

**VILLAGE OF SAYWARD
COMMITTEE OF THE WHOLE MEETING AGENDA
February 11, 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 Tuesday February 11, 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 Operating and Capital Program - 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

Recommended Resolution:

THAT in accordance with Section 92 of the *Community Charter*, this Council meeting will be closed to the public at this time in order that Council may give consideration to matters in accordance with the following sections of the *Community Charter*:

1. 90(1)(c) labour relations or other employee relations.
2. 90(1)(i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

15. Adjournment



2025-2029 Financial Plan Version 2



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.

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- Estimated tax effect on an average single-family dwelling
- Projects
- Capital Budget

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

Guiding Documents



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

Recap



Version 1 of the Financial Plan produced a deficit of **\$78,889**

Tax factors/Assumptions in Version 1:

- 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

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

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

Steps taken to reduce deficit



- **Additional revenue:**
 - ✓ Capacity Funding for Local Government Housing Initiatives (OCP, Housing Needs Assessment)
 - ✓ Responsible Conduct Resource Administration Fund
- **Decrease in expenditures:**
 - ✓ 5% reduction in department discretionary spending (office supplies & equipment)

Version 2 Deficit: **\$22,033**

2025-2029 Financial Plan (Operating) – Version 2 Summary

Version 2 Summary		2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
OPERATING REVENUE								
Taxation - General Municipal Purpose		456,492	458,159	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	11,778	11,300	11,300	11,300	11,300	11,300
General Investment Income		74,622	93,026	85,750	85,750	85,750	85,750	85,750
Other Revenue		48,850	82,061	5,450	5,450	5,450	5,450	5,450
Licences, Permits & Fines		12,100	4,955	13,310	13,310	13,310	13,310	13,310
General Operating Grants		259,980	81,200	127,500	2,500	2,500	2,500	2,500
Sale of Service - Recreation Centre		33,006	40,896	47,386	44,441	44,497	44,555	44,613
Sale of Service - Other		29,805	41,602	44,707	45,404	46,119	46,853	47,606
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	101,321	105,039	103,957	109,155	114,612	120,343
Water Revenue		163,565	167,038	171,640	178,042	186,944	196,292	206,106
Solid Waste Revenue		52,654	55,682	55,881	58,440	61,127	63,948	66,911
Total Operating Revenue		1,907,253	1,762,221	1,666,322	1,594,445	1,667,811	1,747,585	1,834,363

2025-2029 Financial Plan (Operating) – Version 2 Summary

Version 2 Summary		2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
OPERATING EXPENDITURES								
Legislative Services		78,455	70,770	78,800	78,800	78,800	78,800	78,800
Administration		721,754	690,334	567,587	574,753	582,124	589,712	597,528
Election		13,363	6,157	0	10,090	0	0	1
Recreation Centre		300,388	322,509	322,912	328,678	335,462	342,535	349,915
Parks		39,410	30,059	41,803	42,452	43,121	43,812	44,526
Public Works		103,650	128,536	107,207	107,436	109,571	111,787	114,089
Roads		54,264	33,933	47,621	50,253	48,898	49,556	50,227
Drainage		14,325	9,788	15,461	15,570	15,682	15,795	15,911
Planning		23,479	33,963	32,950	32,974	32,998	33,023	33,049
Police		11,186	8,115	10,491	10,812	11,153	11,517	11,905
Fire		58,329	55,132	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	571	1,000	1,000	1,000	1,000	1,000
Bylaw		0	0	0	0	0	0	0
Solid Waste		48,500	50,621	52,100	53,080	54,080	55,099	56,139
Sewer Operations		102,052	79,895	112,369	108,340	110,414	112,565	114,797
Water Operations		190,928	172,754	201,852	203,616	207,617	211,791	216,150
Total Departmental Expenditures		1,800,705	1,696,124	1,606,371	1,632,272	1,645,547	1,671,832	1,699,099
Surplus/(Deficit) Before Amortization		106,548	66,097	59,950	(37,827)	22,264	75,753	135,264

