



**VILLAGE OF SAYWARD  
REGULAR COUNCIL MEETING AGENDA  
MARCH 17, 2020 – 7:00 PM  
COUNCIL CHAMBERS**

**1. Call to Order**

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

Mayor: "Public Input is for the purpose of permitting people in the gallery to provide input and shall be no longer than 30 minutes unless approved by majority vote of Council; each speaker may provide respectful comment on any topic they deem appropriate and not necessarily on the topics on the Agenda of the meeting; the public input opportunity is meant for input and questions and answers. Each speaker may not speak longer than 2 minutes but may have a second opportunity if time permits. Each speaker must not be allowed to speak regarding a bylaw in respect of which a public hearing has been held. For the record please state your name and address."

**3. Introduction of Late Items**

**4. Approval of Agenda**

Recommended Resolution:

THAT the agenda for the Regular Meeting of Council for March 17, 2020 be approved.

**5. Minutes of Previous Meetings**

Recommended Resolution:

THAT the minutes from the Regular Council meeting held on March 3, 2020 be adopted.

**6. Petitions and Delegations**

a) Mr. Dennis Tink – Salmon River Inn

Recommended Resolution:

THAT the presentation by Mr. Dennis Tink be received.

b) Chan Nowosad Boates, Chartered Professional Accountants – Presentation of 2019 Audited Financial Statements

**Note:** Financial Statements will be available at the meeting.

Recommended Resolution:

THAT the 2019 Audited Financial Statements prepared by Chan Nowosad Boates, Chartered Professional Accountants be received for information and discussion, and;

THAT the 2019 Audited Financial Statements prepared by Chan Nowosad Boates, Chartered Professional Accountants be approved.

## **7. Correspondence**

Recommended Resolution:

THAT the following correspondence be received.

- a) UBCM Resolutions Process Review

## **8. Council Reports**

## **9. Reports of Committees**

## **10. Mayor's Report**

## **11. Unfinished Business**

## **12. Staff Reports**

- a) **Staff Report: Sayward Harbour Authority User Fees**

**{pg 13}**

Recommended Resolution:

THAT Council receive the Sayward Harbour Authority User Fees report for information and discussion, and;

THAT Council direct Staff to implement a user fee exemption application process for 2021, and;

FINALLY THAT Council authorizes a user fee exemption for the Sayward Harbour Authority for 2020.

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

**{pg 15}**

Recommended Resolution:

THAT Council receive the Financial Plan 2020-2024 report for information and discussion, and;

THAT Council approves the 2020-2024 Financial Plan.

- c) **Staff Report: By-Election 2020**

**{pg 48}**

Recommended Resolution:

THAT Council receive the By-Election 2020 report for information and discussion, and;

THAT Council authorizes Staff to hire a Chief Election Officer for the 2020 By-Election within the approved budget for contract labour for 2020.

## **13. Bylaws**

- a) **Five Year Financial Plan 2020-2024 Bylaw No 463, 2020**

Recommended Resolution:

THAT Five Year Financial Plan 2020-2024 Bylaw No. 463, 2020 be given first, second and third reading.

## **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**

**17. Adjournment**

Recommended Resolution:

THAT the Regular Meeting of Council for March 17, 2020 be adjourned.



**VILLAGE OF SAYWARD  
MINUTES  
REGULAR COUNCIL MEETING  
MARCH 3, 2020  
COUNCIL CHAMBERS**

**Present:** Mayor John MacDonald  
Councillor Norm Kirschner  
Councillor Bill Ives  
Councillor Wes Cragg

**In Attendance:** Lisa Clark, CAO/CFO  
Mavis Alkenbrack, DAO/DFO

**Regrets:** Councillor Joyce Ellis

**1. Call to Order**

Meeting was called to order at 7:00 PM.

**2. Public Input**

|               |                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                              |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Debbie Coates | Asked Council whether Freedom of Information (FOI) requests are an in camera item and if they are, why did Cllr Cragg mention them in his YouTube videos.                                                                                                                                                                                              | The Mayor indicated that FOI requests made to the Village of Sayward are discussed in camera.<br><br>Cllr Cragg indicated that he submitted his FOI's as an individual, not as a Councillor. |
| Lee Ettinger  | Indicated her strong objection to the Interim Business Property Tax Relief Program.<br><br>Commented on the Recreation survey, feels it should be restricted to Village residents only.<br><br>Indicated her objection to the Village donating land to an entrepreneur for opening a store.<br><br>Asked how a resident can request a Bylaw amendment. | The Mayor indicated that requests for Bylaw amendments can be brought to the CAO who will then bring it to Council.                                                                          |

|               |                                                                                                                                                                          |                                                                                                                                                                                                 |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Debbie Coates | Asked how much is it going to cost the Village to process the FOI's from Cllr Cragg.                                                                                     | The Mayor indicated that an individual submitting an FOI receives 3 hours of free time, after that the individual is required to pay the Village for time spent locating and copying documents. |
| Darryl Lyons  | Requested information on the replacement snow truck and the repair of the old truck.<br><br>Requested information on maintenance records for all Village owned vehicles. |                                                                                                                                                                                                 |

**3. Introduction of Late Items - None**

**4. Approval of Agenda**

**MOTION R20/56**

**MOVED AND SECONDED**

THAT the agenda for the Regular Meeting of Council for March 3, 2020 be approved.

**CARRIED**

**5. Minutes of Previous Meetings**

**MOTION R20/57**

**MOVED AND SECONDED**

THAT the minutes from the Regular Council meeting held on February 18, 2020 be adopted.

**CARRIED**

**6. Petitions and Delegations – None**

**7. Correspondence**

**MOTION R20/58**

**MOVED AND SECONDED**

THAT the following correspondence be received:

- a) Kevena Hall, Executive Director, Child Care Capital, Community and ECE Registry Services  
– Update: Changes to the Childcare BC New Spaces Fund
- b) ICET – Economic Infrastructure and Innovation Program 2020 intake
- c) Emergency Management BC – Modernization of the Emergency Program Act update
- d) Ministry of Municipal Affairs and Housing – Interim Business Property Tax Relief program
- e) WFP – Operations Update

**CARRIED**

Direction to Staff: That item 7. d) be added to the March 16<sup>th</sup> Committee of the Whole agenda.

**8. Council Reports – None**

**9. Reports of Committees – None**

**10. Mayor's Report – verbal**

Note: The Mayor briefed Council and the gallery on the following item:

Mayor's Open Forum meetings: meetings are held twice a month - to date, no one has attended.

**MOTION R20/59**

**MOVED AND SECONDED**

THAT the verbal report from Mayor MacDonald be received.

**CARRIED**

**11. Unfinished Business – None**

**12. Staff Reports**

**a) Staff Report: Projects Update – February 2020**

**MOTION R20/60**

**MOVED AND SECONDED**

THAT Council receive the Projects Update - February 2020 report for information and discussion.

**CARRIED**

**b) Staff Report: Public Nuisance Bylaw**

**MOTION R20/61**

**MOVED AND SECONDED**

THAT Council receive the Public Nuisance Bylaw report for information and discussion.

**CARRIED**

**c) Staff Report: Policy Update Project**

**MOTION R20/62**

**MOVED AND SECONDED**

THAT Council receives the Policy Update Project report, and;

THAT Council approves 100-02 Bylaw Enforcement Policy as amended.

**CARRIED**

Note: The following amendments were made to 100-02 Bylaw Enforcement Policy:

a.) Part 2.1 (b), removal of "Anonymous complaints will not be accepted through a member of Council."

b.) Addition to part 4.0, "k) If a complaint is deemed valid but not addressed by any current Bylaw, the CAO will address this gap with Council for direction and possible mediation."

**13. Bylaws**

**a) Village of Sayward Public Nuisance Bylaw No. 417, 2018**

**MOTION R20/63**

**MOVED AND SECONDED**

THAT Village of Sayward Public Nuisance Bylaw No. 417, 2018 be tabled to the April 7<sup>th</sup> regular meeting of Council.

**CARRIED**

Direction to Staff: That Public Nuisance Bylaw No. 417, 2018 be posted on the Village of Sayward website and advertised on social media to engage residents for their feedback.

#### 14. New Business – None

#### 15. Public Question Period

|               |                                                                                                                                                                   |                                                                                                                                     |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| Debbie Coates | Asked Cllr Cragg whether the Daycare project is a Village project or a Sayward Futures Society project.                                                           | Cllr Cragg indicated the project is a Village project.                                                                              |
| Lee Ettinger  | Asked about anonymous Bylaw complaints and inquired on why the person receiving the Bylaw infraction notice does not have a right to know who made the complaint. | Council indicated that complainants are not revealed to the subject of complaint due to potential retaliation and liability issues. |
| Mark Baker    | Commented on the Recreation survey and how many responses have been received.                                                                                     | The Mayor indicated there has been about 50 responses.                                                                              |
| Lee Ettinger  | Inquired about the survey and indicated her inability to pick multiple choice answers.                                                                            | Steve Cross (Village webmaster) clarified the survey parameters and indicated how to pick multiple choice answers.                  |
| Mark Baker    | Asked Cllr Cragg about the purpose of his YouTube videos and what was he hoping to achieve.                                                                       | Cllr Cragg indicated his desire to change the municipal governance system as he feels it is not functioning.                        |
| Lee Ettinger  | Asked how a resident can get information about development in the Village.                                                                                        | The Mayor indicated there aren't any current development permits for the Village.                                                   |
| Debbie Coates | Commented on Council's decision to hire a headhunter, and the costs of the Kelsey Centre and urged Council to think about the taxpayers in the Village.           |                                                                                                                                     |

#### 16. In-Camera

##### **MOTION R20/64**

##### **MOVED AND SECONDED**

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

**CARRIED**

#### 17. Rise

#### 18. Adjournment

##### **MOTION R20/65**

##### **MOVED AND SECONDED**

THAT the Regular Meeting of Council for March 3, 2020 be adjourned.

**CARRIED**

**The meeting was adjourned 8:51 PM.**

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Mayor

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Corporate Officer

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

Page one

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 x 17 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](mailto:dtink@shaw.ca). Thank you for your attention to this matter.

Yours Truly

499503 Alberta Ltd

  

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Dennis Tink

March 4, 2020



To: Chair and Board  
Chief and Council  
Mayor and Council

**Re: UBCM Resolutions Process**

In response to member feedback, the UBCM Executive is undertaking a review of the resolutions process. This will include consultation with members at Area Association spring conferences, and a subsequent report to the membership at the 2020 Annual Convention. While the review progresses, the Executive has committed to exercise their existing authority more fully, and apply greater rigour to the screening and vetting of resolutions submitted to UBCM for 2020.

