



**VILLAGE OF SAYWARD
COMMITTEE OF THE WHOLE MEETING AGENDA
February 17, 2026 – 6:00 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 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 February 17, 2026, 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) **Draft Financial Plan 2026-2030 and Process**

i. **Report to Council**

ii. **Draft Financial Plan 2026-2030**

12. New Business

13. Public Question Period (maximum 15 minutes)

Mayor: “The purpose of the public question period is to enable citizens to ask questions of Council about issues that are important to the citizen asking the question. Speakers are asked to limit their questions to one each and, if time permits after everyone has had an opportunity to ask questions, speakers may ask a second question. Citizens will be asked to state their name and address.”

14. In Camera – None

15. Adjournment



STAFF REPORT

For: Mayor and Council
Prepared by: Jeannie Bradburne, CPA, CGA, MBA, Pacific Coastal Consulting
Subject: **Financial Plan 2026-2030**
Meeting date: February 17, 2026

PURPOSE

The purpose of this report is to present the draft 2026-2030 Financial Plan¹ for the Village of Sayward to Council – meeting in Committee of the Whole – for review and discussion.

BACKGROUND

The draft Financial Plan 2026–2030 includes both the Operating Budget for all services provided by the Village of Sayward (the Village) and the Capital Plan for major projects over the next five years.

The Village’s Strategic Plan provides direction to Council and staff and helps guide the development of the Financial Plan by identifying service levels, priorities, and long-term objectives. The Financial Plan is the mechanism through which those priorities are funded and implemented.

The *Community Charter* requires that Council adopt a balanced five-year Financial Plan by bylaw no later than May 14 each year and undertake public consultation prior to adoption. The Financial Plan presented with this report has been prepared to meet these statutory requirements and to restore fiscal stability to the Village.

DISCUSSION

Current Financial Position

For several years, the Village has operated with expenditures exceeding recurring revenues. The annual shortfall was covered through accumulated surplus. Accumulated surplus is a one-time funding source. It can support transitional pressures but cannot fund ongoing operating costs indefinitely.

Between 2020 and 2025, combined General, Sewer and Water surplus declined from approximately \$849,061 to approximately \$72,133. Unrestricted reserves are estimated at approximately \$407,302; however, the majority of these funds are externally restricted through grant programs for specific capital purposes, and the Village has minimal locally funded capital reserves available.

Best practice guidance from the Government Finance Officers Association (GFOA) recommends that general-purpose governments maintain unrestricted operating reserves equivalent to a minimum of two months of regular operating expenditures to provide working capital and financial

¹ S:\WORKING FILES\BUDGETS\2026 Budget\2026-02-13 NOTICES and AGENDA PACKAGES\Sayward 2026-2030 Council Report Final RTC 2026-02-13.docx

resilience. Based on current projections, the Village has no available unrestricted operating reserves to support general operations. This places the Village well below recognized best practice standards and leaves no financial buffer to manage unforeseen events or revenue volatility.

The Village no longer has sufficient surplus to absorb operating shortfalls. Continuing to spend more than recurring revenues would result in a deficit that must legally be recovered through taxation in the following year. This recovery through property taxes is not optional.

The 2026 Financial Plan is therefore a necessary corrective step to restore balance between ongoing revenues and expenditures and begin rebuilding financial stability over time.

2025 Context and Actions Already Taken

The 2025 fiscal year included unbudgeted expenditures related to legal matters, staffing, and emergency infrastructure repairs. Several planned projects were deferred or cancelled due to staff capacity constraints.

Council has already taken significant cost containment measures, including cancellation of programming and closure of the Kelsey Recreation Centre reducing annual operating costs by approximately \$175,000 to \$200,000.

Despite these reductions, the Village continues to face an ongoing gap between revenues and expenditures.

Development of the 2026 Financial Plan

The initial draft of the 2026 budget required approximately a 50% increase in municipal property taxation to eliminate the operating shortfall and ensure legislative compliance.

This increase reflects the taxation-supported portion of the operating budget. Utility rate adjustments for water and sewer are addressed separately.

Staff thoroughly reviewed the budget and identified limited adjustments to reduce the 2026 taxation impact to approximately 42%:

- Agenda preparation software deferred to 2027 – \$5,000
- Public Works Manager phased to mid-year – \$27,490 (taxation funded portion)
- Bylaw Enforcement Manager deferred to 2027 – \$14,612

The Public Works Manager position is funded at approximately half-year cost in 2026 to reflect anticipated recruitment timelines. The full annualized cost is incorporated beginning in 2027. Approval of the position in 2026 therefore commits the Village to the ongoing full-year cost in future years.

While these adjustments moderate the immediate impact in 2026, they do not materially change the need for a significant tax increase to restore balance to the taxation-supported operating budget.

Primary Cost Drivers

Historical Operating Deficit

The General Fund has experienced an ongoing structural operating deficit of approximately \$100,000 annually, which has been funded through the use of accumulated surplus. With accumulated surplus now fully depleted, this operating shortfall must be addressed.

Legal Expenditures

An additional \$135,000 has been included for legal costs based on estimates provided in consultation with external legal counsel. The matters contributing to these costs are on the public record. Further details cannot be provided due to solicitor-client privilege. These costs are not discretionary.

Occupational Health and Safety Compliance

Approximately \$30,000 in additional Occupational Health and Safety expenditures is included to address compliance deficiencies. Failure to address these issues exposes the Village to enforcement action, potential fines, and risk to employee safety. These expenditures are required to meet regulatory standards.

Public Works Manager

Half-year funding for a Public Works Manager is included in 2026, with full annual cost reflected beginning in 2027. This position supports operational oversight, regulatory compliance, infrastructure management, and risk mitigation.

Wage, Insurance, and Inflationary Pressures

The Financial Plan reflects:

- Contractual wage and payroll adjustments
- Increased insurance premiums
- Rising chemical and utility costs
- Ongoing infrastructure maintenance
- Continued reliance on contract labour where capacity gaps exist

Contingency has been reduced by approximately \$35,000 to moderate the 2026 taxation impact. While this reduces the immediate increase, it also leaves the Village with very limited flexibility to manage unforeseen costs. If significant unplanned expenditures occur and cannot be absorbed within the approved budget, the Village would have no practical flexibility to respond and risks ending the year in deficit.

Utility Operations

Sewer Utility

Sewer rates are proposed to increase as follows:

- 2026 – 5%
- 2027 – 10%
- 2028–2030 – 6% annually

The 2026 sewer budget includes lagoon instrumentation upgrades, surge protection improvements, maintenance requirements based on current system condition, and staffing allocations necessary to support ongoing operations and regulatory compliance.

A transfer from the Growing Communities Fund is included in 2026 to partially offset operating pressures and moderate the immediate impact on user rates. This approach is not sustainable on an ongoing basis. Sewer operations must ultimately be supported by recurring user fee revenue,

and without continued rate adjustments, the utility will experience revenue shortfalls in future years.

