VILLAGE OF SAYWARD
COMMITTEE OF THE WHOLE
MEETING AGENDA
FEBRUARY 8, 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 February 8, 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 Version 2**

    Recommended Resolution:

    THAT the Committee of the Whole receive the Financial Plan 2022-2026 version 2 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 Version 2**
Meeting date: February 8, 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 5th Regular meeting - **DONE**
2	Full Strategic Planning session		November 20th Special meeting - **DONE**
3	2022 Strategic Plan presented to Council		December 7th 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**

	B. COW Council Meeting January 25, 2022. Detailed review of Financial Plan/Capital Projects C. COW Council Meeting February 8, 2022. Detailed review of Financial Plan/Capital Projects D. COW Council Meeting February 22, 2022. Final review of Financial Plan/Capital Projects	questions. The timeline will also allow for research and reporting on identified issues.	January 25, 2022 - **DONE** February 8, 2022 February 22, 2022 **NEW**
	E. Council Meeting April 5, 2022. Staff report outlining F/P amendments due to year-end adjustments and carry forwards. First three readings of the Financial Plan Bylaw F. Council Meeting April 19, 2022. Final reading of the Financial Plan Bylaw	Adopt Financial and Capital Plan	April 5, 2022 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.

This is the second draft of the 2022-2026 Financial Plan.

The Financial Plan is in second draft and several refinements still need to be done including a balancing of the final numbers after the audit at the end of February. The information below is from the first-round minutes with additional comments.

1. Council Travel, Training & Education: Budget $11,850 As discussed by Council in the first round of budget talks this amount has been reduced by approximately 30% from $16,600 to $11,850.

Item	# of particpants	cost per	Budget 2022	Budget 2021
Training & Education	5	$ 550	$ 2,750	$ 6,000
UBCM	2	$ 2,800	$ 5,600	$ 6,000
AVICC	2	$ 1,000	$ 2,000	$ 1,200
LGLA	3	$ 500	$ 1,500	$ 3,600
			$ 11,850	$ 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. Staff have included some information regarding the Drainage project further in this report.

Community Relations

Item	Budget	Source of Funds	Comments
Interpretive signage at KFN totem pole and at other key Village locations *	$1,500	Operating	***Tourism Committee and KFN to collaborate and potentially fund.***
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 *	$10,000	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	***Future project, direction needed from Council***

Infrastructure Upgrades & Asset Replacement

Item	Budget	Source of Funds	Comments
Water Master Plan *	$25,000	CWF Reserve	*Estimated cost added to F/P*
Sewage Capacity Study *	$25,000	CWF Reserve	*Estimated cost added to F/P*
Drainage project stage 1 *	$1,416,000	Government of Canada: 40% Prov. of BC: 33% Village: 27%	***Capital - more info to follow***
Newcastle Dam project	Carry fwd	Various	*Carry forward from 2021*
Short and long-term projects for the Kelsey Centre *	TBD	TBD	***More info to be presented to Council at future meeting***
Fire – replace volume pump engine #4	$3,500	Operating	*carry forward from 2021*

FINANCIAL PLAN 2022-2026			
Fire – SCBA (Self Contained Breathing Apparatus)	$5,000	Operating	*carry forward from 2021*
Fire – Bunkergear	$5,000	Operating	*carry forward from 2021*

Living Green

Solar panels for Water Treatment Plant *	$20,000	CARIP Reserve	*Info below*
Water Meter Bylaw in place *	$3,000	Operating	
Electric-Vehicle Charging station installed *	TBD	TBD	***Staff to obtain more info***
Community Garden revitalized *	$3,500	CARIP Reserve	*Possible collaboration with volunteers/Sayward Futures Society and grant funding*

Tourism Development

Upgraded signage, cleaning and painting Village buildings and structures, and enhancing the Village gardens (includes ORV signage) *	$7,500	Operating	*Collaboration with Tourism Committee*

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 *	$25,000	CWF Reserve	*Estimated cost added to F/P*

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

3. Solar panels for Water Treatment Plant – staff have researched this potential project and have determined that in order to save on electricity costs the following solar panel costs would be incurred:

20,000 watts @ $4 per watt =	$80,000
Charging station	$5,000-15,000
Trenching, hydro service upgrade	$5,000
Total project costs	**$90,000-100,000**

   Staff request direction from Council.

