

DATE: 2023.02.22

LOCATION: Council Chambers – City Hall

TIME: 7:00 p.m.

413 Fourth Street, Kaslo

1. Call to Order**2. Adoption of the Agenda**

- 2.1 Adoption of the Agenda for the 2023.02.22 Council Meeting

3. Business**3.1 2023 DRAFT Budget Presentation****3.2 Community Development Grant Program (CDP) – Kaslo Cemetery**

To consider requesting a \$5,000 CDP grant from Area D Director Watson to offset expenses of RDCK residents interred in the Kaslo cemetery.

3.3 Active Transportation Planning Grant

To consider authorizing the CAO to sign the funding agreement and contribute \$15,000 towards this project in the 2023 budget.

3.4 Community Development Grant Program (CDP) – Municipal Grants

To consider the Village of Kaslo submitting a \$5,000 CDP grant application to fund the 2023 Municipal Grant program.

3.5 Swim Dock Upgrade for Moyie Beach

To consider ordering an add-on section for the swim dock to improve user safety and fund the purchase through a draw from the Parks Reserve Fund.

3.6 Kemball Building Renovation Project

To receive a report on the Kemball Building project budget and provide direction to staff.

3.7 RDCK Draft Budget Requisition for Kaslo

To receive the draft RDCK budget requisition for information.

4. Late Items**5. In Camera Meeting**

- 5.1 Resolution to reconvene In Camera in accordance with s. 90(1) (c) and (l) of the *Community Charter*.

6. Raised from In Camera Meeting**7. Adjournment**



2023 Draft Budget

2022.02.22 Special Meeting of Council


February 22, 2022
By Ian Dunlop, CAO

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Introduction

- * This evening's budget meeting presents the first draft of the 2023 Village of Kaslo budget.
- * The agenda includes authorization of a few purchases so they can be included in the budget.
- * The draft 2023 budget already includes several projects that were started and planned in 2022.
- * With the COVID Rapid Restart funds, infrastructure grants and a small surplus, the budget program can be achieved with an average property tax increase of 6%.



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Assessment and Tax Rates

- * Property taxation can be difficult to understand, because it is based on the assessed value of property.
- * Residential property values went up an average of 20.89% between 2022 and 2023.
- * Residential values made 84% of the taxation value in the Village in 2021.
- * Due to the increase in assessment, the Village's residential tax rate will decrease by 11.9%, even though total taxation revenue will increase by \$49,500.



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Keeping Tax Rates Reasonable

- * Higher costs and inflation are putting pressure on the Village to deliver services and major projects.
- * We can draw upon prior-year surplus funds to help offset this year's expenses.
- * To keep the tax rate at 6%, we need to draw \$71,000 from surplus to raise enough operating revenue.
- * Without that, the tax increase would be 17.4%.
- * We are fortunate that many projects are grant-funded.
- * Using surplus indefinitely is not sustainable – it eliminates the "rainy day" fund and ability to cover unexpected costs.



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2023 Draft Village Tax Rates

| | PROPERTY CLASS | RATIO | % TOTAL PROPERTY TAX | DOLLAR VALUE |
|---|-------------------------|-------|----------------------------|----------------------|
| 1 | Residential | 1 | 84.5% | \$ 618,715.75 |
| 2 | Utilities | 10 | 2.0% | \$ 14,575.89 |
| 3 | Supportive Housing | 1 | 0.0% | \$ - |
| 4 | Major Industry | 3.4 | 0.0% | \$ - |
| 5 | Light Industrial | 3 | 0.3% | \$ 2,057.29 |
| 6 | Business | 2.45 | 13.1% | \$ 95,636.64 |
| 7 | Managed Forest | 3 | 0.0% | \$ - |
| 8 | Recreational/Non-Profit | 1.07 | 0.1% | \$ 1,002.85 |
| 9 | Farm | 12 | 0.0% | \$ 11.58 |
| | TOTAL | | 100.0% | \$ 732,000.00 |

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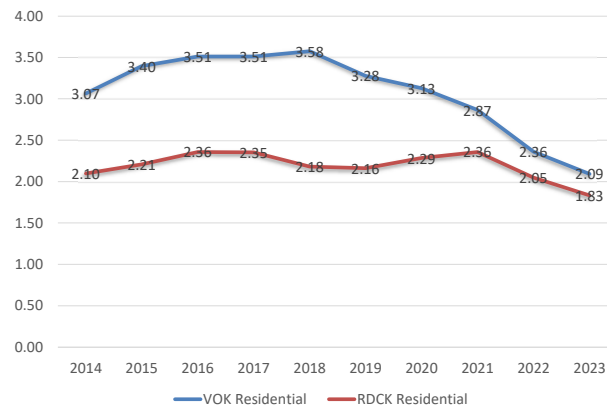


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2023 Draft Tax Rates

Village tax rate will
down by 41.4% from
2018 to 2023

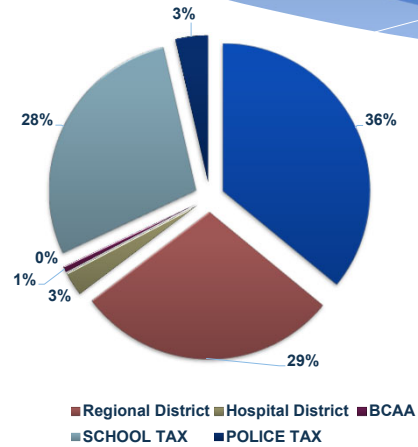
Tax Rate History Kaslo



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2023 Draft Tax Rates

The Village controls and retains approximately 36% of the taxes collected.



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2023 Draft Property Taxation

Value
Up
20.89%

Rates
down -
11.9%

| VALUES | 2022 | Rates | 2023 | Rates |
|-----------------------|---------------|---------|---------------|---------|
| Residential | \$244,754,900 | 0.2361% | \$295,479,800 | 0.2094% |
| Utilities | \$632,400 | 2.3606% | \$696,100 | 2.0943% |
| Industrial | \$297,600 | 0.7082% | \$327,500 | 0.6282% |
| Business/Commercial | \$16,120,000 | 0.5784% | \$18,642,100 | 0.5130% |
| Recreation/Non Profit | \$372,700 | 0.2526% | \$447,600 | 0.2241% |
| Farm | \$460 | 2.8328% | \$461 | 2.5127% |
| Total Assessment | \$263,483,760 | | \$315,593,561 | |

- 1.36% of the increase in total property value is attributable to non-market increase (i.e. new building permits, growth)
- Rate for utilities and farm is comparable to the provincial average.



