VILLAGE OF SAYWARD
COMMITTEE OF THE WHOLE
MEETING AGENDA
February 9, 2021 7:00 PM
VIRTUAL MEETING VIA TEAMS

1. **Call to Order**

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

   Recommended Resolution:

   THAT the Public Input section be moved to the end of the meeting after Public Question Period.

   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 of Council for February 9, 2021 be approved.

5. **Minutes of Previous Meetings - none**
6. **Petitions and Delegations - none**
7. **Correspondence - none**
8. **Council Reports**
9. **Reports of Committees**
10. **Mayor's Report**
11. **Unfinished Business**
12. **Staff Reports**

    a) Staff Report: Asset Management Plans, Policy and Strategy

    Recommended Resolutions:

    THAT the Committee of the Whole receive the Asset Management Policy, Strategy, and Plans report for information and discussion, and;

THAT Staff return to Council at its March 16, 2021 regular meeting to discuss the Asset Management Policy, Strategy, and Plans which will be provided to Council in a binder to review in advance for that meeting.

b) Staff Report: Salaries and Wages

Recommended Resolution:

THAT the Committee of the Whole receive the Salaries/Wages & Benefits 2021 report for review and discussion as part of the 2021-2025 Financial Plan.

c) Staff Report: Financial Plan 2021 – 2025

Recommended Resolution:

THAT the Committee of the Whole receive the Financial Plan 2021-2025 Version 3 report for information and discussion.

13. **Bylaws**
14. **New Business**
15. **Public Question Period (maximum 15 minutes)**

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

16. **In-Camera - None**
17. **Adjournment**

    Recommended Resolution:

    THAT the February 9, 2021 Committee of the Whole meeting be adjourned.

STAFF REPORT

To:	Mayor and Council
From:	Ann MacDonald, CAO
Subject:	Asset Management Policy, Strategy, and Plans
Meeting date:	February 9, 2021

BACKGROUND

To review and consider the Asset Management Policy, Strategy, and Plans. Staff propose to return to Council in March for final review and amendment and or adoption of the Policy, Strategy, and Plans.

In 2016 the Village of Sayward started the development process of an Asset Management (AM) Program. Although the development of an AM Program is not legislated, many grant programs require that a local government be making progress in this area. Continued funding from the Gas Tax Agreement requires that all local governments advance their asset management activities during the term of the agreement. Furthermore, most infrastructure grants now require asset management plans to be in place for the infrastructure assets for which the grant application is being made. Consultant Jedha Holmes and Onsite Engineering were retained to guide the Village through the AM Program over the last 4 years.

DISCUSSION

Asset Management BC (AMBC) recommends the following documents be completed and updated as needed as part of the Asset Management Framework, in the following order:

1.) Asset Management Policy (adopted by Council Oct 2016)

An asset management policy spells out the underlying principles that the Village intends to follow when using AM practices to meet the requirements of the Village's Strategic Plan. A Council-adopted AM policy instructs the Village administration to implement an AM system and provides guiding principles and expected outcomes for the system.

2.) Asset Management Strategy (adopted by Council Jan 2017 and amended May 2019)
Amended version to be approved by Council Mar 2021

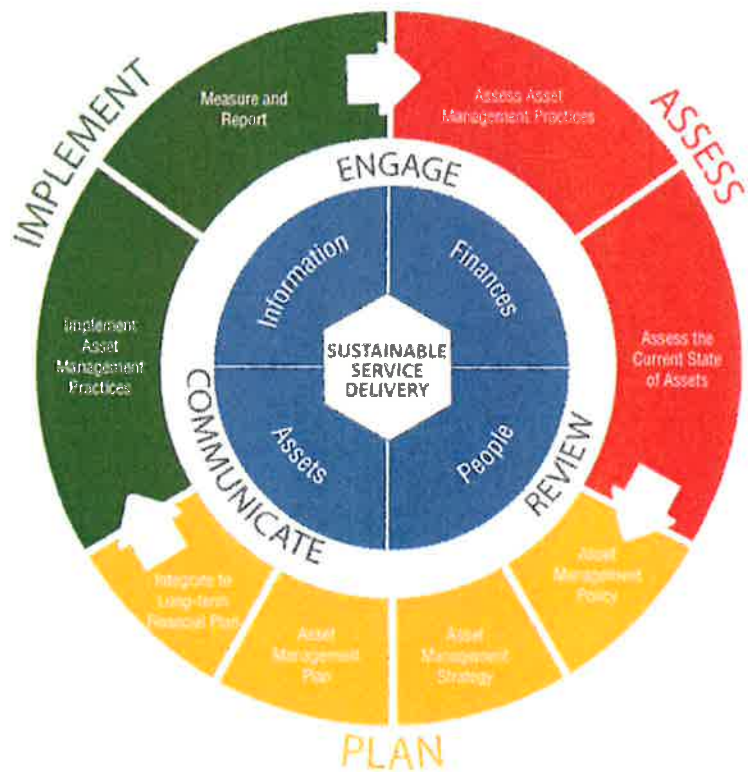
The AM Strategy should define how the Village's context and strategic objectives translate to AM objectives (such as levels of service) and associated decision-making criteria. The AM strategy also defines how the AM system will implement the principles set out in the AM policy and support the delivery of the AM objectives.

3.) Asset Management Plans, for individual asset categories (Roads, Sewer, Storm, Water Plans adopted by Council Jan 2017) **2019 Fleet, Buildings, Equipment Plans to be approved by Council Mar 2021**

AM Plans define the specific life cycle management activities and associated resources (capital and operational) needed to achieve levels of service and other AM objectives, which, in turn, help achieve the Village's strategic objectives. These specific activities should be planned and defined using the principles set out in the AM policy and through the application of the decision-making criteria and approaches set out in the AM strategy. The AM Plans enable the Village to articulate more clearly and consistently the various infrastructure-related challenges that need to be addressed and assist in developing the five year financial plan that can identify future associated expenditures required to deliver value to the community and to maintain the Village's assets.

4.) Operating Plans, including Financial Plans (updated as needed using asset management findings).