Water Utility

The proposed water rate increases are:

- 2026 – 25%
- 2027 – 15%
- 2028–2030 – 10% annually

The 2026 water budget reflects increased staffing allocations, reservoir and instrumentation improvements, higher chemical costs, ongoing maintenance requirements, and increased insurance and utility expenditures. A temporary transfer from the Growing Communities Fund is included in 2026 to partially offset immediate operating pressures.

This approach is not sustainable on an ongoing basis. Water operations must be supported by recurring user fee revenue, and without the proposed rate adjustments, projected expenditures will exceed revenues in future years.

FINANCIAL IMPLICATIONS

Impact on an Average Single-Family Dwelling

Based on current projections, the estimated 2026 impact is as follows:

- Municipal property taxes – approximately \$725 annually (approximately \$60 per month)
- Sewer user fees – approximately \$19 annually (approximately \$2 per month)
- Water user fees – approximately \$121 annually (approximately \$10 per month)
- Solid waste – no increase

Total estimated annual increase: approximately \$865 (approximately \$72 per month).

Multi-Year Financial Outlook (2026–2030)

The 2026 tax adjustment addresses accumulated operating shortfalls and the depletion of surplus that previously funded annual deficits. It restores alignment between recurring revenues and recurring expenditures.

Projected municipal property tax adjustments are as follows: a significant increase in 2026, followed by 14% in 2027 and 6% annually from 2028 through 2030. The 2026 increase corrects structural imbalance in the taxation-supported budget. The increases in subsequent years reflect stabilization of operations and gradual rebuilding of financial sustainability.

Total 2026 revenue is projected at \$3,123,558. Of this amount, approximately 29% is derived from municipal taxation, 17% from fees and charges, and 54% from federal and provincial grants. The majority of grant funding is restricted to capital purposes and does not support ongoing operating expenditures.

The Financial Plan is balanced in each year from 2026 through 2030, ensuring compliance with legislative requirements.

Tax Collection Options and Mitigation Measures

Property Tax Due Date and Penalty Options

Under the *Community Charter*, Council has two primary options for establishing property tax due dates and penalties:

1. Standard Scheme – Property taxes are due July 2 (or the first business day thereafter), with a 10% penalty applied to unpaid current taxes immediately following the due date; or
2. Alternative Tax Collection Scheme – Council may, by bylaw, establish alternative due dates and penalty structures.

Council may wish to consider maintaining the July 2 due date while adjusting the penalty structure to provide additional flexibility to residents. For example, Council could apply a reduced initial penalty immediately after the July 2 due date, with the remaining balance of the penalty applied later in the year.

This approach would continue to encourage timely payment and preserve the integrity of the tax collection system, while providing modest additional time for residents who may require short-term flexibility to pay their property taxes. It maintains an incentive to pay on time without imposing the full 10% penalty immediately after the due date.

Any change to the due date or penalty structure would require amendment of the applicable tax collection bylaw.

Provincial Property Tax Deferment Program

In addition to municipal collection options, eligible property owners in British Columbia may apply for the Provincial Property Tax Deferment Program, administered by the Province of British Columbia.

This program allows qualifying homeowners to defer payment of their municipal property taxes, with the Province paying the municipality directly on the owner's behalf. The Village receives the full amount of taxes levied, and the homeowner enters into a loan agreement with the Province. The deferred amount is secured against the property and accrues interest at a provincially set rate, which is typically lower than conventional borrowing rates and intended to provide affordable flexibility for homeowners.

Eligibility generally includes:

- Seniors aged 55 or older;
- Persons with disabilities; and
- Families with dependent children

It is important to note that the deferment program applies only to municipal property taxes. It does not apply to utility user fees for water, sewer, or other services, which remain payable directly to the Village.

For eligible residents, this program can meaningfully reduce immediate financial pressure while ensuring the Village continues to receive the revenues required to maintain operations and comply with legislative obligations.

Tax Rate Multiples

Municipal property taxation is distributed across property classes (Residential, Business, Industrial, Utilities, etc.) using tax rate “multiples.”

A tax multiple determines how much higher (or lower) the tax rate is for one property class relative to another. For example, if the business multiple is 5.0, the business tax rate is five times the residential rate.

Tax multiples are a policy tool available to Council to allocate taxation among property classes based on considerations such as relative service impacts, economic capacity, and overall fairness within the community. They allow Council to determine how the total taxation requirement is distributed across residential, business, and other property classes.

Council amended tax rate multiples in the prior year. Council may consider reviewing and adjusting these multiples again in 2026 if it wishes to revisit how the overall tax burden is shared between property classes.

Adjusting tax multiples does not change the total amount of taxation collected. It only changes how that total is allocated among property classes.

Financial Plan Summary

The 2026–2030 Financial Plan restores alignment between recurring revenues and expenditures and eliminates reliance on accumulated surplus to fund ongoing operations. It addresses legal and regulatory compliance obligations, reinstates reserve contributions for utilities, and stabilizes the Village’s financial position within legislative requirements.

The recommended 2026 tax increase is significant. It reflects the financial reality of correcting several years of operating shortfalls and depleted surplus. Delaying corrective action would increase financial risk and likely require larger and more disruptive tax adjustments in future years.

Public Consultation

The Draft Financial Plan will be made available for public review. Residents will be invited to provide written submissions or attend Council meetings prior to final adoption.

STAFF RECOMMENDATION/S

THAT Council

1. Receives the Draft Financial Plan 2026–2030 for information; and
2. Directs staff to proceed with public consultation.

Respectfully submitted,



Jeannie Bradburne, CPA, CGA, MBA
Principal, Pacific Coastal Consulting

Approved for Council package

Andrew Young, MCIP, RPP
Chief Administrative Officer &
Corporate Officer

Attachment: Draft Financial Plan 2026-2030 documentation

Village of Sayward
2026 - 2030 Financial Plan
Bylaw No. XXX, 2026
Schedule A

	2026	2027	2028	2029	2030
REVENUES					
Taxation					
Property Value Taxes	891,252	1,016,027	1,076,989	1,141,608	1,210,105
Parcel Taxes	0	0	0	0	0
Utilities/Payments in Lieu of Taxes	14,086	14,457	14,837	15,228	15,630
Total Taxation	905,338	1,030,484	1,091,826	1,156,837	1,225,735
Fees and Charges					
Recreation	1,865	1,865	1,865	1,865	1,865
Licences/Permits	5,170	5,239	5,310	5,382	5,456
Sewer Utility	108,619	118,380	125,483	133,012	140,993
Water Utility	227,414	260,026	285,028	312,531	342,784
Solid Waste Fees	53,407	54,475	55,565	56,676	57,809
Other Revenue	132,429	131,136	132,122	133,155	134,235
Total Fees and Charges	528,904	571,122	605,374	642,621	683,143
Other Revenue					
Federal Government Grants	78,620	78,620	81,765	81,765	81,765
Provincial Government Grants	330,000	330,000	330,000	330,000	330,000
Capital Asset Grants	1,278,197	0	0	0	0
Other Grants	2,500	122,873	2,500	2,500	122,873
Total Other Revenue	1,689,317	531,493	414,265	414,265	534,638
Proceeds From Borrowing	0	0	0	0	0
Transfers Between Funds					
Statutory Reserve Funds	0	0	0	0	0
Surplus/Reserve Accounts					
TOTAL REVENUE	3,123,558	2,133,099	2,111,465	2,213,723	2,443,516
EXPENSES					
Municipal Purposes					
General Government Services	975,543	900,383	915,617	931,399	955,755
Fire, Emergency & Protective Services	20,914	19,285	19,925	20,603	21,320
Public Works, Roads, Drainage	199,597	222,418	226,415	230,530	234,771
Parks & Recreation	128,782	134,517	138,524	142,772	147,282
Sewer Utility	114,234	124,557	126,823	129,170	131,601
Water Utility	238,762	281,352	286,494	291,823	297,350
Solid Waste Operations	54,345	55,370	56,415	57,482	58,569
Interest Payment on Municipal Debt	0	0	0	0	0
Amortization	290,497	290,497	290,497	290,497	290,497
Annual Surplus/(Deficit)	1,100,884	104,720	50,754	119,447	306,370

