

**VILLAGE OF SAYWARD
COMMITTEE OF THE WHOLE MEETING AGENDA
January 14, 2025 – 7pm
COUNCIL CHAMBERS**

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

1. Call to Order

2. Public Input (Maximum of 2 minutes per speaker, 15 minutes total)

Mayor: “Public input is for the purpose of permitting people in the gallery to provide feedback and shall be no longer than 15 minutes unless approved by majority vote of Council; each speaker may provide respectful comment on any topic they deem appropriate and not necessarily on the topics on the agenda of the meeting. Each speaker may not speak for longer than 2 minutes but may have a second opportunity if time permits. Each speaker must not be allowed to speak regarding a bylaw in respect of which a public hearing has been held. For the record, please state your name and address.”

3. Introduction of Late Items

4. Approval of Agenda

Recommended Resolution:

THAT the agenda for the Committee of the Whole Meeting of Council for January 14, 2025, be approved [as presented or as amended].

5. Petitions and Delegation - 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 Process - 2025-2029**

12. New Business

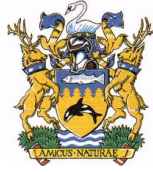
13. Public Question Period (maximum 15 minutes)

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.”

14. In Camera - None

15. Adjournment



STAFF REPORT

For: Mayor and Council
Prepared by: Lisa Clark, CFO
Subject: Financial Plan 2025-2029
Meeting date: January 14, 2025

BACKGROUND

The foundation of the Financial Plan (FP) is the Village Strategic Plan (SP) which helps guide the development of the FP and identifies what types and levels of services are to be provided by the Village. A strategic planning session is scheduled for the weekend of January 18/19, to provide an opportunity for Council to revisit their priorities and in turn guide the next version of the 2025-2029 FP. The second version of the plan will be brought forward to Council at the Committee of the Whole meeting scheduled for February 11, 2025.

The FP 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 FP after the FP bylaw is adopted are allowed for by way of an amendment bylaw, this is typically done near the end of the fiscal year.

DISCUSSION

Version 1 of the 2025-2029 Financial Plan (FP) being presented on January 14, 2025 is a initial base budget comprised of the operating revenues and expenditures for all services provided by the Village. Capital items are still being looked at and will be included in a later version. A variance report for 2024 is also being presented to help Council understand the current financial position of the Village in order to help with making financial decisions going forward.

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

	Item	Notes	Timeline
1	Staff reviews 2024-2028 FP and existing SP	Staff Report with timetable for 2025-2029 financial planning sessions to Council	November 5 th regular meeting - DONE
2	Staff work on draft FP and Capital Plan for 2025-2029 based on SP, approved outstanding items not yet completed, and input from department managers		November 2024 to January 2025 – IN PROGRESS
3	FP Process: A. COW Council Meeting January 14, 2025. Detailed review of FP/Capital Projects B. COW Council Meeting February 11, 2025. Detailed review of FP/Capital	Each meeting will refine the Financial and Capital Plans and provide time for Council review, public input, and questions. The	January 14, 2025 February 11, 2025

FINANCIAL PLAN 2025-2029

	Projects C. COW Council Meeting February 25, 2025. Final review of FP/Capital Projects D. Council Meeting March 18, 2025. First three readings of the FP Bylaw E. Council Meeting April 15, 2025. Final reading of the FP Bylaw	timeline will also allow for research and reporting back to Council on identified issues. Adopt Financial and Capital Plan	February 25, 2025 March 18, 2025 April 15, 2025
4	Tax Rate Bylaw, Fees & Charges Amendment Bylaw (for water, sewer, solid waste fees)		Adopted by mid May, first 3 readings April 15, 2025, Final reading May 6 2025.

STAFF RECOMMENDATION

THAT the Committee of the Whole receive the Financial Plan 2025-2029 staff report for information and discussion.

Respectfully submitted,

Original Signed

Lisa Clark, CFO



2025-2029 Financial Plan Process



Disclaimer

The content of this presentation is for information and discussion purposes only as the Village prepares its 5-year financial plan.

The information within is not the final budget and is subject to change based on the direction of Council.

Contents



- Timeline
- Annual Report Questions
- 2024 Variance Report
- Estimate of Surplus and Reserve Balances at Year-End
- 2025-2029 Financial Plan (Operating) – Version 1 Summary
 - Tax factors/Assumptions
 - Cost factors
 - Options for Addressing Deficit

Appendix: Detailed Department Budgets

Timeline



- January 14, 2025 – COW meeting – 2024 Variance report, First draft of 2025-2029 Financial Plan
- February 11, 2025 – COW meeting – Detailed Review of 2025-2029 Financial Plan
- February 25, 2025 – COW meeting – Final Review and Approval of 2025-2029 Financial Plan
- March 18, 2025 – Regular Council – First Three readings of Financial Plan Bylaw
- April 15, 2025 – Regular Council – Final reading of Financial Plan Bylaw, first Three readings of Tax Rate Bylaw & Fees and Charges Amendment Bylaw
- May 6, 2025 – Final readings of Tax Rate Bylaw and Fees & Charges Amendment Bylaw

Annual Report Questions: Audited Financial Statements (2023)

QUICK STATS		
Item	2023	2022
 Total Assets	\$1,789,219	\$1,039,031
 Total Liabilities	\$1,496,457	\$391,093
 Net Financial Position (Surplus)	\$292,762	\$647,938
 Accumulated Surplus	\$12,158,984	\$11,777,481
 Tax Revenue	\$431,483	\$395,163
 Government Grants & Transfers	\$1,186,233	\$646,619
 Sales of Services	\$122,001	\$82,580

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Financial Position

December 31, 2023

2023

2022

FINANCIAL ASSETS

Cash	\$ 1,633,894	\$ 578,716
Portfolio Investments (Note 3)	44,143	42,914
Accounts Receivable (Note 4)	111,182	417,401
	<u>1,789,219</u>	<u>1,039,031</u>

LIABILITIES

Accounts Payable (Note 5)	174,873	208,704
Deferred Revenue (Note 6)	274,799	122,146
Long Term Debt (Note 7)	36,982	60,243
Liability for Contaminated Site (Note 8)	30,000	-
Asset Retirement Obligations (Note 9)	979,803	-
	<u>1,496,457</u>	<u>391,093</u>

NET FINANCIAL ASSETS

292,762 647,938

NON-FINANCIAL ASSETS

Prepaid Expenses	25,709	31,907
Tangible Capital Assets (Note 10)	11,840,513	11,097,636
	<u>11,866,222</u>	<u>11,129,543</u>

ACCUMULATED SURPLUS (Note 14)

\$ 12,158,984 \$ 11,777,481

2024 Variance Report (Draft to Dec 31, 2024)

Summary		2023 Budget	2023 Actual	2024 Budget	2024 Actual
OPERATING REVENUE					
Taxation - General Municipal Purpose		414,993	417,391	456,492	455,689
Other taxes		14,600	13,510	15,574	13,554
Federal Community Works Fund Grant		71,568	75,149	75,149	78,620
Provincial Govt Grants		360,000	384,082	384,000	368,200
Provincial Govt Grants - Growing Communities Fund		622,000	622,000	0	0
LGCAP Grant		41,082	0	120,373	120,373
Interest & Tax Penalties		9,000	13,275	13,275	11,594
Unrealized Gain (Loss)		0	0	0	0
General Investment Income		13,500	61,260	74,622	86,768
Other Revenue		8,400	8,469	48,850	48,429
Licences, Permits & Fines		10,900	6,406	12,100	4,675
General Operating Grants		69,160	19,581	259,980	49,708
Sale of Service - Recreation Centre		21,250	46,685	33,006	39,098
Sale of Service - Other		22,500	37,760	29,805	43,347
Fire Rescue Revenue			7,203	5,000	10,010
RCMP Rent		24,000	24,000	24,000	24,000
RCMP Maintenance		9,748	7,512	9,748	9,748
Sewer Revenue		98,132	101,052	98,561	100,953
Water Revenue		159,661	165,601	163,565	166,576
Solid Waste Revenue		49,465	51,176	52,654	55,379
Total Operating Revenue		2,050,458	2,054,909	1,907,253	1,686,721

