6,367	6,495	6,624
Telephone & Cell Phone	01-02-03-0540	5,000	5,043	5,100	5,202	5,306	5,412	5,520
Heating Fuel	01-02-03-0550	8,160	5,113	8,323	8,490	8,659	8,833	9,009
Utilities	01-02-03-0555	4,896	3,156	4,994	5,094	5,196	5,300	5,406
Total Administration Expenditure		**354,117**	**271,669**	**380,801**	**348,964**	**354,277**	**359,745**	**365,376**
Net Administration		**(290,817)**	**(261,257)**	**(280,501)**	**(335,664)**	**(340,977)**	**(346,445)**	**(352,076)**

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 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	7,335	1,925	1,925	1,925	1,925	1,925
Total Election Expenditure		**2,525**	**7,335**	**2,525**	**2,525**	**2,525**	**2,525**	**2,525**
Net Election		**(2,525)**	**(7,335)**	**(2,525)**	**(2,525)**	**(2,525)**	**(2,525)**	**(2,525)**

Description RECREATION CENTRE	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Revenue								
Grants - Recreation	01-01-06-0140	18,289	0	0	0	0	0	0
Kelsey Centre Gift Certificates	01-01-06-0167	0	0	0	0	0	0	0
Age Friendly Program Revenue	01-01-06-0168	0	55	0	0	0	0	0
Swim Lesson Fees	01-01-06-0169	500	0	500	500	500	500	500
Ten Pack	01-01-06-0171	4,000	1,204	4,000	4,000	4,000	4,000	4,000
Single User - Pool	01-01-06-0173	4,000	1,439	4,000	4,000	4,000	4,000	4,000
Single User - Gym	01-01-06-0174	230	308	230	230	230	230	230
Drop In Fitness Fees	01-01-06-0177	150	38	150	150	150	150	150
Drop In Weight Room Fees	01-01-06-0178	300	32	300	300	300	300	300
Monthly Passes	01-01-06-0179	250	190	250	250	250	250	250
Shower Fees	01-01-06-0181	250	9	250	250	250	250	250
After School Program/Day Care Fees	01-01-06-0182	3,500	0	3,570	3,641	3,714	3,789	3,864
Concession Sales	01-01-06-0183	4,000	1,290	4,080	4,162	4,245	4,330	4,416
Pool Rental	01-01-06-0185	200	0	200	200	200	200	200
Gym Rental	01-01-06-0186	850	417	850	850	850	850	850
Room Rental	01-01-06-0187	400	0	400	400	400	400	400
Rentals - Tables and Chairs	01-01-06-0188	150	58	150	150	150	150	150
Birthday Party/Event Revenue	01-01-06-0189	400	219	400	400	400	400	400
Kelsey Centre Van Donations	01-01-06-0270	2,652	300	2,652	2,652	2,652	2,652	2,652
Special Event Revenue/Donations	01-01-06-0271	2,500	964	2,500	2,500	2,500	2,500	2,500
Afterschool Program Donations	01-01-06-0272	0	0	0	0	0	0	0
Transfer from Reserves		3,500		5,000	0	0	0	0
Total Recreation Centre Revenue		**46,121**	**6,521**	**29,482**	**24,635**	**24,791**	**24,950**	**25,113**
Expenditure								
Operating Expenses								
Salaries - Admin	01-02-06-0350	35,779	27,490	36,495	37,224	37,969	38,728	39,503
Wages - Recreation	01-02-06-0352	23,847	12,963	24,324	24,811	25,307	25,813	26,329
Wages - Custodian	01-02-06-0353	8,312	6,932	8,478	8,648	8,821	8,997	9,177
Wages - Lifeguards	01-02-06-0354	27,740	8,650	28,295	28,860	29,438	30,026	30,627
Payroll Costs: Admin & PW	01-02-06-0370	18,783	14,964	19,158	19,542	19,932	20,331	20,738
Travel & Education - Recreation	01-02-06-0380	3,000	692	3,000	3,000	3,000	3,000	3,000
Advertising	01-02-06-0400	250	0	250	250	250	250	250

