



**VILLAGE OF SAYWARD
COMMITTEE OF THE WHOLE MEETING AGENDA
March 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 March 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 – Version 2**

i. **Report to Council**

ii. **Draft Financial Plan 2026-2030 – Version 2**

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: Updated 2026-2030 Financial Plan
Meeting date: March 17, 2026

PURPOSE

The purpose of this report is to respond to Council's inquiries regarding the draft 2026–2030 Financial Plan and to present an updated version of the Financial Plan for Council's further review and discussion.

BACKGROUND

The draft 2026–2030 Financial Plan 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.

An initial draft Financial Plan was presented to Council on February 17, 2026 for review and discussion. During that meeting, Council raised questions and requested additional information regarding aspects of the proposed budget. This report provides responses to those inquiries and presents an updated draft Financial Plan incorporating additional information and revisions where applicable.

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

DISCUSSION

V2 Budget Updates

Following Council's review of the draft 2026–2030 Financial Plan presented on February 17, 2026, staff undertook additional analysis to identify opportunities to further reduce the immediate financial impact to taxpayers while maintaining a balanced Financial Plan.

Through a series of targeted adjustments, the projected municipal property tax increase has been reduced from the initial estimated 50%, to 42% at the time of the first presentation, and is now estimated at approximately 38.5%.

These adjustments were achieved through a combination of expenditure reductions, service delivery adjustments, and funding changes within the utilities.

Key adjustments include the following:

Public Works Staffing Approach

The proposed Public Works Manager was originally proposed for the full 2026 year and later amended to reflect hiring partway through the year. This position has now been deferred entirely to 2027, resulting in savings of \$54,914 from a combination of property taxes and user fees, and in place of this position, the Financial Plan includes:

- A \$10,000 wage adjustment to support development of an existing staff member into a Superintendent role.
- \$5,000 for training and development.
- \$6,000 increase to water contract labour and a \$4,000 increase to sewer contract labour.

Utility Budget Adjustments

- Approximately \$10,000 in projected revenue from water meters was removed from the water utility budget as the project will not occur in 2027.
- Small capital items within both utilities were funded from reserves rather than user fees, reducing the immediate impact on rates by \$19,200 for water and \$17,000 for sewer.
- An MFA payment from the conclusion of the utility debenture debt will result in a one-time payment of \$957.61 to Water and \$2,783.35 to Sewer in 2026.
- Adding \$850 to sewer maintenance and repairs for the Campground Pumpstation #1
- Adding the following Community Works Funded capital projects:
 - Lagoon Flow Meter Replacement - \$11,600
 - Lagoon Datalogger - \$5,725
 - WTP Chlorine Analyzer - \$16,000

Operating Budget Adjustments

The Kelsey Recreation Centre budget saw minor revisions for expected cost savings with the centre's closure which were offset by increased expected heating costs. Additional minor reductions were identified within the General Fund operating budget, including:

- Reduction of \$1,000 from the street lighting budget
- Reduction of \$4,500 from drainage maintenance and repairs

Potential Additional Savings

The telephone and internet for the Kelsey Recreation Centre could be cancelled, resulting in an annual savings of approximately \$2,200. Further, the Administrative budget maintains a fax line at a monthly cost of \$80 (\$960 annually). This was used a single time by a resident in 2025 for a revenue of \$2.

Budget Questions and Responses

During the February 17, 2026 Financial Plan presentation, Council requested additional information on several topics. Responses to these questions are provided below:

1. Parcel Tax versus Utility Fees

Council has the authority under the *Community Charter* to replace the existing flat water / sewer utility fees with a parcel tax. Because the current charge is already a flat amount and

the system is not metered, this represents a dollar-for-dollar funding mechanism change, not a change in how costs are allocated among users.

Implementation requirements

To implement the change for 2027, Council would need to:

- Adopt a Parcel Tax Bylaw under s.200 (Community Charter) establishing the annual parcel tax amount, the service to which it applies, and the parcels or parcel classes subject to the tax.
- Provide the required statutory public notice of the parcel tax bylaw (ss.94 and 200).
- Prepare and authenticate the parcel tax roll identifying each taxable parcel and the amount levied (s.203).
- Establish a Parcel Tax Review Panel and provide the legislated complaint period for property owners to review the roll (ss.204–207).
- Amend or repeal the existing utility rates bylaw under s.194 to remove the flat user fee and avoid double charging.