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| Village of Kaslo 2023 DRAFT Budget | | | | |
|------------------------------------|----------------|----------------|----------------|--|
| REVENUE | 2022 Budget | 2022 Actual | 2023 | |
| General Tax Revenue | (682,500.00) | (682,474.15) | (732,001.73) | 7% 7% increase in revenue, 6% avg. property increase |
| Grants-in-Lieu | (31,363.79) | (31,363.79) | (32,307.42) | 3% These rates are based on legislated values |
| Tax Penalties & Interest | (9,500.00) | (16,810.52) | (13,400.00) | -25% Interest and penalties are variable |
| Sale of Services | (93,180.00) | (80,726.24) | (60,180.00) | -34% Planning and development fees moved to new category |
| Licenses & Permits | (18,036.00) | (17,589.00) | (18,236.00) | 4% Dog and burn permits are now included in this category |
| Planning & Development | (10,700.00) | (5,920.00) | (11,000.00) | 46% New category to track development |
| Rental & Leases | (105,187.67) | (100,301.22) | (99,583.63) | -1% Rents and leases are comparable to last year |
| Other Income | (288,328.00) | (314,380.38) | (18,434.00) | -1605% Lower donations to library/arena and logging revenue |
| Investment Income | (20,000.00) | (47,619.78) | (60,000.00) | 21% Higher interest rates |
| Campground | (39,002.00) | (40,004.04) | (39,800.00) | -1% Comparable to last year |
| Aerodrome | (10,000.00) | (13,201.80) | (14,000.00) | 6% New lease rates and increased commercial use |
| Cemeteries | (7,000.00) | (12,612.77) | (12,000.00) | -5% Cemetery revenue is variable; includes RDCK funds |
| Capital & Project Funding | (626,598.89) | (380,759.58) | (1,318,918.59) | 71% Major projects underway and starting this year |
| Non-Capital Conditional Funding | (597,582.00) | (347,389.99) | (530,978.00) | 35% Many programs are funded through grants |
| Unconditional Funding | (457,000.00) | (457,000.00) | (365,600.00) | -25% Provincial small community funding |
| Sale of Assets & Land | (10.00) | (10.00) | 0.00 | No land sales planned at this time |
| Transfers between Accounts | (91,564.70) | (91,565.00) | (95,396.50) | 4% Internal transfers between different services/utilities |
| Transfers from Reserves | (146,664.14) | (115,142.19) | (142,661.00) | 19% Draws from reserve to fund projects. |
| Transfers from Surplus | (136,381.00) | (49,739.28) | (186,017.80) | 73% Draw from COVID fund and prior-year surplus to keep tax down |
| Water Rates & Charges | (282,500.00) | (311,312.27) | (288,140.00) | |
| Water Taxation | (60,560.37) | (62,143.27) | (74,400.00) | |
| Water Other Revenue | (279,655.04) | (277,147.85) | 0.00 | |
| Water Capital Funding | (549,400.00) | (448,054.00) | (245,400.00) | |
| Sewer Rates & Charges | (149,547.00) | (149,106.19) | (153,437.00) | |
| Sewer Taxation | (13,919.35) | (14,018.27) | (16,800.00) | |
| Sewer Other Revenue | (6,678.70) | (5,200.00) | (6,950.47) | |
| Sewer Capital Funding | (11,500.00) | 0.00 | 0.00 | |
| Collections for Others | (1,218,095.57) | (1,218,047.13) | (1,218,095.57) | |
| TOTAL REVENUE | (5,942,454.22) | (5,289,638.71) | (5,753,737.70) | |

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| EXPENSE | 2023 | 2023 | 2023 | |
|---------------------------------|--------------|--------------|--------------|--|
| Council & Administration | 585,169.76 | 584,047.78 | 637,285.07 | 9% Includes anticipated wage increases, benefits and travel |
| Supplies & Services | 206,110.00 | 187,070.15 | 122,181.00 | -35% Services was changed to put facility costs in separate category |
| Protective Services | 369,250.00 | 373,142.37 | 313,097.87 | -16% Lower due to no logging revenue anticipated |
| Planning & Economic Development | 20,975.00 | 31,561.73 | 159,559.00 | 406% Major planning projects for waterfront and south lands |
| Facilities | 67,329.00 | 65,509.35 | 150,562.18 | 130% This category was reorganized to include all buildings |
| Recreation & Culture | 55,381.00 | 97,967.12 | 105,262.34 | 7% Includes tree planting and increased parks maintenance |
| PW Operations | 395,120.00 | 322,819.52 | 341,574.56 | 6% Includes anticipated wage and incremental cost increases. |
| PW Fleet & Equipment | 120,283.00 | 131,513.98 | 84,104.00 | -36% No major equipment repairs are anticipated |
| Environmental Services | 98,352.20 | 96,633.91 | 103,664.76 | 7% Waste services costs will depend on contract renewal |
| Campground | 14,258.40 | 10,814.47 | 19,259.72 | 78% Operating costs were lower than expected in 2023 |
| Aerodrome | 14,946.40 | 25,040.14 | 13,190.64 | -47% Surveying project was completed last year |
| Cemeteries | 919.08 | 3,630.56 | 2,337.64 | -36% This number will change |
| Debt Servicing | 28,757.59 | 28,407.00 | 26,686.00 | -6% One mor year to pay off the dump truck |
| Capital & Projects | 1,058,849.84 | 461,253.11 | 1,446,115.00 | 214% Major projects to be started or completed |
| Transfers between Accounts | 50,704.00 | 50,680.90 | 53,704.00 | 6% Adjustments primarily to cover wages attributed to utilities |
| Transfers to Reserves | 300,271.20 | 298,358.13 | 240,649.07 | -19% Deposits to reserve funds |
| Water Personnel | 112,320.00 | 79,812.46 | 102,194.03 | |
| Water Operating | 105,180.00 | 103,283.63 | 110,559.00 | |
| Water Debt Servicing | 0.00 | 0.00 | 0.00 | |
| Water Emergency Management | 0.00 | 23.53 | 0.00 | |
| Water Capital Expenditures | 790,000.00 | 744,623.58 | 245,400.00 | Complete A Ave and start WTP Upgrades |
| Transfer to Water Reserve | 114,615.41 | 124,793.85 | 93,900.00 | |
| Sewer Personnel | 103,044.70 | 91,215.28 | 90,648.02 | |
| Sewer Operating | 34,591.65 | 33,535.69 | 36,971.00 | |
| Sewer Debt Servicing | 0.00 | 0.00 | 0.00 | |
| Sewer Capital Expenditures | 11,500.00 | 11,500.00 | 0.00 | |
| Transfer to Sewer Reserve | 32,508.70 | 34,176.35 | 36,737.23 | |
| Collections for Others | 1,218,095.57 | 1,217,506.76 | 1,218,095.57 | |
| TOTAL EXPENDITURES | 5,908,532.50 | 5,208,921.35 | 5,753,737.70 | |

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2023 Water Parcel Tax

- * Parcel tax revenue goes to pay off current debt and the rest is put into reserves.
- * The debt on the reservoir project was paid off.
- * Draft budget proposes \$74,400 be raised through water parcel tax this year, to build up reserve for future major projects.
- * The proposed parcel tax rate is unchanged at \$1.32 per foot of taxable frontage, up from \$1.10 per foot.
- * A minimum taxable frontage of 25' is introduced.
- * For a typical 50' wide lot, the tax will be \$66.00



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2023 Water Parcel Tax

- * 5-year financial plan includes the following capital projects:
 - * A Avenue waterline replacement 2022 (\$525,000)
 - * UV Treatment 2023-2015 (\$1,018,000)
- * Other investments needed in next 5 years:
 - * PRV replacement and other upgrades (\$175,000)
 - * Water main replacements (\$977,000k)
- * We need \$672,306 from the Water Reserve and Parcel Taxation 2023 to 2026 to meet these needs.



