



**VILLAGE OF SAYWARD
COMMITTEE OF THE WHOLE
MEETING AGENDA
JANUARY 25, 2022 - 7:00 PM
HYBRID TEAMS & OPEN MEETING
COUNCIL CHAMBERS**

The Village of Sayward respectfully acknowledges that the land we gather on is on the unceded traditional territory of the K'ómoks First Nation, the traditional keepers of this land.

- 1. Call to Order**
- 2. Introduction of Late Items**
- 3. Approval of Agenda**

Recommended Resolution:

THAT the agenda for the Committee of the Whole Meeting of Council for January 25, 2022 be approved.

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

a) Financial Plan 2022-2026

Recommended Resolution:

THAT the Committee of the Whole receive the Financial Plan 2022-2026 report for information and discussion.

- 12. Bylaws - None**
- 13. New Business - None**
- 14. Public Question Period (maximum 15 minutes)**

Mayor: "The purpose of the public question period is to enable citizens to ask questions of Council about issues that are important to the citizen asking the question. Speakers are asked

to limit their questions to one each and, if time permits after everyone has had an opportunity to ask questions, speakers may ask a second question. Citizens will be asked to state their name and address."

15. In-Camera - None

16. Adjournment



STAFF REPORT

For: Mayor and Council
Prepared by: Lisa Clark, CFO
Subject: Financial Plan 2022-2026
Meeting date: January 25, 2022

BACKGROUND

The five-year Financial Plan is developed by Council through their strategic planning process and the Council approved Strategic Plan. This document identifies for staff, and the public, what types and quality of services are to be provided by the Village.

An important part of the Financial Plan process is to provide Council and the public opportunities to give input into the financial plan. As noted in the financial plan timetable schedule that Council approved on December 9th, time will be set aside at each of the next Committee of the Whole meetings, so Council and the public can participate in the financial plan process. In addition, if any member of the public has questions or requires information regarding the financial plan, they are welcome to contact the CAO or CFO directly.

The Financial Plan bylaw and Tax Rate bylaw must be approved by Council before May 15 of each year as set out in the *Community Charter*. Amendments to the Financial Plan are allowed for by way of an amendment bylaw, this is usually done near the end of the fiscal year.

ATTACHMENTS

- Strategic Plan - Priorities 2022
- DRAFT Financial Plan 2022-2026

DISCUSSION

The Financial Plan process/timetable is below for information purposes.

	Item		Timeline
1	Staff reviews 2021-2025 Financial Plan and existing Strategic Plan	Staff Report with timetable to Council	October 5 th Regular meeting - DONE
2	Full Strategic Planning session		November 20 th Special meeting - DONE
3	2022 Strategic Plan presented to Council		December 7 th Regular meeting - DONE
4	Staff continue to work on Financial Plan and Capital Plan for 2022		December 2021 – March 2022
5	Financial Plan Process: A. COW Council Meeting January 11, 2022. Detailed review of Financial Plan/Capital Projects	Each meeting will refine the Financial and Capital Plans and provide time for public input and	January 11, 2022 - CANCELLED

FINANCIAL PLAN 2022-2026

	B. COW Council Meeting January 25, 2022. Detailed review of Financial Plan/Capital Projects	questions. The timeline will also allow for research and reporting on identified issues.	January 25, 2022
	C. COW Council Meeting February 8, 2022. Detailed review of Financial Plan/Capital Projects		February 8, 2022
	D. COW Council Meeting February 22, 2022. Final review of Financial Plan/Capital Projects		February 22, 2022 NEW
	E. Council Meeting April 5, 2022. First three readings of the Financial Plan Bylaw	Adopt Financial and Capital Plan	April 5, 2022
	F. Council Meeting April 19, 2022. Final reading of the Financial Plan Bylaw		April 19, 2022
6	Tax Rate Bylaw, Fees & Charges Amendment Bylaw (for water, sewer, solid waste fees)	Bylaw	Adopted by Mid May, first 3 readings April 19, 2022, Final reading May 3, 2022.

The Financial Plan is in first draft and Staff request direction from Council on a few items at this time. It should be noted that modifications to the plan are ongoing as Staff work through year-end preparations and determine reserve balances. At this stage, the financial plan is similar to the prior year and as Staff work on the plan over the next several weeks, changes will be made and presented to Council.

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

1. Council Travel, Training & Education: Budget \$16,600

- Training & Training for Council over the last 2 years has been limited due to COVID-19. In addition, several training sessions are now being held virtually. Council may wish to reduce this budget for 2022 and Staff request direction.
- AVICC 2022 will be held in Victoria from April 1-3rd, 2022. Staff have booked hotel rooms for 2 members of Council and need direction on who will be attending as registration for the event opens early February. UBCM 2022 will be held in Whistler from September 12-16th, 2022.
- Staff have included allowances for courses, training, and travel in the 2022 budget (see chart below), Council is asked to review and direct Staff on any changes desired. For information purposes, 2021's budget was \$16,800.

				Budget	Budget
	Item # of participants	cost per		2022	2021
Travel , Training & Education	5	\$ 1,000	\$ 5,000	\$ 6,000	
UBCM	2	\$ 3,000	\$ 6,000	\$ 6,000	
AVICC	2	\$ 1,000	\$ 2,000	\$ 1,200	
LGLA	3	\$ 1,200	\$ 3,600	\$ 3,600	
			\$ 16,600	\$ 16,800	

2. Various operating projects and items from Council's 2022 Strategic Plan have been listed below – capital projects are a separate discussion at a future meeting. Some of these items will be worked into the financial plan over the coming weeks once surpluses for 2021 are more certain and funding is determined.

Community Relations

Item	Budget	Source of Funds	Comments
Interpretive signage at KFN totem pole and at other key Village locations *	\$1,500	Operating	
Legal Agreement to clarify terms and communications around early start times of WFP and measures in place to manage dust and noise *	\$1,000	Operating	
Measures for cooling centre in place *	\$40,000	TBD	Staff to determine if COVID-19 funds or Community Works Funds (CWF) can be utilized for this project

Economic Development

Updated development framework including updated Zoning Bylaw and building permit calculation process; access to additional staff resources to administer new building and development applications *	\$15,000	Operating	Additional contract labour/consultant to work on increased volume of BP's and DPA's
Progress made on the Working Waterfront Project in accordance with Part 3.4 of the OCP *	TBD	TBD	Council to provide direction to Staff – part 3.4 reads: Encourage further development of the Kelsey Bay waterfront in alignment with the working waterfront project to create better access for residents and visitors.

FINANCIAL PLAN 2022-2026

Infrastructure Upgrades & Asset Replacement

Item	Budget	Source of Funds	Comments
Water Master Plan *	TBD	CWF Reserve	<i>Staff to determine costs</i>
Sewage Capacity Study *	TBD	CWF Reserve	<i>Staff to determine costs</i>
Drainage project stage 1 *	\$1,416,000	Government of Canada: 40% Prov. of BC: 33% Village: 27%	<i>Capital - more info to follow</i>
Newcastle Dam project	Carry fwd	Various	<i>Carry forward from 2021</i>
Short and long-term projects for the Kelsey Centre *	TBD	TBD	<i>More info to be presented to Council at future F/P meeting</i>
Fire – replace volume pump engine #4	\$3,500	Operating	<i>carry forward from 2021</i>
Fire – SCBA (Self Contained Breathing Apparatus)	\$5,000	Operating	<i>carry forward from 2021</i>
Fire – Bunkergear	\$5,000	Operating	<i>carry forward from 2021</i>

Living Green

Solar panels for Kelsey Centre *	\$10,000	CARIP Reserve	<i>carry forward from 2021</i>
Water Meter Bylaw in place *	\$3,000	Operating	
Electric-Vehicle Charging station installed *	TBD	TBD	<i>Staff to obtain more info</i>
Community Garden revitalized *	\$5,000	CARIP Reserve	<i>Possible collaboration with volunteers/Sayward Futures Society</i>

Tourism Development

Upgraded signage, cleaning and painting Village buildings and structures, and enhancing the Village gardens (includes ORV signage) *	\$10,000	Operating	<i>Collaboration with Tourism Committee</i>
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Village Operations

Item	Budget	Source of Funds	Comments
Create and staff Public Works on call back up position *	\$30,000	Operating	CAO to bring info to Council at future meeting
Risk Management Strategy *	\$15,000	CWF Reserve	More info to follow

* taken from 2022 Strategic Plan approved by Council Dec 9, 2021

3. Any tax increases and user fees increases (water, sewer and solid waste) have yet to be determined. This will be discussed in detail at the next Committee of the Whole meeting (scheduled for February 8, 2022). In the meantime, the following chart outlines the effects of various percentage increases for Council's perusal. It should be noted that the amount of projects and items listed in the Strategic Plan exceed available operating funds. Grant funding is a possibility – more info to follow.