With the understanding that a resolutions process review is already underway, the Resolutions Committee of the UBCM Executive has identified measures that UBCM can implement in the immediate term to streamline the process and address the number and repetitiveness of resolutions. In 2020, the Committee will seek to:

- Identify more directly the resolutions that address issues of priority to the membership, and ensure that debate of these priority issues takes place early on.
- Be more firm in sending resolutions back to the sponsor if resolutions do not meet UBCM criteria for format, clear writing, factual information, or relevance to local government administration or operations.
- Standardize language to be gender neutral and, where applicable, refer to local governments or First Nations rather than municipalities or regional districts. The goal is to avoid using debate time to make such amendments.
- Combine similar resolutions, without losing or changing their intent.
- Offer further education and support to members on writing clear, effective resolutions.
- Work more closely with Area Associations to improve the quality of resolutions debated at their spring conventions.

These streamlining measures could affect resolutions that your community submits to Area Associations or to UBCM this year.

Please feel free to contact Reiko Tagami, Policy Analyst ([rtagami@ubcm.ca](mailto:rtagami@ubcm.ca) or 604 270 8226 ext. 115), with questions about resolutions streamlining, or the resolutions process review.

Sincerely,

A handwritten signature in black ink, appearing to read "Maja Tait".

Maja Tait  
UBCM President

A handwritten signature in black ink, appearing to read "Claire Moglove".

Claire Moglove  
Chair, Resolutions Committee



## STAFF REPORT

**For:** Mayor and Council  
**Prepared by:** Lisa Clark, CAO/CFO  
**Subject:** Sayward Harbour Authority User Fees  
**Meeting date:** March 17, 2020

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### BACKGROUND

In July of 2019 Council granted a user fee exemption to the Sayward Harbour Authority on condition that the restrooms on site remained available for public use. See resolution below:

#### **MOTION R19/213**

#### **MOVED AND SECONDED**

THAT Council receives the report on Sayward Harbour Authority – Request for Water/Sewer Fee Exemption,

And THAT Council approves the request for a water and sewer fee exemption for 2019 on condition that the washrooms remain available for public use.

**CARRIED**

**Note:** Council discussed making the exemption pursuant to an annual application process and conditional on receiving the Sayward Harbour financial statements.

The total amount of the exemption in 2019 was \$1,172.88.

### DISCUSSION

Public restrooms along the Working Waterfront trail are an important and necessary component to this area. Users of the trail system have facilities at the start of the trail (campground) as well as at the end (harbour).

The washrooms are open to the public 8 AM to 8 PM in the summer and 8 AM to 5 PM in the winter. Staff suggest by offering an exemption for water and sewer, the important objective of having public washrooms available at the waterfront is accomplished.

An application process for user fee exemptions could be determined in 2020 for implementation in 2021. In the meantime, Staff recommend Council extend the exemption to the Sayward Harbour Authority for 2020. If granted, the total exemption for 2020 would equal \$1,255.66.

### STAFF RECOMMENDATIONS

Recommended Resolution:

THAT Council receive the Sayward Harbour Authority User Fees report for information and discussion, and;

THAT Council direct Staff to implement a user fee exemption application process for 2021, and;  
FINALLY THAT Council authorizes a user fee exemption for the Sayward Harbour Authority for 2020.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'L. Clark', written over a horizontal line.

Lisa Clark, CAO/CFO



## STAFF REPORT

**For:** Mayor and Council  
**Prepared by:** Lisa Clark, CAO/CFO  
**Subject:** Financial Plan 2020-2024 Final  
**Meeting date:** March 17, 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*. Council has held several meetings to discuss the 2020-2024 Financial Plan and has allowed time at each meeting for public input as required by legislation. Staff have modified the Plan as directed at each meeting and adjustments to the Plan have been made based on additional financial information received over the last several weeks.

### ATTACHMENTS

- FINAL Financial Plan 2020-2024

### DISCUSSION

The Financial Plan process is below for information purposes.

|   | Item                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                           | Timeline                                                                                                                                                                                            |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Staff reviews 2019-2023 Financial plan and existing Strategic Plan                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                           | November 2019, <b>done</b>                                                                                                                                                                          |
| 2 | Council meets for a Strategic Planning session                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                           | COW meeting November 12, 2019, <b>done</b>                                                                                                                                                          |
| 3 | Staff review updated Council Strategic Plan and other directives                                                                                                                                                                                                                                                                                                                                | Draft Strategic Plan                                                                                                                                                                      | Introduction of Draft Strategic Plan – November 19 <sup>th</sup> Regular meeting, <b>done</b>                                                                                                       |
| 4 | Final Strategic Plan                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                           | Final Strategic Plan approval - December 3 <sup>rd</sup> Regular Meeting, <b>done</b>                                                                                                               |
| 5 | Financial Plan Process<br>A. COW Council Meeting, December 10, 2019. Detailed review of Financial Plan/Capital Projects<br>B. COW Council Meeting January 14, 2020. Detailed review of Financial Plan/Capital Projects<br>C. COW Council Meeting January 28, 2020. Detailed review of Financial Plan/Capital Projects<br>D. COW Council Meeting February 11, 2020. Detailed review of Financial | 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. | December 10, 2019, <b>done</b><br><br>January 14, 2020 ( <b>meeting changed to January 16, 2020</b> )<br><b>CANCELLED</b><br><br>January 28, 2020, <b>done</b><br><br>February 11, 2020 <b>done</b> |

| FINANCIAL PLAN 2020-2024 |                                                                                                                                                                                                                                                                                        |                                                                             |                                                                                 |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------|
|                          | Plan/Capital Projects<br>E. COW Council Meeting March 16, 2020.<br><b>Year-end carryforwards and final plan.</b><br>F. Council Meeting March 17, 2020 First three readings of the Financial Plan bylaw.<br>G. Council Meeting April 7, 2020, Final reading of the Financial Plan bylaw | Complete Financial and Capital Plan<br><br>Adopt Financial and Capital Plan | March 16, 2020 ( <b>was not needed</b> )<br>March 17, 2020<br><br>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 final version of the 2020-2024 Financial Plan.**

The chart below is from the third-round minutes with additional comments.

| Item | Description                                | Budget v3 | Strategic Priority                          | Action Taken                                                                                |
|------|--------------------------------------------|-----------|---------------------------------------------|---------------------------------------------------------------------------------------------|
| 1    | Capital – resurfacing Village roads (2022) | \$650,000 | Infrastructure Upgrades & Asset Replacement | Item moved to 2024 and shown in the capital budget as 83% grant funded, 17% Village funded. |
| 2    | Contract Labour – Admin                    | \$64,500  |                                             | Increased by \$10,000 for CAO recruitment as directed by Council.                           |

The tax increase has been included at the planned 2.5%. Water rates have been increased by 10%, sewer rates by 3.5%, and solid waste rates by 5.0% as directed by Council. A detailed sheet showing the changes is in the package.

Salary & Wage changes have been approved by Council separately and are included in this final version.

It is important to note that the “Net” operating surpluses for all years are all positive in the attached financial plan. Most budgets have been adjusted for operational cost increases such as utilities and known increases in revenues.

#### 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                          |
| 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 |
| <b>Total</b>                                   | <b>\$ 828,616</b> |                                          |

#### 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<br>January 1, 2019 | 2019<br>Withdrawals | 2019<br>Additions | Reserve Balances<br>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).

### Water and Sewer Rates

Information on user fees for other municipalities in the region has been produced below.

#### *Water Sewer Garbage Rates for Single Family Residence / Annually*

|                | Water     | Sewer     | Garbage   |      |
|----------------|-----------|-----------|-----------|------|
| Port Alice     | \$ 99.00  | \$ 222.00 | \$ 130.20 | 2016 |
| Port Hardy     | \$ 107.50 | \$ 109.03 | \$ 106.40 | 2018 |
| Port McNeill   | \$ 183.00 | \$ 246.00 | \$ 120.00 | 2016 |
| Gold River     | \$ 195.60 | \$ 279.55 | \$ 212.00 | 2017 |
| Sayward        | \$ 299.99 | \$ 248.08 | \$ 198.71 | 2018 |
| Tahsis         | \$ 288.00 | \$ 240.00 | \$ 92.53  | 2017 |
| Campbell River | \$ 396.00 | \$ 336.00 | \$ 192.00 | 2018 |
| Average        | \$ 224.16 | \$ 240.09 | \$ 150.26 |      |

### 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 39<sup>th</sup> 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.

| <b>Municipality</b> | <b>Assessed Value</b> | <b>Taxes Paid</b> |
|---------------------|-----------------------|-------------------|
| 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        |
| <b>Sayward</b>      | <b>\$141,763</b>      | <b>\$2,505.00</b> |
| 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 78<sup>th</sup> 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.

| <b>Municipality</b> | <b>Assessed Value</b> | <b>Taxes Paid</b> |
|---------------------|-----------------------|-------------------|
| 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        |
| <b>Sayward</b>      | <b>\$141,763</b>      | <b>\$1,283.00</b> |
| Cumberland          | \$300,408             | \$1,330.00        |
| Campbell River      | \$312,611             | \$1,839.00        |
| Port Alberni        | \$202,667             | \$1,855.00        |

#### **STAFF RECOMMENDATIONS**

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

THAT Council approves the 2020-2024 Financial Plan.

