



VILLAGE OF HARRISON HOT SPRINGS NOTICE OF MEETING AND AGENDA

SPECIAL COUNCIL MEETING

Date: Wednesday, May 1st, 2013
Time: 7:00 p.m.
Location: Memorial Hall, 290 Esplanade Road
 Harrison Hot Springs, British Columbia

1. CALL TO ORDER

(a) Meeting called to order by Mayor Facio

2. INTRODUCTION OF LATE ITEMS

3. APPROVAL OF AGENDA

4. DELEGATIONS

5. REPORTS FROM STAFF

| | | |
|--------------------------------------|-------------|---|
| <input type="checkbox"/> 2013 Budget | 2013 Budget | 1 |
|--------------------------------------|-------------|---|

6. BYLAWS

| | | |
|---|--|----|
| <input type="checkbox"/> Bylaw 1037 for Introduction and Three Readings | Recommendation: THAT the Village of Harrison Hot Springs Financial Plan Bylaw No. 1037, 2013 be given first, second and third readings. | 29 |
| <input type="checkbox"/> Bylaw 1038 for Introduction and Three Readings | Recommendation: THAT the Village of Harrison Hot Springs Tax Rate Bylaw No. 1038, 2013 be given first, second and third readings. | 35 |

7. QUESTION PERIOD

8. ADJOURNMENT

**Village of Harrison Hot Springs
Budget
2013**

| | <u>General</u> | <u>Sewer</u> | <u>Water</u> | <u>Total</u> |
|--|------------------|-----------------|--------------------|--------------------|
| Revenue | | | | |
| Taxation | \$ 1,871,900 | \$ - | \$ - | \$ 1,871,900 |
| Sale of goods and services | 5,000 | - | - | 5,000 |
| Revenue from own sources | 220,800 | 675,000 | 376,000 | 1,271,800 |
| Other revenues from own sources | 2,800 | - | - | 2,800 |
| DCC revenues | 50,800 | - | 112,000 | 162,800 |
| Transfers from other governments | 953,700 | - | 1,205,000 | 2,158,700 |
| | <u>3,105,000</u> | <u>675,000</u> | <u>1,693,000</u> | <u>5,473,000</u> |
| Expenses | | | | |
| General government and administration | 1,041,850 | 81,500 | 79,950 | 1,203,300 |
| Community services | 169,550 | - | - | 169,550 |
| Protective services | 170,000 | - | - | 170,000 |
| Public works | 179,850 | - | - | 179,850 |
| Transportation services | 147,100 | - | - | 147,100 |
| Flood Protection | 10,900 | - | - | 10,900 |
| Sewer system | - | 414,650 | - | 414,650 |
| Water System | - | - | 95,050 | 95,050 |
| Environmental and Public Health | 121,700 | - | - | 121,700 |
| Recreation and culture | 442,550 | - | - | 442,550 |
| Debt repayments - interest | - | 8,450 | 17,000 | 25,450 |
| Amortization | 463,000 | 133,000 | 86,000 | 682,000 |
| | <u>2,746,500</u> | <u>637,600</u> | <u>278,000</u> | <u>3,662,100</u> |
| Surplus (Deficit) for the year | <u>358,500</u> | <u>37,400</u> | <u>1,415,000</u> | <u>1,810,900</u> |
| Reserves, capital and debt | | | | |
| Capital expenditures | (703,500) | (125,000) | (1,323,000) | (2,151,500) |
| Repayment of debt | (8,000) | (5,400) | (162,000) | (175,400) |
| Replacement reserves in excess of amortization | (113,000) | (40,000) | (16,000) | (169,000) |
| Appropriation from Surplus | - | - | - | - |
| Equity in tangible capital assets | 463,000 | 133,000 | 86,000 | 682,000 |
| Reserves used for capital financing | 3,000 | - | - | 3,000 |
| | <u>(358,500)</u> | <u>(37,400)</u> | <u>(1,415,000)</u> | <u>(1,810,900)</u> |
| Budget total for the year | <u>\$ -</u> | <u>\$ -</u> | <u>-\$ 0</u> | <u>0</u> |

| |
|---------------------------------------|
| Revenue Summary 2013 |
|---------------------------------------|

| Revenue | General | Sewer | Water | Total |
|--|---------------------|-------------------|---------------------|---------------------|
| Tax Levies | | | | |
| Real Property Taxes | \$ 1,812,000 | \$ - | \$ - | \$ 1,812,000 |
| Penalties and Interest on Taxes | 21,000 | - | - | 21,000 |
| Revenue Taxes | 32,200 | - | - | 32,200 |
| Payment in Lieu of Taxes | 6,700 | - | - | 6,700 |
| | <u>\$ 1,871,900</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,871,900</u> |
| Sale of Goods and Services | | | | |
| Tax Certificates | \$ 1,500 | \$ - | \$ - | \$ 1,500 |
| Other Miscellaneous | 3,500 | - | - | 3,500 |
| | <u>\$ 5,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 5,000</u> |
| Revenue from Own Sources | | | | |
| Licenses and Permits | \$ 36,500 | \$ - | \$ - | \$ 36,500 |
| Fines | 3,300 | - | - | 3,300 |
| Return on Investments | 22,000 | - | - | 22,000 |
| Rental and Lease Income | 68,000 | - | - | 68,000 |
| Curbside Collection Fees | 91,000 | - | - | 91,000 |
| Penalties | - | 3,000 | 2,000 | 5,000 |
| User Fees | - | 475,000 | 176,000 | 651,000 |
| Utility Service Fees | - | 196,000 | 191,000 | 387,000 |
| Connection Fees | - | 1,000 | 7,000 | 8,000 |
| | <u>\$ 220,800</u> | <u>\$ 675,000</u> | <u>\$ 376,000</u> | <u>\$ 1,271,800</u> |
| Other Revenues from Own Sources | | | | |
| Other Miscellaneous Revenue | \$ 2,800 | \$ - | \$ - | \$ 2,800 |
| Other Revenues | | | | |
| DCC Revenues | \$ 50,800 | \$ - | \$ 112,000 | \$ 162,800 |
| Transfers from Other Governments | | | | |
| Provincial | \$ 953,700 | \$ - | \$ 165,000 | \$ 1,118,700 |
| Federal | \$ - | \$ - | \$ 1,040,000 | \$ 1,040,000 |
| Total Revenue | <u>\$ 3,105,000</u> | <u>\$ 675,000</u> | <u>\$ 1,693,000</u> | <u>\$ 5,473,000</u> |
| Transfers from Reserves and Surplus | | | | |
| Transfers From Reserves | \$ 3,000 | \$ - | \$ - | \$ 3,000 |
| Accumulated Surplus | \$ - | \$ - | \$ - | \$ - |
| Equity in Tangible Capital Assets | \$ 463,000 | \$ 133,000 | \$ 86,000 | \$ 682,000 |

Revenue Detail 2013

| <u>Account Number</u> | <u>Description</u> | <u>Budget</u> |
|--|-----------------------------------|---------------------|
| Real Property Taxes | | |
| 1-3-1-05-125-2000 | Property Taxes - Residential | \$ 1,059,000 |
| 1-3-1-05-126-2000 | Property Taxes - Business | 712,500 |
| 1-3-1-05-128-2000 | Property Taxes - Non-Profit | 40,500 |
| | | <u>\$ 1,812,000</u> |
| Penalties & Interest on Taxes | | |
| 1-3-1-06-129-2300 | Penalties | \$ 16,000 |
| 1-3-1-06-129-2305 | Interest on Arrears Taxes | 4,000 |
| 1-3-1-06-129-2310 | Interest on Delinquent Taxes | 1,000 |
| | | <u>\$ 21,000</u> |
| Revenue Taxes | | |
| 1-3-1-07-100-2025 | B.C. Hydro - 1% Revenue | \$ 12,900 |
| 1-3-1-07-100-2030 | Fortis BC - 1% Revenue | 7,700 |
| 1-3-1-07-100-2035 | Telus - 1% Revenue | 3,100 |
| 1-3-1-07-100-2040 | Shaw Cable - 1% Revenue | 8,500 |
| | | <u>\$ 32,200</u> |
| Payment in Lieu of Taxes | | |
| 1-3-1-09-100-2105 | Canada Post Corp - General & Debt | \$ 3,000 |
| 1-3-1-09-100-2110 | CBC - General & Debt | 200 |
| 1-3-1-09-100-2115 | CMHC - General & Debt | 3,500 |
| | | <u>\$ 6,700</u> |
| Tax Certificates | | |
| 1-3-1-12-100-2200 | Tax Certificates | \$ 1,500 |
| Other Miscellaneous | | |
| 1-3-1-12-100-2205 | Photocopy Income | \$ 100 |
| 1-3-1-12-100-2210 | School Tax Admin Fee | 3,400 |
| | | <u>\$ 3,500</u> |
| Licenses and Permits | | |
| 1-3-1-12-100-2315 | Business Licenses | \$ 14,000 |
| 1-3-1-12-100-2320 | Dog Licenses | 1,200 |
| 1-3-1-12-100-2325 | Building Permits | 11,000 |
| 1-3-1-12-100-2330 | Campfire Permits | 200 |
| 1-3-1-12-100-2335 | Signage Permits | 100 |
| 1-3-1-12-100-2340 | Subdivision Fees | 1,500 |
| 1-3-1-12-100-2345 | Rezoning Application Fees | 4,500 |
| 1-3-1-12-100-2350 | Development/Dev Variance Permits | 3,000 |
| 1-3-1-12-100-2355 | Other Licenses & Permits | 1,000 |
| | | <u>\$ 36,500</u> |

| | | |
|--|--------------------------------------|-------------------|
| Fines | | |
| 1-3-1-12-101-2360 | Bylaw Fines | \$ 3,000 |
| 1-3-1-12-101-2365 | Animal Control Fines | 100 |
| 1-3-1-12-101-2370 | NSF Cheque Fees | 100 |
| 1-3-1-12-101-2380 | Other Fines | 100 |
| | | <u>\$ 3,300</u> |
| Return on Investments | | |
| 1-3-1-12-110-2400 | Interest - General Operating | \$ 20,000 |
| 1-3-1-12-900-2400 | Other Interest | 500 |
| 1-3-1-12-900-2410 | Dividends | 1,500 |
| | | <u>\$ 22,000</u> |
| Other Miscellaneous Revenue | | |
| 1-3-1-13-100-2475 | Gifts and Donations | \$ 100 |
| 1-3-1-13-100-2490 | Tax Sale Revenue | 500 |
| 1-3-1-13-100-2595 | Other Miscellaneous Revenue | 2,000 |
| 1-3-2-26-325-2375 | Fire Alarm Response Fees | 200 |
| | | <u>\$ 2,800</u> |
| Transfers from Federal Government | | |
| 1-5-1-12-100-2810 | Infrastructure Grants | \$ - |
| Transfer from Provincial Government | | |
| 1-3-1-14-130-2710 | Small Community Protection Grant | \$ 210,000 |
| 1-3-1-14-131-2800 | Hwys, Maintenance & Light | 700 |
| 1-3-1-14-137-2800 | EMBC - Disaster Financial Assistance | 128,000 |
| 1-5-1-65-740-2750 | Resort Municipality Initiative | 515,000 |
| | | <u>\$ 853,700</u> |
| Rental and Lease Income | | |
| 1-3-1-16-100-2495 | Memorial Benches | \$ 23,000 |
| 1-3-1-31-375-2450 | Public Works Services Recovery | 1,000 |
| 1-3-3-71-745-2435 | Special Event Fees | 1,500 |
| 1-3-3-72-776-2450 | Boat Launch Revenue | 20,000 |
| 1-3-3-73-800-2420 | Rental - Memorial Hall | 7,500 |
| 1-3-3-73-802-2420 | Rental - Yacht Club | 15,000 |
| | | <u>\$ 68,000</u> |
| Curbside Collection Fees | | |
| 1-3-3-45-630-2300 | Curbside Collection Fee Penalties | \$ 1,000 |
| 1-3-3-45-630-2454 | Curbside Collection Fees | 90,000 |
| | | <u>\$ 91,000</u> |
| DCC Revenues | | |
| 1-3-3-42-530-2960 | Storm Drainage DCC Revenue | \$ 10,800 |
| 1-3-3-74-815-2965 | Parkland DCC Revenue | - |
| | | <u>\$ 10,800</u> |
| Gas Tax Revenue | | |
| 1-5-1-12-136-2700 | Community Works Fund | \$ 100,000 |

