VILLAGE OF SAYWARD
SPECIAL COUNCIL MEETING AGENDA
May 8, 2024 - 5:00 PM
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 for tonight's Special meeting is for the purpose of permitting citizens in the gallery the opportunity to provide input into the 2024-2028 budget and shall be no longer than 15 minutes unless approved by majority vote of Council; each speaker may provide respectful comment relating to the 2024-2028 budget currently being considered by Council. 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 Special Meeting of Council for May 8, 2024, be approved.
5. **Minutes of Previous Meetings - None**
6. **Petitions and Delegation - None**
7. **Correspondence - None**
8. **Council Reports - None**
9. **Reports of Committees - None**
10. **Mayor's Report - None**
11. **Unfinished Business**

    a) **April 23, 2024 Staff Report: Financial Plan 2024-2028 - Janice Aver, Acting CFO**

    Recommended Resolution:

    THAT Council receive the Financial Plan 2024-2028 staff report for information and discussion.

    THAT the 2024-2028 Financial Plan be approved; and, THAT staff be directed to prepare the required bylaws related to the 2024-2028 Financial Plan for the May 9, 2024 special meeting of Council.

12. Staff Reports - None

13. Emergency Services/Public Works/Recreation Department Reports - None

14. Bylaws - None

15. New Business - None

16. Public Question Period (maximum 15 minutes)

Mayor: "The purpose of the public question period is to enable citizens to provide input into the 2024-2028 budget. 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."

17. In Camera - None

18. Adjournment

STAFF REPORT

For: Mayor and Council
Prepared by: Janice Aver, Acting CFO
Subject: **Financial Plan 2024-2028**
Meeting date: April 23, 2024

BACKGROUND

This first draft 2024-2028 Financial Plan is comprised of the Operating Budget for all services provided by the Village, as well as a Capital Plan for major projects to be completed in the next five years.

The foundation of the 2024-2028 Financial Plan is the Village Strategic Plan, which Council has been using in various forms since 2015. The Strategic Plan helps guide development of the Financial Plan and identifies what types and level of services are to be provided by the Village.

The Village strives to develop a Financial Plan that balances the needs of residents, maintains services considering increasing costs, and keeps taxes at a reasonable level.

The five-year Financial Plan is intended to address current issues as well as longer term issues and needs. The amount of specificity is greatest in the earliest years, with future years being a valuable tool for longer range planning.

The *Community Charter* requires that Council adopt a five-year Financial Plan to include both operating and capital items before May 15 in each year.

DISCUSSION

The first draft of the 2024-2028 Financial Plan was developed by staff working together to determine the required budget to meet the previous levels of service provided by the Village to residents.

The recommended first draft of the 2024-2028 Financial Plan is included in this Budget Binder for Councils information and discussion.

Also included in this years Budget Binder are the 2023 Budget and 2023 Actuals on a detail basis by department for review and discussion with Council. Staff believe it will help Council to understand how we arrived at the 2024 Financial Plan numbers and give further context to our results from last year.

STAFF RECOMMENDATION

THAT Council receive the Financial Plan 2024-2028 staff report for information and discussion.

Respectfully submitted,

Janice Aver, Acting CFO

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
GENERAL REVENUE				
Revenue				
Taxation - General Municipal Purpose	01-01-00-0100	414,993	414,993	456,492
Taxation - NMC				
Total Taxes		**414,993**	**414,993**	**456,492**
Utilities Tax - B.C. Hydro	01-01-00-0110	4,039	4,039	4,132
Utilities Tax - Telus	01-01-00-0111	1,946	1,946	2,004
Utilities Tax - Cable	01-01-00-0112	550	0	567
Total Utilities Taxes		**6,534**	**5,984**	**6,702**
Federal Grant-in-lieu-of Taxes	01-01-00-0130	8,065	7,525	8,872
Federal Community Works Fund Grant	01-01-00-0136	71,568	75,149	75,149
Provincial Govt Grant - GCF	01-01-00-0139	622,000	622,000	0
Provincial Govt Grant - Small Comm	01-01-00-0140	360,000	343,000	384,000
LGCAP Grant	01-01-00-0141	41,082	41,082	120,373
HOG Administration Fee	01-01-00-0145	2,100	2,129	2,100
Revenue - Other	01-01-00-0192	1,700	994	1,250
Unrealized Gain (Loss)	01-01-00-0258	0	0	0
Interest Income General	01-01-00-0259	13,500	54,622	74,622
Interest & Tax Penalties	01-01-00-0260	9,000	13,275	13,275
Tax Sale Revenue	01-01-00-0275	0	0	0
Total Other General Revenue		**1,129,015**	**1,159,776**	**679,640**
Total General Revenue		**1,550,543**	**1,580,753**	**1,142,835**

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
OTHER GOVERNMENTS				
Revenue				
Comox Strathcona Waste Management	01-01-00-0119	8,500	8,469	8,500
School Tax	01-01-00-0120	100,000	110,633	100,000
Regional Hospital	01-01-00-0121	21,000	21,492	21,000
BC Assessment Authority	01-01-00-0122	2,600	2,843	2,600
Municipal Finance Authority	01-01-00-0123	15	17	15
Regional District	01-01-00-0124	16,500	17,743	16,500
Regional Library	01-01-00-0125	14,700	14,889	14,700
Police Tax	01-01-00-0126	18,000	21,336	18,000
Total Other Governments Revenue		**181,315**	**197,422**	**181,315**
Expenditure				
Requsitions - School Tax	01-02-00-0577	100,000	110,633	100,000
Requisitions - Regional Hospital	01-02-00-0578	21,000	21,492	21,000
B.C. Assessment Authority	01-02-00-0579	2,600	2,843	2,600
Municipal Finance Authority	01-02-00-0580	15	17	15
Regional District	01-02-00-0581	16,500	17,730	16,500
Regional Library	01-02-00-0582	14,700	14,623	14,700
Requisitions - Police Tax	01-02-00-0583	18,000	21,336	18,000
Comox Strathcona Waste Management	01-02-00-0584	8,500	8,471	8,500
Total Other Governments Expenditure		**181,315**	**197,145**	**181,315**
Net Other Governments		**0**	**278**	**0**

