



**VILLAGE OF SAYWARD  
COMMITTEE OF THE WHOLE MEETING AGENDA  
March 31, 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 31, 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 3**

**i. Report to Council**

**ii. Draft Financial Plan 2026-2030 – Version 3**

**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 31, 2026

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### 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, followed by a revised version (Version 2) presented on March 17, 2026. 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

#### V3 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 has now been further reduced to approximately 36% following the March 27, 2026 meeting.

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

Key adjustments include the following:

**Remove Kelsey Recreation Centre Phone and Administration Fax**

The Kelsey Recreation Centre phone line (\$966) and Administration fax line (\$960) have been removed from the budget.

**Council Travel & Education**

Council approved a reduction to the 2026 Travel and Education budget, decreasing the allocation from \$22,350 to \$12,000 for 2026.

**Admin Recruitment/HR Costs**

Recruitment costs have been reduced from \$25,000 to \$15,000 in 2026, reflecting the deferral of hiring for the Chief Financial Officer and Public Works Manager positions.

**Park Bench**

Both the associated revenue (\$1,500) and expenditures (\$1,400) related to the Park Bench program have been removed from the budget.

**Budget Questions and Responses**

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

**1. Public Works New Position Title**

The title Supervisor of Public Works is recommended, as it appropriately reflects the scope of the role. A Supervisor is responsible for overseeing the day-to-day activities of a small group of employees and managing operational work.

A Superintendent role was considered; however, it typically involves broader responsibilities, including strategic planning, budgeting, hiring, training, performance evaluation, and resolving organizational or project-level issues. As these functions are not within the intended scope of this position, the title Supervisor of Public Works is considered the most appropriate.

**2. ICET Grant**

The Economic Development grant in question was provided through the Island Coastal Economic Trust (ICET). While the approved grant amount was up to \$70,000, only \$41,600 was ultimately received.

The project was completed in early 2025, with grant funds expended as follows: \$18,000 for the Economic Development Coordinator and \$23,600 for the business survey and website development.

No additional funds were received beyond the \$41,600, and as such, there was no remaining balance to return.

### **3. Grant Writing**

No funds were expended on grant writing services in 2025, as staff capacity was directed toward other organizational priorities.

However, grant opportunities arise throughout the year and often require timely responses. Maintaining the budget allocation for grant writing support ensures the Village is positioned to respond quickly and competitively when funding opportunities become available.

Historically, this investment has yielded a strong return, with relatively small expenditures on grant writing resulting in significant external funding. Retaining this budget in 2026 will support the pursuit of upcoming grant opportunities and help maximize available funding to advance Council priorities while minimizing reliance on taxation.

### **4. Bylaw for Expenditures exceeding \$10,000**

There is no bylaw requiring expenditures over \$10,000 to be brought forward to Council.

The Village's Procurement Policy is a Council-adopted policy (not a bylaw) and establishes delegated purchasing authority for staff within approved budgets, with Council approval required where expenditures exceed budget or fall outside those authorities.

Legal expenditures are undertaken in accordance with Council and/or CAO direction.

### **5. Administration Wages**

The increase in Administration Salaries and Wages reflects a return to full-year staffing levels in 2026.

In 2025, the CAO position was vacant for a portion of the year, with no salary costs incurred until August. During this period, interim support was provided through contract services, which are reflected under Contract Labour – Administration rather than salaries and wages.

The 2026 budget includes a full year of CAO compensation, resulting in the apparent increase when compared to the prior year.

### **6. Employee Recognition**

The 2026 budget includes \$2,000 for Employee Recognition and Benefits, which reflects ongoing staff recognition needs, including a planned retirement in 2026.

Recognizing employee service supports retention and helps reduce turnover-related costs.

The current budget line applies to employees. Council may wish to consider whether Council recognition should be funded through a separate budget line, such as Council Special Projects.

## **7. BrightHR Software**

BrightHR renews annually each January at a cost of approximately \$1,800 and is included in Administration – Information Technology.

The system provides functionality such as training management and policy acknowledgement tracking.

As the 2026 subscription has already been paid, Council may wish to consider whether to continue or cancel the service for 2027 onward.

## **8. Legal Projection**

The 2026 legal budget of \$225,000 reflects projected costs based on estimates provided by the City's solicitors for current and anticipated legal matters.