2024 Variance Report (Draft to Dec 31, 2024)

Summary		2023 Budget	2023 Actual	2024 Budget	2024 Actual
OPERATING EXPENDITURES					
Legislative Services		68,700	68,125	78,455	68,346
Administration		444,537	511,803	721,754	634,577
Election		0	0	13,363	6,157
Recreation Centre		296,539	296,679	300,388	303,103
Parks		37,283	32,740	39,410	29,078
Public Works		107,234	100,838	103,650	115,572
Roads		51,561	31,018	54,264	32,256
Drainage		40,102	1,472	44,824	9,788
Planning		23,450	52,586	23,479	33,820
Police		11,040	6,494	11,186	3,625
Fire		44,232	44,571	58,329	53,666
Emergency		9,032	12,722	9,123	2,989
Health Clinic		1,000	1,433	1,000	393
Bylaw		0	0	0	0
Solid Waste		49,000	47,721	48,500	49,338
Sewer Operations		101,400	89,851	102,052	77,641
Water Operations		148,523	124,055	190,928	164,602
Total Departmental Expenditures		1,433,632	1,422,109	1,800,705	1,584,950
Surplus/(Deficit) Before Amortization		616,826	632,800	106,548	101,771

2024 Variance Report (Draft to Dec 31, 2024)

Summary		2023 Budget	2023 Actual	2024 Budget	2024 Actual
Amortization Expense - General		84,266	98,690	96,389	0
Amortization Expense - Sewer		37,810	58,041	58,041	0
Amortization Expense - Water		92,910	123,387	105,608	0
Annual Operating Surplus/(Deficit)		401,840	352,682	(153,490)	101,771
Transfer to LGCAP Reserve	01-02-00-0597	41,082	41,082	120,373	120,373
Transfer to CWF Reserve (Gas Tax)	01-02-00-0598	71,568	75,149	75,149	78,620
Transfer to Election Reserve		3,363	3,363	3,363	3,363
Transfer to Development Process Review					
Transfer to Growing Communities Fund (GCF) Reserve		622,000	622,000		
Transfers from Reserve Accounts:					
Transfer from General Surplus					
Transfer from Water Surplus				(34,000)	
Transfer from COVID-19 Reserve		(106,573)	(110,115)		
Transfer from CWF Reserve				(44,680)	
Transfer from GCF Reserve		(45,000)	-		
Transfer from Roads Reserve					
Transfer from Election Reserve					
Net contributions to (from) Reserves		586,440	631,479	120,205	202,356
Annual Operating Surplus before amortization adjustmen		(184,600)	(278,797)	(273,695)	(100,585)
Adjust for Non-Cash Items (Amortization)		214,986	280,117	260,037	-
Annual Operating Surplus/(Deficit) adjusted		30,386	1,320	(13,658)	(100,585)
Transfer to/(from) Sewer Surplus/Reserves		(3,268)	11,201	(3,491)	23,312
Transfer to/(from) Water Surplus/Reseves		11,138	41,546	(27,363)	1,973
Transfer to/(from) General Surplus/Reserves		22,516	(51,427)	17,197	(125,870)
NET		0	0	0	0

Unbudgeted and unexpected expenditures in 2024:

-
- Contract labour
 - Legal
 - Consulting
 - Severance
 - Additional audit fees



2024 budgeted projects not started or incomplete:

- Land Use and Infrastructure Analysis for Zoning Bylaw Modernization (UBCM grant funded)
- Kelsey Centre Air Conditioning Project (cooling centre for extreme heat events)
- Replacement equipment for Parks & Recreation (lawnmower)
- MacMillan Drainage Project (in progress as of Fall 2024)



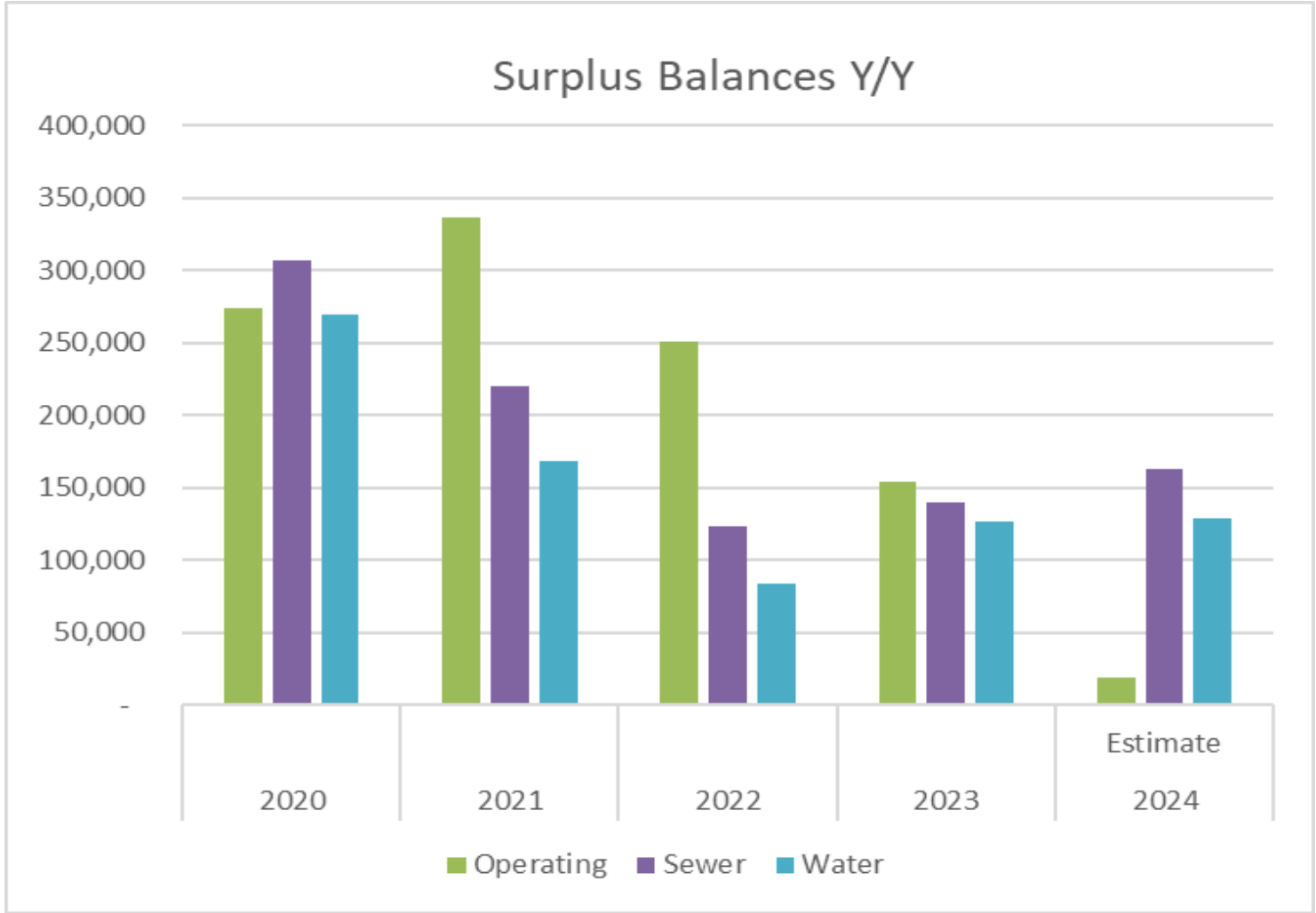
Other projects not started or incomplete:

- Official Community Plan (OCP)
- Joint funding agreement with SRD for regional services
- Agreement with WFP regarding log sort operations
- Long Term Infrastructure Replacement Strategy
- Second Phase of Working Waterfront Project
- Water Meter Bylaw
- Community Forest
- Revitalization of Community Garden
- Tourism initiatives

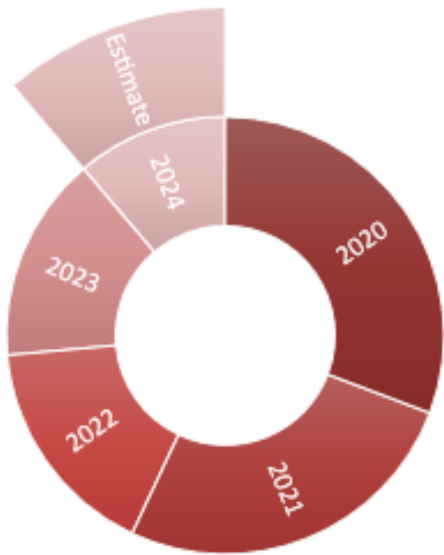
(Source: 2023 Annual Report)