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
MAYOR & COUNCIL				
Revenue				
Revenue - Other	01-01-02-0192	0	1,556	0
Total Legislative Revenue		**0**	**1,556**	**0**
Expenditure				
Honorarium - Mayor	01-02-02-0365	10,640	9,780	10,640
Honorarium - Councillors	01-02-02-0366	32,960	29,880	32,960
Payroll Costs - Mayor & Council	01-02-02-0370	900	1,047	900
Travel & Education - Council	01-02-02-0380	13,050	13,759	22,350
Information Technology	01-02-02-0414	4,400	5,521	4,400
COVID-19 Expenses	01-02-02-0452	0	0	0
Council - Special Projects	01-02-02-0501	3,500	6,296	2,500
Grants in Aid	01-02-02-0502	1,500	500	1,500
Council - Office Supplies/Expenses	01-02-02-0510	1,750	1,342	1,750
Cellular phone costs	01-02-02-0540	0	0	0
Total Legislative Expenditure		**68,700**	**68,125**	**77,000**
Net Legislative		**(68,700)**	**(66,570)**	**(77,000)**

Council - Special Projects

Canada Day	1,500
Art for Indigenous People	125
Plaque Stand	450
Bronze Plaque	3,605
Legion Military Book Ad	285
Chamber Membership	330
	6,295

Grant in Aid

Secret Santa	500
	500

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
ADMINISTRATION				
Revenue				
Grants - Admin	01-01-03-0140	36,750	78,558	207,800
First Nations Relations Revenue	01-01-03-0144	0	0	0
Area A Fire Administration Fee	01-01-03-0150	2,500	2,500	2,500
Business Licenses	01-01-03-0165	2,700	5,165	3,900
Dog Licenses & Fines	01-01-03-0166	700	1,041	700
Photocopies & Fax	01-01-03-0190	750	381	400
Sayward News Revenue	01-01-03-0191	5,750	13,225	13,000
Revenue - Other	01-01-03-0192	100	1,446	1,000
Transfer from Reserves		10,000	0	40,000
Total Administration Revenue		**59,250**	**102,316**	**269,300**
Expenditure				
Salaries - Admin	01-02-03-0350	203,766	213,239	208,696
Wages - Custodian	01-02-03-0353	1,532	1,642	1,568
Salaries - Public Works	01-02-03-0360	3,371	12,431	2,982
Payroll Costs: Admin & PW	01-02-03-0370	51,080	50,651	55,812
Employee Benefits	01-02-03-0378	0	0	0
Travel & Education - Admin	01-02-03-0380	6,500	6,303	6,500
Advertising	01-02-03-0400	750	0	750
First Nations Relations Expenses	01-02-03-0403	0	0	0
Sayward News	01-02-03-0405	4,700	5,104	5,257
Internet	01-02-03-0406	1,050	1,034	1,082
Postage	01-02-03-0409	1,632	1,154	1,681
Audit	01-02-03-0410	16,207	16,900	16,694
Legal	01-02-03-0411	16,000	55,750	55,750
Information Technology	01-02-03-0414	16,500	18,929	16,270
Bank Charges, Fees & Interest	01-02-03-0420	3,500	2,957	3,605
Tax Sale Fees	01-02-03-0421	1,000	1,182	1,030
Dues, Memberships & Subscriptions	01-02-03-0435	4,500	4,302	4,635
Insurance - Building	01-02-03-0445	2,781	2,653	2,864
Insurance - Liability	01-02-03-0447	3,417	3,416	3,519
Maintenance & Repairs - Admin Office	01-02-03-0450	2,000	1,466	2,060
COVID-19 Expenses	01-02-03-0452	0	0	0
Cleaning Supplies - Office	01-02-03-0454	300	21	309
Office Supplies	01-02-03-0510	5,500	5,650	5,665
Tax Printing	01-02-03-0514	500	549	515
Business Travel/Meetings	01-02-03-0518	500	441	515
Equipment - Admin Office	01-02-03-0529	12,500	1,023	12,875
Contract Labour	01-02-03-0532	59,250	52,934	237,800
Copier - Rent & Supplies	01-02-03-0538	6,500	7,151	6,695
Telephone & Cell Phone	01-02-03-0540	4,400	5,721	4,532
Heating Fuel	01-02-03-0550	11,000	6,144	6,267
Utilities	01-02-03-0555	3,800	6,762	6,897
Total Administration Expenditure		**444,537**	**485,508**	**672,824**
Net Administration		**(385,287)**	**(383,193)**	**(403,524)**

CONTRACT LABOUR	50,000	Development Process Review
	36,000	Emergency Planning CEPF
	5,000	PlanH Grant
	5,000	Bylaw and Inspections - NOT COVERED BY GRANTS
	25,000	CFO Contract - NOT COVERED BY GRANTS
	5,000	C2C
	61,800	Zoning Review
	50,000	Economic Development Position
	237,800	

LEGAL BILLINGS		
	3,345	Human Resources
	127	Planning & Development
	6,401	General Advice
	9,873	

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
ELECTION				
Revenue				
Revenue - Other	01-01-04-0192			
Transfer from Election Reserve				
Total Election Revenue		**0**	**0**	**0**
Expenditure				
Salaries - Admin	01-02-04-0350	0		0
Salaries - Public Works	01-02-04-0360	0		0
Payroll Costs - Admin & PW	01-02-04-0370	0		0
Election Expense	01-02-04-0520	0		10,000
Transfer to Election Reserve	01-04-00-0940	3,363	3,363	3,363
Total Election Expenditure		**3,363**	**3,363**	**13,363**
Net Election		**(3,363)**	**(3,363)**	**(13,363)**