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Dues, Memberships & Subscriptions	01-02-06-0435	500	288	500	500	500	500	500
Afterschool Supplies/Expenses	01-02-06-0437	500	0	500	500	500	500	500
Concession	01-02-06-0438	2,500	944	2,500	2,500	2,500	2,500	2,500
Special Events Expense	01-02-06-0440	2,500	899	2,500	2,500	2,500	2,500	2,500
Swim Lesson Expenses	01-02-06-0442	300	0	300	300	300	300	300
Age Friendly Programming Expenses	01-02-06-0443	0	0	0	0	0	0	0
COVID-19 Expenses	01-02-06-0452	0	4,659	0	0	0	0	0
M & R, Gas & Oil - Age Friendly Van	01-02-06-0480	2,652	2,194	2,705	2,759	2,814	2,871	2,928
Office Supplies	01-02-06-0510	1,000	367	1,000	1,000	1,000	1,000	1,000
Chemicals & Maintenance - Pool	01-02-06-0515	4,000	3,198	4,080	4,162	4,245	4,330	4,416
Rec Centre Supplies	01-02-06-0516	2,000	1,672	2,000	2,000	2,000	2,000	2,000
Business Travel/Meetings	01-02-06-0518	250	176	250	250	250	250	250
Community Wellness Project expenses	01-02-06-0524	18,289	13,311	0	0	0	0	0
Equipment - Recreation Centre	01-02-06-0529	3,500	969	3,500	2,000	2,000	2,000	2,000
Telephone & Internet	01-02-06-0540	2,907	2,901	2,965	3,024	3,084	3,146	3,209
Sub Total Operating Expenses		**158,608**	**103,270**	**142,800**	**143,830**	**146,410**	**149,043**	**151,727**
Building Expenses								
Salaries - Public Works	01-02-06-0360	10,232	5,694	10,437	10,646	10,859	11,076	11,297
Payroll Costs: Admin & PW	01-02-06-0370	1,769	0	1,805	1,841	1,877	1,915	1,953
Insurance - Building	01-02-06-0445	15,052	12,189	16,557	18,213	20,034	22,037	24,241
Insurance - Liability	01-02-06-0447	849	794	934	1,028	1,130	1,243	1,368
Maintenance & Repairs - Recreation	01-02-06-0450	16,500	8,406	16,500	13,000	13,000	13,000	13,000
Cleaning Supplies	01-02-06-0454	1,219	1,986	1,219	1,219	1,219	1,219	1,219
Heating Fuel	01-02-06-0550	32,640	20,301	33,293	33,959	34,638	35,331	36,037
Utilities	01-02-06-0555	19,776	12,622	20,369	20,980	21,610	22,258	22,926
Sub Total Building Expenses		**98,037**	**61,992**	**101,113**	**100,884**	**104,367**	**108,079**	**112,041**
Total Recreation Centre Expenditure		**256,645**	**165,262**	**243,913**	**244,714**	**250,777**	**257,121**	**263,768**
Net Recreation Centre		**(210,525)**	**(158,740)**	**(214,431)**	**(220,079)**	**(225,986)**	**(232,171)**	**(238,656)**

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
PARKS								
Revenue								
Grants - Parks	01-01-13-0140	0	0	0	0	0	0	0
Camping Revenue	01-01-13-0190	10,000	10,112	10,300	10,609	10,927	11,255	11,593
Revenue - Other	01-01-13-0192	0	0	0	0	0	0	0
Park Bench Revenue	01-01-13-0195	1,500	0	1,500	1,500	1,500	1,500	1,500
Transfer from Reserves		2,500	0	5,000	0	0	0	0
Total Parks Revenue		**14,000**	**10,112**	**16,800**	**12,109**	**12,427**	**12,755**	**13,093**
Expenditure								
Wages - Custodian	01-02-13-0353	1,187	190	1,211	1,235	1,260	1,285	1,311
Salaries - Public Works	01-02-13-0360	24,859	17,466	25,357	25,864	26,381	26,909	27,447
Payroll Costs: Admin & PW	01-02-13-0370	3,844	2,762	3,921	4,000	4,080	4,161	4,245
Advertising	01-02-13-0400	275	0	275	275	275	275	275
Cleaning Supplies	01-02-13-0454	375	180	375	375	375	375	375
M & R - Equipment	01-02-13-0475	2,500	947	1,500	1,500	1,500	1,500	1,500
Diesel & Oil - Kubota Mower	01-02-13-0477	357	190	364	371	379	386	394
Supplies - Parks	01-02-13-0516	5,000	2,780	5,000	5,000	5,000	5,000	5,000
Equipment - Parks	01-02-13-0529	4,000	477	6,500	1,500	1,500	1,500	1,500
Contract Labour	01-02-13-0532	1,500	1,365	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	1,122	1,770	1,144	1,167	1,191	1,214	1,239
Total Parks Expenditure		**46,420**	**28,128**	**48,548**	**44,188**	**44,840**	**45,506**	**46,185**
Net Parks		**(32,420)**	**(18,015)**	**(31,748)**	**(32,079)**	**(32,413)**	**(32,751)**	**(33,093)**