Important policy considerations

Council should be aware of two material differences between the funding tools:

- Government properties — Federal and provincial properties generally do not pay parcel taxes, but they do pay utility user fees. Converting to a parcel tax may therefore reduce revenues from these properties.
- Property tax deferral eligibility — Many residential property owners are eligible to defer property taxes (including parcel taxes) under the Province’s tax deferral programs, whereas utility user fees cannot be deferred. This may affect cash flow timing and receivables.

2. Water Metering

Implementing water meters converts the utility from flat-rate billing to consumption-based charges. For a small community, this can be a significant and resource-intensive transition.

Advantages

- Enables conservation pricing (including tiered rates) to discourage excessive use.
- Generally viewed as more equitable, with higher users paying more.
- Improves system data for leak detection, demand analysis, and long-term planning.
- Provides Council with better information to support future rate setting and water management decisions.

Disadvantages

- Substantial upfront capital and implementation effort (meter supply, installation, system changes, communications).
- Revenue uncertainty in early years when establishing volumetric rates without historic consumption data.
- Ongoing meter testing and replacement costs (typically 10–20 year lifecycle).
- Increased operating costs for meter reading, billing, and customer service.
- More complex administration and potential billing inquiries or disputes.
- Annual revenues may be less predictable than under flat fees.

3. Average Assessed Value and Tax Impact

The average single family residential property is \$384,114. Please see the Financial Implications section of this report for details about the potential taxation impact of the proposed 2026-2030 Financial Plan on the average single family residence in the Village of Sayward.

4. Administrative Salaries and Contract Labour

The budget for Administrative Salaries and Contract Labour has been maintained as presented in the draft Financial Plan. The Chief Financial Officer (CFO) salary and benefits reflect the approved full-year cost of the permanent position and support consistent year-over-year budgeting. Reducing the wage budget to reflect a temporary vacancy would create an artificial increase in a future year when the role is fully staffed.

The Contract Labour – Administrative budget provides flexibility to maintain financial operations during the recruitment period and to support other administrative needs. Contract resources typically cost more per hour; therefore, maintaining both line items helps ensure sufficient coverage in a year with limited contingency.

Actual expenditures may shift between wages and contract labour depending on the timing of recruitment, but overall spending is expected to remain within the approved budget.

5. Economic Development Grant

The Village of Sayward secured a \$100,000 grant in 2025 to help support economic development in the municipality. The grant as initially scoped was intended to support the hiring of a temporary Economic Development Coordinator (EcDevCo) for between 1-2 years. Since the grant was awarded, the Village has been unable to date to recruit the proposed EcDevCo due to other priorities and time commitments. About a year remains to use the grant, the Village has started discussions with the Ministry of Jobs and Economic Growth to see if the scope of the grant can be changed to enable the funds to be used for other purposes. Some potential uses of the grant monies include making improvements to the Sayward campground for example by providing good shower facilities to make the site more attractive for campers year around (estimated investment \$70,000). Another example is to provide some financial support to produce maps of Sayward and the Sayward Valley that can be easily used by tourists who are exploring the Sayward area while also serving to promote it to potential future visitors (estimated investment \$10,000), and visual promotion of the Salmon River and estuary to tourists and other visitors who may be interested in the well known bird watching environment in the area and art and photography opportunities that help draw visitors to North Vancouver Island to experience its natural splendour and health and wellness benefits (estimated investment \$20,000). Village staff hope to have further news to share soon about the possibility of re-scoping this grant.

6. Grant Writing

Grant writing is included under the Administrative budget as part of Contract Labour – Total and includes \$15,000 for grant writing.

7. Council Special Projects

Council Special Projects from 2023-2025 have included: Legion Military Service Book advertisement, bronze memorial plaque & stand for former Mayor MacDonald, Canada Day celebration donations, Light Up Parade decorations/supplies.