Asset Management is an integrated process, bringing together skills, expertise, and activities of people with information about a community's physical assets and finances so that informed decisions can be made, supporting sustainable service delivery.



Source: www.assetmanagementbc.ca/framework

Due to the size of most these documents, Staff suggest hard copies be placed in the Council office for review; in addition, electronic copies will be sent to Council. Staff recommend Council review all the AM documents before adoption of the amended AM Strategy and approval of the final three AM Plans. Staff propose that Council review the plans and that Staff return to

Council with a more detailed report in March. At that time, the amended AM Strategy and final AM Plans could be fully reviewed by Council and amended and/or adopted. Staff will note that new assets purchased since 2019 have not been included in the Plans (Water Treatment Plant, Public Works snow truck), and this will be done prior to the end of the fiscal year.

STAFF RECOMMENDATIONS

Recommended Resolutions:

THAT the Committee of the Whole receive the Asset Management Policy, Strategy, and Plans report for information and discussion, and;

THAT Staff return to Council at its March 16, 2021 regular meeting to discuss the Asset Management Policy, Strategy, and Plans which will be provided to Council in a binder to review in advance for that meeting.

Respectfully submitted,

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Ann MacDonald

Prepared by: *Lisa Clark, CFO*

STAFF REPORT

To: Mayor and Council
From: Ann MacDonald, CAO
Subject: Salaries/Wages & Benefits 2021
Meeting date: February 9, 2021

BACKGROUND

As part of the financial planning process, Council is asked to review total salaries/wages and benefits for Village staff and approve the annual cost of living increase. This rate has been consistent year over year at 3% (note: CAO and CFO salaries are determined from employment contracts). Any wage increases should be agreed to commence close to the start of the new fiscal year for administrative purposes.

DISCUSSION

Due to staff vacancies, COVID-19, and subsequent facility closures, wages and benefits were lower than budget for 2020.

The following chart summarizes the 2020 Budget to Actual Salaries/Wages & Benefits for staff:

2020

	Salaries/Wages		Benefits/Payroll Costs		Total	
Budget	$	408,474	$	82,613	$	491,087
Actual	$	317,621	$	63,185	$	380,806
Over/(Under) Budget	$	(90,853)	$	(19,428)	$	(110,281)

The following chart summarizes the draft 2021 budget for Salaries/Wages & Benefits:

	Salaries/Wages		Benefits/Payroll Costs		Total	
2020 Budget	$	408,474	$	82,613	$	491,087
2021 Budget (draft)	**$**	**424,343**	**$**	**96,861**	**$**	**521,205**
Net Change from 2020 budget	$	15,869	$	14,248	$	30,118
%		3.89%		17.25%		6.13%

Notes:

1.) The increased budget for 2021 is due to several factors including annual wage increases for most staff (cost of living), 2 employees now being eligible for the Village benefits plan per policy, and the CAO/CFO position being split into two separate positions.

2.) As well, Staff anticipate the need for additional outside support in 2021. This includes an additional $10,000 in contract funding to recruit, train, and employ an on-call manager of

Public Works. This will provide for back up support for Public Works in the event that the manager is out of town on weekends and during his vacation time. The funds for this contract work are not expected to exceed the costs now being incurred for overtime and holiday payouts and will relieve our staff from being on call on a 24/7 basis. The position will also provide for succession planning in the event that the current manager of Public Works decides to vacate his position, which could leave the Village in trouble, particularly during emergencies like the frequent power outages and rain and snowstorms.

3.) Other future contract costs may include records management, bylaw updates (numerous), and other projects. Put simply, funds are needed to get the high volume of work completed and without these resources the items will continue to stay on the to-do list.

4.) Recreation hours – For 2021 recreation hours for both lifeguard and front desk have reduced slightly, this is entirely related to the new hours at the Centre – closed Sundays and reduced hours on Fridays.

STAFF RECOMMENDATIONS

THAT the Committee of the Whole receive the Salaries/Wages & Benefits 2021 report for review and discussion as part of the 2021-2025 Financial Plan.

Respectfully submitted,

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Ann MacDonald, CAO

Prepared by: *Lisa Clark, CFO*

STAFF REPORT

To: Mayor and Council
From: Lisa Clark, CFO
Subject: Financial Plan 2021-2025 Version 3
Meeting date: February 9, 2021

BACKGROUND

The five-year Financial Plan is developed by Council through their strategic planning process and the Council approved Strategic Plan. Additionally, part of the Financial Plan process is to provide Council and the public opportunities to give input into the financial plan details.

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.

ATTACHMENT

- 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 **Done**
	B. COW Council Meeting January 26, 2021. Detailed review of Financial Plan/Capital Projects.	Each meeting will refine the Operating and Capital Plans. The timeline will also allow for research and	January 26, 2021 **Done**
	C. COW Council Meeting February 9, 2021. Detailed review of Financial Plan/Capital Projects.		February 9, 2021

	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.	reporting on identified issues. Adopt Financial and Capital Plan	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.

This is the third draft of the 2021-2025 Financial Plan.

The Financial Plan is in third draft. The information below is from the first and second round minutes with additional comments.

Infrastructure Upgrades & Asset Replacement

Item	Budget	Source of Funds	Comments
Update Master Drainage Plan	$16,690	Operating surplus	Discussed at Feb 2 (4) Council meeting
Emergency – Flood Mapping: Salmon & White River Flood Hazard Mapping	$150,000	UBCM/Province	
Emergency – 4 permanent generators for lift stations	$120,000	TDB	Capital item, Staff to apply for grant funding
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

Item	Budget	Source of Funds	Comments
Admin – OCP Update	$50,000	UBCM/Province ($40,000)	***carry forward from 2020*** Possible $10k Fire Smart Grant
Update Village website	$18,000	BC Rural Dividends ($10k), COVID-19 Safe Restart Reserve ($8k)	***carry forward from 2020***
Initiate Comm. Forest Initiative with KFN	$30,000	TDB	Staff to work with Council and KFN, not included in F/P yet

Community Relations

Initiate Community to Community Event with KFN	$5,000	UBCM	Grant funded, application period not yet open