Respectfully submitted,



Lisa Clark  
CAO/CFO

| Summary                                      |  | 2019 Budget      | 2019 Actual      | 2020 Budget      | 2021 Budget      | 2022 Budget      | 2023 Budget      | 2024 Budget      |
|----------------------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>OPERATING REVENUE</b>                     |  |                  |                  |                  |                  |                  |                  |                  |
| Taxation - General Municipal Purpose         |  | 329,170          | 331,812          | 337,399          | 345,834          | 354,480          | 363,342          | 372,425          |
| Other taxes                                  |  | 11,908           | 11,959           | 12,761           | 13,016           | 13,276           | 13,542           | 13,813           |
| 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            | 7,350            |
| 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           | 205,789          | 2,500            | 2,500            | 2,500            | 2,500            |
| 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           |
| <b>Total Operating Revenue</b>               |  | <b>1,351,095</b> | <b>1,286,230</b> | <b>1,365,367</b> | <b>1,190,082</b> | <b>1,220,887</b> | <b>1,256,479</b> | <b>1,289,755</b> |
| <b>OPERATING EXPENDITURES</b>                |  |                  |                  |                  |                  |                  |                  |                  |
| Legislative Services                         |  | 57,510           | 54,447           | 58,810           | 58,810           | 58,810           | 58,810           | 58,810           |
| Administration                               |  | 357,624          | 325,630          | 354,117          | 286,188          | 284,852          | 290,414          | 295,882          |
| Election                                     |  | 2,525            | 0                | 2,525            | 2,525            | 2,525            | 2,525            | 2,525            |
| Recreation Centre                            |  | 278,485          | 232,956          | 256,645          | 238,913          | 244,714          | 250,777          | 257,121          |
| Parks                                        |  | 42,691           | 29,603           | 46,420           | 43,548           | 44,188           | 44,840           | 45,506           |
| Public Works                                 |  | 56,363           | 55,794           | 58,816           | 60,105           | 61,453           | 62,865           | 64,345           |
| Roads                                        |  | 33,642           | 30,480           | 35,718           | 36,253           | 36,798           | 37,354           | 37,921           |
| Drainage                                     |  | 9,642            | 5,527            | 11,318           | 9,945            | 10,074           | 10,205           | 10,339           |
| Planning                                     |  | 1,700            | 4,691            | 3,000            | 3,000            | 3,000            | 3,000            | 3,000            |
| Police                                       |  | 9,916            | 12,328           | 10,508           | 10,693           | 10,896           | 11,120           | 11,366           |
| 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           | 40,500           | 41,220           | 41,954           | 42,703           | 43,468           |
| Sewer Operations                             |  | 68,035           | 68,168           | 72,481           | 69,049           | 70,150           | 71,285           | 72,456           |
| Water Operations                             |  | 103,709          | 92,368           | 118,574          | 122,042          | 124,109          | 126,282          | 128,570          |
| <b>Total Departmental Expenditures</b>       |  | <b>1,162,754</b> | <b>999,143</b>   | <b>1,274,093</b> | <b>1,025,398</b> | <b>1,037,843</b> | <b>1,056,091</b> | <b>1,075,749</b> |
| <b>Surplus/(Deficit) Before Amortization</b> |  | <b>188,341</b>   | <b>287,087</b>   | <b>91,274</b>    | <b>164,683</b>   | <b>183,044</b>   | <b>200,387</b>   | <b>214,006</b>   |



| <b>Summary</b>                             |        | <b>2019 Budget</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2021 Budget</b> | <b>2022 Budget</b> | <b>2023 Budget</b> | <b>2024 Budget</b> |
|--------------------------------------------|--------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 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 |                    |                    |                    |                    |                    |                    |                    |
|                                            |        |                    |                    |                    |                    |                    |                    |                    |
| <b>Grants (Operating):</b>                 |        |                    |                    |                    |                    |                    |                    |                    |
| Admin - Pond grant - now website           |        |                    |                    | 10,000             |                    |                    |                    |                    |
| Admin - Age Friendly Grant - OCP update    |        |                    |                    | 25,000             |                    |                    |                    |                    |
| Admin - C2C Forum                          |        |                    |                    | 5,000              |                    |                    |                    |                    |
| 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    |
|--------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>GENERAL REVENUE</b>               |               |                |                |                |                |                |                |                |
| <b>Revenue</b>                       |               |                |                |                |                |                |                |                |
| Taxation - General Municipal Purpose | 01-01-00-0100 | 329,170        | 331,812        | 337,399        | 345,834        | 354,480        | 363,342        | 372,425        |
| <b>Total Taxes</b>                   |               | <b>329,170</b> | <b>331,812</b> | <b>337,399</b> | <b>345,834</b> | <b>354,480</b> | <b>363,342</b> | <b>372,425</b> |
| Utilities Tax - B.C. Hydro           | 01-01-00-0110 | 3,380          | 3,380          | 4,397          | 4,485          | 4,575          | 4,666          | 4,759          |
| Utilities Tax - Telus                | 01-01-00-0111 | 1,595          | 1,595          | 1,566          | 1,597          | 1,629          | 1,662          | 1,695          |
| Utilities Tax - Cable                | 01-01-00-0112 | 980            | 1,299          | 1,000          | 1,020          | 1,040          | 1,061          | 1,082          |
| <b>Total Utilities Taxes</b>         |               | <b>5,955</b>   | <b>6,275</b>   | <b>6,963</b>   | <b>7,102</b>   | <b>7,244</b>   | <b>7,389</b>   | <b>7,537</b>   |
| 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              |
| <b>Total Other General Revenue</b>   |               | <b>557,417</b> | <b>556,269</b> | <b>491,354</b> | <b>502,812</b> | <b>511,087</b> | <b>523,109</b> | <b>531,719</b> |
| <b>Total General Revenue</b>         |               | <b>892,542</b> | <b>894,355</b> | <b>835,715</b> | <b>855,748</b> | <b>872,811</b> | <b>893,840</b> | <b>911,680</b> |

| Description                                | Account Codes | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | 2021<br>Budget | 2022<br>Budget | 2023<br>Budget | 2024<br>Budget |
|--------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>OTHER GOVERNMENTS</b>                   |               |                |                |                |                |                |                |                |
| <b>Revenue</b>                             |               |                |                |                |                |                |                |                |
| 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         | 12,813         | 12,813         | 12,813         | 12,813         | 12,813         |
| Police Tax                                 | 01-01-00-0126 | 13,518         | 15,355         | 15,000         | 15,000         | 15,000         | 15,000         | 15,000         |
| <b>Total Other Governments Revenue</b>     |               | <b>140,545</b> | <b>163,002</b> | <b>163,620</b> | <b>163,620</b> | <b>163,620</b> | <b>163,620</b> | <b>163,620</b> |
| <b>Expenditure</b>                         |               |                |                |                |                |                |                |                |
| Requisitions - 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         | 12,813         | 12,813         | 12,813         | 12,813         | 12,813         |
| 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          |
| <b>Total Other Governments Expenditure</b> |               | <b>140,545</b> | <b>163,002</b> | <b>163,620</b> | <b>163,620</b> | <b>163,620</b> | <b>163,620</b> | <b>163,620</b> |
| <b>Net Other Governments</b>               |               | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |

| Description                             | Account Codes | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | 2021<br>Budget | 2022<br>Budget | 2023<br>Budget | 2024<br>Budget |
|-----------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>LEGISLATIVE SERVICES</b>             |               |                |                |                |                |                |                |                |
| <b>Revenue</b>                          |               |                |                |                |                |                |                |                |
| <b>Total Legislative Revenue</b>        |               | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Expenditure</b>                      |               |                |                |                |                |                |                |                |
| 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          |
| <b>Total Legislative Expenditure</b>    |               | 57,510         | 54,447         | 58,810         | 58,810         | 58,810         | 58,810         | 58,810         |
| <b>Net Legislative</b>                  |               | (57,510)       | (54,447)       | (58,810)       | (58,810)       | (58,810)       | (58,810)       | (58,810)       |

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

| Description                          | Account Codes | 2019 Budget   | 2019 Actual   | 2020 Budget   | 2021 Budget   | 2022 Budget   | 2023 Budget   | 2024 Budget   |
|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>ADMINISTRATION</b>                |               |               |               |               |               |               |               |               |
| <b>Revenue</b>                       |               |               |               |               |               |               |               |               |
| 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             |
| <b>Total Administration Revenue</b>  |               | <b>63,500</b> | <b>56,535</b> | <b>63,300</b> | <b>19,800</b> | <b>13,300</b> | <b>13,300</b> | <b>13,300</b> |
| <b>Expenditure</b>                   |               |               |               |               |               |               |               |               |
| 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           | 1,602         | 1,634         | 1,666         | 1,700         | 1,734         |
| Payroll Costs: Admin & PW            | 01-02-03-0370 | 40,846        | 39,359        | 34,676        | 35,369        | 36,077        | 36,798        | 37,534        |
| 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<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | 2021<br>Budget   | 2022<br>Budget   | 2023<br>Budget   | 2024<br>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           | 74,500           | 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            |
| <b>Total Administration Expenditure</b> |               | <b>357,624</b>   | <b>325,630</b>   | <b>354,117</b>   | <b>286,188</b>   | <b>284,852</b>   | <b>290,414</b>   | <b>295,882</b>   |
| <b>Net Administration</b>               |               | <b>(294,124)</b> | <b>(269,095)</b> | <b>(290,817)</b> | <b>(266,388)</b> | <b>(271,552)</b> | <b>(277,114)</b> | <b>(282,582)</b> |

| Description                       | Account Codes | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | 2021<br>Budget | 2022<br>Budget | 2023<br>Budget | 2024<br>Budget |
|-----------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>ELECTION</b>                   |               |                |                |                |                |                |                |                |
| <i>Revenue</i>                    |               |                |                |                |                |                |                |                |
| <b>Total Election Revenue</b>     |               | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| <i>Expenditure</i>                |               |                |                |                |                |                |                |                |
| 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          |
| <b>Total Election Expenditure</b> |               | 2,525          | 0              | 2,525          | 2,525          | 2,525          | 2,525          | 2,525          |
| <b>Net Election</b>               |               | (2,525)        | -              | (2,525)        | (2,525)        | (2,525)        | (2,525)        | (2,525)        |

| Description<br>RECREATION CENTRE       | Account Codes | 2019          |               | 2020          | 2021          | 2022          | 2023          | 2024          |
|----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                        |               | Budget        | Actual        |               |               |               |               |               |
| <b>Revenue</b>                         |               |               |               |               |               |               |               |               |
| Grants - Recreation                    | 01-01-06-0140 | 43,776        | 25,487        | 18,289        | 0             | 0             | 0             | 0             |
| Kelsey Centre Gift Certificates        | 01-01-06-0167 | 0             | 24            | 0             | 0             | 0             | 0             | 0             |
| Age Friendly Program Revenue           | 01-01-06-0168 | 0             | 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             |
| <b>Total Recreation Centre Revenue</b> |               | <b>71,946</b> | <b>51,763</b> | <b>46,121</b> | <b>24,482</b> | <b>24,635</b> | <b>24,791</b> | <b>24,950</b> |
| <b>Expenditure</b>                     |               |               |               |               |               |               |               |               |
| <b>Operating Expenses</b>              |               |               |               |               |               |               |               |               |
| 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        | 18,783        | 19,158        | 19,542        | 19,932        | 20,331        |
| 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<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | 2021<br>Budget   | 2022<br>Budget   | 2023<br>Budget   | 2024<br>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            |
| <b>Sub Total Operating Expenses</b>        |               | <b>186,699</b>   | <b>149,620</b>   | <b>158,608</b>   | <b>141,300</b>   | <b>143,830</b>   | <b>146,410</b>   | <b>149,043</b>   |
| <b>Building Expenses</b>                   |               |                  |                  |                  |                  |                  |                  |                  |
| Salaries - Public Works                    | 01-02-06-0360 | 9,295            | 11,262           | 10,232           | 10,437           | 10,646           | 10,859           | 11,076           |
| Payroll Costs: Admin & PW                  | 01-02-06-0370 | 1,884            | 0                | 1,769            | 1,805            | 1,841            | 1,877            | 1,915            |
| 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           |
| <b>Sub Total Building Expenses</b>         |               | <b>91,786</b>    | <b>83,336</b>    | <b>98,037</b>    | <b>97,613</b>    | <b>100,884</b>   | <b>104,367</b>   | <b>108,079</b>   |
| <b>Total Recreation Centre Expenditure</b> |               | <b>278,485</b>   | <b>232,956</b>   | <b>256,645</b>   | <b>238,913</b>   | <b>244,714</b>   | <b>250,777</b>   | <b>257,121</b>   |
| <b>Net Recreation Centre</b>               |               | <b>(206,539)</b> | <b>(181,194)</b> | <b>(210,525)</b> | <b>(214,431)</b> | <b>(220,079)</b> | <b>(225,986)</b> | <b>(232,171)</b> |