SEWER**Penalties**

2-3-3-41-460-2300 Sewer Fee Penalties \$ 3,000

Sewer Service Utility Fee

2-3-3-41-460-2457 Sewer Service Utility Fee - Residential \$ 176,000

2-3-3-41-460-2462 Sewer Service Utility Fee - Business 20,000

\$ 196,000

Sewer User Fees

2-3-3-41-460-2455 Sewer User Fees \$ 475,000

Sewer Connection Fees

2-3-3-41-460-2465 Sewer Connection Fees \$ 1,000

Sewer DCC Revenue

2-3-3-41-520-2950 Sewer DCC Revenue \$ 40,000

Provincial Grants

2-3-3-41-610-2800 Infrastructure - Provincial \$ -

Federal Grants

2-3-3-41-610-2810 Infrastructure - Federal \$ -

WATER**Penalties**

3-3-3-43-560-2300 Water Fee Penalties \$ 2,000

Water Service Utility Fees

3-3-3-43-560-2457 Water Service Utility Fee - Residential \$ 170,000

3-3-3-43-560-2462 Water Service Utility Fee - Business 21,000

\$ 191,000

Water User Fees

3-3-3-43-560-2460 Water User Fees \$ 176,000

Water Connection Fees

3-3-3-43-560-2470 Water Connection Fees \$ 7,000

Water DCC Revenue

3-3-3-43-620-2955 Water DCC Revenue \$ 112,000

Provincial Grants

3-5-3-43-610-2800 Infrastructure Grants - Provincial \$ 165,000

Federal Government

3-5-3-43-610-2810 Infrastructure Grants - Federal \$ 1,040,000

Transfers from Reserves and Surplus

General Fund

Transfers from Reserves

1-3-1-15-100-2900 Transfers from Reserves \$ 3,000

Accumulated Surplus

1-3-1-15-100-2905 Appropriation from Surplus \$ -

Equity in Tangible Capital Assets

1-3-3-79-900-2915 Equity in Tangible Capital Assets \$ 463,000

Sewer Fund

Transfers from Reserves

2-3-3-41-525-2900 Transfers from Reserves \$ -

Accumulated Surplus

2-3-3-41-525-2905 Appropriation from Surplus \$ -

Equity in Tangible Capital Assets

2-3-3-41-900-2915 Equity in Tangible Capital Assets \$ 133,000

Water Fund

Transfers from Reserves

3-3-3-43-625-2900 Transfers from Reserves \$ -

Accumulated Surplus

3-3-3-43-625-2900 Appropriation from Surplus \$ -

Equity in Tangible Capital Assets

3-3-3-43-900-2915 Equity in Tangible Capital Assets \$ 86,000

| |
|---|
| Expenditure Summary 2013 |
|---|

| Expenditures | General | Sewer | Water | Total |
|--|---------------------|-------------------|-------------------|---------------------|
| General Government | | | | |
| Legislative | \$ 135,850 | \$ - | \$ - | \$ 135,850 |
| Staff | 218,900 | - | - | 218,900 |
| Management | 488,000 | - | - | 488,000 |
| General Administration | 172,700 | 81,500 | 79,950 | 334,150 |
| Municipal Office Building | 26,400 | - | - | 26,400 |
| | <u>\$ 1,041,850</u> | <u>\$ 81,500</u> | <u>\$ 79,950</u> | <u>\$ 1,203,300</u> |
| Community Services | | | | |
| Development/Planning | \$ 47,900 | \$ - | \$ - | \$ 47,900 |
| Library Board | 56,700 | - | - | 56,700 |
| Tourism & Community & Economic Development | 52,450 | - | - | 52,450 |
| Sustainability | 12,500 | - | - | 12,500 |
| | <u>\$ 169,550</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 169,550</u> |
| Protective Services | | | | |
| Bylaw Enforcement | \$ 36,400 | \$ - | \$ - | \$ 36,400 |
| Fire Protection | 123,600 | - | - | 123,600 |
| Emergency Measures | 10,000 | - | - | 10,000 |
| | <u>\$ 170,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 170,000</u> |
| Public Works | | | | |
| Common Services | \$ 119,850 | \$ - | \$ - | \$ 119,850 |
| Public Works Office, Shop and Yard | 14,250 | - | - | 14,250 |
| Vehicles | 45,750 | - | - | 45,750 |
| | <u>\$ 179,850</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 179,850</u> |
| Transportation Services | | | | |
| Roads and Streets | \$ 147,100 | \$ - | \$ - | \$ 147,100 |
| Flood Protection Services | | | | |
| Flood Protection | \$ 10,900 | \$ - | \$ - | \$ 10,900 |
| Environmental and Public Health | | | | |
| Sewage Collection and Treatment | \$ - | \$ 414,650 | \$ - | \$ 414,650 |
| Water System Operations | - | - | 95,050 | 95,050 |
| Waste Management | 113,500 | - | - | 113,500 |
| Animal Control | 8,200 | - | - | 8,200 |
| | <u>\$ 121,700</u> | <u>\$ 414,650</u> | <u>\$ 95,050</u> | <u>\$ 631,400</u> |
| Recreation and Culture | | | | |
| Beach | \$ 239,800 | \$ - | \$ - | \$ 239,800 |
| Beach Facilities and Docks | 64,050 | - | - | 64,050 |
| Recreation Buildings | 30,850 | - | - | 30,850 |
| Parks, Playgrounds and Greenspaces | 107,850 | - | - | 107,850 |
| | <u>\$ 442,550</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 442,550</u> |
| Debt Repayments - Interest | \$ - | \$ 8,450 | \$ 17,000 | \$ 25,450 |
| Amortization of Capital Assets | \$ 463,000 | \$ 133,000 | \$ 86,000 | \$ 682,000 |
| Total Expenditures | <u>\$ 2,746,500</u> | <u>\$ 637,600</u> | <u>\$ 278,000</u> | <u>\$ 3,662,100</u> |

Capital, Debt and Reserve Transfers

| | | | | |
|---|-------------------|-------------------|---------------------|---------------------|
| Capital Expenditures | <u>\$ 703,500</u> | <u>\$ 125,000</u> | <u>\$ 1,323,000</u> | <u>\$ 2,151,500</u> |
| Debt Repayments - Principal | <u>\$ 8,000</u> | <u>\$ 5,400</u> | <u>\$ 162,000</u> | <u>\$ 175,400</u> |
| Transfers to Reserves | | | | |
| Contributions to Non Statutory Reserves | \$ 43,000 | \$ - | \$ 16,000 | \$ 59,000 |
| Contributions to Statutory Reserves | <u>70,000</u> | <u>40,000</u> | <u>-</u> | <u>110,000</u> |
| | <u>\$ 113,000</u> | <u>\$ 40,000</u> | <u>\$ 16,000</u> | <u>\$ 169,000</u> |

Expenditure Detail 2013

| <u>Account Number</u> | <u>Description</u> | <u>Budget</u> |
|--------------------------|---|-------------------|
| <i>Legislative</i> | | |
| 1-4-1-11-051-3120 | Indemnity - Mayor Facio | \$ 30,000 |
| 1-4-1-11-051-3405 | Mileage - Mayor Facio | 2,000 |
| 1-4-1-11-051-3410 | Meals - Mayor Facio | 1,500 |
| 1-4-1-11-051-3415 | Accommodations - Mayor Facio | 3,000 |
| 1-4-1-11-051-3420 | Commercial Transportation - Mayor Facio | 500 |
| 1-4-1-11-051-3425 | Parking - Mayor Facio | 200 |
| 1-4-1-11-051-3430 | Per Diems - Mayor Facio | 1,000 |
| 1-4-1-11-051-3515 | Cell Phone - Mayor Facio | 1,000 |
| 1-4-1-11-051-3635 | Membership Fees & Registration - Mayor Facio | 1,500 |
| 1-4-1-11-055-3120 | Indemnity - Councillor Kiss | 15,000 |
| 1-4-1-11-055-3405 | Mileage - Councillor Kiss | 750 |
| 1-4-1-11-055-3410 | Meals - Councillor Kiss | 750 |
| 1-4-1-11-055-3415 | Accommodations - Councillor Kiss | 1,500 |
| 1-4-1-11-055-3420 | Commercial Transportation - Councillor Kiss | 200 |
| 1-4-1-11-055-3425 | Parking - Councillor Kiss | 200 |
| 1-4-1-11-055-3430 | Per Diems - Councillor Kiss | 500 |
| 1-4-1-11-055-3635 | Membership Fees & Registration - Councillor Kiss | 1,500 |
| 1-4-1-11-056-3120 | Indemnity - Councillor Reyerse | 15,000 |
| 1-4-1-11-056-3405 | Mileage - Councillor Reyerse | 750 |
| 1-4-1-11-056-3410 | Meals - Councillor Reyerse | 750 |
| 1-4-1-11-056-3415 | Accommodations - Councillor Reyerse | 1,500 |
| 1-4-1-11-056-3420 | Commercial Transportation - Councillor Reyerse | 200 |
| 1-4-1-11-056-3425 | Parking - Councillor Reyerse | 200 |
| 1-4-1-11-056-3430 | Per Diems - Councillor Reyerse | 500 |
| 1-4-1-11-056-3635 | Membership Fees & Registration - Councillor Reyerse | 1,500 |
| 1-4-1-11-057-3120 | Indemnity - Councillor Buckley | 15,000 |
| 1-4-1-11-057-3405 | Mileage - Councillor Buckley | 750 |
| 1-4-1-11-057-3410 | Meals - Councillor Buckley | 750 |
| 1-4-1-11-057-3415 | Accommodations - Councillor Buckley | 1,500 |
| 1-4-1-11-057-3420 | Commercial Transportation - Councillor Buckley | 200 |
| 1-4-1-11-057-3425 | Parking - Councillor Buckley | 200 |
| 1-4-1-11-057-3430 | Per Diems - Councillor Buckley | 500 |
| 1-4-1-11-057-3635 | Membership Fees & Registration - Councillor Buckley | 1,500 |
| 1-4-1-11-066-3120 | Indemnity - Councillor Jackson | 15,000 |
| 1-4-1-11-066-3405 | Mileage - Councillor Jackson | 750 |
| 1-4-1-11-066-3410 | Meals - Councillor Jackson | 750 |
| 1-4-1-11-066-3415 | Accommodations - Councillor Jackson | 1,500 |
| 1-4-1-11-066-3420 | Commercial Transportation - Councillor Jackson | 200 |
| 1-4-1-11-066-3425 | Parking - Councillor Jackson | 200 |
| 1-4-1-11-066-3430 | Per Diems - Councilor Jackson | 500 |
| 1-4-1-11-066-3635 | Membership Fees & Registration - Councillor Jackson | 1,500 |
| 1-4-1-11-095-3615 | Public Relations & Receptions | 1,500 |
| 1-4-1-11-095-3620 | Printing | 500 |
| 1-4-1-11-095-3625 | Photocopying | 2,500 |
| 1-4-1-11-095-4115 | Insurance for Elected Officials | 550 |
| 1-4-1-11-095-4530 | Catering Services | 8,000 |
| 1-4-1-11-095-4540 | Hospitality Expenses (Council) | 500 |
| Total Legislative | | \$ 135,850 |