8. Other Administrative Revenue

Other Administrative Revenue includes small dollar values that can vary from year to year. Examples include some revenue from charging banks to process property tax overpayment refunds or one-off revenue adjustments. Revenue - Other is tax certificate revenue.

9. Postage and Sayward News

The Sayward News budget line item included postage. The Postage line is for ongoing postage costs and does not include an amount for the Sayward News.

10. Kelsey Recreation Centre Operating Costs

- Small adjustments were made to the Kelsey Recreation Centre including reducing the Information Technology and Office Supplies line items and increasing the estimate for Heating Fuel.
- Dues, Memberships, Subscriptions should not be amended as the Island Health Operating Permits for the Kelsey Recreation Centre Kitchen, Pool, & Hot Tub are still required (currently). There will be an annual savings of \$262.50 should the pool and hot tub be permanently decommissioned.
- Telephone/Internet – Cancelling the Kelsey Recreation Centre telephone number would be a cost savings of approx. \$80.46/month (recommended). Cancelling the internet service in the centre would result in a monthly savings of \$94.16.
- Liability Insurance – staff are inquiring with the insurance provider if this line item can be reduced in future years.
- Utilities – electricity is still required to provide lighting for volunteer run programming.

Grant Funding Balances

Grant	Initial Grant Amount	Estimated January 1, 2026 Balances
Next Generation 911 Funding	\$45,000 (\$22,500 received to date)	\$22,500
Local Government Housing Initiatives	\$151,313	\$120,902
Economic Development Capacity Building Project	\$100,000	\$100,000
Fire Department Equipment Purchase	\$39,870 (\$19,935 received to date)	\$19,935
2025 Fire Smart Project	\$399,952 (\$199,976 received to date)	\$143,934

Capital Budget

There are no changes to the proposed 2026-2030 Capital budget. Funding sources for the projects will need to be determined to include them in the official Financial Plan.

Project	2026	2027	2028	2029	2030	Funding Source
Clinic Building Upgrades Project				\$739,000		TBD
Playground Apparatus Upgrade Project		\$40,000				TBD
Fire Capital Contribution to SRD	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	Community Works Fund Reserve
Lift station Replacement Project 560 Kelcey Way		\$1,722,100				TBD
Drainage Improvement Project	\$1,743,076					\$1,278,197 Grant, \$200,000 Climate Action Reserve, \$264,879 Growing Communities Reserve
Watermain Upgrade Project – MacMillian Dr		\$158,970				TBD
Sanitary Sewer Replacement Project – Sayward Rd to Spar St.		\$296,918				TBD
Sanitary Sewer Replacement Project – MacMillian Dr.			\$733,070			TBD
Watermain Upgrade Project – Sayward Rd				\$689,210		TBD
WTP – Chlorine Analyzer	\$16,000					Community Works Fund Reserve
Lagoon Flow Meter Replacement	\$11,600					Community Works Fund Reserve
Lagoon Datalogger	\$5,725					Community Works Fund Reserve

FINANCIAL IMPLICATIONS

Impact on an Average Single-Family Dwelling

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

- Municipal property taxes – approximately \$656 annually (approximately \$55 per month)
- Sewer user fees – approximately \$19 annually (approximately \$2 per month)
- Water user fees – approximately \$97 annually (approximately \$8 per month)
- Solid waste – no increase

Total estimated annual increase: approximately \$772 (approximately \$65 per month).

The total municipal cost to an average residential home of \$384,114 for 2026 is estimated at \$2,363 or alternatively viewed as \$615 per \$100,000 assessed value.

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 15% in 2027 and 6% annually from 2028 through 2030. The 2026 increase corrects the 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 \$3,086,133. Of this amount, approximately 29% is derived from municipal taxation, 17% from fees and charges, and 55% 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.

POTENTIAL MUNICIPAL DISSOLUTION – LEGISLATIVE REQUIREMENTS AND FINANCIAL CONSIDERATIONS

Under the *Local Government Act*, the dissolution of a municipality is a formal process that requires approval from multiple parties and cannot occur solely at the discretion of the municipality or its residents. Dissolution requires approval from the Province of British Columbia through an Order in Council issued by the Lieutenant Governor in Council. In addition, the receiving regional district, the Strathcona Regional District (SRD), must agree to assume responsibility for governance and the delivery of local services. The Province also requires evidence of community support demonstrating that a majority of electors support dissolution.