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2023 Sewer Parcel Tax

- * Parcel tax revenue will be deposited into the reserve fund for maintenance and renewal of the sewer system and treatment plant.
- * Draft budget proposes \$16,800 be raised through sewer parcel tax this year, to build up reserve for SSA1.
- * The parcel tax rate is unchanged at \$1.32 per foot of taxable frontage, the same as water.
- * A minimum taxable frontage of 25' and maximum 120'.
- * For a typical 50' wide lot, the tax will be \$66.00



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2023 Sewer Rates

- * 5-year Financial Plan included estimates for:
 - * Treatment plant expansion 2023-2024
 - * Sewer expansion Phase 2 (not funded from existing reserve funds other than temporary borrowing)
- * 2022 sewer was increased by 5% to cover operating.
- * The 2023 increase was 2.5%.



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Projects & Activities

- * Budget adoption authorizes spending on the following projects, which were presented at the last meeting:

| PROJECT | BUDGET |
|--------------------------------------|--------------|
| * Front Street Park wall & amenities | \$ 90,000 |
| * CRI / Fire Smart | \$ 304,402 |
| * Kaslo River Dike | \$ 425,000 |
| * Asset Management | \$ 75,000 |
| * Public Works Facility Upgrades | \$ 75,000 |
| * City Hall Upgrades | \$ 50,000 |
| * Planning Projects | \$ 87,059 |
| * Arena Upgrades Completion | \$ 147,740 |
| * A Avenue Watermain Completion | \$ 50,000 |
| * Kemball Building | \$ 1,214,173 |



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Projects & Activities

- * Budget adoption authorizes spending on the following capital projects if grant funding is confirmed:

| PROJECT | BUDGET |
|----------------------------------|--------------|
| * Water Treatment Plant Upgrades | \$ 1,018,000 |
| * Public Works Vehicle | \$ 93,375 |

Sewer plant upgrades will also be included in the financial plan, as we expect to hear about that grant this Spring.



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Recommendations

- * That Council consider the draft budget and taxation proposal.
- * Consider the list of projects to be started or completed in 2023.
- * Consider any new projects to be added and those to be deleted or deferred.
- * Consider project priorities to provide CAO direction on allocating staff and other resources.
- * Next steps:
 - * Discuss the budget at the next regular meeting, propose changes and/or direct staff to prepare parcel tax bylaws.
 - * Next Budget Special meeting is March 21, 2022.



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Questions?

Ian Dunlop
 250-353-2311
 ian@iandunlop.ca

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PREPARED BY: Ian Dunlop, CAO

DATE: February 17, 2023

SUBJECT: Cemetery Funding from Area D

PURPOSE: To request \$5,000 from the RDCK Area D Director through the Community Development Program (CDP) to help fund Kaslo Cemetery operations and maintenance for 2022 and 2023

OPTIONS:

Recommendation is indicated in **bold**. Implications are in *italics*.

1. **Direct staff to prepare and submit a CDP application for \$5,000 to RDCK Area D Director Watson towards 2022 and 2023 cemetery operations, maintenance and planning. *The application will be submitted and funds will be included in the 2023 Budget.***
2. Take no action. *RDCK Area D Director will be informed that the Village will not be requesting funds towards the cemetery so she can reallocate the funds to other initiatives.*

RECOMMENDATION:

THAT Council approves making an application to Director Watson for \$5,000 in Community Development Program funds towards Kaslo Cemetery operations and maintenance.

ANALYSIS:

- A. **Background:** Kaslo's cemeteries are operated, maintained and funded by the Village of Kaslo and through fees for grave space and internment. The fees cover internment costs and basic maintenance of the cemeteries. A portion of the fees are transferred to the Cemetery Care Reserve Fund, which is a statutory reserve to maintain gravesites but reserve funds cannot be used for operations, capital or other maintenance purposes. Any additional expenses are covered by the Village's general taxation revenues. Deferred maintenance is increasingly becoming an issue with the cemeteries as fixtures, structures, fences and infrastructure are ageing and need to be upgraded or replaced in the coming years. Cemetery mapping and ground referencing also needs to be improved so that plot locations can be determined more accurately.
- B. **Discussion:** To ensure the sustainability of the cemetery, fees and charges need to be reviewed and, since the cemetery is open to Area D residents (anyone, in fact), sharing of operating, maintenance and planning costs should not be borne by Village residents alone. The two cemeteries are on land owned by the Village but located outside the boundary in Area D.

Director Watson offered to provide financial assistance of \$2,500 last year and to provide the same amount again in 2023. She has invited the Village to make an application to access \$5,000 of her discretionary Community Development Program funds.

- C. **Attachments:** Map, below

- D. **Financial Implications:** Approval of the application will add \$5,000 to the Cemetery Maintenance account and could be allocated to the planning/mapping activities described above if that project goes ahead later this year.
- E. **Corporate Priority:** The 2021 Strategic Plan calls for a greater Public Works role in cemetery maintenance.
- F. **Communication Strategy:** n/a

CAO Approval: 2023.02.17





REQUEST FOR COUNCIL DECISION

PREPARED BY: Ian Dunlop, CAO

DATE: October 11, 2022

SUBJECT: Active Transportation Network Planning Grant

PURPOSE: To seek Council authorization to apply for the grant.

OPTIONS:

Recommendation is indicated in **bold**. Implications are in *italics*.

1. **Apply for a planning grant. Staff will complete and submit the application.**
2. Do not apply for a planning grant. No further action will be taken.
3. Refer back to staff for further review and report.

RECOMMENDATION:

THAT Council approves applying for an Active Transportation Network Planning Grant to develop the Kaslo Active Transportation Plan; and,

THAT Council approves a project budget of **\$30,000*** for the Kaslo Active Transportation Plan project, commits to funding 50% of the project budget through the 2023 Financial Plan.

**** This is a draft report, and the figure of \$30,000 is an estimate. The final budget will be available prior to the Council meeting. Council may refer the matter to the next regular meeting if there is not adequate time to consider the cost and information presented. Although the grant deadline is October 21st, the Council resolution may be submitted by December 1st.***

ANALYSIS:

- A. **Background:** The 2022 intake for the provincial Active Transportation Infrastructure Grant Program has an application deadline of October 21, 2022. The program contains both a planning stream and an infrastructure stream and support projects that align with provincial active transportation goals, which include:

Safety

- Accessibility
- Community connectivity
- Continuity between existing or planned transportation corridors
- Linkages to public transit, ferries, airports
- Local economic opportunities
- Tourism
- Partnerships between neighboring jurisdictions
- Physical health
- Mental health

B. **Discussion:**

The Village does not have an Active Transportation Network Plan (ATNP), so it is eligible for 50% funding (to a \$50,000 maximum) to develop one. The ATNP will identify the infrastructure that Kaslo residents require for safer walking, cycling and use of mobility devices and strategies to encourage human-powered transportation in the community.

Projects that address gaps identified in the ATNP will be eligible for infrastructure funding in future intakes of the program. The planning grant will cover hiring a consultant to conduct community consultation and develop grant-ready plans for transportation improvements based on the community feedback and Council direction.