**Village of Sayward
2026 - 2030 Financial Plan
Bylaw No. XXX, 2026
Schedule A**

Capital Expenditures					
General Capital Expenditures	1,743,076				
Sewer Capital Expenditures		0	0	0	0
Water Capital Expenditures	0	0	0	0	0
Principal Payment on Municipal Debt	0	0	0	0	0
Adjustment for Non-Cash Items (Amortization)	-290,497	-290,497	-290,497	-290,497	-290,497
Transfers Between Funds					
Statutory Reserve Funds	-464,879	0	0	0	0
Surplus/Reserve Accounts	113,184	395,217	341,251	409,944	596,867
FINANCIAL PLAN BALANCE	0	0	0	0	0

Village of Sayward
2026 - 2030 Financial Plan Bylaw No. XXX, 2026
Schedule B

Financial Plan Objectives and Policies for Funding Sources and Distribution of Property Value Taxes

A. Funding Sources

Over the term of the plan funding sources as defined in S(165)(7) of the Community Charter are derived as shown in Table 1; amounts and proportions shown for fiscal 2026.

Table 1: Funding Sources, Fiscal 2026

Taxation	\$ 905,338	28.98%
Fees, Charges & Other Revenue	\$ 528,904	16.93%
Federal & Provincial Grants	\$ 1,689,317	54.08%
Appropriation from Surplus/Reserves	\$ -	0.00%
Proceeds from Borrowing	\$ -	0.00%
	\$ 3,123,558	100.00%

Objectives and Policies:

- Seek and identify alternative revenue sources.
- Reduce dependency on taxation.
- Annually review proportion of revenue that is received from user fees and charges and increase rates as required.

B. Distribution of Municipal Property Taxes Across Property Classes

Over the term of the plan municipal property taxes are distributed across property tax classes as shown in Table 2; approximate amounts and proportions shown for fiscal 2026.

Table 2: Distribution of Municipal Property Taxes, Fiscal 2026

Class 1 - Residential	273,610	43.750%
Class 2 - Utilities	3,440	0.550%
Class 4 - Major Industry	-	0.000%
Class 5 - Light Industry	216,387	34.600%
Class 6 - Business & Other	42,214	6.750%
Class 7 - Managed Forest	88,181	14.100%
Class 8 - Recreation/Non-Profit	1,563	0.250%
Class 9 - Farm	-	0.000%
	\$ 625,395	100.00%

Objectives and Policies:

- Tax rates are fully adjusted to eliminate the impact of changes in assessment due only to market changes as identified by the BC Assessment Authority.
- Attract and sustain commercial and industrial development to/in the Village.
- Maintain property tax rates at a level that attracts families to the Village.
- Council will continue to encourage economic development initiatives designed to attract more businesses to the area.
- Regularly review and compare the Village's distribution of tax burden relative to other small BC municipalities.

C. Permissive Tax Exemptions

The Village of Sayward believes that Permissive Tax Exemptions are an appropriate way to recognize the value of the services provided to the community by non-profit organizations. Exemptions are granted by Bylaw and are reviewed annually.

Objectives and Policies:

- Continue to provide permissive tax exemptions to non-profit societies that contribute social, economic and cultural benefits to the community.

1. Financial Plan Draft V1 (1)

V1 Summary	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
OPERATING REVENUE								
Taxation - General Municipal Purpose	625,395	627,642	627,642	891,252	1,016,027	1,076,989	1,141,608	1,210,105
Other taxes	14,349	14,312	14,312	14,086	14,457	14,837	15,228	15,630
Federal Community Works Fund Grant	78,620	39,310	78,620	78,620	78,620	81,765	81,765	81,765
Provincial Gov't Grant - Small Community	368,500	335,000	335,000	330,000	330,000	330,000	330,000	330,000
LGCAP Grant	0	0	0	0	120,373	0	0	120,373
Interest & Tax Penalties	11,300	9,011	9,012	8,925	8,925	8,925	8,925	8,925
General Investment Income	85,750	50,485	49,539	50,000	50,000	50,000	50,000	50,000
Other Revenue	5,450	4,807	5,455	4,800	4,800	4,800	4,800	4,800
Licences, Permits & Fines	13,310	5,220	5,642	5,170	5,239	5,310	5,382	5,456
General Operating Grants	171,500	33,055	60,555	2,500	2,500	2,500	2,500	2,500
Sale of Service - Recreation Centre	22,528	9,052	9,773	1,865	1,865	1,865	1,865	1,865
Donations - Recreation Centre	13,950	1,793	3,874	4,200	4,284	4,370	4,457	4,546
Sale of Service - Other	37,407	20,106	24,950	21,600	22,020	22,453	22,898	23,357
Fire Rescue Revenue	0	0	0	0	0	0	0	0
RCMP Rent	25,000	23,000	25,000	25,200	25,200	25,200	25,200	25,200
RCMP Maintenance	9,748	8,936	6,785	13,004	11,207	11,675	12,174	12,707
Sewer Revenue	110,539	110,157	112,862	108,619	118,380	125,483	133,012	140,993
Water Revenue	201,151	177,634	177,633	227,414	260,026	285,028	312,531	342,784
Solid Waste Revenue	58,107	54,328	58,494	58,107	59,175	60,265	61,376	62,509
Total Operating Revenue	1,852,604	1,523,848	1,605,148	1,845,361	2,133,099	2,111,465	2,213,723	2,443,516

