VILLAGE OF SAYWARD
COMMITTEE OF THE WHOLE
AGENDA
JANUARY 28, 2020 – 7:00 PM
COUNCIL CHAMBERS

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 January 28, 2020 be approved.

4. **Correspondence**

   Recommended Resolution:

   THAT the following correspondence be received.

   a) Norman Sandberg – Why 0% Tax Increases Cost So Much
   b) Municipal World feature story – Water user fees: building a path to sustainability
   c) 499503 Alberta Ltd. – Request for reduced user fees (water/sewer)

5. **Unfinished Business**
6. **Staff Reports**

   a) **Staff Report: Website Project**

   Recommended Resolution:

   THAT the Committee of the Whole receives the Website Project report for information and discussion.

   b) **Staff Report: Financial Plan 2020-2024**

   Recommended Resolution:

   THAT the Committee of the Whole receives the Financial Plan 2020-2024 Version 2 report for information and discussion and;

   THAT the Committee of the Whole reviews, modifies and provides direction to Staff on the Plan.

7. **New Business**
8. **In Camera**

   Recommended Resolution:

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

9. **Adjournment**

Recommended Resolution:

THAT the Committee of the Whole Meeting for January 28, 2020 be adjourned.

Why 0% Tax Increases Cost So Much

BY NORMAN SANDBERG

...back

Short-Term Gain, Long-Term Pain

In 1986, I attended the Western Canada Water and Sewage Conference in Calgary. A comment by the keynote luncheon speaker, a city councillor, will always stay with me. She said, "Always remember that a politician has one job and one job only. That is to get re-elected."

While that comment was somewhat tongue-in-cheek, there is some truth to it. In larger urban centres, the position of municipal councillor is a full-time job, a career. In small-town and rural communities, it is a part-time position job, often requiring full-time hours! In all cases, though, municipal politicians ultimately want to achieve the same thing: a better community, even if only on a single issue. These goals cannot be achieved if they don't get re-elected.

How do they get re-elected? Well, everyone hates taxes and almost every politician promises lower taxes. Many elections are won or lost on taxation. Is lower taxation really a benefit to the taxpayer? The short answer must be, "Yes." But, is the short answer really the long-term solution?

I remember my first term as a municipal councillor. Why? Because my first budget, only months after being elected, required an almost double-digit tax increase following three years of zero percent tax increase. The large tax increase didn't allow us to do anything more than "catch-up" with the deferred maintenance and works from the previous years. This is something that we see repeated numerous times, across many municipalities. At an assumed inflation rate of two percent, holding taxes to zero really results in a two percent tax decrease. All too often, this is really short-term gain for long-term pain, as there is no alternate income source or reduction in service. The solution is often the reduction in maintenance budgets or deferral of major capital works. What happens when the reduction in maintenance results in the failure of the asset (equipment or municipal building)? The answer is higher taxes to pay for emergency repairs or replacement. What happens when the deferred works must be done? The result is higher taxes to do the now "pancaked" works that should have already been done.

For years I've heard, "A municipality should be run like a business!" But, this is only partially correct. A business has one responsibility, provide a financial return to investors. A municipality, however, is not a business. It is a non-profit organization providing those services that its shareholders (ratepayers) want. For upper-tier and single-tier municipalities, there is a significant (downloaded) social service responsibility. Usually, those services (and others, such as arenas or public transit) cannot break-even, let alone run a surplus, if they are to be affordable. As a result, they require continuous operating fund (tax) contributions to remain viable. Also, as its assets age, each municipality must find that balance between reserve fund contributions and debenture financing to maintain its assets. Otherwise, the assets deteriorate to the point of requiring expensive "unexpected" emergency repair/replacement.

In this discussion, one must realize that a municipality's most valuable asset is its staff – even though its most expensive asset may be hard infrastructure, like roads or a water treatment plant.

Considering the above, it is critical for the long-term sustainability of a municipality that it ***not*** be run like a business but, rather, employ sound business practices. In other words, a municipality must be managed responsibly.

Let's break the municipal operation into five standard business operating aspects for consideration:

- risk management;
- best practices;
- life-cycle costing;
- long-term budget planning; and
- cheaper in the long run.

1. Risk Management

Responsible management is really risk management.

Risk management can be described as the culture, processes, and organization that help a business to evaluate risk, assess its potential impact and plan the appropriate action to take in order to avoid or control risk by the most economical means. It is not possible or desirable to eliminate all risks, the objective is to implement cost effective processes that reduce risks to an acceptable level, reject unacceptable risks, and transfer other risks through insurance and other means.[1]

Risk management is really a decision to accept exposure or to reduce vulnerabilities by either mitigating the risks or applying cost effective controls.[2] Risk management controls costs (which means that it controls taxes and controls user fees).

Risk management is a standard business practice that reduces the need for "crisis management." The taxpayer wants government to be run more like a business. Risk management keeps taxes as low as possible (*not low, but as low as possible*) by managing an efficient operation.

2. Best Practices

Managing the municipal corporation responsibly involves the implementation of best practices. Best practices represent proven methodologies for consistently and effectively achieving a business objective. Whereas a *business process* is simply a series of activities organized to achieve a specific business objective, a best practice is a business process with demonstrated ability to achieve *superior* results.

What is a Business Process? It is a set of activities or processes that every business relies on to function. A manufacturing business obtains raw materials, creates a product, and delivers that product to customers. A service business hires the right service providers, trains them, and sends them out to serve customers. Countless business processes within each organization carry these operations forward smoothly, and when all goes well, profitably.

According to the American Productivity & Quality Center, the three main barriers to adoption of a best practice are:

- a lack of knowledge about current best practices;
- a lack of motivation to make changes involved in their adoption; and
- a lack of knowledge and skills required to do so.

This relates directly to managing the municipal staff asset. Staff must be given the ability to improve by education, workshops, and conferences, so that they are aware of ongoing municipal best practices and bring those concepts back home. So often, tax cutting starts with the elimination of staff education, which can actually cost money in the long term. Council should be considered as a staff asset as well. If the directors of a corporation are not aware of the basic concepts of best practices, how can they be relied upon to manage the corporation successfully?

Employing best practices means that taxes can be kept as low as possible (*not low, but as low as possible*) by managing an efficient operation.

3. Life-Cycle Costing

Life-cycle cost analysis is a method of calculating the cost of an asset over its entire useful life span and budgeting for it. It includes such costs as planning and concept design, design and development costs, maintenance costs, and disposal costs. This concept is reflected in the PSAB 3150 compliance exercise that all Ontario municipalities recently went through. It can also apply to the employment span of municipal staff asset in terms of providing enough personnel adequately trained and motivated to do the job.

Managing municipal assets responsibly is really full life-cycle costing and budgeting. The taxpayer wants government to be run more like a business. Life-cycle costing is an efficient business practice that manages long-term costs so that taxes can be kept as low as possible (*not low, but as low as possible*) by managing an efficient operation.

4. Long-Term Budget Planning - Costs Annualized

So, where are we now? We know that we are ***managing the risk***; we know that we are using the best practice available in operation/maintenance and management of the municipality; we know the real or ***life-cycle cost*** of the assets. So what can we do with that?

Well, we can use that information to undertake long-range capital planning with annualized costs. We are in a position to undertake five-, 10- and 20-year capital and operational budgeting on the major assets, including staff.

We can establish reserve funds to manage deficit financing of major projects. We can extend the life of the asset because we know when (approximately) major rehabilitation can be undertaken to do so. Reserve fund contribution also allows us to take advantage of federal/provincial funding opportunities. We know when to expect upgrading or replacement. Remember, this also applies to staff training and retirement/replacement. The best thing about that is: no surprises!

With long-term planning and annualized cost, we can slowly build reserves with the gradual increase of user fees and/or taxes, in preparation for the major costs. Taxpayers (voters) are far more receptive to an annual increase of, say, three percent, than a 15 percent increase every five years because they, too, can do long-term budgeting to cover the costs.

Not only are long-term budgeting and annualized costs good business practices – they are also things that taxpayers can relate to their own financial management. Long-term planning is an efficient business practice that manages costs. Undertaking long-term budget planning therefore means that taxes can be kept as low as possible (*not low, but as low as possible*) by managing an efficient operation.

5. Cheaper in the Long Run!

Managing municipal assets responsibly allows for the anticipation of major capital and operational costs. It indicates when money must be spent to prolong an asset's service life and when it needs to be replaced. It also indicates when to increase staff to properly maintain the asset. It indicates that a little bit of money over a longer period of time maintains an acceptable level of service and extends the life of the asset. That means it's cheaper in the long run!

