



**VILLAGE OF SAYWARD
COMMITTEE OF THE WHOLE MEETING AGENDA
March 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 March 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.) Village of Sayward Audit Planning Report

Recommendation:

THAT Council receives this report for information.

b.) Financial Plan 2025-2029

Recommendation:

THAT Council receives this report for information.

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

To: Mayor and Council
From: Lisa Clark, CFO
Subject: Village of Sayward Audit Planning Report
Meeting date: March 11, 2025

PURPOSE

To advise Council with an overview of the planned scope and timing of the 2024 financial audit for the Village of Sayward, including the year-end field work on-site March 4-6, 2025.

The purpose of the audit is to provide an enhanced degree of confidence to Mayor and Council, staff, and citizens that the financial statements of the Village of Sayward represent an accurate statement of the financial position, performance, and cash flow of the Village, in accordance with Public Sector Accounting Standards.

BACKGROUND

The Audit Planning Report, prepared by Chan Nowosad Boates, (CNB) attached, provides an overview of the planned audit for the Village, to be done in accordance with Public Sector Accounting Standards and Canadian Audit Standards.

The significant financial reporting matters identified during the audit planning process that require special consideration are listed below. The CNB audit team audit will report on each of these items with a specific audit approach.

1. Risk of management override in financial reporting (journal entry testing)
2. Control Risk of Material Misstatement (control environment)
3. Inherent Risk of Material Misstatement (revenue recognition)
4. Operating expenses and capital additions
5. Deferred internet revenue

The CNB team will also bring forward recommendations for improvements in financial or operational processes or controls in the final report which will be delivered to Council in the form of an Audit Findings Report at the completion of the audit. Draft financial statements are

anticipated to be available to Council by April 11, 2025, with final statements to be presented to Council at the April 15, 2025 regular council meeting for approval.

STAFF RECOMMENDATION

THAT Council receive the Village of Sayward Audit Planning Report for information and discussion.

Respectfully prepared,



Lisa Clark, CFO

Attachment:

- ***2025 Audit Planning Report, Chan Nowosad Boates***

CHAN NOWOSAD BOATES
CHARTERED PROFESSIONAL ACCOUNTANTS





Village of Sayward

Audit Planning Report

For the year ended December 31, 2024

February 5, 2025

Chan Nowosad Boates Inc., Chartered Professional Accountants

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AUDIT PLAN

We have prepared this audit plan to inform you of the planned scope and timing of the audit for the purpose of carrying out and discharging your responsibilities and exercising oversight over our audit of the financial statements.



WHAT HAS CHANGED

We have set out below a summary of changes that have been taken into consideration in planning the audit for the current period:

Your Organization

- Staffing changes include:
 - The Village's previous CFO returned in August.
 - The Village's CAO is on leave and an interim acting CAO started in September.
 - The Finance Clerk resigned in October, and an Office Administrator started in December.

Accounting Standards

- Please see the Appendices for the changes or upcoming changes and recent developments in Public Sector Accounting Standards.

ANNUAL INQUIRIES TO THE THOSE CHARGED WITH GOVERNANCE



PROFESSIONAL STANDARDS REQUIRE THAT WE ASK YOU THE FOLLOWING QUESTIONS:

- Are you aware of, or have you identified any instances of, actual, suspected, possible, or alleged fraud or non-compliance of laws and regulations, including misconduct or unethical behaviour related to financial reporting or misappropriation of assets?

If so, have the instances been appropriately addressed, and how have they been addressed?

- Are you aware of any significant fraud risks within the organization?
- Is there effective oversight of programs and controls to prevent, detect and deter fraud, including oversight of the internal controls management has established to mitigate fraud risks?
- Are you aware of the organization entering into any significant unusual transactions?

We ask that you consider the above inquiries and provide us your feedback. Should you have any questions or concerns about the above inquiries, please do not hesitate to contact us directly to discuss them in further detail. If no response is provided, we will assume there are no concerns with respect to the above.

SCOPE OF THE AUDIT

The purpose of an audit is to enhance the degree of confidence of the users of the financial statements through the expression of an opinion on whether the financial statements 2024, in all material respects, the financial position, financial performance, and cash flows of the Village in accordance with PSAS.

In planning our audit, we have considered the level of audit work required to support our opinion, including each of the following matters:

OBJECTIVES OF THE AUDIT, OUR RESPONSIBILITIES, MANAGEMENT'S RESPONSIBILITIES

- The objectives of the audit, our responsibilities in carrying out our audit, and management's responsibilities, are set out in the engagement letter dated September 19, 2024 and signed September 26, 2024.



SCOPE OF THE AUDIT (CONTINUED)

MATERIALITY

- We determine materiality in order to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and the effects of any uncorrected misstatements on the financial statements.
- For the current period financial statements, a preliminary materiality will be determined based on approximately 3% of gross revenues.
- We will reassess materiality at year-end to confirm whether it remains appropriate for evaluating the effects of uncorrected misstatements on the financial statements.
- We will communicate uncorrected misstatements to you, other than those that are clearly trivial.



SIGNIFICANT AUDIT MATTERS

As part of our audit planning, we identify significant financial reporting matters that, by their nature, require special audit consideration. By focusing on these matters, we are able to target our procedures and deliver a high quality audit that is both efficient and effective.



Journal Entry Testing

Risk of Management Override in Financial Reporting

Canadian Auditing Standards require an auditor to perform procedures to test the risk of management override in financial reporting and the risk of fraud associated with that override.

Summary of Planned Audit Approach

- Review, update, and test processes and controls around financial reporting and journal entries.
- Test a sample of journal entries from a population identified to have a higher risk of error or risk of management override.
- Use computer assisted audit techniques / programs to identify unusual journal entries or trends in journal entries.

SIGNIFICANT AUDIT MATTERS (CONTINUED)



Control Environment

Control Risk of Material Misstatement

Risk over controls failing to detect fraud and error, resulting in material misstatement of the financial statements.