V1 Summary	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
OPERATING EXPENDITURES								
Legislative Services	57,400	53,044	57,216	82,550	86,025	89,094	92,296	95,639
Administration	659,540	804,647	906,851	838,954	766,365	778,485	791,019	803,986
Election	0	0	0	10,090	4,000	4,000	4,000	12,000
Recreation Centre	231,102	129,666	130,267	76,809	80,417	83,517	86,830	90,373
Parks	43,216	26,989	30,076	51,974	54,100	55,007	55,942	56,908
Public Works	107,791	79,865	92,626	136,967	158,874	162,120	165,470	168,930
Roads	47,620	27,986	35,533	48,129	48,412	49,061	49,722	50,396
Drainage	15,461	3,464	4,900	14,502	15,131	15,234	15,338	15,445
Planning	32,950	41,718	43,900	42,224	42,248	42,273	42,299	42,325
Police	10,492	6,508	6,785	13,004	11,207	11,675	12,174	12,707
Emergency	9,218	1,286	1,286	2,810	2,876	2,944	3,016	3,092
Health Clinic	1,000	583	350	1,725	1,745	1,764	1,785	1,805
Solid Waste	52,100	40,235	47,810	54,345	55,370	56,415	57,482	58,569
Sewer Operations	109,118	87,038	122,548	114,234	124,557	126,823	129,170	131,601
Water Operations	199,851	166,232	223,402	238,762	281,352	286,494	291,823	297,350
Total Departmental Expenditures	1,620,859	1,472,781	1,707,357	1,732,177	1,737,882	1,770,214	1,803,778	1,846,648
Surplus/(Deficit) Before Amortization & Reserve Transfers	231,745	51,066	(102,209)	113,184	395,217	341,251	409,944	596,867

1. Financial Plan Draft V1 (1)

V1 Summary	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Amortization Expense - General	114,245	0	114,245	114,245	114,245	114,245	114,245	114,245
Amortization Expense - Sewer	54,703	0	54,703	54,703	54,703	54,703	54,703	54,703
Amortization Expense - Water	121,549	0	121,549	121,549	121,549	121,549	121,549	121,549
Annual Operating Surplus/(Deficit)	(58,752)	51,066	(392,706)	(177,313)	104,720	50,754	119,447	306,370
Transfers to/from Reserve Accounts:								
Transfer to LGCAP Reserve	0	0	0	0	120,373	0	0	120,373
Transfer to CWF Reserve (Gas Tax)	78,620	39,310	78,620	78,620	78,620	81,765	81,765	81,765
Transfer to Election Reserve	3,363	3,363	3,363	0	4,000	4,000	4,000	0
Transfer to Water Reserve	0	0	0	30,000	35,000	40,000	50,000	50,000
Transfer to Sewer Reserve	0	0	0	30,000	35,000	40,000	50,000	50,000
Transfer from GCF Reserve	-80,000	0	-80,000	(55,000)				
Transfer from CWF Reserve								
Transfer from LGCAP Reserve								
Transfer from Election Reserve				(10,100)				(12,000)
Net contributions to (from) Reserves	1,983	42,673	1,983	73,520	272,993	165,765	185,765	290,138
Annual Operating Surplus before amortization adjustment	(60,735)	8,393	(394,689)	(250,833)	(168,273)	(115,011)	(66,318)	16,232
Adjust for Non-Cash Items (Amortization)	290,497	-	290,497	290,497	290,497	290,497	290,497	290,497
Annual Operating Surplus/(Deficit) adjusted	229,762	8,393	(104,192)	39,664	122,224	175,486	224,179	306,729
Transfer to/(from) Unappropriated Sewer Surplus	1,420	23,119	314	14,385	(6,177)	(1,340)	3,843	9,392
Transfer to/(from) Unappropriated Water Surplus	1,300	11,402	4,231	23,652	(21,326)	(1,465)	20,709	45,434
Transfer to/(from) Unappropriated General Surplus	227,042	(26,128)	(108,737)	1,627	149,727	178,291	199,628	251,903
NET	0	0	0	0	0	0	0	0

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
GENERAL REVENUE								
<i>Revenue</i>								
Taxation - General Municipal Purpose	625,395	627,642	627,642	891,252	1,016,027	1,076,989	1,141,608	1,210,105
Taxation - NMC								
Total Taxes	625,395	627,642	627,642	891,252	1,016,027	1,076,989	1,141,608	1,210,105
Utilities Tax - B.C. Hydro	3,880	4,136	4,136	4,023	4,104	4,186	4,270	4,355
Utilities Tax - Telus	1,755	1,543	1,543	1,170	1,194	1,217	1,242	1,267
Total Utilities Taxes	5,635	5,679	5,679	5,194	5,297	5,403	5,512	5,622
Federal Grant in Lieu of Taxes (PILTS)	8,714	8,633	8,633	8,892	9,159	9,434	9,717	10,008
Federal Community Works Fund Grant	78,620	39,310	78,620	78,620	78,620	81,765	81,765	81,765
Provincial Gov't Grant - Small Community	368,500	335,000	335,000	330,000	330,000	330,000	330,000	330,000
LGCAP Grant	0	0	0	0	120,373	0	0	120,373
HOG Administration Fee	2,100	2,134	2,134	2,100	2,100	2,100	2,100	2,100
Revenue - Other General	1,250	1,926	1,925	1,750	1,750	1,750	1,750	1,750
General Investment Income	85,750	50,485	49,539	50,000	50,000	50,000	50,000	50,000
Interest on Arrears	2,600	1,419	1,419	1,600	1,600	1,600	1,600	1,600
Interest on Delinquent	1,200	634	634	575	575	575	575	575
Penalty on Current	7,500	6,959	6,959	6,750	6,750	6,750	6,750	6,750
Tax Sale Revenue	0	0	0	0	0	0	0	0
Total Other General Revenue	556,234	446,499	484,863	480,287	600,927	483,974	484,257	604,921
Total General Revenue	1,187,263	1,079,820	1,118,184	1,376,733	1,622,252	1,566,366	1,631,377	1,820,648

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
OTHER GOVERNMENTS								
<i>Revenue</i>								
Comox Strathcona Waste Management	8,000	8,845	8,845	8,900	8,900	8,900	8,900	8,900
School Tax	106,000	113,725	113,725	114,000	114,000	114,000	114,000	114,000
Regional Hospital	20,000	20,373	20,373	21,000	21,000	21,000	21,000	21,000
BC Assessment Authority	2,700	2,912	2,912	2,950	2,950	2,950	2,950	2,950
Municipal Finance Authority	15	16	16	16	16	16	16	16
Regional District	85,000	80,859	80,859	82,000	82,000	82,000	82,000	82,000
Regional Library	16,768	16,970	16,970	17,100	17,100	17,100	17,100	17,100
Police Tax	22,000	22,608	22,608	22,700	22,700	22,700	22,700	22,700
Total Other Governments Revenue	260,483	266,308	266,308	268,666	268,666	268,666	268,666	268,666
<i>Expenditure</i>								
Requisitions - School Tax	106,000	111,275	113,725	114,000	114,000	114,000	114,000	114,000
Requisitions - Regional Hospital	20,000	20,400	20,373	21,000	21,000	21,000	21,000	21,000
B.C. Assessment Authority	2,700	2,915	2,912	2,950	2,950	2,950	2,950	2,950
Municipal Finance Authority	15	0	16	16	16	16	16	16
Regional District	85,000	81,001	80,859	82,000	82,000	82,000	82,000	82,000
Regional Library	16,768	16,768	16,970	17,100	17,100	17,100	17,100	17,100
Requisitions - Police Tax	22,000	22,160	22,608	22,700	22,700	22,700	22,700	22,700
Comox Strathcona Waste Management	8,000	8,864	8,845	8,900	8,900	8,900	8,900	8,900
Total Other Governments Expenditure	260,483	263,381	266,308	268,666	268,666	268,666	268,666	268,666
Net Other Governments	0	2,927	0	0	0	0	0	0