## **9. Administration Dues, Memberships & Subscriptions**

Administration Dues, Memberships and Subscriptions include a range of professional memberships, legislative resources, and operational tools that support staff in delivering services and maintaining compliance.

These include CivicInfo BC, QuickScribe, National Payroll Institute (NPI), Federation of Canadian Municipalities (FCM), GFOA of BC (GFOABC), CPA dues, Union of BC Municipalities (UBCM), Local Government Management Association (LGMA), Truck Loggers Association (TLA), and the Association of Vancouver Island and Coastal Communities (AVICC), as well as other relevant professional dues.

## **10. Administration Equipment**

The 2026 budget for Administration Equipment is set at \$3,000 to provide flexibility for unanticipated equipment needs throughout the year.

Historically, expenditures in this category have been minimal, with 2025 including the purchase of an AED. In 2026, a vacuum has already been purchased, with approximately \$150 allocated to Administration.

This budget line is intended to accommodate occasional or unforeseen equipment requirements as they arise.

## **11. Administration Copier**

The Administration Copier – Rent and Supplies budget of \$8,750 includes the photocopier lease (approximately \$2,532 annually), toner costs, and printing associated with Council operations, including agenda packages.

Toner costs vary based on usage, particularly the volume of colour printing. Printing requirements for Council and public materials contribute to the overall cost in this area.

Council may wish to consider printing practices, such as reducing colour usage or limiting printed copies, as part of ongoing operational considerations.

## **12. Weight Room Fob System**

The installation of a fob access system for the weight room is not currently included in the 2026 budget but could be considered. The estimated cost to install the system is approximately \$6,000.

### **FINANCIAL IMPLICATIONS**

#### Impact on an Average Single-Family Dwelling

Based on current projections, the estimated 2026 impact of the proposed Financial Plan is now as follows:

- Municipal property taxes – approximately \$614 annually (approximately \$51 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 \$730 (approximately \$61 per month).

The total municipal cost to an average residential home of \$384,114 for 2026 is estimated at \$2,320 or alternatively viewed as \$604 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 \$3,102,267. Of this amount, approximately 28% 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.

**RECOMMENDATIONS**

THAT Council:

1. Receives the updated Draft Financial Plan 2026–2030 for information, discussion, and input.
2. Directs staff to bring forward the 2026–2030 Financial Plan Bylaw and the 2026 Tax Rates Bylaw for first, second, and third readings.

Respectfully submitted,



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

*Approved for Council package*

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

Attachment:

1. Version 3 Draft Financial Plan 2026-2030 documentation

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

**Schedule A**

	2026	2027	2028	2029	2030
<b>REVENUES</b>					
<b>Taxation</b>					
Property Value Taxes	853,593	981,632	1,040,530	1,102,962	1,169,140
Parcel Taxes	0	0	0	0	0
Utilities/Payments in Lieu of Taxes	14,086	14,457	14,837	15,228	15,630
<b>Total Taxation</b>	<b>867,679</b>	<b>996,089</b>	<b>1,055,368</b>	<b>1,118,191</b>	<b>1,184,770</b>
<b>Fees and Charges</b>					
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	130,428	129,394	130,375	131,402	132,478
<b>Total Fees and Charges</b>	<b>511,946</b>	<b>549,378</b>	<b>582,625</b>	<b>618,768</b>	<b>658,074</b>
<b>Other Revenue</b>					
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
<b>Total Other Revenue</b>	<b>1,722,642</b>	<b>531,493</b>	<b>414,265</b>	<b>414,265</b>	<b>534,638</b>
<b>Proceeds From Borrowing</b>	0	0	0	0	0
<b>Transfers Between Funds</b>					
Statutory Reserve Funds	0	0	0	0	0
Surplus/Reserve Accounts	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>3,102,267</b>	<b>2,076,960</b>	<b>2,052,258</b>	<b>2,151,223</b>	<b>2,377,482</b>
<b>EXPENSES</b>					
<b>Municipal Purposes</b>					
General Government Services	956,724	903,642	918,960	934,829	959,273
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	126,017	137,371	141,518	145,909	150,563
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
<b>Annual Surplus/(Deficit)</b>	<b>1,132,675</b>	<b>52,345</b>	<b>-4,740</b>	<b>60,610</b>	<b>243,948</b>