2025-2029 Financial Plan (Operating) – Version 2 Summary

Version 2 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)	66,097	(200,088)	(297,866)	(237,774)	(172,783)	(113,272)
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 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)	(136,259)	(282,071)	(362,915)	(316,286)	(251,295)	(191,785)
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)	(136,259)	(22,033)	(102,876)	(56,248)	(2,759)	56,751
Transfer to/(from) Sewer Surplus/Reserves		(3,491)	21,426	(7,330)	(4,383)	(1,260)	2,047	5,546
Transfer to/(from) Water Surplus/Reserves		(27,363)	(5,716)	(30,212)	(25,574)	(20,673)	(15,499)	(10,044)
Transfer to/(from) General Surplus/Reserves		17,197	(151,968)	15,510	(72,919)	(34,315)	10,693	61,249
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

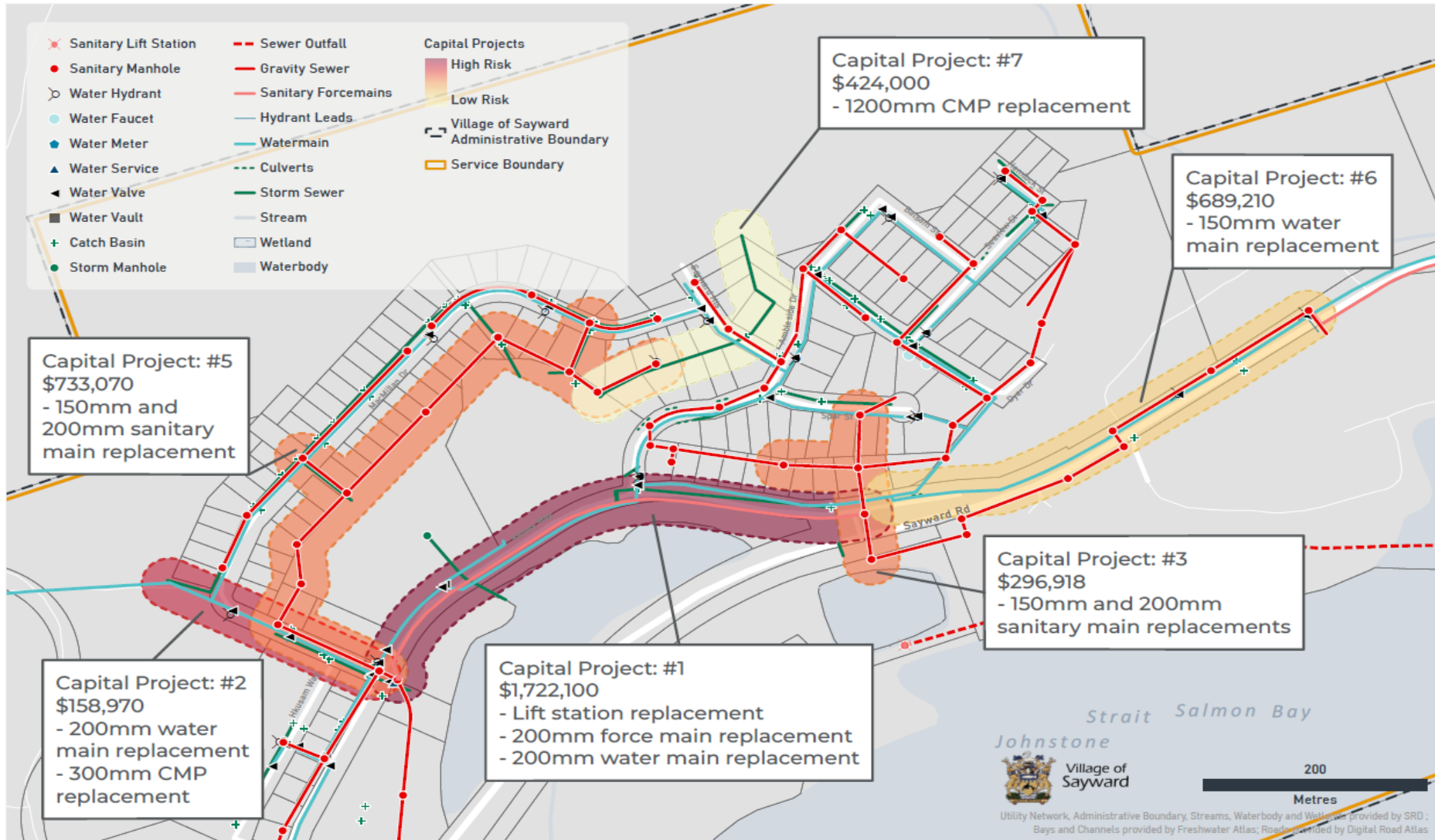
Projects in progress or not started:

- Kelsey Centre Air Conditioning Project (cooling centre for extreme heat events) – in progress
- Replacement equipment for Parks & Recreation (lawnmower) – possible 2025 capital item
- MacMillan Drainage Project - in progress as of Fall 2024
- Official Community Plan (OCP) – in progress
- Revitalization of Community Garden – possible 2025 item (grant funded)
- Land Use and Infrastructure Analysis for Zoning Bylaw Modernization (UBCM grant funded)
- 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
- Tourism initiatives

2025-2029 Capital Plan

✓ Detailed document attached

Capital Projects – 2024 AMP



Appendix:

2025-2029 Financial Plan (Operating) – Version 2 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	458,159	502,142	552,356	607,591	668,351	735,186
Taxation - NMC								
Total Taxes		456,492	458,159	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
Interest Income General	01-01-00-0259	74,622	93,026	85,750	85,750	85,750	85,750	85,750
Interest on Arrears	01-01-00-0260	13,275	2,890	2,600	2,600	2,600	2,600	2,600
Interest on Delinquent	01-01-00-0261		1,146	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	682,718	556,234	553,198	553,656	554,136	554,640
Total General Revenue		1,142,835	1,146,509	1,064,010	1,111,302	1,167,110	1,228,467	1,295,926

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
OTHER GOVERNMENTS								
Revenue								
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	16,768	16,768	16,768	16,768	16,768
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	260,483	260,483	260,483	260,483	260,483
Expenditure								
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	16,768	16,768	16,768	16,768	16,768
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	260,483	260,483	260,483	260,483	260,483
Net Other Governments		0	2,677	0	0	0	0	0

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
MAYOR & COUNCIL								
Revenue								
Revenue - Other	01-01-02-0192	0	316	0	0	0	0	0
Total Legislative Revenue		0	316	0	0	0	0	0
Expenditure								
Honorarium - Mayor	01-02-02-0365	10,640	11,700	10,640	10,640	10,640	10,640	10,640
Honorarium - Councillors	01-02-02-0366	32,960	28,408	32,960	32,960	32,960	32,960	32,960
Payroll Costs - Mayor & Council	01-02-02-0370	900	2,329	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	6,168	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	302	850	850	850	850	850
Cellular phone costs	01-02-02-0540	0	0	0	0	0	0	0
Total Legislative Expenditure		78,455	70,770	78,800	78,800	78,800	78,800	78,800
Net Legislative		(78,455)	(70,454)	(78,800)	(78,800)	(78,800)	(78,800)	(78,800)

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
ADMINISTRATION								
Revenue								
Grants - Admin	01-01-03-0140	207,800	60,434	125,000	0	0	0	0
First Nations Relations Revenue	01-01-03-0144	40,000	45,000	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	3,025	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	6,810	14,300	14,443	14,587	14,733	14,881
Revenue - Other	01-01-03-0192	1,000	31,431	100	100	100	100	100
Transfer from Reserves		44,680	0	0	0	0	0	0
Total Administration Revenue		313,980	149,800	144,900	20,043	20,187	20,333	20,481

Continued next page

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 Detail

Expenditure								
Salaries - Admin	01-02-03-0350	208,696	164,888	224,000	228,480	233,050	237,711	242,465
Wages - Custodian	01-02-03-0353	1,568	1,052	1,599	1,631	1,664	1,697	1,731
Salaries - Public Works	01-02-03-0360	2,982	5,508	3,852	3,929	4,008	4,088	4,170
Payroll Costs: Admin & PW	01-02-03-0370	55,812	46,333	62,095	63,337	64,604	65,896	67,214
Employee Benefits	01-02-03-0378	0	200	0	0	0	0	0
Travel & Education - Admin	01-02-03-0380	6,500	5,301	5,500	5,500	5,500	5,500	5,500
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	5,708	5,822	5,822	5,822	5,822	5,822
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	1,133	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	83,626	45,000	45,000	45,000	45,000	45,000
Information Technology	01-02-03-0414	16,270	22,407	23,500	23,500	23,500	23,500	23,500
Bank Charges, Fees & Interest	01-02-03-0420	3,605	5,045	5,146	5,146	5,146	5,146	5,146
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	1,436	1,500	1,500	1,500	1,500	1,500
Cleaning Supplies - Office	01-02-03-0454	309	128	309	309	309	309	309
Office Supplies	01-02-03-0510	5,665	4,060	4,200	4,200	4,200	4,200	4,200
Tax Printing	01-02-03-0514	515	0	550	550	550	550	550
Business Travel/Meetings	01-02-03-0518	515	143	515	515	515	515	515
Equipment - Admin Office	01-02-03-0529	12,875	123	3,000	3,000	3,000	3,000	3,000
Contract Labour	01-02-03-0532	282,480	215,823	115,000	115,000	115,000	115,000	115,000
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	4,308	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	4,736	7,035	7,176	7,319	7,466	7,615
Total Administration Expenditure		721,754	690,334	567,587	574,753	582,124	589,712	597,528
Net Administration		(407,774)	(540,534)	(422,687)	(554,710)	(561,937)	(569,379)	(577,047)