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
MAYOR & COUNCIL								
<i>Revenue</i>								
Revenue - Other	0	0	0	0	0	0	0	0
Total Legislative Revenue	0	0	0	0	0	0	0	0
<i>Expenditure</i>								
Honorarium - Mayor	10,640	10,780	11,500	11,080	11,634	12,216	12,826	13,468
Honorarium - Councillors	32,960	32,560	35,720	34,720	36,456	38,279	40,193	42,202
Payroll Costs - Mayor & Council	1,200	1,505	1,500	1,475	1,505	1,535	1,565	1,597
Travel & Education - Council	1,500	518	518	22,350	22,797	23,253	23,718	24,192
Information Technology	6,250	5,969	6,000	7,500	7,650	7,803	7,959	8,118
Council - Insurance (AD&D)	0	0	150	275	283	292	300	310
Council - Special Projects	2,500	0	78	2,500	2,500	2,500	2,500	2,500
Grants in Aid	1,500	1,509	1,500	1,500	1,500	1,500	1,500	1,500
Council - Office Supplies/Expenses	850	203	250	850	850	850	850	850
Telephone & Internet	0	0	0	300	850	867	884	902
Total Legislative Expenditure	57,400	53,044	57,216	82,550	86,025	89,094	92,296	95,639
Net Legislative	(57,400)	(53,044)	(57,216)	(82,550)	(86,025)	(89,094)	(92,296)	(95,639)

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
ADMINISTRATION								
Revenue								
Grants - Admin	125,000	33,055	58,055					
First Nations Relations Revenue	0	0	0	0	0	0	0	0
Business Licenses	4,290	2,880	3,300	2,900	2,958	3,017	3,078	3,139
Dog Licenses & Fines	770	558	560	570	581	593	605	617
Photocopies & Fax	440	71	100	100	100	100	100	100
Sayward News Revenue	7,000	1,955	6,850	0	0	0	0	0
Revenue - Other Admin	100	225	225	100	100	100	100	100
Transfer from Reserves	0	0	0	0	0	0	0	0
Total Administration Revenue	137,600	38,744	69,090	3,670	3,739	3,810	3,882	3,956
Expenditure								
Salaries & Wages - Admin	179,000	148,635	166,355	235,008	255,145	262,800	270,684	278,804
Salaries & Wages - Custodian	1,623	480	480	1,241	1,266	1,291	1,317	1,343
Salaries & Wages - Public Works	3,852	6,159	6,750	8,688	10,208	10,412	10,620	10,833
Payroll Costs: Admin & PW	62,098	55,093	60,005	47,350	50,092	51,094	52,116	53,158
Employee Recognition & Benefits	2,000	1,118	1,118	2,000	2,000	2,000	2,000	2,000
Recruitment/HR Costs	0	32,680	30,505	25,000	15,000	15,000	15,000	15,000
Travel & Education - Admin	5,500	5,353	5,350	5,500	5,775	6,064	6,367	6,685
OHS	0	0	0	10,000	10,000	10,000	10,000	10,000
Advertising	750	0	0	1,200	1,200	1,200	1,200	1,200
First Nations Relations Expenses	0	237	237	500	500	500	500	500
Sayward News	5,822	3,896	5,800	750	750	750	750	750
Internet	1,103	1,371	1,372	1,392	1,420	1,448	1,477	1,507
Postage	1,178	1,376	1,325	1,400	1,428	1,457	1,486	1,515
Audit	18,600	18,600	18,600	19,500	20,475	21,499	22,574	23,702
Legal	90,000	259,941	302,870	225,000	130,000	130,000	130,000	130,000
Information Technology	23,500	24,911	25,000	25,000	30,500	31,110	31,732	32,367
Bank Charges, Fees & Interest	5,146	3,356	4,000	4,100	4,100	4,100	4,100	4,100
Tax Sale Fees	0	588	588	600	600	600	600	600
Dues, Memberships & Subscriptions	4,635	5,734	5,734	6,500	6,630	6,763	6,898	7,036
Insurance - Property	3,621	3,050	3,050	3,111	3,422	3,764	4,141	4,555
Insurance - Liability	4,198	3,127	3,127	3,190	3,508	3,859	4,245	4,670
Maintenance & Repairs - Admin Office	1,500	1,837	1,500	2,000	2,000	2,000	2,000	2,000
Cleaning Supplies - Office	309	263	350	325	325	325	325	325
Office Supplies	4,200	4,554	5,000	5,350	5,457	5,566	5,677	5,791

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Tax Printing	550	620	620	650	650	650	650	650
Business Travel/Meetings	515	15	15	400	400	400	400	400
Economic Development	0	0	0	0	0	0	0	0
Equipment - Admin Office	3,000	2,249	2,500	3,000	3,000	3,000	3,000	3,000
Contract Labour - Total	115,000	125,597	140,000	120,000	120,000	120,000	120,000	120,000
Copier - Rent & Supplies	7,272	7,468	9,000	8,750	8,925	9,104	9,286	9,471
Telephone & Cell Phone	4,532	4,244	4,700	4,500	4,500	4,500	4,500	4,500
Heating Fuel	8,000	3,265	2,750	3,750	3,825	3,902	3,980	4,059
Utilities	7,035	2,850	3,150	3,200	3,264	3,329	3,396	3,464
Contingency	95,000	75,982	95,000	60,000	60,000	60,000	60,000	60,000
Total Administration Expenditure	659,540	804,647	906,851	838,954	766,365	778,485	791,019	803,986
Net Administration	(521,940)	(765,902)	(837,761)	(835,284)	(762,626)	(774,675)	(787,137)	(800,030)

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
ELECTION								
Revenue								
Revenue - Other	0	0	0	0	0	0	0	0
Transfer from Election Reserve	0	0	0	10,100	0	0	0	12,000
Total Election Revenue	0	0		10,100	0	0	0	12,000
Expenditure								
Salaries - Admin	0	0	0	4,400	0	0	0	4,800
Salaries - Public Works	0	0	0	140	0	0	0	240
Payroll Costs - Admin & PW	0	0	0	550	0	0	0	650
Election Expense	0	0	0	5,000	0	0	0	6,310
Transfer to Election Reserve	3,363	0	0	0	4,000	4,000	4,000	
Total Election Expenditure	3,363	0	0	10,090	4,000	4,000	4,000	12,000
Net Election	(3,363)	-	-	10	(4,000)	(4,000)	(4,000)	-