Tourism Development

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

Village Operations

Bylaw review and consolidation on new website	$15,000	Grant funding or VIU Planning Student internship in partnership with VIU	Staff to inquire on funding options for this project.
Identify and respond to lost revenue options, COVID-19 expenses:		Prov of BC/COVID-19 Safe Restart Grant	See list
1.) Laptops for remote Council meetings	$6,000	COVID-19 Safe Restart Reserve	
2.) Keyless entry systems for Village office and Kelsey Rec Centre doors	$2,000	COVID-19 Safe Restart Reserve	
3.) Public address sound system for Mayor and Council and public use	$15,000	COVID-19 Safe Restart Reserve	

FINANCIAL PLAN 2021-2025			
Item	**Budget**	**Source of Funds**	**Comments**
4.) Upgrades to access and egress, windowed doors, disabled opener – Kelsey Centre	$15,000	COVID-19 Safe Restart Reserve	
5.) Hazmat Gear and Dock for sewage lagoon	$13,000	Possible grant funding or COVID-19 Safe Restart Reserve	

Living Green

Install solar panels on either KC or WTP (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***

1. As outlined in previous F/P staff reports, the municipal tax increase has been included at the historical 2.5%.

   User fee increases (water, sewer, solid waste) have been input into the F/P as follows:

2020 Water User Fee	$353.09
2021 Water User Fee	$388.40
Increase	$ 35.31
Daily cost of water to Village household	$ 1.06

2020 Sewer User Fee	$274.74
2021 Sewer User Fee	$284.36
Increase	$ 9.62
Daily cost of sewage disposal to Village household	$ 0.78

2020 Solid Waste User Fee	$223.25
2021 Solid Waste User Fee	$238.88
Increase	$ 15.63
Daily cost of solid waste disposal to Village household	$ 0.65

2. Salaries/Wages & Benefits budgets for 2021 have been input into this version of the F/P.

Current Tax Situation

In 2020 a representative house in the Village of Sayward had an assessed value of $236,455 compared to $213,193 and $146,295 for 2019 and 2018 respectively. This represents a change of 11% between 2019 and 2020. The preliminary assessments for 2021 show an average increase of 4% for residential properties. A representative house in 2021 has an assessed value of $243,935.

In 2020 that representative house paid approximately $2,926 ($2,807 - 2019) 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 - $1,286 and user fees of $851 (water, sewer and solid waste). For 2021 the average home will see an increase of 2.5% or $32.15 on the municipal portion of taxes and an increase of $60.56 on user fees for a total increase of $92.71 on the municipal portion of their tax bill.

This info has been summarized in the table below.

	2018	2019	2020	2021
Representative home assessed value	146,295	213,193	236,455	243,935
% increase Y/Y		46%	11%	4%
Municipal taxes	$ 1,240.87	$ 1,269.00	$ 1,286.00	$ 1,318.15
$ increase Y/Y		$ 28.13	$ 17.00	$ 32.15
User fees	$ 746.78	$ 799.00	$ 851.00	$ 911.56
$ increase Y/Y		$ 52.22	$ 52.00	$ 60.56

Capital Plan/Budget

The 2021-2025 Capital Plan is included in the financial plan package. The capital items budgeted for 2021 (amended) are listed below:

FINANCIAL PLAN 2021-2025

Project	Budget	Source of Funds
Snow and salting truck (5 yr loan through MFA)	14,000	General Surplus
Concrete ramp and handrails (gazebo)	15,000	Possible grant funding (Rick Hanson Foundation)
Genset for Fire Hall #1 (AMP)	50,000	General Surplus/SRD
Newcastle Dam	637,594	Strategic Priorites Grant/Water Surplus/General Surplus/CWF (gas tax)
Fencing for Water Treament Plant	40,000	Water Surplus/General Surplus
Gensets for liftstations	120,000	TBD

The concrete ramp and handrails for the gazebo may potentially be funded through the Rick Hanson Foundation. The program is not currently accepting new applications; however, this may change in the near future. Staff will continue to pursue grant funding for this project.

Staff have initiated discussions with the SRD regarding a genset for the Fire Hall, in addition, grant opportunities are being sought out for the generators for the sewer lift stations. Staff will have more info for Council at a later date.

Surplus and Reserve Balances Y/Y

Staff have done a comparison of total surpluses and reserves as stated on the annual financial statements for Council's reference. As can be seen in the chart below, total funds range from a low of $885k in 2011 to a high of $1.278m in 2017.

	2011	2012	2013	2014	2015	2016	2017	2018	2019
Operating Surplus	355,692	281,646	221,652	151,661	190,048	131,343	93,713	59,175	151,983
Sewer Surplus	191,287	226,931	264,662	267,622	276,617	293,028	307,067	288,135	292,625
Water Surplus	195,466	217,465	231,043	219,097	166,683	153,420	170,615	155,532	214,504
Reserves	143,336	260,333	192,469	576,329	582,277	667,146	707,000	747,732	405,401
Total	**885,781**	**986,375**	**909,826**	**1,214,709**	**1,215,625**	**1,244,937**	**1,278,395**	**1,250,574**	**1,064,513**