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

**Schedule A**

<b>Capital Expenditures</b>					
General Capital Expenditures	1,743,076				
Sewer Capital Expenditures	17,325	0	0	0	0
Water Capital Expenditures	16,000	0	0	0	0
<b>Principal Payment on Municipal Debt</b>	0	0	0	0	0
<b>Adjustment for Non-Cash Items (Amortization)</b>	-290,497	-290,497	-290,497	-290,497	-290,497
<b>Transfers Between Funds</b>					
Statutory Reserve Funds	-464,879	0	0	0	0
Surplus/Reserve Accounts	111,650	342,842	285,757	351,107	534,445
<b>FINANCIAL PLAN BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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	\$	867,679	27.97%
Fees, Charges & Other Revenue	\$	511,946	16.50%
Federal & Provincial Grants	\$	1,722,642	55.53%
Appropriation from Surplus/Reserves	\$	-	0.00%
Proceeds from Borrowing	\$	-	0.00%
	<b>\$</b>	<b>3,102,267</b>	<b>100.00%</b>

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%
	<b>\$</b>	<b>625,395</b>
		<b>100.00%</b>

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 V3

<b>V1 Summary</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2025 Projection</b>	<b>2026 Budget</b>	<b>2027 Budget</b>	<b>2028 Budget</b>
<b>OPERATING REVENUE</b>						
Taxation - General Municipal Purpose	625,395	627,642	627,642	853,593	981,632	1,040,530
Other taxes	14,349	14,312	14,312	14,086	14,457	14,837
Federal Community Works Fund Grant	78,620	78,620	78,620	78,620	78,620	81,765
Provincial Gov't Grant - Small Community	368,500	335,000	335,000	330,000	330,000	330,000
LGCAP Grant	0	0	0	0	120,373	0
Interest & Tax Penalties	11,300	9,184	9,012	8,925	8,925	8,925
General Investment Income	85,750	54,744	49,539	50,000	50,000	50,000
Other Revenue	5,450	4,837	5,455	4,800	4,800	4,800
Licences, Permits & Fines	13,310	5,445	5,642	5,170	5,239	5,310
<i>Grants - Admin</i>	<i>125,000</i>	<i>33,055</i>	<i>58,055</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Grants - Recreation</i>	<i>5,000</i>	<i>0</i>	<i>0</i>	<i>2,500</i>	<i>2,500</i>	<i>2,500</i>
<i>Grants - Fire Dept</i>	<i>39,000</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Grants - Parks</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Grants - Emergency Program</i>	<i>2,500</i>	<i>0</i>	<i>2,500</i>	<i>0</i>	<i>0</i>	<i>0</i>
General Operating Grants	171,500	33,055	60,555	2,500	2,500	2,500
Sale of Service - Recreation Centre	22,528	9,374	9,773	1,865	1,865	1,865
Donations - Recreation Centre	13,950	1,843	3,874	4,200	4,284	4,370
Sale of Service - Other	37,407	26,191	24,950	20,100	20,520	20,953
Fire Rescue Revenue	0	0	0	0	0	0
RCMP Rent	25,000	25,100	25,000	25,200	25,200	25,200
RCMP Maintenance	9,748	9,748	6,785	12,503	10,965	11,428
Sewer Revenue	110,539	110,157	112,862	111,402	118,380	125,483
Water Revenue	201,151	177,634	177,633	209,675	240,025	264,027
Solid Waste Revenue	58,107	54,651	58,494	58,107	59,175	60,265
<b>Total Operating Revenue</b>	<b>1,852,604</b>	<b>1,577,538</b>	<b>1,605,148</b>	<b>1,790,745</b>	<b>2,076,960</b>	<b>2,052,258</b>