Surplus Comparisons Year/Year

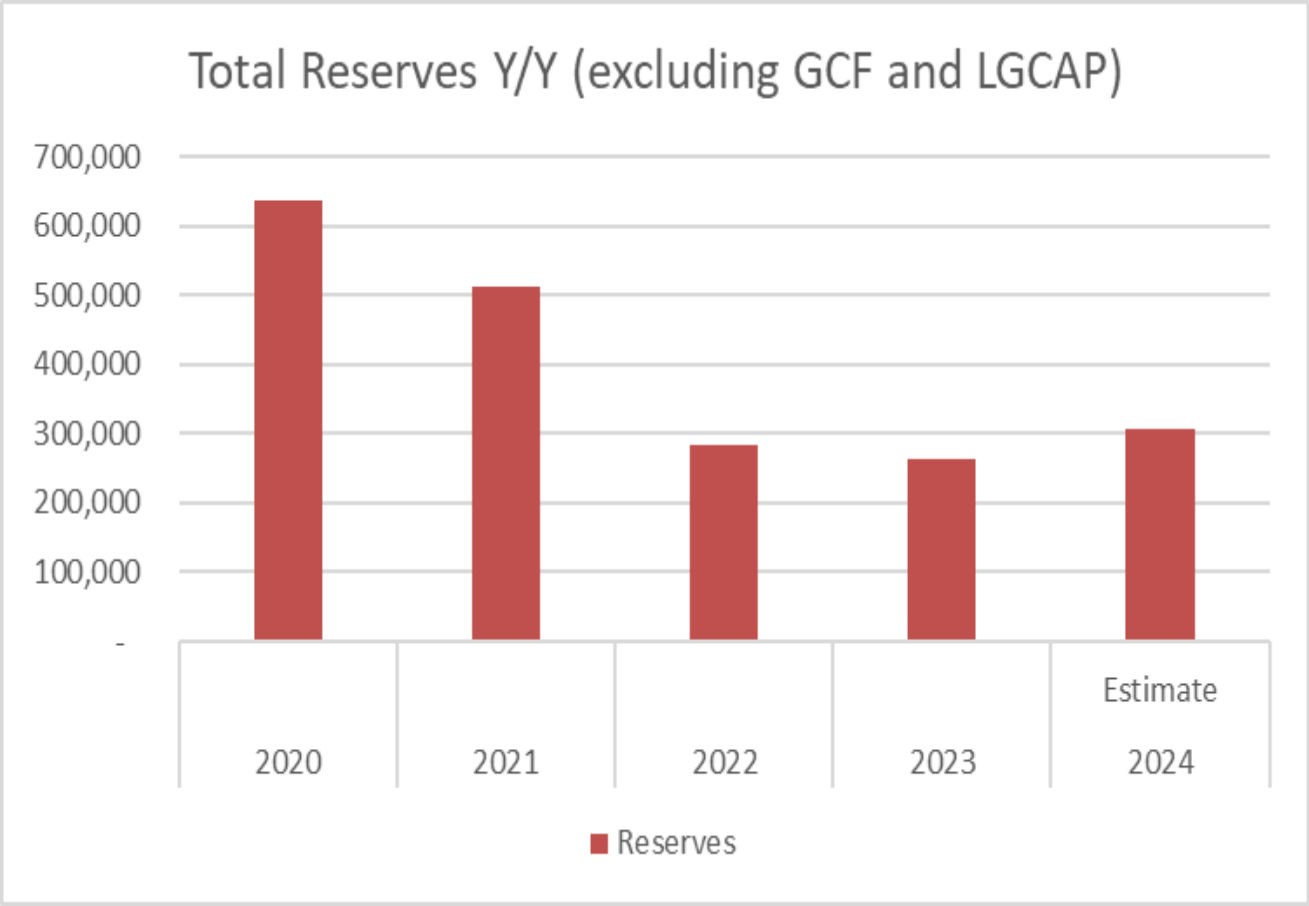


Total Unappropriated Surplus



2020	\$849,061
2021	\$723,884
2022	\$457,308
2023	\$420,199
2024	\$309,605

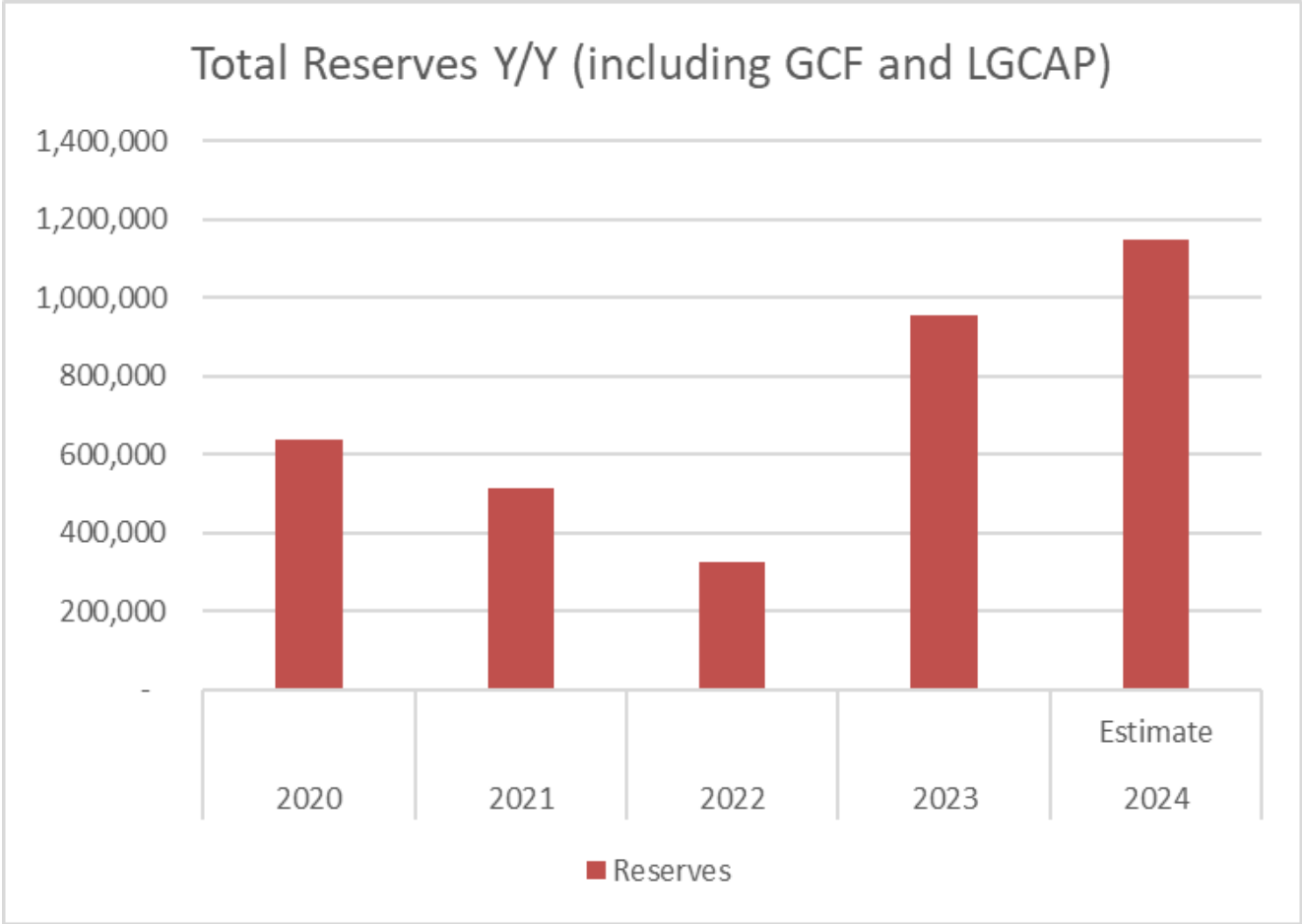
Reserve Comparisons Year/Year



Reserves:					2023	2024
						Estimate
Transportation Infrastructure					\$ 709	\$ 754
Capital					\$ 2,044	\$ 2,102
Sewer Capital					\$ 5,391	\$ 5,445
Community Works Fund (Gas Tax)					\$ 247,520	\$ 290,220
Election					\$ 3,573	\$ 7,051
Total					\$ 259,237	\$ 305,572

- Estimated totals include estimated interest entry at year-end
- Gas Tax commitment/spend for new Fire Service: \$50,000 per year from 2024-2028 (\$250,000 total)

Reserve Comparisons Year/Year



Reserves:					2023	2024
						Estimate
Transportation Infrastructure					\$ 709	\$ 754
Capital					\$ 2,044	\$ 2,102
Sewer Capital					\$ 5,391	\$ 5,445
Community Works Fund (Gas Tax)					\$ 247,520	\$ 290,220
Election					\$ 3,573	\$ 7,051
Climate Action					\$ 84,902	\$ 206,475
Growing Communities Fund					\$ 612,000	\$ 634,000
Total					\$ 956,139	\$ 1,146,047

- Funding from the LGCAP Program from 2022/2023 (\$41,082 per year) plus payment in 2024 for 2024/2025/2026 (\$120,373) – restrictions on eligible expenditures
- Growing Communities Fund: \$622,000 received in 2023 – restrictions on eligible expenditures

2025-2029 Financial Plan (Operating) – Version 1

Guiding Documents:

- Strategic Plan
- Asset Management Strategy & Policy
- Reserve Policy
- HR & Payroll Policies
- Input from Department Managers
- *Community Charter/Local Government Act*



2025-2029 Financial Plan (Operating) – Version 1

Version 1 of the Financial Plan with the assumptions below would result in a deficit of **\$78,889**

Tax factors/Assumptions:

- 10% increase to property tax revenue (10% in 2024)
- 7% increase to sewer user fees (3.5% in 2024)
- 5% increase to water user fees (3% in 2024)
- 5% increase to solid waste user fees (7% in 2024)
- 10% increase to other user fees – (Admin, Recreation, Planning)
- No reserve contributions



2025-2029 Financial Plan (Operating) – Version 1 Summary

Version 1 Summary		2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
OPERATING REVENUE								
Taxation - General Municipal Purpose		456,492	455,689	502,142	552,356	607,591	668,351	735,186
Other taxes		15,574	13,554	14,349	14,897	15,469	16,067	16,691
Federal Community Works Fund Grant		75,149	78,620	78,620	75,149	75,149	75,149	75,149
Provincial Govt Grants		384,000	368,200	368,500	368,500	368,500	368,500	368,500
LGCAP Grant		120,373	120,373	0	0	0	0	0
Interest & Tax Penalties		13,275	11,594	11,300	11,300	11,300	11,300	11,300
General Investment Income		74,622	86,768	85,750	85,750	85,750	85,750	85,750
Other Revenue		48,850	48,429	5,450	5,450	5,450	5,450	5,450
Licences, Permits & Fines		12,100	4,675	13,310	13,310	13,310	13,310	13,310
General Operating Grants		259,980	49,708	2,500	27,500	27,500	27,500	27,500
Sale of Service - Recreation Centre		33,006	39,098	40,036	37,576	37,617	37,659	37,701
Sale of Service - Other		29,805	43,347	44,487	45,178	45,886	46,613	47,358
Fire Rescue Revenue		5,000	10,010	0	0	0	0	0
RCMP Rent		24,000	24,000	25,000	25,200	25,200	25,200	25,200
RCMP Maintenance		9,748	9,748	9,748	9,748	9,748	9,748	9,748
Sewer Revenue		98,561	100,953	105,039	103,957	109,155	114,612	120,343
Water Revenue		163,565	166,576	171,640	178,042	186,944	196,292	206,106
Solid Waste Revenue		52,654	55,379	55,881	58,440	61,127	63,948	66,911
Total Operating Revenue		1,907,253	1,686,721	1,533,752	1,612,353	1,685,697	1,765,449	1,852,203

2025-2029 Financial Plan (Operating) – Version 1 Summary

Version 1 Summary		2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
OPERATING EXPENDITURES								
Legislative Services		78,455	68,346	78,800	78,800	78,800	78,800	78,800
Administration		721,754	634,577	535,670	543,134	550,810	558,709	566,841
Election		13,363	6,157	0	10,090	0	0	1
Recreation Centre		300,388	303,103	327,674	333,589	340,525	347,753	355,292
Parks		39,410	29,078	42,268	42,919	43,591	44,285	45,002
Public Works		103,650	115,572	94,858	94,841	96,724	98,683	100,722
Roads		54,264	32,256	51,459	54,169	52,892	53,630	54,382
Drainage		14,325	9,788	14,411	14,500	14,590	14,681	14,775
Planning		23,479	33,820	32,950	32,974	32,998	33,023	33,049
Police		11,186	3,625	11,508	11,849	12,211	12,596	13,005
Fire		58,329	53,666	5,000	5,100	5,202	5,306	5,412
Emergency		9,123	2,989	9,218	9,318	9,422	9,533	9,648
Health Clinic		1,000	393	1,000	1,000	1,000	1,000	1,000
Bylaw		0	0	0	0	0	0	0
Solid Waste		48,500	49,338	50,020	50,958	51,916	52,892	53,888
Sewer Operations		102,052	77,641	104,522	100,316	102,210	104,177	106,221
Water Operations		190,928	164,602	171,299	172,633	176,194	179,919	183,821
Total Departmental Expenditures		1,800,705	1,584,950	1,530,658	1,556,189	1,569,086	1,594,987	1,621,861
Surplus/(Deficit) Before Amortization		106,548	101,771	3,094	56,165	116,611	170,461	230,342

2025-2029 Financial Plan (Operating) – Version 1 Summary

Version 1 Summary		2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Amortization Expense - General		96,389	0	96,390	96,390	96,390	84,887	84,887
Amortization Expense - Sewer		58,041	0	58,041	58,041	58,041	58,041	58,041
Amortization Expense - Water		105,608	0	105,608	105,608	105,608	105,608	105,608
Annual Operating Surplus/(Deficit)		(153,490)	101,771	(256,945)	(203,874)	(143,428)	(78,074)	(18,194)
Transfer to LGCAP Reserve	01-02-00-0597	120,373	120,373	0	0	0	0	0
Transfer to CWF Reserve (Gas Tax)	01-02-00-0598	75,149	78,620	78,620	75,149	75,149	75,149	75,149
Transfer to Election Reserve		3,363	3,363	3,363	0	3,363	3,363	3,364
Transfer to Development Process Review								
Transfer to Growing Communities Fund (GCF) Reserve								
Transfers from Reserve Accounts:								
Transfer from General Surplus								
Transfer from Water Surplus		(34,000)						
Transfer from COVID-19 Reserve								
Transfer from CWF Reserve		(44,680)						
Transfer from GCF Reserve								
Transfer from Roads Reserve								
Transfer from Election Reserve					(10,100)			
Net contributions to (from) Reserves		120,205	202,356	81,983	65,049	78,512	78,512	78,513
Annual Operating Surplus before amortization adjustment		(273,695)	(100,585)	(338,928)	(268,923)	(221,940)	(156,586)	(96,707)
Adjust for Non-Cash Items (Amortization)		260,037	-	260,039	260,039	260,039	248,536	248,536
Annual Operating Surplus/(Deficit) adjusted		(13,658)	(100,585)	(78,889)	(8,884)	38,099	91,949	151,829
Transfer to/(from) Sewer Surplus/Reserves		(3,491)	23,312	516	3,641	6,944	10,435	14,122
Transfer to/(from) Water Surplus/Reseves		(27,363)	1,973	340	5,410	10,750	16,372	22,285
Transfer to/(from) General Surplus/Reserves		17,197	(125,870)	(79,746)	(17,935)	20,404	65,142	115,423
NET		0	0	0	0	0	0	0

Tax increase on average single-family dwelling (SFD) - Estimate



Tax Increase effect on average single family home in Sayward

			Assessed Value	Occurance	Average	Estimated Municipal Tax Rate	Taxes
1	2024	Total assessed value revised roll	51,126,600.00	143	357,528.67	4.42843	1,583.29
2	2025	Total assessed value completed roll	55,518,800.00	144	385,547.22	4.56909	1,761.60

3	Effects on a average single family home					10% revenue increase
	Single family rates		2024	2025	\$ Increase	% Increase
	Municipal Taxes	\$	1,583.29	\$	1,761.60	\$ 178 11.26%
	Sewer User Fees	\$	362.15	\$	387.50	\$ 25 7.00%
	Water User Fees	\$	462.06	\$	485.16	\$ 23 5.00%
	Solid Waste User Fees	\$	302.76	\$	317.90	\$ 15 5.00%
	Total	\$	2,710.26	\$	2,952.16	\$ 242 8.93%
						\$ 0.66 per day

Cost Factors Driving Budget Increases

- Inflation is a continual factor year/year
- Cost of various supplies and materials continue to rise post pandemic (example chemicals for pool and water treatment plant, propane, equipment)
- Replacing obsolete equipment and maintaining aging infrastructure
- Reliance on consultants and contract labour due to staff shortages
- WorkSafeBC orders and other mandatory legislation to ensure compliance with safety standards
- Health and safety equipment that has been neglected in past years
- Cost of Living Allowance (COLA) increase to wages
- Increase in insurance premiums
- Reliance on surpluses and reserves (general, sewer and water) to fund operating costs



How to Balance the Budget



Revenues



Expenses



Combination of both



Options for Addressing Deficit

- Increase taxes and user fees (water, sewer, solid waste)
- Create new internal revenue sources: Frontage or parcel tax, water meters, Parks & Recreation programming (including campground), increase Fees & Charges
- New Development (growth/non-market change)
- Provincial and Federal grants
- Other grants
- Strathcona Regional District contributions for shared services (Kelsey Centre, Health Clinic, Age-Friendly Van)
- Operating budget reductions or cuts
- Use of Reserves
- Use of Surpluses
- Service cuts and staff lay-offs



Appendix:

2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
GENERAL REVENUE								
<i>Revenue</i>								
Taxation - General Municipal Purpose	01-01-00-0100	456,492	455,689	502,142	552,356	607,591	668,351	735,186
Taxation - NMC								
Total Taxes		456,492	455,689	502,142	552,356	607,591	668,351	735,186
Utilities Tax - B.C. Hydro	01-01-00-0110	4,132	3,879	3,880	3,958	4,037	4,117	4,200
Utilities Tax - Telus	01-01-00-0111	2,004	1,753	1,755	1,790	1,826	1,862	1,900
Total Utilities Taxes		6,702	5,632	5,635	5,748	5,863	5,980	6,100
Federal Grant-in-lieu-of Taxes	01-01-00-0130	8,872	7,922	8,714	9,149	9,607	10,087	10,591
Federal Community Works Fund Grant	01-01-00-0136	75,149	78,620	78,620	75,149	75,149	75,149	75,149
Provincial Govt Grant - Small Comm	01-01-00-0140	384,000	368,200	368,500	368,500	368,500	368,500	368,500
LGCAP Grant	01-01-00-0141	120,373	120,373	0	0	0	0	0
HOG Administration Fee	01-01-00-0145	2,100	2,125	2,100	2,100	2,100	2,100	2,100
Revenue - Other	01-01-00-0192	1,250	675	1,250	1,250	1,250	1,250	1,250
Unrealized Gain (Loss)	01-01-00-0258	0	0	0	0	0	0	0
Interest Income General	01-01-00-0259	74,622	86,768	85,750	85,750	85,750	85,750	85,750
Interest on Arrears	01-01-00-0260	13,275	2,708	2,600	2,600	2,600	2,600	2,600
Interest on Delinquent	01-01-00-0261		1,143	1,200	1,200	1,200	1,200	1,200
Penalty on Current	01-01-00-0262		7,743	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		679,641	676,276	556,234	553,198	553,656	554,136	554,640
Total General Revenue		1,142,835	1,137,597	1,064,010	1,111,302	1,167,110	1,228,467	1,295,926

Appendix:

2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
OTHER GOVERNMENTS								
<i>Revenue</i>								
Comox Strathcona Waste Management	01-01-00-0119	8,500	7,809	8,000	8,000	8,000	8,000	8,000
School Tax	01-01-00-0120	100,000	105,431	106,000	106,000	106,000	106,000	106,000
Regional Hospital	01-01-00-0121	21,000	19,711	20,000	20,000	20,000	20,000	20,000
BC Assessment Authority	01-01-00-0122	2,600	2,697	2,700	2,700	2,700	2,700	2,700
Municipal Finance Authority	01-01-00-0123	15	15	15	15	15	15	15
Regional District	01-01-00-0124	16,500	17,147	85,000	85,000	85,000	85,000	85,000
Regional Library	01-01-00-0125	14,700	16,844	17,000	17,000	17,000	17,000	17,000
Police Tax	01-01-00-0126	18,000	21,727	22,000	22,000	22,000	22,000	22,000
Total Other Governments Revenue		181,315	191,382	260,715	260,715	260,715	260,715	260,715
<i>Expenditure</i>								
Requisitions - School Tax	01-02-00-0577	100,000	103,366	106,000	106,000	106,000	106,000	106,000
Requisitions - Regional Hospital	01-02-00-0578	21,000	19,736	20,000	20,000	20,000	20,000	20,000
B.C. Assessment Authority	01-02-00-0579	2,600	2,701	2,700	2,700	2,700	2,700	2,700
Municipal Finance Authority	01-02-00-0580	15	0	15	15	15	15	15
Regional District	01-02-00-0581	16,500	17,208	85,000	85,000	85,000	85,000	85,000
Regional Library	01-02-00-0582	14,700	16,584	17,000	17,000	17,000	17,000	17,000
Requisitions - Police Tax	01-02-00-0583	18,000	21,288	22,000	22,000	22,000	22,000	22,000
Comox Strathcona Waste Management	01-02-00-0584	8,500	7,822	8,000	8,000	8,000	8,000	8,000
Total Other Governments Expenditure		181,315	188,705	260,715	260,715	260,715	260,715	260,715
Net Other Governments		0	2,677	0	0	0	0	0

Appendix:

2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
MAYOR & COUNCIL								
<i>Revenue</i>								
Revenue - Other	01-01-02-0192	0	316	0	0	0	0	0
Total Legislative Revenue		0	316	0	0	0	0	0
<i>Expenditure</i>								
Honorarium - Mayor	01-02-02-0365	10,640	11,180	10,640	10,640	10,640	10,640	10,640
Honorarium - Councillors	01-02-02-0366	32,960	27,128	32,960	32,960	32,960	32,960	32,960
Payroll Costs - Mayor & Council	01-02-02-0370	900	2,291	2,300	2,300	2,300	2,300	2,300
Travel & Education - Council	01-02-02-0380	22,350	19,737	22,350	22,350	22,350	22,350	22,350
Information Technology	01-02-02-0414	4,400	5,686	5,700	5,700	5,700	5,700	5,700
COVID-19 Expenses	01-02-02-0452	0	0	0	0	0	0	0
Council - Special Projects	01-02-02-0501	3,955	1,626	2,500	2,500	2,500	2,500	2,500
Grants in Aid	01-02-02-0502	1,500	500	1,500	1,500	1,500	1,500	1,500
Council - Office Supplies/Expenses	01-02-02-0510	1,750	197	850	850	850	850	850
Cellular phone costs	01-02-02-0540	0	0	0	0	0	0	0
Total Legislative Expenditure		78,455	68,346	78,800	78,800	78,800	78,800	78,800
Net Legislative		(78,455)	(68,030)	(78,800)	(78,800)	(78,800)	(78,800)	(78,800)

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2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
ADMINISTRATION								
<i>Revenue</i>								
Grants - Admin	01-01-03-0140	207,800	31,742	0	0	0	0	0
First Nations Relations Revenue	01-01-03-0144	40,000	40,000	0	0	0	0	0
Area A Fire Administration Fee	01-01-03-0150	2,500	2,500	0	0	0	0	0
Business Licenses	01-01-03-0165	3,900	2,745	4,290	4,290	4,290	4,290	4,290
Dog Licenses & Fines	01-01-03-0166	700	480	770	770	770	770	770
Photocopies & Fax	01-01-03-0190	400	119	440	440	440	440	440
Sayward News Revenue	01-01-03-0191	13,000	8,755	14,300	14,443	14,587	14,733	14,881
Revenue - Other	01-01-03-0192	1,000	2,800	100	100	100	100	100
Transfer from Reserves		44,680	0	0	0	0	0	0
Total Administration Revenue		313,980	89,141	19,900	20,043	20,187	20,333	20,481

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2025-2029 Financial Plan (Operating) – Version 1 Detail

Expenditure								
Salaries - Admin	01-02-03-0350	208,696	159,872	244,905	249,803	254,799	259,895	265,093
Wages - Custodian	01-02-03-0353	1,568	989	1,599	1,631	1,664	1,697	1,731
Salaries - Public Works	01-02-03-0360	2,982	5,494	3,041	3,102	3,164	3,227	3,292
Payroll Costs: Admin & PW	01-02-03-0370	55,812	31,906	56,928	58,067	59,228	60,413	61,621
Employee Benefits	01-02-03-0378	0	0	0	0	0	0	0
Travel & Education - Admin	01-02-03-0380	6,500	5,301	6,500	6,500	6,500	6,500	6,500
Advertising	01-02-03-0400	750	965	750	750	750	750	750
First Nations Relations Expenses	01-02-03-0403	40,000	48,034	0	0	0	0	0
Sayward News	01-02-03-0405	5,257	5,676	5,789	5,789	5,789	5,789	5,789
Internet	01-02-03-0406	1,082	925	1,103	1,125	1,148	1,171	1,194
Postage	01-02-03-0409	1,681	1,049	1,178	1,202	1,226	1,250	1,275
Audit	01-02-03-0410	16,694	37,895	18,600	18,600	18,600	18,600	18,600
Legal	01-02-03-0411	20,000	72,419	45,000	45,000	45,000	45,000	45,000
Information Technology	01-02-03-0414	16,270	21,966	23,500	23,500	23,500	23,500	23,500
Bank Charges, Fees & Interest	01-02-03-0420	3,605	4,765	4,860	4,860	4,860	4,860	4,860
Tax Sale Fees	01-02-03-0421	1,030	1,977	2,016	2,016	2,016	2,016	2,016
Dues, Memberships & Subscriptions	01-02-03-0435	4,635	3,503	4,635	4,635	4,635	4,635	4,635
Insurance - Building	01-02-03-0445	2,864	3,292	3,621	3,983	4,382	4,820	5,302
Insurance - Liability	01-02-03-0447	3,519	3,817	4,198	4,618	5,080	5,588	6,147
Maintenance & Repairs - Admin Office	01-02-03-0450	2,060	1,240	2,060	2,060	2,060	2,060	2,060
Cleaning Supplies - Office	01-02-03-0454	309	69	309	309	309	309	309
Office Supplies	01-02-03-0510	5,665	3,990	5,665	5,665	5,665	5,665	5,665
Tax Printing	01-02-03-0514	515	0	500	500	500	500	500
Business Travel/Meetings	01-02-03-0518	515	143	515	515	515	515	515
Equipment - Admin Office	01-02-03-0529	12,875	0	3,500	3,500	3,500	3,500	3,500
Contract Labour	01-02-03-0532	282,480	192,895	65,000	65,000	65,000	65,000	65,000
Copier - Rent & Supplies	01-02-03-0538	6,695	7,130	7,272	7,418	7,566	7,717	7,872
Telephone & Cell Phone	01-02-03-0540	4,532	4,067	4,532	4,532	4,532	4,532	4,532
Heating Fuel	01-02-03-0550	6,267	10,840	11,057	11,278	11,503	11,733	11,968
Utilities	01-02-03-0555	6,897	4,361	7,035	7,176	7,319	7,466	7,615
Total Administration Expenditure		721,754	634,577	535,670	543,134	550,810	558,709	566,841
Net Administration		(407,774)	(545,435)	(515,770)	(523,091)	(530,623)	(538,375)	(546,360)