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
PUBLIC WORKS								
Revenue								
Revenue - Other	01-01-15-0192	250	222	250	250	250	250	250
Total Public Works Revenue		**250**	**222**	**250**	**250**	**250**	**250**	**250**
Expenditure								
Salaries - Public Works	01-02-15-0360	21,151	20,192	21,575	22,006	22,446	22,895	23,353
Payroll Costs: Admin & PW	01-02-15-0370	4,146	3,663	4,229	4,314	4,400	4,488	4,578
Travel & Education - Public Works	01-02-15-0380	1,000	465	1,000	1,000	1,000	1,000	1,000
Dues, Memberships & Subscriptions	01-02-15-0435	150	525	150	150	150	150	150
Insurance - Building	01-02-15-0445	1,635	1,278	1,798	1,978	2,176	2,393	2,633
Insurance - Liabiilty	01-02-15-0447	2,525	2,278	2,777	3,055	3,360	3,696	4,066
Insurance & License - Vehicles	01-02-15-0448	6,732	5,258	6,867	7,004	7,144	7,287	7,433
Maintenance of Building	01-02-15-0450	1,000	70	1,000	1,000	1,000	1,000	1,000
M & R - Tractor and Dump Truck	01-02-15-0475	1,200	588	1,200	1,200	1,200	1,200	1,200
Diesel & Oil - Tractor and Dump Truck	01-02-15-0477	1,500	636	1,530	1,561	1,592	1,624	1,656
Gas & Oil - Public Works Trucks	01-02-15-0478	4,500	4,138	4,590	4,682	4,775	4,871	4,968
M & R - Public Works Trucks	01-02-15-0480	2,500	1,805	2,500	2,500	2,500	2,500	2,500
Office Supplies	01-02-15-0510	250	670	250	250	250	250	250
General Supplies	01-02-15-0516	3,400	2,367	3,400	3,400	3,400	3,400	3,400
Business Travel/Meetings	01-02-15-0518	500	0	500	500	500	500	500
Equipment	01-02-15-0529	1,000	351	1,000	1,000	1,000	1,000	1,000
Telephone & Internet	01-02-15-0540	2,448	2,161	2,497	2,547	2,598	2,650	2,703
Utilities	01-02-15-0555	3,179	2,756	3,243	3,307	3,374	3,441	3,510
MFA Principal - Truck Loan	01-02-15-0561	0	9,674	9,674	9,674	9,674	9,674	9,674
MFA Interest - Truck Loan	01-02-15-0571	0	799	799	799	799	799	799
Total Public Works Expenditure		**58,816**	**59,675**	**70,578**	**71,926**	**73,338**	**74,818**	**76,372**
Net Public Works		**(58,566)**	**(59,453)**	**(70,328)**	**(71,676)**	**(73,088)**	**(74,568)**	**(76,122)**

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
ROADS								
Revenue								
Snow Removal Revenue	01-01-09-0190	1,000	1,760	1,000	1,000	1,000	1,000	1,000
Total Roads Revenue		**1,000**	**1,760**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
Expenditure								
Salaries - Public Works	01-02-09-0360	5,339	4,094	5,446	5,555	5,666	5,779	5,895
Payroll Costs: Admin & PW	01-02-09-0370	979	689	999	1,019	1,039	1,060	1,081
Maintenance & Repairs - Roads	01-02-09-0450	4,500	507	4,500	4,500	4,500	4,500	4,500
Sand & Salt	01-02-09-0531	3,000	255	3,000	3,000	3,000	3,000	3,000
Contract Labour	01-02-09-0532	1,500	0	1,500	1,500	1,500	1,500	1,500
Utilities - Street Lighting	01-02-09-0555	20,400	18,426	20,808	21,224	21,649	22,082	22,523
Total Roads Expenditure		**35,718**	**23,971**	**36,253**	**36,798**	**37,354**	**37,921**	**38,499**
Net Roads Services		**(34,718)**	**(22,211)**	**(35,253)**	**(35,798)**	**(36,354)**	**(36,921)**	**(37,499)**