4. Drainage project stage 1 and debt financing – Staff will have a more fulsome report on this project at the February 15th regular Council meeting. The approximate contribution from the Village for this project will be $400,000. This represents 27% of the total project cost.

   Staff recommend that the Village portion be either fully or partially debt financed through the Municipal Finance Authority (MFA) for a term of 20 years. Assuming an interest rate of 3.09% (current indicative market rate) the estimated annual principal and interest payments on the full $400,000 would amount to $28,417.

   After discussions with MFA, Staff have determined that approval of the electors will not be required for this particular debt financing. This is in accordance with Section 7 of the *Municipal Liabilities Regulation.*

   More information will be provided at the February 15th meeting and as discussed at the last Committee of the Whole meeting, costs for this project will most likely not be incurred until 2023 when the project is anticipated to start.

5. Working Waterfront project – Staff have sent Council a copy of the Working Waterfront Plan as prepared by Barefoot Planning in late 2017. As can be seen above, the 2022 Strategic Plan includes the following in the Economic Development section:

Progress made on the Working Waterfront Project in accordance with Part 3.4 of the OCP *	TBD	TBD	***Future project, direction needed from Council***

   Section 3.4 of the DRAFT OCP reads as follows:

   3.4 Economic Development
   Goal: Sayward has a vibrant and diversified local economy with meaningful employment opportunities.
   .1 Pursue a community forest agreement with the provincial government in partnership with the K'ómoks First Nation.

.2 Encourage further development of the Kelsey Bay waterfront in alignment with the working waterfront project to create better access for residents and visitors.
.3 Support the provision of creative and experiential retail services, such as gift shops, restaurants, cafes, mobile vendors, and pop-up businesses and services.
.4 Create and maintain partnerships with economic development organizations (i.e., Island Coastal Economic Trust).

Staff request direction from Council.

6. Tax and user fee increases in this version of the plan – Staff have included a 7% increase for municipal taxes and sewer user fees, a 5% increase for water user fees, and a 3% increase for solid waste user fees. The effects of these increases per average household is reflected in the chart below.

		Dollar increase (average)			
	2021 per household	**3%**	**5%**	**7%**	**Total**
Municipal taxes (average)	1,318			92	92
Water user fees	388		19		19
Sewer user fees	284			20	20
Solid Waste user fees	239	7			7
		Increase on average home			**139**

In 2021 a representative house in the Village has an assessed value of $243,935 compared to $236,455 and $213,193 for 2020 and 2019 respectively. This represents a change of 3% between 2020 and 2021. The preliminary assessments for 2022 show an average increase of 28% for residential properties. A representative house in 2022 has an assessed value of $313,221.

In 2021 that representative house paid approximately $3,018 in property taxes and user fees. This includes general municipal taxes, parcel taxes, other government taxes (such as library and hospital) and user fees. For 2022 the average home will see an increase of $92 on the municipal portion of taxes and an increase of $46 on user fees for a total increase of $139 on the municipal portion of their tax bill. This equates to an increase of $0.38 per day over a one-year period.

Council is asked to review these increases and direct Staff on changes, it should be noted that these increases are necessary to fund the items in this version of the Financial Plan. Any additional expenditures will require further adjustments.

7. The capital items currently budgeted for 2022 are listed below:

Project	Budget	Source of Funds
Snow and salting truck (5 yr loan through MFA)	14,000	General Surplus
Replace Rescue #33	250,000	TBD - grant funding?
Genset for Fire Hall #1	50,000	TBD - shared cost with SRD, possible grant