Staff

| | | |
|-------------------|-----------------------------------|------------|
| 1-4-1-12-115-3105 | Staff Wages - Full Time | \$ 192,000 |
| 1-4-1-12-115-3110 | Staff Wages - Part Time | 18,000 |
| 1-4-1-12-116-3405 | Mileage - Staff | 1,000 |
| 1-4-1-12-116-3410 | Meals - Staff | 1,000 |
| 1-4-1-12-116-3415 | Accommodations - Staff | 1,500 |
| 1-4-1-12-116-3420 | Commercial Transportation - Staff | 200 |
| 1-4-1-12-116-3425 | Parking - Staff | 200 |
| 1-4-1-12-117-3640 | Training & Education | 5,000 |

Total Staff \$ 218,900

Management

| | | |
|-------------------|--|------------|
| 1-4-1-12-118-3105 | Wages - Management | \$ 466,000 |
| 1-4-1-12-119-3305 | Employee Recruiting Costs | 500 |
| 1-4-1-12-120-3405 | Mileage - Management | 3,000 |
| 1-4-1-12-120-3410 | Meals - Management | 2,000 |
| 1-4-1-12-120-3415 | Accommodations - Management | 7,000 |
| 1-4-1-12-120-3420 | Commercial Transportation - Management | 200 |
| 1-4-1-12-120-3425 | Parking - Management | 300 |
| 1-4-1-12-120-3640 | Education & Training | 8,000 |
| 1-4-1-12-120-4540 | Hospitality Expenses (Mgmt) | 1,000 |

Total Management \$ 488,000

General Administration

| | | |
|-------------------|-------------------------------------|-------------------|
| 1-4-1-14-100-3505 | Courier, Freight and Cartage | \$ 200 |
| 1-4-1-14-100-3510 | Postage | 6,000 |
| 1-4-1-14-100-3515 | Telephone | 10,000 |
| 1-4-1-14-101-3605 | Advertising | 9,000 |
| 1-4-1-14-101-3610 | Promotional Materials | 1,000 |
| 1-4-1-14-101-3615 | Public Relations & Receptions | 500 |
| 1-4-1-14-101-3620 | Printing & Binding | 1,000 |
| 1-4-1-14-101-3625 | Photocopying & Supplies | 2,500 |
| 1-4-1-14-101-3630 | Subscriptions & Publications | 1,500 |
| 1-4-1-14-101-3635 | Membership Fees & Registrations | 10,000 |
| 1-4-1-14-101-3645 | Title Searches | 200 |
| 1-4-1-14-101-3650 | Website Maintenance | 1,000 |
| 1-4-1-14-102-3705 | Audit & Accounting Fees | 18,000 |
| 1-4-1-14-102-3710 | Legal Fees | 40,000 |
| 1-4-1-14-102-3730 | Consulting Services | 10,000 |
| 1-4-1-14-102-3735 | Election Expenses | - |
| 1-4-1-14-102-3915 | Photocopier Lease | 10,000 |
| 1-4-1-14-103-4110 | Insurance Claims | 5,000 |
| 1-4-1-14-103-4115 | Insurance Premiums | 11,000 |
| 1-4-1-14-103-4120 | Tax Sale Costs | 600 |
| 1-4-1-14-103-4145 | Offsite Storage | 2,300 |
| 1-4-1-14-104-4030 | Office Recycling | 2,000 |
| 1-4-1-14-104-4505 | Office Supplies | 7,000 |
| 1-4-1-14-104-4510 | Computer & Supplies | 20,000 |
| 1-4-1-14-104-4515 | Janitorial Supplies | 100 |
| 1-4-1-14-104-4525 | Consumable Supplies | 500 |
| 1-4-1-14-104-4530 | Other Miscellaneous Expenses | 300 |
| 1-4-1-14-106-5505 | Service Charges | 1,500 |
| 1-4-1-14-106-5510 | Payroll Service Charges | 400 |
| 1-4-1-14-106-5515 | Interest Charges | 50 |
| 1-4-1-14-106-5530 | Interest on Prepaid Taxes | 1,000 |
| 1-4-1-14-107-5905 | Write Off of Tax Balances Under 1\$ | 50 |
| | Total General Administration | <u>\$ 172,700</u> |

Levies from Other Governments & Agencies

Fraser Valley Library Board

| | | |
|-------------------|--------------------------------|------------------|
| 1-4-1-20-198-4405 | Fraser Valley Regional Library | <u>\$ 56,700</u> |
|-------------------|--------------------------------|------------------|

Municipal Office Building

| | | | |
|-------------------|-----------------------------------|----|-------|
| 1-4-1-15-180-3105 | Wages - Municipal Office Building | \$ | 6,000 |
| 1-4-1-15-180-3810 | Repairs & Maintenance - Building | | 4,000 |
| 1-4-1-15-180-3815 | Repairs & Maintenance - Equipment | | 500 |
| 1-4-1-15-180-4020 | Janitorial Services | | 8,200 |
| 1-4-1-15-180-4115 | Insurance Premiums | | 1,800 |
| 1-4-1-15-180-4710 | Landscaping & Gardening Supplies | | 600 |
| 1-4-1-15-180-4740 | Hardware & Supplies | | 200 |
| 1-4-1-15-180-4810 | Gas | | 1,200 |
| 1-4-1-15-180-4815 | Electricity | | 2,500 |
| 1-4-1-15-180-4820 | Cable/Internet | | 1,400 |

Total Municipal Office Building \$ 26,400

Development/Planning

| | | | |
|-------------------|---------------------------------|----|--------|
| 1-4-1-60-696-3105 | Wages - Development Planning | \$ | 13,000 |
| 1-4-1-60-696-3505 | Courier, Freight & Cartage | | 100 |
| 1-4-1-60-696-3605 | Advertising | | 100 |
| 1-4-1-60-696-3620 | Printing & Binding | | 100 |
| 1-4-1-60-696-3730 | Advisory Planning Commission | | 200 |
| 1-4-1-60-696-4010 | Planning/Engineering Consultant | | 25,000 |

38,500

Building

| | | | |
|-------------------|-----------------------------|----|-------|
| 1-4-1-60-697-3105 | Wages - Building Inspection | \$ | 9,000 |
| 1-4-1-60-697-3505 | Courier, Freight & Cartage | | 200 |
| 1-4-1-60-697-3620 | Printing & Binding | | 200 |

\$ 9,400

Total Development/Planning \$ 47,900

Tourism & Community & Economic Development

Economic Development

| | | | |
|-------------------|-------------------------------|----|--------------|
| 1-4-1-63-715-3605 | Advertising | \$ | 3,000 |
| 1-4-1-63-715-3610 | Promotional Materials | | 500 |
| 1-4-1-63-715-3615 | Public Relations & Receptions | | 800 |
| 1-4-1-63-715-3620 | Printing & Binding | | 200 |
| 1-4-1-63-715-3630 | Subscriptions & Publications | | 200 |
| | | | <u>4,700</u> |
| | | \$ | <u>4,700</u> |

Tourist Information Centre

| | | | |
|-------------------|----------------------------------|----|---------------|
| 1-4-1-65-725-3105 | Wages - Info Centre | \$ | 1,000 |
| 1-4-1-65-725-3810 | Repairs & Maintenance | | 300 |
| 1-4-1-65-725-4025 | Tourism Society Contribution | | 31,000 |
| 1-4-1-65-725-4115 | Insurance Premiums | | 400 |
| 1-4-1-65-725-4710 | Landscaping & Gardening Supplies | | 500 |
| 1-4-1-65-725-4740 | Hardware & Supplies | | 50 |
| | | | <u>33,250</u> |
| | | \$ | <u>33,250</u> |

Community Development & Events

| | | | |
|-------------------|--------------------------------|----|---------------|
| 1-4-1-65-729-4595 | Communities in Bloom | \$ | 1,000 |
| 1-4-1-65-730-5405 | Canada Day | | - |
| 1-4-1-65-731-4005 | Community to Community Program | | 3,000 |
| 1-4-1-65-731-4595 | Community Development | | 1,000 |
| 1-4-1-65-734-3105 | Wages - Special Events | | 2,000 |
| 1-4-1-65-736-4595 | Community Christmas Event | | - |
| 1-4-1-65-739-5405 | Grants to Groups | | 7,500 |
| | | | <u>14,500</u> |

Total Tourism & Community & Economic Development \$ 52,450

Sustainability

| | | | |
|-------------------|-----------------------------------|----|-------|
| 1-4-1-67-742-4305 | Carbon Offsets | \$ | 3,000 |
| 1-4-1-67-744-3795 | Electrical Sustainability Program | | 9,500 |

Total Sustainability \$ 12,500

Bylaw Enforcement

| | | |
|--------------------------------|------------------------|------------------|
| 1-4-2-24-315-4095 | Adjudication Fees | \$ 500 |
| 1-4-2-24-315-4130 | Bylaw Enforcement | 35,700 |
| 1-4-2-24-315-5595 | Collection Agency Fees | 200 |
| Total Bylaw Enforcement | | \$ 36,400 |

Fire Protection**Fire Department Administration**

| | | |
|-------------------|---------------------------------|------------------|
| 1-4-2-26-325-3515 | Telephone | \$ 1,400 |
| 1-4-2-26-325-3605 | Advertising | 200 |
| 1-4-2-26-325-3625 | Photocopying & Supplies | 300 |
| 1-4-2-26-325-3635 | Membership Fees & Registrations | 500 |
| 1-4-2-26-325-3640 | Training & Education | 12,500 |
| 1-4-2-26-325-4505 | Office Supplies | 400 |
| 1-4-2-26-325-4510 | Computer Supplies | 2,500 |
| 1-4-2-26-325-4520 | Uniforms | 1,000 |
| 1-4-2-26-325-4525 | Consumeable Supplies | 200 |
| | | \$ 19,000 |

Firehall

| | | |
|-------------------|----------------------------------|------------------|
| 1-4-2-26-326-3105 | Wages - Fire Hall | \$ 1,200 |
| 1-4-2-26-326-3810 | Repairs & Maintenance - Building | 6,000 |
| 1-4-2-26-326-4020 | Janitorial Services | 500 |
| 1-4-2-26-326-4105 | Radio License | 1,300 |
| 1-4-2-26-326-4115 | Insurance Premiums | 3,400 |
| 1-4-2-26-326-4515 | Janitorial Supplies | 300 |
| 1-4-2-26-326-4710 | Landscaping & Gardening Supplies | 300 |
| 1-4-2-26-326-4740 | Hardware & Supplies | 300 |
| 1-4-2-26-326-4805 | Water | 100 |
| 1-4-2-26-326-4810 | Gas | 1,500 |
| 1-4-2-26-326-4815 | Electricity | 1,000 |
| 1-4-2-26-326-4820 | Cable/Internet | 1,000 |
| | | \$ 16,900 |