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
RECREATION CENTRE								
Revenue								
Grants - Recreation	5,000	0	0	2,500	2,500	2,500	2,500	2,500
Kelsey Centre Gift Certificates	0	0	0	0	0	0	0	0
Age Friendly Program Revenue	900	333	333	0	0	0	0	0
Swim Lesson Fees	0	0	429	0	0	0	0	0
Ten Pack	3,513	2,468	2,549	0	0	0	0	0
Single User - Pool	0	128	128	0	0	0	0	0
Single User - Gymnasium	400	358	358	0	0	0	0	0
Drop In Fitness Fees	400	61	61	0	0	0	0	0
Drop In Weight Room Fees	400	168	168	0	0	0	0	0
Monthly Passes	1,400	724	724	0	0	0	0	0
Shower Fees	0	19		0	0	0	0	0
After School Program/Day Care Fees	2,750	1,152	1,152	0	0	0	0	0
Concession Sales	5,500	1,383	1,383	0	0	0	0	0
Pool Rental	0	0	0	0	0	0	0	0
Gym Rental	2,600	120	350	1,200	1,200	1,200	1,200	1,200
Room Rental	1,500	983	983	500	500	500	500	500
Rentals - Tables and Chairs	165	206	206	165	165	165	165	165
Birthday Party/Event Revenue	3,000	949	949	0	0	0	0	0
Revenue - Other	0	110	110	0	0	0	0	0
Kelsey Centre Van Donations	2,500	1,469	3,550	4,200	4,284	4,370	4,457	4,546
Special Event Donations	4,950	144	144	0	0	0	0	0
Afterschool Program Donations	2,500	30	30	0	0	0	0	0
Seniors Special Events Donations	0	0	0	0	0	0	0	0
Teen Program Donations	4,000	150	150	0	0	0	0	0
Total Recreation Centre Revenue	41,478	10,955	13,757	8,565	8,649	8,735	8,822	8,911
Expenditure								
Operating Expenses								
Salaries & Wages - Admin	47,335	11,354	11,354	0	0	0	0	0
Wages - Recreation	29,722	27,486	27,486	0	0	0	0	0
Wages - Custodian	5,274	3,627	3,627	4,966	5,065	5,167	5,270	5,375

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Wages - Lifeguards & Pool Maintenance	1,193	1,928	1,928	0	0	0	0	0
Payroll Costs: Admin & PW	16,841	11,000	10,955	1,933	1,791	1,826	1,863	1,900
Travel & Education - Recreation	2,000	382	382	0	0	0	0	0
Advertising	750	0	0	0	0	0	0	0
Information Technology	3,500	3,172	3,150	3,500	3,500	3,500	3,500	3,500
Bank Charges, Fees & Interest	600	440	506	0	0	0	0	0
Dues, Memberships & Subscriptions	1,000	472	472	500	500	500	500	500
Afterschool Supplies/Expenses	1,500	261	261	0	0	0	0	0
Concession	3,000	624	624	0	0	0	0	0
Seniors Special Events Expenses	250	0	0	0	0	0	0	0
Special Events Expenses	4,000	212	212	0	0	0	0	0
Teen Program Expenses	4,000	1,350	1,350	0	0	0	0	0
Swim Lesson Expenses	0	107	107	0	0	0	0	0
Age Friendly Programming Expenses	0	0	0	0	0	0	0	0
M & R, Gas & Oil - Age Friendly Van	5,000	3,977	3,550	4,200	4,284	4,370	4,457	4,546
Office Supplies	2,000	566	475	250	250	250	250	250
Chemicals & Maintenance - Pool	2,025	1,312	1,312	850	867	884	902	920
Supplies - Recreation Centre	1,200	208	208	250	250	250	250	250
Business Travel/Meetings	650	205	205	0	0	0	0	0
Equipment - Recreation Centre	3,500	2,899	2,899	0	0	0	0	0
Ccontract Labour	0	1,372	1,650	850	850	850	850	850
Telephone & Internet	2,861	2,081	2,162	2,200	2,244	2,289	2,335	2,381
Sub Total Operating Expenses	138,201	75,035	74,875	19,499	19,601	19,886	20,177	20,473
Building Expenses								
Salaries & Wages - Public Works	7,187	7,328	7,650	7,043	8,081	8,242	8,407	8,575
Insurance - Property	14,829	13,948	13,948	14,227	15,650	17,215	18,936	20,830
Insurance - Liability	1,597	2,344	2,344	2,391	2,630	2,893	3,182	3,500
Maintenance & Repairs - Recreation	19,500	6,210	6,850	7,500	7,650	7,803	7,959	8,118
Cleaning Supplies	850	494	600	650	663	676	690	704
Heating Fuel	25,813	13,060	11,250	12,250	12,495	12,745	13,000	13,260
Utilities	23,125	11,248	12,750	13,250	13,648	14,057	14,479	14,913
Sub Total Building Expenses	92,900	54,631	55,392	57,310	60,816	63,631	66,653	69,900

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Total Recreation Centre Expenditure	231,102	129,666	130,267	76,809	80,417	83,517	86,830	90,373
Net Recreation Centre	(189,624)	(118,711)	(116,510)	(68,244)	(71,768)	(74,782)	(78,008)	(81,462)

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
RCMP								
Revenue								
RCMP Rent	25,000	23,000	25,000	25,200	25,200	25,200	25,200	25,200
RCMP Maintenance	9,748	8,936	6,785	13,004	11,207	11,675	12,174	12,707
Total RCMP Revenue	34,748	31,936	31,785	38,204	36,407	36,875	37,374	37,907
Expenditure								
Salaries & Wages - Public Works	2,777	338	500	1,421	1,673	1,707	1,741	1,776
Payroll Costs: Admin & PW	808	33	80	222	271	277	282	288
Insurance - Property	1,550	1,372	1,372	1,450	1,595	1,755	1,930	2,123
Insurance - Liability	211	195	195	200	220	242	266	293
Maintenance & Repairs - Police	1,500	82	150	5,000	2,500	2,500	2,500	2,500
Municipal Services Expense	3,645	4,488	4,488	4,712	4,948	5,195	5,455	5,727
Total RCMP Expenditure	10,492	6,508	6,785	13,004	11,207	11,675	12,174	12,707
Net RCMP	24,256	25,428	25,000	25,200	25,200	25,200	25,200	25,200

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
ROADS								
<i>Revenue</i>								
Snow Removal Revenue	1,750	0	650	600	600	600	600	600
Total Roads Revenue	1,750	0	650	600	600	600	600	600
<i>Expenditure</i>								
Salaries & Wages - Public Works	4,628	2,345	3,750	5,842	5,510	5,620	5,732	5,847
Payroll Costs: Admin & PW	2,134	397	300	932	1,041	1,061	1,083	1,104
Maintenance & Repairs - Roads	10,000	4,873	6,500	10,000	10,000	10,000	10,000	10,000
Sand & Salt	4,500	717	3,500	4,500	4,500	4,500	4,500	4,500
Contract Labour	1,500	0	0	1,500	1,500	1,500	1,500	1,500
Utilities - Street Lighting	24,858	19,654	21,483	25,355	25,862	26,379	26,907	27,445
Total Roads Expenditure	47,620	27,986	35,533	48,129	48,412	49,061	49,722	50,396
Net Roads Services	(45,870)	(27,986)	(34,883)	(47,529)	(47,812)	(48,461)	(49,122)	(49,796)