Revenue item	2021 revenue	Percentage increase						
		2.5%	3%	3.5%	5%	7%	10%	15%
Municipal taxes	349,321	358,054	359,800	361,547	366,787	373,773	384,253	401,719
Water user fees	135,552	138,940	139,618	140,296	142,329	145,040	149,107	155,884
Sewer user fees	72,512	74,325	74,687	75,050	76,137	77,588	79,763	83,389
Solid Waste user fees	40,371	41,380	41,582	41,784	42,389	43,197	44,408	46,426

Revenue item	2021 revenue	Dollar increase						
		2.5%	3%	3.5%	5%	7%	10%	15%
Municipal taxes	349,321	8,733	10,480	12,226	17,466	24,452	34,932	52,398
Water user fees	135,552	3,389	4,067	4,744	6,778	9,489	13,555	20,333
Sewer user fees	72,512	1,813	2,175	2,538	3,626	5,076	7,251	10,877
Solid Waste user fees	40,371	1,009	1,211	1,413	2,019	2,826	4,037	6,056

	2021 per household	Percentage increase						
		2.5%	3%	3.5%	5%	7%	10%	15%
Municipal taxes (average)	1,318	1,351	1,358	1,364	1,384	1,410	1,450	1,516
Water user fees	388	398	400	402	408	416	427	447
Sewer user fees	284	291	293	294	299	304	313	327
Solid Waste user fees	239	245	246	247	251	256	263	275

	2021 per household	Dollar increase (average)						
		2.5%	3%	3.5%	5%	7%	10%	15%
Municipal taxes (average)	1,318	33	40	46	66	92	132	198
Water user fees	388	10	12	14	19	27	39	58
Sewer user fees	284	7	9	10	14	20	28	43
Solid Waste user fees	239	6	7	8	12	17	24	36

4. More work is needed on capital purchases, including buildings, vehicles, and equipment. To be able to give Council a more complete picture on current status, and the revenue needed to fund future acquisitions, Staff will provide Council with an update at a future meeting.
5. Most budgets have been adjusted for operational cost increases such as utilities and known increases in revenues. Additional info will be added as it becomes available to Staff. There are also several year end entries to be posted over the next 6 weeks, these will be reflected in future versions of the Financial Plan.
6. The comparatives Y/Y on taxes and service fees (water, sewer, solid waste) will be included in a future Financial Plan report.
7. Salaries & wage changes will be included in a future meeting.

STAFF RECOMMENDATION

THAT the Committee of the Whole receive the Financial Plan 2022-2026 report for information and discussion.

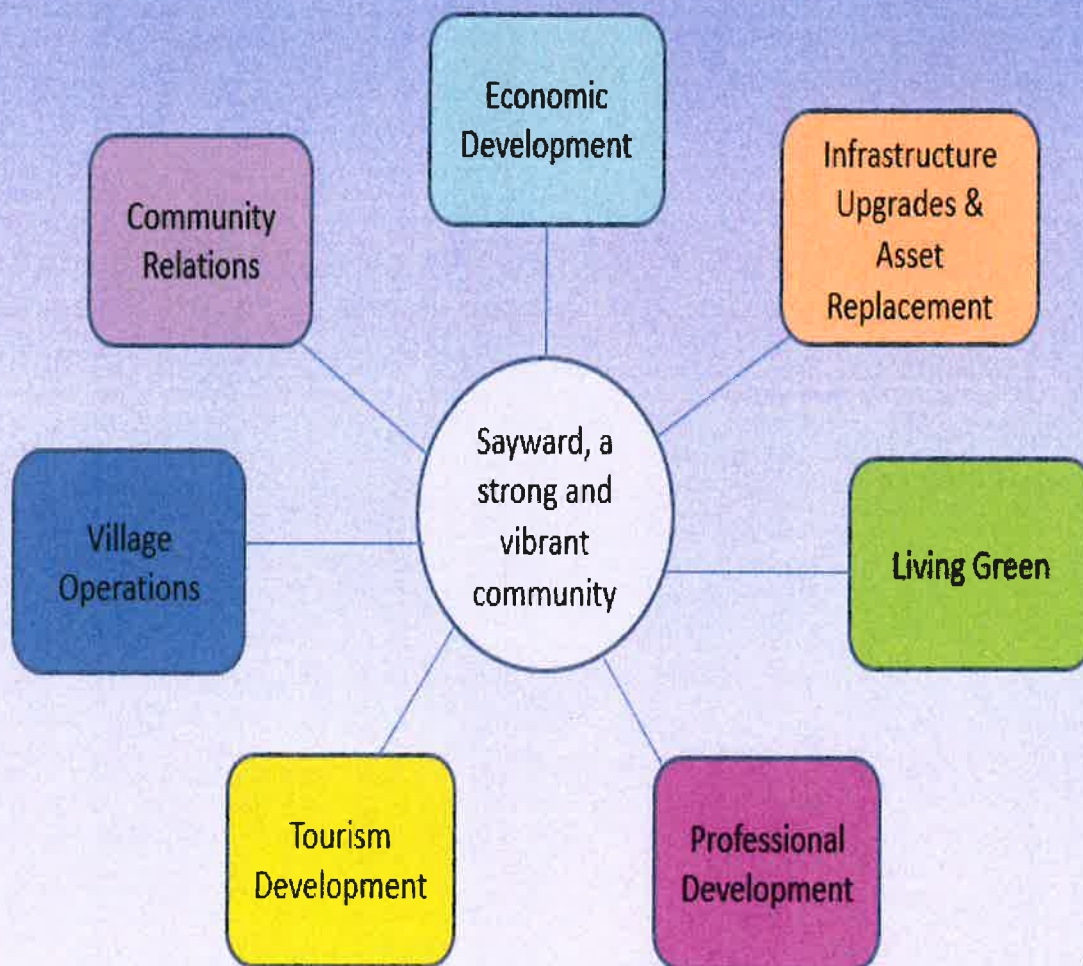
Respectfully submitted,

Lisa Clark
CFO



**Village of Sayward
2022 Strategic Plan**

Strategic Plan – Priorities 2022



Community Relations

Priorities	Progress Measures	Timeline
Show progress toward reconciliation with K'omoks First Nation and other First Nations	Acknowledge meetings occur on unceded territory; steps taken to provide for visual and physical recognition of First Nation habitation in the Sayward area	January 2022
	Interpretive signage installed at KFN totem Pole and at other key Village locations	Summer 2022
Continue to negotiate a Framework Agreement with Western Forest Products (WFP) regarding the operations at the log sort	Legal Agreement in place to clarify terms and communications around early start times of WFP and measures in place to manage dust and noise	Spring 2022
	Noise Bylaw amended to permit agreement terms	
Continue to work with SRD to clarify Shared Fire Service	New Shared Fire Services agreement with SRD or other terms, and clarification of assets	Summer 2022
Develop stronger working relationship with The Nature Trust of BC	BC Nature Trust reps invited to a Council meeting and projects and initiatives such as interpretive signage established	2022
Finalize Fireworks Bylaw	Household survey results summarized and presented to Council; Fireworks Bylaw in place	2022
Build a collaborative relationship with Sayward residents by working together with Council and staff	- Collaborative leadership demonstrated - Annual Town Hall meeting with citizens held, and issues of importance to citizens discussed	2022

Resolve deficiencies with 794 and 765 Sayward Road properties in accordance with legal advice	Building permit deficiencies and encroachment of properties resolved as per legal advice	2022
Village to submit bi-monthly update to Sayward residents for information and updates of Village initiatives and goals	Bi-monthly submissions from Village staff or Council included the Sayward News	ongoing
Work with SRD on funding for services jointly used by all valley residents - Recreation, Fire, Health, Comox Strathcona Waste Management and Comox Strathcona Regional Hospital Board	Data collected and presented to Council early 2022; new agreements in place, funding obtained from SRD for Recreation and Health Clinic	2022
Make arrangements for community cooling centre for community safety during hot summer periods	Measures for cooling centre in place	2022