Considering everything that we've touched upon, managing municipal assets is really the responsible stewardship of the public assets and, therefore, the public purse. It is the sum of several standard or best business practices that minimize the risk; achieve superior results in the operation/management of the corporation; eliminate (or at least minimize) major expensive surprises; manage deficit financing; allow for long-term planning; and allow for small but regular increases in taxes/user fees over time, instead of big (election-losing) increases. It will free up money to build those parks, arenas, and libraries.

Managing a municipal corporation isn't only about low taxes. It's about progressive leadership that allows for the intelligent and efficient operation of a multi-million dollar corporation serving the ultimate customer, the ultimate shareholder: the taxpayer. **MW**

1 Australian Better Business Insurance.

2 University of Texas, Medical Branch.

NORMAN SANDBERG, CET graduated from the Resources Engineering Technology programme at Georgian College in 1986. Specializing in sewer/water system assessment/rehabilitation, he joined the Ainley Group, Consulting Engineers and Planners in 1987. He is a four-term councillor in the Town of Collingwood, past-chair of the Ontario Small Urban Municipalities and former president of the Association of Municipalities of Ontario. He can be reached at .

Water user fees: building a path to sustainability

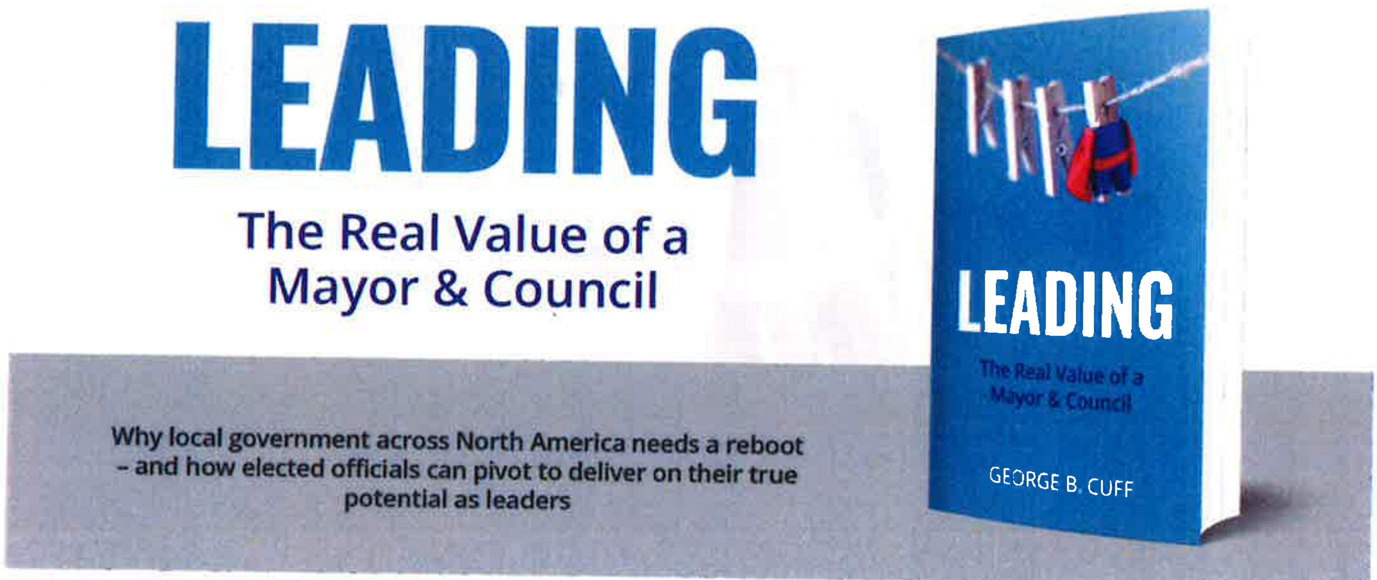
by **Christopher Ragan and Michael Harcourt** in Infrastructure, Sustainability

When it comes to the economics of municipal water and wastewater – and how we pay for these services – Canadian municipalities have made considerable progress. Increasingly, Canadian towns and cities are relying on user fees to finance their systems, which creates a price signal to help drive conservation and revenue to maintain their infrastructure.

Despite these advances, Canada's municipal water systems still face significant challenges. The costs of building and maintaining necessary infrastructure are increasing, as many municipalities have ageing infrastructure that will require significant investments in the coming decades. At the same time, population growth, urbanization, and low water levels during summer months pose risks to the sustainability of water supplies. And, the waste and chemicals that go down our drains can further degrade these natural ecosystems.

Roadmap to water system sustainability

A report by Canada's Ecofiscal Commission explains how user fees can address these interconnected challenges, highlighting 10 best practices that provide a roadmap for how municipalities can fully finance their infrastructure, induce more conservation, and improve the quality of their water.



(https://www.municipalworld.com/linkout/274318)

1. Install water meters for residential, commercial users

Water meters have proven benefits. Metering allows water utilities to measure water demand over time and across different users, thus allowing utilities to charge water users based on the amount they consume. Water meters also help with identifying leaks, improving efficiency, and long-term planning.

2. Estimate private, social costs with a lifecycle approach

Understanding the different costs associated with water services is fundamental to environmental and financial sustainability. This requires water utilities to develop comprehensive asset-management plans. At a minimum, these plans should consider the private costs borne by the water utility, such as operating and maintenance costs, and existing and future capital costs. When possible, they should also consider broader social costs, such as the cost of protecting natural assets.

3. Estimate existing, future revenues from all sources

Asset management is only one-half of developing a full-cost-recovery strategy. The other half is determining existing and likely future revenues. This requires looking at all sources of revenue, including user fees, development fees, fire protection charges, property taxes, and government grants.

4. Identify funding gap, develop full-cost-recovery strategy

With an asset-management plan in place, and a comprehensive understanding of current and forecasted revenues, municipalities can estimate their funding gap. Municipalities that recover most costs with user fees are likely to have smaller gaps. By contrast, the gap will be larger in communities with infrastructure investment backlogs or where future costs are expected to increase dramatically.

5. Rely on user fees to help close the funding gap

Of all the different financing instruments, user fees are the most flexible and practical revenue tool available to municipalities. User fees can recover the full spectrum of private and social costs. If well designed, they provide a clear pricing signal and encourage water conservation. User fees also provide a stable and reliable source of revenues, allowing municipalities to plan for the long term.

6. Use a multi-rate structure to achieve multiple objectives

A multi-part user fee is the best way to achieve full-cost recovery, while encouraging water conservation. The fixed portion allows utilities to recoup some fixed costs and provides stable and predictable revenues. The volumetric portion can recover variable costs and maintain a price signal to drive conservation.

7. Tailor rates to the local context

Designing user fees to reflect the local context helps ensure that they are cost-effective, environmentally sustainable, and equitable. For example, municipalities can tailor rates according to the costs of supplying different types of users (e.g., based on water demand, location, or infrastructure requirements).

8. Integrate relief for low-income water users

Municipalities can take different approaches to ensure that water remains affordable. For example, they can provide low-income households with financial assistance with their water bills, or they can include a basic allotment of water within their fixed rate.

9. Make adjustments over time in a predictable, transparent way

User fees should be adjusted over time as conditions change. The right rate structure today may not be appropriate in the future. Events such as larger-than-forecasted reductions in water demand or an economic downturn necessitate re-evaluating and calibrating water fees to changing contexts.

10. Complement user fees with other tools

User fees should be the main revenue tool for improving the financial and environmental sustainability of municipal water systems. Other tools, however, can be valuable complements to user fees. Complementary policies may be particularly important for small municipalities, as they face constraints that larger municipalities do not.

Moving toward Sustainable Municipal Water Systems

While the challenges ahead are complex, the quality of the water we drink and the health of our nation's watersheds depend on the resilience of our water and wastewater systems. Simply put, municipal water systems are too important to take for granted. Paying the full cost for these services – guided by these 10 best practices – will help ensure that Canadians continue to benefit from clean and accessible water for generations to come. **MW**

☆ **Municipal World Insider and Executive Members:** You might also be interested in the full version of this article (https://www.municipalworld.com/articles/10-best-practices-for-sustainable-water-systems/) or in the article: An economic take on managing solid waste (https://www.municipalworld.com/articles/an-economic-take-on-managing-solid-waste-how-canadian-communities-can-reduce-waste-management-costs-and-make-waste-systems-more-sustainable/). Note that you can now access the complete collection of past articles (https://www.municipalworld.com/articles/) (and more) from your membership dashboard (https://www.municipalworld.com/my-account/).