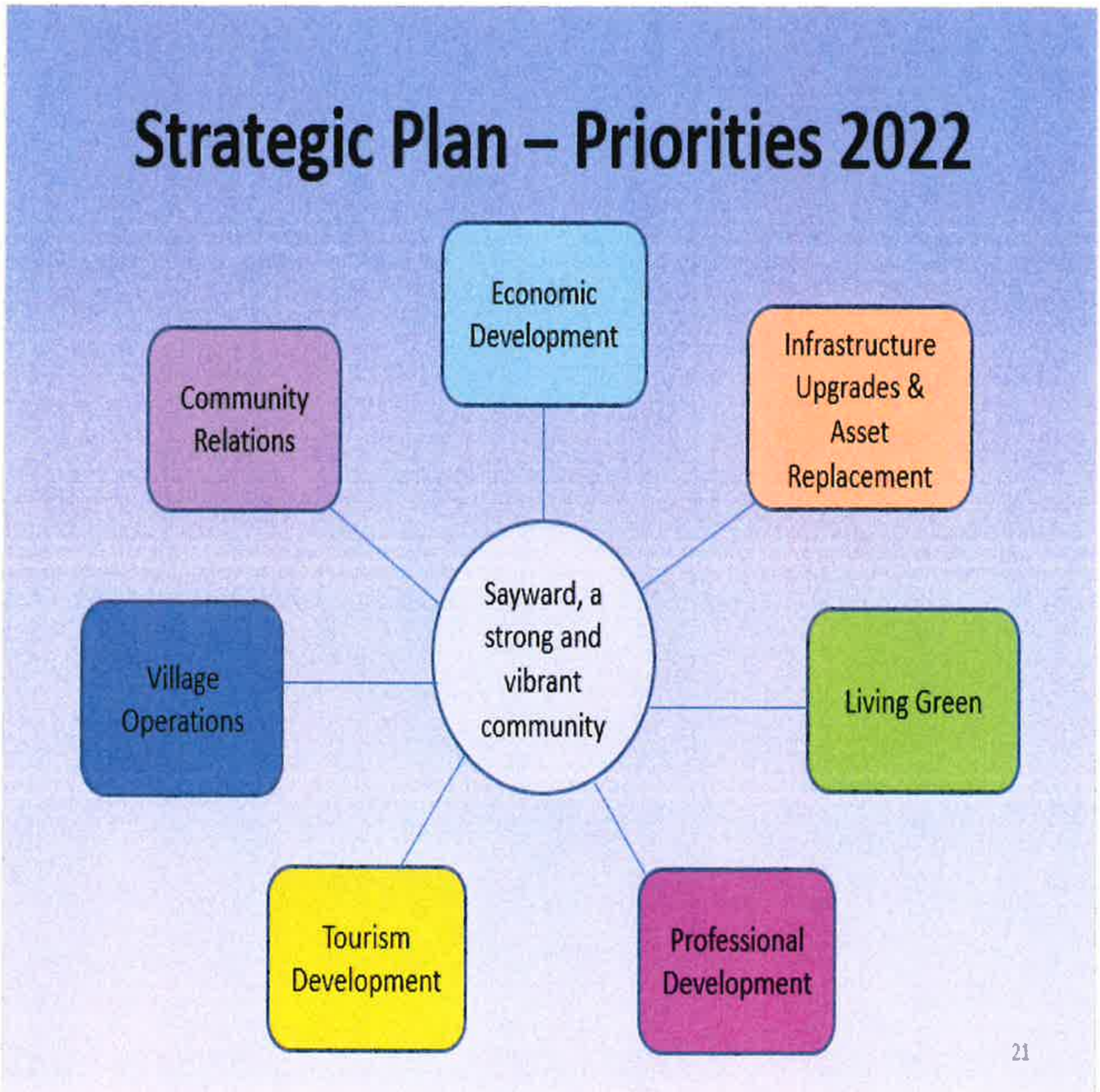
STAFF RECOMMENDATION

THAT the Committee of the Whole receive the Financial Plan 2022-2026 version 2 report for information and discussion.