Description RECREATION CENTRE	Account Codes	2023 Budget	2023 Actual	2024 Budget
Revenue				
Grants - Recreation	01-01-06-0140	0	0	0
Kelsey Centre Gift Certificates	01-01-06-0167	0	30	30
Age Friendly Program Revenue	01-01-06-0168	750	1,011	1,200
Swim Lesson Fees	01-01-06-0169	1,200	4,250	2,730
Ten Pack	01-01-06-0171	2,700	6,480	4,562
Single User - Pool	01-01-06-0173	1,100	3,113	2,000
Single User - Gymnasium	01-01-06-0174	550	176	200
Drop In Fitness Fees	01-01-06-0177	150	886	600
Drop In Weight Room Fees	01-01-06-0178	500	221	250
Monthly Passes	01-01-06-0179	250	1,229	1,000
Shower Fees	01-01-06-0181	100	0	0
After School Program/Day Care Fees	01-01-06-0182	1,500	1,423	1,400
Concession Sales	01-01-06-0183	2,500	4,404	3,500
Pool Rental	01-01-06-0185	500	6,111	3,000
Gym Rental	01-01-06-0186	2,000	1,714	2,194
Room Rental	01-01-06-0187	400	4,006	400
Rentals - Tables and Chairs	01-01-06-0188	150	314	150
Birthday Party/Event Revenue	01-01-06-0189	1,750	2,480	2,000
Revenue - Other	01-01-06-0192	0	0	0
Kelsey Centre Van Donations	01-01-06-0270	3,750	1,335	3,290
Special Event Revenue/Donations	01-01-06-0271	1,400	9,817	4,500
Afterschool Program Donations	01-01-06-0272	0	30	0
Transfer from Reserves		750	0	0
Total Recreation Centre Revenue		**22,000**	**49,030**	**33,006**

Recreation Center Expenses				
Operating Expenses				
Salaries - Admin	01-02-06-0350	44,179	38,104	48,155
Wages - Recreation	01-02-06-0352	32,458	45,685	33,732
Wages - Custodian	01-02-06-0353	4,979	4,879	5,096
Wages - Lifeguards	01-02-06-0354	43,470	38,636	45,608
Payroll Costs: Admin & PW	01-02-06-0370	23,362	20,490	27,957
Travel & Education - Recreation	01-02-06-0380	3,000	594	3,800
Advertising	01-02-06-0400	750	0	750
Information Technology	01-02-06-0414	1,600	2,640	1,600
Bank Charges, Fees & Interest	01-02-06-0420	475	530	475
Dues, Memberships & Subscriptions	01-02-06-0435	500	1,186	600
Afterschool Supplies/Expenses	01-02-06-0437	1,000	1,279	1,300
Concession	01-02-06-0438	1,500	2,621	2,100
Seniors Special Events	01-02-06-0439	500	199	250
Special Events Expense	01-02-06-0440	1,500	7,163	4,000
Swim Lesson Expenses	01-02-06-0442	150	349	650
Age Friendly Programming Expenses	01-02-06-0443	0	0	0
COVID-19 Expenses	01-02-06-0452	750	54	100
M & R, Gas & Oil - Age Friendly Van	01-02-06-0480	2,875	4,095	4,100
Office Supplies	01-02-06-0510	1,500	1,982	1,500
Chemicals & Maintenance - Pool	01-02-06-0515	7,500	10,916	5,000
Rec Centre Supplies	01-02-06-0516	1,200	1,085	1,200
Business Travel/Meetings	01-02-06-0518	650	195	650
Equipment - Recreation Centre	01-02-06-0529	5,050	6,750	5,050
Telephone & Internet	01-02-06-0540	2,750	2,773	2,805
Sub Total Operating Expenses		**181,698**	**192,206**	**196,478**
Building Expenses				
Salaries - Public Works	01-02-06-0360	12,709	14,069	11,744
Insurance - Building	01-02-06-0445	11,408	10,882	11,208
Insurance - Liability	01-02-06-0447	1,424	1,424	1,441
Maintenance & Repairs - Recreation	01-02-06-0450	28,000	25,446	26,000
Cleaning Supplies	01-02-06-0454	1,300	1,174	1,000
Heating Fuel	01-02-06-0550	44,000	24,439	24,928
Utilities	01-02-06-0555	16,000	27,048	27,589
Sub Total Building Expenses		**114,841**	**104,482**	**103,910**
Total Recreation Centre Expenditure		**296,539**	**296,688**	**300,388**
Net Recreation Centre		**(274,539)**	**(247,657)**	**(267,382)**