Economic Development

Priorities	Progress Measures	Timeline
Encourage and support new housing initiatives	Updated development framework including updated Zoning Bylaw and building permit calculation process; access to additional staff resources to administer new building and development applications	Summer 2022
Finalize Official Community Plan (OCP)	OCP Bylaw adopted	2022
Revise and update Zoning Bylaw	New Zoning Bylaw in place	Summer 2022

Support prospective businesses interested in locating to the Sayward area	Investment in Village of new business services, increased campground usage, more tourist traffic, and more businesses advertising in the Tourist Info Centre	2022
Work with local organizations and the Tourism Committee to promote tourism and attract business investment to the Sayward area	Businesses promoted using business licence directory and promotion incentives	2022
	Progress made on the Working Waterfront Project in accordance with Part 3.4 of the OCP	2022
Support existing businesses	Existing business continue to thrive	

Infrastructure Upgrades & Asset Replacement

Priorities	Progress Measures	Timeline
Complete Water Master Plan	Water Master Plan completed	Summer 2022
Complete Sewage Capacity Study	Sewage Capacity Study completed	Summer 2022
Use Asset Management Plan to identify projects for the Financial Plan	Report to Council with plan for asset replacement strategy	Ongoing
Plan for full replacement of water, sewer, drainage, and road infrastructure	Use information from Water Master Study and Sewage Capacity Study to apply for grant funding and establish 8–10-year Infrastructure Replacement Strategy	2023-2032
Continue to seek grant funding to implement the 2021 Drainage Plan	Funding obtained and 2021 Drainage Plan gradually and steadily implemented	2022-2026
Make progress toward investing in Reserve Funds in accordance with new Reserve Policy	Progress made with annual investments in Reserve Funds per policy	ongoing

• Completion of removal of Newcastle Dam and construction of Newcastle Weir	• Newcastle Weir in place and dam removed	Fall 2022
• Identify short and long-term projects for the Kelsey Centre and include in budget discussions	• Recommended short-term safety upgrades and equipment replacement presented to Council; issues identified and upgrades completed	2022
• Continue to apply for infrastructure grants	• Grant applications submitted, approved and funds used for repairs and upgrades to Village infrastructure to improve citizen's lives	2022

Living Green

Priorities	Progress Measures	Timeline
• Continue to pursue the goal of becoming a carbon neutral community	• Solar panels for Kelsey Centre installed	2022
• Install Electric Vehicle Charging station	• Substitute fleet vehicles with hybrid or electric models at time of replacement	
	• Electric-Vehicle Charging station installed	Fall 2022
• Establish Water Meter Bylaw for all commercial and industrial development and all new development	• Water Meter Bylaw in place and Village able to collect more information regarding water use	Fall 2022
• Continue to work with the Provincial Government and K'omoks First Nation to secure an economically viable community forest	• Community Forest secured with KFN and Provincial Government	2023
• Continue to develop the Village trail system	• Improvements and additions to existing trail system completed	2023
• Continue to expand the Community Garden and flower gardens throughout the Village	• Community Garden revitalized	2022

Professional Development

Priorities	Progress Measures	Timeline
- Ensure Village Council, staff and volunteers receive adequate emergency management training and the village has an emergency response plan in place - Continue Village Council, staff and volunteer professional development through various municipal and professional associations ensuring the Village continues to receive good value for the resources expended	- Staff and EOC representative reports to Council regarding quarterly meetings with stakeholders. Emergency response plan in place - Training for all Council, Staff and volunteers scheduled, and training taken	Ongoing 2022

Tourism Development

Priorities	Progress Measures	Timeline
- Continue the Village beautification program including upgrading signage, cleaning and painting Village buildings and structures, and enhancing the Village gardens - Work with local organizations and the Regional District to enhance signage and way finding in Sayward - Support and work with the Tourism Committee	- Off Road Vehicle (ORV) signage installed indicating the location of the designated ORV route - Work with the Tourism Committee to promote Trails; additional signage installed - Meetings attended and joint initiatives completed - Host an annual meeting with the Tourism Committee to identify initiatives to be included in the Financial Plan	2022 Ongoing 2022 Early 2022

Village Operations

Priorities	Progress Measures	Timeline
Review and update Village internal policies	Additional Policies and Bylaws approved by Council	2022
Create and staff Public Works on call back up position	Public Works back up hired	Early 2022
Review tax ratios	Updated tax ratio system	Early 2022
Revise building permit fees in the Fees & Charges Bylaw to adopt Marshall & Swift estimator for building permit fees and construction costs	Efficient and fair billing system in place for new building permits with Marshall & Swift estimator in use	Spring 2022
Establish Risk Management Strategy to address possible gaps in infrastructure funding	Risk Management Strategy in place	2022
Participate in food security initiatives and support the Strathcona Food Hub	Meetings attended and initiatives completed that address homelessness, community connections, mental health, and socialization	Fall 2022
Determine the ownership and responsibility of breakwater ships and develop strategies to reduce risk	Plan in place to manage breakwater	2022

DRAFT 2021-2025 Financial Plan

Summary			2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
OPERATING REVENUE									
Taxation - General Municipal Purpose			345,834	349,321	358,054	367,005	376,180	385,585	395,224
Other taxes			10,783	11,297	11,725	11,960	12,199	12,443	12,692
Federal Community Works Fund Grant			139,783	139,790	71,562	75,143	75,143	75,143	75,143
COVID-19 Safe Restart Grant			0	0	0	0	0	0	0
Provincial Govt Grants			393,370	377,000	375,000	375,000	375,000	375,000	375,000
CARIP Grant			2,000						
Interest & Tax Penalties			6,500	10,855	7,500	7,500	7,500	7,500	7,500
Unrealized Gain (Loss)			0	0	0	0	0	0	0
General Investment Income			5,000	7,873	6,000	6,000	6,000	6,000	6,000
Other Revenue			10,250	10,847	7,950	7,950	7,950	7,950	5,350
Licences, Permits & Fines			6,000	7,099	6,650	6,650	6,650	6,650	0
General Operating Grants			303,217	224,595	2,500	2,500	2,500	2,500	2,500
Sale of Service - Recreation Centre			14,800	6,621	10,150	10,195	10,241	10,288	10,335
Sale of Service - Other			16,500	15,969	16,750	17,110	17,481	17,863	15,006
RCMP Rent			25,200	24,000	24,000	24,000	24,000	25,000	25,000
RCMP Maintenance			10,236	9,748	9,748	9,748	9,748	9,748	9,748
Sewer Revenue			75,415	79,444	80,272	82,870	85,560	88,343	91,224
Water Revenue			133,354	140,601	137,293	141,349	145,527	149,831	154,264
Solid Waste Revenue			41,892	43,856	43,791	45,785	47,878	50,077	52,385
Total Operating Revenue			1,540,134	1,458,915	1,168,944	1,190,765	1,209,558	1,229,920	1,237,372
OPERATING EXPENDITURES									
Legislative Services			84,260	58,391	65,010	65,027	65,044	65,062	65,080
Administration			508,763	392,531	351,695	356,695	362,969	369,425	376,071
Election			2,525	0	8,100	2,525	2,525	2,525	2,525
Recreation Centre			238,801	193,871	203,972	208,442	213,100	217,958	223,032
Parks			51,464	31,215	48,038	48,847	49,677	50,531	51,408
Public Works			84,017	93,830	78,050	78,620	79,994	67,558	69,054
Roads			38,052	34,404	40,276	40,891	41,519	42,160	42,813
Drainage			28,166	22,592	6,676	6,749	6,824	6,901	6,979
Planning			9,000	8,498	17,500	17,500	17,500	17,500	17,500
Police			12,136	9,360	11,739	12,052	12,381	12,729	13,098
Fire			40,658	27,027	39,407	33,725	34,739	34,332	34,665
Emergency			170,600	147,292	8,100	8,100	8,100	8,100	8,100
Health Clinic			550	2,112	550	550	550	550	550
Bylaw			500	133	500	500	500	500	500
Solid Waste			43,000	39,884	42,580	43,342	44,119	44,911	45,720
Sewer Operations			88,929	83,227	79,456	80,882	82,357	83,884	85,468
Water Operations			131,131	113,334	133,979	136,802	139,743	142,810	146,013
Total Departmental Expenditures			1,532,552	1,257,702	1,135,628	1,141,249	1,161,643	1,167,437	1,188,575
Surplus/(Deficit) Before Amortization			7,582	201,213	33,316	49,516	47,915	62,484	48,797