The plan will promote active transportation alternatives, improve walkability, bikeability and connectivity between residential, commercial, institutional, and recreational amenities. Kaslo already has an extensive network of trails that can be integrated into the street and sidewalk network. Our new OCP calls for the creation of vibrant, healthy communities and sustainable infrastructure.

The current network of sidewalks is discontinuous. Informal trails fill some of the gaps but are not maintained. The public transit bus stop does not have a proper curb, sidewalk, or bike parking available. School children walk along the side of the roads where pedestrian facilities aren't available. Trails have steep sections and do not meet any accessibility standards.

Kaslo's waterfront, river and forest trail network attracts tourists to the Village and is used by local residents alike, which provides economic benefits. The Kaslo Outdoor Recreation Trails Society and other groups will be consulted to provide valuable input on developing the plan. Consultations will begin internally with staff and Council to identify and inventory existing transportation infrastructure, identify maintenance issues, gaps, and strategic goals. Public consultation will consist of an information open house, video presentation, public web-based survey and social media promotion. The Ktunaxa nation will also be invited to participate, particularly on Kootenay Lake accessibility via active transportation, including marine.

The information gathered will provide valuable asset management data. Pedestrian and vehicle counts will also be conducted at certain intersections, in park areas, and selected destinations (i.e. school, hospital). Data will also be collected via the web survey.

The plan will identify projects that are important to achieving community goals and help the Village develop grant-ready projects that can be budgeted and constructed over the short, medium and long-term.

C. **Attachments:** Draft application form

- D. **Financial Implications:** By securing grant funds for the creation of an ATNP the Village will reduce the impact on taxpayers. Completing an ATNP will make the Village eligible for infrastructure funding (70% of costs to maximum of \$500,000) for identified projects. If the application for the planning grant is successful, the project would proceed in 2023. There is no impact on this year's budget. The Village's portion of future funding could come from the transportation reserve or Covid surplus funds.

E. **Corporate Priority:**

Active transportation is identified in the new **Kaslo Official Community Plan**. Here are the OCP Objectives and Policies related to Active Transportation:

5.3 Village Core Residential

5.3.2.5 Enhance the walkability of the area by encouraging pedestrian activity, active transportation, low-speed electric vehicles, reduced speed limits, and encouraging parking at the rear of properties along laneways.

11.0 Waterfront Development Area

11.2.5 Promote active transportation alternatives including trail development providing connection to the waterfront and downtown core.

14.0 Transportation

14.2.3 To promote the use of low carbon emission and active transportation options.

14.3.2 Develop an Active Transportation Plan that includes safe and accessible sidewalks and walkways in critical areas such as downtown, near schools and near seniors' facilities, accommodates bicycles and promotes alternatives to private automobiles.

17.0 Energy and Climate Change

17.2.9 Work with community organizations to continue to retain and improve the pedestrian trail network within the village and promote active transportation towards carbon neutrality.

(Village of Kaslo Official Community Plan Bylaw 1280, 2022)

- F. **Communication Strategy:** If the grant is approved, the project will include public engagement and a communications strategy.

CAO Approval: 2022.10.07



February 14, 2023

Ian Dunlop
Chief Administrative Officer
Village of Kaslo
413 Fourth Street
Kaslo, BC V0G 1M0

Dear Ian Dunlop:

**Re: B.C. Active Transportation Network Plan Grant Program
Project #065OA126728 – Active Transportation Network Plan**

Please find attached a Conditional Grant Agreement (CGA) between the Ministry of Transportation and Infrastructure and the Village of Kaslo for the above project which has been approved to a maximum provincial contribution of **\$15,000**. Please ensure a PDF version of the signed Agreement is emailed to BCATgrants@gov.bc.ca by **February 24, 2023**.

The funding approval is embargoed from public or media notice pending a B.C. Government public announcement later this week.

Funding will be paid out as detailed in Schedule B 'Payment Terms and Conditions'. Schedule A 'Project Information and Reporting Requirements' outlines the various reporting requirements that must be submitted. Please visit the [B.C. Active Transportation Infrastructure Grants Program](https://www2.gov.bc.ca/gov2/active_transportation_infrastructure_grants_program/) website to access online forms. The project must be completed by **March 31, 2024**.

If you have any further questions, please do not hesitate to contact Rosita Petruzzelli, Senior Analyst, at (778) 974-5361 or rosita.petruzzelli@gov.bc.ca.

Sincerely,



Jesse Skulmoski, MPA PMP

Director of Strategic Initiatives and Active Transportation Grants
Ministry of Transportation and Infrastructure

Attachment

CONDITIONAL GRANT AGREEMENT

THIS AGREEMENT dated for reference the 14th day of February, 2023 (the “Reference Date”)

BETWEEN:

His Majesty the King in Right of the Province of British Columbia, represented by the Minister of Transportation and Infrastructure

(“the Ministry”)

AND:

Village of Kaslo

(the “Recipient”)

for the **Active Transportation Network Plan – Project #065OA126728**

BACKGROUND

The Ministry wishes to provide to the Recipient through the B.C. Active Transportation Infrastructure Grants Program on the terms and conditions in this Agreement, reimbursement of the Recipients expenses paid and incurred in relation to the development of an **Active Transportation Network Plan**, to a maximum of **\$15,000** or **50%** of the total Eligible Project Costs, whichever is less.

AGREEMENT

In consideration of the promises set out herein, and other good and valuable consideration (the receipt and sufficiency of which is acknowledged by each of the parties), the parties agree as follows:

DEFINITIONS

1.01 In this Agreement:

- (a) **“Authorized Representative”** means the person or persons with authority to legally bind the Recipient to the obligations set out in this Agreement;
- (b) **“Commencement Date”** means the date identified as such in Schedule A;
- (c) **“Eligible Project Costs”** means all costs considered by the Ministry to be direct and necessary for the successful implementation of the Project, incurred during the period commencing **October 21, 2022** and ending **March 31, 2024** and listed as Eligible Project Costs in section 1 of Schedule C, and excludes Ineligible Costs as listed in section 2 of Schedule C;
- (d) **“Event of Default”** means any of the events described in section 13.01;
- (e) **“Ineligible Project Costs”** means all costs described or listed, as applicable, in section 2 of Schedule C;
- (f) **“Material”** means all findings, data, specifications, drawings, spreadsheets, evaluations, working papers, reports, surveys documents (both printed and electronic), material, databases, procedures manuals whether complete or otherwise that have been produced, received or acquired by, or provided by or on behalf of the Ministry to the Recipient as a result of this Agreement;

- (g) **“Project”** means the project described in Schedule A;
- (h) **“Project Completion”** means when the Active Transportation Network Plan as described in Schedule A has been completed;
- (i) **“Term”** means the period in section 3.01; and
- (j) **“Total Approved Amount”** has the meaning given to it in section 2.01.

PAYMENT

- 2.01 The Ministry will, subject to the Recipient's compliance with the terms of this Agreement, pay to the Recipient a total amount which will not exceed the lesser of **50%** of the total Eligible Costs or **\$15,000** (the “Total Approved Amount”), subject to section 17.02, being the maximum amount approved to be paid to the Recipient under this Agreement, in the amounts and at the times set out in Schedule B.