499503 Alberta Ltd.
1532 69 St. NW
Edmonton, Ab T6K 3R3

Village of Sayward
652 H'Kusam Way PO Box 29
Sayward, BC V0P 1R0

January 21, 2020

ATTN Mayor and Village Council

RE: Property 0000600:100 SALMON RIVER INN
Sec 31, Twp 3, Land District 51,
Part SW ¼ of S W ¼, Except Plan 12328
Street Address 714 Sayward Road,
Sayward, BC V0P 1R0

Please accept this letter as a formal request for Council to review the tax assessment on the above property for the current tax year 2020. Although I do not have the 2020 figures, the 2017 tax assessment shows municipal taxes of $14,164.63.

This includes:	Water User Fee	5307.08
	Sewer User Fee	4554.11

It is my understanding that these assessments are based on the capacity required to provide water and sewer services for 20 rooms for rent every day of the year. Thus your assessment assumes that, at least some time during the year, the Salmon River Inn will have 20 rooms booked with patrons and that the facility will be using the full capacity allotted to the facility.

When I personally became involved with the Salmon River Inn (as of July 2, 2013) there was an outstanding tax bill of $51,063.05. This included taxes and arrears dating back to 2010. Thus, it is fair to say that, the Salmon River Inn has either been closed down or operating well below its capacity since at least 2010 and probably even prior to that.

Mr Don Higginbotham, operating as Salmon River Management, took over the daily operations of this facility in the fall of 2013. He opened the doors in April of 2014 and ran it until April of 2016. His accommodation and occupancy records for this time period indicate the following:

Since 2013 there has been a maximum of 17 rooms available for rent on any given day:

April/May 2014	26 days X 17 rooms =	442 rooms available
	Rooms booked	53
	Capacity Utilized	12%
April/May 2015	61 days x 17 rooms =	1037 rooms available
	Rooms booked	287
	Capacity Utilized	23.4%
Aug/Sept 2014	60 days x17 rooms =	1020 rooms available
	Rooms booked	305
	Capacity Utilized	29%
Aug/Sept 2015	54 days x 17 rooms =	918 rooms available
	Rooms booked	411
	Capacity Utilized	45%
Jan to April 2016	93 days x 17 rooms =	1581 rooms available
	Rooms Booked	351
	Capacity Utilized	22%

Mr Higginbotham quit operating the facility in April of 2016 and, although there are no records available since then, it is obvious that the accommodation has fallen drastically from April 2016 until I repossessed the property this month.

It appears as though this property will be assessed approximately $14,000 in property tax levies for 2020. Out of this assessment +/- 70 % will be for water and sewer user fee's based on a facility that has 20 rentable rooms. I would ask council to re-evaluate this assessment to more accurately reflect the occupancy rates (which are based on 17 rooms not 20) and the actual consumption of water and sewer services that this facility will be utilizing.

I submit this letter as a first step in a review process for the above property. I will be happy to meet with council and/or supply any additional information you may require. I can be reached by phone 780 974 3329 or email dtink@shaw.ca. Thank you for your attention to this matter.

Yours Truly

499503 Alberta Ltd

Dennis Tink

STAFF REPORT

For: Mayor and Council
Prepared by: Lisa Clark, CAO/CFO
Subject: Website Project
Meeting date: January 28, 2020

BACKGROUND

In 2019 the Village received a $10,000 planning grant from BC Rural Dividends to look at improvements to the pond. Council subsequently decided to ask the funder if the funds could be re-purposed to use for website redesign that would include more economic development content. In August 2019 Council passed the following resolution:

MOTION R19/220
MOVED AND SECONDED
THAT Council endorses the recommendation C19/34 made by the Committee of the Whole;
And Further THAT, the Rural Dividend Pond Grant be repurposed to provide funds for website redesign to improve economic development content. **CARRIED**

ATTACHMENTS

- BC Rural Dividends re-purposing application form and approval

DISCUSSION

In August Staff contacted (on recommendation from the Village IT consultant) Vancouver Island Designs (VID) and they provided a project outline as follows:

- Included development work to test out all links within the websites.
- Three meetings to identify issues, propose improvements, develop a plan and review the results. Complete programming to implement the plan.
- Provide training to support staff (VOS and SFS) in making changes to the website content.

Staff reviewed the proposal in November, and it was determined that the proposal from VID did not include a new Tourism website, only updates to both the Village and SFS websites. Staff obtained a second informal quote from The Update Company (on recommendation from the SRD) which includes the additional scope. It is anticipated that the cost for the entire project will be $15,000.

The additional $5,000 needed to complete this project could be funded by the three organizations equally. A representative from the Tourism Committee has indicated their informal agreement to this contribution, SFS has been asked to discuss at their Board meeting.

Staff have determined there is room in the 2020 operating budget for this item, $1,700 has been added to contract labour in the Admin department.

STAFF RECOMMENDATIONS

Recommended Resolution:

THAT the Committee of the Whole receive the Website Project report for information and discussion.

Respectfully submitted,

Lisa Clark, CAO/CFO

PROJECT INFORMATION & CONTACT DETAILS

Applicant Name:	Updated Project Name:	Applicant Reference Number:
Village of Sayward	Sayward Website Integration to Improve Economic Development	2018070169
Contact Name:	**Phone Number:**	**Email:**
Lisa Clark	2502825512	cao@saywardvalley.ca

Identify the individual community/communities impacted by this project:
Websites for the Village of Sayward, Sayward Community Futures, and Sayward Valley Tourism will be updated and improved to provide better linkage to local businesses and to profile local business services.

PROJECT DETAILS

Provide a brief project description including how the project is linked to the completed project, if applicable:

The original project submitted to Rural Dividends was designed to look at options to improve the economic performance of the Village pond/campground. The previous CAO was unaware that several studies had already been completed. After additional review of these documents, it was felt that the final resolution to improve the pond would be in the $500,000 range and clearly not affordable given the Village's resources. The project would have been able to firm up costs for the various options, however given the unknown added impact of environmental conditions and costs, Council felt that the project was not viable in the long term.

In an effort to re-purpose the funding, Council, the Sayward Futures Board, and the Tourism Committee have indicated the need for improvement to our three local community websites. Each website is updated and maintained by different organizations, which does not provide for consistency and collaboration between the sites. An economic development focus is at the top of the list of updates needed to all three sites; this new project would aim to fill this need. Specifically, local businesses would be featured on all sites, and each site would be linked to the other. Sayward will be marketed as a great place to do business and visit, and the Village website will be updated to include current zoning, business license, and other relevant Bylaws. As part of the Sayward Economic Development Strategy completed by Vannstruth Consulting Group in 2013, Strategy 12 is "Include

Describe how the project addresses all or some of the following program objectives: Community resiliency, Partnerships and shared prosperity, Innovation, Youth, and Job creation:

Partnerships between the Village of Sayward, Sayward Futures Society, and the Tourism Committee with be strengthened and an increase in collaboration will occur. With all three websites working together, information can be distributed more widely and updated accurate information will be available on each site sooner. Businesses will be encouraged to submit their business information to be featured on the sites, as well as advertisements. An increase in population and tourist traffic will benefit our small local businesses and more jobs will become available in sectors other than the traditional resource sector typical of a small Village like Sayward.

Describe at least one successful outcome for the project (*Space has been provided for additional outcomes and indicators if applicable).*

**For each "outcome": What measurable indicator(s) will determine that you have been successful in achieving the above-described outcome?*

Outcome 1:

All three local community websites updated and linked to each other in a cohesive, collaborative manner.

Indicator 1:

Websites will have a similar look and feel, broken links fixed, one webmaster hired to update all three sites on a weekly basis.

Outcome 2:

Increase in residents and tourists to the area.

Indicator 2:

A 5% increase in population and a 10% increase in tourist traffic by 2021. Tourist traffic is recorded by Sayward Futures Society at 2 visitor info centres during the summer months.

Outcome 3:

Increase in local businesses.

Indicator 3:

A 5% increase in local businesses by 2021. Drawing more people to the Sayward area will open the doors to business opportunities. An increase in business licenses issued will be the key indicator of success.