| Description                    | Account Codes | 2019<br>Budget  | 2019<br>Actual  | 2020<br>Budget  | 2021<br>Budget  | 2022<br>Budget  | 2023<br>Budget  | 2024<br>Budget  |
|--------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>PARKS</b>                   |               |                 |                 |                 |                 |                 |                 |                 |
| <b>Revenue</b>                 |               |                 |                 |                 |                 |                 |                 |                 |
| Grants - Parks                 | 01-01-13-0140 | 0               | 0               | 0               | 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               |
| <b>Total Parks Revenue</b>     |               | <b>12,500</b>   | <b>10,290</b>   | <b>14,000</b>   | <b>11,800</b>   | <b>12,109</b>   | <b>12,427</b>   | <b>12,755</b>   |
| <b>Expenditure</b>             |               |                 |                 |                 |                 |                 |                 |                 |
| 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          | 24,859          | 25,357          | 25,864          | 26,381          | 26,909          |
| Payroll Costs: Admin & PW      | 01-02-13-0370 | 4,021           | 2,719           | 3,844           | 3,921           | 4,000           | 4,080           | 4,161           |
| 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             | 1,500           | 1,500           | 1,500           | 1,500           | 1,500           |
| Park Bench Expense             | 01-02-13-0534 | 1,400           | 0               | 1,400           | 1,400           | 1,400           | 1,400           | 1,400           |
| Utilities                      | 01-02-13-0555 | 1,100           | 1,392           | 1,122           | 1,144           | 1,167           | 1,191           | 1,214           |
| <b>Total Parks Expenditure</b> |               | <b>42,691</b>   | <b>29,603</b>   | <b>46,420</b>   | <b>43,548</b>   | <b>44,188</b>   | <b>44,840</b>   | <b>45,506</b>   |
| <b>Net Parks</b>               |               | <b>(30,191)</b> | <b>(19,313)</b> | <b>(32,420)</b> | <b>(31,748)</b> | <b>(32,079)</b> | <b>(32,413)</b> | <b>(32,751)</b> |

| Description                           | Account Codes | 2019            | 2019 Actual     | 2020            | 2021            | 2022            | 2023            | 2024            |
|---------------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Budget                                | Budget        | Budget          | Budget          | Budget          | Budget          | Budget          | Budget          | Budget          |
| <b>PUBLIC WORKS</b>                   |               |                 |                 |                 |                 |                 |                 |                 |
| <b>Revenue</b>                        |               |                 |                 |                 |                 |                 |                 |                 |
| Revenue - Other                       | 01-01-15-0192 | 250             | 668             | 250             | 250             | 250             | 250             | 250             |
| <b>Total Public Works Revenue</b>     |               | <b>250</b>      | <b>668</b>      | <b>250</b>      | <b>250</b>      | <b>250</b>      | <b>250</b>      | <b>250</b>      |
| <b>Expenditure</b>                    |               |                 |                 |                 |                 |                 |                 |                 |
| Salaries - Public Works               | 01-02-15-0360 | 20,618          | 23,437          | 21,151          | 21,575          | 22,006          | 22,446          | 22,895          |
| Payroll Costs: Admin & PW             | 01-02-15-0370 | 3,947           | 4,080           | 4,146           | 4,229           | 4,314           | 4,400           | 4,488           |
| Travel & Education - Public Works     | 01-02-15-0380 | 1,000           | 1,000           | 1,000           | 1,000           | 1,000           | 1,000           | 1,000           |
| Dues, Memberships & Subscriptions     | 01-02-15-0435 | 150             | 218             | 150             | 150             | 150             | 150             | 150             |
| Insurance - Building                  | 01-02-15-0445 | 1,486           | 1,384           | 1,635           | 1,798           | 1,978           | 2,176           | 2,393           |
| Insurance - Liability                 | 01-02-15-0447 | 2,295           | 2,216           | 2,525           | 2,777           | 3,055           | 3,360           | 3,696           |
| Insurance & License - Vehicles        | 01-02-15-0448 | 6,600           | 6,589           | 6,732           | 6,867           | 7,004           | 7,144           | 7,287           |
| Maintenance of Building               | 01-02-15-0450 | 1,000           | 1,734           | 1,000           | 1,000           | 1,000           | 1,000           | 1,000           |
| M & R - Tractor and Dump Truck        | 01-02-15-0475 | 1,200           | 422             | 1,200           | 1,200           | 1,200           | 1,200           | 1,200           |
| Diesel & Oil - Tractor and Dump Truck | 01-02-15-0477 | 2,500           | 917             | 1,500           | 1,530           | 1,561           | 1,592           | 1,624           |
| Gas & Oil - Public Works Trucks       | 01-02-15-0478 | 2,400           | 4,110           | 4,500           | 4,590           | 4,682           | 4,775           | 4,871           |
| M & R - Public Works Trucks           | 01-02-15-0480 | 2,500           | 2,004           | 2,500           | 2,500           | 2,500           | 2,500           | 2,500           |
| Office Supplies                       | 01-02-15-0510 | 250             | 315             | 250             | 250             | 250             | 250             | 250             |
| General Supplies                      | 01-02-15-0516 | 3,400           | 2,040           | 3,400           | 3,400           | 3,400           | 3,400           | 3,400           |
| Business Travel/Meetings              | 01-02-15-0518 | 500             | 15              | 500             | 500             | 500             | 500             | 500             |
| Equipment                             | 01-02-15-0529 | 1,000           | 383             | 1,000           | 1,000           | 1,000           | 1,000           | 1,000           |
| Telephone & Internet                  | 01-02-15-0540 | 2,400           | 2,330           | 2,448           | 2,497           | 2,547           | 2,598           | 2,650           |
| Utilities                             | 01-02-15-0555 | 3,117           | 2,599           | 3,179           | 3,243           | 3,307           | 3,374           | 3,441           |
| <b>Total Public Works Expenditure</b> |               | <b>56,363</b>   | <b>55,794</b>   | <b>58,816</b>   | <b>60,105</b>   | <b>61,453</b>   | <b>62,865</b>   | <b>64,345</b>   |
| <b>Net Public Works</b>               |               | <b>(56,113)</b> | <b>(55,126)</b> | <b>(58,566)</b> | <b>(59,855)</b> | <b>(61,203)</b> | <b>(62,615)</b> | <b>(64,095)</b> |

| Description                    | Account Codes | 2019<br>Budget  | 2019<br>Actual  | 2020<br>Budget  | 2021<br>Budget  | 2022<br>Budget  | 2023<br>Budget  | 2024<br>Budget  |
|--------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>ROADS</b>                   |               |                 |                 |                 |                 |                 |                 |                 |
| <b>Revenue</b>                 |               |                 |                 |                 |                 |                 |                 |                 |
| Snow Removal Revenue           | 01-01-09-0190 | 400             | 2,025           | 1,000           | 1,000           | 1,000           | 1,000           | 1,000           |
| <b>Total Roads Revenue</b>     |               | <b>400</b>      | <b>2,025</b>    | <b>1,000</b>    | <b>1,000</b>    | <b>1,000</b>    | <b>1,000</b>    | <b>1,000</b>    |
| <b>Expenditure</b>             |               |                 |                 |                 |                 |                 |                 |                 |
| Salaries - Public Works        | 01-02-09-0360 | 5,155           | 3,476           | 5,339           | 5,446           | 5,555           | 5,666           | 5,779           |
| Payroll Costs: Admin & PW      | 01-02-09-0370 | 987             | 588             | 979             | 999             | 1,019           | 1,039           | 1,060           |
| Maintenance & Repairs - Roads  | 01-02-09-0450 | 4,500           | 3,021           | 4,500           | 4,500           | 4,500           | 4,500           | 4,500           |
| Sand & Salt                    | 01-02-09-0531 | 3,000           | 3,177           | 3,000           | 3,000           | 3,000           | 3,000           | 3,000           |
| Contract Labour                | 01-02-09-0532 | 0               | 0               | 1,500           | 1,500           | 1,500           | 1,500           | 1,500           |
| Utilities - Street Lighting    | 01-02-09-0555 | 20,000          | 20,217          | 20,400          | 20,808          | 21,224          | 21,649          | 22,082          |
| <b>Total Roads Expenditure</b> |               | <b>33,642</b>   | <b>30,480</b>   | <b>35,718</b>   | <b>36,253</b>   | <b>36,798</b>   | <b>37,354</b>   | <b>37,921</b>   |
| <b>Net Roads Services</b>      |               | <b>(33,242)</b> | <b>(28,455)</b> | <b>(34,718)</b> | <b>(35,253)</b> | <b>(35,798)</b> | <b>(36,354)</b> | <b>(36,921)</b> |

| Description                       | Account Codes | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget  | 2021<br>Budget | 2022<br>Budget  | 2023<br>Budget  | 2024<br>Budget  |
|-----------------------------------|---------------|----------------|----------------|-----------------|----------------|-----------------|-----------------|-----------------|
| <b>DRAINAGE</b>                   |               |                |                |                 |                |                 |                 |                 |
| <i>Revenue</i>                    |               |                |                |                 |                |                 |                 |                 |
| Transfer from Reserves            | 01-01-10-0315 | 0              | 0              | 0               | 0              | 0               | 0               | 0               |
| <b>Total Drainage Revenue</b>     |               | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>        | <b>0</b>        | <b>0</b>        |
| <i>Expenditure</i>                |               |                |                |                 |                |                 |                 |                 |
| Salaries - Public Works           | 01-02-10-0360 | 5,155          | 3,766          | 5,339           | 5,446          | 5,555           | 5,666           | 5,779           |
| Payroll Costs: Admin & PW         | 01-02-10-0370 | 987            | 644            | 979             | 999            | 1,019           | 1,039           | 1,060           |
| Maintenance & Repairs - Drainage  | 01-02-10-0450 | 3,500          | 1,117          | 5,000           | 3,500          | 3,500           | 3,500           | 3,500           |
| <b>Total Drainage Expenditure</b> |               | <b>9,642</b>   | <b>5,527</b>   | <b>11,318</b>   | <b>9,945</b>   | <b>10,074</b>   | <b>10,205</b>   | <b>10,339</b>   |
| <b>Net Drainage</b>               |               | <b>(9,642)</b> | <b>(5,527)</b> | <b>(11,318)</b> | <b>(9,945)</b> | <b>(10,074)</b> | <b>(10,205)</b> | <b>(10,339)</b> |