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
ELECTION								
Revenue								
Revenue - Other	01-01-04-0192		0					
Transfer from Election Reserve					10,100			
Total Election Revenue		0		0	10,100	0	0	0
Expenditure								
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)

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 Detail

Description	Account Codes	2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
RECREATION CENTRE								
Revenue								
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	348	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	2,837	2,750	2,805	2,861	2,918	2,977
Concession Sales	01-01-06-0183	3,500	5,709	5,500	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	2,635	2,600	2,600	2,600	2,600	2,600
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	756	2,500	2,500	2,500	2,500	2,500
Special Event Revenue/Donations	01-01-06-0271	4,500	2,104	4,950	4,950	4,950	4,950	4,950
Afterschool Program Donations	01-01-06-0272	0	1,250	2,500	2,500	2,500	2,500	2,500
Teen Program Donations	01-01-06-0274	0	3,350	4,000	4,000	4,000	4,000	4,000
Transfer from Reserves		0	0	0	0	0	0	0
Total Recreation Centre Revenue		33,006	46,295	47,486	44,441	44,497	44,555	44,613

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Appendix:

2025-2029 Financial Plan (Operating) – Version 2 Detail

Expenditure								
Operating Expenses								
Salaries - Admin	01-02-06-0350	48,155	47,246	47,335	48,282	49,248	50,233	51,237
Wages - Recreation	01-02-06-0352	33,732	58,573	39,629	40,421	41,230	42,054	42,895
Wages - Custodian	01-02-06-0353	5,096	7,300	5,198	5,302	5,408	5,516	5,626
Wages - Lifeguards	01-02-06-0354	45,608	27,093	38,249	39,014	39,794	40,590	41,402
Payroll Costs: Admin & PW	01-02-06-0370	27,957	28,893	25,886	26,404	26,932	27,471	28,020
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	3,330	3,500	3,500	3,500	3,500	3,500
Bank Charges, Fees & Interest	01-02-06-0420	475	597	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	1,568	1,500	1,000	1,000	1,000	1,000
Concession	01-02-06-0438	2,100	3,839	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	10,623	4,000	4,000	4,000	4,000	4,000
Teen Program Expenses	01-02-06-0441	0	55	4,000	4,000	4,000	4,000	4,000
Swim Lesson Expenses	01-02-06-0442	650	506	650	650	650	650	650
M & R, Gas & Oil - Age Friendly Van	01-02-06-0480	4,100	5,243	5,000	5,000	5,000	5,000	5,000
Office Supplies	01-02-06-0510	1,500	2,540	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	971	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	2,955	3,750	3,750	3,750	3,750	3,750
Telephone & Internet	01-02-06-0540	2,805	2,190	2,861	2,918	2,977	3,036	3,097
Sub Total Operating Expenses		196,478	221,481	207,508	209,941	213,188	216,500	219,878
Building Expenses								
Salaries - Public Works	01-02-06-0360	11,744	9,526	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	13,295	26,000	26,000	26,000	26,000	26,000
Cleaning Supplies	01-02-06-0454	1,000	1,528	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	18,684	25,000	25,750	26,523	27,318	28,138
Sub Total Building Expenses		103,910	101,028	115,404	118,736	122,274	126,035	130,037
Total Recreation Centre Expenditure		300,388	322,509	322,912	328,678	335,462	342,535	349,915
Net Recreation Centre		(267,382)	(276,214)	(275,426)	(284,236)	(290,965)	(297,980)	(305,303)