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
FIRE DEPARTMENT				
Operating Revenue				
Fire Protection - Area A Share	01-01-07-0156	52,944	52,944	40,862
Fire Protection - Village Share	01-01-07-0157	35,296	49,856	49,113
Grants - Fire Dept.	01-01-07-0140	29,910	14,955	49,680
Rescue Revenue	01-01-07-0158	0	7,203	5,000
Miscellaneous Fire Dept Revenue	01-01-07-0190	0	0	0
Revenue - Other	01-01-07-0192	0	93	0
Transfer from Reserves		0	0	0
Total Fire Department Operating Revenue		**118,150**	**125,051**	**144,655**
Operating Expenditure (Shared)				
Stipends - Fire Chief/Deputy/Admin	01-02-07-0362	9,600	11,180	10,000
Volunteer Fire Dept Grant	01-02-07-0363	3,600	3,600	3,600
WorkSafeBC	01-02-07-0375	245	183	250
Travel, Training & Education - Fire Dept	01-02-07-0380	16,000	8,569	16,000
Information Technology	01-02-07-0414	1,000	1,153	1,000
Dues, Memberships & Subscriptions	01-02-07-0435	1,000	2,626	2,600
Insurance - Equipment	01-02-07-0445	800	471	816
Firefighters Insurance (Disability and Life)	01-02-07-0446	4,750	3,719	4,750
Insurance - Liability	01-02-07-0447	949	949	961
Insurance & License - Vehicles	01-02-07-0448	2,604	2,524	2,656
Cleaning Supplies	01-02-07-0454	250	123	250
M & R - Vintage truck and trailer	01-02-07-0469	3,500	63	3,500
M & R, Gas & Oil - Equipment	01-02-07-0470	1,800	2,245	1,800
M & R, Gas & Oil - Engine #4 (2007 model at #1 Firehal	01-02-07-0471	6,000	1,840	6,000
M & R, Gas & Oil - Engine #3 (1997 model at #2 Firehal	01-02-07-0472	3,200	1,018	4,200
M & R, Gas & Oil - Rescue #33 (1990 Rescue Truck)	01-02-07-0473	5,000	1,199	5,000
M & R Communications	01-02-07-0475	1,200	223	1,200
M & R, Gas & Oil - Rescue #22 (2015 Rescue Truck)	01-02-07-0476	1,750	2,917	1,750
Office Supplies	01-02-07-0510	1,000	76	1,000
Firefighter Supplies	01-02-07-0511	22,000	2,130	23,100
Fire Prevention	01-02-07-0513	850	733	850
Equipment - Fire Dept	01-02-07-0529	21,500	44,995	22,575
Telephone & Internet - Hall #1	01-02-07-0540	1,576	1,918	1,650
Telephone - Hall #2	01-02-07-0541	976	945	975
Utilities - Hall #1	01-02-07-0555	3,200	5,738	3,850
Utilities - Hall #2	01-02-07-0556	3,800	1,663	2,450
Total Fire Dept Operating Expenses (Shared)		**118,150**	**102,800**	**122,783**
Maintenance & Repairs - Hall #2	01-02-07-0451	0		0
Other Expenses (Village - Hall #1)				
Custodian	01-02-07-0353	383	729	392
Salaries - Public Works	01-02-07-0360	810	991	891
Payroll Costs: Admin & PW	01-02-07-0370	130	135	135
Fire Inspections	01-02-07-0412	3,000	0	3,000
Maintenance & Repairs - Hall #1	01-02-07-0450	3,000	7,206	3,060
Insurance - Building (Hall #1)	01-02-07-0533	1,163	737	1,279
Fire Truck Insurance - Village Share	01-02-07-0573	450	420	459
Total Fire Dept Other Expenses (Village)		**8,936**	**10,218**	**9,216**
Total Fire Dept Operating Expense (Village)		**44,232**	**60,074**	**58,329**

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
POLICE SERVICES				
Revenue				
RCMP Rent	01-01-08-0198	24,000	24,000	24,000
RCMP Maintenance	01-01-08-0199	9,748	9,748	9,748
Total Police Services Revenue		**33,748**	**33,748**	**33,748**
Expenditure				
Salaries - Public Works	01-02-08-0360	3,109	566	2,972
Payroll Costs: Admin & PW	01-02-08-0370	552	70	616
Insurance - Building	01-02-08-0445	1,281	1,112	1,409
Insurance - Liability	01-02-08-0447	190	190	192
Maintenance & Repairs - Police	01-02-08-0450	1,500	1,030	1,500
Municipal Services Expense	01-02-08-0573	4,409	0	4,497
Total Police Services Expenditure		**11,040**	**2,968**	**11,186**
Net Police Services		**22,708**	**30,780**	**22,562**

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
ROADS				
Revenue				
Snow Removal Revenue	01-01-09-0190	1,750	600	1,750
Transfer from Reserves				
Total Roads Revenue		**1,750**	**600**	**1,750**
Expenditure				
Salaries - Public Works	01-02-09-0360	9,272	4,718	8,289
Payroll Costs: Admin & PW	01-02-09-0370	1,897	887	2,105
Maintenance & Repairs - Roads	01-02-09-0450	5,000	933	10,000
Sand & Salt	01-02-09-0531	10,000	10,000	7,500
Contract Labour	01-02-09-0532	1,500	0	2,000
Utilities - Street Lighting	01-02-09-0555	23,892	20,559	24,370
Total Roads Expenditure		**51,561**	**37,097**	**54,264**
Net Roads Services		**(49,811)**	**(36,497)**	**(52,514)**

Maintenance & Repairs - Roads 10,000 includes, street sweeping, vac truc and minor patching

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
DRAINAGE				
Revenue				
Parcel Taxes for Drainage project		30,499	0	30,499
Transfer from Reserves	01-01-10-0315	0	0	
Total Drainage Revenue		**30,499**	**0**	**30,499**
Expenditure				
Salaries - Public Works	01-02-10-0360	3,832	1,304	3,469
Payroll Costs: Admin & PW	01-02-10-0370	772	168	856
Maintenance & Repairs - Drainage	01-02-10-0450	4,000	0	9,000
Contract Labour	01-02-10-0532	1,000	0	1,000
Drainage Principal B/L #XXX		15,659	0	15,659
Drainage Interest B/L #XXX		14,840	0	14,840
Total Drainage Expenditure		**40,102**	**1,472**	**44,824**
Net Drainage		**(9,603)**	**(1,472)**	**(14,325)**