Firefighter Remuneration & Benefits

| | | |
|-------------------|------------------------------------|------------------|
| 1-4-2-26-327-3125 | Firefighter Callouts | \$ 8,000 |
| 1-4-2-26-327-3745 | Outside Fire Services | 1,000 |
| 1-4-2-26-327-4125 | Fire Site Security | 1,200 |
| 1-4-2-26-328-3125 | Firefighter's Honorariums | 4,800 |
| 1-4-2-26-329-3125 | Firefighter Practices | 20,000 |
| 1-4-2-26-329-3135 | L AFC Inspections/ Fire Prevention | 4,000 |
| 1-4-2-26-329-3250 | Firefighter's WCB | 700 |
| 1-4-2-26-329-3640 | Training Remuneration | 12,000 |
| 1-4-2-26-329-4115 | Insurance Coverage - Firefighters | 1,400 |
| | | \$ 53,100 |

Fire Chief

| | | |
|-------------------|-------------------------|-----------------|
| 1-4-2-26-330-3125 | Fire Chief Remuneration | \$ 5,000 |
| 1-4-2-26-330-3405 | Mileage | 200 |
| 1-4-2-26-330-3410 | Meals | 700 |
| 1-4-2-26-330-3415 | Accommodations | 500 |
| 1-4-2-26-330-3425 | Parking | 100 |
| | | \$ 6,500 |

2012 Spartan Fire Truck

| | | |
|-------------------|----------------------------|-----------------|
| 1-4-2-26-334-3820 | Repairs & Maintenance | \$ 3,000 |
| 1-4-2-26-334-4115 | Insurance Premiums | 1,800 |
| 1-4-2-26-334-4605 | Gas, Oil, Diesel & Propane | 1,500 |
| 1-4-2-26-334-4610 | Tires | - |
| | | \$ 6,300 |

1992 Volvo Fire Truck

| | | | |
|-------------------|----------------------------|----|--------------|
| 1-4-2-26-335-3820 | Repairs & Maintenance | \$ | 1,500 |
| 1-4-2-26-335-4115 | Insurance Premiums | | 850 |
| 1-4-2-26-335-4605 | Gas, Oil, Diesel & Propane | | 500 |
| 1-4-2-26-335-4610 | Tires | | 4,500 |
| | | | <u>4,500</u> |
| | | \$ | <u>7,350</u> |

1992 Fire Chief Truck

| | | | |
|-------------------|----------------------------|----|--------------|
| 1-4-2-26-336-3820 | Repairs & Maintenance | \$ | 500 |
| 1-4-2-26-336-4115 | Insurance Premiums | | 650 |
| 1-4-2-26-336-4605 | Gas, Oil, Diesel & Propane | | 1,000 |
| 1-4-2-26-336-4610 | Tires | | - |
| | | | <u>-</u> |
| | | \$ | <u>2,150</u> |

1977 Int'l Fire Truck

| | | | |
|-------------------|----------------------------|----|------------|
| 1-4-2-26-337-3820 | Repairs & Maintenance | \$ | 150 |
| 1-4-2-26-337-4115 | Insurance Premiums | | 50 |
| 1-4-2-26-337-4605 | Gas, Oil, Diesel & Propane | | 100 |
| 1-4-2-26-337-4610 | Tires | | - |
| | | | <u>-</u> |
| | | \$ | <u>300</u> |

Fire Department Equipment

| | | | |
|-------------------|---|----|---------------|
| 1-4-2-26-345-3525 | Communications Equipment | \$ | 4,500 |
| 1-4-2-26-345-3820 | Repairs & Maintenance | | 4,000 |
| 1-4-2-26-345-4535 | Turnout Gear, Safety Clothing & Equipment | | 2,000 |
| 1-4-2-26-345-4595 | Medical Supplies | | 500 |
| 1-4-2-26-345-4695 | Fire Hose & Nozzles | | 1,000 |
| | | | <u>1,000</u> |
| | | \$ | <u>12,000</u> |

Total Fire Protection \$ 123,600**Emergency Measures**

| | | | |
|-------------------|--------------------|----|-------|
| 1-4-2-28-360-3795 | Emergency Services | \$ | 9,500 |
| 1-4-2-28-360-4530 | Catering Services | | 500 |

Total Emergency Measures \$ 10,000

Public Works

Public Works Common Services

| | | |
|-------------------|---------------------------------|-----------|
| 1-4-3-31-370-3105 | Wages - Common Services | \$ 80,000 |
| 1-4-3-31-370-3405 | Mileage | 500 |
| 1-4-3-31-370-3410 | Meals | 800 |
| 1-4-3-31-370-3415 | Accommodations | 1,000 |
| 1-4-3-31-370-3420 | Commercial Transportation | 200 |
| 1-4-3-31-370-3425 | Parking | 100 |
| 1-4-3-31-370-3505 | Courier, Freight and Cartage | 200 |
| 1-4-3-31-370-3625 | Photocopying & Supplies | 100 |
| 1-4-3-31-370-3630 | Subscriptions & Publications | 200 |
| 1-4-3-31-370-3635 | Membership Fees & Registrations | 500 |
| 1-4-3-31-370-3915 | Equipment Rentals | 3,000 |
| 1-4-3-31-370-4005 | Contracted Services | 500 |
| 1-4-3-31-370-4040 | Occupational Health & Safety | 12,000 |
| 1-4-3-31-370-4105 | Licenses & Permits | 800 |
| 1-4-3-31-370-4505 | Office Supplies | 500 |
| 1-4-3-31-370-4510 | Computer & Supplies | 500 |
| 1-4-3-31-370-4525 | Consumable Supplies | 800 |
| 1-4-3-31-370-4535 | Safety Clothing & Equipment | 4,000 |
| 1-4-3-31-370-4740 | Hardware & Supplies | 4,000 |
| 1-4-3-31-370-4810 | BC One Call Services | 150 |
| 1-4-3-31-379-3105 | Wages - Training | 5,000 |
| 1-4-3-31-370-3640 | Training & Education | 5,000 |

Total Public Works Common Services \$ 119,850

Public Works Office

| | | |
|-------------------|-----------------------------------|----------|
| 1-4-3-31-371-3515 | Telephone | \$ 1,800 |
| 1-4-3-31-371-3810 | Repairs & Maintenance - Building | 1,000 |
| 1-4-3-31-371-3815 | Repairs & Maintenance - Equipment | 200 |
| 1-4-3-31-371-4020 | Janitorial Services | 3,200 |
| 1-4-3-31-371-4115 | Insurance Premiums | 1,150 |
| 1-4-3-31-371-4515 | Janitorial Supplies | 200 |
| 1-4-3-31-371-4805 | Water | 200 |
| 1-4-3-31-371-4810 | Gas | 800 |
| 1-4-3-31-371-4815 | Electricity | 700 |

\$ 9,250

Public Works Shop & Yard

| | | |
|-------------------|-----------------------------------|--------|
| 1-4-3-31-372-3810 | Repairs & Maintenance - Building | \$ 500 |
| 1-4-3-31-372-3815 | Repairs & Maintenance - Equipment | 500 |
| 1-4-3-31-372-4115 | Insurance Premiums | 950 |
| 1-4-3-31-372-4810 | Gas | 700 |
| 1-4-3-31-372-4815 | Electricity | 1,350 |
| 1-4-3-31-373-3895 | Repairs & Maintenance | 1,000 |

\$ 5,000

Total Public Works Office, Shop & Yard \$ 14,250

Equipment & Vehicles

Public Works Equipment

| | | |
|-------------------|----------------------------|----------|
| 1-4-3-31-375-3815 | Repairs & Maintenance | \$ 1,500 |
| 1-4-3-31-375-4115 | Insurance Premiums | 1,900 |
| 1-4-3-31-375-4605 | Gas, Oil, Diesel & Propane | 1,000 |
| 1-4-3-31-375-4620 | Small Tools & Equipment | 1,500 |
| | | <hr/> |
| | | \$ 5,900 |

1998 Ford Ranger

| | | |
|-------------------|----------------------------|--------|
| 1-4-3-31-380-3820 | Repairs & Maintenance | \$ 100 |
| 1-4-3-31-380-4115 | Insurance Premiums | 200 |
| 1-4-3-31-380-4605 | Gas, Oil, Diesel & Propane | 300 |
| 1-4-3-31-380-4610 | Tires | - |
| | | <hr/> |
| | | \$ 600 |

New 4 x 4 Pick-up

| | | |
|-------------------|----------------------------|----------|
| 1-4-3-31-382-3820 | Repairs & Maintenance | \$ 2,000 |
| 1-4-3-31-382-4115 | Insurance Premiums | 1,000 |
| 1-4-3-31-382-4605 | Gas, Oil, Diesel & Propane | 700 |
| 1-4-3-31-382-4610 | Tires | - |
| | | <hr/> |
| | | \$ 3,700 |

1998 Ford F350 (Water Tank)

| | | |
|-------------------|----------------------------|----------|
| 1-4-3-31-383-3820 | Repairs & Maintenance | \$ 6,000 |
| 1-4-3-31-383-4115 | Insurance Premiums | 950 |
| 1-4-3-31-383-4605 | Gas, Oil, Diesel & Propane | 1,000 |
| 1-4-3-31-383-4610 | Tires | - |
| | | <hr/> |
| | | \$ 7,950 |

New 4 x 4 Pick-up

| | | |
|-------------------|----------------------------|----------|
| 1-4-3-31-384-3820 | Repairs & Maintenance | \$ 2,500 |
| 1-4-3-31-384-4115 | Insurance Premiums | 1,000 |
| 1-4-3-31-384-4605 | Gas, Oil, Diesel & Propane | 700 |
| 1-4-3-31-384-4610 | Tires | - |
| | | <hr/> |
| | | \$ 4,200 |