STAFF RECOMMENDATIONS

THAT the Committee of the Whole receives the Financial Plan 2021-2025 Version 3 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**	**69,758**	**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**	**2,094**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**
Interest & Tax Penalties		**6,500**	**7,068**	**6,500**	**6,500**	**6,500**	**6,500**	**6,500**
Unrealized Gain (Loss)		**0**	**(805)**	**0**	**0**	**0**	**0**	**0**
General Investment Income		**5,000**	**4,301**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
Other Revenue		**12,350**	**8,391**	**10,250**	**5,250**	**5,250**	**5,250**	**5,250**
Licences, Permits & Fines		**6,000**	**7,873**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**
General Operating Grants		**205,789**	**49,066**	**240,000**	**2,500**	**2,500**	**2,500**	**2,500**
Age Friendly Program Revenue		**0**	**55**	**0**	**0**	**0**	**0**	**0**
Sale of Service - Recreation Centre		**24,332**	**8,415**	**14,800**	**14,870**	**14,941**	**15,014**	**15,089**
Sale of Service - Other		**16,200**	**16,414**	**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**	**8,078**	**10,236**	**10,236**	**10,236**	**10,236**	**10,236**
Sewer Revenue		**72,843**	**77,978**	**75,415**	**77,844**	**80,357**	**82,958**	**85,651**
Water Revenue		**122,683**	**131,189**	**133,354**	**142,544**	**152,377**	**162,898**	**174,155**
Solid Waste Revenue		**39,407**	**40,017**	**41,892**	**43,791**	**45,785**	**47,878**	**50,077**
Total Operating Revenue		**1,365,367**	**1,468,667**	**1,408,696**	**1,196,820**	**1,232,238**	**1,265,348**	**1,299,797**
OPERATING EXPENDITURES								
Legislative Services		58,810	34,300	84,260	63,278	63,296	63,315	63,334
Administration		354,117	260,586	437,199	333,783	339,517	345,410	351,469
Election		2,525	7,335	2,525	2,525	2,525	2,525	2,525
Recreation Centre		256,645	172,541	238,801	227,474	232,869	238,504	244,395
Parks		46,420	29,878	51,464	47,162	47,874	48,601	49,342
Public Works		58,816	51,329	72,895	66,826	68,323	69,890	71,533
Roads		35,718	28,801	36,952	37,501	38,061	38,632	39,215
Drainage		11,318	2,975	25,167	6,546	6,617	6,690	6,763
Planning		3,000	5,549	9,000	9,000	9,000	9,000	9,000
Police		14,662	8,243	12,136	12,424	12,734	13,068	13,429
Fire		46,060	20,583	40,659	32,980	32,578	33,636	33,276
Emergency		158,100	38,227	170,600	8,100	8,100	8,100	8,100
Health Clinic		0	510	550	550	550	550	550
Bylaw		500	0	500	500	500	500	500
Solid Waste		40,500	39,986	43,000	43,000	43,000	43,770	44,555
Sewer Operations		72,481	64,295	88,929	77,297	78,714	80,184	81,710
Water Operations		118,574	104,552	131,130	133,723	136,417	139,219	142,137
Total Departmental Expenditures		**1,278,248**	**869,687**	**1,445,766**	**1,102,668**	**1,120,677**	**1,141,595**	**1,161,833**
Surplus/(Deficit) Before Amortization		**87,119**	**598,980**	**(37,070)**	**94,152**	**111,561**	**123,753**	**137,964**

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	69,828	69,834	69,834	69,834	69,834	69,834
Amortization Expense - Sewer		36,799	36,799	36,799	36,799	36,799	36,799	36,799
Amortization Expense - Water		22,379	89,170	89,170	89,170	89,170	89,170	89,170
Annual Operating Surplus/(Deficit)		**(25,413)**	**403,183**	**(232,874)**	**(101,651)**	**(84,242)**	**(72,050)**	**(57,840)**
Transfer to CARIP Reserve	01-02-00-0597	2,500	2,094	2,000	2,000	2,000	2,000	2,000
Transfer to CWF Reserve (gas tax)	01-02-00-0598	68,216	69,758	71,562	71,562	75,143	75,143	75,143
Transfer to COVID-19 Reserve			268,000					
Transfers from Reserve/Surplus Accounts:								
Transfer from CARIP Reserve		(10,000)		(10,000)				
Transfer from Operating Surplus		(14,250)		(52,440)				
Transfer from COVID-19 Reserve				(59,000)				
Net contributions to (from) Reserves		**46,466**	**339,852**	**(47,878)**	**73,562**	**77,143**	**77,143**	**77,143**
Annual Operating Surplus before amortization adjustment		**(71,878)**	**63,332**	**(184,995)**	**(175,213)**	**(161,385)**	**(149,193)**	**(134,982)**
Adjust for Non-Cash Items (Amortization)		112,532	195,797	195,803	195,803	195,803	195,803	195,803
Annual Operating Surplus/(Deficit) adjusted		**40,654**	**259,129**	**10,808**	**20,591**	**34,418**	**46,610**	**60,821**
Transfer to/(from) Sewer Surplus/Reserves		4,862	13,684	(513)	547	1,643	2,774	3,941
Transfer to/(from) Water Surplus/Reseves		4,109	26,638	2,224	8,820	15,959	23,678	32,018
Transfer to/(from) General Surplus/Reserves		31,683	218,807	9,097	11,223	16,816	20,158	24,862
NET		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Capital projects/other items - Operating Budget								
Legislative - laptops for Council	6,000			6,000				
Legislative - Speaker system for Council meetings	15,000			15,000				
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				
Admin - keyless entry system	2,000			2,000				
Recreation - office equipment	1,500			1,500				
Recreation - paint siding on building	3,500			3,500				
Recreation - plexiglass, glass doors, wheelchair access	15,000			15,000				
Public Works - extend PW building for shelter area	8,000			8,000				
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				
Parks - 2 tables for gazebo	5,000			5,000				
Drainage - update drainage plan (Highland Engineering)	16,690			16,690				

DRAFT 2021-2025 Financial Plan

Summary		**2020 Budget**	**2020 Actual**	**2021 Budget**	**2022 Budget**	**2023 Budget**	**2024 Budget**	**2025 Budget**
Grants (Operating):								
Admin - Website project	18,000			18,000				
Admin - Age Friendly Grant - OCP update	25,000			25,000				
Admin - Housing Needs Report (part of OCP update)	15,000			15,000				
Admin - Possible Fire Smart grant (part of OCP update)	10,000			10,000				
Admin - Possible grant for Bylaw review project	15,000			15,000				
Sewer - Possible grant for dock, hazmat suits, etc.	13,000			13,000				
Emergency - UBCM grant for emergency ops	12,500			12,500				
Emergency - UBCM Floodmap study	150,000			150,000				