1. Financial Plan Draft V3

<b>V1 Summary</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2025 Projection</b>	<b>2026 Budget</b>	<b>2027 Budget</b>	<b>2028 Budget</b>
<b>OPERATING EXPENDITURES</b>						
Legislative Services	57,400	56,214	57,216	72,200	86,025	89,094
Administration	659,540	867,708	906,851	830,485	769,624	781,829
Election	0	0	0	10,090	4,000	4,000
Recreation Centre	231,102	134,764	130,267	77,643	82,441	85,636
Parks	43,216	27,371	30,076	48,374	54,930	55,882
Public Works	107,791	88,616	92,626	121,893	163,353	166,688
Roads	47,620	30,965	35,533	46,027	47,726	48,361
Drainage	15,461	3,691	4,900	9,691	15,374	15,481
Planning	32,950	45,747	43,900	42,224	42,248	42,273
Police	10,492	7,152	6,785	12,503	10,965	11,428
Emergency	9,218	1,286	1,286	2,810	2,876	2,944
Health Clinic	1,000	833	350	1,725	1,745	1,764
Solid Waste	52,100	42,730	47,810	54,345	55,370	56,415
Sewer Operations	109,118	93,843	122,548	116,360	126,790	129,083
Water Operations	199,851	178,872	225,404	227,626	265,451	270,315
<b>Total Departmental Expenditures</b>	<b>1,620,859</b>	<b>1,579,792</b>	<b>1,707,902</b>	<b>1,679,095</b>	<b>1,734,119</b>	<b>1,766,501</b>
<b>Surplus/(Deficit) Before Amortization &amp; Reserve Transfers</b>	<b>231,745</b>	<b>(2,254)</b>	<b>(102,754)</b>	<b>111,650</b>	<b>342,842</b>	<b>285,757</b>