1993 International Dump Truck

| | | |
|-------------------|----------------------------|----------|
| 1-4-3-31-385-3820 | Repairs & Maintenance | \$ 1,000 |
| 1-4-3-31-385-4115 | Insurance Premiums | 1,200 |
| 1-4-3-31-385-4605 | Gas, Oil, Diesel & Propane | 700 |
| 1-4-3-31-385-4610 | Tires | - |
| | | <hr/> |
| | | \$ 2,900 |

| | | |
|---------------------------------|---------------------------------------|------------------|
| 1996 Backhoe | | |
| 1-4-3-31-386-3820 | Repairs & Maintenance | \$ 1,500 |
| 1-4-3-31-386-4115 | Insurance Premiums | 500 |
| 1-4-3-31-386-4605 | Gas, Oil, Diesel & Propane | 4,000 |
| 1-4-3-31-386-4610 | Tires | - |
| | | <u>\$ 6,000</u> |
| 2003 Lawn Mower Tractor | | |
| 1-4-3-31-387-3820 | Repairs & Maintenance | \$ 700 |
| 1-4-3-31-387-4115 | Insurance Premiums | 100 |
| 1-4-3-31-387-4605 | Gas, Oil, Diesel & Propane | 50 |
| 1-4-3-31-387-4610 | Tires | - |
| | | <u>\$ 850</u> |
| Utility Trailers | | |
| 1-4-3-31-388-3820 | Repairs & Maintenance | \$ 200 |
| 1-4-3-31-388-4115 | Insurance Premiums | 800 |
| | | <u>\$ 1,000</u> |
| 2009 Kubota | | |
| 1-4-3-31-390-3820 | Repairs & Maintenance | \$ 500 |
| 1-4-3-31-390-4115 | Insurance Premiums | 300 |
| 1-4-3-31-390-4605 | Gas, Oil, Diesel & Propane | 700 |
| 1-4-3-31-390-4610 | Tires | - |
| | | <u>\$ 1,500</u> |
| 2003 Ford F550 Dump | | |
| 1-4-3-31-391-3820 | Repairs & Maintenance | \$ 3,000 |
| 1-4-3-31-391-4115 | Insurance Premiums | 1,600 |
| 1-4-3-31-391-4605 | Gas, Oil, Diesel & Propane | 2,000 |
| 1-4-3-31-391-4610 | Tires | - |
| | | <u>\$ 6,600</u> |
| 2010 Ford F150 4x4 P/U | | |
| 1-4-3-31-392-3820 | Repairs & Maintenance | \$ 300 |
| 1-4-3-31-392-4115 | Insurance Premiums | 1,250 |
| 1-4-3-31-392-4605 | Gas, Oil, Diesel & Propane | 1,500 |
| 1-4-3-31-392-4610 | Tires | - |
| | | <u>\$ 3,050</u> |
| 2010 Ford Van | | |
| 1-4-3-31-393-3820 | Repairs & Maintenance | \$ 50 |
| 1-4-3-31-393-4115 | Insurance Premiums | 150 |
| 1-4-3-31-393-4605 | Gas, Oil, Diesel & Propane | 100 |
| 1-4-3-31-393-4610 | Tires | - |
| | | <u>\$ 300</u> |
| 2013 New Holland Tractor | | |
| 1-4-3-31-394-3820 | Repairs & Maintenance | \$ 200 |
| 1-4-3-31-394-4115 | Insurance Premiums | 300 |
| 1-4-3-31-394-4605 | Gas, Oil, Diesel & Propane | 700 |
| 1-4-3-31-394-4610 | Tires | - |
| | | <u>\$ 1,200</u> |
| | Total Vehicles & Equipment | <u>\$ 45,750</u> |

Transportation Services

Roads and Streets

Road Resurfacing

| | | |
|-------------------|--------------------------|--------------|
| 1-4-3-32-415-3105 | Wages - Road Resurfacing | \$ 4,000 |
| 1-4-3-32-415-3835 | Repairs & Maintenance | 1,500 |
| 1-4-3-32-415-4005 | Contracted Services | 4,000 |
| | | <u>9,500</u> |
| | | \$ 9,500 |

Road Marking

| | | |
|-------------------|----------------------|---------------|
| 1-4-3-32-417-3105 | Wages - Road Marking | \$ 13,000 |
| 1-4-3-32-417-4005 | Contracted Services | 6,000 |
| 1-4-3-32-417-4735 | Street Signs | 2,000 |
| 1-4-3-32-417-4740 | Hardware & Supplies | 3,000 |
| | | <u>24,000</u> |
| | | \$ 24,000 |

Bridges

| | | |
|-------------------|-----------------------|--------------|
| 1-4-3-32-418-3805 | Repairs & Maintenance | \$ 1,500 |
| 1-4-3-32-418-4115 | Insurance Premiums | 3,000 |
| | | <u>4,500</u> |
| | | \$ 4,500 |

Drainage & Ditching

| | | |
|-------------------|-----------------------------|---------------|
| 1-4-3-32-419-3105 | Wages - Draining & Ditching | \$ 18,000 |
| 1-4-3-32-419-3895 | Repairs & Maintenance | 10,000 |
| 1-4-3-32-419-4005 | Contracted Services | 2,000 |
| 1-4-3-32-419-4740 | Hardware & Supplies | 1,000 |
| 1-4-3-32-419-4815 | Electricity | 2,400 |
| | | <u>33,400</u> |
| | | \$ 33,400 |

Street Lighting

| | | |
|-------------------|-----------------------------------|---------------|
| 1-4-3-32-421-3835 | Repairs & Maintenance | \$ 2,000 |
| 1-4-3-32-421-3840 | Lamp Standard Replacement Program | 15,000 |
| 1-4-3-32-421-4115 | Insurance Premiums | 300 |
| 1-4-3-32-421-4815 | Electricity | 25,500 |
| | | <u>42,800</u> |
| | | \$ 42,800 |

Street Cleaning

| | | |
|-------------------|-----------------|----------|
| 1-4-3-32-423-4005 | Street Cleaning | \$ 2,500 |
|-------------------|-----------------|----------|

Snow Removal

| | | |
|-------------------|----------------------|---------------|
| 1-4-3-32-425-3105 | Wages - Snow Removal | \$ 14,000 |
| 1-4-3-32-425-4720 | Sand & Salt | 2,000 |
| | | <u>16,000</u> |
| | | \$ 16,000 |

Village Entrance

| | | |
|-------------------|--------------------------|--------------|
| 1-4-3-32-427-3105 | Wages - Village Entrance | 3,000 |
| 1-4-3-32-427-3835 | Repairs & Maintenance | 500 |
| 1-4-3-32-427-4710 | Landscaping & Materials | 500 |
| 1-4-3-32-427-4815 | Electricity | 400 |
| | | <u>4,400</u> |
| | | \$ 4,400 |

Sidewalks

| | | |
|-------------------|-----------------------|---------------|
| 1-4-3-32-429-3105 | Wages - Sidewalks | \$ 8,000 |
| 1-4-3-32-429-3835 | Repairs & Maintenance | 2,000 |
| | | <u>10,000</u> |
| | | \$ 10,000 |

Total Roads and Streets \$ 147,100

Flood Protection

| | | | |
|-------------------|--|----|---------------|
| 1-4-3-42-535-3105 | Wages - Flood Protection | \$ | 2,000 |
| 1-4-3-42-535-3805 | Flood Protection - Repairs & Maintenance | | 1,500 |
| 1-4-3-42-535-3815 | Flood Pump Repairs & Maintenance | | 500 |
| 1-4-3-42-535-3915 | Flood Pump Rentals | | 5,000 |
| 1-4-3-42-535-4115 | Flood Protection - Insurance Premiums | | 1,900 |
| | Total Flood Protection | \$ | <u>10,900</u> |

Waste Management

Waste Management - Municipal Operations

| | | | |
|-------------------|---------------------------------|----|---------------|
| 1-4-3-45-633-4005 | Tipping Fees | \$ | 1,500 |
| 1-4-3-45-634-3105 | Wages - Solid Waste & Recycling | | 21,000 |
| | | | <u>22,500</u> |

Waste Management Vehicle

| | | | |
|-------------------|--|----|---------------|
| 1-4-3-45-640-3820 | Repairs & Maintenance | \$ | - |
| 1-4-3-45-640-4115 | Insurance Premiums | | - |
| 1-4-3-45-640-4605 | Gas, Oil, Diesel & Propane | | - |
| 1-4-3-45-640-4610 | Tires | | - |
| | | \$ | <u>-</u> |
| | Total Waste Management - Municipal Operations | \$ | <u>22,500</u> |

Waste Management - Contracted Services

| | | | |
|-------------------|---|----|----------------|
| 1-4-3-46-646-4005 | Curbside Collection | \$ | 84,000 |
| 1-4-3-46-647-4005 | Bin & Tipping Fees - Solid Waste | | 2,000 |
| 1-4-3-46-648-4005 | Bin & Tipping Fees - Green Waste | | 5,000 |
| | Total Waste Management - Contracted Services | \$ | <u>91,000</u> |
| | Total Waste Management | | <u>113,500</u> |

Animal Control

| | | | |
|-------------------|-------------------------------|----|--------------|
| 1-4-3-50-670-3105 | Wages - Animal Waste Stations | \$ | 5,000 |
| 1-4-3-50-670-3740 | Veterinarian Services | | 200 |
| 1-4-3-50-670-4525 | Dog Tags & Supplies | | 3,000 |
| | Total Animal Control | \$ | <u>8,200</u> |

Recreation & Culture

Beach

| | | |
|-------------------|----------------------------------|------------------|
| 1-4-3-71-745-3105 | Wages - Beach Maintenance | \$ 55,000 |
| 1-4-3-71-745-3830 | Beach Maintenance | 7,000 |
| 1-4-3-71-745-4710 | Landscaping & Gardening Supplies | 1,200 |
| | | <u>\$ 63,200</u> |

Memorial Benches

| | | |
|-------------------|--------------------------|------------------|
| 1-4-3-71-748-3105 | Wages - Memorial Benches | \$ 1,000 |
| 1-4-3-71-748-3825 | Bench Repairs | 100 |
| 1-4-3-71-748-4725 | Concrete | 1,200 |
| 1-4-3-71-748-4740 | Hardware & Supplies | 300 |
| 1-4-3-71-748-4795 | Bench Purchases | 13,000 |
| | | <u>\$ 15,600</u> |

Lagoon Breakwater

| | | |
|-------------------|------------------------------------|-------------------|
| 1-4-3-71-757-3805 | Breakwater - Repairs & Maintenance | \$ 160,000 |
| 1-4-3-71-757-4815 | Breakwater - Electricity | 1,000 |
| | | <u>\$ 161,000</u> |

Total Beach \$ 239,800

Beach Facilities & Docks

Beach Washrooms

| | | |
|-------------------|------------------------------------|------------------|
| 1-4-3-72-775-3105 | Wages - Beach Washrooms | \$ 5,000 |
| 1-4-3-72-775-3130 | Wages - Beach Washrooms Janitorial | 11,000 |
| 1-4-3-72-775-3810 | Repairs & Maintenance | 2,000 |
| 1-4-3-72-775-4020 | Janitorial Services | 3,500 |
| 1-4-3-72-775-4115 | Insurance Premiums | 1,100 |
| 1-4-3-72-775-4515 | Janitorial Supplies | 2,500 |
| 1-4-3-72-775-4740 | Hardware & Supplies | 500 |
| 1-4-3-72-775-4805 | Water | 900 |
| 1-4-3-72-775-4815 | Electricity | 5,000 |
| | | <u>\$ 31,500</u> |

Boat Launch & Washrooms

| | | |
|-------------------|--|-----------------|
| 1-4-3-72-776-3105 | Wages - Boat Launch & Washrooms | \$ 1,000 |
| 1-4-3-72-776-3130 | Wages - Boat Launch Washrooms Janitorial | - |
| 1-4-3-72-776-3810 | Repairs & Maintenance | 5,000 |
| 1-4-3-72-776-4005 | Attendant Fees | - |
| 1-4-3-72-776-4115 | Insurance Premiums | 1,200 |
| 1-4-3-72-776-4515 | Janitorial Supplies | - |
| 1-4-3-72-776-4740 | Hardware & Supplies | - |
| 1-4-3-72-776-4805 | Water | 200 |
| 1-4-3-72-776-4815 | Electricity | 200 |
| 1-4-3-72-776-5505 | Service Charges | 200 |
| | | <u>\$ 7,800</u> |