Appendix:

2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
ELECTION								
<i>Revenue</i>								
Revenue - Other	01-01-04-0192		0					
Transfer from Election Reserve					10,100			
Total Election Revenue		0		0	10,100	0	0	0
<i>Expenditure</i>								
Salaries - Admin	01-02-04-0350	0	0	0	4,400	0	0	0
Salaries - Public Works	01-02-04-0360	0	0	0	140	0	0	0
Payroll Costs - Admin & PW	01-02-04-0370	0	0	0	550	0	0	0
Election Expense	01-02-04-0520	10,000	6,157	0	5,000	0	0	0
Transfer to Election Reserve	01-04-00-0940	3,363	0	3,363	0	3,363	3,363	3,363
Total Election Expenditure		13,363	6,157	3,363	10,090	3,363	3,363	3,363
Net Election		(13,363)	(6,157)	(3,363)	10	(3,363)	(3,363)	(3,363)

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2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
RECREATION CENTRE								
<i>Revenue</i>								
Grants - Recreation	01-01-06-0140	0	5,000	0	0	0	0	0
Kelsey Centre Gift Certificates	01-01-06-0167	30	120	100	0	0	0	0
Age Friendly Program Revenue	01-01-06-0168	1,200	722	900	900	900	900	900
Swim Lesson Fees	01-01-06-0169	2,730	4,024	3,003	3,003	3,003	3,003	3,003
Ten Pack	01-01-06-0171	4,562	6,107	5,018	5,018	5,018	5,018	5,018
Single User - Pool	01-01-06-0173	2,000	2,475	2,500	2,500	2,500	2,500	2,500
Single User - Gymnasium	01-01-06-0174	200	583	400	400	400	400	400
Drop In Fitness Fees	01-01-06-0177	600	143	400	400	400	400	400
Drop In Weight Room Fees	01-01-06-0178	250	343	400	400	400	400	400
Monthly Passes	01-01-06-0179	1,000	1,826	2,000	2,000	2,000	2,000	2,000
After School Program/Day Care Fees	01-01-06-0182	1,400	2,088	2,000	2,040	2,081	2,122	2,165
Concession Sales	01-01-06-0183	3,500	5,685	5,000	2,500	2,500	2,500	2,500
Pool Rental	01-01-06-0185	3,000	1,905	3,300	3,300	3,300	3,300	3,300
Gym Rental	01-01-06-0186	2,194	1,449	2,000	2,000	2,000	2,000	2,000
Room Rental	01-01-06-0187	400	1,252	1,500	1,500	1,500	1,500	1,500
Rentals - Tables and Chairs	01-01-06-0188	150	0	165	165	165	165	165
Birthday Party/Event Revenue	01-01-06-0189	2,000	2,749	3,000	3,000	3,000	3,000	3,000
Revenue - Other	01-01-06-0192	0	399	0	0	0	0	0
Kelsey Centre Van Donations	01-01-06-0270	3,290	681	1,000	1,000	1,000	1,000	1,000
Special Event Revenue/Donations	01-01-06-0271	4,500	4,654	4,950	4,950	4,950	4,950	4,950
Afterschool Program Donations	01-01-06-0272	0	2,294	2,500	2,500	2,500	2,500	2,500
Transfer from Reserves		0	0	0	0	0	0	0
Total Recreation Centre Revenue		33,006	44,497	40,136	37,576	37,617	37,659	37,701

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2025-2029 Financial Plan (Operating) – Version 1 Detail

<i>Expenditure</i>								
Operating Expenses								
Salaries - Admin	01-02-06-0350	48,155	45,235	49,118	50,100	51,102	52,124	53,167
Wages - Recreation	01-02-06-0352	33,732	55,649	34,407	35,095	35,797	36,513	37,243
Wages - Custodian	01-02-06-0353	5,096	6,946	5,198	5,302	5,408	5,516	5,626
Wages - Lifeguards	01-02-06-0354	45,608	26,375	46,520	47,451	48,400	49,368	50,355
Payroll Costs: Admin & PW	01-02-06-0370	27,957	24,456	28,516	29,086	29,668	30,261	30,866
Travel & Education - Recreation	01-02-06-0380	3,800	3,843	4,000	4,000	4,000	4,000	4,000
Advertising	01-02-06-0400	750	0	750	750	750	750	750
Information Technology	01-02-06-0414	1,600	3,302	3,500	3,500	3,500	3,500	3,500
Bank Charges, Fees & Interest	01-02-06-0420	475	544	600	600	600	600	600
Dues, Memberships & Subscriptions	01-02-06-0435	600	966	1,000	1,000	1,000	1,000	1,000
Afterschool Supplies/Expenses	01-02-06-0437	1,300	1,332	1,500	1,000	1,000	1,000	1,000
Concession	01-02-06-0438	2,100	3,118	3,000	3,000	3,000	3,000	3,000
Seniors Special Events	01-02-06-0439	250	60	250	500	500	500	500
Special Events Expense	01-02-06-0440	4,000	8,980	4,000	4,000	4,000	4,000	4,000
Swim Lesson Expenses	01-02-06-0442	650	484	650	650	650	650	650
M & R, Gas & Oil - Age Friendly Van	01-02-06-0480	4,100	5,179	5,000	5,000	5,000	5,000	5,000
Office Supplies	01-02-06-0510	1,500	2,376	2,000	1,500	1,500	1,500	1,500
Chemicals & Maintenance - Pool	01-02-06-0515	5,000	13,070	12,500	12,500	12,500	12,500	12,500
Rec Centre Supplies	01-02-06-0516	1,200	597	1,200	1,200	1,200	1,200	1,200
Business Travel/Meetings	01-02-06-0518	650	0	650	650	650	650	650
Equipment - Recreation Centre	01-02-06-0529	5,050	1,812	5,050	5,050	5,050	5,050	5,050
Telephone & Internet	01-02-06-0540	2,805	2,110	2,861	2,918	2,977	3,036	3,097
Sub Total Operating Expenses		196,478	206,454	212,270	214,852	218,251	221,718	225,255
Building Expenses								
Salaries - Public Works	01-02-06-0360	11,744	9,241	11,979	12,218	12,463	12,712	12,966
Insurance - Building	01-02-06-0445	11,208	13,481	14,829	16,312	17,943	19,737	21,711
Insurance - Liability	01-02-06-0447	1,441	1,452	1,597	1,756	1,932	2,125	2,338
Maintenance & Repairs - Recreation	01-02-06-0450	26,000	10,799	26,000	26,000	26,000	26,000	26,000
Cleaning Supplies	01-02-06-0454	1,000	1,431	1,000	1,000	1,000	1,000	1,000
Heating Fuel	01-02-06-0550	24,928	43,063	35,000	35,700	36,414	37,142	37,885
Utilities	01-02-06-0555	27,589	17,182	25,000	25,750	26,523	27,318	28,138
Sub Total Building Expenses		103,910	96,649	115,404	118,736	122,274	126,035	130,037
Total Recreation Centre Expenditure		300,388	303,103	327,674	333,589	340,525	347,753	355,292
Net Recreation Centre		(267,382)	(258,606)	(287,538)	(296,012)	(302,908)	(310,094)	(317,591)