TERM OF AGREEMENT

- 3.01 The Term of this Agreement will begin on Commencement Date and will expire 9 months after Project Completion unless sooner terminated by the Ministry.

REPRESENTATIONS AND WARRANTIES

- 4.01 The Recipient represents and warrants to the Ministry, with the intent and understanding that the Ministry will rely thereon in entering into this Agreement, that on execution of this Agreement and at all times thereafter:
- (a) all information statements, documents and reports furnished or submitted by the Recipient to the Ministry in connection with or pursuant to this Agreement are true and correct to the best of the Recipient's knowledge;
 - (b) the Recipient has no knowledge of any fact that materially adversely affects, or so far as it can foresee might materially adversely affect, the Recipient's properties, assets, financial condition, business or operations, in such a way as to affect its ability to fulfill its obligations under this Agreement;
 - (c) the Recipient is not in breach of, or in default under, any law, statute or regulation applicable to or binding on it that may affect the Project;
 - (d) the Recipient has the power and capacity to accept, execute and deliver this Agreement; and
 - (e) this Agreement is binding upon and enforceable against the Recipient in accordance with its terms.
- 4.02 All statements contained in any certificate, application or other document delivered by or on behalf of the Recipient to the Ministry under this Agreement, or in connection with any of the transactions contemplated hereby, will be deemed to be representations and warranties by the Recipient under this Agreement.
- 4.03 All representations, warranties, covenants and agreements made herein, and all certificates, applications or other documents delivered by or on behalf of the Recipient, are Material and will conclusively be deemed to have been relied upon by the Ministry and will continue in full force and effect during the continuation of this Agreement.

RELATIONSHIP

- 5.01 No partnership, joint venture, agency or other legal entity will be created by, or will be deemed to be created by, this Agreement or any actions of the parties pursuant to this Agreement.
- 5.02 The Recipient is an independent entity and is not the contractor, employee or agent of the Ministry with respect to the Project.
- 5.03 The Recipient will not in any manner whatsoever commit or purport to commit the Ministry for the payment of money to any person in relation to this Agreement.

RECIPIENT'S OBLIGATIONS

- 6.01 The Recipient will:
- (a) carry out the Project in accordance with the terms of this Agreement;
 - (b) at the request of the Ministry, fully inform the Ministry of the work done and to be done by the Recipient in connection with the Project;
 - (c) at the request of the Ministry, permit the Ministry at all reasonable times to examine and copy the Material;
 - (d) expend funds received as under this Agreement in accordance with the terms of this Agreement and only for the purpose of carrying out the Project;
 - (e) obtain the prior written consent of the Ministry for any changes to the scope of the Project;
 - (f) observe, abide by and comply with all laws, by-laws, orders, directions, rules and regulations of any competent government including of the Province of British Columbia or any branch or agency thereof directly or indirectly applicable to the Recipient of this Agreement;
 - (g) if requested by the Ministry, provide evidence satisfactory to the Ministry that the representations and warranties set forth in section 4.01 are true and correct;
 - (h) file all tax, corporate information, if applicable, and other returns required to be filed by the laws of British Columbia or Canada, and will comply with all workers' compensation legislation and other similar legislation to which the Recipient may be subject, and will pay all taxes, fees and assessments calculated to be due by the Recipient under those laws;
 - (i) inform the Ministry at least 21 days in advance of making public announcements regarding the Project to ensure sufficient time to coordinate any government communications opportunities; and
 - (j) repay all monies forthwith upon demand by the Ministry if the terms and conditions of this Agreement are not complied with or adhered to.

RECORDS

7.01 The Recipient will:

- (a) establish and maintain accurate books of account and records, including the invoices, documents, statements and reports referenced in this Agreement, in relation to the Project in a manner acceptable to the Ministry (including supporting documentation of all expenditures related to the Project);
- (b) permit the Ministry at any time or times during normal business hours, to copy or audit, or both, any or all of the books of account and records (including supporting documents) referred to in subsection (a) of this section;
- (c) provide to the Ministry a statement of all work done and expenditures made on or in connection with the Project; and
- (d) maintain all such accounts, records and information for 10 years after Project Completion.

STATEMENTS AND ACCOUNTING

8.01 In order to receive final payment, the Recipient will submit to the Ministry within 6 months of Project Completion:

- (a) **Final Active Transportation Network Plan** as described in Schedule A; and
- (b) **Summary of Expenditures**, in form and content satisfactory to the Ministry, supported by invoices and verifying documentation, information, statements, reports, and explanations, as applicable, substantiating that such items constitute Eligible Costs, such statement to be certified true and correct by the Authorized Representative.

8.02 Within 15 days of the delivery of a written demand from the Ministry, the Recipient will provide the Ministry with such information and documents with respect to the Recipient or the Project, including the invoices, documents, statements and reports referenced in section 8.01 of this Agreement, sufficient to enable the Ministry to consider whether the claimed items or any of them, constitute Eligible Costs.

8.03 Unless otherwise previously agreed in writing by the Ministry, all documentation, information, statements, reports, and explanations contemplated in sections 8.01 and 8.02 must be submitted to the Ministry, by electronic mail addressed to: BCATgrants@gov.bc.ca.

APPROPRIATION

9.01 Notwithstanding any other provision of this Agreement, the payment of money by the Ministry to the Recipient pursuant to this Agreement is subject to:

- (a) there being sufficient monies available in an appropriation, as defined in the B.C. Financial Administration Act (the “FAA”), to enable the Ministry in any fiscal year when any payment of money by the Ministry falls due pursuant to this Agreement, to make that payment; and
- (b) Treasury Board, as defined in the FAA, not having controlled or limited, pursuant to the FAA, expenditure under any appropriation referred to in subsection (a) of this section.

REPORTS

- 10.01 The Recipient will deliver to the Ministry such written reports, including but not limited to those set out in Schedule A, in a form and content satisfactory to and prepared by a person acceptable to the Ministry, as the Ministry may from time to time request concerning one or both of the progress of the Project under this Agreement and the financial condition of the Recipient.

CONFLICT OF INTEREST

- 11.01 The Recipient will not, during the Term, perform a service for or provide advice to any person, or entity where the performance of such service or the provision of the advice may or does in the reasonable opinion of the Ministry, give rise to a conflict of interest between the obligations of the Recipient to the Ministry under this Agreement and the obligations of the Recipient to such other person, or entity.

CONFIDENTIALITY

- 12.01 Subject to the laws of the Province and Canada, the Recipient will treat as confidential all information or Material supplied by the Recipient as a result of this Agreement and will not permit the publication, release or disclosure of the same without the prior written consent of the Ministry or except if such disclosure is necessary to enable the Recipient to fulfill its obligations under this Agreement.