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
SEWER				
Revenue				
Frontage Tax - Sewer Kelsey	01-01-11-0107	6,032	6,032	6,032
Sewer User Fees	01-01-11-0170	89,399	91,149	92,528
Sewer Connection Fees	01-01-11-0175	0	300	0
Revenue - Other	01-01-11-0192	200	305	0
Actuarial Adjustment sewer	01-01-11-0250	2,500	0	0
Transfer from Reserves		0	0	0
Total Sewer Revenue		**98,132**	**97,786**	**98,561**
Expenditure				
Salaries - Admin	01-02-11-0350	25,471	26,654	26,087
Salaries - Public Works	01-02-11-0360	23,910	17,708	21,791
Payroll Costs: Admin & PW	01-02-11-0370	11,053	9,193	12,239
Travel & Education - Sewer	01-02-11-0380	3,500	0	5,000
Insurance - Building	01-02-11-0445	2,380	2,509	2,618
Insurance - Liability	01-02-11-0447	475	475	522
Maintenance & Repairs - Sewer	01-02-11-0450	10,000	17,641	12,000
Sewer Connection Costs	01-02-11-0495	0	0	0
Equipment - Sewer	01-02-11-0529	1,000	0	3,000
Contract Labour	01-02-11-0532	8,000	350	3,000
Sewer Lease Fees	01-02-11-0535	480	470	480
Utilities - Agitator, Lift Stations	01-02-11-0555	9,100	9,120	9,282
Sewer Principal B/L #338	01-02-11-0561	4,931	4,931	4,931
Sewer Interest B/L # 338	01-02-11-0571	1,101	1,101	1,101
Total Sewer Expenditure		**101,400**	**90,152**	**102,052**
Net Sewer		**(3,268)**	**7,634**	**(3,491)**

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
WATER				
Revenue				
Frontage Tax - Water Kelsey	01-01-12-0107	2,075	2,075	2,075
Grants - Water	01-01-12-0140	0	0	0
Water User Fees	01-01-12-0170	156,786	159,029	161,490
Water Connection Fees	01-01-12-0175	0	700	0
Revenue - Other	01-01-12-0192	0	2,336	0
Actuarial adjustment	01-01-12-0250	800	0	0
Transfer from Reserves		0	0	0
Total Water Revenue		**159,661**	**164,140**	**163,565**
Expenditure				
Salaries - Admin	01-02-12-0350	25,471	26,654	26,087
Salaries - Public Works	01-02-12-0360	38,315	35,639	34,693
Payroll Costs: Admin & PW	01-02-12-0370	13,993	11,906	6,857
Travel & Education	01-02-12-0380	4,000	0	4,000
Insurance - Building	01-02-12-0445	7,849	7,420	8,634
Insurance - Liability	01-02-12-0447	569	569	577
Maintenance & Repairs - Water	01-02-12-0450	8,000	175	8,000
Maintenance & Repairs - Plant	01-02-12-0452	5,000	5,751	15,000
Chemicals - Water	01-02-12-0515	25,500	20,180	25,500
Equipment - Water	01-02-12-0529	2,500	0	10,000
Contract Labour	01-02-12-0532	2,500	426	2,500
Water Lease Fees	01-02-12-0535	2,000	1,443	2,040
Telephone & Internet	01-02-12-0540	250	118	255
Utilities	01-02-12-0555	10,500	11,696	10,710
Water Principal B/L #337	01-02-12-0561	1,697	1,697	1,697
Water Interest B/L #337	01-02-12-0571	379	379	379
Total Water Expenditures		**148,523**	**124,053**	**156,928**
Net Water		**11,138**	**40,087**	**6,637**

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
PARKS				
Revenue				
Grants - Parks	01-01-13-0140	0	0	0
Camping Revenue	01-01-13-0190	13,500	18,615	13,905
Revenue - Other	01-01-13-0192	0	0	0
Park Bench Revenue	01-01-13-0195	1,500	0	1,500
Transfer from Reserves		0	0	0
Total Parks Revenue		**15,000**	**18,615**	**15,405**
Expenditure				
Wages - Custodian	01-02-13-0353	766	417	784
Salaries - Public Works	01-02-13-0360	19,288	17,073	18,879
Payroll Costs: Admin & PW	01-02-13-0370	3,377	2,363	3,670
Advertising	01-02-13-0400	275	0	275
Insurance - Building	01-02-13-0445	788	752	867
Insurance - Vehicles	01-02-13-0448	739	739	739
Maintenance & Repairs - Parks	01-02-13-0450	2,300	1,956	2,500
Cleaning Supplies	01-02-13-0454	300	41	500
M & R - Equipment	01-02-13-0475	1,000	2,957	3,000
Diesel & Oil - Kubota Mower	01-02-13-0477	750	675	750
Supplies - Parks	01-02-13-0516	1,500	2,108	2,100
Equipment - Parks	01-02-13-0529	1,500	0	1,500
Contract Labour	01-02-13-0532	1,000	807	1,000
Park Bench Expense	01-02-13-0534	1,400	0	500
Utilities	01-02-13-0555	2,300	2,852	2,346
Total Parks Expenditure		**37,283**	**32,741**	**39,410**
Net Parks		**(22,283)**	**(14,126)**	**(24,005)**

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
SOLID WASTE				
Revenue				
Solid Waste User Fees	01-01-14-0170	45,555	46,687	48,744
Recycling Revenue	01-01-14-0190	500	63	500
Revenue - Other	01-01-14-0192	3,410	4,123	3,410
Transfer from Reserves		0	0	0
Total Solid Waste Revenue		**49,465**	**50,873**	**52,654**
Expenditure				
Maintenance & Repairs - Solid Waste	01-02-14-0450	1,000	0	500
Contract Labour	01-02-14-0532	4,500	1,700	2,000
Waste Disposal & Tipping Fees	01-02-14-0536	43,500	46,021	46,000
Total Solid Waste Expenditure		**49,000**	**47,721**	**48,500**
Net Solid Waste		**465**	**3,152**	**4,154**