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2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
POLICE SERVICES								
<i>Revenue</i>								
RCMP Rent	01-01-08-0198	24,000	24,000	25,000	25,200	25,200	25,200	25,200
RCMP Maintenance	01-01-08-0199	9,748	9,748	9,748	9,748	9,748	9,748	9,748
Total Police Services Revenue		33,748	33,748	34,748	34,948	34,948	34,948	34,948
<i>Expenditure</i>								
Salaries - Public Works	01-02-08-0360	2,972	405	3,032	3,092	3,154	3,217	3,281
Payroll Costs: Admin & PW	01-02-08-0370	616	1,120	628	641	654	667	680
Insurance - Building	01-02-08-0445	1,409	1,364	1,550	1,705	1,876	2,064	2,270
Insurance - Liability	01-02-08-0447	192	192	211	232	256	281	309
Maintenance & Repairs - Police	01-02-08-0450	1,500	544	1,500	1,500	1,500	1,500	1,500
Municipal Services Expense	01-02-08-0573	4,497	0	4,587	4,678	4,772	4,867	4,965
Total Police Services Expenditure		11,186	3,625	11,508	11,849	12,211	12,596	13,005
Net Police Services		22,562	30,123	23,240	23,099	22,737	22,352	21,943

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2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
ROADS								
<i>Revenue</i>								
Snow Removal Revenue	01-01-09-0190	1,750	0	1,750	1,750	1,750	1,750	1,750
Transfer from Reserves								
Total Roads Revenue		1,750	0	1,750	1,750	1,750	1,750	1,750
<i>Expenditure</i>								
Salaries - Public Works	01-02-09-0360	8,289	3,079	8,454	8,623	8,796	8,972	9,151
Payroll Costs: Admin & PW	01-02-09-0370	2,105	2,679	2,147	2,190	2,234	2,279	2,324
Maintenance & Repairs - Roads	01-02-09-0450	10,000	4,866	10,000	10,000	10,000	10,000	10,000
Sand & Salt	01-02-09-0531	7,500	584	4,500	4,500	4,500	4,500	4,500
Contract Labour	01-02-09-0532	2,000	0	1,500	3,500	1,500	1,500	1,500
Utilities - Street Lighting	01-02-09-0555	24,370	21,049	24,858	25,355	25,862	26,379	26,907
Total Roads Expenditure		54,264	32,256	51,459	54,169	52,892	53,630	54,382
Net Roads Services		(52,514)	(32,256)	(49,709)	(52,419)	(51,142)	(51,880)	(52,632)

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Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
DRAINAGE								
<i>Revenue</i>								
Transfer from Reserves	01-01-10-0315		0	0	0	0	0	0
Total Drainage Revenue		0	0	0	0	0	0	0
<i>Expenditure</i>								
Salaries - Public Works	01-02-10-0360	3,469	3,227	3,539	3,609	3,682	3,755	3,830
Payroll Costs: Admin & PW	01-02-10-0370	856	399	873	890	908	926	945
Maintenance & Repairs - Drainage	01-02-10-0450	9,000	6,162	9,000	9,000	9,000	9,000	9,000
Contract Labour	01-02-10-0532	1,000	0	1,000	1,000	1,000	1,000	1,000
Total Drainage Expenditure		14,325	9,788	14,411	14,500	14,590	14,681	14,775
Net Drainage		(14,325)	(9,788)	(14,411)	(14,500)	(14,590)	(14,681)	(14,775)

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2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
SEWER								
Revenue								
Frontage Tax - Sewer Kelsey	01-01-11-0107	6,032	6,032	6,032	0	0	0	0
Sewer User Fees	01-01-11-0170	92,528	94,640	99,006	103,957	109,155	114,612	120,343
Sewer Connection Fees	01-01-11-0175	0	0	0	0	0	0	0
Revenue - Other	01-01-11-0192	0	281	0	0	0	0	0
Actuarial Adjustment sewer	01-01-11-0250	0	0	0	0	0	0	0
Transfer from Reserves		0	0	0	0	0	0	0
Total Sewer Revenue		98,561	100,953	105,039	103,957	109,155	114,612	120,343
Expenditure								
Salaries - Admin	01-02-11-0350	26,087	14,063	26,609	27,141	27,684	28,237	28,802
Salaries - Public Works	01-02-11-0360	21,791	22,760	22,227	22,672	23,125	23,588	24,059
Payroll Costs: Admin & PW	01-02-11-0370	12,239	7,979	12,484	12,734	12,988	13,248	13,513
Travel & Education - Sewer	01-02-11-0380	5,000	580	3,500	3,500	3,500	3,500	3,500
Insurance - Building	01-02-11-0445	2,618	3,067	3,374	3,712	4,083	4,491	4,940
Insurance - Liability	01-02-11-0447	522	480	574	632	695	764	841
Maintenance & Repairs - Sewer	01-02-11-0450	12,000	11,871	12,000	12,000	12,000	12,000	12,000
Sewer Connection Costs	01-02-11-0495	0	0	0	0	0	0	0
Equipment - Sewer	01-02-11-0529	3,000	58	2,500	2,500	2,500	2,500	2,500
Contract Labour	01-02-11-0532	3,000	240	4,500	4,500	4,500	4,500	4,500
Sewer Lease Fees	01-02-11-0535	480	470	480	480	480	480	480
Utilities - Agitator, Lift Stations	01-02-11-0555	9,282	10,041	10,242	10,446	10,655	10,868	11,086
Sewer Principal B/L #338	01-02-11-0561	4,931	4,931	4,931	0	0	0	0
Sewer Interest B/L # 338	01-02-11-0571	1,101	1,101	1,101	0	0	0	0
Total Sewer Expenditure		102,052	77,641	104,522	100,316	102,210	104,177	106,221
Net Sewer		(3,491)	23,312	516	3,641	6,944	10,435	14,122

Appendix:

2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
WATER								
Revenue								
Frontage Tax - Water Kelsey	01-01-12-0107	2,075	2,075	2,075	0	0	0	0
Grants - Water	01-01-12-0140	0	0	0	0	0	0	0
Water User Fees	01-01-12-0170	161,490	164,500	169,564	178,042	186,944	196,292	206,106
Water Connection Fees	01-01-12-0175	0	0	0	0	0	0	0
Revenue - Other	01-01-12-0192	0	0	0	0	0	0	0
Actuarial adjustment	01-01-12-0250	0	0	0	0	0	0	0
Transfer from Reserves		0		0	0	0	0	0
Total Water Revenue		163,565	166,576	171,640	178,042	186,944	196,292	206,106
Expenditure								
Salaries - Admin	01-02-12-0350	26,087	14,063	26,609	27,141	27,684	28,237	28,802
Salaries - Public Works	01-02-12-0360	34,693	45,060	35,387	36,095	36,817	37,553	38,304
Payroll Costs: Admin & PW	01-02-12-0370	6,857	11,147	6,994	7,134	7,277	7,422	7,571
Travel & Education	01-02-12-0380	4,000	1,454	4,000	4,000	4,000	4,000	4,000
Insurance - Building	01-02-12-0445	8,634	9,017	9,918	10,910	12,001	13,201	14,521
Insurance - Liability	01-02-12-0447	577	577	635	698	768	845	929
Maintenance & Repairs - Water	01-02-12-0450	8,000	4,455	8,000	8,000	8,000	8,000	8,000
Maintenance & Repairs - Plant	01-02-12-0452	15,000	14,582	15,000	15,000	15,000	15,000	15,000
Chemicals - Water	01-02-12-0515	25,500	34,332	32,000	32,640	33,293	33,959	34,638
Equipment - Water	01-02-12-0529	10,000	11,096	11,000	11,000	11,000	11,000	11,000
Contract Labour	01-02-12-0532	36,500	380	3,000	3,000	3,000	3,000	3,000
Water Lease Fees	01-02-12-0535	2,040	2,050	2,081	2,122	2,165	2,208	2,252
Telephone & Internet	01-02-12-0540	255	967	986	1,006	1,026	1,047	1,067
Utilities	01-02-12-0555	10,710	13,347	13,614	13,887	14,164	14,448	14,736
Water Principal B/L #337	01-02-12-0561	1,697	1,697	1,697	0	0	0	0
Water Interest B/L #337	01-02-12-0571	379	379	379	0	0	0	0
Total Water Expenditures		190,928	164,602	171,299	172,633	176,194	179,919	183,821
Net Water		(27,363)	1,973	340	5,410	10,750	16,372	22,285