DRAFT 2021-2025 Financial Plan

Summary		2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Amortization Expense - General		69,834	0	69,834	69,834	69,834	69,834	69,305
Amortization Expense - Sewer		36,799	0	36,799	36,799	36,799	36,799	36,799
Amortization Expense - Water		89,170	0	89,170	89,170	89,170	89,170	89,170
Annual Operating Surplus/(Deficit)		(188,221)	201,213	(162,487)	(146,287)	(147,889)	(133,319)	(146,477)
Transfer to CARIP Reserve	01-02-00-0597	2,000	0	0	0	0	0	0
Transfer to CWF Reserve (gas tax)	01-02-00-0598	139,783	139,790	71,562	75,143	75,143	75,143	75,143
Transfer to Election Reserve		2,525	2,525	0	2,525	2,525	2,525	2,525
Transfers from Reserve/Surplus Accounts:								
Transfer from CARIP Reserve		(10,000)						
Transfer from Operating Surplus		(38,750)	(7,301)					
Transfer from COVID-19 Reserve		(67,346)	(29,578)					
Transfer from CWF Reserve		(16,690)	(16,690)					
Transfer from Election Reserve				(7,575)				
Net contributions to (from) Reserves		11,522	88,746	63,987	77,668	77,668	77,668	77,668
Annual Operating Surplus before amortization adjustment		(199,744)	112,468	(226,474)	(223,955)	(225,557)	(210,987)	(224,145)
Adjust for Non-Cash Items (Amortization)		195,803	-	195,803	195,803	195,803	195,803	195,274
Annual Operating Surplus/(Deficit) adjusted		(3,940)	112,468	(30,670)	(28,152)	(29,753)	(15,184)	(28,871)
Transfer to/(from) Sewer Surplus/Reserves		(514)	6,493	816	1,989	3,203	4,459	5,757
Transfer to/(from) Water Surplus/Reserves		2,224	27,266	3,314	4,547	5,785	7,021	8,251
Transfer to/(from) General Surplus/Reserves		(5,650)	78,709	(34,800)	(34,688)	(38,741)	(26,664)	(42,878)
NET		0	0	0	0	0	0	0

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
GENERAL REVENUE								
Revenue								
Taxation - General Municipal Purpose	01-01-00-0100	345,834	349,321	358,054	367,005	376,180	385,585	395,224
Taxation - NMIC								
Total Taxes		345,834	349,321	358,054	367,005	376,180	385,585	395,224
Utilities Tax - B.C. Hydro	01-01-00-0110	3,348	3,348	3,832	3,909	3,987	4,067	4,148
Utilities Tax - Telus	01-01-00-0111	1,522	1,522	1,493	1,523	1,554	1,585	1,616
Utilities Tax - Cable	01-01-00-0112	0	540	500	510	520	531	541
Total Utilities Taxes		4,869	5,409	5,825	5,942	6,061	6,182	6,306
Federal Grant-in-lieu-of Taxes	01-01-00-0130	5,914	5,887	5,900	6,018	6,138	6,261	6,386
Federal Community Works Fund Grant	01-01-00-0136	139,783	139,790	71,562	75,143	75,143	75,143	75,143
COVID-19 Safe Restart Grant	01-01-00-0138	0	0	0	0	0	0	0
Provincial Govt Grants	01-01-00-0140	393,370	377,000	375,000	375,000	375,000	375,000	375,000
CARIP Grant	01-01-00-0141	2,000	0	0	0	0	0	0
HOG Administration Fee	01-01-00-0145	0	2,107	2,100	2,100	2,100	2,100	2,100
Revenue - Other	01-01-00-0192	1,400	1,736	1,500	1,500	1,500	1,500	1,500
Unrealized Gain (Loss)	01-01-00-0258	0	0	0	0	0	0	0
Interest Income General	01-01-00-0259	5,000	7,873	6,000	6,000	6,000	6,000	6,000
Interest & Tax Penalties	01-01-00-0260	6,500	10,855	7,500	7,500	7,500	7,500	7,500
Tax Sale Revenue	01-01-00-0275	0	0	0	0	0	0	0
Total Other General Revenue		553,967	545,247	469,562	473,261	473,381	473,504	473,629
Total General Revenue		904,671	899,978	833,441	846,208	855,622	865,271	875,159

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
OTHER GOVERNMENTS								
Revenue								
Comox Strathcona Waste Management	01-01-00-0119	10,000	8,106	8,500	8,500	8,500	8,500	8,500
School Tax	01-01-00-0120	83,000	91,417	95,000	95,000	95,000	95,000	95,000
Regional Hospital	01-01-00-0121	30,000	20,560	25,000	25,000	25,000	25,000	25,000
BC Assessment Authority	01-01-00-0122	2,400	2,259	2,300	2,300	2,300	2,300	2,300
Municipal Finance Authority	01-01-00-0123	15	11	15	15	15	15	15
Regional District	01-01-00-0124	14,500	16,276	17,500	17,500	17,500	17,500	17,500
Regional Library	01-01-00-0125	13,500	13,968	13,479	13,479	13,479	13,479	13,479
Police Tax	01-01-00-0126	18,000	17,149	18,000	18,000	18,000	18,000	18,000
Total Other Governments Revenue		171,415	169,746	179,794	179,794	179,794	179,794	179,794
Expenditure								
Requisitions - School Tax	01-02-00-0577	83,000	91,435	95,000	95,000	95,000	95,000	95,000
Requisitions - Regional Hospital	01-02-00-0578	30,000	20,559	25,000	25,000	25,000	25,000	25,000
B.C. Assessment Authority	01-02-00-0579	2,400	2,259	2,300	2,300	2,300	2,300	2,300
Municipal Finance Authority	01-02-00-0580	15	0	15	15	15	15	15
Regional District	01-02-00-0581	14,500	16,273	17,500	17,500	17,500	17,500	17,500
Regional Library	01-02-00-0582	13,500	13,734	13,479	13,479	13,479	13,479	13,479
Requisitions - Police Tax	01-02-00-0583	18,000	17,152	18,000	18,000	18,000	18,000	18,000
Comox Strathcona Waste Management	01-02-00-0584	10,000	8,105	8,500	8,500	8,500	8,500	8,500
Total Other Governments Expenditure		171,415	169,517	179,794	179,794	179,794	179,794	179,794
Net Other Governments		0	229	0	0	0	0	0

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
MAYOR & COUNCIL								
Revenue								
Transfer from Reserves		21,000		0	0	0	0	0
Total Legislative Revenue		21,000	0	0	0	0	0	0
Expenditure								
Honorarium - Mayor	01-02-02-0365	9,360	9,360	9,360	9,360	9,360	9,360	9,360
Honorarium - Councillors	01-02-02-0366	28,800	28,800	28,800	28,800	28,800	28,800	28,800
Payroll Costs - Mayor & Council (CPP)	01-02-02-0370	900	894	900	900	900	900	900
Travel & Education - Council	01-02-02-0380	16,800	6,265	16,600	16,600	16,600	16,600	16,600
Information Technology	01-02-02-0414	2,500	3,507	4,000	4,000	4,000	4,000	4,000
COVID-19 Expenses	01-02-02-0452	21,000	5,734	0	0	0	0	0
Council - Economic Development Projects	01-02-02-0501	2,500	1,330	2,500	2,500	2,500	2,500	2,500
Council - Office Supplies/Expenses	01-02-02-0510	1,500	1,620	2,000	2,000	2,000	2,000	2,000
Telephone & Internet	01-02-02-0540	900	880	850	867	884	902	920
Total Legislative Expenditure		84,260	58,391	65,010	65,027	65,044	65,062	65,080
Net Legislative		(63,260)	(58,391)	(65,010)	(65,027)	(65,044)	(65,062)	(65,080)

