



**VILLAGE OF SAYWARD
SPECIAL MEETING OF COUNCIL
COMMITTEE OF THE WHOLE
AGENDA
January 30, 2019 – 7:00 PM
KELSEY CENTRE GYMNASIUM**

1. Called 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. Approval of Agenda.

Recommended Resolution:

THAT the agenda for the Committee of the Whole meeting for January 30, 2019 be approved.

4. Minutes of Previous Meetings – None

5. New Business

Recommended Resolution:

THAT the following reports be received for discussion.

- a) Strategic Plan 2019
- b) Financial Plan 2019-2023

6. 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."

7. In-Camera

Prepare to go In-Camera

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

8. Rise

9. Adjournment

Recommended Resolution:

THAT the Committee of the Whole meeting for January 30, 2019 be adjourned.



STAFF REPORT

To: Mayor and Council
Village of Sayward

From: Lisa Clark, CFO

Re: Strategic Plan 2019

BACKGROUND:

Council met on December 18, 2018 to discuss the schedule for the 2019-2023 Financial Plan. Council also met on January 17, 2019 to discuss the progress made on the Strategic Plan and to update the plan for 2019. The schedule is reproduced below:

	Item	Deliverable	Timeline
1	Staff reviews 2018-2022 Financial plan and existing Strategic Plan	Prepares issues outline for Council review	End of December - done
2	Council meets to review existing Strategic Plan, amends as necessary, and other budget goals as identified by Council. Review issues outline prepared by Staff.	Strategic Plan and other Budget directives	In Camera meeting January 17, 2019 - done
3	Staff review updated Council Strategic Plan and other directives to eventually translate into Operating/Capital Budget.	Draft Strategic Plan	Introduction of Draft Strategic Plan – January 30, 2019 Council Meeting
4	Financial Plan Process A. COW Council Meeting, Jan 30, 2019. Detailed review of Financial Plan/Capital Projects B. COW Council Meeting February 12, 2019. Detailed review of Financial Plan/Capital Projects C. COW Council Meeting February 27, 2019. Detailed review of Financial Plan/Capital Projects D. COW Council Meeting March 13, 2019. Detailed review of Financial Plan/Capital Projects E. Council Meeting March 19, 2019. First three readings of the Financial Plan	Each meeting will refine the Financial and Capital Plans, and, provide time for public input and questions. The timeline will also allow for research and reporting on identified issues. Complete Financial and Capital Plan Adopt Financial and Capital Plan	January 30, 2019 February 12, 2019 February 27, 2019 March 13, 2019 March 19, 2019

	bylaw F. Council Meeting April 2, 2019. Final reading of the Financial Plan bylaw		April 2, 2019
5	Tax Rate bylaw, Water Rate bylaw, Sewer Rate bylaw, Solid Waste Rate bylaw – Admin item	Bylaw	Adopted by Mid May, first 3 readings April 16 th , Final reading May 7 th .

The following chart is a first draft of Council's 2019 goals. Council is asked to review the chart for accuracy and completeness.

Strategic Goals	Comments	Actors	Measures
1. Community Relations	<p>Work on building a strong co-operative relationship with all residents of Sayward (Village and Valley):</p> <ul style="list-style-type: none"> a.) Involve Area Director in service delivery issues for all valley residents. b.) Update and enhance the village website. c.) Mayor and Council to submit a monthly update to the Sayward News to help keep residents apprised of Village initiatives and goals. d.) Work in improving our relationship with the K'omoks First Nation, regular communications, and ways and means to jointly promote Sayward. e.) Work with SRD on funding for services jointly used by all valley residents. Recreation, Fire, Health. <p>Timing: All 2019</p>	<p>Council and Staff – invite Director to Budget meetings and supply budget materials.</p> <p>Council committees engage all residents in meetings, tourism, Trails Plan, other projects.</p>	<p>Meetings invited and attended, info sent out, input received on all issues.</p>
2. Economic Development	<ul style="list-style-type: none"> a.) Assist and support prospective businesses interested in locating to the Sayward area. b.) Work with local organizations and the Tourism committee to promote tourism and attract business investment to the Sayward area. c.) Support and assist the owner of the Sayward Mall with the opening of a grocery store and attract tenants. <p>Timing: Ongoing 2019</p>	<p>Council, Staff, Valley residents, TVI, contractor, Area Director</p>	<p>Progress made on identified issues.</p>
3. Infrastructure upgrades & Asset Replacement	<p>Be cognizant of Asset Management Plan and use it to identify projects for the Financial Plan.</p>		
---- Roads, Sewer, Water	<p>Reapply for road (Kelsey Way & K'Husam) grant</p> <p>Timing: Fall 2019</p> <p>Apply for grant for generators for Sewer lift stations, reapply if necessary.</p> <p>Timing: January 2019 – done</p> <p>Design, construct and complete dam decommissioning project. Grant funding has been secured for the project.</p>	<p>Council, CAO, Contractors</p>	<p>Projects completed</p>

	<p>Timing: 2019 Reapply for water meter grant.</p> <p>Timing: Fall 2019</p>		
---- Equipment, Vehicles	<p>Identify issues from AMP reports.</p> <p>Timing: Spring 2019</p>	Council, CAO, Contractors	Projects completed
---- Recreation Centre/other buildings	<p>Identify short and long-term projects for Kelsey Centre and include in budget discussions. Apply for grants.</p> <p>Timing: All of 2019</p>	Council, CAO, Contractors	Projects completed
---- Approve reserve policy and update bylaw and integrate into financial plan	<p>Adopt a formal reserve policy and include in future Financial Plan. Update Reserve bylaw. Recognise the need to plan for capital asset replacements in accordance with the Asset Management Plan.</p> <p>Timing: Summer 2019</p>	Staff for development Council for Approval	Completion of policy and approval of bylaw
4. Living Green	<p>a.) Continue to pursue the goal of becoming a carbon neutral community.</p> <p>b.) Continue to work with the Provincial Government and K'omoks First Nation to secure a community forest.</p> <p>c.) Continue to develop the Village trail system.</p> <p>d.) Continue to expand the Community Garden and flower gardens throughout the Village.</p> <p>Timing: All of 2019</p>	Council, Staff, KFN	Projects completed
5. Staff Professional Development	<p>a.) Ensure staff and Village volunteers receive adequate emergency management training and the village has an emergency response plan in place.</p> <p>b.) Continue staff and volunteer professional development through various municipal and professional associations ensuring the Village continues to receive good value for the resources expended.</p> <p>c.) Institute a new employee performance evaluation system.</p> <p>Timing: All of 2019</p>	CAO, Staff	Professional development taken, and training attended
6. Tourism Development	<p>a.) Continue the Village beautification program including upgrading signage, cleaning and painting Village buildings and structures, and enhancing the Village gardens.</p> <p>b.) Work with local organizations and the Regional District to enhance signage and way finding in Sayward.</p> <p>c.) Support and work with the Tourism Committee</p> <p>d.) Explore possibility of solar Christmas lights for the large tree at MacMillan and Kusam Way.</p> <p>Timing: All of 2019</p>	Council, Staff	New signage and other projects completed.
7. Village Operations	<p>a.) Review and update Village internal policies and procedures. There are several policy and Bylaw updates that need to be completed. Policies include: Personnel Benefits, Conflict of Interest, Criminal Record Search, Hiring,</p>	Staff, and Council approval	Policy & Bylaw approval, grant funding

	<p>Annual Tax Sale, Permissive Tax Exemption, Respectful Workplace, Procurement. Bylaws include: Building, Zoning (Cannabis)</p> <p>b.) Review the Village fee structure to ensure it is up to date and equitable including water, sewer, recreation, other fees and charges. New fees & charges bylaw to be brought forward to Council.</p> <p>c.) Research funding sources to dredge, aerate and rehabilitate the Village pond.</p> <p>Timing: All of 2019</p>		obtained for pond.
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The final approved Strategic Plan should be included in the first regular Council meeting of February 2019 and discussed with Council every 2-4 months to track progress on action items. Actions which require a budget will be included in the Financial Plan process.