Respectfully submitted,

Lisa Clark
CFO

Village of Sayward
2022 Strategic Plan



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 • Progress made on the Working Waterfront Project in accordance with Part 3.4 of the OCP	2022 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 Water Treatment Plant installed • Substitute fleet vehicles with hybrid or electric models at time of replacement	2022
• Install Electric Vehicle Charging station	• 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	• Staff and EOC representative reports to Council regarding quarterly meetings with stakeholders. Emergency response plan in place	ongoing
• 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	• Training for all Council, Staff and volunteers scheduled, and training taken	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	• Off Road Vehicle (ORV) signage installed indicating the location of the designated ORV route	2022
• Work with local organizations and the Regional District to enhance signage and way finding in Sayward	• Work with the Tourism Committee to promote Trails; additional signage installed • Meetings attended and joint initiatives completed	ongoing 2022
• Support and work with the Tourism Committee	• Host an annual meeting with the Tourism Committee to identify initiatives to be included in the Financial Plan	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 2022-2026 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**	**373,773**	**411,151**	**439,931**	**470,726**	**503,677**
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**	**8,500**	**8,500**	**8,500**	**8,500**	**8,500**
Unrealized Gain (Loss)		**0**	**0**	**0**	**0**	**0**	**0**	**0**
General Investment Income		**5,000**	**7,873**	**6,500**	**6,500**	**6,500**	**6,500**	**6,500**
Other Revenue		**10,250**	**11,850**	**8,400**	**8,400**	**8,400**	**8,400**	**8,400**
Licences, Permits & Fines		**6,000**	**7,099**	**8,700**	**8,700**	**8,700**	**8,700**	**8,700**
General Operating Grants		**303,217**	**266,465**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
Sale of Service - Recreation Centre		**14,800**	**6,621**	**11,650**	**11,715**	**11,781**	**11,849**	**11,918**
Sale of Service - Other		**16,500**	**15,969**	**17,750**	**18,110**	**18,481**	**18,863**	**19,256**
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**	**139,918**	**144,054**	**148,313**	**152,700**	**157,219**
Solid Waste Revenue		**41,892**	**43,856**	**43,031**	**44,987**	**47,041**	**49,197**	**51,462**
Total Operating Revenue		**1,540,134**	**1,501,789**	**1,195,530**	**1,245,838**	**1,284,297**	**1,326,113**	**1,369,439**
OPERATING EXPENDITURES								
Legislative Services		84,260	58,430	60,260	60,277	60,294	60,312	60,330
Administration		508,763	410,690	390,280	358,513	363,012	367,638	372,401
Election		2,525	2,525	7,100	2,525	2,525	2,525	2,525
Recreation Centre		238,801	195,176	232,733	227,590	232,643	237,904	243,388
Parks		51,464	31,729	55,521	49,355	50,210	51,089	51,993
Public Works		84,017	99,726	80,933	81,770	83,163	70,745	72,260
Roads		38,052	35,851	47,070	42,192	42,826	43,472	44,131
Drainage		28,166	22,342	6,823	6,900	6,978	7,057	7,138
Planning		9,000	8,498	22,500	22,500	22,500	22,500	22,500
Police		12,136	9,360	11,886	12,202	12,534	12,886	13,257
Fire		40,658	26,670	43,488	37,803	38,815	38,406	38,736
Emergency		170,600	168,021	8,100	8,100	8,100	8,100	8,100
Health Clinic		550	2,112	1,000	1,000	1,000	1,000	1,000
Bylaw		500	133	500	500	500	500	500
Solid Waste		43,000	42,066	44,806	45,612	46,435	47,273	48,129
Sewer Operations		88,929	83,227	112,633	81,083	82,582	84,134	85,742
Water Operations		131,131	113,334	183,245	141,103	144,080	147,184	150,425
Total Departmental Expenditures		**1,532,552**	**1,309,891**	**1,308,879**	**1,179,025**	**1,198,197**	**1,202,725**	**1,222,555**
Surplus/(Deficit) Before Amortization		**7,582**	**191,898**	**(113,350)**	**66,813**	**86,100**	**123,387**	**146,884**

DRAFT 2022-2026 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)**	**191,898**	**(309,153)**	**(128,991)**	**(109,703)**	**(72,416)**	**(48,390)**
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)		(23,500)				
Transfer from Operating Surplus		(38,750)						
Transfer from COVID-19 Reserve		(67,346)	(59,454)	(9,000)				
Transfer from CWF Reserve		(16,690)	(16,690)	(75,000)				
Transfer from Election Reserve				(7,575)				
Net contributions to (from) Reserves		**11,522**	**66,171**	**(43,513)**	**77,668**	**77,668**	**77,668**	**77,668**
Annual Operating Surplus before amortization adjustment		**(199,744)**	**125,727**	**(265,640)**	**(206,659)**	**(187,371)**	**(150,084)**	**(126,058)**
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)**	**125,727**	**(69,836)**	**(10,855)**	**8,432**	**45,719**	**69,216**
Transfer to/(from) Sewer Surplus/Reserves		(514)	6,493	(7,361)	1,788	2,978	4,209	5,482
Transfer to/(from) Water Surplus/Reseves		2,224	27,266	1,673	2,950	4,233	5,516	6,794
Transfer to/(from) General Surplus/Reserves		(5,650)	91,968	(64,148)	(15,593)	1,222	35,994	56,940
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	373,773	411,151	439,931	470,726	503,677
Taxation - NMC								
Total Taxes		**345,834**	**349,321**	**373,773**	**411,151**	**439,931**	**470,726**	**503,677**
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
Provincial Govt Grants	01-01-00-0140	393,370	377,000	375,000	375,000	375,000	375,000	375,000
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	1,700	1,700	1,700	1,700	1,700
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	6,500	6,500	6,500	6,500	6,500
Interest & Tax Penalties	01-01-00-0260	6,500	10,855	8,500	8,500	8,500	8,500	8,500
Tax Sale Revenue	01-01-00-0275	0	0	0	0	0	0	0
Total Other General Revenue		**553,967**	**545,247**	**471,262**	**474,961**	**475,081**	**475,204**	**475,329**
Total General Revenue		**904,671**	**899,978**	**850,860**	**892,053**	**921,073**	**952,112**	**985,312**