Summary of Planned Audit Approach

- Update our understanding of the controls and processes implemented and evaluate their design and implementation of all identified controls.
- Review prior year management letter points with management to determine if any action has been taken to correct or remediate any control deficiencies noted from last year's audit.

SIGNIFICANT AUDIT MATTERS (CONTINUED)



Revenue Recognition

Inherent Risk of Material Misstatement

Presumed risk of fraud surrounding overstatement of revenue is rebutted due to the nature of revenue in that amounts can easily be substantiated through funding agreements and number of properties for taxation revenue.

Summary of Planned Audit Approach

- Obtain an understanding of design and implementation of controls around revenue.
- Review all significant funding contracts and verify that approval from the funder has been obtained if the funds are deferred for subsequent fiscal periods, or that the control allows deferral.
- Complete analytical procedures over revenue amounts reported to determine the reasonability of balances.
- Perform recalculations for taxation revenues to assess the accuracy of reported amounts.

SIGNIFICANT AUDIT MATTERS (CONTINUED)



Operating Expenses and Capital Additions

Summary of Planned Audit Approach

- Review and update processes and controls around the approval, input and payment of operating expenses.
- Perform substantive testing over operating expenses reported for the fiscal year ending December 31, 2024 and major capital additions.
- Discuss with management the status of significant projects and obtain and review agreements surrounding these projects to verify values and obligations.

Deferred Internet Revenue

Summary of Planned Audit Approach

- Discuss any updates with management surrounding the agreement formerly in place with Sayward Valley Communications and Comox Strathcona Regional District.
- Obtain and review correspondence between involved parties regarding the breach of lease.
- Determine if the amounts collected to date and recorded as deferred revenue are appropriately classified.

FEES AND ASSUMPTIONS

The fiscal 2024 fee is \$18,600 + GST as quoted in our engagement letter dated September 19, 2024. This fee is based on the assumptions described in the engagement letter. Other changes that occur within the Village from the date of this plan to our audit report dates have not been considered, and additional time spent on matters outside of the scope of the audit engagement would be billed at our regular hourly rates based on time incurred.



PERFORMANCE IMPROVEMENT OBSERVATIONS

During the course of our audit, we may become aware of opportunities for improvements in financial or operational processes or controls.

We will discuss any such opportunities with management and provide our recommendations for performance improvement. We will also include a synopsis of these issues and our recommendations in our Audit Findings Report to be delivered to you at the completion of the audit.

AUDIT TIMING

We have discussed the key audit deliverables with management and the expected dates indicated below have been agreed upon:

Key deliverables and expected dates	
Deliverables	Expected dates
Conduct on-site year-end audit field work	February 24 - 26, 2025
Provide draft financial statements to management	April 4, 2025
Submission of draft financial statements to Mayor and Council	April 11, 2025
Financial statements to be approved by Mayor and Council	April 15, 2025



ENGAGEMENT TEAM

We value our relationship with the Village. We have strived to provide continuity and quality within our core service team, reflecting our commitment to ensure that professionals with the right experience remain focussed on your business.



Engagement Lead Partner	Gaby Martin, CPA
Engagement Partner Quality Control Reviewer	Derek Lamb, CPA, CA
Audit Manager	Travis Sapala

APPENDICES

- 1) Draft Independent Auditors' Report
- 2) PSAS Updates and Developments



INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of The Corporation of the Village of Sayward

Opinion

We have audited the accompanying financial statements of The Corporation of the Village of Sayward (the "Village"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion, the Village's financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2024, and of its financial performance and its cash flows for the year then ended. The financial statements have been prepared by management in accordance with Canadian public sector accounting standards.

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends for the Village to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for over-seeing the Village's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of these financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants
Campbell River, BC

May XX, 2025

PUBLIC SECTOR ACCOUNTING STANDARDS (PSAS) UPDATES AND DEVELOPMENTS

We have compiled new Public Sector Accounting Standards (PSAS) that are expected to become applicable and be implemented in the coming years. Please do not hesitate to contact us should you wish to discuss any of them in further detail.

CONCEPTUAL FRAMEWORK FOR FINANCIAL REPORTING IN THE PUBLIC SECTOR

Application: Fiscal years beginning on or after April 1, 2026. Earlier adoption is permitted.

Does this section apply to my organization?

This new Conceptual Framework applies to all public sector entities and replaces the conceptual aspects of *Section PS 1000, Financial Statement Concepts*, and *Section PS 1100, Financial Statement Objectives*.

If this applies – what does it mean for my organization?

The Conceptual Framework is foundational for the Canadian public sector in that it promotes consistency in understanding and interpreting public sector accounting standards – helping users evaluate proposed standards, apply, and interpret a standard when professional judgment is required. It is meant to be used as guidance for developing accounting policies when no public sector accounting standard applies to a particular transaction or other event.

A comprehensive package of plain language documents and non-authoritative guidance will be issued over the next few years to assist affected parties understand the various aspects of the new Conceptual Framework.

PS 1202 FINANCIAL STATEMENT PRESENTATION

Application: Fiscal years beginning on or after April 1, 2026, early application permitted as long as Conceptual Framework for Financial Reporting in the Public Sector also adopted.

Does this section apply to my organization?

This standard is part of the Public Sector Accounting Board's ongoing efforts to change its existing conceptual framework and financial statement presentation standard and will apply to all public sector entities. The standard has been introduced to increase user understanding of financial statements and improve accountability information for users.

If this applies – what does it mean for my organization?

This standard builds on the existing reporting model established in PS 1201 and will impact all public sector entities. New *Section PS 1202, Financial Statement Presentation* was issued in October 2023.

PS 1202 FINANCIAL STATEMENT PRESENTATION (cont.)