From a financial perspective, a preliminary review suggests that dissolution may not result in a significant net change in overall costs to taxpayers. Some administrative efficiencies may be achieved through consolidating governance and administrative functions within the Strathcona Regional District (SRD). For example, financial reporting, regulatory compliance, and other statutory requirements currently completed by both the municipality and the SRD would be streamlined. In addition, the costs of maintaining a separate municipal council and senior administrative structure would no longer be required. Responsibility for local roads would also shift to the Province.

However, these savings would be largely offset by the loss of the Provincial Small Communities Grant, which currently provides the Village of Sayward with approximately \$335,000 annually. The reduction in provincial funding must be weighed against the governance and administrative savings associated with dissolution.

Should dissolution occur, services currently provided by the Village would be established as separate services under the SRD. Residents within those service areas would continue to fund the full cost of those services through service-specific taxation or user fees, and the SRD would apply an administrative overhead charge to recover the costs associated with governance and corporate support.

Property taxation would also be administered differently. Rather than being collected directly by the municipality, property taxes would be collected by the Province through the Surveyor of Taxes system, which applies an administrative charge of approximately 5.25% on the taxes collected. In addition, property tax ratios between property classes would revert to the provincial tax multiple, which would result in a greater portion of the cost being allocated to the residential property class.

Given the governance, service delivery, and financial implications associated with potential municipal dissolution, Council may wish to consider whether it would like to provide the public with additional information on this topic. Should Council wish to support further public understanding and discussion of these matters, the Financial Consultant could be directed to undertake a more detailed financial analysis of the potential implications of dissolution, including projections of taxation impacts, service costs, and administrative charges under a regional district governance model. Alternatively, Council may determine that no further analysis is required at this time.

RECOMMENDATION/S

THAT Council:

1. Receives the updated Draft Financial Plan 2026–2030 for information, discussion, and input.
2. Refers the updated Draft Financial Plan for 2026-2030 to a Committee of the Whole meeting scheduled for March 31, 2026 for final review by Council and further public input.
3. Directs that Village staff and the Financial Consultant prepare a financial analysis to provide more detailed information about the potential implications of dissolving the Village of Sayward, including projections of taxation impacts, service costs, and administrative charges under a regional district governance model with the intent of providing that information to Sayward Council and to Sayward’s residents and property owners.

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:

1. Version 2 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	869,284	999,677	1,059,658	1,123,237	1,190,631
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	883,370	1,014,134	1,074,495	1,138,466	1,206,262
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	111,402	118,380	125,483	133,012	140,993
Water Utility	209,675	240,025	264,027	290,430	319,473
Solid Waste Fees	53,407	54,475	55,565	56,676	57,809
Other Revenue	131,928	130,894	131,875	132,902	133,978
Total Fees and Charges	513,446	550,878	584,125	620,268	659,574
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	1,311,522	0	0	0	0
Other Grants	2,500	122,873	2,500	2,500	122,873
Total Other Revenue	1,722,642	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	0	0	0	0	0
TOTAL REVENUE	3,119,458	2,096,505	2,072,885	2,172,998	2,400,474

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

Schedule A

EXPENSES

Municipal Purposes

General Government Services	978,034	904,602	919,920	935,789	960,233
Fire, Emergency & Protective Services	20,413	19,042	19,678	20,351	21,063
Public Works, Roads, Drainage	177,611	226,453	230,531	234,729	239,053
Parks & Recreation	127,417	138,771	142,918	147,309	151,964
Sewer Utility	116,360	126,790	129,083	131,458	133,918
Water Utility	227,626	265,451	270,315	275,360	280,598
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)	1,127,156	69,530	13,528	80,025	264,579

Capital Expenditures

General Capital Expenditures	1,743,076				
Sewer Capital Expenditures	17,325	0	0	0	0
Water Capital Expenditures	16,000	0	0	0	0

Principal Payment on Municipal Debt

0	0	0	0	0
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Adjustment for Non-Cash Items (Amortization)