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
PUBLIC WORKS				
Revenue				
Revenue - Other	01-01-15-0192	250	800	250
Transfer from Reserves		0	0	0
Total Public Works Revenue		**250**	**800**	**250**
Expenditure				
Salaries - Public Works	01-02-15-0360	46,743	52,627	41,969
Payroll Costs: Admin & PW	01-02-15-0370	9,512	8,429	10,553
Travel & Education - Public Works	01-02-15-0380	1,500	0	1,500
Dues, Memberships & Subscriptions	01-02-15-0435	750	781	800
Insurance - Building	01-02-15-0445	1,274	1,208	1,401
Insurance - Liabiilty	01-02-15-0447	2,468	2,468	2,498
Insurance & Licenses - Vehicles	01-02-15-0448	4,370	4,371	4,457
M & R - Public Works	01-02-15-0450	2,500	5,303	2,500
M & R - Tractor and Dump Truck	01-02-15-0475	500	149	3,000
Diesel & Oil - Tractor and Dump Truck	01-02-15-0477	1,000	521	1,000
Gas & Oil - Public Works Trucks	01-02-15-0478	8,000	4,241	5,000
M & R - Public Works Trucks	01-02-15-0480	3,750	1,041	4,000
Office Supplies	01-02-15-0510	750	341	500
General Supplies	01-02-15-0516	3,400	1,403	2,500
Business Travel/Meetings	01-02-15-0518	500	0	500
Equipment	01-02-15-0529	1,200	0	2,500
Telephone & Internet	01-02-15-0540	2,450	2,915	2,499
Utilities	01-02-15-0555	2,700	2,232	2,754
MFA Principal - Truck Loan	01-02-15-0561	13,650	11,670	13,642
MFA Interest - Truck Loan	01-02-15-0571	218	2,200	76
Total Public Works Expenditure		**107,234**	**101,899**	**103,650**
Net Public Works		**(106,984)**	**(101,099)**	**(103,400)**

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
PLANNING & BUILDING INSPECTION				
Revenue				
Building Permits	01-01-16-0160	7,500	200	7,500
Planning Fee Revenue	01-01-16-0161	1,000	5,539	1,000
Total Planning Revenue		**8,500**	**5,739**	**8,500**
Expenditure				
Building Inspections	01-02-16-0413	7,500	2,082	7,500
Planning & Rezoning Costs	01-02-16-0517	4,500	1,008	4,500
Contract Labour	01-02-16-0532	10,000	17,701	10,000
Payroll Costs	01-02-16-0570	1,450	1,796	1,479
Total Planning Expenditure		**23,450**	**22,586**	**23,479**
Net Planning		**(14,950)**	**(16,847)**	**(14,979)**

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
EMERGENCY PLANNING				
Revenue				
Grants - Emergency Program	01-01-17-0140	2,500	7,823	2,500
Revenue - Other	01-01-17-0192	0		0
Total Emergency Planning Revenue		**2,500**	**7,823**	**2,500**
Expenditure				
Stipend - Municipal Emergency Program	01-02-17-0364	3,600	3,600	3,600
Payroll Costs - Emergency Program	01-02-17-0370	120	4	120
Travel & Education - Emergency Program	01-02-17-0380	2,000	0	2,000
Insurance - Property	01-02-17-0445	680	849	714
Insurance - Liabiilty	01-02-17-0447	1,132	510	1,189
Municipal Emergency Program Expenses	01-02-17-0522	1,500	0	1,500
Equipment - Emergency Program	01-02-17-0529	0	0	0
Emergency Program Projects	01-02-17-0532	0	7,759	0
Total Emergency Planning Expenditure		**9,032**	**12,722**	**9,123**
Net Emergency Planning		**(6,532)**	**(4,899)**	**(6,623)**

Description	Account Codes	2023 Budget	2023 Actual	2024 Budget
HEALTH CENTRE				
Revenue				
Revenue - Other	01-01-20-0192	0	80	0
Total Health Centre Revenue		**0**	**80**	**0**
Expenditure				
Maintenance and Repairs - Health Clinic	01-02-20-0450	1,000	1,433	1,000
Total Health Centre Expenditure		**1,000**	**1,433**	**1,000**
Net Health Centre		**(1,000)**	**(1,353)**	**(1,000)**

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Version 3 Summary	2023 Budget	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
OPERATING REVENUE							
Taxation - General Municipal Purpose	**414,993**	**414,993**	**456,492**	**502,142**	**552,356**	**607,591**	**668,351**
Utilities Tax - B.C. Hydro	*4,039*	*4,039*	*4,132*	*4,214*	*4,298*	*4,384*	*4,472*
Utilities Tax - Telus	*1,946*	*1,946*	*2,004*	*2,044*	*2,085*	*2,127*	*2,169*
Utilities Tax - Cable	*550*	*0*	*567*	*578*	*589*	*601*	*613*
Federal Grant-in-lieu-of Taxes	*8,065*	*7,525*	*8,872*	*9,315*	*9,781*	*10,270*	*10,784*
Other taxes	**14,600**	**13,510**	**15,574**	**16,152**	**16,754**	**17,383**	**18,038**
Federal Community Works Fund Grant	**71,568**	**75,149**	**75,149**	**75,149**	**75,149**	**75,149**	**75,149**
Provincial Govt Grants	**360,000**	**343,000**	**384,000**	**384,000**	**384,000**	**384,000**	**384,000**
Provincial Govt Grants - Growing Communities Fund	**622,000**	**622,000**	**0**	**0**	**0**	**0**	**0**
LGCAP Grant	**41,082**	**41,082**	**120,373**	**0**	**0**	**0**	**0**
Interest & Tax Penalties	**9,000**	**13,275**	**13,275**	**13,275**	**13,275**	**13,275**	**13,275**
Unrealized Gain (Loss)	**0**	**0**	**0**	**0**	**0**	**0**	**0**
General Investment Income	**13,500**	**54,622**	**74,622**	**74,622**	**74,622**	**74,622**	**74,622**
HOG Administration Fee	*2,100*	*2,129*	*2,100*	*2,100*	*2,100*	*2,100*	*2,100*
Revenue - Other General	*1,700*	*994*	*1,250*	*1,250*	*1,250*	*1,250*	*1,250*
Revenue - Other Admin	*100*	*1,446*	*1,000*	*1,000*	*1,000*	*1,000*	*1,000*
First Nations Relations Revenue	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Revenue - Other Parks	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Revenue - Other Public Works	*250*	*800*	*250*	*250*	*250*	*250*	*250*
Revenue - Other Emergency Program	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Snow Removal Revenue	*1,750*	*600*	*1,750*	*1,750*	*1,750*	*1,750*	*1,750*
Area A Fire Administration Fee	*2,500*	*2,500*	*2,500*	*2,500*	*2,500*	*2,500*	*2,500*
Tax Sale Revenue	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Other Revenue	**8,400**	**8,469**	**8,850**	**8,850**	**8,850**	**8,850**	**8,850**