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 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	5,339	1,499	5,446	5,555	5,666	5,779	5,895
Payroll Costs: Admin & PW	01-02-10-0370	979	272	999	1,019	1,039	1,060	1,081
Maintenance & Repairs - Drainage	01-02-10-0450	5,000	1,027	5,000	5,000	5,000	5,000	5,000
Total Drainage Expenditure		**11,318**	**2,798**	**11,445**	**11,574**	**11,705**	**11,839**	**11,976**
Net Drainage		**(11,318)**	**(2,798)**	**(11,445)**	**(11,574)**	**(11,705)**	**(11,839)**	**(11,976)**

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
PLANNING & BUILDING INSPECTION								
Revenue								
Planning Fee Revenue	01-01-16-0161	0	700	0	0	0	0	0
Total Planning Revenue		**0**	**700**	**0**	**0**	**0**	**0**	**0**
Expenditure								
Building Inspections	01-02-16-0413	2,500	4,914	2,500	2,500	2,500	2,500	2,500
Rezoning & OCP Expenses	01-02-16-0517	500	635	1,500	1,500	1,500	1,500	1,500
Contract Labour	01-02-16-0532	0	0	10,000	10,000	10,000	10,000	10,000
Total Planning Expenditure		**3,000**	**5,549**	**14,000**	**14,000**	**14,000**	**14,000**	**14,000**
Net Planning		**(3,000)**	**(4,849)**	**(14,000)**	**(14,000)**	**(14,000)**	**(14,000)**	**(14,000)**

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
POLICE SERVICES								
Revenue								
RCMP Rent	01-01-08-0198	23,800	25,000	25,200	25,200	25,200	25,200	25,200
RCMP Maintenance	01-01-08-0199	9,748	10,154	10,236	10,236	10,236	10,236	10,236
Total Police Services Revenue		**33,548**	**35,154**	**35,436**	**35,436**	**35,436**	**35,436**	**35,436**
Expenditure								
Salaries - Public Works	01-02-08-0360	6,110	1,163	6,110	6,110	6,110	6,110	6,110
Payroll Costs: Admin & PW	01-02-08-0370	1,049	292	1,049	1,049	1,049	1,049	1,049
Insurance - Building	01-02-08-0445	1,684	1,310	1,853	2,038	2,242	2,466	2,713
Insurance - Liability	01-02-08-0447	165	147	182	200	220	242	266
Maintenance & Repairs - Police	01-02-08-0450	1,500	982	1,500	1,500	1,500	1,500	1,500
Municipal Services Expense	01-02-08-0573	4,154	4,184	4,237	4,322	4,409	4,497	4,587
Total Police Services Expenditure		**14,662**	**8,078**	**14,930**	**15,218**	**15,529**	**15,863**	**16,224**
Net Police Services		**18,886**	**27,076**	**20,505**	**20,217**	**19,907**	**19,573**	**19,212**