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								
Requsitions - 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	11,850	11,850	11,850	11,850	11,850
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	1,659	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**	**58,430**	**60,260**	**60,277**	**60,294**	**60,312**	**60,330**
Net Legislative		**(63,260)**	**(58,430)**	**(60,260)**	**(60,277)**	**(60,294)**	**(60,312)**	**(60,330)**

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	101,488	0	0	0	0	0
First Nations Relations Revenue	01-01-03-0144	5,000	1,666	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
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	700	700	700	700	700
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	26,000	0	0	0	0
Total Administration Revenue		**196,363**	**114,336**	**35,550**	**9,550**	**9,550**	**9,550**	**9,550**
Expenditure								
Salaries - Admin	01-02-03-0350	166,311	169,358	179,767	181,564	183,380	185,214	187,066
Wages - Custodian	01-02-03-0353	1,834	2,240	1,979	2,018	2,059	2,100	2,142
Salaries - Public Works	01-02-03-0360	2,874	1,868	3,175	3,238	3,303	3,369	3,436
Payroll Costs: Admin & PW	01-02-03-0370	42,664	39,081	51,300	52,326	53,373	54,440	55,529
Employee Benefits	01-02-03-0378	0	2,750					
Travel & Education - Admin	01-02-03-0380	7,500	5,518	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	1,666	0	0	0	0	0
Tourism - Tourism Committee	01-02-03-0404	2,200	2,200	2,200	2,200	2,200	2,200	2,200
Sayward News	01-02-03-0405	5,200	4,002	4,000	4,000	4,000	4,000	4,000
Internet	01-02-03-0406	1,248	1,116	1,150	1,173	1,196	1,220	1,245
Postage	01-02-03-0409	1,785	1,570	1,600	1,632	1,665	1,698	1,732
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	9,836	12,500	12,500	12,500	12,500	12,500
Information Technology	01-02-03-0414	13,500	12,098	16,500	16,500	16,500	16,500	16,500
Bank Charges, Fees & Interest	01-02-03-0420	2,500	3,538	3,500	3,500	3,500	3,500	3,500
Tax Sale Fees	01-02-03-0421	0	439	500	500	500	500	500
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	393	500	500	500	500	500
Office Supplies	01-02-03-0510	5,000	3,815	5,000	5,000	5,000	5,000	5,000

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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	93,688	45,045	10,000	10,000	10,000	10,000
Copier - Rent & Supplies	01-02-03-0538	5,500	5,512	5,550	5,661	5,774	5,890	6,007
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	8,300	8,466	8,635	8,808	8,984
Utilities	01-02-03-0555	4,500	3,153	3,200	3,264	3,329	3,396	3,464
Total Administration Expenditure		**508,763**	**410,690**	**390,280**	**358,513**	**363,012**	**367,638**	**372,401**
Net Administration		**(312,400)**	**(296,354)**	**(354,730)**	**(348,963)**	**(353,462)**	**(358,088)**	**(362,851)**

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
ELECTION								
Revenue								
Transfer from Reserves				7,100				
Total Election Revenue		0	0	7,100	0	0	0	0
Expenditure								
Salaries - Admin	01-02-04-0350	420	420	420	420	420	420	420
Salaries - Public Works	01-02-04-0360	140	140	140	140	140	140	140
Payroll Costs - Admin & PW	01-02-04-0370	40	40	40	40	40	40	40
Election Expense	01-02-04-0520	1,925	1,925	6,500	1,925	1,925	1,925	1,925
Total Election Expenditure		**2,525**	**2,525**	**7,100**	**2,525**	**2,525**	**2,525**	**2,525**
Net Election		**(2,525)**	**(2,525)**	**-**	**(2,525)**	**(2,525)**	**(2,525)**	**(2,525)**