2021 - 2025 CAPITAL BUDGET

			Budget/Funds to be spent	Funding Source Gov't grants	Other Rev/Grants	Roads Reserve	General Surplus	Water Surplus	Sewer Surplus	CWF Reserve
GENERAL CAPITAL FUND										
Public Works	2021	Snow and salting truck (5 yr loan through MFA)	$ 14,000				$ 14,000			
Parks	2021	Concrete ramp and handrails (gazebo)	$ 15,000		$ 15,000					
Fire	2021	Genset for Fire Hall #1 (AMP)	$ 50,000		$ 25,000		$ 25,000			
	Total General Capital Fund		$ 79,000	$ -	$ 40,000	$ -	$ 39,000	$ -	$ -	$ -
WATER CAPITAL FUND										
Water	2021	Newcastle Creek Dam Rehabilitation (carry-fwd)	$ 637,594	$ 100,228	$ -		$ 158,513	$ 144,213		$ 234,640
Water	2021	Fencing for Water Treament Plant	$ 40,000				$ 20,000	$ 20,000		
	Total Water Capital Fund		$ 677,594	$ 100,228	$ -	$ -	$ 178,513	$ 164,213	$ -	$ 234,640
SEWER CAPITAL FUND										
Sewer	2021	Gensets for liftstations	$ 120,000		$ 120,000					
	Total Sewer Capital Fund		$ 120,000	$ -	$ 120,000	$ -	$ -	$ -	$ -	$ -
		Total Capital Expenditures	**$ 876,594**	**$ 100,228**	**$ 160,000**	**$ -**	**$ 217,513**	**$ 164,213**	**$ -**	**$ 234,640**
GENERAL CAPITAL FUND										
Public Works	2022	Snow and salting truck (5 yr loan through MFA)	$ 14,000				$ 14,000			
Public Works	2022	Kubota lawn mower (AMP)	$ 25,000				$ 25,000			
Fire	2022	Replace Rescue #33 (AMP)	$ 250,000		$ 250,000					
	Total General Capital Fund		$ 289,000	$ -	$ 250,000	$ -	$ 39,000	$ -	$ -	$ -
WATER CAPITAL FUND										
Water	2022	Water Meter Program	$ 395,000	$ 316,000	-			$ 39,000	-	$ 40,000
	Total Water Capital Fund		$ 395,000	$ 316,000	$ -	$ -	$ -	$ 39,000	$ -	$ 40,000
SEWER CAPITAL FUND										
	2022	Liftstation electrical and pipes (McMillan/Kelsey Way) (AMP)	$ 150,000		$ 150,000					
Sewer	2022	Sewer pumps at lagoon liftstation (AMP)	$ 50,000	$ 50,000	-					
	Total Sewer Capital Fund		$ 200,000	$ 50,000	$ 150,000	$ -	$ -	$ -	$ -	$ -
		Total Capital Expenditures	**$ 884,000**	**$ 366,000**	**$ 400,000**	**$ -**	**$ 39,000**	**$ 39,000**	**$ -**	**$ 40,000**
GENERAL CAPITAL FUND										
Public Works	2023	Snow and salting truck (5 yr loan through MFA)	$ 14,000				$ 14,000			
Fire	2023	Fire - Replace Engine #3 (AMP)	$ 500,000	$ 500,000						
Roads	2023	Resurfacing Kelsey Way & K'Husam Way (AMP)	$ 700,000	$ 700,000	$ 119,000					
	Total General Capital Fund		$ 1,214,000	$ 1,200,000	$ 119,000	$ -	$ 14,000	$ -	$ -	$ -
WATER CAPITAL FUND										
	2023									
	Total Water Capital Fund		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SEWER CAPITAL FUND										
	2023									
	Total Sewer Capital Fund		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Total Capital Expenditures	**$ 1,214,000**	**$ 1,200,000**	**$ 119,000**	**$ -**	**$ 14,000**	**$ -**	**$ -**	**$ -**
GENERAL CAPITAL FUND										
Public Works	2024	Snow and salting truck (5 yr loan through MFA)	$ 14,000				$ 14,000			
Roads	2024	Resurfacing Village Roads (AMP)	$ 650,000	$ 539,500	$ 110,500					
	Total General Capital Fund		$ 664,000	$ 539,500	$ 110,500	$ -	$ 14,000	$ -	$ -	$ -
WATER CAPITAL FUND										
	2024									
	Total Water Capital Fund		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SEWER CAPITAL FUND										

2021 - 2025 CAPITAL BUDGET

			Budget/Funds to be spent	Funding Source Gov't grants	Other Rev/Grants	Roads Reserve	General Surplus	Water Surplus	Sewer Surplus	CWF Reserve
	2024									
	Total Sewer Capital Fund		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Total Capital Expenditures	$ 664,000	$ 539,500	$ 110,500	$ -	$ 14,000	$ -	$ -	$ -
GENERAL CAPITAL FUND										
	2025									
	Total General Capital Fund		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WATER CAPITAL FUND										
	2025									
	Total Water Capital Fund		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SEWER CAPITAL FUND										
	2025									
	Total Sewer Capital Fund		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Total Capital Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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	69,758	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	2,094	2,000	2,000	2,000	2,000	2,000
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	(805)	0	0	0	0	0
Interest Income General	01-01-00-0259	5,000	4,301	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**	**751,551**	**485,746**	**493,731**	**505,458**	**513,766**	**522,241**
Total General Revenue		**835,715**	**1,099,190**	**836,449**	**853,178**	**873,866**	**891,359**	**909,247**

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								
Transfer from Reserves				21,000	0	0	0	0
Total Legislative Revenue		0	0	21,000	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
Computer software & repairs	01-02-03-0414	0	0	2,500	2,500	2,500	2,500	2,500
COVID-19 Expenses	01-02-03-0452	0	0	21,000	0	0	0	0
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	0	0	900	918	936	955	974
Total Legislative Expenditure		58,810	34,300	84,260	63,278	63,296	63,315	63,334
Net Legislative		(58,810)	(34,300)	(63,260)	(63,278)	(63,296)	(63,315)	(63,334)