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
FIRE DEPARTMENT								
Revenue								
Fire Protection - Area A Share	01-01-07-0156	52,183	29,231	49,221	42,116	41,258	42,869	42,029
Fire Protection - Village Share	01-01-07-0157	34,788	19,488	32,814	28,077	27,505	28,579	28,019
Grants - Fire Dept.	01-01-07-0140	0	0	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	265	0	0	0	0	0
Transfer from Reserves		3,750	0	3,750	0	0	0	0
Total Fire Department Revenue		**90,721**	**48,984**	**85,785**	**70,193**	**68,763**	**71,448**	**70,048**
Expenditure (Shared)								
Stipends - Fire Chief/Deputy	01-02-07-0362	7,200	7,450	7,200	7,200	7,200	7,200	7,200
Grants - Volunteer Fire Dept	01-02-07-0363	3,600	3,300	3,600	3,600	3,600	3,600	3,600
WorkSafeBC	01-02-07-0375	218	128	223	227	232	236	241
Travel, Training & Education - Fire Dept	01-02-07-0380	12,000	3,317	12,000	12,500	12,500	13,000	13,000
Dues, Memberships & Subscriptions	01-02-07-0435	500	690	500	500	500	500	500
Insurance - Equipment	01-02-07-0445	1,013	1,070	1,091	1,113	1,135	1,158	1,181
Firefighters Insurance (Disability and Life)	01-02-07-0446	3,900	3,256	3,900	3,900	3,900	3,900	3,900
Insurance - Liability	01-02-07-0447	825	735	760	836	920	1,012	1,113
Insurance & License - Vehicles	01-02-07-0448	4,284	3,690	4,370	4,457	4,546	4,637	4,730
Maintenance & Repairs - Hall #2	01-02-07-0451	0	405	0	0	0	0	0
Cleaning Supplies	01-02-07-0454	94	237	250	250	250	250	250
M & R, Gas & Oil - Small Equipment	01-02-07-0470	4,000	1,420	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	6,900	2,311	6,000	3,400	2,500	3,400	2,500
M & R, Gas & Oil - Engine #3 (1997 model at #1 Firehall)	01-02-07-0472	4,500	1,431	3,500	3,400	2,500	3,400	2,500
M & R, Gas & Oil - Rescue #33 (1990 Rescue Truck)	01-02-07-0473	2,000	659	2,000	2,000	2,000	2,000	2,000
M & R Communications	01-02-07-0475	2,800	1,665	1,000	1,000	1,000	1,000	1,000
M & R, Gas & Oil - Rescue #22 (2015 Rescue Truck)	01-02-07-0476	1,000	192	1,000	1,000	1,000	1,000	1,000
Office Supplies	01-02-07-0510	250	37	250	250	250	250	250
Firefighter Supplies	01-02-07-0511	10,000	3,244	10,000	10,000	10,000	10,000	10,000
Fire Prevention	01-02-07-0513	500	0	500	500	500	500	500
Equipment - Fire Dept	01-02-07-0529	13,500	5,863	11,500	1,500	1,500	1,500	1,500
Telephone & Internet - Hall #1	01-02-07-0540	1,709	1,538	1,743	1,778	1,813	1,850	1,887
Telephone - Hall #2	01-02-07-0541	1,122	1,029	1,144	1,167	1,191	1,214	1,239
Utilities - Hall #1	01-02-07-0555	2,856	3,196	3,260	3,326	3,392	3,460	3,529
Utilities - Hall #2	01-02-07-0556	2,200	2,121	2,244	2,289	2,335	2,381	2,429
Total Fire Department Expenditure (Shared)		**86,971**	**48,984**	**82,035**	**70,193**	**68,763**	**71,448**	**70,048**
Expenditure (Village)								
Custodian	01-02-07-0353	594	242	606	618	630	643	655
Salaries - Public Works	01-02-07-0360	770	455	786	802	818	834	851
Payroll Costs: Admin & PW	01-02-07-0370	123	77	126	128	131	134	136
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	5,250	501	5,250	5,250	5,250	5,250	5,250

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Village Share - Fire Department	01-02-07-0530	34,788	19,488	32,814	28,077	27,505	28,579	28,019
Insurance - Building (Hall #1)	01-02-07-0533	956	1,087	1,196	1,315	1,447	1,591	1,751
Fire Truck Insurance - Village Share	01-02-07-0573	578	551	590	601	613	626	638
Total Fire Department Expenditure (Village)		**46,060**	**22,401**	**44,367**	**39,791**	**39,394**	**40,657**	**40,300**
Total Fire Department Expenditure		**133,031**	**71,384**	**126,402**	**109,984**	**108,157**	**112,105**	**110,348**
Net Fire Department		**(42,310)**	**(22,401)**	**(40,617)**	**(39,791)**	**(39,394)**	**(40,657)**	**(40,300)**