Description RECREATION CENTRE	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue								
Grants - Recreation	01-01-06-0140	0	0	2,500	2,500	2,500	2,500	2,500
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	500	500	500	500	500
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	2,500	2,550	2,601	2,653	2,706
Pool Rental	01-01-06-0185	200	0	200	200	200	200	200
Gym Rental	01-01-06-0186	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	36,126	8,000	0	0	0	0
Total Recreation Centre Revenue		**34,800**	**42,747**	**22,150**	**14,215**	**14,281**	**14,349**	**14,418**
Expenditure								
Operating Expenses								
Salaries - Admin	01-02-06-0350	37,538	30,644	35,179	35,883	36,601	37,333	38,079
Wages - Recreation	01-02-06-0352	21,221	15,769	35,565	36,276	37,002	37,742	38,497
Wages - Custodian	01-02-06-0353	8,559	4,079	6,431	6,560	6,691	6,825	6,962
Wages - Lifeguards	01-02-06-0354	22,404	10,013	19,916	20,315	20,721	21,135	21,558
Payroll Costs: Admin & PW	01-02-06-0370	19,273	15,161	17,395	17,743	18,097	18,459	18,829
Travel & Education - Recreation	01-02-06-0380	1,500	1,251	3,000	2,000	2,000	2,000	2,000
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		46	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	677	1,500	1,500	1,500	1,500	1,500
Special Events Expense	01-02-06-0440	1,500	1,756	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	1,290	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	350	350	350	350	350
Community Wellness Project expenses	01-02-06-0524	0	0	0	0	0	0	0
Equipment - Recreation Centre	01-02-06-0529	3,500	1,245	7,500	2,000	2,000	2,000	2,000
Telephone & Internet	01-02-06-0540	2,965	2,027	3,000	3,060	3,121	3,184	3,247
Sub Total Operating Expenses		**146,260**	**109,968**	**143,287**	**139,136**	**141,533**	**143,978**	**146,471**
Building Expenses								
Salaries - Public Works	01-02-06-0360	9,836	8,795	10,738	10,953	11,172	11,396	11,624
Payroll Costs: Admin & PW	01-02-06-0370	1,925	0	2,070	2,111	2,153	2,196	2,240
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	16,500	13,000	13,000	13,000	13,000
Cleaning Supplies	01-02-06-0454	2,000	1,254	1,300	1,300	1,300	1,300	1,300
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**	**85,208**	**89,446**	**88,454**	**91,110**	**93,926**	**96,917**
Total Recreation Centre Expenditure		**238,801**	**195,176**	**232,733**	**227,590**	**232,643**	**237,904**	**243,388**
Net Recreation Centre		**(204,001)**	**(152,429)**	**(210,583)**	**(213,375)**	**(218,361)**	**(223,555)**	**(228,970)**

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	48,332	39,587	40,871	40,004	40,226
Fire Protection - Village Share	01-01-07-0157	29,094	22,529	32,221	26,392	27,247	26,669	26,817
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	485	0	0	0	0	0
Transfer from Reserves		3,750		0	0	0	0	0
Total Fire Department Revenue		**76,485**	**66,655**	**80,554**	**65,979**	**68,118**	**66,673**	**67,043**
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	2,352	2,400	2,448	2,497	2,547	2,598
Maintenance & Repairs - Hall #2	01-02-07-0451	0	0	0	0	0	0	0
Cleaning Supplies	01-02-07-0454	250	117	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	7,178	8,000	8,000	8,000	8,000	8,000
Fire Prevention	01-02-07-0513	500	0	750	750	750	750	750
Equipment - Fire Dept	01-02-07-0529	11,500	3,677	15,000	5,000	5,000	5,000	5,000
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**	**56,323**	**80,554**	**65,979**	**68,118**	**66,673**	**67,043**
Expenditure (Village)								
Custodian	01-02-07-0353	611	384	495	505	515	525	536
Salaries - Public Works	01-02-07-0360	809	592	810	826	842	859	876
Payroll Costs: Admin & PW	01-02-07-0370	137	126	134	136	139	142	145