1. Financial Plan Draft V3

<b>V1 Summary</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2025 Projection</b>	<b>2026 Budget</b>	<b>2027 Budget</b>	<b>2028 Budget</b>
Amortization Expense - General	114,245	0	114,245	114,245	114,245	114,245
Amortization Expense - Sewer	54,703	0	54,703	54,703	54,703	54,703
Amortization Expense - Water	121,549	0	121,549	121,549	121,549	121,549
<b>Annual Operating Surplus/(Deficit)</b>	<b>(58,752)</b>	<b>(2,254)</b>	<b>(393,251)</b>	<b>(178,847)</b>	<b>52,345</b>	<b>(4,740)</b>
Transfers to/from Reserve Accounts:						
Transfer to LGCAP Reserve	0	0	0	0	120,373	0
Transfer to CWF Reserve (Gas Tax)	78,620	78,620	78,620	78,620	78,620	81,765
Transfer to Election Reserve	3,363	3,363	3,363	0	4,000	4,000
Transfer to Water Reserve	0	0	0	30,000	35,000	40,000
Transfer to Sewer Reserve	0	0	0	30,000	35,000	40,000
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)		
Transfer from Water Reserve				(17,200)		
Transfer from Sewer Reserve				(17,000)		
<b>Net contributions to (from) Reserves</b>	<b>1,983</b>	<b>81,983</b>	<b>1,983</b>	<b>39,320</b>	<b>272,993</b>	<b>165,765</b>
<b>Annual Operating Surplus before amortization adjustment</b>	<b>(60,735)</b>	<b>(84,237)</b>	<b>(395,234)</b>	<b>(218,167)</b>	<b>(220,648)</b>	<b>(170,505)</b>
Adjust for Non-Cash Items (Amortization)	290,497	-	290,497	290,497	290,497	290,497
<b>Annual Operating Surplus/(Deficit) adjusted</b>	<b>229,762</b>	<b>(84,237)</b>	<b>(104,737)</b>	<b>72,330</b>	<b>69,849</b>	<b>119,992</b>
Transfer to/(from) Unappropriated Sewer Surplus	1,420	16,314	314	32,042	(8,409)	(3,600)
Transfer to/(from) Unappropriated Water Surplus	1,300	(1,238)	2,229	34,248	(25,426)	(6,287)
Transfer to/(from) Unappropriated General Surplus	227,042	(99,312)	(107,280)	6,040	103,684	129,880
<b>NET</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>GENERAL REVENUE</b>								
<i>Revenue</i>								
Taxation - General Municipal Purpose	625,395	627,642	627,642	853,593	981,632	1,040,530	1,102,962	1,169,140
Taxation - NMC								
<b>Total Taxes</b>	<b>625,395</b>	<b>627,642</b>	<b>627,642</b>	<b>853,593</b>	<b>981,632</b>	<b>1,040,530</b>	<b>1,102,962</b>	<b>1,169,140</b>
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
<b>Total Utilities Taxes</b>	<b>5,635</b>	<b>5,679</b>	<b>5,679</b>	<b>5,194</b>	<b>5,297</b>	<b>5,403</b>	<b>5,512</b>	<b>5,622</b>
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
<b>Total Other General Revenue</b>	<b>556,234</b>	<b>490,272</b>	<b>484,863</b>	<b>480,287</b>	<b>600,927</b>	<b>483,974</b>	<b>484,257</b>	<b>604,921</b>
<b>Total General Revenue</b>	<b>1,187,263</b>	<b>1,123,593</b>	<b>1,118,184</b>	<b>1,339,074</b>	<b>1,587,857</b>	<b>1,529,908</b>	<b>1,592,731</b>	<b>1,779,683</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>OTHER GOVERNMENTS</b>								
<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
<b>Total Other Governments Revenue</b>	<b>260,483</b>	<b>266,308</b>	<b>266,308</b>	<b>268,666</b>	<b>268,666</b>	<b>268,666</b>	<b>268,666</b>	<b>268,666</b>
<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
<b>Total Other Governments Expenditure</b>	<b>260,483</b>	<b>263,381</b>	<b>266,308</b>	<b>268,666</b>	<b>268,666</b>	<b>268,666</b>	<b>268,666</b>	<b>268,666</b>
<b>Net Other Governments</b>	<b>0</b>	<b>2,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>MAYOR &amp; COUNCIL</b>								
<i>Revenue</i>								
Revenue - Other	0	0	0	0	0	0	0	0
<b>Total Legislative Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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	12,000	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
<b>Total Legislative Expenditure</b>	<b>57,400</b>	<b>56,214</b>	<b>57,216</b>	<b>72,200</b>	<b>86,025</b>	<b>89,094</b>	<b>92,296</b>	<b>95,639</b>
<b>Net Legislative</b>	<b>(57,400)</b>	<b>(56,214)</b>	<b>(57,216)</b>	<b>(72,200)</b>	<b>(86,025)</b>	<b>(89,094)</b>	<b>(92,296)</b>	<b>(95,639)</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>ADMINISTRATION</b>								
<b>Revenue</b>								
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					
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
<b>Total Administration Revenue</b>	<b>137,600</b>	<b>44,889</b>	<b>69,090</b>	<b>3,670</b>	<b>3,739</b>	<b>3,810</b>	<b>3,882</b>	<b>3,956</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>Expenditure</b>								
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	15,000	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
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	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	3,540	3,540	3,540	3,540	3,540
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
<b>Total Administration Expenditure</b>	<b>659,540</b>	<b>867,708</b>	<b>906,851</b>	<b>830,485</b>	<b>769,624</b>	<b>781,829</b>	<b>794,449</b>	<b>807,503</b>
<b>Net Administration</b>	<b>(521,940)</b>	<b>(822,819)</b>	<b>(837,761)</b>	<b>(826,815)</b>	<b>(765,885)</b>	<b>(778,019)</b>	<b>(790,566)</b>	<b>(803,547)</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>ELECTION</b>								
<b>Revenue</b>								
Revenue - Other	0	0	0	0	0	0	0	0
Transfer from Election Reserve	0	0	0	10,100	0	0	0	12,000
<b>Total Election Revenue</b>	<b>0</b>	<b>0</b>		<b>10,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,000</b>
<b>Expenditure</b>								
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	
<b>Total Election Expenditure</b>	<b>3,363</b>	<b>0</b>	<b>0</b>	<b>10,090</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>12,000</b>
<b>Net Election</b>	<b>(3,363)</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>(4,000)</b>	<b>(4,000)</b>	<b>(4,000)</b>	<b>-</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>RECREATION CENTRE</b>								
<b>Revenue</b>								
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
<b>Total Recreation Centre Revenue</b>	<b>41,478</b>	<b>11,327</b>	<b>13,757</b>	<b>8,565</b>	<b>8,649</b>	<b>8,735</b>	<b>8,822</b>	<b>8,911</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>Expenditure</b>								
<b>Operating Expenses</b>								
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
Age Friendly Programming Expenses	0	0		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