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
EMERGENCY PLANNING								
Revenue								
Grants - Emergency Program	01-01-17-0140	152,500	32,400	165,000	165,000	165,000	165,000	165,000
Revenue - Other	01-01-17-0192	0	0	0	0	0	0	0
Total Emergency Planning Revenue		**152,500**	**32,400**	**165,000**	**165,000**	**165,000**	**165,000**	**165,000**
Expenditure								
Stipend - Municipal Emergency Program	01-02-17-0364	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Travel & Education - Emergency Program	01-02-17-0380	2,000	0	2,000	2,000	2,000	2,000	2,000
Municipal Emergency Program Expenses	01-02-17-0522	2,500	1,349	2,500	2,500	2,500	2,500	2,500
Equipment - Emergency Program	01-02-17-0529	0	5,423	0	0	0	0	0
Emergency Program Projects	01-02-17-0532	150,000	27,855	162,500	0	0	0	0
Total Emergency Planning Expenditure		**158,100**	**38,227**	**170,600**	**8,100**	**8,100**	**8,100**	**8,100**
Net Emergency Planning		**(5,600)**	**(5,827)**	**(5,600)**	**156,900**	**156,900**	**156,900**	**156,900**

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
HEALTH CENTRE								
Revenue								
Revenue - Other	01-01-20-0192	0	0	0	0	0	0	0
Total Health Centre Revenue		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditure								
Maintenance and Repairs - Health Clinic	01-02-20-0450	0	1,299	1,000	1,000	1,000	1,000	1,000
Total Health Centre Expenditure		**0**	**1,299**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
Net Health Centre		**-**	**(1,299)**	**(1,000)**	**(1,000)**	**(1,000)**	**(1,000)**	**(1,000)**

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 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	0	500	500	500	500	500
Total Bylaw Services Expenditure		**500**	**0**	**500**	**500**	**500**	**500**	**500**
Net Bylaw Services		**(500)**	**0**	**(500)**	**(500)**	**(500)**	**(500)**	**(500)**

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 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	66,213	68,136	69,383	71,811	74,325	76,926	79,618
Sewer Connection Fees	01-01-11-0175	0	600	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
Transfer from Reserves		4,500	0					
Total Sewer Revenue		**77,343**	**75,363**	**76,013**	**78,441**	**80,955**	**83,556**	**86,248**
Expenditure								
Salaries - Admin	01-02-11-0350	17,509	6,928	17,859	18,217	18,581	18,953	19,332
Salaries - Public Works	01-02-11-0360	14,307	14,937	14,593	14,885	15,182	15,486	15,796
Payroll Costs: Admin & PW	01-02-11-0370	6,812	8,734	6,949	7,088	7,229	7,374	7,521
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	900	2,008	990	1,089	1,198	1,318	1,449
Insurance - Liability	01-02-11-0447	490	441	538	592	652	717	788
Maintenance & Repairs - Sewer	01-02-11-0450	5,500	4,949	5,500	5,500	5,500	5,500	5,500
Sewer Connection Costs	01-02-11-0495	0	0	0	0	0	0	0
Equipment - Sewer	01-02-11-0529	2,000	183	2,000	2,000	2,000	2,000	2,000
Contract Labour	01-02-11-0532	9,000	8,138	4,500	4,500	4,500	4,500	4,500
Sewer Lease Fees	01-02-11-0535	489	0	499	509	519	530	540
Utilities - Agitator, Lift Stations	01-02-11-0555	7,344	7,409	7,491	7,641	7,794	7,949	8,108
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		**72,481**	**60,353**	**69,049**	**70,150**	**71,285**	**72,456**	**73,665**
Net Sewer		**4,862**	**15,010**	**6,964**	**8,291**	**9,670**	**11,100**	**12,583**

Sewer User Rate Increase for 2021 FP		3.5%		3.5%	3.5%	3.5%	3.5%	3.5%
User fee per household/unit		$ 274.74		$ 284.36	$ 294.31	$ 304.61	$ 315.27	$ 326.30
$$ Increase Y/Y		$ 9.29		$ 9.62	$ 9.95	$ 10.30	$ 10.66	$ 11.03
# of units per property tax report	244							