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
ADMINISTRATION								
Revenue								
Grants - Admin	01-01-03-0140	138,217	82,283	0	0	0	0	0
First Nations Relations Revenue	01-01-03-0144	5,000	595	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	2,500	3,151	3,000	3,000	3,000	3,000	3,000
Business Licenses	01-01-03-0165	3,000	3,250	3,000	3,000	3,000	3,000	3,000
Dog Licenses & Fines	01-01-03-0166	500	698	650	650	650	650	650
Photocopies & Fax	01-01-03-0190	200	50	50	50	50	50	50
Sayward News Revenue	01-01-03-0191	4,500	3,147	3,200	3,200	3,200	3,200	3,200
Revenue - Other	01-01-03-0192	100	1,538	100	100	100	100	100
Transfer from Reserves		42,346	0	0	0	0	0	0
Total Administration Revenue		198,863	97,212	12,500	12,500	12,500	12,500	12,500
Expenditure								
Salaries - Admin	01-02-03-0350	166,311	169,358	177,796	181,352	184,979	188,679	192,452
Wages - Custodian	01-02-03-0353	1,834	2,240	1,809	1,845	1,882	1,919	1,958
Salaries - Public Works	01-02-03-0360	2,874	1,868	3,041	3,102	3,164	3,227	3,292
Payroll Costs: Admin & PW	01-02-03-0370	42,664	39,081	50,884	51,902	52,940	53,998	55,078
Employee Benefits	01-02-03-0378	0	2,750					
Travel & Education - Admin	01-02-03-0380	7,500	4,965	7,500	7,500	7,500	7,500	7,500
Advertising	01-02-03-0400	500	871	750	750	750	750	750
First Nations Relations Expenses	01-02-03-0403	5,000	595	0	0	0	0	0
Tourism - Tourism Committee	01-02-03-0404	2,200	0	2,200	2,200	2,200	2,200	2,200
Sayward News	01-02-03-0405	5,200	3,311	3,500	3,500	3,500	3,500	3,500
Internet	01-02-03-0406	1,248	1,116	1,100	1,122	1,144	1,167	1,191
Postage	01-02-03-0409	1,785	1,385	1,400	1,428	1,457	1,486	1,515
Audit	01-02-03-0410	15,277	9,929	15,735	16,207	16,694	17,194	17,710
Legal	01-02-03-0411	10,000	9,768	12,500	12,500	12,500	12,500	12,500
Information Technology	01-02-03-0414	13,500	12,156	16,500	16,500	16,500	16,500	16,500
Bank Charges, Fees & Interest	01-02-03-0420	2,500	3,203	3,200	3,200	3,200	3,200	3,200
Tax Sale Fees	01-02-03-0421	0	439	0	0	0	0	0
Dues, Memberships & Subscriptions	01-02-03-0435	4,000	4,243	4,200	4,200	4,200	4,200	4,200
Insurance - Building	01-02-03-0445	1,721	1,829	2,528	2,781	3,059	3,365	3,701
Insurance - Liability	01-02-03-0447	2,685	2,947	3,302	3,632	3,995	4,394	4,834
Maintenance & Repairs - Admin Office	01-02-03-0450	39,846	1,907	2,000	2,000	2,000	2,000	2,000
COVID-19 Expenses	01-02-03-0452	2,000	1,057	1,000	0	0	0	0
Cleaning Supplies - Office	01-02-03-0454	500	351	500	500	500	500	500

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Office Supplies	01-02-03-0510	5,000	3,758	5,000	5,000	5,000	5,000	5,000
Tax Printing	01-02-03-0514	400	471	500	400	400	400	400
Business Travel/Meetings	01-02-03-0518	500	231	500	500	500	500	500
Economic Development Projects	01-02-03-0525	18,000	10,050	0	0	0	0	0
Equipment - Admin Office	01-02-03-0529	1,000	1,511	1,500	1,500	1,500	1,500	1,500
Contract Labour	01-02-03-0532	132,217	81,540	11,500	11,500	11,500	11,500	11,500
Copier - Rent & Supplies	01-02-03-0538	5,500	4,645	4,750	4,845	4,942	5,041	5,142
Telephone & Cell Phone	01-02-03-0540	5,000	3,535	5,000	5,000	5,000	5,000	5,000
Heating Fuel	01-02-03-0550	7,500	8,269	8,000	8,160	8,323	8,490	8,659
Utilities	01-02-03-0555	4,500	3,153	3,500	3,570	3,641	3,714	3,789
Total Administration Expenditure		508,763	392,531	351,695	356,695	362,969	369,425	376,071
Net Administration		(309,900)	(295,319)	(339,195)	(344,195)	(350,469)	(356,925)	(363,571)

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
ELECTION								
<i>Revenue</i>								
Transfer from Reserves				7,575				
Total Election Revenue		0	0	7,575	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	7,500	1,925	1,925	1,925	1,925
Total Election Expenditure		2,525	0	8,100	2,525	2,525	2,525	2,525
Net Election		(2,525)	-	(525)	(2,525)	(2,525)	(2,525)	(2,525)

Description RECREATION CENTRE	Account Codes	2021	2021	2022	2023	2024	2025	2026
		Budget	Actual	Budget	Budget	Budget	Budget	Budget
Revenue								
Grants - Recreation	01-01-06-0140	0	0	0	0	0	0	0
Kelsey Centre Gift Certificates	01-01-06-0167	0	0	0	0	0	0	0
Age Friendly Program Revenue	01-01-06-0168	0	0	0	0	0	0	0
Swim Lesson Fees	01-01-06-0169	500	0	0	0	0	0	0
Ten Pack	01-01-06-0171	2,000	1,360	1,500	1,500	1,500	1,500	1,500
Single User - Pool	01-01-06-0173	2,000	954	1,000	1,000	1,000	1,000	1,000
Single User - Gym	01-01-06-0174	350	104	250	250	250	250	250
Drop In Fitness Fees	01-01-06-0177	150	5	100	100	100	100	100
Drop In Weight Room Fees	01-01-06-0178	150	54	150	150	150	150	150
Monthly Passes	01-01-06-0179	250	0	250	250	250	250	250
Shower Fees	01-01-06-0181	250	8	250	250	250	250	250
After School Program/Day Care Fees	01-01-06-0182	1,000	257	750	765	780	796	812
Concession Sales	01-01-06-0183	2,500	905	1,500	1,530	1,561	1,592	1,624
Pool Rental	01-01-06-0185	200	0	200	200	200	200	200
Gym Rental	01-01-06-0186	500	1,587	750	750	750	750	750
Room Rental	01-01-06-0187	400	0	400	400	400	400	400
Rentals - Tables and Chairs	01-01-06-0188	150	0	150	150	150	150	150
Birthday Party/Event Revenue	01-01-06-0189	400	128	400	400	400	400	400
Kelsey Centre Van Donations	01-01-06-0270	2,500	1,260	1,500	1,500	1,500	1,500	1,500
Special Event Revenue/Donations	01-01-06-0271	1,500	0	1,000	1,000	1,000	1,000	1,000
Afterschool Program Donations	01-01-06-0272	0	0	0	0	0	0	0
Transfer from Reserves		20,000	19,126	0	0	0	0	0
Total Recreation Centre Revenue		34,800	25,747	10,150	10,195	10,241	10,288	10,335
Expenditure								
Operating Expenses								
Salaries - Admin	01-02-06-0350	37,538	30,644	35,883	36,601	37,333	38,079	38,841
Wages - Recreation	01-02-06-0352	21,221	15,769	23,412	23,881	24,358	24,846	25,342
Wages - Custodian	01-02-06-0353	8,559	4,079	8,440	8,609	8,781	8,957	9,136
Wages - Lifeguards	01-02-06-0354	22,404	10,013	13,056	13,317	13,584	13,855	14,133
Payroll Costs: Admin & PW	01-02-06-0370	19,273	15,036	15,725	16,040	16,361	16,688	17,021
Travel & Education - Recreation	01-02-06-0380	1,500	984	3,000	3,000	3,000	3,000	3,000
Advertising	01-02-06-0400	250	250	250	250	250	250	250