DEFAULT

- 13.01 Any of the following events will constitute an Event of Default, namely:
- (a) the Recipient fails to comply with any provision of this Agreement;
 - (b) any representation, certification, or warranty made by the Recipient in pursuant to, as a result of or in connection with this Agreement is untrue or incorrect;
 - (c) any information, statement, certificate, report or other information or document furnished or submitted by or on behalf of the Recipient pursuant to, as a result of or in connection with this Agreement is untrue or incorrect;
 - (d) the Recipient ceases to operate;
 - (e) a change occurs with respect to any one or more, including all, of the properties, assets, financial condition, business or operations of the Recipient which, in the opinion of the Ministry, materially adversely affects the ability of the Recipient to fulfill its obligations under this Agreement or to complete the Project;
 - (f) an order is made or a resolution is passed or a petition is filed for the liquidation or winding up of the Recipient;
 - (g) the Recipient becomes insolvent or commits an act of bankruptcy or makes an assignment for the benefit of its creditors or otherwise acknowledges its insolvency;
 - (h) a bankruptcy petition is filed or presented against, or a proposal under the Bankruptcy Act (Canada) is made by, the Recipient;
 - (i) a receiver or receiver-manager of any property of the Recipient is appointed; or

- (j) the Recipient permits any sum which is not disputed by the Recipient to be due by it to remain unpaid after legal proceedings have been commenced to enforce payment thereof.

13.02 Upon the occurrence of any Event of Default and at any time thereafter the Ministry may, notwithstanding any other provision of this Agreement, at its complete discretion and exercisable by written notice to the Recipient:

- (a) declare all or a portion of the monies paid under this Agreement to be due and payable by the Recipient to the Ministry and such monies will immediately become due and payable without presentment, demand, protest or any other notice of any kind to the Recipient, all of which are hereby expressly waived; and
- (b) terminate this Agreement by giving at least ten (10) days written notice of termination.

If the Ministry terminates this Agreement under paragraph (b) above, the Ministry may pay a portion of Project Eligible Costs described in section 2.01, in respect of such portion of the Work that was completed to the Ministry's satisfaction before termination. This payment will be calculated solely by the Ministry, acting reasonably, and may include set off of amounts due from the Recipient. This payment will discharge all the Ministry's obligations pursuant to this Agreement and the Recipient agrees to release the Ministry from all other liability under this Agreement.

13.03 Any rights, powers and remedies conferred on the Ministry under this Agreement or under any statute or law are not intended to be exclusive and each shall be cumulative and in addition to and not in substitution for every other right, power and remedy existing or available to the Ministry under this Agreement, any other agreement, at law or in equity.

13.04 The exercise by the Ministry of any right, power, or remedy will not preclude the simultaneous or later exercise by the Ministry of any other right, power or remedy.

MINISTRY

14.01 The Recipient will contact the Ministry for all matters pertaining to the Project.

INDEMNITY

15.01 The Recipient will at all times indemnify and save harmless His Majesty the King in Right of the Province of British Columbia ("the Province"), as represented by the Minister of Transportation and Infrastructure ("the Minister"), and the employees, servants, and agents of the Minister and the Province, from and against all claims, actions, causes of action, demands, losses, damages, costs, liabilities, expenses, fines, fees, penalties, assessments and levies, made against or incurred, suffered or sustained by any of them, at any time or times (whether such interest, fines or costs are court ordered or otherwise and whether before or after the expiration or termination of this Agreement) where the same or any of them are sustained in any way in connection with, pursuant to or as a result of this Agreement, which indemnity will survive the expiration or sooner termination of this Agreement.

ASSIGNMENT AND SUBCONTRACTING

16.01 The Recipient will not, without the prior written consent of the Ministry, assign or in any way transfer, whether directly or indirectly, this Agreement or any part of this Agreement including any right or rights of the Recipient under this Agreement.

16.02 The Recipient will ensure that any contracts it awards in relation to the Project will be awarded in a way that is transparent, competitive, and consistent with value for money principles.

OTHER FUNDING

- 17.01 If the Recipient receives, or has received, for or in respect of the Project, funding from any person, firm, corporation or other government or governmental body, including in-kind contributions then the Recipient will forthwith provide the Ministry with full and complete particulars thereof. In-kind contributions may include volunteer hours and/or donated professional labour, services, space and materials, which are provided at no cost or below fair market value to the Recipient.
- 17.02 The Ministry reserves the right to recalculate the maximum B.C. Active Transportation Infrastructure Grants Program contribution to the Project under this Agreement as a result of funding identified in section 17.01.

NOTICES

- 18.01 Any notice, consent, waiver, statement, other document or payment and any or all of the Material that either party may desire or be required to give or deliver to the other will be conclusively deemed validly given or delivered to and received by the addressee, if delivered personally on the date of delivery, if delivered electronically on the date of transmission, or, if mailed on the fifth business day after the mailing of the same in Canada by prepaid post addressed, if to the Ministry:

Ministry of Transportation and Infrastructure
Attn: B.C. Active Transportation Infrastructure Grants Program
PO Box 9850 Stn Prov Govt
5D - 940 Blanshard Street
Victoria BC V8W 9T5
BCATgrants@gov.bc.ca

and if to the Recipient:

Village of Kaslo
413 Fourth Street
Kaslo, BC V0G 1M0
cao@kaslo.ca

- 18.02 Either Party must give written notice to the other party of any change of address of the party giving such notice and after the giving of such notice, the address therein specified will, for purposes of section 18.01, be conclusively deemed to be the address of the party giving such notice.
- 18.03 Any notice, report, direction or other document transmitted by facsimile transmission from either party will be conclusively deemed validly given to and received by the intended recipient.

NON-WAIVER

- 19.01 No term or condition of this Agreement and no breach by the Recipient of any such term or condition will be deemed to have been waived unless such waiver is in writing and signed by a duly authorized representative of the Ministry.
- 19.02 The written waiver by the Ministry of any breach by the Recipient of any term or condition of the Agreement will not be deemed a waiver of such term or condition of any subsequent breach by the Recipient of the same or any other term or condition of this Agreement.

ENTIRE AGREEMENT

20.01 This Agreement constitutes the entire agreement between the parties with respect to the subject matter of this Agreement.

FURTHER ACTS AND ASSURANCES

21.01 Each of the parties will, upon the reasonable request of the other, make, do, execute or cause to be made, done or executed all further and other lawful acts, deeds, things, devices, documents, instruments and assurances whatever for the better or more perfect and absolute performance of the terms and conditions of this Agreement.

TIME OF ESSENCE

22.01 Time will be of the essence of this Agreement.

SURVIVAL OF PROVISIONS

23.01 All of the provisions of this Agreement in favour of the Ministry and all of the rights and remedies of the Ministry, whether at law or in equity, will survive any expiration or sooner termination of this Agreement.

INTERPRETATION

24.01 This Agreement will be governed by and construed in accordance with the laws of the Province of British Columbia.

24.02 The headings appearing in this Agreement have been inserted for reference and as a matter of convenience and in no way define, limit or enlarge the scope of any provision of this Agreement.

24.03 Any reference to a statute in this Agreement, whether or not that statute has been defined, includes all regulations at any time made under or pursuant to that statute and any amendments to that statute.

24.04 In this Agreement wherever the singular or neuter is used it will be construed as if the plural or masculine or feminine, as the case may be, had been used where the context so requires.

24.05 The Schedules to this Agreement are an integral part of this Agreement as if set out at length in the body of this Agreement.

24.06 No amendment or modification to this Agreement will be effective unless it is in writing and duly executed by the parties.

24.07 If any provision of this Agreement or the application to any person or circumstances is invalid or unenforceable to any extent, the remainder of this Agreement and the application of such provision to any other person or circumstance will not be affected or impaired thereby and will be enforceable to the extent permitted by law.