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 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	120,403	120,757	131,279	140,468	150,301	160,822	172,080
Water Connection Fees	01-01-12-0175	0	1,400	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		**122,683**	**124,437**	**133,559**	**142,748**	**152,581**	**163,102**	**174,360**
Expenditure								
Salaries - Admin	01-02-12-0350	17,509	6,928	17,859	18,217	18,581	18,953	19,332
Salaries - Public Works	01-02-12-0360	24,780	25,490	25,275	25,781	26,296	26,822	27,359
Payroll Costs: Admin & PW	01-02-12-0370	9,000	10,998	9,180	9,364	9,551	9,742	9,937
Travel & Education	01-02-12-0380	5,000	0	5,000	5,000	5,000	5,000	5,000
Insurance - Building	01-02-12-0445	6,831	5,513	7,514	8,266	9,092	10,001	11,001
Insurance - Liability	01-02-12-0447	572	515	629	692	761	837	921
Maintenance & Repairs - Water	01-02-12-0450	15,000	714	12,500	12,500	12,500	12,500	12,500
Maintenance & Repairs - Plant	01-02-12-0452	3,500	4,224	5,000	5,000	5,000	5,000	5,000
Chemicals - Water	01-02-12-0515	18,000	27,082	28,000	28,560	29,131	29,714	30,308
Equipment - Water	01-02-12-0529	2,500	1,908	2,500	2,500	2,500	2,500	2,500
Contract Labour	01-02-12-0532	3,500	0	3,500	3,500	3,500	3,500	3,500
Water Lease Fees	01-02-12-0535	602	384	614	626	639	651	664
Telephone & Internet	01-02-12-0540	1,000	317	1,020	1,040	1,061	1,082	1,104
Utilities	01-02-12-0555	8,500	8,964	8,670	8,843	9,020	9,201	9,385
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		**118,574**	**95,315**	**129,542**	**132,169**	**134,913**	**137,784**	**140,791**
Net Water		**4,109**	**29,122**	**4,017**	**10,580**	**17,668**	**25,318**	**33,569**

Water User Rate Increase for 2021 FP	10.0%		10.0%	7.0%	7.0%	7.0%	7.0%
User fee per household/unit	$ 353.09		$ 388.40	$ 415.59	$ 444.68	$ 475.81	$ 509.11
$$ Increase Y/Y	$ 32.10		$ 35.31	$ 27.19	$ 29.09	$ 31.13	$ 33.31

# of units per property tax report 338

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
SOLID WASTE								
Revenue								
Solid Waste Collection	01-01-14-0170	35,497	36,613	37,982	39,881	41,875	43,968	46,167
Recycling Revenue	01-01-14-0190	500	0	500	500	500	500	500
Revenue - Other	01-01-14-0192	3,410	3,404	3,410	3,410	3,410	3,410	3,410
Total Solid Waste Revenue		**39,407**	**40,017**	**41,892**	**43,791**	**45,785**	**47,878**	**50,077**
Expenditure								
Contract Labour	01-02-14-0532	4,500	0	4,500	4,500	4,500	4,500	4,500
Waste Disposal & Tipping Fees	01-02-14-0536	36,000	36,249	36,720	37,454	38,203	38,968	39,747
Total Solid Waste Expenditure		**40,500**	**36,249**	**41,220**	**41,954**	**42,703**	**43,468**	**44,247**
Net Solid Waste		**(1,093)**	**3,768**	**672**	**1,836**	**3,081**	**4,411**	**5,830**

Solid Waste User Rate Increase for 2021 FP		5.00%		7.0%	5.0%	5.0%	5.0%	5.0%
User fee per household/unit		$ 223.25		$ 238.88	$ 250.82	$ 263.36	$ 276.53	$ 290.36
$$ Increase Y/Y		$ 10.63		$ 15.63	$ 11.94	$ 12.54	$ 13.17	$ 13.83
# of units per property tax report	159							

STAFF REPORT

For:	Mayor and Council
Prepared by:	Ann MacDonald, CAO
Subject:	COVID -19 Safe Restart Grants for Local Governments– Proposed expenditures
Meeting date:	January 5, 2021

BACKGROUND

November 2, 2020 correspondence from the province announced *COVID-19 Safe Restart Grants for Local Governments* and provided $268,000 in grant funding to the Village of Sayward.