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	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
ADMINISTRATION								
Revenue								
Grants - Admin	01-01-03-0140	35,000	0	75,000	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	2,500	2,500	2,500	2,500	2,500	2,500
Building Permits	01-01-03-0160	2,500	4,672	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	5,211	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		34,000	0	0	0	0
Total Administration Revenue		**63,300**	**15,746**	**127,300**	**13,300**	**13,300**	**13,300**	**13,300**
Expenditure								
Salaries - Admin	01-02-03-0350	140,074	122,486	166,311	169,637	173,030	176,490	180,020
Wages - Custodian	01-02-03-0353	1,781	943	1,834	1,871	1,908	1,946	1,985
Salaries - Public Works	01-02-03-0360	1,602	2,044	2,874	2,932	2,991	3,050	3,111
Payroll Costs: Admin & PW	01-02-03-0370	34,676	28,059	42,664	43,517	44,387	45,275	46,180
Travel & Education - Admin	01-02-03-0380	10,000	9,280	7,500	7,500	7,500	7,500	7,500
Advertising	01-02-03-0400	750	0	500	500	500	500	500
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	3,859	5,200	5,200	5,200	5,200	5,200
Internet	01-02-03-0406	1,224	1,059	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	11,107	10,000	10,000	10,000	10,000	10,000
Computer software & repairs	01-02-03-0414	9,500	12,512	13,500	13,500	13,500	13,500	13,500
Bank Charges, Fees & Interest	01-02-03-0420	2,450	2,978	2,500	2,500	2,500	2,500	2,500
Tax Sale Fees	01-02-03-0421	0	0	0	0	0	0	0
Dues, Memberships & Subscriptions	01-02-03-0435	4,500	3,582	4,000	4,000	4,000	4,000	4,000
Insurance - Building	01-02-03-0445	1,928	1,565	1,721	1,893	2,083	2,291	2,520
Insurance - Liability	01-02-03-0447	2,706	2,441	2,685	2,954	3,249	3,574	3,931
Maintenance & Repairs - Admin Office	01-02-03-0450	2,000	3,668	26,000	2,000	2,000	2,000	2,000
COVID-19 Expenses	01-02-03-0452	0	524	2,000	0	0	0	0
Cleaning Supplies - Office	01-02-03-0454	188	208	500	500	500	500	500
Office Supplies	01-02-03-0510	4,500	4,923	5,000	5,000	5,000	5,000	5,000

Description	Account Codes	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Tax Printing	01-02-03-0514	500	391	400	400	400	400	400
Business Travel/Meetings	01-02-03-0518	500	323	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	0	1,000	1,000	1,000	1,000	1,000
Contract Labour	01-02-03-0532	74,500	19,878	74,500	14,500	14,500	14,500	14,500
Copier - Rent & Supplies	01-02-03-0535	6,000	5,338	5,500	5,610	5,722	5,837	5,953
Telephone & Cell Phone	01-02-03-0540	5,000	5,076	5,000	5,000	5,000	5,000	5,000
Heating Fuel	01-02-03-0550	8,160	5,113	7,500	7,650	7,803	7,959	8,118
Utilities	01-02-03-0555	4,896	3,495	4,500	4,590	4,682	4,775	4,871
Total Administration Expenditure		**354,117**	**260,586**	**437,199**	**333,783**	**339,517**	**345,410**	**351,469**
Net Administration		**(290,817)**	**(244,840)**	**(309,899)**	**(320,483)**	**(326,217)**	**(332,110)**	**(338,169)**

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	13,311	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	2,000	2,000	2,000	2,000	2,000
Single User - Pool	01-01-06-0173	4,000	1,439	2,000	2,000	2,000	2,000	2,000
Single User - Gym	01-01-06-0174	230	308	350	350	350	350	350
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	150	150	150	150	150
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	1,000	1,020	1,040	1,061	1,082
Concession Sales	01-01-06-0183	4,000	1,290	2,500	2,550	2,601	2,653	2,706
Pool Rental	01-01-06-0185	200	0	200	200	200	200	200
Gym Rental	01-01-06-0186	850	417	500	500	500	500	500
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	2,314	2,500	2,500	2,500	2,500	2,500
Special Event Revenue/Donations	01-01-06-0271	2,500	899	1,500	1,500	1,500	1,500	1,500
Afterschool Program Donations	01-01-06-0272	0	0	0	0	0	0	0
Transfer from Reserves		3,500		20,000	0	0	0	0
Total Recreation Centre Revenue		**46,121**	**21,781**	**34,800**	**14,870**	**14,941**	**15,014**	**15,089**
Expenditure								
Operating Expenses								
Salaries - Admin	01-02-06-0350	35,779	31,029	37,538	38,288	39,054	39,835	40,632
Wages - Recreation	01-02-06-0352	23,847	13,287	21,221	21,645	22,078	22,520	22,970
Wages - Custodian	01-02-06-0353	8,312	7,031	8,559	8,730	8,905	9,083	9,265
Wages - Lifeguards	01-02-06-0354	27,740	8,914	22,404	22,852	23,309	23,775	24,250
Payroll Costs: Admin & PW	01-02-06-0370	18,783	14,964	19,273	19,659	20,052	20,453	20,862
Travel & Education - Recreation	01-02-06-0380	3,000	692	1,500	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	1,500	2,500	2,500	2,500	2,500
Special Events Expense	01-02-06-0440	2,500	899	1,500	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	5,136	15,000	0	0	0	0
M & R, Gas & Oil - Age Friendly Van	01-02-06-0480	2,652	2,314	2,500	2,550	2,601	2,653	2,706
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	4,000	4,080	4,162	4,245	4,330
Rec Centre Supplies	01-02-06-0516	2,000	1,758	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	1,263	3,500	2,000	2,000	2,000	2,000
Telephone & Internet	01-02-06-0540	2,907	2,981	2,965	3,024	3,084	3,146	3,209
Sub Total Operating Expenses		**158,608**	**108,553**	**146,259**	**135,628**	**138,045**	**140,510**	**143,024**
Building Expenses								
Salaries - Public Works	01-02-06-0360	10,232	5,986	9,836	10,033	10,234	10,439	10,647
Payroll Costs: Admin & PW	01-02-06-0370	1,769	0	1,925	1,963	2,002	2,042	2,083
Insurance - Building	01-02-06-0445	15,052	12,189	13,407	14,748	16,223	17,845	19,630
Insurance - Liability	01-02-06-0447	849	794	873	961	1,057	1,162	1,279
Maintenance & Repairs - Recreation	01-02-06-0450	16,500	8,752	16,500	13,000	13,000	13,000	13,000
Cleaning Supplies	01-02-06-0454	1,219	1,986	2,000	2,000	2,000	2,000	2,000
Heating Fuel	01-02-06-0550	32,640	20,301	30,000	30,600	31,212	31,836	32,473
Utilities	01-02-06-0555	19,776	13,980	18,000	18,540	19,096	19,669	20,259
Sub Total Building Expenses		**98,037**	**63,987**	**92,542**	**91,845**	**94,824**	**97,994**	**101,371**
Total Recreation Centre Expenditure		**256,645**	**172,541**	**238,801**	**227,474**	**232,869**	**238,504**	**244,395**
Net Recreation Centre		**(210,525)**	**(150,759)**	**(204,001)**	**(212,604)**	**(217,928)**	**(223,490)**	**(229,307)**