This new standard:

- Discusses going concern that builds on the discussion in the Conceptual Framework for Financial Reporting in the Public Sector.
- Changes the statement of financial position by:
 - Relocating the calculation of net financial liabilities (formerly known as “net debt”) or net financial assets indicator, to its own statement.
 - Introducing two categories of liabilities: financial and non-financial.
 - Adding a third component of net assets or net liabilities: “accumulated other”.
 - Updating the definition of “non-financial assets”.
 - Restructuring presentation to show assets, followed by liabilities, followed by net assets or net liabilities.
 - Providing an option to show the net financial assets or net financial liabilities (formerly known as “net debt”) indicator below the indicator of financial position, with reference to the statement of net financial assets or net financial liabilities.
- Adds a statement of net financial assets or net financial liabilities that presents the revised net financial assets or net financial liabilities (formerly known as “net debt”) calculation.
- Provides the option to present the change in net financial assets or net financial liabilities on the statement of net financial assets or net financial liabilities.
- Includes a statement of operations similar to the one in superseded Section PS 1201.
- Permits presenting an amended budget only when there is an election or when the majority of the governing body of a government organization has been newly elected or appointed.
- Adds the statement of changes in net assets or net liabilities that includes a reconciliation of each component of net assets or net liabilities and incorporates what is required in superseded Section PS 1201 to be included in the statement of remeasurement of gains and losses.
- Isolates financing activities in the statement of cash flow.
- Includes guidance in various appendices in the form of application guidance, decision trees, illustrative examples and illustrative financial statements.



THANK YOU

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CHARTERED PROFESSIONAL ACCOUNTANTS





STAFF REPORT

For: Mayor and Council
Prepared by: Lisa Clark, CFO
Subject: Financial Plan 2025-2029
Meeting date: March 4, 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 was held on 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 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 3 of the 2025-2029 Financial Plan (FP) is being presented on March 4, 2025 and includes adjustments to revenues and expenditures as directed by Council during Version 1 and 2 of the financial planning sessions.

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 - COMPLETE
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 – COMPLETE
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 Projects	Each meeting will refine the Financial and Capital Plans and provide time for Council review, public input, and questions. The timeline will also allow	January 14, 2025 – COMPLETE February 11, 2025 - COMPLETE

	C. COW Council Meeting March 11, 2025 (rescheduled from February 25, 2025 and March 4, 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	for research and reporting back to Council on identified issues. Adopt Financial and Capital Plan	March 11, 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.

Summary of the budgeting process to date

As outlined in the chart above Council has held 2 Committee of the Whole meetings to discuss the 2025-2029 FP. Staff presented Council with budget materials in a PowerPoint presentation, recommended increases in tax revenues and increases to user fees, recommended reductions in service levels/operating budgets and transfers from reserves, provided time for Council feedback and discussion, and proposed several options to address the ongoing deficits experienced by the Village including items such as the installation of water meters, pursuing shared service agreements with the regional district, additional grant funding, and the reduction of service levels.

Version 1 of the FP resulted in a deficit of **\$78,889**. Version 2 of the FP resulted in a deficit of **\$22,033**. **Version 3 of the FP has eliminated the deficit**, and the budget is now balanced. Additionally, staff have increased tax revenues over the next 5 years to allow for transfers to water and sewer reserves, and have generated a small surplus for unexpected or emergency expenditures. The additional tax burden associated with this increase in revenue has been moved to Class 05 (Light Industry) and Class 07 (Managed Forest Lands). Changes during the budget process are as follows:

Item	Cost (Savings)
Removal of Council 2025 conferences	(20,850.00)
Additional legal fees	45,000.00
Staff appreciation line item	2,000.00
Grant writing	10,000.00
Contingency	5,000.00
Additional grant revenue	(15,000.00)
Decrease in discretionary spending	(5,000.00)
Closure of pool from January until April 2025	(22,000.00)
Additional tax revenue	(145,825.00)
	<u>(146,675.00)</u>

Kelsey Centre

During the most recent budget planning sessions, Council made a motion to keep the pool closed until information is received from the newly formed Strathcona Regional District (SRD) Kelsey Centre Review Committee. The Committee was established to explore the current status of the Kelsey Centre and the Village of Sayward's aspirations for future operation and maintenance of the facility.

The mandate of the Committee is to investigate options for the future of the Kelsey Centre and to advise the Strathcona Regional Board of its findings and, specifically:

- to investigate the operational costs of the facility and its current benefit to area residents;
- to consider the capital costs, if any, that may be required to improve and maintain the recreation centre as a viable recreation facility for the area;
- to explore the current status of the recreation facility and its possible role into the future including the aspirations of local residents and users; and
- to make recommendations to the Board with respect to the facility.

The inaugural meeting of the Committee was held on February 19, 2025 and staff have included the minutes from this meeting as an attachment to this report. It should be noted that the Committee has requested an assortment of reports and information from Council (and staff), as noted below:

1. Clarification from the Village of Sayward Council of what they specifically want from the SRD.
2. Information as to the current status of the operability of the facility including boiler repairs, hot tub leaks, and any other known problems; and furthermore:
 - An accounting of secured and appropriated grants for the Kelsey Centre including an itemized list of what these grants will be spent on.
 - An accounting of Village reserve funds appropriated for the Kelsey Centre including an itemized list of what these appropriated reserves will be spent on.
 - A copy of the Village's 2025 to 2029 financial plan.
3. An up-to-date asset management report for the Kelsey Centre which details needed maintenance and upgrades with cost estimates. And furthermore:
 - The approved schedule for those maintenance and repair items to be undertaken.
 - Any reports regarding long-term planning for the pool area including its anticipated lifespan.
 - The most recent inspection results for earthquake resilience and code compliance, with special regard to potential liability issues.
4. Usage statistics for Village and Area A residents separately and by age category.

Staff at the Village will be working with SRD staff to provide the information that the Committee has requested, but it should be noted that time will need to be set aside to complete this task, and it could be several weeks before the Committee meets again. Council may also need to engage an engineer or consultant to prepare a facility master plan, the cost of which is unknown at this time. The discussion around possible funding models for the Kelsey Centre is a much bigger process that Council will be asked to look at as part of a long-term strategy for the Centre.