Outcome 4:

Indicator 4:

Outcome 5: Indicator 5:
Describe the existing community support for the project. Indicate how support has been demonstrated within the community/communities: Village of Sayward Council, the Sayward Futures Society Board and the Tourism Committee, as well as local businesses are in support of this project. The Tourism Committee has written a letter of support (attached) and Council has passed a resolution (attached) approving the repurposing of the grant for this new project.
Describe how the proposed project is of increased value or importance when compared to the previously approved project: The original project (study on the pond area) has already been undertaken by the Village of Sayward several times. The eventual revitalization of the pond area will take substantial funds to complete, funds that the Village does not have. The new project is something that will be completed within six months and will have a benefit to the Village, Sayward Futures Society and the Tourism Committee. The new project will also benefit small businesses in the area and attract more traffic. There will be an immediate visual impact with the project's completion.
BUDGET
Indicate the estimated start and end dates of the project (maximum project duration is two years): Estimated start date: 12/16/2019 Estimated end date: 06/30/2020 Full project duration (months): 6

Is the project ready to commence immediately upon receipt of funding?

- [x] Yes
- [ ] No

******If no is selected above:* **List the steps (e.g. obtaining permits, completing consultation, securing additional funding) that must be completed before the project can proceed. Please explain what steps, how they will be undertaken, and associated timelines:**

Indicate the key milestones and associated deliverables that support the intended project actions and accomplishments as well as an approximate timeline for each component of the project leading to completion:

1.) Pre-design meetings between the Village, Sayward Futures Society, Tourism Committee and contractor.
Deliverable: Roadmap of what steps will be taken, guidelines on visual presentation, input on content.
Timeline: End of December 2019, beginning of January 2020.

2.) Website design for all 3 websites, using Wordpress platform.
Deliverable: Websites will include social media sharing, business listings, news, photos, calendar of events, branded graphics, and links between all the websites.
Timeline: End of March 2020

3.) Proof design presentation to group.
Deliverable: Presentation by contractor scheduled and attended. Feedback provided.
Timeline: Early April 2020

4.) Additional items for websites added:
Deliverable: extra functionality to highlight economic development, ads to display different businesses, local business exposure, links to business webpages.
Timeline: End of April 2020

5.) Web page audit and on-site training for ongoing updates.

CAO

From: Rural Dividend FLNR:EX <ruraldividend@gov.bc.ca>
Sent: December 23, 2019 8:55 AM
To: CAO; Rural Dividend FLNR:EX
Subject: RE: Attn: Sarah Wysiecki Rural Dividend fund re-purposing 2018070169
Attachments: 2018070169_01.pdf

Dear Lisa,

The scope change request for project 2018070169 has been approved. Please find attached the updated grant agreement documents for your records.

Please let us know if you have any questions.

Best regards,

Sarah Wysiecki
778-974-5805

Working with respect on the territories of the Lkwungen (Esquimalt and Songhees) Peoples, whose historical relationship with the land continues to this day.

From: CAO <cao@saywardvalley.ca>
Sent: November 29, 2019 2:50 PM
To: Rural Dividend FLNR:EX <ruraldividend@gov.bc.ca>
Subject: Attn: Sarah Wysiecki Rural Dividend fund re-purposing 2018070169

Good afternoon Sarah, please see attached documents for your review:

1.) Remaining funds questions form – with new project details
2.) Budget spreadsheet
3.) Council resolution
4.) Support letter from the Tourism Committee

Please let me know if I have missed anything or if you need further info.

Thanks so much 😊

Lisa Clark, CPA, CGA
CAO/CFO
Village of Sayward
652 H'Kusam Way, PO Box 29
Sayward, BC V0P 1R0
250-282-5512 (office)
778-348-0300 (cell)

From: Wysiecki, Sarah FLNR:EX <Sarah.Wysiecki@gov.bc.ca>
Sent: November 6, 2019 4:15 PM
To: CAO <cao@saywardvalley.ca>
Cc: Lachman, Kathy FLNR:EX <Kathy.Lachman@gov.bc.ca>; Rural Dividend FLNR:EX <ruraldividend@gov.bc.ca>
Subject: RE: Rural Dividend fund re-purposing 2018070169

Hi Lisa,

Thank you for your email and for following up on the request to repurpose funds for project 2018070169.

We corresponded with John in September (please see the attached email) and John identified that the request to repurpose funds documents were near completion; however, we have not yet received the documents via email. If you would like to move forward with a request to repurpose funds, we ask that you send the completed documents via email to my attention at ruraldividend@gov.bc.ca.

If necessary, I have also attached blank copies of the request to repurpose documents.

Please let me know how you would like to proceed or if you require support to complete any of the documents.

Best regards,

Sarah Wysiecki
778-974-5805

Working with respect on the territories of the Lkwungen (Esquimalt and Songhees) Peoples, whose historical relationship with the land continues to this day.

From: CAO <cao@saywardvalley.ca>
Sent: November 5, 2019 2:31 PM
To: Wysiecki, Sarah FLNR:EX <Sarah.Wysiecki@gov.bc.ca>
Cc: O'Neal, Anna LCRB:EX <Anna.ONeal@gov.bc.ca>; Lachman, Kathy FLNR:EX <Kathy.Lachman@gov.bc.ca>
Subject: RE: Rural Dividend fund re-purposing 2018070169

Good afternoon, John France is no longer with the Village of Sayward and I am following up on some outstanding items. Can you let me know the status of this item? Has there been any further correspondence or work done since the e-mail below?

What are my next steps in removing this from my to-do list? 😊

Thanks,

Lisa Clark, CPA, CGA
CAO/CFO
Village of Sayward
652 H'Kusam Way, PO Box 29
250-282-5512 (office)
778-348-0300 (cell)

From: Wysiecki, Sarah FLNR:EX <Sarah.Wysiecki@gov.bc.ca>
Sent: July 16, 2019 4:02 PM
To: CAO <cao@saywardvalley.ca>
Cc: O'Neal, Anna FLNR:EX <Anna.ONeal@gov.bc.ca>; Lachman, Kathy FLNR:EX <Kathy.Lachman@gov.bc.ca>
Subject: RE: Rural Dividend fund re-purposing 2018070169

Hi John,

Thank you for taking the time to have a call with Kathy, Anna, and myself this afternoon. Please find attached a blank budget form as well as a fillable PDF document.

The PDF document is also used by the program for recipients who complete projects with remaining funds, so please do not feel like you have to provide information about how your proposed project links to a completed project. Rather, please provide information to explain why your initial project is not viable/no longer an economic development priority for your organization. Then provide information about the project you would like to purpose the funds toward, including the project description, outcomes, and timelines.

The budget document is where you will detail your project costs and how the funding award will be spent.

I have also attached your original agreement for reference.

Please let us know if you have any questions. Once completed, please forward the documents to ruraldividend@gov.bc.ca. You can attention the email to Anna and/or myself.

Best regards,

Sarah Wysiecki
778-974-5805

Working with respect on the territories of the Lkwungen (Esquimalt and Songhees) Peoples, whose historical relationship with the land continues to this day.

-----Original Appointment-----
From: Lachman, Kathy FLNR:EX
Sent: July 15, 2019 9:15 AM
To: Lachman, Kathy FLNR:EX; Scott-Moncrieff, Matthew FLNR:EX; Wysiecki, Sarah FLNR:EX; O'Neal, Anna FLNR:EX; 'CAO'
Subject: FW: Rural Dividend fund re-purposing
When: July 16, 2019 3:30 PM-4:00 PM (UTC-08:00) Pacific Time (US & Canada).
Where: Online Meeting

-----Original Appointment-----
From: Lachman, Kathy FLNR:EX
Sent: July 12, 2019 7:13 AM
To: Lachman, Kathy FLNR:EX; O'Neal, Anna FLNR:EX; 'CAO'
Subject: Rural Dividend fund re-purposing
When: July 16, 2019 3:30 PM-4:00 PM (UTC-08:00) Pacific Time (US & Canada).
Where: Online Meeting

STAFF REPORT

For: Mayor and Council
Prepared by: Lisa Clark, CAO/CFO
Subject: Financial Plan 2020-2024 Version 2
Meeting date: January 28, 2020

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

The Financial Plan process is below for information purposes. Staff have made some changes to the schedule due to workload, staff absences, Jan 18th COW meeting cancellation (due to inclement weather) and the upcoming audit, specifically additional Committee of the Whole meetings are requested for February 11th & March 10th, with the first 3 readings of the Financial Plan Bylaw now scheduled for March 17th:

	Item		Timeline
1	Staff reviews 2019-2023 Financial plan and existing Strategic Plan		November 2019, **done**
2	Council meets for a Strategic Planning session		COW meeting November 12, 2019, **done**
3	Staff review updated Council Strategic Plan and other directives	Draft Strategic Plan	Introduction of Draft Strategic Plan – November 19th Regular meeting, **done**
4	Final Strategic Plan		Final Strategic Plan approval - December 3rd Regular Meeting, **done**
5	Financial Plan Process A. COW Council Meeting, December 10,		December 10, 2019, **done**