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 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	2,777	2,833	2,889	2,947	3,006
Payroll Costs: Admin & PW	01-02-08-0370	616	1,120	808	824	840	857	874
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	1,437	1,500	1,500	1,500	1,500	1,500
Municipal Services Expense	01-02-08-0573	4,497	3,597	3,645	3,718	3,792	3,868	3,945
Total Police Services Expenditure		11,186	8,115	10,491	10,812	11,153	11,517	11,905
Net Police Services		22,562	25,633	24,257	24,136	23,795	23,431	23,043

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 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	4,628	4,721	4,815	4,912	5,010
Payroll Costs: Admin & PW	01-02-09-0370	2,105	2,679	2,134	2,177	2,221	2,265	2,310
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	22,726	24,858	25,355	25,862	26,379	26,907
Total Roads Expenditure		54,264	33,933	47,621	50,253	48,898	49,556	50,227
Net Roads Services		(52,514)	(33,933)	(45,871)	(48,503)	(47,148)	(47,806)	(48,477)

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 Detail

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	4,628	4,721	4,815	4,912	5,010
Payroll Costs: Admin & PW	01-02-10-0370	856	399	833	849	866	884	901
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	15,461	15,570	15,682	15,795	15,911
Net Drainage		(14,325)	(9,788)	(15,461)	(15,570)	(15,682)	(15,795)	(15,911)

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 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	95,002	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	286	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	101,321	105,039	103,957	109,155	114,612	120,343
Expenditure								
Salaries - Admin	01-02-11-0350	26,087	14,690	28,000	28,560	29,131	29,714	30,308
Salaries - Public Works	01-02-11-0360	21,791	23,833	29,323	29,910	30,508	31,118	31,740
Payroll Costs: Admin & PW	01-02-11-0370	12,239	8,292	12,674	12,928	13,186	13,450	13,719
Travel & Education - Sewer	01-02-11-0380	5,000	655	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	3,500	3,500	3,500	3,500	3,500
Sewer Lease Fees	01-02-11-0535	480	470	480	480	480	480	480
Utilities - Agitator, Lift Stations	01-02-11-0555	9,282	10,206	10,411	10,619	10,831	11,048	11,269
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	79,895	112,369	108,340	110,414	112,565	114,797
Net Sewer		(3,491)	21,426	(7,330)	(4,383)	(1,260)	2,047	5,546

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 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	164,962	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	167,038	171,640	178,042	186,944	196,292	206,106
Expenditure								
Salaries - Admin	01-02-12-0350	26,087	14,690	28,000	28,560	29,131	29,714	30,308
Salaries - Public Works	01-02-12-0360	34,693	47,769	46,285	47,211	48,155	49,118	50,100
Payroll Costs: Admin & PW	01-02-12-0370	6,857	11,608	15,964	16,284	16,609	16,942	17,280
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	14,892	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	20,000	20,000	20,000	20,000	20,000
Contract Labour	01-02-12-0532	36,500	4,138	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	1,020	1,041	1,062	1,083	1,104	1,127
Utilities	01-02-12-0555	10,710	13,581	13,852	14,130	14,412	14,700	14,994
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	172,754	201,852	203,616	207,617	211,791	216,150
Net Water		(27,363)	(5,716)	(30,212)	(25,574)	(20,673)	(15,499)	(10,044)

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 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	16,789	18,467	19,021	19,592	20,180	20,785
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	16,789	19,967	20,521	21,092	21,680	22,285
Expenditure								
Wages - Custodian	01-02-13-0353	784	454	800	816	832	849	866
Salaries - Public Works	01-02-13-0360	18,879	6,145	18,154	18,518	18,888	19,266	19,651
Payroll Costs: Admin & PW	01-02-13-0370	3,670	6,328	4,707	4,801	4,897	4,995	5,095
Advertising	01-02-13-0400	275	0	150	150	150	150	150
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	3,549	3,000	3,000	3,000	3,000	3,000
Cleaning Supplies	01-02-13-0454	500	106	300	300	300	300	300
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	30,059	41,803	42,452	43,121	43,812	44,526
Net Parks		(24,005)	(13,270)	(21,836)	(21,931)	(22,029)	(22,132)	(22,241)