In the meantime, now that the Committee has met, and information has been requested from the Village it is unclear whether this fulfills Council's motion to "keep the pool closed until information is received from the Committee". In Version 3 of the FP staff have assumed a re-opening date of April 2025 for the pool, **but requests that Council confirm this date**. It should be stressed to Council that even when the pool is closed to the public there remains a need to chlorinate the water and perform maintenance, to avoid deterioration of the asset. The Recreation Manager has confirmed that having the pool open at the beginning of April will allow for 3 months of swimming lessons for school age children and will avoid the complete cancellation of previously scheduled Spring programs.

Having the pool closed for the first 3 months of 2025 adds to the reduction of the Village's overall deficit, and as outlined earlier in this report, the budget is now balanced.

Moving forward and looking at the possibility of the SRD contributing to the Centre, staff have begun research and information gathering and will provide a detailed report to Council at a future meeting. So far staff have found several other recreation facilities in BC that use a model of a shared service which sees both the municipality and the regional district contribute funding for operating and capital costs. Examples of such facilities/local governments are outlined below.

- Campbell River Strathcona Gardens– funded by Strathcona Regional District Electoral Area "D" and the City of Campbell River
- Smithers Pool – funded by the Bulkley-Nechako Regional District, Town of Smithers, and the Village of Telkwa
- Recreation centres located in Quesnel, Williams Lake and 100 Mile House – funded by each municipality and the Cariboo Regional District
- Sicamous & District Rec Centre – funded by Sicamous District (municipality) and the Columbia-Shuswap Regional District
- Golden Community Centre – funded by the Town of Golden and the Columbia-Shuswap Regional District
- Burns Lake Multiplex – funded by the Village of Burns Lake and the Bulkley-Nechako Regional District
- Squamish pool – funded by the District of Squamish (municipality) and the Squamish-Lillooet Regional District

Staff plan to correspond with their counterparts in these communities to gain an understanding about how their shared service agreements were developed, and how a similar one may fit for Sayward and the SRD, and work with the SRD Committee to forge a path forward.

Council may wish to schedule a Special Council meeting in March to focus exclusively on the Kelsey Centre and **staff are requesting direction**.

Version 3 of Financial Plan

Version 3 of the 2025-2029 Financial Plan is included as an attachment to this report.

The Financial Plan is a living document that can and will change based on circumstances that arise during the year. Examples of this include expenditures further to approved grant funding and any large unforeseen or emergency expenditures not accounted for during budget planning. Additional revenues can also be expected when grant applications are approved and funded, or additional other revenues are generated. The Financial Plan is amended by way of Council resolutions which are then consolidated into an amendment bylaw near the end of the fiscal year.

During the last financial planning meeting Council indicated a desire to review user fees in more depth. Due to multiple priorities for the Finance team over the last several weeks, this information is not yet available.

Additional Revenue Sources

Several additional revenue sources that Staff will be focusing on in 2025 include:

- Funding from the SRD for shared services (Kelsey Centre, Age-Friendly Van, etc.)
- Potential funding from other government organizations including VIHA (Clinic), Comox Strathcona Waste Management (Recycling Depot), and VIRL, among others
- Parcel taxes – report to come to Council summer of 2025 for potential implementation in 2026
- Water Meter analysis
- Non-Market Change – New Development
- Grant Funding

Note: this list is not exhaustive

Tax Scenarios for 2025

Staff were asked to provide some scenarios related to allocating tax revenue amongst the various assessment classes to shift more of the burden off Class 1 – Residential. Shifting the burden from Class 1 translates to an increased burden for the other classes including Class 5 - Light Industry, Class 6 - Business, and Class 7 - Managed Forest. It should be noted that Class 2 - Utilities is capped by legislation and can not exceed \$40 for each \$1,000 of assessed value, and 2.5 times the rate applicable to Class 6. In addition, increasing the burden for Class 8 - Recreation/Non-Profit is not possible due to permissive tax exemptions on virtually every Class 8 property located in the Village.

It is also important to note that when looking at the total assessment value for all properties in the Village, approximately 92% of the assessed value is coded as Class 1 – Residential. This means that when shifting the burden to other classes, the effect of a small shift in residential, has a much larger effect on every other class.

Additionally, Staff have analyzed the Class 05 and Class 07 tax burden with other comparable municipalities and have concluded that the tax burden on these classes in the Village has historically been too low. Much of the additional tax revenue added to the budget in Version 3 of the FP has been moved to Class 05 and Class 07 for 2025 and beyond.

Total tax revenue in all scenarios is the same, the proposed budgeted amount in the Financial Plan - \$625,395. Assessment values are from the completed roll – the revised roll will not be available until March 31st.

9.98% increase for Class 1

Class	Land	Improvements	Total	% allocation	Rev needed	rate
1	24,318,400	37,775,000	62,093,400	46.100%	288,307.10	4.64312
2	80,600	6,500	87,100	0.550%	3,439.67	39.49107
5	2,578,800	1,253,900	3,832,700	32.850%	205,442.26	53.60249
6	1,130,250	383,150	1,513,400	6.750%	42,214.16	27.89359
7	196,900		196,900	13.500%	84,428.33	428.78784
8	158,500		158,500	0.250%	1,563.49	9.86427
	28,463,450	39,418,550	67,882,000	100.000%	625,395.00	

8.26% increase for Class 1

Class	Land	Improvements	Total	% allocation	Rev needed	rate
1	24,318,400	37,775,000	62,093,400	44.900%	280,802.36	4.52226
2	80,600	6,500	87,100	0.550%	3,439.67	39.49107
5	2,578,800	1,253,900	3,832,700	33.850%	211,696.21	55.23422
6	1,130,250	383,150	1,513,400	6.750%	42,214.16	27.89359
7	196,900		196,900	13.700%	85,679.12	435.14025
8	158,500		158,500	0.250%	1,563.49	9.86427
	28,463,450	39,418,550	67,882,000	100.000%	625,395.00	