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
DRAINAGE								
<i>Revenue</i>								
Transfer from Reserves	0	0	0	0	0	0	0	0
Total Drainage Revenue	0	0	0	0	0	0	0	0
<i>Expenditure</i>								
Salaries & Wages - Public Works	4,628	1,278	1,250	3,748	4,272	4,357	4,445	4,533
Payroll Costs: Admin & PW	833	175	150	754	859	876	894	912
Maintenance & Repairs - Drainage	9,000	2,011	3,000	9,000	9,000	9,000	9,000	9,000
Contract Labour	1,000	0	500	1,000	1,000	1,000	1,000	1,000
Total Drainage Expenditure	15,461	3,464	4,900	14,502	15,131	15,234	15,338	15,445
Net Drainage	(15,461)	(3,464)	(4,900)	(14,502)	(15,131)	(15,234)	(15,338)	(15,445)

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
SEWER								
Revenue								
Frontage Tax - Sewer Kelsey	6,032	6,032	6,032	0	0	0	0	0
Sewer User Fees	104,506	102,470	102,470	107,619	118,380	125,483	133,012	140,993
Sewer Connection Fees	0	500	500	500	0	0	0	0
Revenue - Other	0	1,154	1,160	500	0	0	0	0
Actuarial Adjustment - Sewer	0	0	2,700	0	0	0	0	0
Transfer from Reserves	0	0	10,000	20,000	0	0	0	0
Total Sewer Revenue	110,539	110,157	122,862	128,619	118,380	125,483	133,012	140,993
Expenditure								
Salaries & Wages - Admin	28,000	18,652	21,863	29,376	31,600	32,232	32,876	33,534
Salaries & Wages - Public Works	29,323	17,088	28,950	29,143	35,111	35,813	36,529	37,260
Payroll Costs: Admin & PW	12,674	9,681	11,500	12,577	14,102	14,384	14,671	14,965
Travel & Education - Sewer	1,000	175	300	1,000	1,000	1,000	1,000	1,000
Dues, Memberships and Subscriptions	0	0	0	350	350	350	350	350
Insurance - Property	3,374	3,328	3,328	3,450	3,795	4,175	4,592	5,051
Insurance - Liability	574	488	488	490	539	593	652	717
Maintenance & Repairs - Sewer	12,000	19,236	36,303	20,000	20,000	20,000	20,000	20,000
Sewer Connection Costs	0	0	0	0	0	0	0	0
Equipment - Sewer	1,750	581	1,781	1,750	1,750	1,750	1,750	1,750
Contract Labour	3,500	3,891	3,500	5,000	5,000	5,000	5,000	5,000
Sewer Lease Fees	480	118	118	480	480	480	480	480
Utilities - Agitator, Lift Stations	10,411	7,767	8,385	10,619	10,831	11,048	11,269	11,494
Sewer Principal B/L #338	4,931	4,931	4,931	0	0	0	0	0
Sewer Interest B/L # 338	1,101	1,101	1,101	0	0	0	0	0
Total Sewer Expenditure	109,118	87,038	122,548	114,234	124,557	126,823	129,170	131,601
Net Sewer	1,420	23,119	314	14,385	-6,177	-1,340	3,843	9,392

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
WATER								
Revenue								
Frontage Tax - Water Kelsey	2,075	2,075	2,075	0	0	0	0	0
Water User Fees	199,076	174,658	174,658	217,414	250,026	275,028	302,531	332,784
Water Connection Fees	0	500	500	0	0	0	0	0
Revenue - Other	0	400	400	10,000	10,000	10,000	10,000	10,000
Actuarial adjustment	0	0	0	0	0	0	0	0
Transfer from Reserves/General S	0	0	50,000	35,000	0	0	0	0
Total Water Revenue	201,151	177,634	227,633	262,414	260,026	285,028	312,531	342,784
Expenditure								
Salaries & Wages - Admin	28,000	18,652	22,000	29,376	31,600	32,232	32,876	33,534
Salaries & Wages - Public Works	46,285	41,476	46,285	62,636	97,099	99,041	101,022	103,042
Payroll Costs: Admin & PW	15,964	14,368	15,964	20,583	24,524	25,014	25,514	26,025
Travel & Education	2,000	574	1,100	2,000	2,000	2,000	2,000	2,000
Dues and Subscriptions	0	0	0	250	250	250	250	250
Insurance - Property	9,918	8,856	8,856	8,950	9,845	10,830	11,912	13,104
Insurance - Liability	635	586	586	595	655	720	792	871
Maintenance & Repairs - Water	8,000	10,681	10,000	12,000	12,000	12,000	12,000	12,000
Maintenance & Repairs - Plant	15,000	829	20,000	20,000	20,000	20,000	20,000	20,000
Water Connection Costs	0	0	0	0	0	0	0	0
Chemicals - Water	32,000	30,653	35,000	35,000	35,700	36,414	37,142	37,885
Equipment - Water	20,000	1,004	20,000	20,000	20,000	20,000	20,000	20,000
Contract Labour	3,000	24,959	27,500	12,000	12,000	12,000	12,000	12,000
Water Lease Fees	2,081	1,900	1,900	2,122	2,165	2,208	2,252	2,297
Telephone & Internet	1,041	682	700	750	765	780	796	812
Utilities	13,852	8,935	11,435	12,500	12,750	13,005	13,265	13,530
Water Principal B/L #337	1,697	1,697	1,697	0	0	0	0	0
Water Interest B/L #337	379	379	379	0	0	0	0	0
Total Water Expenditures	199,851	166,232	223,402	238,762	281,352	286,494	291,823	297,350
Net Water	1,300	11,402	4,231	23,652	-21,326	-1,465	20,709	45,434