Staff Recommendation:

That Council receives the Strategic Plan 2019 report for information and to review, modify and adopt the Plan.

Respectfully submitted,

Lisa Clark
CFO



STAFF REPORT

To: Mayor and Council
Village of Sayward

From: Lisa Clark, CFO

Re: Financial Plan 2019-2023

BACKGROUND:

The Financial Plan bylaw and Tax Rate bylaw must be approved by Council before May 15 of each year as set out in the *Community Charter*.

An important part of the Financial Plan bylaw process is to provide the public with opportunities to give input into the financial plan. As noted in the financial plan timetable schedule that Council approved on November 20th, 2018, time will be set aside at each of the next several Council meetings, so the public can ask questions and provide input into the financial plan. In addition, if any member of the public has questions or requires information regarding the financial plan they are welcome to contact the CFO, or the Chief Administrative Officer during regular office hours.

This is the first draft of the 2019-2023 Financial Plan.

Financial Plan 2019-2023 Outline

The Financial Plan is in first draft and several "refinements" still need to be done including a balancing of the final numbers. At this stage, Staff need direction on several issues in order to proceed. Here is the list of issues:

1. Salary/Wage changes are addressed in the attached In-Camera Agenda.
2. The "Net" operating surpluses for all years (see plan) are all positive, apart from water in 2019 and general in 2020, this will be discussed. All budgets have been adjusted for operational cost increases such as utilities and known increases in revenues.
3. Staff will note where non-capital projects are included in the budget – capital projects are a separate discussion. More work is needed on building, vehicles, and equipment within the Asset Management Plan (AMP) to be able to give Council a more complete picture on current status, and the revenue needed to fund future acquisitions. Staff will provide Council with an update on the status of the Asset Management Plan at a future meeting.
4. The tax increase has been included at the planned 2.5%. Staff have provided info on water, sewer, and solid waste rate increases, this will be discussed in detail as we go through each department budget. These increases should be carefully reviewed by Council, as there is a need to make these three services self-funding. Water is a challenge because of the new treatment plant; costs have been included to accommodate the plant coming on line in the 2019. However, these are estimates and it is sensible to expect costs will be higher.

5. Capital and non-capital projects are included in the package and can be addressed individually. It is clear that the number of projects identified surpasses available funding. Staff will go through the package and make suggestions on alternatives.
6. The comparatives on taxes and service fees will be included in a future budget report.

Staff Recommendation:

That Council receives the Financial Plan 2019-2023 for information and to review, modify and adopt the Plan.

Respectfully submitted,

Lisa Clark
CFO

Summary	2018	2018	2019	2020	2021	2022	2023
	Budget	Actual	Budget	Budget	Budget	Budget	Budget
OPERATING REVENUE							
Taxation - General Municipal Purpose	321,141	320,580	329,170	337,399	345,834	354,480	363,342
Other taxes	12,302	12,041	11,908	12,419	12,667	12,920	13,179
Federal Community Works Fund Grant	65,872	69,132	70,515	71,925	73,363	74,831	76,327
Provincial Govt Grants	360,622	375,333	382,840	390,496	398,306	406,273	414,398
CARIP Grant	0	2,641	2,500	2,500	2,500	2,500	2,500
Interest & Tax Penalties	0	8,960	6,500	6,500	6,500	6,500	6,500
General Investment Income	15,000	27,375	7,000	7,000	7,000	7,000	7,000
Other Revenue	8,600	17,201	8,600	7,100	7,100	7,100	7,100
Licences, Permits & Fines	3,000	3,025	2,500	2,500	2,500	2,500	2,500
Internet Equipment Rental Revenue	6,200	6,738	6,500	6,500	6,500	6,500	6,500
General Operating Grants	32,750	21,078	61,925	2,500	2,500	2,500	2,500
Age Friendly Program Revenue	1,700	845	0	0	0	0	0
Sale of Service - Recreation Centre	23,450	29,743	25,700	25,932	26,169	26,410	26,656
Sale of Service - Other	10,600	15,665	15,800	16,100	16,409	16,727	17,055
RCMP Rent	22,800	22,800	22,800	23,800	23,800	23,800	23,800
RCMP Maintenance	9,748	9,078	9,748	9,748	9,748	9,748	9,748
Sewer Revenue	68,909	72,335	68,810	70,976	73,217	75,537	77,939
Water Revenue	102,034	113,417	112,437	120,099	128,298	137,070	146,456
Solid Waste Revenue	33,915	37,486	37,717	39,407	41,182	43,045	45,002
Total Operating Revenue	1,098,643	1,165,472	1,182,968	1,152,901	1,183,593	1,215,441	1,248,502
OPERATING EXPENDITURES							
Legislative Services	53,860	46,879	62,560	62,160	58,760	58,760	58,760
Administration	310,301	284,373	323,805	321,142	296,420	301,845	307,425
Election	9,150	9,102	0	0	0	10,065	0
Recreation Centre	230,983	249,590	261,514	265,741	271,965	278,453	285,224
Parks	31,000	13,551	41,319	41,944	42,582	43,233	43,896
Public Works	92,663	95,738	55,912	57,106	58,354	59,660	61,029
Roads	28,000	25,385	33,587	34,195	34,814	35,447	36,092
Drainage	8,000	3,398	9,387	9,505	9,625	9,747	9,872
Planning	6,500	1,208	1,700	1,700	1,700	1,700	1,700
Police	13,788	14,526	9,661	9,959	10,276	10,614	10,976
Fire	37,365	28,366	33,960	32,016	30,167	31,173	30,756
Emergency	8,100	20,726	37,525	8,100	8,100	8,100	8,100
Health Clinic	0	607	0	0	0	0	0
Bylaw	2,500	0	500	500	500	500	500
Solid Waste	38,500	44,251	44,000	44,790	45,596	46,418	47,256
Sewer Operations	68,085	62,869	68,099	70,126	71,181	72,265	73,379
Water Operations	187,653	105,482	114,568	117,403	120,327	123,350	125,478
Total Departmental Expenditures	1,126,449	1,006,051	1,098,097	1,076,387	1,060,368	1,091,330	1,100,442
Surplus/(Deficit) Before Amortization	(27,806)	159,421	84,871	76,514	123,225	124,111	148,060