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>Sub Total Operating Expenses</b>	<b>138,201</b>	<b>75,451</b>	<b>74,875</b>	<b>15,857</b>	<b>15,761</b>	<b>16,024</b>	<b>16,293</b>	<b>16,567</b>
<b><i>Building Expenses</i></b>								
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
<b>Sub Total Building Expenses</b>	<b>92,900</b>	<b>59,313</b>	<b>55,392</b>	<b>61,786</b>	<b>66,679</b>	<b>69,612</b>	<b>72,753</b>	<b>76,123</b>
<b>Total Recreation Centre Expenditure</b>	<b>231,102</b>	<b>134,764</b>	<b>130,267</b>	<b>77,643</b>	<b>82,441</b>	<b>85,636</b>	<b>89,046</b>	<b>92,689</b>
<b>Net Recreation Centre</b>	<b>(189,624)</b>	<b>(123,438)</b>	<b>(116,510)</b>	<b>(69,078)</b>	<b>(73,792)</b>	<b>(76,902)</b>	<b>(80,224)</b>	<b>(83,778)</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>RCMP</b>								
<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
<b>Total RCMP Revenue</b>	<b>34,748</b>	<b>34,848</b>	<b>31,785</b>	<b>37,703</b>	<b>36,165</b>	<b>36,628</b>	<b>37,122</b>	<b>37,650</b>
<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
<b>Total RCMP Expenditure</b>	<b>10,492</b>	<b>7,152</b>	<b>6,785</b>	<b>12,503</b>	<b>10,965</b>	<b>11,428</b>	<b>11,922</b>	<b>12,450</b>
<b>Net RCMP</b>	<b>24,256</b>	<b>27,696</b>	<b>25,000</b>	<b>25,200</b>	<b>25,200</b>	<b>25,200</b>	<b>25,200</b>	<b>25,200</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>ROADS</b>								
<i>Revenue</i>								
Snow Removal Revenue	1,750	0	650	600	600	600	600	600
<b>Total Roads Revenue</b>	<b>1,750</b>	<b>0</b>	<b>650</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>
<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
<b>Total Roads Expenditure</b>	<b>47,620</b>	<b>30,965</b>	<b>35,533</b>	<b>46,027</b>	<b>47,726</b>	<b>48,361</b>	<b>49,008</b>	<b>49,668</b>
<b>Net Roads Services</b>	<b>(45,870)</b>	<b>(30,965)</b>	<b>(34,883)</b>	<b>(45,427)</b>	<b>(47,126)</b>	<b>(47,761)</b>	<b>(48,408)</b>	<b>(49,068)</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>DRAINAGE</b>								
<i>Revenue</i>								
Transfer from Reserves	0	0	0	0	0	0	0	0
<b>Total Drainage Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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
<b>Total Drainage Expenditure</b>	<b>15,461</b>	<b>3,691</b>	<b>4,900</b>	<b>9,691</b>	<b>15,374</b>	<b>15,481</b>	<b>15,591</b>	<b>15,703</b>
<b>Net Drainage</b>	<b>(15,461)</b>	<b>(3,691)</b>	<b>(4,900)</b>	<b>(9,691)</b>	<b>(15,374)</b>	<b>(15,481)</b>	<b>(15,591)</b>	<b>(15,703)</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>SEWER</b>								
<b>Revenue</b>								
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
<b>Total Sewer Revenue</b>	<b>110,539</b>	<b>110,157</b>	<b>122,862</b>	<b>148,402</b>	<b>118,380</b>	<b>125,483</b>	<b>133,012</b>	<b>140,993</b>
<b>Expenditure</b>								
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
<b>Total Sewer Expenditure</b>	<b>109,118</b>	<b>93,843</b>	<b>122,548</b>	<b>116,360</b>	<b>126,790</b>	<b>129,083</b>	<b>131,458</b>	<b>133,918</b>
<b>Net Sewer</b>	<b>1,420</b>	<b>16,314</b>	<b>314</b>	<b>32,042</b>	<b>-8,409</b>	<b>-3,600</b>	<b>1,554</b>	<b>7,075</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>WATER</b>								
<b>Revenue</b>								
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
<b>Total Water Revenue</b>	<b>201,151</b>	<b>177,634</b>	<b>227,633</b>	<b>261,875</b>	<b>240,025</b>	<b>264,027</b>	<b>290,430</b>	<b>319,473</b>
<b>Expenditure</b>								
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
<b>Total Water Expenditures</b>	<b>199,851</b>	<b>178,872</b>	<b>225,404</b>	<b>227,626</b>	<b>265,451</b>	<b>270,315</b>	<b>275,360</b>	<b>280,598</b>
<b>Net Water</b>	<b>1,300</b>	<b>-1,238</b>	<b>2,229</b>	<b>34,248</b>	<b>-25,426</b>	<b>-6,287</b>	<b>15,070</b>	<b>38,875</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>PARKS</b>								