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Information Technology	01-02-06-0414			750	750	750	750	750
Bank Charges, Fees & Interest	01-02-06-0420		34	450	450	450	450	450
Dues, Memberships & Subscriptions	01-02-06-0435	500	274	500	500	500	500	500
Afterschool Supplies/Expenses	01-02-06-0437	500	336	500	500	500	500	500
Concession	01-02-06-0438	1,500	585	1,500	1,500	1,500	1,500	1,500
Special Events Expense	01-02-06-0440	1,500	1,490	1,500	1,500	1,500	1,500	1,500
Swim Lesson Expenses	01-02-06-0442	300	0	0	0	0	0	0
Age Friendly Programming Expenses	01-02-06-0443	0	0	0	0	0	0	0
COVID-19 Expenses	01-02-06-0452	15,000	19,126	1,000	1,000	1,000	1,000	1,000
M & R, Gas & Oil - Age Friendly Van	01-02-06-0480	2,500	2,838	2,750	2,750	2,750	2,750	2,750
Office Supplies	01-02-06-0510	1,000	1,185	1,000	1,000	1,000	1,000	1,000
Chemicals & Maintenance - Pool	01-02-06-0515	4,000	1,518	2,750	2,750	2,750	2,750	2,750
Rec Centre Supplies	01-02-06-0516	2,000	1,308	2,000	2,000	2,000	2,000	2,000
Business Travel/Meetings	01-02-06-0518	250	360	250	250	250	250	250
Community Wellness Project expenses	01-02-06-0524	0	0	0	0	0	0	0
Equipment - Recreation Centre	01-02-06-0529	3,500	1,091	2,000	2,000	2,000	2,000	2,000
Telephone & Internet	01-02-06-0540	2,965	2,027	2,050	2,091	2,133	2,175	2,219
Sub Total Operating Expenses		146,260	108,947	118,767	120,739	122,750	124,801	126,893
Building Expenses								
Salaries - Public Works	01-02-06-0360	9,836	8,795	10,338	10,545	10,756	10,971	11,190
Payroll Costs: Admin & PW	01-02-06-0370	1,925	0	2,029	2,069	2,111	2,153	2,196
Insurance - Building	01-02-06-0445	13,407	10,852	10,371	11,408	12,549	13,804	15,184
Insurance - Liability	01-02-06-0447	873	959	1,376	1,513	1,665	1,831	2,014
Maintenance & Repairs - Recreation	01-02-06-0450	16,500	17,498	13,000	13,000	13,000	13,000	13,000
Cleaning Supplies	01-02-06-0454	2,000	971	1,000	1,000	1,000	1,000	1,000
Heating Fuel	01-02-06-0550	30,000	32,933	33,591	34,263	34,948	35,647	36,360
Utilities	01-02-06-0555	18,000	12,918	13,500	13,905	14,322	14,752	15,194
Sub Total Building Expenses		92,542	84,925	85,205	87,703	90,350	93,158	96,139
Total Recreation Centre Expenditure		238,801	193,871	203,972	208,442	213,100	217,958	223,032
Net Recreation Centre		(204,001)	(168,124)	(193,822)	(198,247)	(202,859)	(207,670)	(212,696)

Description		Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
FIRE DEPARTMENT									
Revenue									
Fire Protection - Area A Share		01-01-07-0156	43,641	43,641	46,532	37,787	39,071	38,204	38,426
Fire Protection - Village Share		01-01-07-0157	29,094	22,886	31,021	25,192	26,047	25,469	25,617
Grants - Fire Dept.		01-01-07-0140	0		0	0	0	0	0
Rescue Revenue		01-01-07-0158	0		0	0	0	0	0
Misc. for Fire Dept		01-01-07-0190	0	1,578	0	0	0	0	0
Transfer from Reserves			3,750		0	0	0	0	0
Total Fire Department Revenue			76,485	68,105	77,554	62,979	65,118	63,673	64,043
Expenditure (Shared)									
Stipends - Fire Chief/Deputy		01-02-07-0362	7,200	6,300	7,200	7,200	7,200	7,200	7,200
Volunteer Fire Dept Grant		01-02-07-0363	3,600	3,900	3,600	3,600	3,600	3,600	3,600
WorkSafeBC		01-02-07-0375	223	236	240	245	250	255	260
Travel, Training & Education - Fire Dept		01-02-07-0380	8,000	9,263	10,000	10,000	10,000	10,000	10,000
Dues, Memberships & Subscriptions		01-02-07-0435	500	853	1,000	1,000	1,000	1,000	1,000
Insurance - Equipment		01-02-07-0445	1,091	1,223	1,697	1,731	1,765	1,800	1,836
Firefighters Insurance (Disability and Life)		01-02-07-0446	3,900	3,280	4,500	4,500	4,500	4,500	4,500
Insurance - Liability		01-02-07-0447	760	888	917	1,009	1,110	1,221	1,343
Insurance & License - Vehicles		01-02-07-0448	4,000	2,314	2,400	2,448	2,497	2,547	2,598
Maintenance & Repairs - Hall #2		01-02-07-0451	0	1,094	0	0	0	0	0
Cleaning Supplies		01-02-07-0454	250	74	250	250	250	250	250
M & R, Gas & Oil - Equipment		01-02-07-0470	2,500	2,363	2,500	2,500	2,500	2,500	2,500
M & R, Gas & Oil - Engine #4 (2007 model at #1 Firehall)		01-02-07-0471	6,000	1,738	6,000	2,500	3,400	2,500	2,500
M & R, Gas & Oil - Engine #3 (1997 model at #2 Firehall)		01-02-07-0472	3,500	1,307	3,400	2,500	3,400	2,500	2,500
M & R, Gas & Oil - Rescue #33 (1990 Rescue Truck)		01-02-07-0473	1,500	925	1,500	1,500	1,500	1,500	1,500
M & R Communications		01-02-07-0475	1,000	817	1,000	1,000	1,000	1,000	1,000
M & R, Gas & Oil - Rescue #22 (2015 Rescue Truck)		01-02-07-0476	750	2,132	1,500	1,000	1,000	1,000	1,000
Office Supplies		01-02-07-0510	250	566	1,000	1,000	1,000	1,000	1,000
Information Technology		01-02-07-0414	0	0	750	750	750	750	750
Firefighter Supplies		01-02-07-0511	7,500	7,057	8,500	8,500	8,500	8,500	8,500
Fire Prevention		01-02-07-0513	500	0	750	750	750	750	750
Equipment - Fire Dept		01-02-07-0529	11,500	3,677	11,500	1,500	1,500	1,500	1,500
Telephone & Internet - Hall #1		01-02-07-0540	1,650	1,515	1,545	1,576	1,608	1,640	1,672
Telephone - Hall #2		01-02-07-0541	1,137	938	957	976	995	1,015	1,035
Utilities - Hall #1		01-02-07-0555	3,260	2,658	2,711	2,765	2,820	2,877	2,934
Utilities - Hall #2		01-02-07-0556	2,164	2,095	2,137	2,180	2,224	2,268	2,313
Total Fire Department Expenditure (Shared)			72,735	57,215	77,554	62,979	65,118	63,673	64,043
Expenditure (Village)									
Custodian		01-02-07-0353	611	384	603	615	627	640	653
Salaries - Public Works		01-02-07-0360	809	592	810	826	842	859	876
Payroll Costs: Admin & PW		01-02-07-0370	137	126	145	148	151	154	157

Description	Account Codes	2021		2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
		Budget							
Fire Inspections	01-02-07-0412	3,000		0	3,000	3,000	3,000	3,000	3,000
Maintenance & Repairs - Hall #1	01-02-07-0450	5,250		1,518	2,250	2,250	2,250	2,250	2,250
Village Share - Fire Department	01-02-07-0530	29,094		22,886	31,021	25,192	26,047	25,469	25,617
Insurance - Building (Hall #1)	01-02-07-0533	1,196		1,010	1,057	1,163	1,279	1,407	1,548
Fire Truck Insurance - Village Share	01-02-07-0573	562		511	522	532	543	554	565
Total Fire Department Expenditure (Village)		40,658		27,027	39,407	33,725	34,739	34,332	34,665
Total Fire Department Expenditure		113,393		84,242	116,961	96,704	99,858	98,005	98,708
Net Fire Department		(36,908)		(16,137)	(39,407)	(33,725)	(34,739)	(34,332)	(34,665)