24.08 All dollar amounts expressed in this Agreement refer to lawful currency of Canada.

24.09 Unless the context otherwise indicates, any reference to this Agreement means this instrument and all of the Schedules attached to it, and any reference to any section or subsection by number is a reference to the appropriate section or subsection in this Agreement.

24.10 Nothing in this Agreement operates as a consent, permit, approval or authorization by the Province of British Columbia or by any ministry, branch or agency thereof, to or for anything related to the Project that by

statute the Recipient is required to obtain unless it is expressly stated in this Agreement to be such a consent, permit, approval or authorization.

24.11 This Agreement will be executed in counterparts by each party under this Agreement signing the original or PDF copy of the Agreement and deliver it to the other party by email, courier or post, or such other method agreed by the parties.

SUCCESSORS AND ASSIGNS

25.01 This Agreement will continue for the benefit of and be binding upon both the Recipient and its successors and permitted assigns, and the Ministry and its assigns.

EFFECTIVE DATE

26.01 Notwithstanding the date of execution or delivery of this Agreement, this Agreement is effective as of the Reference Date.

IN WITNESS WHEREOF the parties hereto have executed this Agreement by their duly authorized representatives or officers as follows:

Signed on behalf of His Majesty the King)
in the right of the Province of British Columbia,)
by a duly authorized representative of the)
Minister of Transportation and Infrastructure)

Name:

Title:

Date: _____, 2023

Signed on behalf of the **Village of Kaslo**

Authorized Representative

Name:

Title:

Date: _____, 2023

SCHEDULE A - PROJECT INFORMATION AND REPORTING REQUIREMENTS

PROJECT INFORMATION

1. Project Title: Active Transportation Network Plan – Project #065OA126728.
2. The Project will develop an Active Transportation Network Plan.
3. At a minimum, the Project will consist of the following elements:
 - a. Acknowledgement of funding from the B.C. Active Transportation Infrastructure Grant Program
 - b. Community Profile:
 - i. Population, economic drivers, geography and weather
 - ii. Main destination points and land use
 - c. Strategic Context:
 - i. How ATNP supports community goals (e.g. OCP)
 - ii. How ATNP aligns with B.C.'s CleanBC goals
 - d. Data Collection:
 - i. Current state (baseline) of walking and cycling in community (e.g. counters, manual counts, Stats Canada data, origin-destination studies)
 - ii. Highlight known crash sites and current safety issues (e.g. police reports, ICBC, anecdotal)
 - iii. Current cumulative km's of AT infrastructure
 - e. Potential GHG emissions reductions with AT infrastructure
 - f. Community consultation summary
 - i. Community consultation process, results, and any future commitments
 - g. Plan & Implementation:
 - i. Map
 - ii. Include existing active transportation infrastructure and where residents currently walk or ride
 - iii. Include proposed AT infrastructure
 - iv. Include maintenance of infrastructure post construction
 - v. Implementation Plan
 - vi. Prioritization of phases
 - vii. Funding
 - viii. Construction schedules
 - ix. Maintenance Plan
 - x. Year over year GHG emissions reductions
 - Optional appendix:
 - i. Infrastructure design or cross section (option to prepare project specific design for first priority project using principles in the B.C. Active Transportation Design Guide (e.g. Universal Design)
4. The Commencement Date of the Project is **October 21, 2022**, and the Project Completion Date shall be no later than **March 31, 2024**.

REPORTING REQUIREMENTS

1. The Recipient will submit to the Ministry progress reports, in a form established by the Ministry, on the Project which will include the percentage of project completed to date and commentary on any concerns or issues that have occurred. The progress reports are due and in response to a request from the Ministry, at a minimum on the following dates during the Term:
 - March 1
 - June 1
 - September 1
 - December 1
2. In order to receive grant payment, within 6 months of Project Completion, the Recipient must submit to the Ministry:
 - Summary of Expenditures including back-up invoices, as required under section 8.01 of this Agreement; and,
 - Final Active Transportation Network Plan, as required under section 8.01 of this Agreement.

SCHEDULE B - PAYMENT TERMS AND CONDITIONS

1. The Ministry will, subject to the Recipient's compliance with the terms of this Agreement, pay to the Recipient for the Project the following:
 - (a) An initial payment, upon signing of this Agreement, of **\$7,500** will be issued to the Recipient.
 - (b) The final payment will be issued to the Recipient after completion of the Project, upon receipt by the Ministry of information and documentation as required by the terms of this Agreement including without limitation sections 8.01 and 8.02 of this Agreement.
 - (c) The final payment will be the Total Approved Amount or **50%** of the total Eligible Costs, whichever is less, after subtracting the initial payment made by the Ministry pursuant to this Agreement, and subject to adjustment pursuant to section 17.02.
 - (d) Unless otherwise previously agreed in writing by the Ministry, all documentation, information, statements, reports, and explanations contemplated in sections 8.01 and 8.02 must be submitted to the Ministry, by electronic mail addressed to: BCATgrants@gov.bc.ca.
2. Despite any other term of this Agreement, in no event will the Ministry pay to the Recipient any amount or amounts that in the aggregate exceed, the lesser of:
 - (a) **\$15,000** or
 - (b) **50%** of the actual Eligible Costs of completing the Project, as defined in Schedule A or
 - (c) Any recalculated B.C. Active Transportation Infrastructure Grants Program funding amount, as per section 17.02.

SCHEDULE C- ELIGIBLE AND INELIGIBLE PROJECT COSTS

1. ELIGIBLE PROJECT COSTS

Eligible Project Costs are all costs considered by the Ministry to be direct and necessary for the successful implementation of the Project, incurred between the Commencement Date and the Project Completion Date set out in Schedule A.

Eligible Project Costs include the following:

- (a) consultant fees (including travel costs, engineer assessment, etc.);
- (b) printing costs; and
- (c) community engagement and consultation costs.

2. INELIGIBLE PROJECT COSTS

Ineligible Project Costs include the following:

- (a) costs incurred prior to the Commencement Date or after the Project Completion Date set out in Schedule A of this Agreement;
- (b) administrative overhead expenditures (e.g. office supplies, phone bills, etc.);
- (c) taxes for which the Recipient is eligible for a tax rebate and all other costs eligible for rebates;
- (d) legal costs; and
- (e) catering costs.



REQUEST FOR COUNCIL DECISION

PREPARED BY: Ian Dunlop, CAO

DATE: February 17, 2023

SUBJECT: Community Development Grant for Municipal Grants

PURPOSE: To request \$5,000 from Kaslo's Community Development Program allotment to fund the 2023 Municipal Grant program.

OPTIONS:

Recommendation is indicated in **bold**. Implications are in *italics*.

1. **Direct staff to prepare and submit a CDP application for \$5,000. *The application will be submitted, and funds will be included in the 2023 Budget.***
2. Take no action or deny the request. *Municipal Grants will be funded through taxation.*

RECOMMENDATION:

THAT Council approves making an application the Community Development Program to fund the 2023 Village of Kaslo Municipal Grants.