Harrison Lake Plaza

| | | | |
|-------------------|----------------------------------|----|---------------|
| 1-4-3-72-777-3105 | Wages - Harrison Lake Plaza | \$ | 7,000 |
| 1-4-3-72-777-3895 | Repairs & Maintenance | | 5,000 |
| 1-4-3-72-777-4115 | Insurance Premiums | | 700 |
| 1-4-3-72-777-4710 | Landscaping & Gardening Supplies | | 1,600 |
| 1-4-3-72-777-4740 | Hardware & Supplies | | 200 |
| 1-4-3-72-777-4805 | Water | | 1,500 |
| 1-4-3-72-777-4815 | Electricity | | 6,000 |
| | | | <u>22,000</u> |
| | | \$ | 22,000 |

Federal Wharf

| | | | |
|-------------------|-----------------------|----|----------|
| 1-4-3-72-778-3805 | Repairs & Maintenance | \$ | - |
| 1-4-3-72-778-4115 | Insurance Premiums | | - |
| | | | <u>-</u> |
| | | \$ | - |

Float Plane Dock

| | | | |
|-------------------|-----------------------|----|--------------|
| 1-4-3-72-779-3805 | Repairs & Maintenance | \$ | 2,000 |
| 1-4-3-72-779-4115 | Insurance Premiums | | 750 |
| | | | <u>2,750</u> |
| | | \$ | 2,750 |

Total Beach Facilities and Docks \$ 64,050

Recreation Buildings**Memorial Hall**

| | | | |
|-------------------|----------------------------------|----|---------------|
| 1-4-3-73-800-3105 | Wages - Memorial Hall | \$ | 5,000 |
| 1-4-3-73-800-3130 | Wages - Memorial Hall Janitorial | | 4,000 |
| 1-4-3-73-800-3515 | Telephone | | 700 |
| 1-4-3-73-800-3810 | Repairs & Maintenance | | 2,000 |
| 1-4-3-73-800-4020 | Janitorial Services | | 500 |
| 1-4-3-73-800-4115 | Insurance Premiums | | 4,700 |
| 1-4-3-73-800-4515 | Janitorial Supplies | | 1,000 |
| 1-4-3-73-800-4710 | Landscaping & Gardening Supplies | | 800 |
| 1-4-3-73-800-4740 | Hardware & Supplies | | 400 |
| 1-4-3-73-800-4805 | Water | | 200 |
| 1-4-3-73-800-4810 | Gas | | 1,700 |
| 1-4-3-73-800-4815 | Electricity | | 4,000 |
| | | | <u>25,000</u> |
| | | \$ | 25,000 |

Arts Centre

| | | | |
|-------------------|-----------------------|----|--------------|
| 1-4-3-73-801-3810 | Repairs & Maintenance | \$ | 700 |
| 1-4-3-73-801-4115 | Insurance Premiums | | 800 |
| | | | <u>1,500</u> |
| | | \$ | 1,500 |

Yacht Club

| | | | |
|-------------------|--------------------|----|--------------|
| 1-4-3-73-802-4115 | Insurance Premiums | \$ | 350 |
| 1-4-3-73-802-4195 | Moorage Fees | | 4,000 |
| | | | <u>4,350</u> |
| | | \$ | 4,350 |

Total Recreation Buildings \$ 30,850

Parks, Playgrounds & Green Spaces

Rendall Park

| | | |
|-------------------|----------------------------------|------------------|
| 1-4-3-74-815-3105 | Wages - Rendall Park | \$ 7,000 |
| 1-4-3-74-815-3825 | Repairs & Maintenance | 500 |
| 1-4-3-74-815-3915 | Equipment Rentals | 1,500 |
| 1-4-3-74-815-4115 | Insurance Premiums | 100 |
| 1-4-3-74-815-4710 | Landscaping & Gardening Supplies | 200 |
| 1-4-3-74-815-4740 | Hardware & Supplies | 700 |
| | | <u>\$ 10,000</u> |

Spring Park

| | | |
|-------------------|----------------------------------|------------------|
| 1-4-3-74-816-3105 | Wages - Spring Park | \$ 12,000 |
| 1-4-3-74-816-3825 | Repairs & Maintenance | 5,000 |
| 1-4-3-74-816-4115 | Insurance Premiums | 500 |
| 1-4-3-74-816-4710 | Landscaping & Gardening Supplies | 500 |
| 1-4-3-74-816-4740 | Hardware & Supplies | 600 |
| 1-4-3-74-816-4815 | Electricity | 600 |
| | | <u>\$ 19,200</u> |

Beach Playground

| | | |
|-------------------|--------------------------|-----------------|
| 1-4-3-74-817-3105 | Wages - Beach Playground | \$ 1,000 |
| 1-4-3-74-817-3825 | Repairs & Maintenance | 500 |
| 1-4-3-74-817-4115 | Insurance Premiums | 150 |
| 1-4-3-74-817-4740 | Hardware & Supplies | 200 |
| | | <u>\$ 1,850</u> |

Other Green Spaces

| | | |
|-------------------|----------------------------------|------------------|
| 1-4-3-74-818-3105 | Wages - Other Green Spaces | \$ 63,000 |
| 1-4-3-74-818-3825 | Repairs & Maintenance | 1,000 |
| 1-4-3-74-818-4005 | Urban Forest | 11,000 |
| 1-4-3-74-818-4710 | Landscaping & Gardening Supplies | 1,500 |
| 1-4-3-74-818-4740 | Hardware & Supplies | 300 |
| | | <u>\$ 76,800</u> |

Total Parks, Playgrounds & Green Spaces \$ 107,850

Amortization of Capital Assets

| | | | |
|-------------------|---|-----------|-----------------------|
| 1-4-1-12-170-0750 | Amortization - Vehicles | \$ | 32,500 |
| 1-4-1-12-170-0700 | Amortization - Office Equipment, IT & Furnishings | | 20,000 |
| 1-4-1-12-170-0650 | Amortization - Buildings & Structures | | 34,500 |
| 1-4-2-26-170-0700 | Amortization - Fire Department Equipment | | 5,500 |
| 1-4-3-31-170-0700 | Amortization - Public Works Equipment | | 32,000 |
| 1-4-3-32-170-0550 | Amortization - Roads | | 197,000 |
| 1-4-3-32-170-0600 | Amortization - Bridges | | 48,000 |
| 1-4-3-42-170-0900 | Amortization - Linear Storm Sewer | | 18,000 |
| 1-4-3-74-170-0800 | Amortization - Parks Infrastructure | | 7,000 |
| 1-4-3-79-170-0850 | Amortization - Other Infrastructure | | 68,500 |
| | Total Amortization of Capital Assets | \$ | <u>463,000</u> |

Environmental & Public Health**Sewer System****Wastewater Administration**

| | | |
|--|---|----------------------|
| 2-4-3-41-460-3105 | Wages - Wastewater Administration | \$ 56,500 |
| 2-4-3-41-460-3405 | Mileage | 450 |
| 2-4-3-41-460-3410 | Meals | 500 |
| 2-4-3-41-460-3415 | Accommodations | 1,200 |
| 2-4-3-41-460-3420 | Commercial Transportation | 100 |
| 2-4-3-41-460-3425 | Parking | 150 |
| 2-4-3-41-460-3705 | Audit Fees | 1,500 |
| 2-4-3-41-460-4115 | Insurance Premiums | 2,100 |
| 2-4-3-41-460-4505 | Office Overhead/Buildings | 10,000 |
| 2-4-3-41-460-4695 | Vehicle Expense Allocation - Wastewater | 2,000 |
| 2-4-3-41-469-3105 | Wages - Training | 4,000 |
| 2-4-3-41-469-3640 | Training & Education | 3,000 |
| Total Wastewater Administration | | <u>81,500</u> |

Wastewater Collection and Treatment**Wastewater Collection**

| | | |
|-------------------|---|-------------------------|
| 2-4-3-41-461-3105 | Wages - Wastewater Collection | \$ 7,000 |
| 2-4-3-41-461-3805 | Wastewater Collection - Repairs & Maintenance | 4,000 |
| 2-4-3-41-461-4005 | Contracted Services | 1,000 |
| 2-4-3-41-461-4740 | Wastewater Collection Supplies | 1,000 |
| | | <u>\$ 13,000</u> |

Wastewater Treatment Plant

| | | |
|-------------------|--------------------------------------|--------------------------|
| 2-4-3-41-465-3105 | Wages - Wastewater Treatment Plant | \$ 90,000 |
| 2-4-3-41-465-3515 | Telephone Alarm | 4,200 |
| 2-4-3-41-465-3795 | Wastewater Sampling | 4,000 |
| 2-4-3-41-465-3810 | Repairs & Maintenance | 11,000 |
| 2-4-3-41-465-4005 | Contracted Services - Sludge Removal | 33,000 |
| 2-4-3-41-465-4095 | Monitoring & Technical Support | 7,000 |
| 2-4-3-41-465-4105 | Permits | 1,600 |
| 2-4-3-41-465-4115 | Insurance Premiums | 7,550 |
| 2-4-3-41-465-4505 | Office Supplies | 500 |
| 2-4-3-41-465-4510 | Computer & Supplies | 500 |
| 2-4-3-41-465-4535 | Safety Clothing & Equipment | 1,000 |
| 2-4-3-41-465-4545 | Laboratory Expenses | 15,000 |
| 2-4-3-41-465-4605 | Gas, Oil, Diesel & Propane | 800 |
| 2-4-3-41-465-4705 | Chemicals | 125,000 |
| 2-4-3-41-465-4740 | Hardware & Supplies | 2,000 |
| 2-4-3-41-465-4815 | Electricity | 45,000 |
| | | <u>\$ 348,150</u> |

Lift Stations

| | | |
|-------------------|-----------------------|-------------------------|
| 2-4-3-41-466-3105 | Wages - Lift Stations | \$ 23,000 |
| 2-4-3-41-466-3810 | Repairs & Maintenance | 18,500 |
| 2-4-3-41-466-4115 | Insurance Premiums | 3,300 |
| 2-4-3-41-466-4740 | Hardware & Supplies | 200 |
| 2-4-3-41-466-4815 | Electricity | 8,500 |
| | | <u>\$ 53,500</u> |

Total Wastewater Collection and Treatment **\$ 414,650****Debt Repayments****Interest**

| | | |
|-------------------|------------------------------------|----------|
| 2-6-3-41-471-5705 | Debenture Interest - Bylaw No. 626 | \$ 8,450 |
|-------------------|------------------------------------|----------|

Amortization of Capital Assets

| | | |
|-------------------|---|------------|
| 2-4-3-41-170-0650 | Amortization - Wastewater Structures | \$ 109,500 |
| 2-4-3-41-170-0700 | Amortization - Wastewater Equipment | 6,500 |
| 2-4-3-41-170-0900 | Amortization - Wastewater Linear Assets | 17,000 |

Total Amortization of Capital Assets **\$ 133,000**

Water System

Water Administration

| | | |
|-------------------|------------------------------------|------------------|
| 3-4-3-43-560-3105 | Wages - Water Administration | \$ 56,500 |
| 3-4-3-43-560-3405 | Mileage | 450 |
| 3-4-3-43-560-3410 | Meals | 450 |
| 3-4-3-43-560-3415 | Accommodations | 1,200 |
| 3-4-3-43-560-3420 | Commercial Transportation | 100 |
| 3-4-3-43-560-3425 | Parking | 150 |
| 3-4-3-43-560-3705 | Audit Fees | 1,500 |
| 3-4-3-43-560-4115 | Insurance Premiums | 2,600 |
| 3-4-3-43-560-4505 | Office Overhead/Buildings | 10,000 |
| 3-4-3-43-560-4695 | Vehicle Expense Allocation - Water | 2,000 |
| 3-4-3-43-569-3105 | Wages - Training | 2,000 |
| 3-4-3-43-569-3640 | Training & Education | 3,000 |
| | Total Water Administration | \$ 79,950 |