| Description                               | Account Codes | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | 2021<br>Budget | 2022<br>Budget | 2023<br>Budget | 2024<br>Budget |
|-------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>PLANNING &amp; BUILDING INSPECTION</b> |               |                |                |                |                |                |                |                |
| <i>Revenue</i>                            |               |                |                |                |                |                |                |                |
| Zoning & TIUPs                            | 01-01-16-0161 | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Planning Revenue</b>             |               | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <i>Expenditure</i>                        |               |                |                |                |                |                |                |                |
| Building Inspections                      | 01-02-16-0413 | 1,200          | 4,691          | 2,500          | 2,500          | 2,500          | 2,500          | 2,500          |
| Rezoning & OCP Expenses                   | 01-02-16-0517 | 500            | 0              | 500            | 500            | 500            | 500            | 500            |
| Contract Labour                           | 01-02-16-0532 | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Planning Expenditure</b>         |               | <b>1,700</b>   | <b>4,691</b>   | <b>3,000</b>   | <b>3,000</b>   | <b>3,000</b>   | <b>3,000</b>   | <b>3,000</b>   |
| <b>Net Planning</b>                       |               | <b>(1,700)</b> | <b>(4,691)</b> | <b>(3,000)</b> | <b>(3,000)</b> | <b>(3,000)</b> | <b>(3,000)</b> | <b>(3,000)</b> |

| Description                              | Account Codes | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | 2021<br>Budget | 2022<br>Budget | 2023<br>Budget | 2024<br>Budget |
|------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>POLICE SERVICES</b>                   |               |                |                |                |                |                |                |                |
| <b>Revenue</b>                           |               |                |                |                |                |                |                |                |
| RCMP Rent                                | 01-01-08-0198 | 22,800         | 22,800         | 23,800         | 23,800         | 23,800         | 23,800         | 23,800         |
| RCMP Maintenance                         | 01-01-08-0199 | 9,748          | 9,748          | 9,748          | 9,748          | 9,748          | 9,748          | 9,748          |
| <b>Total Police Services Revenue</b>     |               | <b>32,548</b>  | <b>32,548</b>  | <b>33,548</b>  | <b>33,548</b>  | <b>33,548</b>  | <b>33,548</b>  | <b>33,548</b>  |
| <b>Expenditure</b>                       |               |                |                |                |                |                |                |                |
| Salaries - Public Works                  | 01-02-08-0360 | 5,700          | 4,335          | 6,110          | 6,110          | 6,110          | 6,110          | 6,110          |
| Payroll Costs: Admin & PW                | 01-02-08-0370 | 1,035          | 834            | 1,049          | 1,049          | 1,049          | 1,049          | 1,049          |
| Insurance - Building                     | 01-02-08-0445 | 1,531          | 1,469          | 1,684          | 1,853          | 2,038          | 2,242          | 2,466          |
| Insurance - Liability                    | 01-02-08-0447 | 150            | 143            | 165            | 182            | 200            | 220            | 242            |
| Maintenance & Repairs - Police           | 01-02-08-0450 | 1,500          | 1,474          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          |
| Municipal Services Expense               | 01-02-08-0574 | 0              | 4,073          | 4,154          | 4,237          | 4,322          | 4,409          | 4,497          |
| <b>Total Police Services Expenditure</b> |               | <b>9,916</b>   | <b>12,328</b>  | <b>10,508</b>  | <b>10,693</b>  | <b>10,896</b>  | <b>11,120</b>  | <b>11,366</b>  |
| <b>Net Police Services</b>               |               | <b>22,632</b>  | <b>20,220</b>  | <b>23,040</b>  | <b>22,855</b>  | <b>22,652</b>  | <b>22,428</b>  | <b>22,182</b>  |

| Description                                              |  | Account Codes |  | 2019          | 2019          | 2019          | 2020          | 2021          | 2022          | 2023          | 2024   |
|----------------------------------------------------------|--|---------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------|
| FIRE DEPARTMENT                                          |  |               |  | Budget        | Actual        | Budget        | Budget        | Budget        | Budget        | Budget        | Budget |
| <b>Revenue</b>                                           |  |               |  |               |               |               |               |               |               |               |        |
| Fire Protection - Area A Share                           |  | 01-01-07-0156 |  | 40,219        | 40,219        | 52,183        | 40,273        | 41,871        | 41,019        | 41,555        |        |
| Fire Protection - Village Share                          |  | 01-01-07-0157 |  | 26,813        | 26,813        | 34,788        | 26,849        | 27,914        | 27,346        | 27,703        |        |
| Grants - Fire Dept.                                      |  | 01-01-07-0140 |  |               | 400           | 0             | 0             | 0             | 0             | 0             | 0      |
| Rescue Revenue                                           |  | 01-01-07-0158 |  | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0      |
| Misc. for Fire Dept                                      |  | 01-01-07-0190 |  | 0             | 470           | 0             | 0             | 0             | 0             | 0             | 0      |
| Transfer from Reserves                                   |  |               |  | 0             | 0             | 3,750         | 0             | 0             | 0             | 0             | 0      |
| <b>Total Fire Department Revenue</b>                     |  |               |  | <b>67,032</b> | <b>67,902</b> | <b>90,721</b> | <b>67,122</b> | <b>69,786</b> | <b>68,364</b> | <b>69,259</b> |        |
| <b>Expenditure (Shared)</b>                              |  |               |  |               |               |               |               |               |               |               |        |
| Stipends - Fire Chief/Deputy                             |  | 01-02-07-0362 |  | 4,200         | 4,200         | 7,200         | 7,200         | 7,200         | 7,200         | 7,200         | 7,200  |
| Grants - Volunteers                                      |  | 01-02-07-0363 |  | 3,600         | 3,600         | 3,600         | 3,600         | 3,600         | 3,600         | 3,600         | 3,600  |
| WorkSafeBC                                               |  | 01-02-07-0375 |  | 214           | 168           | 218           | 223           | 227           | 232           | 236           |        |
| Travel, Training & Education - Fire Dept                 |  | 01-02-07-0380 |  | 6,500         | 3,648         | 12,000        | 12,000        | 12,500        | 12,500        | 13,000        |        |
| Dues, Memberships & Subscriptions                        |  | 01-02-07-0435 |  | 500           | 487           | 500           | 500           | 500           | 500           | 500           | 500    |
| Insurance - Equipment                                    |  | 01-02-07-0445 |  | 993           | 1,011         | 1,013         | 1,033         | 1,054         | 1,075         | 1,097         |        |
| Firefighters Insurance (Disability and Life)             |  | 01-02-07-0446 |  | 3,900         | 3,261         | 3,900         | 3,900         | 3,900         | 3,900         | 3,900         |        |
| Insurance - Liability                                    |  | 01-02-07-0447 |  | 750           | 715           | 825           | 908           | 998           | 1,098         | 1,208         |        |
| Insurance & License - Vehicles                           |  | 01-02-07-0448 |  | 4,200         | 4,179         | 4,284         | 4,370         | 4,457         | 4,546         | 4,637         |        |
| Maintenance & Repairs - Hall #2                          |  | 01-02-07-0451 |  | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0      |
| Cleaning Supplies                                        |  | 01-02-07-0454 |  | 94            | 9             | 94            | 94            | 94            | 94            | 94            | 94     |
| M & R, Gas & Oil - Small Equipment                       |  | 01-02-07-0470 |  | 3,000         | 1,829         | 4,000         | 4,000         | 4,000         | 4,000         | 4,000         | 4,000  |
| M & R, Gas & Oil - Engine #4 (2007 model at #2 hall)     |  | 01-02-07-0471 |  | 3,500         | 2,952         | 6,900         | 2,500         | 3,400         | 2,500         | 2,500         |        |
| M & R, Gas & Oil - Engine #3 (1997 model at #1 Firehall) |  | 01-02-07-0472 |  | 3,500         | 8,477         | 4,500         | 2,500         | 3,400         | 2,500         | 2,500         |        |
| M & R, Gas & Oil - Rescue #33 (1990 Rescue Truck)        |  | 01-02-07-0473 |  | 1,500         | 1,678         | 2,000         | 2,000         | 2,000         | 2,000         | 2,000         |        |
| M & R Communications                                     |  | 01-02-07-0475 |  | 2,800         | 369           | 2,800         | 1,000         | 1,000         | 1,000         | 1,000         |        |
| M & R, Gas & Oil - Rescue #22 (2015 Rescue Truck)        |  | 01-02-07-0476 |  | 1,000         | 575           | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |        |
| Office Supplies                                          |  | 01-02-07-0510 |  | 250           | 0             | 250           | 250           | 250           | 250           | 250           |        |
| Firefighter Supplies                                     |  | 01-02-07-0511 |  | 10,000        | 8,884         | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        |        |
| Fire Prevention                                          |  | 01-02-07-0513 |  | 500           | 403           | 500           | 500           | 500           | 500           | 500           |        |
| Equipment - Fire Dept                                    |  | 01-02-07-0529 |  | 8,500         | 2,522         | 13,500        | 1,500         | 1,500         | 1,500         | 1,500         |        |
| Telephone & Internet - Hall #1                           |  | 01-02-07-0540 |  | 1,675         | 1,519         | 1,709         | 1,743         | 1,778         | 1,813         | 1,850         |        |
| Telephone - Hall #2                                      |  | 01-02-07-0541 |  | 1,100         | 996           | 1,122         | 1,144         | 1,167         | 1,191         | 1,214         |        |
| Utilities - Hall #1                                      |  | 01-02-07-0555 |  | 2,800         | 2,763         | 2,856         | 2,913         | 2,971         | 3,031         | 3,091         |        |
| Utilities - Hall #2                                      |  | 01-02-07-0556 |  | 1,956         | 2,190         | 2,200         | 2,244         | 2,289         | 2,335         | 2,381         |        |
| <b>Total Fire Department Expenditure (Shared)</b>        |  |               |  | <b>67,032</b> | <b>56,436</b> | <b>86,971</b> | <b>67,122</b> | <b>69,786</b> | <b>68,364</b> | <b>69,259</b> |        |
| <b>Expenditure (Village)</b>                             |  |               |  |               |               |               |               |               |               |               |        |
| Custodian                                                |  | 01-02-07-0353 |  | 568           | 343           | 594           | 606           | 618           | 630           | 643           |        |
| Salaries - Public Works                                  |  | 01-02-07-0360 |  | 545           | 659           | 770           | 786           | 802           | 818           | 834           |        |
| Payroll Costs: Admin & PW                                |  | 01-02-07-0370 |  | 98            | 99            | 123           | 126           | 128           | 131           | 134           |        |
| Fire Inspections                                         |  | 01-02-07-0412 |  | 3,000         | 0             | 3,000         | 3,000         | 3,000         | 3,000         | 3,000         |        |
| Maintenance & Repairs - Hall #1                          |  | 01-02-07-0450 |  | 1,500         | 1,803         | 5,250         | 1,500         | 1,500         | 1,500         | 1,500         |        |
| Village Share - Fire Department                          |  | 01-02-07-0530 |  | 26,813        | 26,813        | 34,788        | 26,849        | 27,914        | 27,346        | 27,703        |        |