Amortization Expense - General	41,942	49,561	53,354	53,354	53,354	53,354	53,354	53,354
Amortization Expense - Sewer	36,799	36,799	36,799	36,799	36,799	36,799	36,799	36,799
Amortization Expense - Water	22,379	22,379	22,379	22,379	22,379	22,379	22,379	22,379
Operating Surplus/(Deficit)	(128,926)	50,683	(27,661)	(36,018)	10,693	11,579	11,579	35,528
Transfer to CARIP Reserve	0	2,641	2,500	2,500	2,500	2,500	2,500	2,500
Transfer to CWF Reserve (Gas Tax)	65,872	85,386	70,515	71,925	73,363	74,831	74,831	76,327
Transfer to Internet Maint. Reserve	6,200	6,738	6,500	6,500	6,500	6,500	6,500	6,500
Transfers from Reserve Accounts:								
Community Works Fund (gas tax)	(10,000)							
Net contributions to (from) Reserves	62,072	94,765	79,515	80,925	82,363	83,831	83,831	85,327
Operating Surplus before amortization adjustment	(190,998)	(44,082)	(107,175)	(116,943)	(71,670)	(72,251)	(72,251)	(49,799)
Adjust for Non-Cash Items (Amortization)	101,120	108,738	112,532	112,532	112,532	112,532	112,532	112,532
Operating Surplus/(Deficit) adjusted	(89,878)	64,656	5,357	(4,411)	40,862	40,281	40,281	62,733
Transfer to/(from) Sewer Reserves	824	9,466	711	849	2,036	3,272	3,272	4,560
Transfer to/(from) Water Reserves	(85,619)	7,935	(2,131)	2,697	7,970	13,720	13,720	20,979
Transfer to/(from) General Reserves	(5,083)	47,255	6,776	(7,957)	30,856	23,288	23,288	37,195
NET	0	0	0	0	0	0	0	0
Non-Capital projects/other items - Operating Budget								
Admin - MAIS software	7,500	4,800	4,800					
Admin - Office carpet and counter	4,000							
Admin - Community Forest	30,000			30,000				
Admin - Insulate storage room	7,500							
Recreation - office equipment	1,500							
Recreation - laptop	1,000		1,000					
Recreation - paint siding on building	3,500							
Fire - paint siding on Hall #1	3,750							
Fire - electric start for volume pump (engine #4)	3,500					1,750		
Parks - Trail project survey for WWP	5,000	4,500						
Parks - 2 tables for gazebo	5,000							
Parks - 2 tables for gazebo	5,000							
Parks - Trailways plan	10,000							
Parks - Village trailways (pond)	45,000							
Public Works - front tires for tractor (Kubota)	1,800	1,786						
Public Works - rear tires for tractor (Kubota)	1,800		1,800					
Public Works - all terrain tires for small pick up truck	1,000							
Public Works - tidy tank for refueling generators	1,400							
Sewer - relocate services on MacMillan	6,600	6,600						
Sewer - Vancouver Island Regional Library	2,471	2,471						
Sewer - Camera work MacMillan	3,500		2,500		3,500	3,500	3,500	3,500
Drainage - MacMillan drainage review	10,000							
Water - Survey for ROW	5,000	5,000						

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
GENERAL REVENUE								
Revenue								
Taxation - General Municipal Purpose	01-01-00-0100	321,141	320,580	329,170	337,399	345,834	354,480	363,342
Total Taxes		321,141	320,580	329,170	337,399	345,834	354,480	363,342
Utilities Tax - B.C. Hydro	01-01-00-0110	3,648	3,648	3,380	3,721	3,795	3,871	3,949
Utilities Tax - Telus	01-01-00-0111	1,574	1,574	1,595	1,627	1,659	1,692	1,726
Utilities Tax - Cable	01-01-00-0112	980	983	980	1,000	1,020	1,040	1,061
Total Utilities Taxes		6,202	6,206	5,955	6,347	6,474	6,604	6,736
Federal Grant-in-lieu-of Taxes	01-01-00-0130	6,100	5,836	5,952	6,071	6,193	6,317	6,443
Federal Community Works Fund Grant	01-01-00-0136	65,872	69,132	70,515	71,925	73,363	74,831	76,327
Provincial Govt Grants	01-01-00-0140	360,622	375,333	382,840	390,496	398,306	406,273	414,398
CARIP Grant	01-01-00-0141	0	2,641	2,500	2,500	2,500	2,500	2,500
HOG Administration Fee	01-01-00-0145	2,100	2,081	2,100	2,100	2,100	2,100	2,100
Revenue - Other	01-01-00-0192	1,000	8,023	1,850	1,850	1,850	1,850	1,850
Interest Income General	01-01-00-0259	15,000	27,375	7,000	7,000	7,000	7,000	7,000
Interest & Tax Penalties	01-01-00-0260	0	8,960	6,500	6,500	6,500	6,500	6,500
Tax Sale Revenue	01-01-00-0275	500	0	0	0	0	0	0
Total Other General Revenue		451,194	499,381	479,257	488,443	497,813	507,370	517,118
Total General Revenue		778,537	826,166	814,381	832,189	850,121	868,453	887,196

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
OTHER GOVERNMENTS								
Revenue								
Comox Strathcona Waste Management	01-01-00-0119	1,058	5,473	5,470	5,470	5,470	5,470	5,470
School Tax	01-01-00-0120	75,285	68,277	70,000	70,000	70,000	70,000	70,000
Regional Hospital	01-01-00-0121	25,696	23,679	24,000	24,000	24,000	24,000	24,000
BC Assessment Authority	01-01-00-0122	1,945	1,556	1,550	1,550	1,550	1,550	1,550
Municipal Finance Authority	01-01-00-0123	5	7	7	7	7	7	7
Regional District	01-01-00-0124	7,050	10,348	14,000	14,000	14,000	14,000	14,000
Regional Library	01-01-00-0125	11,863	12,079	12,000	12,240	12,485	12,734	12,989
Police Tax	01-01-00-0126	13,518	13,998	13,518	13,518	13,518	13,518	13,518
Total Other Governments Revenue		136,420	135,416	140,545	140,785	141,029	141,279	141,534
Expenditure								
Requisitions - School Tax	01-02-00-0630	75,285	68,277	70,000	70,000	70,000	70,000	70,000
Requisitions - Regional Hospital	01-02-00-0631	25,696	23,679	24,000	24,000	24,000	24,000	24,000
B.C. Assessment Authority	01-02-00-0632	1,945	1,556	1,550	1,550	1,550	1,550	1,550
Municipal Finance Authority	01-02-00-0633	5	7	7	7	7	7	7
Regional District	01-02-00-0634	7,050	10,348	14,000	14,000	14,000	14,000	14,000
Regional Library	01-02-00-0635	11,863	12,079	12,000	12,240	12,485	12,734	12,989
Requisitions - Police Tax	01-02-00-0636	13,518	13,998	13,518	13,518	13,518	13,518	13,518
Comox Strathcona Waste Management	01-02-00-0637	1,058	5,473	5,470	5,470	5,470	5,470	5,470
Total Other Governments Expenditure		136,420	135,416	140,545	140,785	141,029	141,279	141,534
Net Other Governments		0	0	0	0	0	0	0

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
LEGISLATIVE SERVICES								
<i>Revenue</i>								
Total Legislative Revenue		0	0	0	0	0	0	0
<i>Expenditure</i>								
Council - Office Supplies/Expenses	01-02-02-0342	5,000	2,259	2,500	2,500	2,500	2,500	2,500
Council Portfolio - Economic Development	01-02-02-0343	0	0	2,500	2,500	2,500	2,500	2,500
Honorarium - Mayor	01-02-02-0365	8,060	8,060	9,360	9,360	9,360	9,360	9,360
Honorarium - Councilors	01-02-02-0366	24,800	24,800	28,800	28,800	28,800	28,800	28,800
Travel & Education - Council	01-02-02-0380	16,000	11,760	19,400	19,000	15,600	15,600	15,600
Total Legislative Expenditure		53,860	46,879	62,560	62,160	58,760	58,760	58,760
Net Legislative		(53,860)	(46,879)	(62,560)	(62,160)	(58,760)	(58,760)	(58,760)

	2019	2020
Travel &		
Education		
UBCM	5 \$ 800 \$	5 \$ 600 \$
AVICC	2 \$ 2,400 \$	2 \$ 2,400 \$
LGLA	3 \$ 1,000 \$	3 \$ 1,000 \$
Other	3 \$ 1,200 \$	1 \$ 1,200 \$
	1 \$ 4,000 \$	1 \$ 7,000 \$
	\$ 19,400	\$ 19,000