Criteria for this funding is very broad and provides for the following eligible costs:

- Addressing revenue shortfalls
- Facility reopening and operating costs
- Emergency planning and response costs
- Bylaw enforcement and protective services like fire protection and police
- Computer and other electronic technology to improve interconnectivity
- Services for vulnerable persons
- Other related costs

At its regular Council meeting on December 15, 2020 Council passed the following resolution:

> **MOTION R20/156**
> **MOVED AND SECONDED**
>
> THAT this matter be referred to the January 5, 2021 Regular Council meeting with a detailed plan and budget.
>
> **CARRIED**

Staff have completed a proposed budget at shown here for Council consideration and approval.

DISCUSSION

The following are proposed expenditures/investments for the $268,000 that was granted to the community in late November.

Proposed Expenditure	Proposed Amount	Details	Comments/Other	
Laptops for remote Council meetings	$1,100 x 5 =$5,500 set up fees/support $500	To enable virtual meetings and provide documents to elected officials	15.6 lap top computer with Microsoft acct.	$6,000
Keyless entry systems for Village office and Kelsey Rec Centre doors		Locksafe keyless lock ($500.00) with keyless entry fobs		$2,000
Minor renovations to provide separate access and egress to residents using the Kelsey Rec Centre	$15,000	Plexiglass installation, better marking, physical separations, new front doors to the Kelsey Centre with visible entry	To allow for social distancing when patrons are arriving and leaving	$15,000
Public Address Sound Systems for Mayor and Council and public use	15,000	Option 1. in pending estimate included 7 desk mounted mic systems, (5 council and 2 staff) and one stand up mic for citizens participating so 8 mic stations with speaker and charging stations, fixed Option 2. Portable system that can be relocated to gymnasium 3. audio video live feed that allows for active participation.	Mayor and Council, CAO, CFO, 1 for the public; covid safe and supports aging citizens with hearing loss	15,000
Grocery Delivery to vulnerable residents	$6,000	Driver and gas for van for weekly pick up and deliver groceries that residents have ordered online		$6,000
Community Celebration Picnic/Party	$15,000 (Donations to be sought as well.) IH had some community wellness	Community gathering to celebrate end of pandemic restrictions (Food trucks, music, tents if outdoors, crafts, games, etc. Softball tournament? Outdoor NFB	Staff to return with details of date, and planned layout of the event. Letters of invite to be sent to K'omox First	$15,000

	funds. They may contribute a dinner.	Film screening of old NFB films of Sayward, Volunteers?	Nation, WFP, MOWI	
Village Website Redesign	$8,000	The village has already received a $10,000 grant from Rural Dividends BC to redesign the website in conjunction with the Tourism Committee and Sayward Futures Society. The two latter parties did not appear to be ready to go in March 2020 when this was last discussed so given the importance of the Village website for day-to-day business staff recommend with design for the $8K received and putting an additional $10K aside for use to add two additional portals for Tourism Committee and SFS when those groups are ready.	New website for the Village would contain separate portals in order for Mayor and Council to access correspondence other related council work. It would include some training for staff to take over updates and regular postings. It needs to be modernized. Total cost for the three parties one year ago was $15,000 so given some inflation a budget of $8 may provide for the initial work for the village and also provide for the added portals later.	$8,000
Workstation for public use	$5,000	Dedicated workstation for use by vulnerable citizens i.e. residents who do not have a computer internet access, printing documents for cost recovery, with some restrictions. As an example, a provincial restructuring of the Home Owner Grant program means a 2021 centralized application process through the Province – Home Owner Grant applications will no longer be accepted at the		$5,000

		municipality and residents will need to apply online.		
Tax Relief to Residents (0% increase in 2021 to municipal portion of taxes and user fees)	$25,000	2021 increase for an average home is expected to be approximately $85/household for municipal taxes and user fees		$25,000
Transfer remainder to reserves	To be determined through regular reporting.	Funding may be transferred to reserves for any of the very broad uses provided for in the criteria and with annual reporting.	This can allow for any unforeseen needs to strengthen the Village of Sayward and citizens in COVID -19 recovery.	To be determined through regular reporting.

RECOMMENDATIONS

THAT the Committee of the Whole receive the COVID-19 Safe Restart Grants for Local Governments – Proposed expenditures report, and;

THAT the Committee of the Whole reviews, modifies and provides direction to Staff on the proposed expenditures, and;

FINALLY THAT the Committee of the Whole recommend approval of the expenditures for the funding provided to the Village of Sayward from the COVID-19 Safe Restart Grant.

Respectfully,

Ann MacDonald
CAO