-290,497	-290,497	-290,497	-290,497	-290,497
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Transfers Between Funds

Statutory Reserve Funds	-464,879	0	0	0	0
Surplus/Reserve Accounts	106,131	360,027	304,025	370,522	555,076

FINANCIAL PLAN BALANCE

0	0	0	0	0
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Village of Sayward
2020 - 2024 Financial Plan Bylaw No. 463, 2020
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	\$	883,370	28.32%
Fees, Charges & Other Revenue	\$	513,446	16.46%
Federal & Provincial Grants	\$	1,722,642	55.22%
Appropriation from Surplus/Reserves	\$	-	0.00%
Proceeds from Borrowing	\$	-	0.00%
	\$	3,119,458	100.00%

Objectives and Policies:

- Seek and identify alternative revenue sources.
- Reduce dependancy 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	380,312	43.750%
Class 2 - Utilities	4,784	0.550%
Class 4 - Major Industry	-	0.000%
Class 5 - Light Industry	300,772	34.600%
Class 6 - Business & Other	58,677	6.750%
Class 7 - Managed Forest	122,569	14.100%
Class 8 - Recreation/Non-Profit	2,173	0.250%
Class 9 - Farm	-	0.000%
	\$	869,287
		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.

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	869,284	999,677	1,059,658	1,123,237	1,190,631
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	78,620	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	9,184	9,012	8,925	8,925	8,925	8,925	8,925
General Investment Income	85,750	54,744	49,539	50,000	50,000	50,000	50,000	50,000
Other Revenue	5,450	4,837	5,455	4,800	4,800	4,800	4,800	4,800
Licences, Permits & Fines	13,310	5,445	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	9,374	9,773	1,865	1,865	1,865	1,865	1,865
Donations - Recreation Centre	13,950	1,843	3,874	4,200	4,284	4,370	4,457	4,546
Sale of Service - Other	37,407	26,191	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	25,100	25,000	25,200	25,200	25,200	25,200	25,200
RCMP Maintenance	9,748	9,748	6,785	12,503	10,965	11,428	11,922	12,450
Sewer Revenue	110,539	110,157	112,862	111,402	118,380	125,483	133,012	140,993
Water Revenue	201,151	177,634	177,633	209,675	240,025	264,027	290,430	319,473
Solid Waste Revenue	58,107	54,651	58,494	58,107	59,175	60,265	61,376	62,509
Total Operating Revenue	1,852,604	1,577,538	1,605,148	1,807,936	2,096,505	2,072,885	2,172,998	2,400,474

V1 Summary	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
OPERATING EXPENDITURES								
Legislative Services	57,400	56,214	57,216	82,550	86,025	89,094	92,296	95,639
Administration	659,540	867,708	906,851	841,445	770,584	782,789	795,409	808,463
Election	0	0	0	10,090	4,000	4,000	4,000	12,000
Recreation Centre	231,102	134,764	130,267	77,643	82,441	85,636	89,046	92,689
Parks	43,216	27,371	30,076	49,774	56,330	57,282	58,262	59,275
Public Works	107,791	88,616	92,626	121,893	163,353	166,688	170,129	173,682
Roads	47,620	30,965	35,533	46,027	47,726	48,361	49,008	49,668
Drainage	15,461	3,691	4,900	9,691	15,374	15,481	15,591	15,703
Planning	32,950	45,747	43,900	42,224	42,248	42,273	42,299	42,325
Police	10,492	7,152	6,785	12,503	10,965	11,428	11,922	12,450
Emergency	9,218	1,286	1,286	2,810	2,876	2,944	3,016	3,092
Health Clinic	1,000	833	350	1,725	1,745	1,764	1,785	1,805
Solid Waste	52,100	42,730	47,810	54,345	55,370	56,415	57,482	58,569
Sewer Operations	109,118	93,843	122,548	116,360	126,790	129,083	131,458	133,918
Water Operations	199,851	178,872	225,404	227,626	265,451	270,315	275,360	280,598
Total Departmental Expenditures	1,620,859	1,583,314	1,707,902	1,701,805	1,736,479	1,768,861	1,802,476	1,845,398
Surplus/(Deficit) Before Amortization & Reserve Transfers	231,745	(5,776)	(102,754)	106,131	360,027	304,025	370,522	555,076