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 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	50,258	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	55,682	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	2,600	2,600	2,600	2,600	2,600	2,600
Waste Disposal & Tipping Fees	01-02-14-0536	46,000	48,021	49,000	49,980	50,980	51,999	53,039
Total Solid Waste Expenditure		48,500	50,621	52,100	53,080	54,080	55,099	56,139
Net Solid Waste		4,154	5,061	3,781	5,360	7,048	8,849	10,772

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2025-2029 Financial Plan (Operating) – Version 2 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	55,471	55,364	56,471	57,600	58,752	59,928
Payroll Costs: Admin & PW	01-02-15-0370	10,553	22,977	10,557	10,768	10,983	11,203	11,427
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	2,281	2,500	2,500	2,500	2,500	2,500
M & R - Tractor and Dump Truck	01-02-15-0475	3,000	3,689	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	5,509	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	2,178	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	2,687	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	13,390	1,573	0	0	0	0
MFA Interest - Truck Loan	01-02-15-0571	76	480	7	0	0	0	0
Total Public Works Expenditure		103,650	128,536	107,207	107,436	109,571	111,787	114,089
Net Public Works		(103,400)	(128,206)	(106,957)	(107,186)	(109,321)	(111,537)	(113,839)

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 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	21,499	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	33,963	32,950	32,974	32,998	33,023	33,049
Net Planning		(14,979)	(14,629)	(14,700)	(14,724)	(14,748)	(14,773)	(14,799)

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 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	2,800	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	2,800	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)	(189)	(6,718)	(6,818)	(6,922)	(7,033)	(7,148)

Appendix:

2025-2029 Financial Plan (Operating) – Version 2 Detail

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	571	1,000	1,000	1,000	1,000	1,000
Total Health Centre Expenditure		1,000	571	1,000	1,000	1,000	1,000	1,000
Net Health Centre		(1,000)	(571)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)