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
POLICE SERVICES								
Revenue								
RCMP Rent	01-01-08-0198	25,200	24,000	24,000	24,000	24,000	25,000	25,000
RCMP Maintenance	01-01-08-0199	10,236	9,748	9,748	9,748	9,748	9,748	9,748
Total Police Services Revenue		35,436	33,748	33,748	33,748	33,748	34,748	34,748
Expenditure								
Salaries - Public Works	01-02-08-0360	3,683	1,195	3,851	3,928	4,006	4,086	4,168
Payroll Costs: Admin & PW	01-02-08-0370	681	308	718	732	747	762	777
Insurance - Building	01-02-08-0445	1,853	1,175	1,165	1,281	1,409	1,550	1,705
Insurance - Liability	01-02-08-0447	182	178	183	202	222	244	269
Maintenance & Repairs - Police	01-02-08-0450	1,500	2,041	1,500	1,500	1,500	1,500	1,500
Municipal Services Expense	01-02-08-0573	4,237	4,463	4,322	4,409	4,497	4,587	4,678
Total Police Services Expenditure		12,136	9,360	11,739	12,052	12,381	12,729	13,098
Net Police Services		23,300	24,388	22,009	21,697	21,367	22,019	21,651

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
ROADS								
Revenue								
Snow Removal Revenue	01-01-09-0190	1,000	2,228	1,500	1,500	1,500	1,500	1,500
Total Roads Revenue		1,000	2,228	1,500	1,500	1,500	1,500	1,500
Expenditure								
Salaries - Public Works	01-02-09-0360	5,749	7,293	6,082	6,204	6,328	6,455	6,584
Payroll Costs: Admin & PW	01-02-09-0370	1,205	1,008	1,270	1,295	1,321	1,347	1,374
Maintenance & Repairs - Roads	01-02-09-0450	5,000	2,038	5,000	5,000	5,000	5,000	5,000
Sand & Salt	01-02-09-0531	3,000	2,627	3,000	3,000	3,000	3,000	3,000
Contract Labour	01-02-09-0532	1,500	0	1,500	1,500	1,500	1,500	1,500
Utilities - Street Lighting	01-02-09-0555	21,598	21,438	23,424	23,892	24,370	24,858	25,355
Total Roads Expenditure		38,052	34,404	40,276	40,891	41,519	42,160	42,813
Net Roads Services		(37,052)	(32,176)	(38,776)	(39,391)	(40,019)	(40,660)	(41,313)

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
DRAINAGE								
<i>Revenue</i>								
Transfer from Reserves	01-01-10-0315	16,690	0	0	0	0	0	0
Total Drainage Revenue		16,690	0	0	0	0	0	0
<i>Expenditure</i>								
Salaries - Public Works	01-02-10-0360	2,874	1,230	3,041	3,102	3,164	3,227	3,292
Payroll Costs: Admin & PW	01-02-10-0370	602	243	635	647	660	674	687
Maintenance & Repairs - Drainage	01-02-10-0450	24,690	21,118	3,000	3,000	3,000	3,000	3,000
Total Drainage Expenditure		28,166	22,592	6,676	6,749	6,824	6,901	6,979
Net Drainage		(11,476)	(22,592)	(6,676)	(6,749)	(6,824)	(6,901)	(6,979)

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
SEWER								
Revenue								
Frontage Tax - Sewer Kelsey	01-01-11-0107	6,032	6,032	6,032	6,032	6,032	6,032	6,032
Sewer User Fees	01-01-11-0170	69,383	72,512	74,240	76,838	79,527	82,311	85,192
Sewer Connection Fees	01-01-11-0175	0	900	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		13,000	10,276					
Total Sewer Revenue		88,415	89,720	80,272	82,870	85,560	88,343	91,224
Expenditure								
Salaries - Admin	01-02-11-0350	20,789	21,619	22,225	22,669	23,122	23,585	24,057
Salaries - Public Works	01-02-11-0360	17,247	18,874	18,247	18,612	18,984	19,364	19,751
Payroll Costs: Admin & PW	01-02-11-0370	8,850	8,477	10,067	10,268	10,473	10,683	10,897
Travel & Education - Sewer	01-02-11-0380	1,000	199	1,000	1,000	1,000	1,000	1,000
Insurance - Building	01-02-11-0445	2,208	2,025	2,130	2,343	2,577	2,835	3,118
Insurance - Liability	01-02-11-0447	538	533	459	504	555	610	671
Maintenance & Repairs - Sewer	01-02-11-0450	5,500	5,398	5,500	5,500	5,500	5,500	5,500
COVID-19 Expenses	01-02-11-0452	13,000	10,276	0	0	0	0	0
Sewer Connection Costs	01-02-11-0495	0	0	0	0	0	0	0
Equipment - Sewer	01-02-11-0529	1,000	215	1,000	1,000	1,000	1,000	1,000
Contract Labour	01-02-11-0532	4,500	975	4,500	4,500	4,500	4,500	4,500
Sewer Lease Fees	01-02-11-0535	480	941	480	480	480	480	480
Utilities - Agitator, Lift Stations	01-02-11-0555	7,784	7,663	7,817	7,973	8,132	8,295	8,461
Sewer Principal B/L #338	01-02-11-0561	4,931	4,931	4,931	4,931	4,931	4,931	4,931
Sewer Interest B/L # 338	01-02-11-0571	1,101	1,101	1,101	1,101	1,101	1,101	1,101
Total Sewer Expenditure		88,929	83,227	79,456	80,882	82,357	83,884	85,468
Net Sewer		(514)	6,493	816	1,989	3,203	4,459	5,757

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
WATER								
Revenue								
Frontage Tax - Water Kelsey	01-01-12-0107	2,075	2,075	2,075	2,075	2,075	2,075	2,075
Government Grants	01-01-12-0140	0	874	0	0	0	0	0
Water User Fees	01-01-12-0170	131,279	135,552	135,217	139,274	143,452	147,756	152,188
Water Connection Fees	01-01-12-0175	0	2,100	0	0	0	0	0
Revenue - Other	01-01-12-0192	0	0	0	0	0	0	0
Actuarial adjustment	01-01-12-0250	0	0	0	0	0	0	0
Total Water Revenue		133,354	140,601	137,293	141,349	145,527	149,831	154,264
Expenditure								
Salaries - Admin	01-02-12-0350	20,789	21,619	22,225	22,669	23,122	23,585	24,057
Salaries - Public Works	01-02-12-0360	28,745	30,667	30,412	31,020	31,640	32,273	32,919
Payroll Costs: Admin & PW	01-02-12-0370	11,259	11,314	12,606	12,858	13,115	13,378	13,645
Travel & Education	01-02-12-0380	1,500	199	1,500	1,500	1,500	1,500	1,500
Insurance - Building	01-02-12-0445	5,623	7,031	7,136	7,849	8,634	9,497	10,447
Insurance - Liability	01-02-12-0447	525	621	550	605	666	732	806
Maintenance & Repairs - Water	01-02-12-0450	12,500	2,298	7,500	7,500	7,500	7,500	7,500
Maintenance & Repairs - Plant	01-02-12-0452	5,000	8,145	8,500	8,500	8,500	8,500	8,500
Chemicals - Water	01-02-12-0515	28,000	16,221	25,000	25,500	26,010	26,530	27,061
Equipment - Water	01-02-12-0529	2,500	1,090	1,500	1,500	1,500	1,500	1,500
Contract Labour	01-02-12-0532	2,500	110	2,500	2,500	2,500	2,500	2,500
Water Lease Fees	01-02-12-0535	614	613	626	639	651	664	678
Telephone & Internet	01-02-12-0540	500	342	349	356	363	371	378
Utilities	01-02-12-0555	9,000	10,988	11,500	11,730	11,965	12,204	12,448
Water Principal B/L #337	01-02-12-0561	1,697	1,697	1,697	1,697	1,697	1,697	1,697
Water Interest B/L #337	01-02-12-0571	379	379	379	379	379	379	379
Total Water Expenditures		131,131	113,334	133,979	136,802	139,743	142,810	146,013
Net Water		2,224	27,266	3,314	4,547	5,785	7,021	8,251