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
ADMINISTRATION								
Revenue								
Grants - Admin	01-01-03-0142	30,000	0	30,000	0	0	0	0
Tribal Journeys/Canada	01-01-03-0144	0	0	0	0	0	0	0
Area A Fire Administration Fee	01-01-03-0150	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Building Permits	01-01-03-0160	500	1,071	500	500	500	500	500
Business Licenses	01-01-03-0165	2,000	1,435	1,500	1,500	1,500	1,500	1,500
Dog Licenses & Fines	01-01-03-0166	500	520	500	500	500	500	500
Internet Equipment Rental Revenue	01-01-03-0185	6,200	6,738	6,500	6,500	6,500	6,500	6,500
Photocopies & Fax	01-01-03-0190	100	61	100	100	100	100	100
Sayward News Revenue	01-01-03-0191	3,000	5,133	4,200	4,200	4,200	4,200	4,200
Revenue - Other	01-01-03-0192	1,500	3,721	1,500	0	0	0	0
Total Administration Revenue		46,300	21,179	47,300	15,800	15,800	15,800	15,800
Expenditure								
Salaries - Admin	01-02-03-0350	141,404	141,005	150,001	153,001	156,061	159,182	162,366
Wages - Custodian	01-02-03-0353	0	0	1,704	1,738	1,773	1,808	1,844
Payroll Costs: Admin & PW	01-02-03-0370	18,975	31,934	38,249	39,014	39,794	40,590	41,402
Travel & Education - Admin	01-02-03-0380	8,000	12,208	10,000	10,000	10,000	10,000	10,000
Advertising	01-02-03-0400	1,250	125	750	750	750	750	750
Tribal Journeys/Canada	01-02-03-0403	0	0	0	0	0	0	0
Tourism - Tourism Committee	01-02-03-0404	2,000	2,200	2,200	2,200	2,200	2,200	2,200
Sayward News	01-02-03-0405	4,500	5,789	5,200	5,200	5,200	5,200	5,200
Internet	01-02-03-0406	1,600	1,155	1,200	1,224	1,248	1,273	1,299
Postage	01-02-03-0409	1,500	1,516	1,500	1,530	1,561	1,592	1,624
Audit	01-02-03-0410	16,000	14,000	14,400	14,832	15,277	15,735	16,207
Legal	01-02-03-0411	6,000	7,101	6,000	6,000	6,000	6,000	6,000
Computer software & repairs	01-02-03-0414	8,000	7,649	8,000	8,160	8,323	8,490	8,659
Bank Charges, Fees & Interest	01-02-03-0420	2,250	2,452	2,450	2,450	2,450	2,450	2,450
Dues, Memberships & Subscriptions	01-02-03-0435	3,200	3,494	3,500	3,500	3,500	3,500	3,500
Insurance - Building	01-02-03-0445	1,362	1,594	1,753	1,928	2,121	2,333	2,567
Insurance - Liability	01-02-03-0447	2,410	2,410	2,460	2,706	2,977	3,274	3,602
Cleaning Supplies - Office	01-02-03-0454	450	456	188	188	188	188	188
Maintenance & Repairs - Admin Office	01-02-03-0450	4,000	1,003	2,000	2,000	2,000	2,000	2,000
Office Supplies	01-02-03-0510	5,000	5,317	5,000	5,000	5,000	5,000	5,000
Tax Printing	01-02-03-0514	400	369	400	400	400	400	400
Business Travel/Meetings	01-02-03-0518	400	149	500	500	500	500	500
Economic Development Projects	01-02-03-0522	3,000	200	0	30,000	0	0	0

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Equipment - Admin Office	01-02-03-0529	0	0	0	0	0	0	0
Contract Labour	01-02-03-0532	54,500	18,936	39,300	1,500	1,500	1,500	1,500
Consultants	new G/L	0	0	2,500	2,500	2,500	2,500	2,500
Copier - Rent & Supplies	01-02-03-0535	6,000	5,873	6,000	6,000	6,000	6,000	6,000
Telephone & Cell Phone	01-02-03-0540	6,300	4,879	5,000	5,000	5,000	5,000	5,000
Heating Fuel	01-02-03-0550	7,800	7,803	8,000	8,160	8,323	8,490	8,659
Utilities	01-02-03-0555	4,000	4,000	4,800	4,896	4,994	5,094	5,196
Tax Sale Fees	new G/L	0	755	750	765	780	796	812
Penny Rounding	new G/L	0	0	0	0	0	0	0
Total Administration Expenditure		310,301	284,373	323,805	321,142	296,420	301,845	307,425
Net Administration		(264,001)	(263,194)	(276,505)	(305,342)	(280,620)	(286,045)	(291,625)

Amortization expense	01-02-03-0574	529	529	529	529	529	529	529
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Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
ELECTION								
<i>Revenue</i>								
Total Election Revenue		0		0	0	0	0	0
Expenditure								
Salaries - Admin	01-02-04-0350	1,500	1,500	0	0	0	1,650	0
Salaries - Public Works	01-02-04-0360	500	500	0	0	0	550	0
Payroll Costs - Admin & PW	01-02-04-0370	150	150	0	0	0	165	0
Election Expense	01-02-04-0520	7,000	6,952	0	0	0	7,700	0
Total Election Expenditure		9,150	9,102	0	0	0	10,065	0
Net Election		(9,150)	(9,102)	0	0	0	(10,065)	0

Description RECREATION CENTRE	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Revenue								
Age Friendly Program Revenue	01-01-06-0168	1,700	845	0	0	0	0	0
Grants - Recreation	01-01-06-0175	2,000	0	0	0	0	0	0
Swim Lesson Fees	01-01-06-0169	500	0	500	500	500	500	500
Monthly Passes	01-01-06-0170	750	766	750	750	750	750	750
Ten Pack	01-01-06-0171	5,000	6,145	5,000	5,000	5,000	5,000	5,000
School Usage (all schools)	01-01-06-0172	0	0	0	0	0	0	0
Single User - Pool	01-01-06-0173	4,000	4,473	4,000	4,000	4,000	4,000	4,000
Single User - Gym	01-01-06-0174	200	297	200	200	200	200	200
Program Fees	01-01-06-0176	500	0	0	0	0	0	0
Drop In Fitness Fees	01-01-06-0177	400	156	200	200	200	200	200
Drop In Weight Room Fees	01-01-06-0178	300	406	350	350	350	350	350
Shower Fees	01-01-06-0181	300	169	300	300	300	300	300
Pool Rental	01-01-06-0185	200	444	200	200	200	200	200
Gym Rental	01-01-06-0186	100	953	300	300	300	300	300
Room Rental	01-01-06-0187	150	95	150	150	150	150	150
Rentals - Tables and Chairs	01-01-06-0188	400	678	400	400	400	400	400
Special Events Revenue	01-01-06-0190	500	630	500	500	500	500	500
After School Program/Day Care Fees	01-01-06-0193	2,800	4,292	4,000	4,080	4,162	4,245	4,330
Senior's Special Events Revenue	01-01-06-0194	1,550	0	0	0	0	0	0
Kelsey Centre Van Donations	01-01-06-0270	1,000	2,821	2,600	2,652	2,705	2,759	2,814
Special Event Donations	01-01-06-0271	800	1,986	1,250	1,250	1,250	1,250	1,250
Afterschool Program Donations	01-01-06-0272	0	130	0	0	0	0	0
Concession Sales	01-01-06-0280	4,000	5,303	5,000	5,100	5,202	5,306	5,412
Total Recreation Centre Revenue		27,150	30,588	25,700	25,932	26,169	26,410	26,656
Expenditure								
Operating Expenses								
Salaries - Admin	01-02-06-0350	39,049	38,000	37,053	37,794	38,550	39,321	40,107
Wages - Recreation	01-02-06-0352	26,762	37,739	37,654	38,407	39,175	39,958	40,758
Wages - Custodian	01-02-06-0353	8,105	8,118	7,951	8,110	8,272	8,437	8,606
Wages - Lifeguards	01-02-06-0354	34,167	30,558	36,704	37,438	38,186	38,950	39,729
Payroll Costs: Admin & PW	01-02-06-0370	26,257	21,196	22,172	22,615	23,068	23,529	24,000