<b>Revenue</b>								
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	0	0	0	0	0
Transfer from Reserves	0	0	0	0	0	0	0	0
<b>Total Parks Revenue</b>	<b>19,967</b>	<b>12,180</b>	<b>12,000</b>	<b>14,000</b>	<b>14,420</b>	<b>14,853</b>	<b>15,298</b>	<b>15,757</b>
<b>Expenditure</b>								
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	0	0	0	0	0
Utilities	2,900	2,689	3,047	2,958	3,017	3,078	3,139	3,202
<b>Total Parks Expenditure</b>	<b>43,216</b>	<b>27,371</b>	<b>30,076</b>	<b>48,374</b>	<b>54,930</b>	<b>55,882</b>	<b>56,862</b>	<b>57,874</b>
<b>Net Parks</b>	<b>(23,248)</b>	<b>(15,190)</b>	<b>(18,076)</b>	<b>(34,374)</b>	<b>(40,510)</b>	<b>(41,029)</b>	<b>(41,564)</b>	<b>(42,117)</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>SOLID WASTE</b>								
<b>Revenue</b>								
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
<b>Total Solid Waste Revenue</b>	<b>58,107</b>	<b>54,651</b>	<b>58,494</b>	<b>58,107</b>	<b>59,175</b>	<b>60,265</b>	<b>61,376</b>	<b>62,509</b>
<b>Expenditure</b>								
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
<b>Total Solid Waste Expenditure</b>	<b>52,100</b>	<b>42,730</b>	<b>47,810</b>	<b>54,345</b>	<b>55,370</b>	<b>56,415</b>	<b>57,482</b>	<b>58,569</b>
<b>Net Solid Waste</b>	<b>6,007</b>	<b>11,921</b>	<b>10,684</b>	<b>3,762</b>	<b>3,805</b>	<b>3,849</b>	<b>3,894</b>	<b>3,940</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>PUBLIC WORKS</b>								
<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
<b>Total Public Works Revenue</b>	<b>250</b>	<b>427</b>	<b>427</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>
<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
<b>Total Public Works Expenditure</b>	<b>107,791</b>	<b>88,616</b>	<b>92,626</b>	<b>121,893</b>	<b>163,353</b>	<b>166,688</b>	<b>170,129</b>	<b>173,682</b>
<b>Net Public Works</b>	<b>(107,541)</b>	<b>(88,188)</b>	<b>(92,199)</b>	<b>(121,643)</b>	<b>(163,103)</b>	<b>(166,438)</b>	<b>(169,879)</b>	<b>(173,432)</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>PLANNING &amp; BUILDING INSPECTION</b>								
<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
<b>Total Planning Revenue</b>	<b>18,250</b>	<b>7,847</b>	<b>7,782</b>	<b>7,700</b>	<b>7,700</b>	<b>7,700</b>	<b>7,700</b>	<b>7,700</b>
<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
<b>Total Planning Expenditure</b>	<b>32,950</b>	<b>45,747</b>	<b>43,900</b>	<b>42,224</b>	<b>42,248</b>	<b>42,273</b>	<b>42,299</b>	<b>42,325</b>
<b>Net Planning</b>	<b>(14,700)</b>	<b>(37,900)</b>	<b>(36,118)</b>	<b>(34,524)</b>	<b>(34,548)</b>	<b>(34,573)</b>	<b>(34,599)</b>	<b>(34,625)</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>EMERGENCY PLANNING</b>								
<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
<b>Total Emergency Planning Revenue</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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
<b>Total Emergency Planning Expenditure</b>	<b>9,218</b>	<b>1,286</b>	<b>1,286</b>	<b>2,810</b>	<b>2,876</b>	<b>2,944</b>	<b>3,016</b>	<b>3,092</b>
<b>Net Emergency Planning</b>	<b>(6,718)</b>	<b>(1,286)</b>	<b>1,214</b>	<b>(2,810)</b>	<b>(2,876)</b>	<b>(2,944)</b>	<b>(3,016)</b>	<b>(3,092)</b>

Description	2025 Budget	2025 Actual	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>HEALTH CLINIC</b>								
<i>Revenue</i>								
Revenue - Other	0	0	0	0	0	0	0	0
<b>Total Health Clinic Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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
<b>Total Health Clinic Expenditure</b>	<b>1,000</b>	<b>833</b>	<b>350</b>	<b>1,725</b>	<b>1,745</b>	<b>1,764</b>	<b>1,785</b>	<b>1,805</b>
<b>Net Health Clinic</b>	<b>-1,000</b>	<b>-833</b>	<b>-350</b>	<b>-1,725</b>	<b>-1,745</b>	<b>-1,764</b>	<b>-1,785</b>	<b>-1,805</b>