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)	(5,776)	(393,251)	(184,366)	69,530	13,528	80,025	264,579
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	78,620	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)
Transfer from Water Reserve				(17,200)				
Transfer from Sewer Reserve				(17,000)				
Net contributions to (from) Reserves	1,983	81,983	1,983	39,320	272,993	165,765	185,765	290,138
Annual Operating Surplus before amortization adjustment	(60,735)	(87,759)	(395,234)	(223,686)	(203,463)	(152,237)	(105,740)	(25,559)
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	(87,759)	(104,737)	66,811	87,034	138,260	184,757	264,938
Transfer to/(from) Unappropriated Sewer Surplus	1,420	16,314	314	32,042	(8,409)	(3,600)	1,554	7,075
Transfer to/(from) Unappropriated Water Surplus	1,300	(1,238)	2,229	34,248	(25,426)	(6,287)	15,070	38,875
Transfer to/(from) Unappropriated General Surplus	227,042	(102,834)	(107,280)	521	120,869	148,147	168,133	218,988
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	869,284	999,677	1,059,658	1,123,237	1,190,631
Taxation - NMC								
Total Taxes	625,395	627,642	627,642	869,284	999,677	1,059,658	1,123,237	1,190,631
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	78,620	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	1,956	1,925	1,750	1,750	1,750	1,750	1,750
General Investment Income	85,750	54,744	49,539	50,000	50,000	50,000	50,000	50,000
Interest on Arrears	2,600	1,592	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	490,272	484,863	480,287	600,927	483,974	484,257	604,921
Total General Revenue	1,187,263	1,123,593	1,118,184	1,354,765	1,605,902	1,549,035	1,613,006	1,801,175

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	11,520	11,500	11,080	11,634	12,216	12,826	13,468
Honorarium - Councillors	32,960	34,720	35,720	34,720	36,456	38,279	40,193	42,202
Payroll Costs - Mayor & Council	1,200	1,596	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	6,149	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	56,214	57,216	82,550	86,025	89,094	92,296	95,639
Net Legislative	(57,400)	(56,214)	(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:								
<i>Economic Development (ICET Grant)</i>		13,600	13,600					
<i>Local Government Housing Grant</i>	100,000	19,455	19,455					
<i>LGMA Governance Grant</i>	25,000		25,000					
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	718	560	570	581	593	605	617
Photocopies & Fax	440	71	100	100	100	100	100	100
Sayward News Revenue	7,000	7,940	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	44,889	69,090	3,670	3,739	3,810	3,882	3,956

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditure								
Salaries & Wages - Admin	179,000	167,293	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	7,841	10,691	10,905	11,123	11,345
Payroll Costs: Admin & PW	62,098	59,852	60,005	49,437	52,553	53,604	54,676	55,769
Employee Recognition & Benefits	2,000	1,243	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	4,458	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	1,459	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	293,213	302,870	225,000	130,000	130,000	130,000	130,000
Information Technology	23,500	25,300	25,000	25,000	30,500	31,110	31,732	32,367
Bank Charges, Fees & Interest	5,146	3,899	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	5,763	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	4,678	5,000	5,350	5,457	5,566	5,677	5,791
Tax Printing	550	620	620	650	650	650	650	650
Business Travel/Meetings	515	15	15	400	400	400	400	400
Equipment - Admin Office	3,000	2,249	2,500	3,000	3,000	3,000	3,000	3,000
Contract Labour - Total	115,000	128,151	140,000	120,000	120,000	120,000	120,000	120,000
Copier - Rent & Supplies	7,272	8,282	9,000	8,750	8,925	9,104	9,286	9,471
Telephone & Cell Phone	4,532	4,688	4,700	4,500	4,500	4,500	4,500	4,500
Heating Fuel	8,000	3,755	2,750	5,000	5,100	5,202	5,306	5,412
Utilities	7,035	3,063	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	867,708	906,851	841,445	770,584	782,789	795,409	808,463
Net Administration	(521,940)	(822,819)	(837,761)	(837,775)	(766,845)	(778,979)	(791,526)	(804,507)