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Travel & Education - Recreation	01-02-06-0390	3,000	2,526	3,000	3,000	3,000	3,000	3,000
Age Friendly Grant - Expenses	01-02-06-0395	0	2,315	0	0	0	0	0
Seniors' Special Events Expense	01-02-06-0396	0	0	0	0	0	0	0
M & R, Gas & Oil - Age Friendly Van	01-02-06-0397	2,700	2,821	2,600	2,652	2,705	2,759	2,814
Advertising	01-02-06-0400	250	250	250	250	250	250	250
Dues, Memberships & Subscriptions	01-02-06-0430	400	452	500	500	500	500	500
Special Events Expense	01-02-06-0440	3,500	5,486	3,500	3,500	3,500	3,500	3,500
School Use Expense	01-02-06-0441	0	0	0	0	0	0	0
Swim Lesson Expenses	01-02-06-0442	300	0	300	300	300	300	300
Office Supplies	01-02-06-0510	750	984	1,000	1,000	1,000	1,000	1,000
Chemicals & Maintenance - Pool	01-02-06-0515	3,200	3,721	4,200	4,284	4,370	4,457	4,546
Rec Centre Supplies	01-02-06-0516	2,500	2,855	2,750	2,500	2,500	2,500	2,500
Business Travel/Meetings	01-02-06-0518	0	0	500	500	500	500	500
Concession	01-02-06-0520	2,500	2,940	3,000	2,500	2,500	2,500	2,500
Equipment - Recreation Centre	01-02-06-0529	3,000	3,458	4,000	3,000	3,000	3,000	3,000
Telephone & Internet	01-02-06-0540	2,500	2,794	2,850	2,907	2,965	3,024	3,084
Sub Total Operating Expenses		158,940	166,212	169,982	171,256	174,340	177,486	180,695
Building Expenses								
Salaries - Public Works	01-02-06-0360	0	0	9,061	9,242	9,427	9,616	9,808
Payroll Costs: Admin & PW	01-02-06-0370	0	0	1,863	1,901	1,939	1,977	2,017
Insurance - Building	01-02-06-0445	11,059	13,081	14,389	15,828	17,410	19,151	21,066
Insurance - Liability	01-02-06-0447	784	784	800	880	968	1,065	1,171
Maintenance & Repairs - Recreation	01-02-06-0450	15,000	15,596	13,000	13,000	13,000	13,000	13,000
Cleaning Supplies	01-02-06-0454	1,500	1,492	1,219	1,219	1,219	1,219	1,219
Heating Fuel	01-02-06-0550	25,200	32,455	32,000	32,640	33,293	33,959	34,638
Utilities	01-02-06-0555	18,500	19,970	19,200	19,776	20,369	20,980	21,610
Sub Total Building Expenses		72,043	83,378	91,532	94,485	97,625	100,967	104,529
Total Recreation Centre Expenditure		230,983	249,590	261,514	265,741	271,965	278,453	285,224
Net Recreation Centre		(203,833)	(219,003)	(235,814)	(239,809)	(245,796)	(252,043)	(258,567)
Amortization expense	01-02-06-0574	4,414	7,036	7,516	7,516	7,516	7,516	7,516

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
PARKS								
Revenue								
Grants - Parks	01-01-13-0140	0	0	0	0	0	0	0
Camping Revenue	01-01-13-0190	5,000	10,471	10,000	10,300	10,609	10,927	11,255
Revenue - Other	01-01-13-0192	0	0	0	0	0	0	0
Park Bench Revenue	01-01-13-0195	1,500	0	1,500	1,500	1,500	1,500	1,500
Total Parks Revenue		6,500	10,471	11,500	11,800	12,109	12,427	12,755
Expenditure								
Wages - Custodian	01-02-13-0353	0	0	1,136	1,159	1,182	1,205	1,229
Salaries - Public Works	01-02-13-0360	0	0	24,697	25,191	25,694	26,208	26,733
Payroll Costs: Admin & PW	01-02-13-0370	0	0	3,876	3,954	4,033	4,114	4,196
Advertising	01-02-13-0400	275	161	275	275	275	275	275
Cleaning Supplies	01-02-13-0454	0	0	375	375	375	375	375
M & R - Equipment	01-02-13-0475	2,000	1,099	2,000	2,000	2,000	2,000	2,000
Diesel & Oil - Kubota Mower	01-02-13-0477	450	142	460	469	479	488	498
Supplies - Parks	01-02-13-0515	5,200	4,253	4,500	4,500	4,500	4,500	4,500
Contract Labour	01-02-13-0532	20,000	6,842	1,500	1,500	1,500	1,500	1,500
Park Bench Expense	01-02-13-0534	1,275	0	1,400	1,400	1,400	1,400	1,400
Utilities	01-02-13-0555	1,800	1,053	1,100	1,122	1,144	1,167	1,191
Total Parks Expenditure		31,000	13,551	41,319	41,944	42,582	43,233	43,896
Net Parks		(24,500)	(3,080)	(29,819)	(30,144)	(30,473)	(30,806)	(31,141)
Amortization expense	01-02-13-0574	8,446	13,792	13,792	13,792	13,792	13,792	13,792

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
PUBLIC WORKS								
Revenue								
Revenue - Other	01-01-15-0192	500	125	250	250	250	250	250
Total Public Works Revenue		500	125	250	250	250	250	250
Expenditure								
Salaries - Public Works	01-02-15-0360	52,324	57,126	19,683	20,076	20,478	20,887	21,305
Payroll Costs: Admin & PW	01-02-15-0370	11,283	10,508	3,865	3,942	4,021	4,101	4,183
Travel & Education - Public Works	01-02-15-0390	1,000	404	1,000	1,000	1,000	1,000	1,000
Dues, Memberships & Subscriptions	01-02-15-0435	225	99	250	250	250	250	250
Insurance - Building	01-02-15-0445	1,081	1,351	1,486	1,635	1,798	1,978	2,176
Insurance - Liability	01-02-15-0447	2,250	2,250	2,295	2,525	2,777	3,055	3,360
Insurance & License - Vehicles	01-02-15-0448	4,000	4,856	6,600	6,732	6,867	7,004	7,144
Maintenance of Building	01-02-15-0450	1,000	2,011	1,000	1,000	1,000	1,000	1,000
Maintenance & Repairs - Tractor	01-02-15-0475	1,000	1,150	1,200	1,200	1,200	1,200	1,200
Diesel & Oil - Tractor and Dump Truck	01-02-15-0477	1,200	2,664	2,717	2,772	2,827	2,884	2,941
Gas & Oil - Public Works Trucks	01-02-15-0478	2,000	2,641	2,400	2,448	2,497	2,547	2,598
M & R - Public Works Trucks	01-02-15-0480	4,000	1,566	2,500	2,500	2,500	2,500	2,500
Office Supplies	01-02-15-0510	0	0	250	250	250	250	250
Business Travel/Meetings	01-02-15-0518	0	0	750	750	750	750	750
General Supplies	01-02-15-0520	3,400	2,979	3,400	3,400	3,400	3,400	3,400
Equipment	01-02-15-0529	1,000	702	1,000	1,000	1,000	1,000	1,000
Telephone & Internet	01-02-15-0540	4,200	2,374	2,400	2,448	2,497	2,547	2,598
Utilities	01-02-15-0555	2,700	3,056	3,117	3,179	3,243	3,307	3,374
Total Public Works Expenditure		92,663	95,738	55,912	57,106	58,354	59,660	61,029
Net Public Works		(92,163)	(95,613)	(55,662)	(56,856)	(58,104)	(59,410)	(60,779)
Amortization expense	01-02-15-0574	9,982	9,194	12,502	12,502	12,502	12,502	12,502