	2019. Detailed review of Financial Plan/Capital Projects B. COW Council Meeting January 14, 2020. Detailed review of Financial Plan/Capital Projects C. COW Council Meeting January 28, 2020. Detailed review of Financial Plan/Capital Projects D. COW Council Meeting February 11, 2020. Detailed review of Financial Plan/Capital Projects E. COW Council Meeting March 10, 2020. **Year-end carryforwards and final plan.** F. Council Meeting March 17, 2020 First three readings of the Financial Plan bylaw G. Council Meeting April 7, 2020, Final reading of the Financial Plan bylaw	Each meeting will refine the Financial and Capital Plans, and, provide time for public input and questions. The timeline will also allow for research and reporting on identified issues. Complete Financial and Capital Plan Adopt Financial and Capital Plan	January 14, 2020 **(meeting changed to January 16, 2020) CANCELLED** January 28, 2020 February 11, 2020 March 10, 2020 March 17, 2020 April 7, 2020
6	Tax Rate bylaw, Water Rate bylaw, Sewer Rate bylaw, Solid Waste Rate bylaw – Admin item	Bylaw	Adopted by Mid May, first 3 readings April 21, 2020, Final reading May 5, 2020.

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

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

Operating Budget:

Item	Description	Budget v1	Strategic Priority	Action Taken
1	Council - Travel & Education	22,500		Budget reduced to $16,000 - need confirmation of budget for 2020 BC Economic Summit (Cllr Ives) approx. $2,000
2	Admin - Office carpet, flooring and counter	6,500	Infrastructure Upgrades & Asset Management	Project moved to 2021 budget. Funded from operating surplus.
3	Admin - Community to Community Forum (C2C)	5,000		$5,000 added to 2020 budget – grant funding. Staff to look into grant application and dates for 2020.
4	Admin - Community Forest	30,000	Living Green	Not included in version 2, Staff to obtain further info. If included in 2020 budget funding will come from operating surplus.
5	Admin - Insulate storage room	7,500	Infrastructure Upgrades & Asset Management	Not included in version 2, Staff to inquire on dehumidifiers and storing water bottles elsewhere.

6	Recreation - office equipment	1,500	Infrastructure Upgrades & Asset Management	Not included in version 2
7	Recreation - paint siding on building	3,500	Infrastructure Upgrades & Asset Management	Added to 2020 budget, funded from op surplus
8	Recreation - pool equipment	1,500	Infrastructure Upgrades & Asset Management	Added to 2020 budget
9	Fire - paint siding on Hall #1	3,750	Infrastructure Upgrades & Asset Management	Added to 2020 budget, funded from op surplus
10	Fire - training for firefighters	6,000	Staff Professional Development	Added to 2020 budget
11	Parks – ORV Signage			$10,000 added to 2020 budget, funded from ORV grant. Staff looking into application deadline and project details.
12	Parks - 2 tables for gazebo	5,000	Living Green	Reduced to $2,500 and added to version 2, funded from op surplus
13	Parks - replace logs around playground	5,000	Living Green	Not included in version 2, Staff to look into donation
14	Parks – railings for Kelly's Bridge	1,500	Living Green	$1,000 added to version 2
15	Public Works - all terrain tires for small pick up truck	1,000	Infrastructure Upgrades & Asset Management	Staff directed to investigate the possibility of selling the small public works truck and replacing with an off-road vehicle (gator or side-by-side). Information included later in report.
16	Public Works - tidy tank for refueling generators	1,500	Infrastructure Upgrades & Asset Management	Reduced to $800, included in version 2
17	Drainage - MacMillan drainage review	10,000	Infrastructure Upgrades & Asset Management	Not included in version 2
18	Sewer – additional funding for camera work and flushing on McMillan Dr.			$4500 added to version 2, funded from sewer surplus

Public Works vehicles:

Council has directed Staff to include information on the purchase of an off-road vehicle to replace the Public Works (PW) Ford Ranger.

It should be noted that the typical process for procuring vehicles and equipment is as follows:

a) Department staff determine an operational need for a vehicle and/or equipment

b) Department manager discusses with CAO, who determines funding requirements, and the procurement process for the vehicle and/or equipment as per policy.

c) If policy requires Council approval (over a certain dollar limit), a staff report is presented to Council outlining the vehicle and/or equipment cost, details of use, and funding source. For the Village of Sayward this is normally part of annual financial plan discussions unless there is an urgent need for the vehicle and/or equipment.

A list of advantages and disadvantages for each vehicle follows.

1. Ford Ranger

Value: $5,000 (estimate)

Item	Advantage Ford Ranger	Item	Disadvantage Ford Ranger
1	Already paid for itself.	1	Ten years old (2010).
2	Minimal operating cost.	2	Only two-wheel drive.
3	Back up vehicle in the event Toyota is out of service.	3	Can only seat two people.
4	Can be used as a second public works truck when required.	4	Higher insurance cost.
5	Use as beautification vehicle during the growing season.	5	Higher mileage (80,000 kms).
6	Worker safety.	6	Limited carrying capacity.
7	No need for additional insurance.	7	Low resale value.
8	Can safely accommodate 150-gallon water tank and pump for summer growing season.		
9	Good fuel economy.		
10	Does not require additional insurance through MIA.		
11	Reasonable insurance cost ($1,500/yr.).		
12	Essentially already a gator style vehicle.		
13	Year-round use		
14	Wired to run water pump		

2. Gator/ORV/ATV:

Purchase price: $14,000 before taxes (this is a very conservative estimate of a new unit, cost will more than likely be higher). **Note: Staff are not comfortable purchasing a used ORV due to limited warranty and historical use info.**

Item	Advantage Gator/ORV/ATV	Item	Disadvantage Gator/ORV/ATV
1	Minimal operating costs.	1	Initial capital cost to purchase (14k).
2	Inexpensive insurance costs.	2	Can only be used as beautification vehicle.
3	Relatively easy to operate.	3	Limited overall use capacity.
4	Can get to places the Ranger can't.	4	Limited use as an overall public works vehicle.
		5	Worker safety concerns.
		6	Lack of worker comfort during periods of in-climate weather.
		7	Can only be used during part of the year.
		8	Would be stored during the off-season.

		9	Would require an Industrial Plate to provide only limited access to public roadways (ICBC).
		10	Would require an Operation Permit from RCMP to use public roadways.
		11	RCMP advised it may require inspection prior to them issuing Operation Permit.
		12	Would only be able to carry 100 gallons of water. Current water tank 150 gallons.
		13	Would require the purchase of a trailer to carry H2O tank.
		14	Would require insurance from two providers: ▪ ICBC – Third party liability ▪ MIA – Fire, theft and damage (etc.)
		15	Could not be used as a back up vehicle in the event Toyota Tundra is out of service.
		16	Requirement for staff to take an ORV safety course.
		17	Would require the purchase of safety equipment (helmets, gear, gloves, etc.) 3 Staff members, approx. $250 each
		18	ORV would require a winch for liftstations and wiring for the water tank.
		19	A flat deck trailer would be required to transport the ORV into CR for maintenance and servicing. Approx cost $3k
		20	Requirement for Staff to use their own vehicles in the off season in the event the Tundra is not in the area. Would result in expense claims for mileage costs and reimbursement for extra insurance requirements. **Note: Upon discussion with Staff, PW employees are not willing to continue to use their own vehicles.**

Cost comparison, Ranger vs ORV

Item	**Procceed or savings**	**Outlay and additional costs**
Sale of Ranger	5,000	
Purchase of ORV		(14,000)
Purchase of flat deck trailer		(3,500)
Purchase of trailer for H2O tank		(1,200)
Purchase of safety gear		(750)
Safety course ($400 x 3, est)		(1,200)
Insurance savings (est)	1,000	
Fuel savings (est)	1,000	
Mileage reimbursement to staff (est)		(850)
Total	7,000	(21,500)
Net		**(14,500)**

PW staff have not indicated a need for an ORV, nor is an ORV suitable for the department's operational needs. In addition, as can be seen above, the financial implications are clear.

Note: As discussed, and approved, at the Regular meeting of Council on January 21st, Staff will be moving ahead with the purchase of a snow and sanding truck due to the failure of the dump truck during the last snow event. The budget for this vehicle has been set at $65,000 and Staff will be securing an equipment loan through MFA over 5 years. The approximate annual payment costs of the loan will be $14,000, for 2020 Staff will be funding this payment from the Roads Reserve.