Water Supply & Distribution

| | | |
|-------------------|-------------------------------------|------------------|
| 3-4-3-43-561-3105 | Wages - Water Supply & Distribution | \$ 40,000 |
| 3-4-3-43-561-3795 | Water Sampling | 3,500 |
| 3-4-3-43-561-3805 | Water Connection Expenses | 5,000 |
| 3-4-3-43-561-4105 | Licenses & Permits | 600 |
| 3-4-3-43-561-4620 | Small Tools & Equipment | 1,900 |
| 3-4-3-43-561-4740 | Water Distribution Supplies | 2,000 |
| | | \$ 53,000 |

Water Reservoir

| | | |
|-------------------|-------------------------|-----------------|
| 3-4-3-43-562-3105 | Wages - Water Reservoir | \$ 1,000 |
| 3-4-3-43-562-3805 | Repairs & Maintenance | 1,000 |
| 3-4-3-43-562-4115 | Insurance Premiums | 3,600 |
| 3-4-3-43-562-4740 | Hardware & Supplies | 500 |
| 3-4-3-43-562-4815 | Electricity | 600 |
| | | \$ 6,700 |

Pumping Stations

| | | |
|-------------------|--------------------------|------------------|
| 3-4-3-43-564-3105 | Wages - Pumping Stations | \$ 1,000 |
| 3-4-3-43-564-3515 | Telephone Alarm | 1,500 |
| 3-4-3-43-564-3805 | Repairs & Maintenance | 1,400 |
| 3-4-3-43-564-4115 | Insurance Premiums | 1,250 |
| 3-4-3-43-564-4705 | Chemicals | 6,000 |
| 3-4-3-43-564-4740 | Hardware & Supplies | 200 |
| 3-4-3-43-564-4815 | Electricity | 9,000 |
| | | \$ 20,350 |

Hydrants

| | | |
|-------------------|-----------------------|------------------|
| 3-4-3-43-566-3105 | Wages - Hydrants | \$ 6,000 |
| 3-4-3-43-566-3805 | Repairs & Maintenance | 9,000 |
| | | \$ 15,000 |

Total Water System Operations \$ 95,050

Debt Repayments

Interest

| | | |
|-------------------|--|------------------|
| 3-6-3-43-570-5705 | Debenture Interest - Bylaw No | \$ - |
| 3-6-3-43-571-5705 | Interim Financing Interest - Bylaw 885 | 17,000 |
| | Total Interest | \$ 17,000 |

Amortization of Capital Assets

| | | |
|-------------------|---|------------------|
| 3-4-3-43-170-0650 | Amortization - Water Structures | \$ 49,000 |
| 3-4-3-43-170-0700 | Amortization - Water Equipment | 500 |
| 3-4-3-43-170-0900 | Amortization - Water Linear Assets | 36,500 |
| | Total Amortization of Capital Assets | \$ 86,000 |

**Capital, Debt and Reserve
Transfers**

General Fund

Capital Expenditures

| | | | |
|-------------------|-----------------------------------|----|----------------|
| 1-6-1-14-181-6010 | New Civic Centre | \$ | - |
| 1-6-1-14-191-6015 | Office Equipment & Furniture | | 10,000 |
| 1-6-2-26-345-6015 | Fire Department Equipment | | 5,000 |
| 1-6-3-31-370-6025 | Public Works Vehicles | | 11,000 |
| 1-6-3-31-375-6015 | Public Works Equipment | | 9,000 |
| 1-6-3-32-446-6030 | Block 1 Esplanade | | 100,000 |
| 1-6-3-42-530-6040 | Storm Drainage DCC Projects | | 13,500 |
| 1-6-3-60-714-3715 | DCC Master Plan | | 40,000 |
| 1-6-3-65-740-6095 | RMI Projects | | 515,000 |
| 1-6-3-74-815-6040 | Parkland DCC Projects | | - |
| | Total Capital Expenditures | \$ | <u>703,500</u> |

Sewer Fund

Capital Expenditures

| | | | |
|-------------------|--------------------------------------|----|----------------|
| 2-6-3-41-460-6040 | Sewer DCC Projects | \$ | - |
| 2-6-3-41-480-6095 | Sewer Capital Project - WWTP Outfall | | 100,000 |
| 2-6-3-41-487-6095 | Sewer Planning | | 25,000 |
| 2-6-3-41-488-6015 | Sewer Equipment | | - |
| | Total Capital Expenditures | \$ | <u>125,000</u> |

Water Fund

Capital Expenditures

| | | | |
|-------------------|---|----|------------------|
| 3-3-3-43-560-6040 | Water DCC Projects | \$ | 118,000 |
| 3-6-3-43-580-6095 | Water Capital Project - Water Treatment | | 1,150,000 |
| 3-6-3-43-580-6095 | Water Capital Project | | - |
| 3-6-3-43-583-6095 | Water Planning | | 55,000 |
| 3-6-3-43-584-6015 | Water Equipment | | - |
| | Total Capital Expenditures | \$ | <u>1,323,000</u> |

Debt

General Fund

Principal

1-6-1-13-290-5610 Capital Lease \$ 8,000

Sewer Fund

Principal

2-6-3-41-473-5710 Debenture Principal - Bylaw No. 626 \$ 5,400

Water Fund

Principal

3-6-3-43-572-5710 Debenture Principal - Bylaw No. \$ 162,000

Transfers to Reserves

General Fund

Non Statutory Reserves

| | | |
|-------------------|---|-------------------------|
| 1-4-1-13-250-5305 | Assessment Reserve - Contribution | \$ 25,000 |
| 1-4-1-13-251-5305 | Building Reserve - Contribution | - |
| 1-4-1-13-256-5305 | Office Equipment Reserve - Contribution | - |
| 1-4-1-13-258-5305 | Sick Leave/Retirement Reserve - Contribution | 18,000 |
| 1-4-1-13-450-5305 | Road/Sidewalk Reserve - Contribution | - |
| 1-4-1-13-621-5305 | Flood Box/Drainage Reserve - Contribution | - |
| 1-4-1-13-740-5305 | Resort Municipality Initiative - Contribution | - |
| 1-4-1-13-770-5305 | Beach Reserve - Contribution | - |
| 1-4-1-13-795-5305 | Dock Replacement Reserve - Contribution | - |
| | Total Non Statutory Reserves | \$ <u>43,000</u> |

Statutory Reserves

| | | |
|-------------------|--|-------------------------|
| 1-4-1-14-252-5315 | Community Amenities Reserve - Contribution | \$ 20,000 |
| 1-4-1-14-259-5315 | Parkland Reserve - Contribution | 25,000 |
| 1-4-1-14-355-5315 | Fire Dept Equipment Reserve - Contribution | 25,000 |
| 1-4-1-14-401-5315 | General Capital Works Reserve - Contribution | - |
| | Total Statutory Reserves | \$ <u>70,000</u> |

Sewer Fund

Transfers to Reserves

| | | |
|-------------------|---|-------------------------|
| 2-6-3-41-515-5310 | Sewer Reserve Contribution | \$ - |
| 2-6-3-41-516-5310 | Sewage Treatment Replacement Reserve Contribution | <u>40,000</u> |
| | | \$ <u>40,000</u> |

Water Fund

Transfers to Reserves

| | | |
|-------------------|----------------------------|------------------|
| 3-6-3-43-615-5310 | Water Reserve Contribution | \$ <u>16,000</u> |
|-------------------|----------------------------|------------------|



Naturally Refreshed

**VILLAGE OF HARRISON HOT SPRINGS
BYLAW NO. 1037**

A Bylaw of the Village of Harrison Hot Springs to establish the Financial Plan for the years 2013 - 2022.

WHEREAS the Community Charter requires the municipality to adopt a financial plan annually;

AND WHEREAS public consultation regarding the financial plan was provided by way of an open meeting;

NOW THEREFORE the Council of the Village of Harrison Hot Springs, in open meeting, lawfully assembled, ENACTS AS FOLLOWS:

1. That Schedule "A" attached hereto and made part of this bylaw is hereby adopted and is the Village of Harrison Hot Springs Financial Plan for the years 2013-2022.
2. That Schedule "B" attached hereto and made part of this bylaw is hereby adopted and is the Village of Harrison Hot Springs Financial Plan Objectives and Policies Statement for the year 2013 – 2022.
3. This bylaw may be cited for all purposes as the "Village of Harrison Hot Springs Financial Plan Bylaw No. 1037, 2013"
4. Bylaw No. 1004, 2012 – 2021 Financial Plan is hereby repealed.