| Description                                 | Account Codes | 2019<br>Budget | 2019 Actual | 2020<br>Budget | 2021<br>Budget | 2022<br>Budget | 2023<br>Budget | 2024<br>Budget |
|---------------------------------------------|---------------|----------------|-------------|----------------|----------------|----------------|----------------|----------------|
| Insurance - Building (Hall #1)              | 01-02-07-0533 | 869            | 887         | 956            | 1,052          | 1,157          | 1,273          | 1,400          |
| Fire Truck Insurance - Village Share        | 01-02-07-0573 | 567            | 547         | 578            | 590            | 601            | 613            | 626            |
| Total Fire Department Expenditure (Village) |               | 33,960         | 31,151      | 46,060         | 34,507         | 35,720         | 35,310         | 35,839         |
| Total Fire Department Expenditure           |               | 100,992        | 87,587      | 133,031        | 101,629        | 105,506        | 103,675        | 105,098        |
| Net Fire Department                         |               | (33,960)       | (19,685)    | (42,310)       | (34,507)       | (35,720)       | (35,310)       | (35,839)       |

| Description                                 | Account Codes | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | 2021<br>Budget | 2022<br>Budget | 2023<br>Budget | 2024<br>Budget |
|---------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>EMERGENCY PLANNING</b>                   |               |                |                |                |                |                |                |                |
| <i>Revenue</i>                              |               |                |                |                |                |                |                |                |
| Grants - Emergency Program                  | 01-01-17-0140 | 56,353         | 14,924         | 152,500        | 2,500          | 2,500          | 2,500          | 2,500          |
| Revenue - Other                             | 01-01-17-0192 | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Emergency Planning Revenue</b>     |               | <b>56,353</b>  | <b>14,924</b>  | <b>152,500</b> | <b>2,500</b>   | <b>2,500</b>   | <b>2,500</b>   | <b>2,500</b>   |
| <i>Expenditure</i>                          |               |                |                |                |                |                |                |                |
| 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          | 368            | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          |
| Municipal Emergency Program Expenses        | 01-02-17-0522 | 2,500          | 1,710          | 2,500          | 2,500          | 2,500          | 2,500          | 2,500          |
| Equipment - Emergency Program               | 01-02-17-0529 | 4,925          | 4,309          | 0              | 0              | 0              | 0              | 0              |
| Emergency Program Projects                  | 01-02-17-0532 | 48,928         | 8,215          | 150,000        | 0              | 0              | 0              | 0              |
| <b>Total Emergency Planning Expenditure</b> |               | <b>61,953</b>  | <b>18,200</b>  | <b>158,100</b> | <b>8,100</b>   | <b>8,100</b>   | <b>8,100</b>   | <b>8,100</b>   |
| <b>Net Emergency Planning</b>               |               | <b>(5,600)</b> | <b>(3,276)</b> | <b>(5,600)</b> | <b>(5,600)</b> | <b>(5,600)</b> | <b>(5,600)</b> | <b>(5,600)</b> |

| Description                             | Account Codes | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | 2021<br>Budget | 2022<br>Budget | 2023<br>Budget | 2024<br>Budget |
|-----------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>HEALTH CENTRE</b>                    |               |                |                |                |                |                |                |                |
| <i>Revenue</i>                          |               |                |                |                |                |                |                |                |
| Revenue - Other                         | 01-01-20-0192 | 0              | 171            | 0              | 0              | 0              | 0              | 0              |
| <b>Total Health Centre Revenue</b>      |               | <b>0</b>       | <b>171</b>     | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <i>Expenditure</i>                      |               |                |                |                |                |                |                |                |
| Maintenance and Repairs - Health Clinic | 01-02-20-0450 | 500            | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Health Centre Expenditure</b>  |               | <b>500</b>     | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>Net Health Centre</b>                |               | <b>(500)</b>   | <b>171</b>     | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |

| Description                             | Account Codes | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | 2021<br>Budget | 2022<br>Budget | 2023<br>Budget | 2024<br>Budget |
|-----------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>BYLAW SERVICES</b>                   |               |                |                |                |                |                |                |                |
| <i>Revenue</i>                          |               |                |                |                |                |                |                |                |
| Ticketing Revenue                       | new G/L       | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Bylaw Services Revenue</b>     |               | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <i>Expenditure</i>                      |               |                |                |                |                |                |                |                |
| 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            |
| <b>Total Bylaw Services Expenditure</b> |               | <b>500</b>     | <b>0</b>       | <b>500</b>     | <b>500</b>     | <b>500</b>     | <b>500</b>     | <b>500</b>     |
| <b>Net Bylaw Services</b>               |               | <b>(500)</b>   | <b>0</b>       | <b>(500)</b>   | <b>(500)</b>   | <b>(500)</b>   | <b>(500)</b>   | <b>(500)</b>   |

| Description                         | Account Codes | 2019 Budget   | 2019 Actual   | 2020 Budget   | 2021 Budget   | 2022 Budget   | 2023 Budget   | 2024 Budget   |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>SEWER</b>                        |               |               |               |               |               |               |               |               |
| <b>Revenue</b>                      |               |               |               |               |               |               |               |               |
| Frontage Tax - Sewer Kelsey         | 01-01-11-0107 | 6,630         | 6,627         | 6,630         | 6,630         | 6,630         | 6,630         | 6,630         |
| Sewer User Fees                     | 01-01-11-0170 | 63,972        | 65,566        | 66,213        | 68,530        | 70,929        | 73,411        | 75,980        |
| Sewer Connection Fees               | 01-01-11-0175 | 300           | 0             | 0             | 0             | 0             | 0             | 0             |
| Revenue - Other                     | 01-01-11-0192 | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| Actuarial Adjustment sewer          | 01-01-11-0250 | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| Transfer from Reserves              |               | 0             | 0             | 4,500         |               |               |               |               |
| <b>Total Sewer Revenue</b>          |               | <b>70,902</b> | <b>72,193</b> | <b>77,343</b> | <b>75,160</b> | <b>77,559</b> | <b>80,041</b> | <b>82,610</b> |
| <b>Expenditure</b>                  |               |               |               |               |               |               |               |               |
| Salaries - Admin                    | 01-02-11-0350 | 20,103        | 21,549        | 17,509        | 17,859        | 18,217        | 18,581        | 18,953        |
| Salaries - Public Works             | 01-02-11-0360 | 13,632        | 13,198        | 14,307        | 14,593        | 14,885        | 15,182        | 15,486        |
| Payroll Costs: Admin & PW           | 01-02-11-0370 | 7,885         | 7,631         | 6,812         | 6,949         | 7,088         | 7,229         | 7,374         |
| Travel & Education - Sewer          | 01-02-11-0380 | 1,500         | 0             | 1,500         | 1,500         | 1,500         | 1,500         | 1,500         |
| Insurance - Building                | 01-02-11-0445 | 410           | 911           | 900           | 990           | 1,089         | 1,198         | 1,318         |
| Insurance - Liability               | 01-02-11-0447 | 445           | 428           | 490           | 538           | 592           | 652           | 717           |
| Maintenance & Repairs - Sewer       | 01-02-11-0450 | 5,000         | 5,875         | 5,500         | 5,500         | 5,500         | 5,500         | 5,500         |
| Sewer Connection Costs              | 01-02-11-0495 | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| Equipment - Sewer                   | 01-02-11-0529 | 1,250         | 0             | 2,000         | 2,000         | 2,000         | 2,000         | 2,000         |
| Contract Labour                     | 01-02-11-0532 | 3,500         | 4,225         | 9,000         | 4,500         | 4,500         | 4,500         | 4,500         |
| Sewer Lease Fees                    | 01-02-11-0535 | 480           | 470           | 489           | 499           | 509           | 519           | 530           |
| Utilities - Agitator, Lift Stations | 01-02-11-0555 | 7,200         | 7,255         | 7,344         | 7,491         | 7,641         | 7,794         | 7,949         |
| Sewer Principal B/L #338            | 01-02-11-0561 | 4,450         | 4,449         | 4,450         | 4,450         | 4,450         | 4,450         | 4,450         |
| Sewer Interest B/L # 338            | 01-02-11-0571 | 2,180         | 2,178         | 2,180         | 2,180         | 2,180         | 2,180         | 2,180         |
| <b>Total Sewer Expenditure</b>      |               | <b>68,035</b> | <b>68,168</b> | <b>72,481</b> | <b>69,049</b> | <b>70,150</b> | <b>71,285</b> | <b>72,456</b> |
| <b>Net Sewer</b>                    |               | <b>2,867</b>  | <b>4,025</b>  | <b>4,861</b>  | <b>6,111</b>  | <b>7,409</b>  | <b>8,756</b>  | <b>10,155</b> |
| Transfer to Sewer Surplus/Reserves  | 01-02-11-0615 | 2,867         | 4,025         | 4,861         | 6,111         | 7,409         | 8,756         | 10,155        |
| Amortization expense                | 01-02-11-0574 | 36,799        |               | 36,799        | 36,799        | 36,799        | 36,799        | 36,799        |