Building Permits		*7,500*	*200*	*7,500*	*7,500*	*7,500*	*7,500*	*7,500*
Business Licenses		*2,700*	*5,165*	*3,900*	*3,900*	*3,900*	*3,900*	*3,900*
Dog Licenses & Fines		*700*	*1,041*	*700*	*700*	*700*	*700*	*700*
Licences, Permits & Fines		**10,900**	**6,406**	**12,100**	**12,100**	**12,100**	**12,100**	**12,100**
Grants - Admin		*36,750*	*78,558*	*207,800*	*0*	*0*	*0*	*0*
Grants - Recreation		*0*	*0*	*0*	*0*	*0*	*0*	*0*
Grants - Fire Dept		*29,910*	*14,955*	*49,680*	*25,000*	*25,000*	*25,000*	*25,000*
Grants - Drainage				*0*				
Grants - Roads				*0*				
Grants - Parks		*0*	*0*	*0*	*0*	*0*	*0*	*0*
Grants - Emergency Program		*2,500*	*7,823*	*2,500*	*2,500*	*2,500*	*2,500*	*2,500*
General Operating Grants		**69,160**	**101,336**	**259,980**	**27,500**	**27,500**	**27,500**	**27,500**
Age Friendly Program Revenue		*750*	*4,250*	*1,200*	*1,200*	*1,200*	*1,200*	*1,200*
Gift Certificates			*30*	*30*				
Swim Lesson Fees		*1,200*	*6,480*	*2,730*	*2,730*	*2,730*	*2,730*	*2,730*
Monthly Passes		*250*	*0*	*1,000*	*1,000*	*1,000*	*1,000*	*1,000*
Ten Pack		*2,700*	*3,113*	*4,562*	*4,562*	*4,562*	*4,562*	*4,562*
Single User - Pool		*1,100*	*176*	*2,000*	*2,000*	*2,000*	*2,000*	*2,000*
Single User - Gym		*550*	*886*	*200*	*200*	*200*	*200*	*200*
Drop In Fitness Fees		*150*	*221*	*600*	*600*	*600*	*600*	*600*
Drop In Weight Room Fees		*500*	*1,229*	*250*	*250*	*250*	*250*	*250*
Shower Fees		*100*	*1,423*	*0*	*0*	*0*	*0*	*0*
Pool Rental		*500*	*1,714*	*3,000*	*3,000*	*3,000*	*3,000*	*3,000*
Gym Rental		*2,000*	*4,006*	*2,194*	*2,194*	*2,194*	*2,194*	*2,194*
Room Rental		*400*	*314*	*400*	*400*	*400*	*400*	*400*
Rentals - Tables and Chairs		*150*	*2,480*	*150*	*150*	*150*	*150*	*150*
Birthday Party/Event Revenue		*1,750*	*0*	*2,000*	*2,000*	*2,000*	*2,000*	*2,000*
After School Program/Day Care Fees		*1,500*	*4,404*	*1,400*	*1,428*	*1,457*	*1,486*	*1,515*
Kelsey Centre Van Donations		*3,750*	*9,817*	*3,290*	*3,290*	*3,290*	*3,290*	*3,290*
Special Event Donations		*1,400*	*30*	*4,500*	*4,500*	*4,500*	*4,500*	*4,500*
Afterschool Program Donations		*0*	*0*	*0*	*0*	*0*	*0*	*0*
Concession Sales		*2,500*	*6,111*	*3,500*	*2,500*	*2,500*	*2,500*	*2,500*
Sale of Service - Recreation Centre		**21,250**	**46,684**	**33,006**	**32,004**	**32,033**	**32,062**	**32,091**

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Photocopies & Fax		*750*	*381*	*400*	*400*	*400*	*400*	*400*
Sayward News Revenue		*5,750*	*13,225*	*13,000*	*13,130*	*13,261*	*13,394*	*13,528*
Camping Revenue		*13,500*	*18,615*	*13,905*	*14,322*	*14,752*	*15,194*	*15,650*
Park Bench Revenue		*1,500*	*0*	*1,500*	*1,500*	*1,500*	*1,500*	*1,500*
Planning Revenue		*1,000*	*5,539*	*1,000*	*1,000*	*1,000*	*1,000*	*1,000*
Sale of Service - Other		**22,500**	**37,759**	**29,805**	**30,352**	**30,913**	**31,488**	**32,078**
Fire Rescue Revenue			**7,203**	**5,000**				
RCMP Rent		**24,000**	**24,000**	**24,000**	**25,000**	**25,000**	**25,000**	**25,000**
RCMP Maintenance		**9,748**	**9,748**	**9,748**	**9,748**	**9,748**	**9,748**	**9,748**
Frontage Tax - Sewer Kelsey		*6,032*	*6,032*	*6,032*	*6,032*	*0*	*0*	*0*
Sewer User Fees		*89,399*	*91,149*	*92,528*	*95,767*	*99,119*	*102,588*	*106,178*
Sewer Connection Fees		*0*	*300*	*0*	*0*	*0*	*0*	*0*
Revenue - Other		*200*	*305*	*0*	*0*	*0*	*0*	*0*
Actuarial Adjustment sewer		*2,500*	*0*	*0*	*0*	*0*	*0*	*0*
Sewer Revenue		**98,132**	**97,786**	**98,561**	**101,799**	**99,119**	**102,588**	**106,178**
Frontage Tax - Water Kelsey	*01-01-12-0107*	*2,075*	*2,075*	*2,075*	*2,075*	*0*	*0*	*0*
Water User Fees	*01-01-12-0170*	*156,786*	*159,029*	*161,490*	*166,334*	*171,324*	*176,464*	*181,758*
Water Connection Fees	*01-01-12-0175*	*0*	*700*	*0*	*0*	*0*	*0*	*0*
Government Grants	*01-01-12-0176*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Revenue - Other	*01-01-12-0192*	*0*	*2,336*	*0*	*0*	*0*	*0*	*0*
Actuarial adjustment	*01-01-12-0193*	*800*	*0*	*0*	*0*	*0*	*0*	*0*
Water Revenue		**159,661**	**164,140**	**163,565**	**168,410**	**171,324**	**176,464**	**181,758**
Solid Waste Collection	*01-01-14-0170*	*45,555*	*46,687*	*48,744*	*50,450*	*52,216*	*54,043*	*0*
Revenue - Other	*01-01-14-0192*	*3,410*	*4,123*	*3,410*	*3,410*	*3,410*	*3,410*	*3,410*
Recycling Revenue	*01-01-14-0196*	*500*	*63*	*500*	*500*	*500*	*500*	*500*
Solid Waste Revenue		**49,465**	**50,873**	**52,654**	**54,360**	**56,126**	**57,953**	**3,910**
Parcel Tax - Drainage project		**30,499**	**0**	**30,499**	**30,499**	**30,499**	**30,499**	**30,499**
Total Operating Revenue		**2,050,458**	**2,124,832**	**1,862,253**	**1,565,961**	**1,619,367**	**1,686,272**	**1,703,148**