Questions

								SOURCE OF FUNDS								
DEPARTMENT	CAPITAL & MAJOR PURCHASES/PROJECTS	2023/2024 Outstanding	2025	2026	2027	2028	2029	GRANTS Received	GRANTS Confirmed	GRANT Dependent	RESERVES/ SURPLUS	DEBT	FUNDING SOURCE	2025 Total	2026-2029 Total	Notes:
ADMIN/VILLAGE BUILDINGS	Community Planning Documents (Housing Needs Assessment, Zoning, OCP etc.)	151,313.00						151,313.00					Local Government Housing Initiatives Grant	-	-	Must be spent by Dec 31, 2025. Revenue source for 2025 to reduce deficit
	Land Use and Infrastructure Analysis for Zoning Bylaw Modernization Project		123,600.00					61,800.00	61,800.00				UBCM Complete Communities Grant	123,600.00	-	
	Next Gen 911 Funding	45,000.00						22,500.00	22,500.00				UBCM Next Gen 911 Grant	-	-	Not started, possible regional spend with SRD
	Clinic Building Upgrades Project						739,000.00						TBD	-	739,000.00	Identified in 2024 Asset Manangement Plan
														-	-	
Subtotal:		\$ 196,313.00	\$ 123,600.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 739,000.00	\$ 235,613.00	\$ 84,300.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ -	\$ 123,600.00	\$ 739,000.00	
RECREATION	Emergency Cooling Enhancement	100,000.00						36,000.00	36,000.00		28,000.00		UBCM CEPF Disaster Risk Reduction - Climate Adaption Grant & Growing Communities Fund	-	-	Carry forward, in progress
	Boiler Room Repairs		70,000.00								70,000.00		Growing Communities Fund Reserve & Community Works Fund Reserve	70,000.00	-	50% from GCF and 50% from CWF
														-	-	
Subtotal:		\$ 100,000.00	\$ 70,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 36,000.00	\$ 36,000.00	\$ 0.00	\$ 98,000.00	\$ 0.00	\$ -	\$ 70,000.00	\$ 0.00	
PARKS	Lawnmower Replacement - 13 years past scheduled replacement date		49,000.00								49,000.00		TBD, possible source GCF	49,000.00	-	Identified in 2024 Asset Manangement Plan
	Community Garden Revitalization		5,000.00							5,000.00			TD Friends of the Environment Grant	5,000.00	-	Grant application submitted Jan 2025
	Canada Summer Jobs - Youth: Park Maintenance		12,528.00							6,264.00			Government of Canada Grant	12,528.00	-	Grant application submitted Dec 2024, Village to pay for 50% of wage costs (2 students), but will be factored into current wages
	Gazebo Ramp	17,000.00									17,000.00		TBD, possible source GCF	-	-	Project cancelled in 2023, due to lack of funds
	Playground Apparatus Upgrade Project - 11 years past scheduled replacement date				40,000.00								TBD	-	40,000.00	Identified in 2024 Asset Manangement Plan
														-	-	
Subtotal:		\$ 17,000.00	\$ 66,528.00	\$ 0.00	\$ 40,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 11,264.00	\$ 66,000.00	\$ 0.00	\$ -	\$ 66,528.00	\$ 40,000.00	
FIRE DEPT PROJECTS	Fire Department - Capital contribution to SRD		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00				250,000.00		Community Works Fund Reserve	50,000.00	200,000.00	Commitment to SRD for New Fire Service Capital
	FireSmart Stairs for Fire Hall#1	33,522.00							33,522.00				UBCM Communtiy Resiliency Investment Grant	-	-	To complete in 2025, fully grant funded
	Fire Apparatus Replacement & Upgrades		39,000.00							39,000.00			UBCM Volunteer & Composite Fire Departments Equipment & Training Grant	39,000.00	-	Grant application submitted Oct 2024
														-	-	
														-	-	
Subtotal:		\$ 33,522.00	\$ 89,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 0.00	\$ 33,522.00	\$ 39,000.00	\$ 250,000.00	\$ 0.00	\$ -	\$ 89,000.00	\$ 200,000.00	
COMMUNITY PROJECTS	Economic Development Coordinator	70,000.00						35,000.00	35,000.00				Island Coastal Economic Trust	-	-	To complete in 2025, fully grant funded
	Economic Capacity		100,000.00							100,000.00			Island Coastal Economic Trust	100,000.00	-	Grant application submitted Oct 2024
Subtotal:		\$ 70,000.00	\$ 100,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 35,000.00	\$ 35,000.00	\$ 100,000.00	\$ 0.00	\$ 0.00	\$ -	\$ 100,000.00	\$ 0.00	
WATER/ SEWER	Liftstation Replacement Project - 560 Kelsey Way, includes updates to foremain and watermain near liftstation and roadway resurfacing			1,722,100.00									TBD	-	1,722,100.00	Identified in 2024 Asset Manangement Plan
	Watermain Upgrade Project - MacMillan Dr.				158,970.00								TBD	-	158,970.00	Identified in 2024 Asset Manangement Plan
	Sanitary Sewer Replacement Project - Sayward Rd to Spar St.				296,918.00								TBD	-	296,918.00	Identified in 2024 Asset Manangement Plan
	Sanitary Sewer Replacement Project - MacMillan Dr.					733,070.00							TBD	-	733,070.00	Identified in 2024 Asset Manangement Plan
	Watermain Upgrade Project - Sayward Rd.						689,210.00						TBD	-	689,210.00	Identified in 2024 Asset Manangement Plan
														-	-	
														-	-	
Subtotal:		\$ 0.00	\$ 0.00	\$ 1,722,100.00	\$ 455,888.00	\$ 733,070.00	\$ 689,210.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ -	\$ 0.00	\$ 3,600,268.00	
DRAINAGE	Drainage Improvement Project		1,743,076.00						1,278,198.00		465,000.00		Local Government Climate Action Reserve & Growing Communities Fund Reserve	1,743,076.00	-	Staff have confirmed with the Province that LGCAP funds can be used for this project (\$200k) with the remaining coming from GCF Reserve (\$265k)
	Stormwater Main Replacement Project - Sayward Heights							424,000.00					TBD	-	-	Identified in 2024 Asset Manangement Plan
														-	-	
														-	-	
Subtotal:		\$ 0.00	\$ 1,743,076.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 424,000.00	\$ 1,278,198.00	\$ 0.00	\$ 465,000.00	\$ 0.00	\$ -	\$ 1,743,076.00	\$ 0.00	
TOTAL:		\$ 416,835.00	\$ 2,192,204.00	\$ 1,772,100.00	\$ 545,888.00	\$ 783,070.00	\$ 1,478,210.00	\$ 730,613.00	\$ 1,467,020.00	\$ 150,264.00	\$ 879,000.00	\$ 0.00		\$ 2,192,204.00	\$ 4,579,268.00	