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2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
PARKS								
Revenue								
Grants - Parks	01-01-13-0140	0	0	0	0	0	0	0
Camping Revenue	01-01-13-0190	13,905	16,589	18,247	18,795	19,359	19,939	20,538
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		0	0	0	0	0	0	0
Total Parks Revenue		15,405	16,589	19,747	20,295	20,859	21,439	22,038
Expenditure								
Wages - Custodian	01-02-13-0353	784	399	800	816	832	849	866
Salaries - Public Works	01-02-13-0360	18,879	5,780	19,257	19,642	20,035	20,435	20,844
Payroll Costs: Admin & PW	01-02-13-0370	3,670	6,285	3,744	3,819	3,895	3,973	4,052
Advertising	01-02-13-0400	275	0	275	275	275	275	275
Insurance - Building	01-02-13-0445	867	923	954	1,049	1,154	1,270	1,396
Insurance - Vehicles	01-02-13-0448	739	787	739	739	739	739	739
Maintenance & Repairs - Parks	01-02-13-0450	2,500	3,090	3,000	3,000	3,000	3,000	3,000
Cleaning Supplies	01-02-13-0454	500	47	500	500	500	500	500
M & R - Equipment	01-02-13-0475	3,000	3,094	3,000	3,000	3,000	3,000	3,000
Diesel & Oil - Kubota Mower	01-02-13-0477	750	2,150	1,100	1,122	1,144	1,167	1,191
Supplies - Parks	01-02-13-0516	2,100	2,082	2,100	2,100	2,100	2,100	2,100
Equipment - Parks	01-02-13-0529	1,500	1,563	1,500	1,500	1,500	1,500	1,500
Contract Labour	01-02-13-0532	1,000	0	1,000	1,000	1,000	1,000	1,000
Park Bench Expense	01-02-13-0534	500	0	1,400	1,400	1,400	1,400	1,400
Utilities	01-02-13-0555	2,346	2,878	2,900	2,958	3,017	3,078	3,139
Total Parks Expenditure		39,410	29,078	42,268	42,919	43,591	44,285	45,002
Net Parks		(24,005)	(12,490)	(22,520)	(22,624)	(22,733)	(22,846)	(22,964)

Appendix:

2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
SOLID WASTE								
Revenue								
Solid Waste User Fees	01-01-14-0170	48,744	49,955	51,181	53,740	56,427	59,248	62,211
Recycling Revenue	01-01-14-0190	500	884	500	500	500	500	500
Revenue - Other	01-01-14-0192	3,410	4,540	4,200	4,200	4,200	4,200	4,200
Transfer from Reserves		0	0	0	0	0	0	0
Total Solid Waste Revenue		52,654	55,379	55,881	58,440	61,127	63,948	66,911
Expenditure								
Maintenance & Repairs - Solid Waste	01-02-14-0450	500	0	500	500	500	500	500
Contract Labour	01-02-14-0532	2,000	5,200	2,600	2,600	2,600	2,600	2,600
Waste Disposal & Tipping Fees	01-02-14-0536	46,000	44,138	46,920	47,858	48,816	49,792	50,788
Total Solid Waste Expenditure		48,500	49,338	50,020	50,958	51,916	52,892	53,888
Net Solid Waste		4,154	6,042	5,861	7,482	9,212	11,057	13,023

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2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
PUBLIC WORKS								
<i>Revenue</i>								
Revenue - Other	01-01-15-0192	250	330	250	250	250	250	250
Transfer from Reserves		0		0	0	0	0	0
Total Public Works Revenue		250	330	250	250	250	250	250
<i>Expenditure</i>								
Salaries - Public Works	01-02-15-0360	41,969	49,207	42,808	43,664	44,537	45,428	46,337
Payroll Costs: Admin & PW	01-02-15-0370	10,553	18,987	10,764	10,980	11,199	11,423	11,652
Travel & Education - Public Works	01-02-15-0380	1,500	0	1,500	1,500	1,500	1,500	1,500
Dues, Memberships & Subscriptions	01-02-15-0435	800	500	800	800	800	800	800
Insurance - Building	01-02-15-0445	1,401	1,473	1,541	1,696	1,865	2,052	2,257
Insurance - Liability	01-02-15-0447	2,498	2,306	2,748	3,023	3,325	3,657	4,023
Insurance & Licenses - Vehicles	01-02-15-0448	4,457	4,609	4,547	4,637	4,730	4,825	4,921
M & R - Public Works	01-02-15-0450	2,500	2,025	2,500	2,500	2,500	2,500	2,500
M & R - Tractor and Dump Truck	01-02-15-0475	3,000	3,384	3,000	3,000	3,000	3,000	3,000
Diesel & Oil - Tractor and Dump Truck	01-02-15-0477	1,000	86	1,020	1,040	1,061	1,082	1,104
Gas & Oil - Public Works Trucks	01-02-15-0478	5,000	4,687	5,100	5,202	5,306	5,412	5,520
M & R - Public Works Trucks	01-02-15-0480	4,000	5,456	5,500	5,500	5,500	5,500	5,500
Office Supplies	01-02-15-0510	500	1,026	1,000	750	750	750	750
General Supplies	01-02-15-0516	2,500	2,057	2,500	2,500	2,500	2,500	2,500
Business Travel/Meetings	01-02-15-0518	500	0	500	500	500	500	500
Equipment	01-02-15-0529	2,500	2,299	2,500	2,500	2,500	2,500	2,500
Telephone & Internet	01-02-15-0540	2,499	2,633	2,650	2,703	2,757	2,812	2,868
Utilities	01-02-15-0555	2,754	2,121	2,300	2,346	2,393	2,441	2,490
MFA Principal - Truck Loan	01-02-15-0561	13,642	12,244	1,573	0	0	0	0
MFA Interest - Truck Loan	01-02-15-0571	76	470	7	0	0	0	0
Total Public Works Expenditure		103,650	115,572	94,858	94,841	96,724	98,683	100,722
Net Public Works		(103,400)	(115,242)	(94,608)	(94,591)	(96,474)	(98,433)	(100,472)

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2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
PLANNING & BUILDING INSPECTION								
<i>Revenue</i>								
Building Permits	01-01-16-0160	7,500	1,450	8,250	8,250	8,250	8,250	8,250
Planning Fee Revenue	01-01-16-0161	1,000	17,884	10,000	10,000	10,000	10,000	10,000
Total Planning Revenue		8,500	19,334	18,250	18,250	18,250	18,250	18,250
<i>Expenditure</i>								
Building Inspections	01-02-16-0413	7,500	2,225	3,750	3,750	3,750	3,750	3,750
Planning & Rezoning Costs	01-02-16-0517	4,500	9,221	10,000	10,000	10,000	10,000	10,000
Contract Labour	01-02-16-0532	10,000	21,356	18,000	18,000	18,000	18,000	18,000
Payroll Costs	01-02-16-0570	1,479	1,018	1,200	1,224	1,248	1,273	1,299
Total Planning Expenditure		23,479	33,820	32,950	32,974	32,998	33,023	33,049
Net Planning		(14,979)	(14,486)	(14,700)	(14,724)	(14,748)	(14,773)	(14,799)

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2025-2029 Financial Plan (Operating) – Version 1 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
EMERGENCY PLANNING								
<i>Revenue</i>								
Grants - Emergency Program	01-01-17-0140	2,500	0	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		2,500	0	2,500	2,500	2,500	2,500	2,500
<i>Expenditure</i>								
Stipend - Municipal Emergency Program	01-02-17-0364	3,600	300	3,600	3,600	3,600	3,600	3,600
Payroll Costs - Emergency Program	01-02-17-0370	120	600	120	120	120	120	120
Travel & Education - Emergency Program	01-02-17-0380	2,000	0	2,000	2,000	2,000	2,000	2,000
Insurance - Property	01-02-17-0445	714	241	750	787	827	868	911
Insurance - Liability	01-02-17-0447	1,189	178	1,248	1,310	1,376	1,445	1,517
Municipal Emergency Program Expenses	01-02-17-0522	1,500	0	1,500	1,500	1,500	1,500	1,500
Equipment - Emergency Program	01-02-17-0529	0	0	0	0	0	0	0
Emergency Program Projects	01-02-17-0532	0	1,670	0	0	0	0	0
Total Emergency Planning Expenditure		9,123	2,989	9,218	9,318	9,422	9,533	9,648
Net Emergency Planning		(6,623)	(2,989)	(6,718)	(6,818)	(6,922)	(7,033)	(7,148)

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Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
HEALTH CENTRE								
<i>Revenue</i>								
Revenue - Other	01-01-20-0192	0	0	0	0	0	0	0
Total Health Centre Revenue		0		0	0	0	0	0
<i>Expenditure</i>								
Maintenance and Repairs - Health Clinic	01-02-20-0450	1,000	393	1,000	1,000	1,000	1,000	1,000
Total Health Centre Expenditure		1,000	393	1,000	1,000	1,000	1,000	1,000
Net Health Centre		(1,000)	(393)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)



Questions