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 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	5,250	5,250	5,250	5,250	5,250
Village Share - Fire Department	01-02-07-0530	29,094	22,529	32,221	26,392	27,247	26,669	26,817
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**	**26,670**	**43,488**	**37,803**	**38,815**	**38,406**	**38,736**
Total Fire Department Expenditure		**113,393**	**82,993**	**124,042**	**103,782**	**106,934**	**105,078**	**105,779**
Net Fire Department		**(36,908)**	**(16,338)**	**(43,488)**	**(37,803)**	**(38,815)**	**(38,406)**	**(38,736)**

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	3,984	4,064	4,145	4,228	4,313
Payroll Costs: Admin & PW	01-02-08-0370	681	308	731	746	761	776	792
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**	**11,886**	**12,202**	**12,534**	**12,886**	**13,257**
Net Police Services		**23,300**	**24,388**	**21,862**	**21,547**	**21,214**	**21,863**	**21,491**

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	2,160	1,750	1,750	1,750	1,750	1,750
Total Roads Revenue		**1,000**	**2,160**	**1,750**	**1,750**	**1,750**	**1,750**	**1,750**
Expenditure								
Salaries - Public Works	01-02-09-0360	5,749	7,293	6,349	6,476	6,606	6,738	6,873
Payroll Costs: Admin & PW	01-02-09-0370	1,205	1,008	1,297	1,323	1,349	1,376	1,404
Maintenance & Repairs - Roads	01-02-09-0450	5,000	3,485	7,500	5,000	5,000	5,000	5,000
Sand & Salt	01-02-09-0531	3,000	2,627	4,000	4,000	4,000	4,000	4,000
Contract Labour	01-02-09-0532	1,500	0	4,500	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**	**35,851**	**47,070**	**42,192**	**42,826**	**43,472**	**44,131**
Net Roads Services		**(37,052)**	**(33,691)**	**(45,320)**	**(40,442)**	**(41,076)**	**(41,722)**	**(42,381)**

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
DRAINAGE								
Revenue								
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**
Expenditure								
Salaries - Public Works	01-02-10-0360	2,874	1,230	3,175	3,238	3,303	3,369	3,436
Payroll Costs: Admin & PW	01-02-10-0370	602	243	648	661	675	688	702
Maintenance & Repairs - Drainage	01-02-10-0450	24,690	20,868	3,000	3,000	3,000	3,000	3,000
Total Drainage Expenditure		**28,166**	**22,342**	**6,823**	**6,900**	**6,978**	**7,057**	**7,138**
Net Drainage		**(11,476)**	**(22,342)**	**(6,823)**	**(6,900)**	**(6,978)**	**(7,057)**	**(7,138)**

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	25,000				
Total Sewer Revenue		**88,415**	**89,720**	**105,272**	**82,870**	**85,560**	**88,343**	**91,224**
Expenditure								
Salaries - Admin	01-02-11-0350	20,789	21,619	22,471	22,920	23,379	23,846	24,323
Salaries - Public Works	01-02-11-0360	17,247	18,874	19,048	19,429	19,818	20,214	20,618
Payroll Costs: Admin & PW	01-02-11-0370	8,850	8,477	10,197	10,401	10,609	10,821	11,038
Travel & Education - Sewer	01-02-11-0380	1,000	199	500	500	500	500	500
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	13,000	5,000	5,000	5,000	5,000
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	29,500	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**	**112,633**	**81,083**	**82,582**	**84,134**	**85,742**
Net Sewer		**(514)**	**6,493**	**(7,361)**	**1,788**	**2,978**	**4,209**	**5,482**

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	137,843	141,978	146,237	150,625	155,143
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
Transfer from Reserves				45,000				
Total Water Revenue		**133,354**	**140,601**	**184,918**	**144,054**	**148,313**	**152,700**	**157,219**
Expenditure								
Salaries - Admin	01-02-12-0350	20,789	21,619	22,471	22,920	23,379	23,846	24,323
Salaries - Public Works	01-02-12-0360	28,745	30,667	31,747	32,382	33,029	33,690	34,364
Payroll Costs: Admin & PW	01-02-12-0370	11,259	11,314	12,791	13,047	13,308	13,574	13,845
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	10,000	10,000	10,000	10,000	10,000
Maintenance & Repairs - Plant	01-02-12-0452	5,000	8,145	28,500	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	27,500	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**	**183,245**	**141,103**	**144,080**	**147,184**	**150,425**
Net Water		**2,224**	**27,266**	**1,673**	**2,950**	**4,233**	**5,516**	**6,794**