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	10,446	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**	**10,446**	**16,800**	**12,109**	**12,427**	**12,755**	**13,093**
Expenditure								
Wages - Custodian	01-02-13-0353	1,187	190	1,223	1,247	1,272	1,298	1,324
Salaries - Public Works	01-02-13-0360	24,859	18,050	26,601	27,133	27,676	28,230	28,794
Payroll Costs: Admin & PW	01-02-13-0370	3,844	2,762	4,926	5,024	5,124	5,227	5,332
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	3,946	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	1,800	1,836	1,873	1,910	1,948
Total Parks Expenditure		**46,420**	**29,878**	**51,464**	**47,162**	**47,874**	**48,601**	**49,342**
Net Parks		**(32,420)**	**(19,433)**	**(34,664)**	**(35,053)**	**(35,447)**	**(35,846)**	**(36,249)**

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
Transfer from Reserves				8,000				
Total Public Works Revenue		**250**	**222**	**8,250**	**250**	**250**	**250**	**250**
Expenditure								
Salaries - Public Works	01-02-15-0360	21,151	21,992	24,647	25,140	25,642	26,155	26,678
Payroll Costs: Admin & PW	01-02-15-0370	4,146	2,603	5,340	5,447	5,556	5,667	5,780
Travel & Education - Public Works	01-02-15-0380	1,000	465	750	750	750	750	750
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	9,000	1,500	1,500	1,500	1,500
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	4,588	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	2,242	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 Interest - Truck Loan	01-02-15-0571	0	856	856	856	856	856	856
Total Public Works Expenditure		**58,816**	**51,329**	**72,895**	**66,826**	**68,323**	**69,890**	**71,533**
Net Public Works		**(58,566)**	**(51,106)**	**(64,645)**	**(66,576)**	**(68,073)**	**(69,640)**	**(71,283)**

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	4,357	5,749	5,864	5,981	6,101	6,223
Payroll Costs: Admin & PW	01-02-09-0370	979	689	1,205	1,229	1,253	1,279	1,304
Maintenance & Repairs - Roads	01-02-09-0450	4,500	507	5,000	5,000	5,000	5,000	5,000
Sand & Salt	01-02-09-0531	3,000	3,151	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	20,096	20,498	20,908	21,326	21,753	22,188
Total Roads Expenditure		**35,718**	**28,801**	**36,952**	**37,501**	**38,061**	**38,632**	**39,215**
Net Roads Services		**(34,718)**	**(27,041)**	**(35,952)**	**(36,501)**	**(37,061)**	**(37,632)**	**(38,215)**

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	16,690	0	0	0	0
Total Drainage Revenue		**0**	**0**	**16,690**	**0**	**0**	**0**	**0**
Expenditure								
Salaries - Public Works	01-02-10-0360	5,339	1,676	2,874	2,932	2,991	3,050	3,111
Payroll Costs: Admin & PW	01-02-10-0370	979	272	602	614	627	639	652
Maintenance & Repairs - Drainage	01-02-10-0450	5,000	1,027	21,690	3,000	3,000	3,000	3,000
Total Drainage Expenditure		**11,318**	**2,975**	**25,167**	**6,546**	**6,617**	**6,690**	**6,763**
Net Drainage		**(11,318)**	**(2,975)**	**(8,477)**	**(6,546)**	**(6,617)**	**(6,690)**	**(6,763)**

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	5,000	5,000	5,000	5,000	5,000
Total Planning Expenditure		**3,000**	**5,549**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**
Net Planning		**(3,000)**	**(4,849)**	**(9,000)**	**(9,000)**	**(9,000)**	**(9,000)**	**(9,000)**

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	8,078	10,236	10,236	10,236	10,236	10,236
Total Police Services Revenue		**33,548**	**33,078**	**35,436**	**35,436**	**35,436**	**35,436**	**35,436**
Expenditure								
Salaries - Public Works	01-02-08-0360	6,110	1,327	3,683	3,683	3,683	3,683	3,683
Payroll Costs: Admin & PW	01-02-08-0370	1,049	292	681	681	681	681	681
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**	**8,243**	**12,136**	**12,424**	**12,734**	**13,068**	**13,429**
Net Police Services		**18,886**	**24,836**	**23,300**	**23,012**	**22,702**	**22,367**	**22,007**

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	26,490	43,641	36,379	35,514	36,819	35,971
Fire Protection - Village Share	01-01-07-0157	34,788	17,660	29,094	24,253	23,676	24,546	23,981
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**	**44,416**	**76,485**	**60,631**	**59,191**	**61,364**	**59,952**
Expenditure (Shared)								
Stipends - Fire Chief/Deputy	01-02-07-0362	7,200	7,750	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	171	223	227	232	236	241
Travel, Training & Education - Fire Dept	01-02-07-0380	12,000	4,397	8,000	8,000	8,000	8,000	8,000
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	4,000	4,080	4,162	4,245	4,330
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	2,500	2,500	2,500	2,500	2,500
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	1,500	1,500	1,500	1,500	1,500
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	750	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	7,500	7,500	7,500	7,500	7,500
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	1,618	1,650	1,683	1,717	1,751	1,786
Telephone - Hall #2	01-02-07-0541	1,122	1,114	1,137	1,159	1,182	1,206	1,230
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	2,164	2,207	2,251	2,296	2,342
Total Fire Department Expenditure (Shared)		**86,971**	**50,572**	**72,735**	**60,631**	**59,191**	**61,364**	**59,952**
Expenditure (Village)								
Custodian	01-02-07-0353	594	250	611	624	636	649	662
Salaries - Public Works	01-02-07-0360	770	455	809	825	841	858	875
Payroll Costs: Admin & PW	01-02-07-0370	123	77	137	140	143	146	149
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	2,250	2,250	2,250	2,250