6.61% increase for Class 1

GM & Debt Rates						
Class	Land	Improvements	Total	% allocation	Rev needed	rate
1	24,318,400	37,775,000	62,093,400	43.750%	273,610.31	4.40643
2	80,600	6,500	87,100	0.550%	3,439.67	39.49107
5	2,578,800	1,253,900	3,832,700	34.600%	216,386.67	56.45802
6	1,130,250	383,150	1,513,400	6.750%	42,214.16	27.89359
7	196,900		196,900	14.100%	88,180.70	447.84507
8	158,500		158,500	0.250%	1,563.49	9.86427
	28,463,450	39,418,550	67,882,000	100.000%	625,395.00	

The effect on Class 1 (average assessed SFD of \$385,547) is shown below:

	Effect on an average home (SFD)		
	9.98%	8.26%	6.61%
Mun. taxes	2,980.69	2,934.09	2,889.44
\$ inc from 2024	270.43	223.83	179.18
*includes user fees			

Staff is seeking direction from Council as to which percentage increase for Class 1 they would like for 2025.

STAFF RECOMMENDATIONS

THAT Council receive the Financial Plan 2025-2029 staff report for information and discussion.

Respectfully submitted,

Original signed

Lisa Clark, CFO

Attachment:

- **DRAFT 2025-2029 Financial Plan (Version 3)**
- **SRD Kelsey Centre Review Committee Meeting Minutes February 19, 2025**



2025-2029 Financial Plan Version 3



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.

2025-2029 Financial Plan (Operating) – Version 3 Summary

Version 3 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	625,395	662,918	702,693	744,855	789,546
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
Provincial Govt Grants - Growing Communities Fund		0	0	0	0	0	0	0
LGCAP Grant		120,373	120,373	0	0	42,000	42,000	42,000
Interest & Tax Penalties		13,275	11,778	11,300	11,300	11,300	11,300	11,300
General Investment Income		74,622	93,286	85,750	85,750	85,750	85,750	85,750
Other Revenue		48,850	86,895	5,450	5,450	5,450	5,450	5,450
Licences, Permits & Fines		12,100	4,755	13,310	13,310	13,310	13,310	13,310
General Operating Grants		259,980	106,681	132,500	7,500	7,500	7,500	7,500
Sale of Service - Recreation Centre		25,216	33,435	33,536	33,491	33,547	33,605	33,663
Donations - Recreation Centre		7,790	10,984	13,950	13,950	13,950	13,950	13,950
Sale of Service - Other		29,805	41,602	37,407	38,031	38,673	39,332	40,009
Fire Rescue Revenue		5,000	10,818	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	8,115	9,748	9,748	9,748	9,748	9,748
Sewer Revenue		98,561	104,459	110,539	107,917	113,313	118,978	124,927
Water Revenue		163,565	168,118	201,152	212,780	216,919	226,515	236,591
Solid Waste Revenue		52,654	55,682	55,881	58,440	61,127	63,948	66,911
Total Operating Revenue		1,907,253	1,799,514	1,822,386	1,744,332	1,839,599	1,901,157	1,966,196

2025-2029 Financial Plan (Operating) – Version 3 Summary

Version 3 Summary		2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
OPERATING EXPENDITURES								
Legislative Services		78,455	67,506	57,400	78,250	78,250	78,250	78,250
Administration		721,754	701,461	614,540	547,986	555,322	562,874	570,653
Election		13,363	6,157	0	10,090	0	0	0
Recreation Centre		300,388	318,242	303,831	320,430	327,032	333,918	341,108
Parks		39,410	27,379	41,817	42,465	43,135	43,826	44,540
Public Works		103,650	106,998	107,791	108,032	110,180	112,407	114,721
Roads		54,264	36,300	47,621	50,253	48,898	49,556	50,227
Drainage		14,325	9,543	15,461	15,570	15,682	15,795	15,911
Planning		23,479	38,500	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	42,014	5,000	5,100	5,202	5,306	5,412
Emergency		9,123	1,573	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	74,591	109,119	105,090	107,164	109,315	111,547
Water Operations		190,928	184,606	199,852	203,976	208,024	212,246	216,655
Total Departmental Expenditures		1,800,705	1,674,178	1,608,191	1,594,427	1,607,543	1,633,667	1,660,767
Surplus/(Deficit) Before Amortization & Reserve Transfers		106,548	125,336	214,196	149,905	232,056	267,490	305,428

2025-2029 Financial Plan (Operating) – Version 3 Summary

Version 3 Summary		2024 Budget	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Amortization Expense - General		96,389	114,244	114,245	114,245	114,245	99,640	99,640
Amortization Expense - Sewer		58,041	54,703	54,703	54,703	54,703	54,703	54,703
Amortization Expense - Water		105,608	121,549	121,549	121,549	121,549	121,549	121,549
Annual Operating Surplus/(Deficit)		(153,490)	(165,160)	(76,301)	(140,591)	(58,441)	(8,401)	29,537
Transfer to LGCAP Reserve	01-02-00-0597	120,373	120,373	0	0	42,000	42,000	42,000
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
Transfers from Reserve Accounts:								
Transfer to (from) Water Reserve		(34,000)		30,000	30,000	35,000	40,000	50,000
Transfer to (from) Sewer Reserve				30,000	30,000	35,000	40,000	50,000
Transfer from CWF Reserve		(44,680)						
Transfer from Election Reserve					(10,100)			
Net contributions to (from) Reserves		120,205	202,356	141,983	125,049	190,512	200,512	220,513
Annual Operating Surplus before amortization adjustment		(273,695)	(367,516)	(218,284)	(265,640)	(248,953)	(208,913)	(190,976)
Adjust for Non-Cash Items (Amortization)		260,037	290,495	290,497	290,497	290,497	275,892	275,892
Annual Operating Surplus/(Deficit) adjusted		(13,658)	(77,021)	72,213	24,856	41,544	66,978	84,915
Transfer to/(from) Unappropriated Sewer Surplus		(3,491)	29,868	1,420	2,827	6,149	9,663	13,380
Transfer to/(from) Unappropriated Water Surplus		(27,363)	(16,488)	1,300	8,804	8,895	14,269	19,936
Transfer to/(from) Unappropriated General Surplus		17,197	(90,401)	69,493	13,225	26,501	43,047	51,599
NET		0	0	0	0	0	0	0