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
PARKS								
Revenue								
Grants - Parks	0	0	0	0	0	0	0	0
Camping Revenue	18,467	12,080	12,000	14,000	14,420	14,853	15,298	15,757
Revenue - Other Parks	0	0	0	0	0	0	0	0
Park Bench Revenue	1,500	0	0	1,500	1,500	1,500	1,500	1,500
Transfer from Reserves	0	0	0	0	0	0	0	0
Total Parks Revenue	19,967	12,080	12,000	15,500	15,920	16,353	16,798	17,257
Expenditure								
Wages - Custodian	811	466	466	828	845	861	879	896
Salaries & Wages - Public Works	18,154	15,766	17,500	25,694	29,798	30,394	31,002	31,622
Payroll Costs: Admin & PW	4,708	1,573	2,100	3,744	4,541	4,632	4,724	4,819
Advertising	150	0	0	150	150	150	150	150
Insurance - Property	954	1,119	1,119	1,150	1,265	1,392	1,531	1,684
Insurance - Vehicles	739	911	911	950	969	969	969	969
Maintenance & Repairs - Parks	3,000	1,664	1,150	3,500	2,500	2,500	2,500	2,500
Cleaning Supplies	300	123	180	300	300	300	300	300
M & R - Equipment	3,000	109	750	3,000	3,000	3,000	3,000	3,000
Diesel & Oil - Kubota Mower	2,500	653	653	800	816	832	849	866
Supplies - Parks	2,100	1,004	1,250	1,500	1,500	1,500	1,500	1,500
Equipment - Parks	1,500	0	0	3,500	2,500	2,500	2,500	2,500
Contract Labour	1,000	912	950	2,500	1,500	1,500	1,500	1,500
Park Bench Expense	1,400	0	0	1,400	1,400	1,400	1,400	1,401
Utilities	2,900	2,689	3,047	2,958	3,017	3,078	3,139	3,202
Total Parks Expenditure	43,216	26,989	30,076	51,974	54,100	55,007	55,942	56,908
Net Parks	(23,248)	(14,908)	(18,076)	(36,474)	(38,180)	(38,655)	(39,144)	(39,651)

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
SOLID WASTE								
Revenue								
Solid Waste User Fees	53,407	53,094	53,094	53,407	54,475	55,565	56,676	57,809
Recycling Revenue	500	1,210	1,200	500	500	500	500	500
Revenue - Other	4,200	25	4,200	4,200	4,200	4,200	4,200	4,200
Transfer from Reserves	0	0	0	0	0	0	0	0
Total Solid Waste Revenue	58,107	54,328	58,494	58,107	59,175	60,265	61,376	62,509
Expenditure								
Insurance - Property	0	36	36	45	46	47	48	49
Maintenance & Repairs - Solid Waste	500	24	24	500	500	500	500	500
Contract Labour	2,600	0	0	2,600	2,600	2,600	2,600	2,600
Waste Disposal & Tipping Fees	49,000	40,176	47,750	51,200	52,224	53,268	54,334	55,421
Total Solid Waste Expenditure	52,100	40,235	47,810	54,345	55,370	56,415	57,482	58,569
Net Solid Waste	6,007	14,094	10,684	3,762	3,805	3,849	3,894	3,940

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
PUBLIC WORKS								
<i>Revenue</i>								
Revenue - Other Public Works	250	427	427	250	250	250	250	250
Transfer from Reserves	0	0	0	0	0	0	0	0
Total Public Works Revenue	250	427	427	250	250	250	250	250
<i>Expenditure</i>								
Salaries & Wages - Public Works	55,364	37,875	48,000	67,361	84,640	86,333	88,060	89,821
Payroll Costs: Admin & PW	10,557	11,511	10,500	12,024	15,467	15,777	16,092	16,414
Travel & Education - Public Works	1,500	1,839	2,000	2,000	2,000	2,000	2,000	2,000
PPE & OHS	0	0	1,500	20,000	20,400	20,808	21,224	21,649
Dues, Memberships & Subscriptions	800	833	850	845	862	879	897	915
Insurance - Property	1,541	1,766	1,766	1,800	1,980	2,178	2,396	2,635
Insurance - Liability	2,748	2,540	2,540	2,625	2,888	3,176	3,494	3,843
Insurance & Licenses - Vehicles	4,701	4,752	4,752	4,812	4,908	5,006	5,107	5,209
M & R - Public Works	2,500	1,920	1,900	2,500	2,500	2,500	2,500	2,500
M & R - Tractor and Dump Truck	3,000	34	250	1,500	1,500	1,500	1,500	1,500
Diesel & Oil - Tractor and Dump Truck	750	778	750	800	816	832	849	866
Gas & Oil - Public Works Trucks	5,800	3,099	3,650	4,200	4,284	4,370	4,457	4,546
M & R - Public Works Trucks	5,500	142	750	2,750	2,750	2,750	2,750	2,750
Office Supplies	1,000	752	850	800	800	800	800	800
General Supplies	2,500	2,263	2,300	3,000	3,000	3,000	3,000	3,000
Business Travel/Meetings	500	0	0	500	500	500	500	500
Equipment	2,500	1,890	2,100	3,000	3,000	3,000	3,000	3,000
Contract Labour	0	357	0	0	0	0	0	0
Telephone & Internet	2,650	4,137	4,394	4,500	4,590	4,682	4,775	4,871
Utilities	2,300	1,796	2,195	1,950	1,989	2,029	2,069	2,111
MFA Principal - Truck Loan	1,573	1,573	1,573	0	0	0	0	0
MFA Interest - Truck Loan	7	6	6	0	0	0	0	0
Total Public Works Expenditure	107,791	79,865	92,626	136,967	158,874	162,120	165,470	168,930
Net Public Works	(107,541)	(79,438)	(92,199)	(136,717)	(158,624)	(161,870)	(165,220)	(168,680)

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
PLANNING & BUILDING INSPECTION								
<i>Revenue</i>								
Building Permits	8,250	1,782	1,782	1,700	1,700	1,700	1,700	1,700
Planning Revenue	10,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Total Planning Revenue	18,250	7,782	7,782	7,700	7,700	7,700	7,700	7,700
<i>Expenditure</i>								
Building Inspections	3,750	5,611	4,100	5,500	5,500	5,500	5,500	5,500
Planning & Rezoning Costs	10,000	11,236	12,000	12,000	12,000	12,000	12,000	12,000
Contract Labour	18,000	20,261	23,000	23,500	23,500	23,500	23,500	23,500
Payroll Costs	1,200	4,610	4,800	1,224	1,248	1,273	1,299	1,325
Total Planning Expenditure	32,950	41,718	43,900	42,224	42,248	42,273	42,299	42,325
Net Planning	(14,700)	(33,937)	(36,118)	(34,524)	(34,548)	(34,573)	(34,599)	(34,625)

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
EMERGENCY PLANNING								
<i>Revenue</i>								
Grants - Emergency Program	2,500	0	2,500	0	0	0	0	0
Revenue - Other Emergency Program	0	0	0	0	0	0	0	0
Total Emergency Planning Revenue	2,500	0	2,500	0	0	0	0	0
<i>Expenditure</i>								
Stipend - Municipal Emergency Program	3,600	0	0	0	0	0	0	0
Payroll Costs - Emergency Program	120	0	0	0	0	0	0	0
Travel & Education - Emergency Program	2,000	0	0	0	0	0	0	0
Insurance - Property	750	751	751	755	793	832	874	918
Insurance - Liability	1,248	535	535	555	583	612	642	675
Municipal Emergency Program Expenses	1,500	0	0	1,500	1,500	1,500	1,500	1,500
Equipment - Emergency Program	0	0	0	0	0	0	0	0
Emergency Program Projects	0	0	0	0	0	0	0	0
Total Emergency Planning Expenditure	9,218	1,286	1,286	2,810	2,876	2,944	3,016	3,092
Net Emergency Planning	(6,718)	(1,286)	1,214	(2,810)	(2,876)	(2,944)	(3,016)	(3,092)