In discussions with the PW Manager a thorough vehicle and equipment inventory will be undertaken in 2020 (partially completed as part of the Asset Management Plan project). There have been some preliminary indications that several pieces of equipment are nearing the end of their life and need to be replaced. These items will be included in 2021 Financial Plan discussions.

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

1. The tax increase has been included at the planned 2.5%. Staff have provided info on water, sewer, and solid waste rate increases. These increases should be carefully reviewed by Council, as there is a need to make these three services self-funding and provide for reserves for future utility capital upgrades. 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. As approved in the 2019-2023 Financial Plan, the water rate increase for 2020 is 7.0%. **Staff are suggesting this be increased to 10% for the 2020-2024 plan.** For sewer, the increase is 3.5% and the solid waste increase is 5.0%, both approved in the prior year budget. A detailed sheet showing the changes is in the package. Council is asked to review these numbers.

2. More work is needed on infrastructure replacement (water, sewer, storm, roads) and 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.

3. Salary & Wage budget discussions will be held in the In Camera meeting following the Regular meeting. Version 1 is included in this version of this budget.

Water and Sewer Rates

As Council is aware the water and sewer funds are separate funds that do not rely on taxation for funding but rather are funded entirely through water and sewer user rates. In order to continue a plan of building up reserve levels and in anticipation of the higher water treatment facility operating costs, a 20% water rate increase and a 3.5% sewer rate increase was approved for 2017. In 2018 water rates were increased 7.4% to $299.99 and sewer user rates were increased by 3.5% to 248.08. In 2019 water rates were increased by 7% to $320.99 and sewer user rates were increased by 7% to $265.45. These increases were necessary to ensure the two funds remain self funding and enables the funds to generate a small surplus for asset upgrading/replacement purposes. **Staff continue to stress this point and believe further increases are needed to build funds for annual operating costs**

and sufficient reserves for water and sewer. A chart outlining staff recommendations is included in the financial plan package.

It is important to note that 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.

Current Tax Situation

In 2019 a representative house in the Village of Sayward had an assessed value of $213,193 compared to $146,295 and $141,763 for 2018 and 2017 respectively. This represents a change of 44% between 2019 and 2018. The preliminary assessments for 2020 show an average increase of 11% for residential properties. A representative house in 2020 has an assessed value of $236,455.

In 2019 that representative house paid approximately $2,807 ($2,617 - 2018) in property taxes and user fees. This includes general municipal taxes, parcel taxes, other government taxes (such as library and hospital) and user fees. The Village of Sayward has direct control over general municipal taxes - $1,269 and user fees of $799 - (water, sewer and garbage). With this version of the budget the average home will see an increase of 2.5% or $31.73 on the municipal portion of taxes and an increase of $52.02 on user fees for a total of $83.75 or 4.04% on the municipal portion of their tax bill.

According to 2017 data collected for 160 communities in British Columbia by the provincial government, the Village of Sayward paid the 39th lowest amount in total property taxes of these communities.

The following table shows the amount of taxes paid on a representative house in **2017** (latest data available) for the following select communities.

Municipality	**Assessed Value**	**Taxes Paid**
Zeballos	$79,182	$1,997.00
Tahsis	$72,497	$2,284.00
Gold River	$125,248	$2,382.00
Alert Bay	$115,219	$2,505.00
Sayward	**$141,763**	**$2,505.00**
Port McNeill	$184,766	$2,663.00
Port Alberni	$202,667	$3,231.00
Cumberland	$300,408	$3,470.00
Campbell River	$312,611	$4,106.00

When comparing only the 2017 General Municipal tax portion (tax revenue Sayward gets), Sayward's ranking changes to the 78th lowest of these communities. It is important to note that many of the communities that ranked lower than the Village of Sayward do not operate a recreation facility with an indoor pool.

FINANCIAL PLAN 2020-2024		
Municipality	**Assessed Value**	**Taxes Paid**
Gold River	$125,248	$831.00
Zeballos	$79,182	$926.00
Port McNeill	$184,766	$1,051.00
Tahsis	$72,497	$1,183.00
Alert Bay	$115,219	$1,098.00
Sayward	**$141,763**	**$1,283.00**
Cumberland	$300,408	$1,330.00
Campbell River	$312,611	$1,839.00
Port Alberni	$202,667	$1,855.00

Capital Plan/Budget

The 2020-2024 Capital Plan is included in the financial plan package. The capital items budgeted for 2020 are listed below:

Project	**Budget**	**Source of Funds**
Computer hardware upgrade, replace PC's/Server	$ 10,000	General surplus
Shelter for PW equipment	$ 8,000	General surplus
Snow and salting truck (5 yr loan through MFA)	$ 14,000	Roads Reserve
Concrete ramp and handrails (gazebo)	$ 15,000	General surplus
Resurfacing Kelsey Way & K'Husam Way (AMP)	$ 700,000	Government grants
Newcastle Creek Dam Rehabilitation (carry-fwd)	$ 611,616	Gov't grants, water surplus, CWF reserve
Genset for Water Treatment Plant	$ 50,000	General and water surplus
Gensets for liftstations	$ 120,000	Investing in Canada Infrastructure Grant

The capital plans beyond 2021 are not well defined as it is difficult to do until the asset management plan is completed. More work is needed on the plans to be able to give Council a more complete picture on current status, and the revenue needed to fund future acquisitions. Staff will provide Council with an update on the status of the Asset Management Plan program at a future meeting.

Reserve/Surplus Balances

The following table outlines the Village of Sayward's main reserves. Staff has **estimated** the 2019 ending balances of each reserve:

Reserve/Surplus	**Reserve Balances January 1, 2019**	**2019 Withdrawals**	**2019 Additions**	**Reserve Balances December 31, 2019**
General	59,175	54,500	90,000	94,675
Sewer	288,135	7,000	4,025	285,160
Water	155,532	7,000	19,370	167,902
Gas Tax	647,481	482,284	137,348	302,545
Roads Reserve	29,000			29,000

Staff will note that a portion of the Water surplus and Gas tax funds have already been earmarked for the completion of the Newcastle Dam project in 2020 ($94,213, and $234,640).

STAFF RECOMMENDATIONS

THAT the Committee of the Whole receives the Financial Plan 2020-2024 Version 2 report for information and discussion and;

THAT the Committee of the Whole reviews, modifies and provides direction to Staff on the Plan.

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.	• Increased campground usage, more tourist traffic, and more businesses advertising in the Tourist Info Centre.	All of 2020
• Support existing businesses	• Zoning amendments, new business Proposals presented to Council, possible revitalization bylaws	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	331,812	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	137,348	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	9,474	6,500	6,500	6,500	6,500	6,500
Unrealized Gain (Loss)		0	-688	0	0	0	0	0
General Investment Income		7,000	7,185	5,000	5,000	5,000	5,000	5,000
Other Revenue		14,800	16,009	12,350	7,350	7,350	7,350	7,100
Licences, Permits & Fines		2,500	8,262	6,000	6,000	6,000	6,000	6,000
Internet Equipment Rental Revenue		6,500	6,120	0	0	0	0	0
General Operating Grants		140,129	69,319	215,789	20,789	20,789	20,789	20,789
Age Friendly Program Revenue		0	0	0	0	0	0	0
Sale of Service - Recreation Centre		28,170	26,252	24,332	24,482	24,635	24,791	24,950
Sale of Service - Other		16,800	15,087	16,200	16,500	16,809	17,127	17,455
RCMP Rent		22,800	22,800	23,800	23,800	23,800	23,800	23,800
RCMP Maintenance		9,748	9,748	9,748	9,748	9,748	9,748	9,748
Sewer Revenue		70,902	72,193	72,843	75,160	77,559	80,041	82,610
Water Revenue		112,438	111,738	122,683	131,112	140,130	149,779	160,104
Solid Waste Revenue		37,717	38,526	39,407	41,182	43,045	45,002	47,057
Total Operating Revenue		1,351,095	1,286,230	1,374,752	1,207,743	1,238,535	1,274,114	1,307,128
OPERATING EXPENDITURES								
Legislative Services		57,510	54,447	58,810	58,810	58,810	58,810	58,810
Administration		357,624	325,630	344,166	286,239	284,904	290,467	295,936
Election		2,525	0	2,525	2,525	2,525	2,525	2,525
Recreation Centre		278,485	232,956	257,065	239,341	245,150	251,222	257,575
Parks		42,691	29,603	57,192	44,335	44,991	45,659	46,342
Public Works		56,363	55,794	59,977	61,290	62,661	64,097	0
Roads		33,642	30,480	35,976	36,516	37,066	37,628	38,200
Drainage		9,642	5,527	11,576	10,208	10,342	10,479	10,619
Planning		1,700	4,691	3,000	3,000	3,000	3,000	3,000
Police		9,916	12,328	10,766	10,951	11,154	11,378	11,624
Fire		33,960	31,151	46,060	34,507	35,720	35,310	35,839
Emergency		61,953	18,200	158,100	8,100	8,100	8,100	8,100
Health Clinic		500	0	0	0	0	0	0
Bylaw		500	0	500	500	500	500	500
Solid Waste		44,000	37,801	44,790	45,596	46,418	47,256	48,111
Sewer Operations		68,035	68,168	73,122	69,703	70,817	71,965	73,150
Water Operations		103,709	92,368	119,861	123,354	125,447	127,647	129,963
Total Departmental Expenditures		1,162,754	999,143	1,283,487	1,034,974	1,047,605	1,066,044	1,020,293
Surplus/(Deficit) Before Amortization		188,341	287,087	91,265	172,768	190,930	208,071	286,834