Appendix:

2025-2029 Financial Plan (Operating) – Version 3 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	625,395	662,918	702,693	744,855	789,546
Taxation - NMC								
Total Taxes		456,492	458,159	625,395	662,918	702,693	744,855	789,546
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	42,000	42,000	42,000
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	2,475	1,250	1,250	1,250	1,250	1,250
Interest Income General	01-01-00-0259	74,622	93,286	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	684,778	556,234	553,198	595,656	596,136	596,640
Total General Revenue		1,142,835	1,148,569	1,187,263	1,221,864	1,304,212	1,346,971	1,392,286

Appendix:

2025-2029 Financial Plan (Operating) – Version 3 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	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
<i>Expenditure</i>								
Requisitions - School Tax	01-02-00-0577	100,000	105,431	106,000	106,000	106,000	106,000	106,000
Requisitions - Regional Hospital	01-02-00-0578	21,000	19,711	20,000	20,000	20,000	20,000	20,000
B.C. Assessment Authority	01-02-00-0579	2,600	2,697	2,700	2,700	2,700	2,700	2,700
Municipal Finance Authority	01-02-00-0580	15	15	15	15	15	15	15
Regional District	01-02-00-0581	16,500	17,147	85,000	85,000	85,000	85,000	85,000
Regional Library	01-02-00-0582	14,700	16,844	16,768	16,768	16,768	16,768	16,768
Requisitions - Police Tax	01-02-00-0583	18,000	21,727	22,000	22,000	22,000	22,000	22,000
Comox Strathcona Waste Management	01-02-00-0584	8,500	7,809	8,000	8,000	8,000	8,000	8,000
Total Other Governments Expenditure		181,315	191,382	260,483	260,483	260,483	260,483	260,483
Net Other Governments		0	0	0	0	0	0	0

Appendix:

2025-2029 Financial Plan (Operating) – Version 3 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	0	0	0	0	0	0
Total Legislative Revenue		0	0	0	0	0	0	0
<i>Expenditure</i>								
Honorarium - Mayor	01-02-02-0365	10,640	11,060	10,640	10,640	10,640	10,640	10,640
Honorarium - Councillors	01-02-02-0366	32,960	27,948	32,960	32,960	32,960	32,960	32,960
Payroll Costs - Mayor & Council	01-02-02-0370	900	990	1,200	1,200	1,200	1,200	1,200
Travel & Education - Council	01-02-02-0380	22,350	18,912	1,500	22,350	22,350	22,350	22,350
Information Technology	01-02-02-0414	4,400	6,168	6,250	6,250	6,250	6,250	6,250
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	67,506	57,400	78,250	78,250	78,250	78,250
Net Legislative		(78,455)	(67,506)	(57,400)	(78,250)	(78,250)	(78,250)	(78,250)

Appendix:

2025-2029 Financial Plan (Operating) – Version 3 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	61,597	125,000	0	0	0	0
First Nations Relations Revenue	01-01-03-0144	40,000	48,034	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	2,825	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	7,000	7,070	7,141	7,212	7,284
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	153,797	137,600	12,670	12,741	12,812	12,884

Continued next page

Appendix:

2025-2029 Financial Plan (Operating) – Version 3 Detail

<i>Expenditure</i>								
Salaries - Admin	01-02-03-0350	208,696	155,297	224,000	228,480	233,050	237,711	242,465
Wages - Custodian	01-02-03-0353	1,568	1,769	1,623	1,655	1,688	1,722	1,757
Salaries - Public Works	01-02-03-0360	2,982	5,609	3,852	3,929	4,008	4,088	4,170
Payroll Costs: Admin & PW	01-02-03-0370	55,812	44,646	62,098	63,340	64,607	65,899	67,217
Employee Recognition & Benefits	01-02-03-0378	0	200	2,000	2,000	2,000	2,000	2,000
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	105,551	90,000	35,000	35,000	35,000	35,000
Information Technology	01-02-03-0414	16,270	23,106	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	0	0	0	0	0	0
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	216,763	115,000	95,000	95,000	95,000	95,000
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	8,000	9,500	9,690	9,884	10,081
Utilities	01-02-03-0555	6,897	4,736	7,035	7,176	7,319	7,466	7,615
Contingency				5,000	5,000	5,000	5,000	5,000
Total Administration Expenditure		721,754	701,461	614,540	547,986	555,322	562,874	570,653
Net Administration		(407,774)	(547,664)	(476,940)	(535,316)	(542,582)	(550,062)	(557,769)

Appendix:

2025-2029 Financial Plan (Operating) – Version 3 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 3 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	5,000	5,000	5,000	5,000	5,000
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	5,500	5,500	5,500	5,500
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	3,194	2,500	2,500	2,500	2,500	2,500
Special Event Revenue/Donations	01-01-06-0271	4,500	3,191	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	49,819	52,486	52,441	52,497	52,555	52,613

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Appendix:

2025-2029 Financial Plan (Operating) – Version 3 Detail

Expenditure								
Operating Expenses								
Salaries - Admin	01-02-06-0350	48,155	47,050	47,335	48,282	49,248	50,233	51,237
Wages - Recreation	01-02-06-0352	33,732	56,176	39,629	40,421	41,230	42,054	42,895
Wages - Custodian	01-02-06-0353	5,096	7,046	5,274	5,380	5,487	5,597	5,709
Wages - Lifeguards	01-02-06-0354	45,608	25,947	30,755	31,370	31,998	32,637	33,290
Payroll Costs: Admin & PW	01-02-06-0370	27,957	26,200	25,022	25,522	26,033	26,553	27,085
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	6,238	4,000	4,000	4,000	4,000	4,000
Teen Program Expenses	01-02-06-0441	0	4,440	4,000	4,000	4,000	4,000	4,000
Swim Lesson Expenses	01-02-06-0442	650	506	350	550	550	550	550
M & R, Gas & Oil - Age Friendly Van	01-02-06-0480	4,100	5,377	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	9,500	13,500	13,500	13,500	13,500
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	214,928	195,927	202,394	205,472	208,611	211,814
Building Expenses								
Salaries - Public Works	01-02-06-0360	11,744	11,812	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	27,500	35,000	35,700	36,414	37,142
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	103,314	107,904	118,036	121,560	125,306	129,295
Total Recreation Centre Expenditure		300,388	318,242	303,831	320,430	327,032	333,918	341,108
Net Recreation Centre		(267,382)	(268,424)	(251,344)	(267,989)	(274,535)	(281,363)	(288,495)