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Version 3 Summary	2023 Budget	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2027 Budget
OPERATING EXPENDITURES							
Legislative Services	68,700	68,125	77,000	77,000	77,000	77,000	77,000
Administration	444,537	485,508	672,824	528,469	535,637	543,010	550,598
Election	0	0	13,363	0	10,090	0	0
Recreation Centre	296,539	296,688	300,388	306,331	312,656	319,227	326,060
Parks	37,283	32,741	39,410	40,926	41,560	42,215	42,891
Public Works	107,234	101,899	103,650	91,937	93,758	95,649	97,616
Roads	51,561	31,018	54,264	54,459	57,169	55,892	56,630
Drainage	40,102	1,472	44,824	44,910	44,999	45,089	45,180
Planning	23,450	22,586	23,479	23,509	23,539	23,570	23,601
Police	11,040	2,968	11,186	11,508	11,849	12,211	12,596
Fire	44,232	60,074	58,329	58,408	60,954	61,971	63,462
Emergency	9,032	12,722	9,123	9,218	9,318	9,422	9,533
Health Clinic	1,000	1,433	1,000	1,000	1,000	1,000	1,000
Bylaw	0	0	0	0	0	0	0
Solid Waste	49,000	47,721	48,500	49,420	50,358	51,316	52,292
Sewer Operations	101,400	90,152	102,052	105,254	100,983	102,807	104,698
Water Operations	148,523	124,053	156,928	159,972	161,075	164,398	167,877
Total Departmental Expenditures	**1,433,632**	**1,379,161**	**1,716,321**	**1,562,321**	**1,591,944**	**1,604,776**	**1,631,034**
Surplus/(Deficit) Before Amortization	**616,826**	**745,671**	**145,932**	**3,640**	**27,423**	**81,496**	**72,114**

2024 – 2028 FINANCIAL PLAN – MAY 2, 2024

Version 3 Summary		2023 Budget	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2027 Budget
Amortization Expense - General		84,266	96,390	96,389	96,389	96,389	96,389	84,886
Amortization Expense - Sewer		37,810	58,041	58,041	58,041	58,041	58,041	58,041
Amortization Expense - Water		92,910	105,608	105,608	105,608	105,608	105,608	105,608
Annual Operating Surplus/(Deficit)		**401,840**	**485,632**	**(114,106)**	**(256,398)**	**(232,615)**	**(178,542)**	**(176,421)**
Transfer to LGCAP Reserve	01-02-00-0597	41,082	41,082	120,373	0	0	0	0
Transfer to CWF Reserve (Gas Tax)	01-02-00-0598	71,568	75,149	75,149	75,149	75,149	75,149	75,149
Transfer to Election Reserve		3,363	3,363	3,363	3,363	0	3,363	3,363
Transfer to Development Process Review								
Transfer to Growing Communities Fund (GCF) Reserve		622,000	622,000					
Transfers from Reserve Accounts:								
Transfer from General Surplus				(52,953)				
Transfer from COVID-19 Reserve		(106,573)	(110,115)					
Transfer from CWF Reserve								
Transfer from GCF Reserve		(45,000)	-					
Transfer from Roads Reserve								
Transfer from Election Reserve						(10,100)		
Net contributions to (from) Reserves		**586,440**	**631,479**	**145,932**	**78,512**	**65,049**	**78,512**	**78,512**
Annual Operating Surplus before amortization adjustment		**(184,600)**	**(145,847)**	**(260,038)**	**(334,910)**	**(297,664)**	**(257,054)**	**(254,933)**
Adjust for Non-Cash Items (Amortization)		214,986	260,038	260,038	260,038	260,038	260,038	248,535
Annual Operating Surplus/(Deficit) adjusted		**30,386**	**114,191**	**0**	**(74,872)**	**(37,626)**	**2,984**	**(6,398)**
Transfer to/(from) Sewer Surplus/Reserves		(3,268)	7,634	(3,491)	(3,455)	(1,864)	(219)	1,481
Transfer to/(from) Water Surplus/Reseves		11,138	40,087	6,637	8,438	10,249	12,066	13,881
Transfer to/(from) General Surplus/Reserves		22,516	66,470	(3,146)	(79,855)	(46,012)	(8,864)	(21,760)
NET		**0**	**0**	**0**	**0**	**0**	**0**	**0**