READ A FIRST TIME THIS 1st DAY OF MAY, 2013

READ A SECOND TIME THIS 1st DAY OF MAY, 2013

READ A THIRD TIME THIS 1st DAY OF MAY, 2013

ADOPTED THIS DAY OF MAY, 2013

Mayor

Corporate Officer

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | | | | | |
| Property Taxes - Residential | \$ 1,059,000 | \$ 1,080,000 | \$ 1,102,000 | \$ 1,124,000 | \$ 1,146,000 | \$ 1,169,000 | \$ 1,192,000 | \$ 1,216,000 | \$ 1,240,000 | \$ 1,240,000 |
| Property Taxes - Business | 712,500 | 727,000 | 742,000 | 757,000 | 772,000 | 787,000 | 803,000 | 819,000 | 835,000 | 835,000 |
| Property Taxes - Rec / Non Profit | 40,500 | 41,000 | 42,000 | 43,000 | 44,000 | 45,000 | 46,000 | 47,000 | 48,000 | 48,000 |
| Penalties and Interest | 21,000 | 19,000 | 16,200 | 16,200 | 16,100 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 |
| Revenue Taxes | 32,200 | 32,000 | 32,000 | 32,000 | 32,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Payments in Lieu of Taxes | 6,700 | 6,900 | 7,200 | 6,300 | 7,400 | 7,700 | 7,700 | 7,900 | 8,100 | 8,100 |
| Sale of Services | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Revenues from Own Sources | 1,271,800 | 1,240,600 | 1,241,200 | 1,238,700 | 1,236,700 | 1,219,700 | 1,241,200 | 1,241,700 | 1,241,700 | 1,222,700 |
| Other Revenues | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 |
| DCC Revenues | 162,800 | 562,000 | 246,000 | 202,999 | 566,000 | 413,500 | 809,999 | 451,000 | 1,452,500 | 570,000 |
| Transfers from Other Governments | 2,158,700 | 807,700 | 530,700 | 530,700 | 530,700 | 530,700 | 530,700 | 530,700 | 530,700 | 530,700 |
| Total Revenues | \$ 5,473,000 | \$ 4,524,000 | \$ 3,967,100 | \$ 3,958,699 | \$ 4,358,700 | \$ 4,226,600 | 4,684,599 | \$ 4,367,300 | \$ 5,410,000 | \$ 4,508,500 |
| Expenditures | | | | | | | | | | |
| General Government | \$ 1,041,850 | \$ 1,072,350 | \$ 1,069,350 | \$ 1,087,050 | \$ 1,102,750 | \$ 1,103,150 | \$ 1,100,250 | \$ 1,146,350 | \$ 1,112,650 | \$ 1,145,850 |
| Community Services | 169,550 | 156,050 | 150,100 | 152,100 | 142,100 | 156,800 | 151,800 | 146,900 | 151,700 | 151,900 |
| Protective Services | 170,000 | 162,800 | 162,450 | 158,750 | 156,700 | 161,500 | 161,800 | 157,500 | 160,300 | 160,500 |
| Public Works | 179,850 | 184,450 | 190,000 | 191,400 | 190,950 | 194,950 | 194,550 | 196,050 | 194,750 | 199,650 |
| Transportation Services | 147,100 | 145,900 | 141,900 | 148,000 | 133,000 | 121,700 | 124,700 | 123,700 | 123,100 | 129,900 |
| Flood Protection | 10,900 | 10,900 | 10,900 | 10,900 | 10,900 | 10,900 | 10,900 | 10,900 | 10,900 | 10,900 |
| Environmental and Public Health | 121,700 | 121,700 | 121,700 | 121,200 | 121,200 | 121,200 | 99,200 | 121,700 | 121,700 | 121,200 |
| Recreation and Culture | 442,550 | 361,350 | 264,200 | 263,800 | 265,600 | 264,900 | 266,900 | 268,700 | 265,900 | 269,600 |
| Sewer Utility | 496,150 | 477,150 | 486,000 | 483,600 | 488,000 | 485,000 | 492,000 | 488,000 | 489,000 | 483,000 |
| Water Utility | 175,000 | 170,000 | 170,000 | 168,000 | 169,000 | 169,000 | 169,000 | 170,000 | 170,000 | 170,000 |
| Debt - Interest | 25,450 | 23,450 | 51,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Amortization of tangible capital assets | 682,000 | 682,000 | 682,000 | 682,000 | 682,000 | 682,000 | 682,000 | 682,000 | 682,000 | 682,000 |
| Total Expenditures | \$ 3,662,100 | \$ 3,568,100 | \$ 3,499,600 | \$ 3,516,800 | \$ 3,512,200 | \$ 3,521,100 | \$ 3,503,100 | \$ 3,561,800 | \$ 3,532,000 | \$ 3,574,500 |
| Surplus (Deficit) | \$ 1,810,900 | \$ 955,900 | \$ 467,500 | \$ 441,900 | \$ 846,500 | \$ 705,500 | \$ 1,181,500 | \$ 805,500 | \$ 1,878,000 | \$ 934,000 |
| Capital, Debt, Reserve Transfers and Borrowing | | | | | | | | | | |
| Capital Expenditures | \$ (2,151,500) | \$(1,231,000) | \$(607,000) | \$(563,000) | \$(1,181,000) | \$(851,500) | \$(1,205,500) | \$(927,500) | \$(1,949,000) | \$(942,000) |
| Repayment of debt | (175,400) | (168,900) | (42,500) | (47,900) | (42,500) | (29,000) | (29,000) | (29,000) | (29,000) | (29,000) |
| Replacement reserves | (169,000) | (338,000) | (500,000) | (513,000) | (305,000) | (507,000) | (629,000) | (531,000) | (582,000) | (645,000) |
| Reserves used for capital financing | 3,000 | 100,000 | - | - | - | - | - | - | - | - |
| Appropriation from surplus | - | - | - | - | - | - | - | - | - | - |
| Equity in tangible capital assets | 682,000 | 682,000 | 682,000 | 682,000 | 682,000 | 682,000 | 682,000 | 682,000 | 682,000 | 682,000 |
| | \$ (1,810,900) | \$ (955,900) | \$ (467,500) | \$ (441,900) | \$ (846,500) | \$ (705,500) | \$ (1,181,500) | \$ (805,500) | \$ (1,878,000) | \$ (934,000) |
| Surplus (Deficit) plus Capital, Debt Reserve Transfers and Borrowing | \$ (0) | \$ (0) | \$ (0) | \$ 0 | \$ (0) | \$ - | \$ 0 | \$ - | \$ 0 | \$ - |

SCHEDULE A
BYLAW NO. 1037
FINANCIAL PLAN 2013 - 2022

BYLAW NO. 1037, 2013
SCHEDULE B
2013 FINANCIAL PLAN OBJECTIVES AND POLICIES

In accordance with Section 165(3.1) of the *Community Charter*, the Village of Harrison Hot Springs is required to include in the Ten Year Financial Plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*;
2. The distribution of property taxes among the property classes, and
3. The use of permissive tax exemptions.

Funding Sources

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2013. Property taxes usually form the greatest proportion of revenue. As a revenue source, property taxation offers a number of advantages, for example, it is simple to administer and it is fairly easy for residents to understand. It offers a stable and reliable source of revenues for services that are difficult or undesirable to fund on a user pay basis. These include services such as:

- general government and administration;
- public works;
- roads and street maintenance;
- fire protection and bylaw enforcement;
- street lighting;
- recreation and culture; and
- beaches and parks maintenance.

During 2013 the Village will commence with the construction of a new water treatment facility to be completely funded by grants from the General Strategic Priorities Fund and Innovation Fund under the Gas Tax Agreement and the Regionally Strategic Priorities Fund.

Government grants include both unconditional and conditional grants that are to be used for specified projects.

User fees and charges typically form the second largest proportion of planned revenue. Many services can be measured and charged on a user-pay basis. Services where fees and charges can be easily administered include water and sewer usage, building permits, business licenses, and sale of services—these are charged on a user pay basis. User fees attempt to apportion the value of a service to those who use the service.

Table 1: 2013 Funding Sources

| Revenue Source | % of Total Revenue | Dollar Value |
|-----------------------|---------------------------|---------------------|
| Property taxes | 33.1% | \$1,812,000 |
| Service utility fees | 7.1% | \$387,000 |
| Government grants | 39.4% | \$2,158,700 |
| User fees and charges | 12.1% | \$664,000 |
| DCCs | 3.0% | \$162,800 |
| Other sources | 5.3% | \$288,500 |

Objectives

- For 2013 the Village is comfortable with the current mix of funding sources;
- To develop further funding sources to gain more revenue; and
- Endeavour to develop funding sources that will be sustainable over the short and long term.

Policies

- Over time, decrease the Village's reliance on property taxes and focus on increasing revenue received from user fees and charges;
- Pursue cost recovery for water, sewer and other municipal services through appropriate user fees;
- Ensure that user fees and charges are increased on a regular basis in line with inflation while ensuring that services remain affordable and competitive;
- Attempt to keep proportionate share of revenue from property taxes at a level similar to the average of comparable municipalities;
- Mitigate the impact on property taxes by applying for government grants;
- Endeavour to acquire resources whose primary responsibility is to seek out, apply for, and manage provincial and federal government grants.

Distribution of Property Taxes

Table 2 outlines the distribution of property taxes among the property classes. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class provides the largest proportion of the assessment base and consumes the majority of Village services.

Table 2: Distribution of Property Tax Rates

| Property Class | % of Total Property Taxation | Dollar Value |
|----------------------------------|-------------------------------------|---------------------|
| Residential (1) | 58.4% | \$1,059,000 |
| Business (6) | 39.3% | \$712,500 |
| Recreation/Non-profit (8) | 2.3% | \$40,500 |

Objectives

- Village Council recognizes that residential tax payers are the predominant users of municipal services and therefore should bear a larger portion of the tax burden. Therefore review the ratio to see if changes are required; and
- Ensure that the Village is competitive with other similar sized municipalities in British Columbia.

Policies

- Set property tax rates that are based on principals of equity and responsiveness to current economic trends;
- Regularly review and compare the Village's distribution of tax burden relative to other similar municipalities in British Columbia; and
- Ensure that property taxes are in line with goals and policies in the Official Community Plan and Regional Growth Strategy;

Permissive Tax Exemptions

The Village should consider how to support or encourage growth in the community through the use of permissive tax exemptions. For example;

- Is the financial loss of a permissive tax exemption to the social benefit?
- Is there evidence of long-term benefit from a revitalization tax exemption?
- Who will benefit directly or indirectly from permissive tax exemptions?
- Review all relevant considerations, factors and other advice in relation to permissive tax exemptions from the Ministry of Community Development.

Objective

To actively pursue answers to the above and make appropriate recommendations as to whether a permissive tax exemption policy needs to be developed.

Policy

The Village does not have an existing policy which guides the administration and approval of permissive tax exemptions.



VILLAGE OF HARRISON HOT SPRINGS

BYLAW NO. 1038

A Bylaw to establish tax rates for 2013

The Council of the Village of Harrison Hot Springs, in open meeting, lawfully assembled, ENACTS AS FOLLOWS:

1. The following rates are hereby imposed and levied for the year 2013.
 - (a) For all lawful general purposes of the municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Schedule I attached hereto and forming a part of this bylaw.
 - (b) For Regional Hospital District purposes on the full assessed value of all land and assessed value of all improvements taxable for Regional Hospital District purposes, rates appearing in Column "A" of Schedule II attached hereto and forming a part of this bylaw.
 - (c) For Regional District purposes on the full assessed value of all land and assessed value of all improvements taxable for Regional Hospital District purposes, rates appearing in Column "B" of Schedule II attached hereto and forming a part of this bylaw.
2. The minimum amount of taxation upon a parcel of real property shall be one dollar (\$1.00).
3. This bylaw may be cited as "Tax Rate Bylaw No. 1038, 2013."
4. Bylaw No. 1005, 2012 Tax Rate Bylaw is hereby repealed.

READ A FIRST TIME THIS 1st DAY OF MAY, 2013

READ A SECOND TIME THIS 1st DAY OF MAY, 2013

READ A THIRD TIME THIS 1st DAY OF MAY, 2013

ADOPTED THIS DAY OF MAY, 2013

Mayor

Corporate Officer

BYLAW NO. 1038, 2013

SCHEDULE I

GENERAL MUNICIPAL PURPOSES

| PROPERTY CLASS | TAX RATES (DOLLARS OF TAX PER \$1,000 TAXABLE VALUE) |
|--------------------------|---|
| | GENERAL MUNICIPAL |
| 1. Residential | 3.44899 |
| 2. Utilities | 12.07147 |
| 3. Supportive Housing | 3.44899 |
| 4. Major Industry | 11.72657 |
| 5. Light Industry | 11.72657 |
| 6. Business/Other | 11.20922 |
| 7. Managed Forest Land | 10.34697 |
| 8. Recreation/Non Profit | 15.52046 |
| 9. Farm | 3.44899 |

BYLAW NO. 1038, 2013

SCHEDULE II

| PROPERTY CLASS | TAX RATES (DOLLARS OF TAX PER \$1,000 TAXABLE VALUE) | | |
|--------------------------|---|---------------------------|---------|
| | A REGIONAL HOSPITAL | B REGIONAL DISTRICT | TOTAL |
| 1. Residential | .23381 | .23629 | .47010 |
| 2. Utilities | .81834 | .82702 | 1.64536 |
| 3. Supportive Housing | .23381 | .23629 | .47010 |
| 4. Major Industry | .79495 | .80339 | 1.59834 |
| 5. Light Industry | .79495 | .80339 | 1.59834 |
| 6. Business/Other | .57283 | .57891 | 1.15174 |
| 7. Managed Forest Land | .70143 | .70887 | 1.41030 |
| 8. Recreation/Non Profit | .23381 | .23629 | .47010 |
| 9. Farm | .23381 | .23629 | .47010 |