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
ROADS								
<i>Revenue</i>								
Snow Removal Revenue	01-01-09-0190	500	750	400	400	400	400	400
Total Roads Revenue		500	750	400	400	400	400	400
<i>Expenditure</i>								
Salaries - Public Works	01-02-09-0360	0	0	4,921	5,019	5,119	5,222	5,326
Payroll Costs: Admin & PW	01-02-09-0370	0	0	966	985	1,005	1,025	1,046
Maintenance & Repairs - Roads	01-02-09-0530	5,000	2,707	4,500	4,590	4,682	4,775	4,871
Sand & Salt	01-02-09-0531	3,200	2,714	3,200	3,200	3,200	3,200	3,200
Contract Labour	01-02-09-0534	0	0	0	0	0	0	0
Utilities - Street Lighting	01-02-09-0555	19,800	19,965	20,000	20,400	20,808	21,224	21,649
Total Roads Expenditure		28,000	25,385	33,587	34,195	34,814	35,447	36,092
Net Roads Services		(27,500)	(24,635)	(33,187)	(33,795)	(34,414)	(35,047)	(35,692)
Amortization expense	01-02-09-0574	2,446	2,446	2,446	2,446	2,446	2,446	2,446

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
DRAINAGE								
<i>Revenue</i>								
Transfer from Reserves	01-01-10-0315	5,000	0	0	0	0	0	0
Total Drainage Revenue		5,000	0	0	0	0	0	0
<i>Expenditure</i>								
Salaries - Public Works	01-02-10-0360	0	0	4,921	5,019	5,119	5,222	5,326
Payroll Costs: Admin & PW	01-02-10-0370	0	0	966	985	1,005	1,025	1,046
Maintenance & Repairs - Drainage	01-02-10-0530	8,000	3,398	3,500	3,500	3,500	3,500	3,500
Total Drainage Expenditure		8,000	3,398	9,387	9,505	9,625	9,747	9,872
Net Drainage		(3,000)	(3,398)	(9,387)	(9,505)	(9,625)	(9,747)	(9,872)

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Planning & Building Inspection								
REVENUE								
Zoning & TIUPs	01-01-16-0180	1,000	0	0	0	0	0	0
Total Planning Revenue		1,000		0	0	0	0	0
Expenditure								
Building Inspections	01-02-16-0413	1,500	1,208	1,200	1,200	1,200	1,200	1,200
Rezoning & OCP Expenses	01-02-16-0520	1,000	0	500	500	500	500	500
Contract Labour	01-02-16-0532	4,000	0	0	0	0	0	0
Total Planning Expenditure		6,500	1,208	1,700	1,700	1,700	1,700	1,700
Net Planning		(5,500)	(1,208)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
POLICE SERVICES								
<i>Revenue</i>								
RCMP Rent	01-01-08-0185	22,800	22,800	22,800	23,800	23,800	23,800	23,800
RCMP Maintenance	01-01-08-0186	9,748	9,078	9,748	9,748	9,748	9,748	9,748
Total Police Services Revenue		32,548	31,878	32,548	33,548	33,548	33,548	33,548
<i>Expenditure</i>								
Salaries - Admin	01-02-08-0350	4,561	4,525	0	0	0	0	0
Salaries - Public Works	01-02-08-0360	4,757	4,873	5,466	5,575	5,687	5,800	5,916
Payroll Costs: Admin & PW	01-02-08-0370	1,638	1,965	1,014	1,035	1,055	1,076	1,098
Insurance - Building	01-02-08-0445	1,187	1,392	1,531	1,684	1,853	2,038	2,242
Insurance - Liability	01-02-08-0447	145	145	150	165	182	200	220
Maintenance & Repairs - Police	01-02-08-0450	1,500	1,627	1,500	1,500	1,500	1,500	1,500
Total Police Services Expenditure		13,788	14,526	9,661	9,959	10,276	10,614	10,976
Net Police Services		18,760	17,352	22,887	23,589	23,272	22,934	22,573
Amortization expense	01-02-08-0574	621	1,061	1,065	1,065	1,065	1,065	1,065

Description		Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
FIRE DEPARTMENT									
<i>Revenue</i>									
Fire Protection - Area A Share	01-01-07-0156	42,544	28,559	40,219	37,120	34,147	35,443	34,588	
Fire Protection - Village Share	01-01-07-0157	28,362	19,039	26,813	24,746	22,765	23,629	23,059	
Grants - Fire Dept.	01-01-07-0140	0	900						
Rescue Revenue	01-01-07-0158	0	0	0	0	0	0	0	0
Misc. for Fire Dept	01-01-07-0190	0	139	0	0	0	0	0	0
Total Fire Department Revenue		70,906	48,637	67,032	61,866	56,912	59,072	57,647	
<i>Expenditure (Shared)</i>									
Stipends - Fire Chief	01-02-07-0362	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200
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	280	210	214	218	223	227	232	232
Travel & Education - Fire Dept	01-02-07-0390	10,000	3,719	6,500	6,500	6,500	6,500	6,500	6,500
Dues, Memberships & Subscriptions	01-02-07-0435	750	240	500	500	500	500	500	500
Insurance - Equipment	01-02-07-0445	800	974	993	1,013	1,033	1,054	1,075	1,075
Firefighters Insurance (Disability and Life)	01-02-07-0446	3,900	3,261	3,900	3,900	3,900	3,900	3,900	3,900
Insurance - Liability	01-02-07-0447	726	726	750	825	908	998	1,098	1,098
Insurance & License - Vehicles	01-02-07-0448	4,000	3,968	4,200	4,284	4,370	4,457	4,546	4,546
Maintenance & Repairs - Hall #2	01-02-07-0451	500	0	0	0	0	0	0	0
Cleaning Supplies	01-02-07-0454	100	0	94	94	94	94	94	94
M & R, Gas & Oil - Small Equipment	01-02-07-0470	1,250	2,516	3,000	3,000	3,000	3,000	3,000	3,000
M & R, Gas & Oil - Engine #4 (2007 model at #2 hall)	01-02-07-0471	2,500	3,872	3,500	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	2,500	3,272	3,500	3,400	2,500	3,400	2,500	2,500
M & R, Gas & Oil - Rescue #33 (1990 Rescue Truck)	01-02-07-0473	2,500	1,965	1,500	1,500	1,500	1,500	1,500	1,500
Pager System Equipment	01-02-07-0474	500	0	0	0	0	0	0	0
M & R Communications	01-02-07-0475	1,500	369	2,800	1,000	1,000	1,000	1,000	1,000
M & R, Gas & Oil - Rescue #22 (2015 Rescue Truck)	01-02-07-0476	1,000	4,225	1,000	1,000	1,000	1,000	1,000	1,000
Office Supplies	01-02-07-0510	250	0	250	250	250	250	250	250
Firefighter Supplies	01-02-07-0511	10,000	1,600	10,000	10,000	10,000	10,000	10,000	10,000
Fire Prevention	01-02-07-0513	500	527	500	500	500	500	500	500
Telephone & Internet - Hall #1	01-02-07-0540	2,500	1,642	1,675	1,709	1,743	1,778	1,813	1,813
Telephone - Hall #2	01-02-07-0541	1,300	1,029	1,100	1,122	1,144	1,167	1,191	1,191
Utilities - Hall #1	01-02-07-0555	2,500	2,520	2,800	2,856	2,913	2,971	3,031	3,031
Utilities - Hall #2	01-02-07-0556	2,750	1,917	1,956	1,995	2,035	2,075	2,117	2,117
Equipment - Fire Dept	01-06-07-0641	10,500	2,285	8,500	1,500	1,500	1,500	1,500	1,500
Total Fire Department Expenditure (Shared)		70,906	48,637	67,032	61,866	56,912	59,072	57,647	
<i>Expenditure (Village)</i>									
Custodian	01-02-07-0353	2,026	0	568	579	591	603	615	615
Salaries - Public Works	01-02-07-0360	0	0	545	556	567	578	590	590
Payroll Costs: Admin & PW	01-02-07-0370	299	0	98	100	102	104	106	106