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
PARKS								
Revenue								
Grants - Parks	01-01-13-0140	0	0	0	0	0	0	0
Camping Revenue	01-01-13-0190	10,300	12,521	12,000	12,360	12,731	13,113	13,506
Revenue - Other	01-01-13-0192	0	0	0	0	0	0	0
Park Bench Revenue	01-01-13-0195	1,500	0	1,500	1,500	1,500	1,500	1,500
Transfer from Reserves		5,000	0	0	0	0	0	0
Total Parks Revenue		16,800	12,521	13,500	13,860	14,231	14,613	15,006
Expenditure								
Wages - Custodian	01-02-13-0353	1,223	427	1,206	1,230	1,254	1,280	1,305
Salaries - Public Works	01-02-13-0360	26,601	15,156	27,699	28,253	28,818	29,395	29,982
Payroll Costs: Admin & PW	01-02-13-0370	4,926	2,693	5,187	5,291	5,397	5,505	5,615
Advertising	01-02-13-0400	275	0	275	275	275	275	275
Insurance - Building	01-02-13-0445	0	355	717	788	867	954	1,049
Cleaning Supplies	01-02-13-0454	375	297	300	300	300	300	300
M & R - Equipment	01-02-13-0475	1,500	1,524	1,500	1,500	1,500	1,500	1,500
Diesel & Oil - Kubota Mower	01-02-13-0477	364	945	1,000	1,020	1,040	1,061	1,082
Supplies - Parks	01-02-13-0516	5,000	2,937	4,000	4,000	4,000	4,000	4,000
Equipment - Parks	01-02-13-0529	6,500	5,161	1,500	1,500	1,500	1,500	1,500
Contract Labour	01-02-13-0532	1,500	0	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	1,800	1,720	1,754	1,789	1,825	1,862	1,899
Total Parks Expenditure		51,464	31,215	48,038	48,847	49,677	50,531	51,408
Net Parks		(34,664)	(18,694)	(34,538)	(34,987)	(35,446)	(35,918)	(36,402)

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
SOLID WASTE								
Revenue								
Solid Waste Collection	01-01-14-0170	37,982	40,371	39,881	41,875	43,968	46,167	48,475
Recycling Revenue	01-01-14-0190	500	0	500	500	500	500	500
Revenue - Other	01-01-14-0192	3,410	3,485	3,410	3,410	3,410	3,410	3,410
Total Solid Waste Revenue		41,892	43,856	43,791	45,785	47,878	50,077	52,385
Expenditure								
Contract Labour	01-02-14-0532	4,500	2,550	4,500	4,500	4,500	4,500	4,500
Waste Disposal & Tipping Fees	01-02-14-0536	38,500	37,334	38,080	38,842	39,619	40,411	41,220
Total Solid Waste Expenditure		43,000	39,884	42,580	43,342	44,119	44,911	45,720
Net Solid Waste		(1,108)	3,972	1,210	2,443	3,759	5,165	6,666

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
PUBLIC WORKS								
Revenue								
Revenue - Other	01-01-15-0192	250	144	250	250	250	250	250
Transfer from Reserves		8,000	0					
Total Public Works Revenue		8,250	144	250	250	250	250	250
Expenditure								
Salaries - Public Works	01-02-15-0360	24,647	41,555	26,222	26,746	27,281	27,827	28,384
Payroll Costs: Admin & PW	01-02-15-0370	5,340	7,787	5,632	5,744	5,859	5,976	6,096
Travel & Education - Public Works	01-02-15-0380	750	0	750	750	750	750	750
Dues, Memberships & Subscriptions	01-02-15-0435	500	554	500	500	500	500	500
Insurance - Building	01-02-15-0445	1,798	1,208	1,158	1,274	1,401	1,541	1,696
Insurance - Liability	01-02-15-0447	2,777	2,750	2,384	2,623	2,885	3,174	3,491
Insurance & Licenses - Vehicles	01-02-15-0448	6,867	4,452	4,541	4,632	4,724	4,819	4,915
Maintenance of Buildings	01-02-15-0450	9,000	2,561	1,500	1,500	1,500	1,500	1,500
M & R - Tractor and Dump Truck	01-02-15-0475	1,200	446	1,200	1,200	1,200	1,200	1,200
Diesel & Oil - Tractor and Dump Truck	01-02-15-0477	1,530	1,036	1,250	1,275	1,301	1,327	1,353
Gas & Oil - Public Works Trucks	01-02-15-0478	4,590	5,625	5,750	5,865	5,982	6,102	6,224
M & R - Public Works Trucks	01-02-15-0480	2,500	1,583	2,000	2,500	2,500	2,500	2,500
Office Supplies	01-02-15-0510	250	854	1,000	250	250	250	250
General Supplies	01-02-15-0516	3,400	2,889	3,400	3,400	3,400	3,400	3,400
Business Travel/Meetings	01-02-15-0518	500	265	500	500	500	500	500
Equipment	01-02-15-0529	1,000	1,600	1,500	1,000	1,000	1,000	1,000
Telephone & Internet	01-02-15-0540	2,497	2,288	2,333	2,380	2,428	2,476	2,526
Utilities	01-02-15-0555	3,243	2,509	2,559	2,610	2,662	2,716	2,770
MFA Principal - Truck Loan	01-02-15-0561	10,772	13,422	13,422	13,422	13,422	0	0
MFA Interest - Truck Loan	01-02-15-0571	856	448	448	448	448	0	0
Total Public Works Expenditure		84,017	93,830	78,050	78,620	79,994	67,558	69,054
Net Public Works		(75,767)	(93,685)	(77,800)	(78,370)	(79,744)	(67,308)	(68,804)

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
PLANNING & BUILDING INSPECTION								
<i>Revenue</i>								
Planning Fee Revenue	01-01-16-0161	0	250	0	0	0	0	0
Total Planning Revenue		0	250	0	0	0	0	0
<i>Expenditure</i>								
Building Inspections	01-02-16-0413	2,500	6,800	7,500	7,500	7,500	7,500	7,500
Rezoning & OCP Expenses	01-02-16-0517	1,500	0	5,000	5,000	5,000	5,000	5,000
Contract Labour	01-02-16-0532	5,000	1,698	5,000	5,000	5,000	5,000	5,000
Total Planning Expenditure		9,000	8,498	17,500	17,500	17,500	17,500	17,500
Net Planning		(9,000)	(8,248)	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
EMERGENCY PLANNING								
<i>Revenue</i>								
Grants - Emergency Program	01-01-17-0140	165,000	142,312	2,500	2,500	2,500	2,500	2,500
Revenue - Other	01-01-17-0192	0	0	0	0	0	0	0
Total Emergency Planning Revenue		165,000	142,312	2,500	2,500	2,500	2,500	2,500
<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
Payroll Costs - Emergency Program	01-02-17-0370	0	119					
Travel & Education - Emergency Program	01-02-17-0380	2,000	0	2,000	2,000	2,000	2,000	2,000
Municipal Emergency Program Expenses	01-02-17-0522	2,500	1,261	2,500	2,500	2,500	2,500	2,500
Equipment - Emergency Program	01-02-17-0529	0	0	0	0	0	0	0
Emergency Program Projects	01-02-17-0532	162,500	142,312	0	0	0	0	0
Total Emergency Planning Expenditure		170,600	147,292	8,100	8,100	8,100	8,100	8,100
Net Emergency Planning		(5,600)	(4,980)	(5,600)	(5,600)	(5,600)	(5,600)	(5,600)

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
HEALTH CENTRE								
Revenue								
Revenue - Other	01-01-20-0192	0	1,562	0	0	0	0	0
Total Health Centre Revenue		0	1,562	0	0	0	0	0
Expenditure								
Maintenance and Repairs - Health Clinic	01-02-20-0450	550	2,112	550	550	550	550	550
Total Health Centre Expenditure		550	2,112	550	550	550	550	550
Net Health Centre		(550)	(550)	(550)	(550)	(550)	(550)	(550)

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
BYLAW SERVICES								
<i>Revenue</i>								
Ticketing Revenue	new G/L	0	0	0	0	0	0	0
Total Bylaw Services Revenue		0	0	0	0	0	0	0
<i>Expenditure</i>								
Travel and Education	01-02-21-0380	0	0	0	0	0	0	0
Misc. Supplies	01-02-21-0516	500	133	500	500	500	500	500
Total Bylaw Services Expenditure		500	133	500	500	500	500	500
Net Bylaw Services		(500)	(133)	(500)	(500)	(500)	(500)	(500)