[illegible]

| Description                               | Account Codes | 2019 Budget    | 2019 Actual    | 2020 Budget    | 2021 Budget    | 2022 Budget    | 2023 Budget    | 2024 Budget    |
|-------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>WATER</b>                              |               |                |                |                |                |                |                |                |
| <b>Revenue</b>                            |               |                |                |                |                |                |                |                |
| Frontage Tax - Water Kelsey               | 01-01-12-0107 | 2,280          | 2,280          | 2,280          | 2,280          | 2,280          | 2,280          | 2,280          |
| Government Grants                         | 01-01-12-0140 | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| Water User Fees                           | 01-01-12-0170 | 109,458        | 109,458        | 120,403        | 128,832        | 137,850        | 147,499        | 157,824        |
| Water Connection Fees                     | 01-01-12-0175 | 700            | 0              | 0              | 0              | 0              | 0              | 0              |
| Revenue - Other                           | 01-01-12-0192 | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| Actuarial adjustment                      | 01-01-12-0250 | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Water Revenue</b>                |               | <b>112,438</b> | <b>111,738</b> | <b>122,683</b> | <b>131,112</b> | <b>140,130</b> | <b>149,779</b> | <b>160,104</b> |
| <b>Expenditure</b>                        |               |                |                |                |                |                |                |                |
| Salaries - Admin                          | 01-02-12-0350 | 20,103         | 21,549         | 17,509         | 17,859         | 18,217         | 18,581         | 18,953         |
| Salaries - Public Works                   | 01-02-12-0360 | 22,109         | 27,164         | 24,780         | 25,275         | 25,781         | 26,296         | 26,822         |
| Payroll Costs: Admin & PW                 | 01-02-12-0370 | 9,697          | 10,240         | 9,000          | 9,180          | 9,364          | 9,551          | 9,742          |
| Travel & Education                        | 01-02-12-0380 | 3,500          | 2,898          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          |
| Insurance - Building                      | 01-02-12-0445 | 6,210          | 2,013          | 6,831          | 7,514          | 8,266          | 9,092          | 10,001         |
| Insurance - Liability                     | 01-02-12-0447 | 520            | 500            | 572            | 629            | 692            | 761            | 837            |
| Maintenance & Repairs - Water             | 01-02-12-0450 | 21,000         | 9,217          | 15,000         | 15,000         | 15,000         | 15,000         | 15,000         |
| Maintenance & Repairs - Plant             | 01-02-12-0452 | 1,500          | 883            | 3,500          | 5,000          | 5,000          | 5,000          | 5,000          |
| Chemicals - Water                         | 01-02-12-0515 | 9,000          | 8,766          | 18,000         | 18,000         | 18,000         | 18,000         | 18,000         |
| Equipment - Water                         | 01-02-12-0529 | 1,000          | 872            | 2,500          | 2,500          | 2,500          | 2,500          | 2,500          |
| Contract Labour                           | 01-02-12-0532 | 1,000          | 150            | 3,500          | 3,500          | 3,500          | 3,500          | 3,500          |
| Water Lease Fees                          | 01-02-12-0535 | 590            | 519            | 602            | 614            | 626            | 639            | 651            |
| Telephone & Internet                      | 01-02-12-0540 | 1,200          | 278            | 1,000          | 1,020          | 1,040          | 1,061          | 1,082          |
| Utilities                                 | 01-02-12-0555 | 4,000          | 5,038          | 8,500          | 8,670          | 8,843          | 9,020          | 9,201          |
| Water Principal B/L #337                  | 01-02-12-0561 | 1,530          | 1,531          | 1,530          | 1,530          | 1,530          | 1,530          | 1,530          |
| Water Interest B/L #337                   | 01-02-12-0571 | 750            | 749            | 750            | 750            | 750            | 750            | 750            |
| <b>Total Water Expenditures</b>           |               | <b>103,709</b> | <b>92,368</b>  | <b>118,574</b> | <b>122,042</b> | <b>124,109</b> | <b>126,282</b> | <b>128,570</b> |
| <b>Net Water</b>                          |               | <b>8,729</b>   | <b>19,370</b>  | <b>4,109</b>   | <b>9,070</b>   | <b>16,021</b>  | <b>23,497</b>  | <b>31,534</b>  |
| Transfer to (from) Water Surplus/Reserves | 01-02-12-0615 | 8,729          | 19,370         | 4,109          | 9,070          | 16,021         | 23,497         | 31,534         |
| Amortization expense                      | 01-02-12-0574 | 22,379         |                | 22,379         | 22,379         | 22,379         | 22,379         | 22,379         |

Water User Rate Increase per 2019 FP

|                             |    |        |    |        |    |        |    |        |    |        |    |        |    |        |
|-----------------------------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|
|                             | \$ | 320.99 | \$ | 343.46 | \$ | 367.50 | \$ | 393.23 | \$ | 420.75 | \$ | 450.21 | \$ | 480.76 |
| User fee per household/unit |    |        |    |        |    |        |    |        |    |        |    |        |    |        |
| \$ Increase                 | \$ |        | \$ | 22.47  | \$ | 24.04  | \$ | 25.73  | \$ | 27.53  | \$ | 29.45  | \$ | 31.37  |

## User Rate Increase for 2020 FP

[illegible]# of units per property tax report 341

| Description                          | Account Codes | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | 2021<br>Budget | 2022<br>Budget | 2023<br>Budget | 2024<br>Budget |
|--------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>SOLID WASTE</b>                   |               |                |                |                |                |                |                |                |
| <i>Revenue</i>                       |               |                |                |                |                |                |                |                |
| Solid Waste Collection               | 01-01-14-0170 | 33,807         | 34,870         | 35,497         | 37,272         | 39,135         | 41,092         | 43,147         |
| Recycling Revenue                    | 01-01-14-0190 | 500            | 236            | 500            | 500            | 500            | 500            | 500            |
| Revenue - Other                      | 01-01-14-0192 | 3,410          | 3,421          | 3,410          | 3,410          | 3,410          | 3,410          | 3,410          |
| <b>Total Solid Waste Revenue</b>     |               | <b>37,717</b>  | <b>38,526</b>  | <b>39,407</b>  | <b>41,182</b>  | <b>43,045</b>  | <b>45,002</b>  | <b>47,057</b>  |
| <i>Expenditure</i>                   |               |                |                |                |                |                |                |                |
| Contract Labour                      | 01-02-14-0532 | 4,500          | 3,400          | 4,500          | 4,500          | 4,500          | 4,500          | 4,500          |
| Waste Disposal & Tipping Fees        | 01-02-14-0536 | 39,500         | 34,401         | 36,000         | 36,720         | 37,454         | 38,203         | 38,968         |
| <b>Total Solid Waste Expenditure</b> |               | <b>44,000</b>  | <b>37,801</b>  | <b>40,500</b>  | <b>41,220</b>  | <b>41,954</b>  | <b>42,703</b>  | <b>43,468</b>  |
| <b>Net Solid Waste</b>               |               | <b>(6,283)</b> | <b>726</b>     | <b>(1,093)</b> | <b>(38)</b>    | <b>1,091</b>   | <b>2,299</b>   | <b>3,589</b>   |

Hand pickup fees have gone up \$2.4k from 2017 to 2018

Tipping fees have increased \$3k annually from 2017 to 2018 due to 18 more users and SRD rate increase per bylaw

|                                            |    |        |  |    |        |    |        |    |        |    |        |    |        |
|--------------------------------------------|----|--------|--|----|--------|----|--------|----|--------|----|--------|----|--------|
| Solid Waste User Rate Increase per 2019 FP |    |        |  |    |        |    |        |    |        |    |        |    |        |
| User fee per household/unit                | \$ | 212.62 |  | \$ | 223.25 | \$ | 234.41 | \$ | 246.13 | \$ | 258.44 | \$ | 271.36 |
| \$ \$ Increase                             |    |        |  |    | 5.0%   |    | 5.0%   |    | 5.0%   |    | 5.0%   |    | 5.0%   |
| User Rate Increase for 2020 FP             |    |        |  |    |        |    |        |    |        |    |        |    |        |
| User fee per household/unit                | \$ | 212.62 |  | \$ | 223.25 | \$ | 234.41 | \$ | 246.13 | \$ | 258.44 | \$ | 271.36 |
| \$ \$ Increase                             |    |        |  |    | 5.0%   |    | 5.0%   |    | 5.0%   |    | 5.0%   |    | 5.0%   |

# of units per property tax report 159



# 2020 - 2024 CAPITAL BUDGET

|                            |                            | Funding Source |              |                  |               |                 |               |               |             |
|----------------------------|----------------------------|----------------|--------------|------------------|---------------|-----------------|---------------|---------------|-------------|
|                            |                            | Budget         | Gov't grants | Other Rev/Grants | Roads Reserve | General Surplus | Water Surplus | Sewer Surplus | CWF Reserve |
| Total Sewer Capital Fund   |                            | \$ -           | \$ -         | \$ -             | \$ -          | \$ -            | \$ -          | \$ -          | \$ -        |
| Total Capital Expenditures |                            | \$ 1,214,000   | \$ 1,081,000 | \$ -             | \$ -          | \$ 14,000       | \$ -          | \$ -          | \$ 119,000  |
| GENERAL CAPITAL FUND       | Public Works               | \$ 14,000      |              |                  |               | \$ 14,000       |               |               |             |
|                            | Roads                      | \$ 650,000     | \$ 539,500   |                  |               | \$ 110,500      |               |               |             |
|                            | Total General Capital Fund | \$ 664,000     | \$ 539,500   | \$ -             | \$ -          | \$ 124,500      | \$ -          | \$ -          | \$ -        |
| WATER CAPITAL FUND         |                            |                |              |                  |               |                 |               |               |             |
| 2024                       |                            |                |              |                  |               |                 |               |               |             |
| Total Water Capital Fund   |                            | \$ -           | \$ -         | \$ -             | \$ -          | \$ -            | \$ -          | \$ -          | \$ -        |
| SEWER CAPITAL FUND         |                            |                |              |                  |               |                 |               |               |             |
| 2024                       |                            |                |              |                  |               |                 |               |               |             |
| Total Sewer Capital Fund   |                            | \$ -           | \$ -         | \$ -             | \$ -          | \$ -            | \$ -          | \$ -          | \$ -        |
| Total Capital Expenditures |                            | \$ 664,000     | \$ 539,500   | \$ -             | \$ -          | \$ 124,500      | \$ -          | \$ -          | \$ -        |



## STAFF REPORT

**For:** Mayor and Council  
**Prepared by:** Lisa Clark, CAO/CFO  
**Subject:** By-Election 2020  
**Meeting date:** March 17, 2020

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### BACKGROUND

Mayor John MacDonald has submitted his resignation to the Corporate Officer effective March 13<sup>th</sup>, 2020. As per section 37 of the *Local Government Act* an election must be held to fill a vacancy in the Council if the person holding the office resigns and the resulting vacancy occurs prior to January 1 in the year of a general local election. The resignation of Mayor MacDonald falls within these parameters, and therefore a by-election must be held.

The Minster and Elections BC must be notified of the by-election and the Village must appoint a local Chief Election Officer for the by-election as soon as practicable (e.g. as soon as reasonably possible) after a vacancy occurs. The local Chief Election Officer must set the date for general voting for a Saturday no later than 80 days after they were appointed by Council.