Summary		2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Amortization Expense - General		53,354	0	53,354	53,354	53,354	53,354	40,852
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)		**75,809**	**287,087**	**(21,267)**	**60,236**	**78,398**	**95,539**	**186,804**
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	137,348	68,216	71,562	71,562	75,143	75,143
Transfer to Deferred Revenue (Internet Maint)	01-02-03-0596	6,500	6,120	0	0	0	0	0
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)	(6,500)			
Net contributions to (from) Reserves		**138,515**	**143,468**	**46,466**	**67,562**	**74,062**	**77,643**	**77,643**
Annual Operating Surplus before amortization adjustment		**(62,705)**	**143,619**	**(67,733)**	**(7,325)**	**4,336**	**17,896**	**109,161**
Adjust for Non-Cash Items (Amortization)		112,532	-	112,532	112,532	112,532	112,532	100,030
Annual Operating Surplus/(Deficit) adjusted		**49,827**	**143,619**	**44,799**	**105,207**	**116,868**	**130,428**	**209,192**
Transfer to/(from) Sewer Surplus/Reserves		2,867	4,025	4,220	5,457	6,741	8,076	9,460
Transfer to/(from) Water Surplus/Reseves		8,729	19,370	2,823	7,757	14,682	22,132	30,141
Transfer to/(from) General Surplus/Reserves		38,230	120,224	37,756	91,993	95,445	100,220	169,590
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				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			3,500				
Recreation - pool equipment	1,500			1,500				
Fire - paint siding on Hall #1	3,750			3,750				
Fire - replace volume pump (engine #4)	3,500			3,500				
Fire - SCBA	5,000			5,000				
Fire - Bunkergear	5,000			5,000				
Fire - training for firefighters	6,000			6,000				
Parks - 2 tables for gazebo	5,000			2,500				
Parks - replace logs around playground	5,000							
Parks - railings for Kelly's Bridge	1,500			1,000				
Public Works - rear tires for tractor (Kubota)	1,800	1,800						
Public Works - tidy tank for refueling generators	1,400			800				
Sewer - additional camera work and flushing	4,500			4,500				

Summary		2019 Budget	2019 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 (Operating):								
Admin - Pond grant - now website				10,000				
Admin - Age Friendly Grant - OCP update				25,000				
Admin - C2C Forum				5,000				
Parks - ORV grant for signage etc.				10,000				
Emergency - UBCM grant for evac route plan				24,500				
Emergency - UBCM grant for emergency ops				24,428				
Emergency - UBCM Floodmap study				150,000				

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	331,812	337,399	345,834	354,480	363,342	372,425
Total Taxes		**329,170**	**331,812**	**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	137,348	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	2,772	1,400	1,400	1,400	1,400	1,400
Unrealized Gain (Loss)	01-01-00-0258	0	-688	0	0	0	0	0
Interest Income General	01-01-00-0259	7,000	7,185	5,000	5,000	5,000	5,000	5,000
Interest & Tax Penalties	01-01-00-0260	6,500	9,474	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		**557,417**	**556,269**	**491,354**	**502,812**	**511,087**	**523,109**	**531,719**
Total General Revenue		**892,542**	**894,355**	**835,100**	**855,120**	**872,171**	**893,187**	**911,014**

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	9,500
School Tax	01-01-00-0120	70,000	82,670	83,000	83,000	83,000	83,000	83,000
Regional Hospital	01-01-00-0121	24,000	27,102	27,000	27,000	27,000	27,000	27,000
BC Assessment Authority	01-01-00-0122	1,550	1,882	1,800	1,800	1,800	1,800	1,800
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	14,500
Regional Library	01-01-00-0125	12,000	11,946	12,000	12,000	12,000	12,000	12,000
Police Tax	01-01-00-0126	13,518	15,355	15,000	15,000	15,000	15,000	15,000
Total Other Governments Revenue		**140,545**	**163,002**	**162,807**	**162,807**	**162,807**	**162,807**	**162,807**
Expenditure								
Requsitions - School Tax	01-02-00-0577	70,000	82,670	83,000	83,000	83,000	83,000	83,000
Requisitions - Regional Hospital	01-02-00-0578	24,000	27,102	27,000	27,000	27,000	27,000	27,000
B.C. Assessment Authority	01-02-00-0579	1,550	1,882	1,800	1,800	1,800	1,800	1,800
Municipal Finance Authority	01-02-00-0580	7	10	7	7	7	7	7
Regional District	01-02-00-0581	14,000	14,552	14,500	14,500	14,500	14,500	14,500
Regional Library	01-02-00-0582	12,000	11,946	12,000	12,000	12,000	12,000	12,000
Requisitions - Police Tax	01-02-00-0583	13,518	15,355	15,000	15,000	15,000	15,000	15,000
Comox Strathcona Waste Management	01-02-00-0584	5,470	9,487	9,500	9,500	9,500	9,500	9,500
Total Other Governments Expenditure		**140,545**	**163,002**	**162,807**	**162,807**	**162,807**	**162,807**	**162,807**
Net Other Governments		**0**	**0**	**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	0
Expenditure								
Honorarium - Mayor	01-02-02-0365	9,360	9,360	9,360	9,360	9,360	9,360	9,360
Honorarium - Councillors	01-02-02-0366	28,800	28,800	28,800	28,800	28,800	28,800	28,800
Payroll Costs - Mayor & Council (CPP)	01-02-02-0370	650	490	650	650	650	650	650
Travel & Education - Council	01-02-02-0380	15,200	12,940	16,000	16,000	16,000	16,000	16,000
Council - Economic Development Projects	01-02-02-0501	2,500	1,594	2,500	2,500	2,500	2,500	2,500
Council - Office Supplies/Expenses	01-02-02-0510	1,000	1,264	1,500	1,500	1,500	1,500	1,500
Total Legislative Expenditure		57,510	54,447	58,810	58,810	58,810	58,810	58,810
Net Legislative		(57,510)	(54,447)	(58,810)	(58,810)	(58,810)	(58,810)	(58,810)

Travel & Education			2019			2020
	5	$ 400	$ 2,000	5	$ 400	$ 2,000
UBCM	1	$ 3,000	$ 3,000	2	$ 3,000	$ 6,000
AVICC	2	$ 1,300	$ 2,600	2	$ 1,300	$ 2,600
LGLA	3	$ 1,200	$ 3,600	2	$ 1,200	$ 2,400
Other	1	$ 4,000	$ 4,000	1	$ 3,000	$ 3,000
			$ 15,200			$ 16,000