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	17,660	29,094	24,253	23,676	24,546	23,981
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	562	573	585	596	608
Total Fire Department Expenditure (Village)		**46,060**	**20,583**	**40,659**	**32,980**	**32,578**	**33,636**	**33,276**
Total Fire Department Expenditure		**133,031**	**71,155**	**113,394**	**93,611**	**91,769**	**95,000**	**93,228**
Net Fire Department		**(42,310)**	**(26,740)**	**(36,909)**	**(32,980)**	**(32,578)**	**(33,636)**	**(33,276)**

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	35,755	165,000	2,500	2,500	2,500	2,500
Revenue - Other	01-01-17-0192	0	0	0	0	0	0	0
Total Emergency Planning Revenue		**152,500**	**35,755**	**165,000**	**2,500**	**2,500**	**2,500**	**2,500**
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)**	**(2,472)**	**(5,600)**	**(5,600)**	**(5,600)**	**(5,600)**	**(5,600)**

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	510	550	550	550	550	550
Total Health Centre Expenditure		**0**	**510**	**550**	**550**	**550**	**550**	**550**
Net Health Centre		**-**	**(510)**	**(550)**	**(550)**	**(550)**	**(550)**	**(550)**

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	6,032	6,032	6,032	6,032	6,032
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	2,616	0	0	0	0	0
Transfer from Reserves		4,500	0	13,000				
Total Sewer Revenue		**77,343**	**77,978**	**88,415**	**77,844**	**80,357**	**82,958**	**85,651**
Expenditure								
Salaries - Admin	01-02-11-0350	17,509	17,505	20,789	21,205	21,629	22,061	22,503
Salaries - Public Works	01-02-11-0360	14,307	15,794	17,247	17,592	17,943	18,302	18,668
Payroll Costs: Admin & PW	01-02-11-0370	6,812	5,601	8,850	9,027	9,207	9,391	9,579
Travel & Education - Sewer	01-02-11-0380	1,500	0	1,000	1,000	1,000	1,000	1,000
Insurance - Building	01-02-11-0445	900	2,008	2,208	2,429	2,672	2,939	3,233
Insurance - Liability	01-02-11-0447	490	441	538	592	652	717	788
Maintenance & Repairs - Sewer	01-02-11-0450	5,500	5,048	18,500	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	1,000	1,000	1,000	1,000	1,000
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	480	480	480	480	480
Utilities - Agitator, Lift Stations	01-02-11-0555	7,344	7,632	7,784	7,940	8,099	8,261	8,426
Sewer Principal B/L #338	01-02-11-0561	4,450	0	4,931	4,931	4,931	4,931	4,931
Sewer Interest B/L # 338	01-02-11-0571	2,180	1,945	1,101	1,101	1,101	1,101	1,101
Total Sewer Expenditure		**72,481**	**64,295**	**88,929**	**77,297**	**78,714**	**80,184**	**81,710**
Net Sewer		**4,862**	**13,684**	**(513)**	**547**	**1,643**	**2,774**	**3,941**
Transfer to Sewer Surplus/Reserves	01-02-11-0615	4,862	13,684	(513)	547	1,643	2,774	3,941
Amortization expense	01-02-11-0574	36,799	36,799	36,799	36,799	36,799	36,799	36,799

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	2,075	2,075	2,075	2,075	2,075
Government Grants	01-01-12-0140	0	5,853	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	900	0	0	0	0	0
Total Water Revenue		**122,683**	**131,189**	**133,354**	**142,544**	**152,377**	**162,898**	**174,155**
Expenditure								
Salaries - Admin	01-02-12-0350	17,509	17,505	20,789	21,205	21,629	22,061	22,503
Salaries - Public Works	01-02-12-0360	24,780	26,796	28,745	29,319	29,906	30,504	31,114
Payroll Costs: Admin & PW	01-02-12-0370	9,000	7,865	11,259	11,484	11,714	11,948	12,187
Travel & Education	01-02-12-0380	5,000	0	1,500	1,500	1,500	1,500	1,500
Insurance - Building	01-02-12-0445	6,831	5,513	5,623	6,185	6,804	7,484	8,233
Insurance - Liability	01-02-12-0447	572	515	525	578	636	699	769
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	2,500	2,500	2,500	2,500	2,500
Water Lease Fees	01-02-12-0535	602	384	614	626	639	651	664
Telephone & Internet	01-02-12-0540	1,000	317	500	510	520	531	541
Utilities	01-02-12-0555	8,500	11,061	9,000	9,180	9,364	9,551	9,742
Water Principal B/L #337	01-02-12-0561	1,530	0	1,697	1,697	1,697	1,697	1,697
Water Interest B/L #337	01-02-12-0571	750	670	379	379	379	379	379
Total Water Expenditures		**118,574**	**104,552**	**131,130**	**133,723**	**136,417**	**139,219**	**142,137**
Net Water		**4,109**	**26,638**	**2,224**	**8,820**	**15,959**	**23,678**	**32,018**

Transfer to (from) Water Surplus/Reserves	01-02-12-0615	4,109	26,638	2,224	8,820	15,959	23,678	32,018
Amortization expense	01-02-12-0574	22,379	89,170	89,170	89,170	89,170	89,170	89,170

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	1,700	4,500	4,500	4,500	4,500	4,500
Waste Disposal & Tipping Fees	01-02-14-0536	36,000	38,286	38,500	38,500	38,500	39,270	40,055
Total Solid Waste Expenditure		**40,500**	**39,986**	**43,000**	**43,000**	**43,000**	**43,770**	**44,555**
Net Solid Waste		**(1,093)**	**31**	**(1,108)**	**791**	**2,785**	**4,108**	**5,521**

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

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