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	3,500	0	0	0	0
Total Parks Revenue		**16,800**	**12,521**	**17,000**	**13,860**	**14,231**	**14,613**	**15,006**
Expenditure								
Wages - Custodian	01-02-13-0353	1,223	427	989	1,009	1,029	1,050	1,071
Salaries - Public Works	01-02-13-0360	26,601	15,156	29,034	29,615	30,207	30,811	31,427
Payroll Costs: Admin & PW	01-02-13-0370	4,926	2,693	5,302	5,408	5,516	5,627	5,739
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	2,038	5,000	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	7,500	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	750	750	750	750	750
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**	**31,729**	**55,521**	**49,355**	**50,210**	**51,089**	**51,993**
Net Parks		**(34,664)**	**(19,208)**	**(38,521)**	**(35,495)**	**(35,979)**	**(36,477)**	**(36,987)**

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	39,121	41,077	43,131	45,287	47,552
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**	**43,031**	**44,987**	**47,041**	**49,197**	**51,462**
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	39,516	40,306	41,112	41,935	42,773	43,629
Total Solid Waste Expenditure		**43,000**	**42,066**	**44,806**	**45,612**	**46,435**	**47,273**	**48,129**
Net Solid Waste		**(1,108)**	**1,790**	**(1,775)**	**(625)**	**606**	**1,924**	**3,333**

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	27,023	27,563	28,115	28,677	29,251
Payroll Costs: Admin & PW	01-02-15-0370	5,340	7,787	5,714	5,828	5,945	6,064	6,185
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 - Liabiilty	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	7,905	3,000	3,000	3,000	3,000	3,000
M & R - Tractor and Dump Truck	01-02-15-0475	1,200	998	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	2,500	2,500	2,500	2,500	2,500
Office Supplies	01-02-15-0510	250	854	1,000	1,000	1,000	1,000	1,000
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**	**99,726**	**80,933**	**81,770**	**83,163**	**70,745**	**72,260**
Net Public Works		**(75,767)**	**(99,581)**	**(80,683)**	**(81,520)**	**(82,913)**	**(70,495)**	**(72,010)**

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
PLANNING & BUILDING INSPECTION								
Revenue								
Building Permits	01-01-16-0160	2,500	3,151	5,000	5,000	5,000	5,000	5,000
Planning Fee Revenue	01-01-16-0161	0	250	1,000	1,000	1,000	1,000	1,000
Total Planning Revenue		**2,500**	**3,401**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**
Expenditure								
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	10,000	10,000	10,000	10,000	10,000
Total Planning Expenditure		**9,000**	**8,498**	**22,500**	**22,500**	**22,500**	**22,500**	**22,500**
Net Planning		**(6,500)**	**(5,097)**	**(16,500)**	**(16,500)**	**(16,500)**	**(16,500)**	**(16,500)**

Description	Account Codes	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
EMERGENCY PLANNING								
Revenue								
Grants - Emergency Program	01-01-17-0140	165,000	164,978	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**	**164,978**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
Expenditure								
Stipend - Municipal Emergency Program	01-02-17-0364	3,600	3,600	3,600	3,600	3,600	3,600	3,600
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	1,824	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	162,478	0	0	0	0	0
Total Emergency Planning Expenditure		**170,600**	**168,021**	**8,100**	**8,100**	**8,100**	**8,100**	**8,100**
Net Emergency Planning		**(5,600)**	**(3,043)**	**(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	870	0	0	0	0	0
Total Health Centre Revenue		**0**	**870**	**0**	**0**	**0**	**0**	**0**
Expenditure								
Maintenance and Repairs - Health Clinic	01-02-20-0450	550	2,112	1,000	1,000	1,000	1,000	1,000
Total Health Centre Expenditure		**550**	**2,112**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
Net Health Centre		**(550)**	**(1,242)**	**(1,000)**	**(1,000)**	**(1,000)**	**(1,000)**	**(1,000)**

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