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	28,908	35,000	0	0	0	0
Tribal Journeys/Canada	01-01-03-0144	5,000	0	5,000	0	0	0	0
Area A Fire Administration Fee	01-01-03-0150	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Building Permits	01-01-03-0160	500	4,066	2,500	2,500	2,500	2,500	2,500
Business Licenses	01-01-03-0165	1,500	3,595	3,000	3,000	3,000	3,000	3,000
Dog Licenses & Fines	01-01-03-0166	500	601	500	500	500	500	500
Photocopies & Fax	01-01-03-0190	100	293	200	200	200	200	200
Sayward News Revenue	01-01-03-0191	4,200	4,566	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	6,120	0	0	0	0	0
Transfer from Reserves		0	0	10,000	6,500	0	0	0
Total Administration Revenue		**63,500**	**56,535**	**63,300**	**19,800**	**13,300**	**13,300**	**13,300**
Expenditure								
Salaries - Admin	01-02-03-0350	160,823	162,842	140,074	142,875	145,733	148,647	151,620
Wages - Custodian	01-02-03-0353	1,704	1,073	1,781	1,817	1,853	1,890	1,928
Salaries - Public Works	01-02-03-0360	0	408	1,672	1,705	1,739	1,774	1,809
Payroll Costs: Admin & PW	01-02-03-0370	40,846	39,359	34,656	35,349	36,056	36,777	37,513
Travel & Education - Admin	01-02-03-0380	10,000	7,161	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	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	4,823	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	14,400	14,832	15,277	15,735	16,207	16,694
Legal	01-02-03-0411	2,500	5,663	5,000	5,000	5,000	5,000	5,000
Computer software & repairs	01-02-03-0414	9,400	7,433	9,500	9,750	9,750	10,000	10,000
Bank Charges, Fees & Interest	01-02-03-0420	2,450	2,505	2,450	2,450	2,450	2,450	2,450
Tax Sale Fees	01-02-03-0421	750	0	0	0	0	0	0
Dues, Memberships & Subscriptions	01-02-03-0435	3,500	4,566	4,500	4,500	4,500	4,500	4,500
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	1,709	2,000	8,500	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	5,551	4,500	4,500	4,500	4,500	4,500
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

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Economic Development Projects	01-02-03-0525	0	0	1,700	0	0	0	0
Equipment - Admin Office	01-02-03-0529	0	0	1,000	1,000	1,000	1,000	1,000
Contract Labour	01-02-03-0532	59,300	37,873	64,500	1,500	1,500	1,500	1,500
Copier - Rent & Supplies	01-02-03-0535	6,000	4,206	6,000	6,120	6,242	6,367	6,495
Telephone & Cell Phone	01-02-03-0540	5,000	5,211	5,000	5,100	5,202	5,306	5,412
Heating Fuel	01-02-03-0550	8,000	6,400	8,160	8,323	8,490	8,659	8,833
Utilities	01-02-03-0555	4,800	3,852	4,896	4,994	5,094	5,196	5,300
Total Administration Expenditure		357,624	325,630	344,166	286,239	284,904	290,467	295,936
Net Administration		(294,124)	(269,095)	(280,866)	(266,439)	(271,604)	(277,167)	(282,636)

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	25,487	18,289	18,289	18,289	18,289	18,289
Kelsey Centre Gift Certificates	01-01-06-0167	0	24	0	0	0	0	0
Age Friendly Program Revenue	01-01-06-0168	0	0	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	3,645	4,000	4,000	4,000	4,000	4,000
Single User - Pool	01-01-06-0173	4,600	3,794	4,000	4,000	4,000	4,000	4,000
Single User - Gym	01-01-06-0174	230	288	230	230	230	230	230
Drop In Fitness Fees	01-01-06-0177	230	116	150	150	150	150	150
Drop In Weight Room Fees	01-01-06-0178	403	220	300	300	300	300	300
Monthly Passes	01-01-06-0179	863	160	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	3,390	3,500	3,570	3,641	3,714	3,789
Concession Sales	01-01-06-0183	5,000	3,376	4,000	4,080	4,162	4,245	4,330
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	502	400	400	400	400	400
Rentals - Tables and Chairs	01-01-06-0188	400	165	150	150	150	150	150
Birthday Party/Event Revenue	01-01-06-0189	500	458	400	400	400	400	400
Kelsey Centre Van Donations	01-01-06-0270	2,600	3,634	2,652	2,652	2,652	2,652	2,652
Special Event Revenue/Donations	01-01-06-0271	1,500	1,358	2,500	2,500	2,500	2,500	2,500
Afterschool Program Donations	01-01-06-0272	0	204	0	0	0	0	0
Transfer from Reserves		0	0	3,500	0	0	0	0
Total Recreation Centre Revenue		**71,946**	**51,763**	**46,121**	**42,771**	**42,924**	**43,080**	**43,239**
Expenditure								
Operating Expenses								
Salaries - Admin	01-02-06-0350	33,965	32,823	35,779	36,495	37,224	37,969	38,728
Wages - Recreation	01-02-06-0352	25,061	23,424	23,847	24,324	24,811	25,307	25,813
Wages - Custodian	01-02-06-0353	7,951	4,593	8,312	8,478	8,648	8,821	8,997
Wages - Lifeguards	01-02-06-0354	30,279	19,041	27,740	28,295	28,860	29,438	30,026
Payroll Costs: Admin & PW	01-02-06-0370	19,917	18,911	18,764	19,139	19,522	19,912	20,310
Travel & Education - Recreation	01-02-06-0380	3,000	2,461	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

Description	Account Codes	2019 Budget	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Afterschool Supplies/Expenses	01-02-06-0437	500	275	500	500	500	500	500
Concession	01-02-06-0438	3,000	1,505	2,500	2,500	2,500	2,500	2,500
Special Events Expense	01-02-06-0440	2,500	3,858	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	3,634	2,652	2,705	2,759	2,814	2,871
Office Supplies	01-02-06-0510	1,000	1,103	1,000	1,000	1,000	1,000	1,000
Chemicals & Maintenance - Pool	01-02-06-0515	4,000	3,525	4,000	4,080	4,162	4,245	4,330
Rec Centre Supplies	01-02-06-0516	2,000	1,873	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	25,487	18,289	0	0	0	0
Equipment - Recreation Centre	01-02-06-0529	3,000	3,015	3,500	2,000	2,000	2,000	2,000
Telephone & Internet	01-02-06-0540	2,850	2,633	2,907	2,965	3,024	3,084	3,146
Sub Total Operating Expenses		**186,699**	**149,620**	**158,589**	**141,280**	**143,810**	**146,390**	**149,022**
Building Expenses								
Salaries - Public Works	01-02-06-0360	9,295	11,262	10,628	10,840	11,057	11,278	11,504
Payroll Costs: Admin & PW	01-02-06-0370	1,884	0	1,812	1,848	1,885	1,923	1,961
Insurance - Building	01-02-06-0445	14,389	13,683	15,052	16,557	18,213	20,034	22,037
Insurance - Liability	01-02-06-0447	800	772	849	934	1,028	1,130	1,243
Maintenance & Repairs - Recreation	01-02-06-0450	13,000	13,029	16,500	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	27,125	32,640	33,293	33,959	34,638	35,331
Utilities	01-02-06-0555	19,200	16,789	19,776	20,369	20,980	21,610	22,258
Sub Total Building Expenses		**91,786**	**83,336**	**98,476**	**98,060**	**101,340**	**104,832**	**108,553**
Total Recreation Centre Expenditure		**278,485**	**232,956**	**257,065**	**239,341**	**245,150**	**251,222**	**257,575**
Net Recreation Centre		**(206,539)**	**(181,194)**	**(210,944)**	**(196,570)**	**(202,226)**	**(208,142)**	**(214,336)**

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	10,000	0	0	0	0
Camping Revenue	01-01-13-0190	11,000	10,228	10,000	10,300	10,609	10,927	11,255
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
Transfer from Reserves		0	0	2,500	0	0	0	0
Total Parks Revenue		**12,500**	**10,290**	**24,000**	**11,800**	**12,109**	**12,427**	**12,755**
Expenditure								
Wages - Custodian	01-02-13-0353	1,136	617	1,187	1,211	1,235	1,260	1,285
Salaries - Public Works	01-02-13-0360	26,334	21,389	25,557	26,068	26,590	27,121	27,664
Payroll Costs: Admin & PW	01-02-13-0370	4,021	2,719	3,918	3,997	4,077	4,158	4,241
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	1,197	2,500	1,500	1,500	1,500	1,500
Diesel & Oil - Kubota Mower	01-02-13-0477	350	0	357	364	371	379	386
Supplies - Parks	01-02-13-0516	4,500	1,833	5,000	5,000	5,000	5,000	5,000
Equipment - Parks	01-02-13-0529	0	0	4,000	1,500	1,500	1,500	1,500
Contract Labour	01-02-13-0532	1,500	420	11,500	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	1,392	1,122	1,144	1,167	1,191	1,214
Total Parks Expenditure		**42,691**	**29,603**	**57,192**	**44,335**	**44,991**	**45,659**	**46,342**
Net Parks		**(30,191)**	**(19,313)**	**(33,192)**	**(32,535)**	**(32,882)**	**(33,232)**	**(33,586)**