Appendix:

2025-2029 Financial Plan (Operating) – Version 3 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	8,115	9,748	9,748	9,748	9,748	9,748
Total Police Services Revenue		33,748	32,115	34,748	34,948	34,948	34,948	34,948
<i>Expenditure</i>								
Salaries - Public Works	01-02-08-0360	2,972	1,335	2,777	2,833	2,889	2,947	3,006
Payroll Costs: Admin & PW	01-02-08-0370	616	190	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	24,000	24,257	24,136	23,795	23,431	23,043

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2025-2029 Financial Plan (Operating) – Version 3 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	5,134	4,628	4,721	4,815	4,912	5,010
Payroll Costs: Admin & PW	01-02-09-0370	2,105	624	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	2,951	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	36,300	47,621	50,253	48,898	49,556	50,227
Net Roads Services		(52,514)	(36,300)	(45,871)	(48,503)	(47,148)	(47,806)	(48,477)

Appendix:

2025-2029 Financial Plan (Operating) – Version 3 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	3,045	4,628	4,721	4,815	4,912	5,010
Payroll Costs: Admin & PW	01-02-10-0370	856	336	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	9,543	15,461	15,570	15,682	15,795	15,911
Net Drainage		(14,325)	(9,543)	(15,461)	(15,570)	(15,682)	(15,795)	(15,911)

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2025-2029 Financial Plan (Operating) – Version 3 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	104,506	107,917	113,313	118,978	124,927
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	3,139	0	0	0	0	0
Transfer from Reserves/General Surplus		0	0	0	0	0	0	0
Total Sewer Revenue		98,561	104,459	110,539	107,917	113,313	118,978	124,927
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	25,070	29,323	29,910	30,508	31,118	31,740
Payroll Costs: Admin & PW	01-02-11-0370	12,239	6,995	12,674	12,928	13,186	13,450	13,719
Travel & Education - Sewer	01-02-11-0380	5,000	655	1,000	1,000	1,000	1,000	1,000
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	11,558	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	1,750	1,750	1,750	1,750	1,750
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	0	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	74,591	109,119	105,090	107,164	109,315	111,547
Net Sewer		(3,491)	29,868	1,420	2,827	6,149	9,663	13,380

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2025-2029 Financial Plan (Operating) – Version 3 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	199,076	187,780	191,919	201,515	211,591
Water Connection Fees	01-01-12-0175	0	0	0	0	0	0	0
Revenue - Other	01-01-12-0192	0	0	0	25,000	25,000	25,000	25,000
Actuarial adjustment	01-01-12-0250	0	1,080	0	0	0	0	0
Transfer from Reserves/General Surplus		0		0	0	0	0	0
Total Water Revenue		163,565	168,118	201,152	212,780	216,919	226,515	236,591
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	48,947	46,285	47,211	48,155	49,118	50,100
Payroll Costs: Admin & PW	01-02-12-0370	6,857	9,735	15,964	16,284	16,609	16,942	17,280
Travel & Education	01-02-12-0380	4,000	1,454	2,000	2,000	2,000	2,000	2,000
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	7,767	8,000	8,000	8,000	8,000	8,000
Maintenance & Repairs - Plant	01-02-12-0452	15,000	25,822	15,000	15,000	15,000	15,000	15,000
Chemicals - Water	01-02-12-0515	25,500	34,332	32,000	35,000	35,700	36,414	37,142
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	0	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	184,606	199,852	203,976	208,024	212,246	216,655
Net Water		(27,363)	(16,488)	1,300	8,804	8,895	14,269	19,936

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2025-2029 Financial Plan (Operating) – Version 3 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	811	828	844	861	878
Salaries - Public Works	01-02-13-0360	18,879	10,813	18,154	18,518	18,888	19,266	19,651
Payroll Costs: Admin & PW	01-02-13-0370	3,670	1,348	4,708	4,802	4,898	4,996	5,096
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	727	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	27,379	41,817	42,465	43,135	43,826	44,540
Net Parks		(24,005)	(10,590)	(21,849)	(21,944)	(22,043)	(22,146)	(22,255)

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2025-2029 Financial Plan (Operating) – Version 3 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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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	55,652	55,364	56,471	57,600	58,752	59,928
Payroll Costs: Admin & PW	01-02-15-0370	10,553	13,718	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	4,701	4,795	4,891	4,989	5,089
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	750	765	780	796	812
Gas & Oil - Public Works Trucks	01-02-15-0478	5,000	5,831	5,800	5,916	6,034	6,155	6,278
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	2,785	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	0	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	106,998	107,791	108,032	110,180	112,407	114,721
Net Public Works		(103,400)	(106,668)	(107,541)	(107,782)	(109,930)	(112,157)	(114,471)

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2025-2029 Financial Plan (Operating) – Version 3 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	3,370	3,750	3,750	3,750	3,750	3,750
Planning & Rezoning Costs	01-02-16-0517	4,500	12,613	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	38,500	32,950	32,974	32,998	33,023	33,049
Net Planning		(14,979)	(19,167)	(14,700)	(14,724)	(14,748)	(14,773)	(14,799)

Appendix:

2025-2029 Financial Plan (Operating) – Version 3 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	900	3,600	3,600	3,600	3,600	3,600
Payroll Costs - Emergency Program	01-02-17-0370	120	0	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	254	0	0	0	0	0
Total Emergency Planning Expenditure		9,123	1,573	9,218	9,318	9,422	9,533	9,648
Net Emergency Planning		(6,623)	1,227	(6,718)	(6,818)	(6,922)	(7,033)	(7,148)

Appendix:

2025-2029 Financial Plan (Operating) – Version 3 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)

2025-2029 Capital Plan

✓ Detailed document attached



Questions

								SOURCE OF FUNDS					FUNDING SOURCE	2025 Total	2026-2029 Total	Notes:
DEPARTMENT	CAPITAL & MAJOR PURCHASES/PROJECTS	2023/2024 Outstanding	2025	2026	2027	2028	2029	GRANTS Received	GRANTS Confirmed	GRANT Dependent	RESERVES/ SURPLUS	DEBT				
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	-	Project to start in 2025
	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	Boiler Room Repairs		70,000.00								70,000.00		Growing Communities Fund & Community Works Fund Reserve	70,000.00	-	50% from GCF and 50% from CWF
														-	-	
Subtotal:		\$ 0.00	\$ 70,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 70,000.00	\$ 0.00	\$ -	\$ 70,000.00	\$ 0.00	
PARKS	Lawnmower Replacement - 13 years past scheduled replacement date		49,000.00								49,000.00		Growing Communities Reserve	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:		\$ 316,835.00	\$ 2,192,204.00	\$ 1,772,100.00	\$ 545,888.00	\$ 783,070.00	\$ 1,478,210.00	\$ 694,613.00	\$ 1,431,020.00	\$ 150,264.00	\$ 851,000.00	\$ 0.00		\$ 2,192,204.00	\$ 4,579,268.00	

**Strathcona
Regional District****KELSEY CENTRE REVIEW COMMITTEE**

Wednesday, February 19, 2025

Minutes of the inaugural meeting of the Kelsey Centre Review Committee held on Wednesday, February 19, 2025, at the Strathcona Regional District offices located at 990 Cedar Street, Campbell River, B.C.

A quorum having been confirmed the Corporate Officer called the meeting to order at 3:30 p.m with the following directors physically in attendance or participating electronically:

MINUTES

Chair:	S. Sinnott	City of Campbell River
Directors:	M. Baker	Village of Sayward
	R. Mawhinney	Electoral Area C (Discovery Islands-Mainland Inlets)
	G. Whalley	Electoral Area A (Kyuquot/Nootka-Sayward)

ELECTION OF CHAIR

The Corporate Officer called for nominations for the position of Chair.

Director Whalley nominated Director Sinnott. Director Sinnott accepted the nomination with thanks.

The Corporate Officer called a second and third time for nominations and there were none.

Director Sinnott was declared elected by acclamation to the position of Chair.

ELECTION OF VICE CHAIR

The Corporate Officer called for nominations for the position of Vice Chair.

Director Whalley nominated Director Baker. Director Baker accepted the nomination with thanks.

The Corporate Officer called a second and third time for nominations and there were none.

Director Baker was declared elected by acclamation to the position of Vice Chair.

Director Sinnott in the Chair.

FIRST NATIONS TERRITORIAL ACKNOWLEDGEMENT

The Chair acknowledged that we are located on the traditional territory of the Laichwiltach people.

Mawhinney/Whalley: KCRC 1/25

THAT the agenda for the February 19, 2025 inaugural meeting of the Kelsey Centre Review Committee be adopted as presented.

CARRIED

STAFF REPORTS

Committee Terms of Reference

Baker/Whalley: KCRC 2/25

THAT the report from the Chief Administrative Officer be received.

CARRIED

Kelsey Centre Facility Description

Whalley/Baker: KCRC 3/25

THAT the report from the Chief Administrative Officer be received.

Michelle Davis (Kelsey Centre, Recreation Manager) gave a verbal report regarding the description of the Kelsey Centre facility.

A vote was held on the motion and it was

CARRIED

Whalley/Mawhinney: KCRC 4/25

THAT the Village of Sayward Council be requested to clarify to the Kelsey Centre Review Committee specifically what they want from the SRD.

CARRIED

Mawhinney/Whalley: KCRC 5/25

THAT staff provide a report with a description of the Kelsey Centre Facility.

CARRIED

Current Operating Costs

Whalley/Mawhinney: KCRC 6/25

THAT the Village of Sayward Council be requested to provide to the Kelsey Centre Review Committee an update as to the current status of the operability of the facility

including boiler repairs, hot tub leaks, and any other known problems; and furthermore:

- An accounting of secured and appropriated grants for the Kelsey Centre including an itemized list of what these grants will be spent on.
- An accounting of Village reserve funds appropriated for the Kelsey Centre including an itemized list of what these appropriated reserves will be spent on.
- A copy of their 2025 to 2029 financial plan.

CARRIED

Planned Improvements/Renovations

Whalley/Mawhinney: KCRC 7/25

THAT the Village of Sayward Council be requested to provide to the Kelsey Centre Review Committee an up-to-date asset management report for the Kelsey Centre which details needed maintenance and upgrades with cost estimates. And furthermore:

- The approved schedule for those maintenance and repair items to be undertaken,
- Any reports regarding long-term planning for the pool area including its anticipated lifespan,
- The most recent inspection results for earthquake resilience and code compliance, with special regard to potential liability issues.

CARRIED

Usage by Public

Whalley/Mawhinney: KCRC 8/25

THAT the Village of Sayward Council be requested to provide to the Kelsey Centre Review Committee usage statistics for Village and Area A residents separately and by age category.

CARRIED

Mawhinney/Whalley: KCRC 9/25

THAT the Kelsey Centre Review Committee schedule a site visit of the Kelsey Centre.

CARRIED

TERMINATION

Whalley/Mawhinney: KCRC 10/25

THAT the February 19, 2025 inaugural meeting of the Kelsey Centre Review Committee be terminated.

CARRIED

Time: 4:03 p.m.

Certified Correct:

Chair

Corporate Officer