Description	Account Codes	2018 Budget	2018 Actual	2019	2020	2021	2022	2023
				Budget	Budget	Budget	Budget	Budget
Fire Inspections	01-02-07-0412	2,500	0	3,000	3,000	3,000	3,000	3,000
Fire Truck Insurance - Village Share	01-02-07-0573	512	556	567	578	590	601	613
Insurance - Building (Hall #1)	01-02-07-0445	666	0	0	0	0	0	0
Maintenance & Repairs - Hall #1	01-02-07-0450	3,000	981	1,500	1,500	1,500	1,500	1,500
Village Share - Fire Department	01-02-07-0530	28,362	19,039	26,813	24,746	22,765	23,629	23,059
Insurance - Building (Hall #1)	01-02-07-0533	0	790	869	956	1,052	1,157	1,273
Loss on sale of assets	01-07-07-0650	0	7,000	0	0	0	0	0
Total Fire Department Expenditure (Village)		37,365	28,366	33,960	32,016	30,167	31,173	30,756
Total Fire Department Expenditure		108,271	77,003	100,992	93,882	87,079	90,245	88,403
Net Fire Department		(37,365)	(28,366)	(33,960)	(32,016)	(30,167)	(31,173)	(30,756)
Amortization expense	01-02-07-0574	15,504	15,504	15,504	15,504	15,504	15,504	15,504

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
EMERGENCY PLANNING								
Revenue								
Grants - Emergency Program	01-01-17-0140	750	21,078	31,925	2,500	2,500	2,500	2,500
Revenue - Other	01-01-17-0192	0	0	0	0	0	0	0
Transfer from Reserves	01-01-17-0315	0	0	0	0	0	0	0
Total Emergency Planning Revenue		750	21,078	31,925	2,500	2,500	2,500	2,500
Expenditure								
Travel & Education - Emergency Program	01-02-17-0415	2,000	160	2,000	2,000	2,000	2,000	2,000
Stipend - Municipal Emergency Program	01-02-17-0520	3,600	1,500	3,600	3,600	3,600	3,600	3,600
Municipal Emergency Program expenses	01-02-17-0522	2,500	488	2,500	2,500	2,500	2,500	2,500
Emergency Program Projects	01-02-17-0532	0	0	24,500	0	0	0	0
Equipment - Emergency Program	01-06-17-0641	0	18,578	4,925	0	0	0	0
Total Emergency Planning Expenditure		8,100	20,726	37,525	8,100	8,100	8,100	8,100
Net Emergency Planning		(7,350)	352	(5,600)	(5,600)	(5,600)	(5,600)	(5,600)

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
HEALTH CENTRE								
<i>Revenue</i>								
Trsf from Reserve	01-01-20-0315	0		0	0	0	0	0
Total Health Centre Revenue		0	0	0	0	0	0	0
<i>Expenditure</i>								
Maintenance and Repairs - Health Clinic	01-02-20-0490	0	607	0	0	0	0	0
Total Health Centre Expenditure		0	607	0	0	0	0	0
Net Health Centre		0	(607)	0	0	0	0	0

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
BYLAW SERVICES								
<i>Revenue</i>								
Total Bylaw Services Revenue		0	0	0	0	0	0	0
<i>Expenditure</i>								
Travel and Education	01-02-21-0380	1,500	0	0	0	0	0	0
Misc. Supplies	01-02-21-0516	1,000	0	500	500	500	500	500
Total Bylaw Services Expenditure		2,500	0	500	500	500	500	500
Net Bylaw Services		(2,500)	0	(500)	(500)	(500)	(500)	(500)

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
SEWER								
Revenue								
Frontage Tax - Sewer Kelsey	01-01-11-0107	9,110	9,110	6,630	6,630	6,630	6,630	6,630
Sewer User Fees	01-01-11-0170	58,999	60,780	61,880	64,046	66,287	68,607	71,009
Sewer Connection Fees	01-01-11-0175	300	300	300	300	300	300	300
Revenue - Other	01-01-11-0192	500		0	0	0	0	0
Actuarial Adjustment sewer	01-01-11-0193	0	2,146	0	0	0	0	0
Total Sewer Revenue		68,909	72,335	68,810	70,976	73,217	75,537	77,939
Expenditure								
Salaries - Admin	01-02-11-0350	18,246	18,099	18,750	19,125	19,508	19,898	20,296
Salaries - Public Works	01-02-11-0360	14,270	14,618	13,164	13,427	13,696	13,970	14,249
Payroll Costs: Admin & PW	01-02-11-0370	5,525	6,915	7,520	7,670	7,823	7,980	8,139
Travel & Education - Sewer	01-02-11-0390	1,500	460	2,000	2,000	2,000	2,000	2,000
Insurance - Building	01-02-11-0445	275	373	410	451	496	546	600
Insurance - Liability	01-02-11-0447	435	435	445	490	538	592	652
Maintenance & Repairs - Sewer	01-02-11-0490	7,000	2,556	6,000	6,000	6,000	6,000	6,000
Sewer Connection Costs	01-02-11-0495	0	9,163	0	0	0	0	0
Equipment - Sewer	01-02-11-0529	1,500	456	2,000	2,000	2,000	2,000	2,000
Contract Labour	01-02-11-0532	3,500	0	3,500	4,500	4,500	4,500	4,500
Sewer Lease Fees	01-02-11-0535	324	470	480	489	499	509	519
Utilities - Agitator, Lift Stations	01-02-11-0555	6,400	7,145	7,200	7,344	7,491	7,641	7,794
Sewer Principal B/L #338	01-02-11-0561	4,064	0	4,450	4,450	4,450	4,450	4,450
Sewer Interest B/L # 338	01-02-11-0571	5,046	2,178	2,180	2,180	2,180	2,180	2,180
Total Sewer Expenditure		68,085	62,869	68,099	70,126	71,181	72,265	73,379
Net Sewer		824	9,466	711	849	2,036	3,272	4,560

Transfer to Sewer Surplus/Reserves	01-02-11-0615	824	9,466	711	849	2,036	3,272	4,560
Amortization expense	01-02-11-0574	36,799	36,799	36,799	36,799	36,799	36,799	36,799

Sewer User Rate Increase per 2018 FP									
User fee per household/unit	\$	248.08	3.50%						
\$ increase				\$ 256.76	\$ 265.75	\$ 275.05	\$ 284.68	\$ 294.64	\$ 294.64
				\$ 8.68	\$ 8.99	\$ 9.30	\$ 9.63	\$ 9.96	\$ 9.96
				3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Proposed User Rate Increase for 2019 FP									
User fee per household/unit	\$	248.08	3.50%						
\$ increase				\$ 256.76	\$ 265.75	\$ 275.05	\$ 284.68	\$ 294.64	\$ 294.64
				\$ 8.68	\$ 8.99	\$ 9.30	\$ 9.63	\$ 9.96	\$ 9.96
				3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
# of units per property tax report									
									241

Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
WATER								
Revenue								
Frontage Tax - Water Kelsey	01-01-12-0107	3,134	9,402	2,280	2,280	2,280	2,280	2,280
Water User Fees	01-01-12-0170	98,200	101,697	109,457	117,119	125,318	134,090	143,476
Water Connection Fees	01-01-12-0175	700	1,580	700	700	700	700	700
Government Grants	01-01-12-0176	0	0					
Revenue - Other	01-01-12-0192	0	0	0	0	0	0	0
Actuarial adjustment	01-01-12-0193	0	738	0	0	0	0	0
Total Water Revenue		102,034	113,417	112,437	120,099	128,298	137,070	146,456
Expenditure								
Salaries - Admin	01-02-12-0350	18,246	18,099	18,750	19,125	19,508	19,898	20,296
Salaries - Public Works	01-02-12-0360	23,784	24,363	21,408	21,836	22,272	22,718	23,172
Payroll Costs: Admin & PW	01-02-12-0370	7,576	8,806	9,311	9,497	9,687	9,881	10,078
Travel & Education	01-02-12-0390	5,000	460	5,000	5,000	5,000	5,000	5,000
Insurance - Building	01-02-12-0445	1,705	213	6,210	6,831	7,514	8,266	9,092
Insurance - Liability	01-02-12-0447	508	508	520	572	629	692	761
Maintenance & Repairs - Water	01-02-12-0490	14,500	6,784	21,000	21,000	21,000	21,000	21,000
Maintenance & Repairs - Plant	new G/L	0	0	5,000	5,000	5,000	5,000	5,000
Water Connection Costs	01-02-12-0495	0	1,717	0	0	0	0	0
Chemicals - Water	01-02-12-0515	8,000	2,648	14,000	15,000	16,000	17,000	17,000
Equipment - Water	01-02-12-0529	2,000	164	1,500	1,500	1,500	1,500	1,500
Contract Labour	01-02-12-0534	72,000	11,696	1,000	1,000	1,000	1,000	1,000
Water Lease Fees	01-02-12-0535	28,000	28,590	590	602	614	626	639
Telephone & Internet	01-02-12-0540	1,200	0	2,000	2,040	2,081	2,122	2,165
Utilities	01-02-12-0555	2,000	685	6,000	6,120	6,242	6,367	6,495
Water Principal B/L #337	01-02-12-0561	1,398	0	1,530	1,530	1,530	1,530	1,530
Water Interest B/L #337	01-02-12-0571	1,736	749	750	750	750	750	750
Total Water Expenditures		187,653	105,482	114,568	117,403	120,327	123,350	125,478
Net Water		(85,619)	7,935	(2,131)	2,697	7,970	13,720	20,979
Transfer to (from) Water Surplus/Reserves	01-02-12-0615	(85,619)	7,935	(2,131)	2,697	7,970	13,720	20,979
Amortization expense	01-02-12-0574	22,379	22,379	22,379	22,379	22,379	22,379	22,379

Water User Rate Increase per 2018 FP									
User fee per household/unit	\$	299.99	7.40%						
\$ Increase				7.0%	\$ 320.99	\$ 343.46	7.0%	\$ 367.50	7.0%
					\$ 21.00	\$ 22.47		\$ 24.04	\$ 25.73
									\$ 393.23
									\$ 420.75
									\$ 27.53
Proposed User Rate Increase for 2019 FP									
User fee per household/unit	\$	299.99							
\$ Increase				7.0%	\$ 320.99	\$ 343.46	7.0%	\$ 367.50	7.0%
					\$ 21.00	\$ 22.47		\$ 24.04	\$ 25.73
									\$ 393.23
									\$ 420.75
									\$ 27.53

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Description	Account Codes	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
SOLID WASTE Revenue								
Solid Waste Collection	01-01-14-0170	30,495	32,390	33,807	35,497	37,272	39,135	41,092
Revenue - Other	01-01-14-0192	3,420	4,176	3,410	3,410	3,410	3,410	3,410
Recycling Revenue	01-01-14-0196	0	920	500	500	500	500	500
Total Solid Waste Revenue		33,915	37,486	37,717	39,407	41,182	43,045	45,002
Expenditure								
Waste Disposal & Tipping Fees	01-02-14-0530	36,000	44,251	39,500	40,290	41,096	41,918	42,756
Contract Labour	01-02-14-0532	2,500	0	4,500	4,500	4,500	4,500	4,500
Total Solid Waste Expenditure		38,500	44,251	44,000	44,790	45,596	46,418	47,256
Net Solid Waste		(4,585)	(6,766)	(6,283)	(5,383)	(4,414)	(3,372)	(2,254)

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 2018 FP									
User fee per household/unit	\$	198.71		\$	212.62	\$	234.41	\$	258.44
\$\$ Increase									
		3.00%			7.0%		5.0%		5.0%
Proposed User Rate Increase for 2019 FP									
User fee per household/unit	\$	198.71		\$	212.62	\$	234.41	\$	258.44
\$\$ Increase									
		3.00%			7.0%		5.0%		5.0%

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General Capital Fund

Contribution from Operating Surpluses:

	2018 Budget	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
General	113,500	57,075	54,500	10,000	10,000		
Sewer	24,000	16,625	7,000	5,000			
Water	24,000	16,625	7,000	5,000			
Total from Surplus	161,500	90,325	68,500	20,000	10,000	-	-
Contribution from Reserve (CWF)	55,250	16,310	36,250		150,000		
Government Grant - MoTI (*WWP)	150,000	150,000					
Government Grant - BC Rural Dividends (*WWP)	100,000	100,000					
Other Grants - ICET (*WWP)	183,750	183,750					
Government Grant - Pool stairs	6,500	6,409					
Other revenue/grants needed			1,405,000	250,000	100,000		30,000

Total General Capital Funding

657,000	546,794	104,750	1,425,000	410,000	100,000	30,000
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General Capital Projects

Equipment, Vehicles, Machinery, Buildings:

Admin - new office windows to address energy leakage	19,000	16,310		10,000			
Admin - computer upgrade	6,500	6,409					
Recreation - pool stairs							
Recreation - paint inside of gym					10,000		
Recreation - Pool Grouting/Flooring KC Gym/Change Rooms/Doors					300,000		
Public Works - pick-up truck	51,000	49,875					
Public Works - equipment shed	21,000		21,000				
Public Works - shelter for equipment				10,000			
Public Works - PW Kubota Lawn Mower (2005)				90,000			30,000
Parks - washroom replacement	12,000	11,309					
RCMP - roof replacement							
Total Equipment, Vehicles, Machinery, Buildings	109,500	83,903	21,000	110,000	310,000	-	30,000

Roads, Trails, Drainage, Parks, Infrastructure:

Parks - complete gazebo	25,000	25,523					
Parks - concrete ramp and handrails for gazebo				15,000			
Parks - pond and campground carryover from 2017	5,000	3,618					
Parks - Working Waterfront Project	517,500	433,750	83,750				

Water Capital Projects

Water Treatment Plant	3,368,704	1,272,375	2,096,329	
Newcastle Creek Dam Rehabilitation	802,000	76,475	725,525	
Water Meter Program				395,000
Total Water Capital	4,170,704	1,348,850	2,821,854	395,000

Future items:

2026 RCMP - Siding for building (replace)	15,000			
2026 Fire - Siding for building (replace)	15,000			
2027 Public Works - Kubota Tractor (2009)	80,000			
2027 Public Works - Dump Truck (2010)	100,000			