### DISCUSSION

The dynamics of the Village office Admin staff remain uncertain. A new CAO is not expected until after the departure date of the current CAO which is set at April 17<sup>th</sup>. Staff suggest Council authorize the hiring of an external consultant to be appointed Chief Election Officer (CEO). The costs associated with a CEO contract can come from the approved budget, Staff believe the decision is cost neutral, in other words, there is room in the 2020 budget. Staff suggest this decision be made now to ensure a contractor is secured and available.

### STAFF RECOMMENDATIONS

Recommended Resolution:

THAT Council receive the By-Election 2020 report for information and discussion, and;

THAT Council authorizes Staff to hire a Chief Election Officer for the 2020 By-Election within the approved budget for contract labour for 2020.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Lisa Clark', is written over a horizontal line.

Lisa Clark, CAO/CFO



## VILLAGE OF SAYWARD

### BYLAW NO. 463

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#### A BYLAW TO CONFIRM AND ADOPT THE 2020 – 2024 FINANCIAL PLAN

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**WHEREAS** under section 165 of the Community Charter the Council for the Village of Sayward is required to adopt a financial plan before the annual property tax bylaw is adopted.

**NOW THEREFORE** the Council of the Village of Sayward, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as **"Five Year Financial Plan Bylaw No. 463, 2020"**.
2. Schedule "A" attached hereto and forming part of this Bylaw is hereby adopted and is the Financial Plan for the Village of Sayward for the period 2020-Jan-01 to 2024-Dec-31.
3. The expenditures set forth in Schedule "A" are hereby authorized.
4. Schedule "B" attached hereto and forming part of this Bylaw is hereby adopted and is the Financial Plan Objectives and Policies for Funding Sources and Distribution of Property Value Taxes.
5. Bylaw No. 447 cited as "Five Year Financial Plan Bylaw No. 447, 2019" is hereby repealed.

Read a first time on the \_\_ day of \_\_\_\_\_ 2020.

Read a second time on the \_\_ day of \_\_\_\_\_ 2020.

Read a third time on the \_\_ day of \_\_\_\_\_ 2020.

Adopted on the \_\_ day of \_\_\_\_\_ 2020.

Certified a true copy of Bylaw  
No. 463 this \_\_ day of \_\_\_\_\_,  
2020

\_\_\_\_\_  
Chief Administrative Officer  
Village of Sayward

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer

**Village of Sayward**  
**2020 – 2024 Five Year Financial Plan Bylaw No. 463, 2020**  
**Schedule A**

|                                       | 2020             | 2021             | 2022             | 2023             | 2024             |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>REVENUES</b>                       |                  |                  |                  |                  |                  |
| <b>Taxation</b>                       |                  |                  |                  |                  |                  |
| Property Value Taxes                  | 337,399          | 345,834          | 354,480          | 363,342          | 372,425          |
| Parcel Taxes                          | 8,910            | 8,910            | 8,910            | 8,910            | 8,910            |
| Utilities/Payments in Lieu of Taxes   | 12,761           | 13,016           | 13,276           | 13,542           | 13,813           |
| <b>Total Taxation</b>                 | <b>359,069</b>   | <b>367,760</b>   | <b>376,666</b>   | <b>385,793</b>   | <b>395,148</b>   |
| <b>Fees and Charges</b>               |                  |                  |                  |                  |                  |
| Recreation                            | 24,332           | 24,482           | 24,635           | 24,791           | 24,950           |
| Licences/Permits                      | 6,000            | 6,000            | 6,000            | 6,000            | 6,000            |
| Sewer Utility                         | 66,213           | 68,530           | 70,929           | 73,411           | 75,980           |
| Water Utility                         | 120,403          | 128,832          | 137,850          | 147,499          | 157,824          |
| Solid Waste Fees                      | 35,497           | 37,272           | 39,135           | 41,092           | 43,147           |
| Other Revenue                         | 77,508           | 72,808           | 73,117           | 73,435           | 73,763           |
| <b>Total Fees and Charges</b>         | <b>329,953</b>   | <b>337,923</b>   | <b>351,666</b>   | <b>366,229</b>   | <b>381,665</b>   |
| <b>Other Revenue</b>                  |                  |                  |                  |                  |                  |
| Federal Government Grants             | 68,216           | 71,562           | 71,562           | 75,143           | 75,143           |
| Provincial Government Grants          | 399,840          | 407,837          | 415,994          | 424,313          | 432,800          |
| Capital Asset Grants                  | 402,763          | 400,000          | 366,000          | 1,081,000        | 539,500          |
| Other Grants                          | 208,289          | 5,000            | 5,000            | 5,000            | 5,000            |
| <b>Total Other Revenue</b>            | <b>1,079,108</b> | <b>884,398</b>   | <b>858,555</b>   | <b>1,585,456</b> | <b>1,052,443</b> |
| <b>Proceeds From Borrowing</b>        | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>Transfers Between Funds</b>        |                  |                  |                  |                  |                  |
| Statutory Reserve Funds               | 0                | 0                | 0                | 0                | 0                |
| Surplus/Reserve Accounts              | 450,103          | 135,500          | 93,000           | 133,000          | 124,500          |
| <b>TOTAL REVENUE</b>                  | <b>2,218,233</b> | <b>1,725,582</b> | <b>1,679,887</b> | <b>2,470,479</b> | <b>1,953,755</b> |
| <b>EXPENSES</b>                       |                  |                  |                  |                  |                  |
| <b>Municipal Purposes</b>             |                  |                  |                  |                  |                  |
| General Government Services           | 418,952          | 351,023          | 349,687          | 355,249          | 360,717          |
| Fire, Emergency & Protective Services | 214,668          | 53,300           | 54,717           | 54,531           | 55,306           |
| Public Works, Roads, Drainage         | 105,853          | 106,303          | 108,325          | 110,424          | 112,605          |
| Parks & Recreation                    | 303,066          | 282,461          | 288,902          | 295,617          | 302,628          |
| Sewer Utility                         | 65,851           | 62,419           | 63,520           | 64,655           | 65,826           |
| Water Utility                         | 116,294          | 119,762          | 121,829          | 124,002          | 126,290          |
| Solid Waste Operations                | 40,500           | 41,220           | 41,954           | 42,703           | 43,468           |
| Interest Payment on Municipal Debt    | 2,930            | 2,930            | 2,930            | 2,930            | 2,930            |
| Amortization                          | 112,532          | 112,532          | 112,532          | 112,532          | 112,532          |
| <b>Annual Surplus/(Deficit)</b>       | <b>837,588</b>   | <b>593,631</b>   | <b>535,492</b>   | <b>1,307,835</b> | <b>771,454</b>   |

**Village of Sayward**  
**2020 – 2024 Five Year Financial Plan Bylaw No. 463, 2020**  
**Schedule A, cont.**

|                                                     |                 |                 |                 |                 |                 |
|-----------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Capital Expenditures</b>                         |                 |                 |                 |                 |                 |
| General Capital Expenditures                        | 47,000          | 339,000         | 14,000          | 1,214,000       | 664,000         |
| Sewer Capital Expenditures                          | 120,000         | 150,000         | 50,000          | 0               | 0               |
| Water Capital Expenditures                          | 661,616         | 40,000          | 395,000         | 0               | 0               |
| <b>Principal Payment on Municipal Debt</b>          | <b>5,980</b>    | <b>5,980</b>    | <b>5,980</b>    | <b>5,980</b>    | <b>5,980</b>    |
| <b>Adjustment for Non-Cash Items (Amortization)</b> | <b>-112,532</b> | <b>-112,532</b> | <b>-112,532</b> | <b>-112,532</b> | <b>-112,532</b> |
| <b>Transfers Between Funds</b>                      |                 |                 |                 |                 |                 |
| Statutory Reserve Funds                             | 0               | 0               | 0               | 0               | 0               |
| Surplus/Reserve Accounts                            | 115,524         | 171,183         | 183,044         | 200,387         | 214,006         |
| <b>FINANCIAL PLAN BALANCE</b>                       | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>        |

**Village of Sayward**  
**2020 – 2024 Five Year Financial Plan Bylaw No. 463, 2020**  
**Schedule B**

**Financial Plan Objectives and Policies for Funding Sources and Distribution of Property Value Taxes**

**A. Funding Sources**

Over the term of the plan funding sources as defined in S(165)(7) of the Community Charter are derived as shown in Table 1; amounts and proportions shown for fiscal 2020.

Table 1: Funding Sources, Fiscal 2020

|                                     |    |           |         |
|-------------------------------------|----|-----------|---------|
| Taxation                            | \$ | 359,069   | 16.19%  |
| Fees, Charges & Other Revenue       | \$ | 329,953   | 14.87%  |
| Federal & Provincial Grants         | \$ | 1,079,108 | 48.65%  |
| Appropriation from Surplus/Reserves | \$ | 450,103   | 20.29%  |
|                                     | \$ | 2,218,233 | 100.00% |

**Objectives and Policies:**

- Seek and identify alternative revenue sources.
- Reduce dependency on taxation.
- Annually review proportion of revenue that is received from user fees and charges and increase rates as required.

**B. Distribution of Municipal Property Taxes Across Property Classes**

Over the term of the plan municipal property taxes are distributed across eight property tax classes as shown in Table 2; approximate amounts and proportions shown for fiscal 2020.

Table 2: Distribution of Municipal Property Taxes, Fiscal 2020

|                                 |            |         |
|---------------------------------|------------|---------|
| Class 1 - Residential           | 200,152    | 59.322% |
| Class 2 - Utilities             | 1,441      | 0.427%  |
| Class 4 - Major Industry        | -          | 0.000%  |
| Class 5 - Light Industry        | 106,402    | 31.536% |
| Class 6 - Business & Other      | 21,256     | 6.300%  |
| Class 7 - Managed Forest        | 4,761      | 1.411%  |
| Class 8 - Recreation/Non-Profit | 3,391      | 1.005%  |
| Class 9 - Farm                  | -          | 0.000%  |
|                                 | <hr/>      |         |
|                                 | \$ 337,399 | 100.00% |

**Objectives and Policies:**

- Tax rates are fully adjusted to eliminate the impact of changes in assessment due only to market changes as identified by the BC Assessment Authority.
- Attract and sustain commercial and industrial development to/in the Village.
- Maintain property tax rates at a level that attracts families and retirees to the Village.
- Council will continue to encourage economic development initiatives designed to attract more businesses to the area.
- Regularly review and compare the Village's distribution of tax burden relative to other small BC municipalities.

**C. Permissive Tax Exemptions**

The Village of Sayward believes that Permissive Tax Exemptions are an appropriate way to recognize the value of the services provided to the community by non-profit organizations. Exemptions are granted by Bylaw and are reviewed annually.

**Objectives and Policies:**

- Continue to provide permissive tax exemptions to non-profit societies that contribute social, economic and cultural benefits to the community.