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	2,369	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	1,333	983	500	500	500	500	500
Rentals - Tables and Chairs	165	276	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	1,519	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	11,327	13,757	8,565	8,649	8,735	8,822	8,911

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
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	5,380	5,488	5,597	5,709	5,823
Wages - Lifeguards & Pool Maintenance	1,193	1,928	1,928	0	0	0	0	0
Payroll Costs: Admin & PW	16,841	11,037	10,955	627	279	284	290	296
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	3,219	3,150	1,000	1,000	1,000	1,000	1,000
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
M & R, Gas & Oil - Age Friendly Van	5,000	4,065	3,550	4,200	4,284	4,370	4,457	4,546
Office Supplies	2,000	566	475	0	0	0	0	0
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	1,537	1,650	850	850	850	850	850
Telephone & Internet	2,861	2,161	2,162	2,200	2,244	2,289	2,335	2,381
Sub Total Operating Expenses	138,201	75,451	74,875	15,857	15,761	16,024	16,293	16,567

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<i>Building Expenses</i>								
Salaries & Wages - Public Works	7,187	7,764	7,650	7,768	10,119	10,322	10,528	10,739
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	7,641	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	15,021	11,250	16,000	16,320	16,646	16,979	17,319
Utilities	23,125	12,101	12,750	13,250	13,648	14,057	14,479	14,913
Sub Total Building Expenses	92,900	59,313	55,392	61,786	66,679	69,612	72,753	76,123
Total Recreation Centre Expenditure	231,102	134,764	130,267	77,643	82,441	85,636	89,046	92,689
Net Recreation Centre	(189,624)	(123,438)	(116,510)	(69,078)	(73,792)	(76,902)	(80,224)	(83,778)

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
RCMP								
<i>Revenue</i>								
RCMP Rent	25,000	25,100	25,000	25,200	25,200	25,200	25,200	25,200
RCMP Maintenance	9,748	9,748	6,785	12,503	10,965	11,428	11,922	12,450
Total RCMP Revenue	34,748	34,848	31,785	37,703	36,165	36,628	37,122	37,650
<i>Expenditure</i>								
Salaries & Wages - Public Works	2,777	338	500	959	1,427	1,456	1,485	1,515
Payroll Costs: Admin & PW	808	33	80	182	275	281	286	292
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	726	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	7,152	6,785	12,503	10,965	11,428	11,922	12,450
Net RCMP	24,256	27,696	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	3,379	3,750	4,795	5,789	5,905	6,023	6,143
Payroll Costs: Admin & PW	2,134	510	300	877	1,096	1,117	1,140	1,163
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	21,486	21,483	24,355	24,842	25,339	25,846	26,363
Total Roads Expenditure	47,620	30,965	35,533	46,027	47,726	48,361	49,008	49,668
Net Roads Services	(45,870)	(30,965)	(34,883)	(45,427)	(47,126)	(47,761)	(48,408)	(49,068)

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	1,468	1,250	3,499	4,467	4,556	4,647	4,740
Payroll Costs: Admin & PW	833	212	150	692	907	925	943	962
Maintenance & Repairs - Drainage	9,000	2,011	3,000	4,500	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	3,691	4,900	9,691	15,374	15,481	15,591	15,703
Net Drainage	(15,461)	(3,691)	(4,900)	(9,691)	(15,374)	(15,481)	(15,591)	(15,703)

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	3,283	0	0	0	0
Actuarial Adjustment - Sewer	0	0	2,700	0	0	0	0	0
Transfer from Reserves	0	0	10,000	37,000	0	0	0	0
Total Sewer Revenue	110,539	110,157	122,862	148,402	118,380	125,483	133,012	140,993
Expenditure								
Salaries & Wages - Admin	28,000	20,984	21,863	29,376	31,600	32,232	32,876	33,534
Salaries & Wages - Public Works	29,323	18,791	28,950	24,747	36,013	36,733	37,468	38,217
Payroll Costs: Admin & PW	12,674	10,423	11,500	11,748	14,582	14,874	15,171	15,474
Travel & Education - Sewer	1,000	175	300	3,500	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	19,585	36,303	20,850	20,850	20,850	20,850	20,850
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	5,391	3,500	9,000	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	7,946	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	93,843	122,548	116,360	126,790	129,083	131,458	133,918
Net Sewer	1,420	16,314	314	32,042	-8,409	-3,600	1,554	7,075

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	208,717	240,025	264,027	290,430	319,473
Water Connection Fees	0	500	500	0	0	0	0	0
Revenue - Other	0	400	400	958		0	0	0
Actuarial adjustment	0	0	0	0	0	0	0	0
Transfer from Reserves/General S	0	0	50,000	52,200	0	0	0	0
Total Water Revenue	201,151	177,634	227,633	261,875	240,025	264,027	290,430	319,473
Expenditure								
Salaries & Wages - Admin	28,000	20,984	22,000	29,376	31,600	32,232	32,876	33,534
Salaries & Wages - Public Works	46,285	46,170	46,285	47,830	81,998	83,638	85,310	87,017
Payroll Costs: Admin & PW	15,964	15,477	15,964	17,753	25,724	26,239	26,763	27,299
Travel & Education	2,000	1,034	1,100	4,500	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	828	20,000	18,000	18,000	18,000	18,000	18,000
Water Connection Costs	0	0	0	0	0	0	0	0
Chemicals - Water	32,000	30,828	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	26,641	27,500	18,000	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	868	700	750	765	780	796	812
Utilities	13,852	10,937	13,437	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	178,872	225,404	227,626	265,451	270,315	275,360	280,598
Net Water	1,300	-1,238	2,229	34,248	-25,426	-6,287	15,070	38,875

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	12,180	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	12,180	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	15,935	17,500	24,103	31,766	32,401	33,049	33,710
Payroll Costs: Admin & PW	4,708	1,585	2,100	3,135	4,803	4,899	4,997	5,097
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	1,814	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	964	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	27,371	30,076	49,774	56,330	57,282	58,262	59,275
Net Parks	(23,248)	(15,190)	(18,076)	(34,274)	(40,410)	(40,929)	(41,464)	(42,018)

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	1,533	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	54,651	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	42,671	47,750	51,200	52,224	53,268	54,334	55,421
Total Solid Waste Expenditure	52,100	42,730	47,810	54,345	55,370	56,415	57,482	58,569
Net Solid Waste	6,007	11,921	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	44,731	48,000	55,129	88,097	89,859	91,656	93,489
Payroll Costs: Admin & PW	10,557	12,313	10,500	9,182	16,490	16,819	17,156	17,499
Travel & Education - Public Works	1,500	1,927	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	2,278	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	3,314	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	788	850	800	800	800	800	800
General Supplies	2,500	2,327	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	432	0	0	0	0	0	0
Telephone & Internet	2,650	4,395	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	88,616	92,626	121,893	163,353	166,688	170,129	173,682
Net Public Works	(107,541)	(88,188)	(92,199)	(121,643)	(163,103)	(166,438)	(169,879)	(173,432)

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	1,847	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	7,847	7,782	7,700	7,700	7,700	7,700	7,700
<i>Expenditure</i>								
Building Inspections	3,750	7,348	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	22,501	23,000	23,500	23,500	23,500	23,500	23,500
Payroll Costs	1,200	4,662	4,800	1,224	1,248	1,273	1,299	1,325
Total Planning Expenditure	32,950	45,747	43,900	42,224	42,248	42,273	42,299	42,325
Net Planning	(14,700)	(37,900)	(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)

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
HEALTH CLINIC								
<i>Revenue</i>								
Revenue - Other	0	0	0	0	0	0	0	0
Total Health Clinic Revenue	0	0	0	0	0	0	0	0
<i>Expenditure</i>								
Insurance - Building	0	320	200	975	995	1,014	1,035	1,055
Maintenance and Repairs - Health Clinic	1,000	513	150	750	750	750	750	750
Total Health Clinic Expenditure	1,000	833	350	1,725	1,745	1,764	1,785	1,805
Net Health Clinic	-1,000	-833	-350	-1,725	-1,745	-1,764	-1,785	-1,805