ANALYSIS:

- A. **Background:** Municipal Grants of up to \$500.00 are offered annually to community organizations for programs and activities that contribute significant value to the Village. The total amount of Municipal Grants is capped at \$5,000. Funding for the grant is normally through the Village's operating funds, raised through taxation.

The Community Development Program (CDP) is managed by the RDCK and funded through royalties from electric power generation in our area. A portion of the funds is allocated to each municipality and electoral area. Applications require Board approval.

- B. **Discussion:** Use of the CDP funds will help reduce local taxation pressure by funding Municipal Grants from an outside source. The objectives of the CDP generally align with those of the Municipal Grant program. The Village should apply for the CDP funds after finalizing the Municipal Grant awards so that information can be used in the application to justify it. Payment of the Municipal Grants to the recipients may be delayed until after board approval. If for some reason the CDP application is denied, the Village can still fund the Municipal Grants through surplus operating funds if necessary.
- C. **Attachments:** Municipal Grant Policy
- D. **Financial Implications:** Approval of the application will provide \$5,000 in revenue to the 2023 Budget to cover the cost of the 2023 Municipal Grant program.
- E. **Corporate Priority:** Municipal Grants can benefit a wide range of strategic priorities.
- F. **Communication Strategy:** n/a

CAO Approval: 2023.02.17

THE VILLAGE OF KASLO

Resolution #25/2016

POLICY TITLE: Municipal Grants and Non-Profit Advertising Sponsorship

POLICY STATEMENT:

Council's vision for Kaslo is supported by a network of organizations that contribute to the wellness and vitality of the community. Funding will be allocated to the Municipal Grants program and advertising budget as part of the Village's business planning process and grants may be awarded to organizations that provide valuable community services in support of Council's objectives. It is recognized that community organizations contribute significant value to the Village. The goal of this policy is to establish open and transparent guidelines for the evaluation and distribution of municipal grants and advertising sponsorship, respecting the limited financial resources available for this purpose.

LEGISLATIVE AUTHORITY:

As per section 8 (2) of the Community Charter, a municipality "may provide any service that Council considers necessary or desirable, and may do this directly or through another public authority or another person or organization".

MUNICIPAL GRANT APPLICATION POLICY:

1. Only one (1) application is accepted from each group or society annually.
2. No applications will be accepted from individuals or businesses pursuant to Section 25 of the *Community Charter*.
3. The most current financial statement of the applicant must accompany an application.
4. Activity funded must be conducted within the Village of Kaslo.
5. An applicant awarded the grant in a previous year that has not provided a report with respect to their subsequent use of funds will **NOT** be considered for funding the following year.

PERMISSIVE TAX EXEMPTIONS:

6. Community organizations that receive a Permissive Tax Exemption worth in excess of \$500 per annum from the Village or from other legislative authority are automatically considered as lower priority for award in years where the funds available are outstripped by the applications submitted. This is in recognition of a significant financial benefit already being provided to those organisations at cost to municipal revenues.

GRANT AMOUNT:

7. Individual municipal grants made under this program will not exceed \$500.

ADVERTISING SPONSORSHIP:

8. Council currently funds the annual advertising sponsorship for the following organizations, events or causes:

Minor Hockey
Heritage Week
JVH Graduation
Fire Prevention Week
Remembrance Day

9. Addition to this list for advertising sponsorship requires a resolution of Council for one-off advertising or a recurring annual commitment going forward.

10. If the Village receives a request that is time sensitive and between meetings, the CAO has authority to agree to an advertising spot of under \$100 value if there is both sufficient budgetary contingency available and a rationale that such advertising is in the community interest. Council must review the decision subsequently and determine if the expense is likely to recur and if it should be supported going forward.

11. The Village will automatically decline advertising sponsorship requests from organizations already awarded a Municipal Grant in the same financial year.

CONTRIBUTION GRANTS

12. Contribution grants for a specific purpose, such as that annually provided to Kaslo and District Chamber of Commerce, are not covered by this policy.

RECREATION GRANTS

13. Recreation grants awarded from funds provided to the Village by the Kaslo and Area D (RDCK) Recreation Service are not covered by this policy.

THIS POLICY WAS CONSIDERED AND ADOPTED BY COUNCIL ON 2016.02.09
RESOLUTION 25/2016

SUPERCEDES: 2012.02.28



300-09-12

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Policy

Chapter: Finance

Section: Transfer To Other Organizations

Subject: **Community Development Program Grants**

| | | | | | |
|--------------------------|--------|--------------------------|------------|----------------------|------------|
| Board Resolution: | 518/20 | Established Date: | 2020-08-20 | Revised Date: | 2020-08-20 |
|--------------------------|--------|--------------------------|------------|----------------------|------------|

POLICY:

PURPOSE AND BACKGROUND :

The purpose of this policy is to outline the requirements and limitations for grants awarded from the Community Development Program.

The Community Development Program is funded through grants in lieu of taxes provided to the RDCK by Crown Corporation generating assets. The purpose of the community development grant program is to support initiatives that further the social, economic and/or environmental wellbeing of regional district residents and organizations and/or to reduce regional district tax requisitions.

SCOPE:

This policy applies to any application to or award of a grant from the Community Development program

DEFINITIONS:

Recipient – means any organization, company or individual receiving funds through the Community Development Program

External Grant Recipients - means any non –RDCK organization or society, or any entity delivering an RDCK service but that is not operationally controlled by the RDCK, which receives funds through the Community Development Program

Funding Agreement- means a valid contract between the RDCK and the Recipient which outlines the terms and conditions of the grant award

**POLICY:****Community Development Program Administration**

Grants-in-lieu of taxes from Crown corporation power generation assets are received as revenue to the RDCK's community development grant service and allocated as follows:

- 5% to General Administration as an administrative fee
- 6.5% to Rural Administration as an administrative fee
- Of the remaining amount:
 - 12.20% to each of Areas D, E, H, J and K
 - 3.48% to each of Areas A, B, C G, I and F
 - 3.48% to municipalities greater than 1,000 in population, except Nelson and Castlegar
 - 1.39% to municipalities of less than 1,000 in population

Dedicated monies not spent in one fiscal year shall accrue to the electoral area or participating municipality to which they were first attributed.

Eligibility

- Societies, organizations, municipal councils and RDCK services are eligible to be Recipients.
- Individuals may receive funds only through a eligible Recipient.
- Recipients that do not comply with RDCK requirements or are otherwise unable to demonstrate that the grant funds were expended substantively in accordance with the grant application may not be considered for future Community Development Program funding.

Grant Applications

Applications to the Community Development Program must adhere to the following :

- All applications for funds must be received by the Board on the designated form (Appendix A to this policy)
 - An application will not be considered complete unless signed by an authorized representative of the Recipient organization.
-



Policy

- An application will not be considered complete unless signed by the applicable elected official from whose designated funds the grant will be awarded.
- Applications submitted by member municipalities must include a Council resolution approving the grant application.

Grant Award

- Grants may only be awarded by the RDCK Board of Directors, by way of a resolution.
- To limit the administrative burden of the Community Development Program, Directors are encouraged to consider grants above a minimum \$500 value. For RDCK- funded services Directors are encouraged to consider grants above a minimum \$5,000 value.
- External Grant Recipients are required to enter into a Funding Agreement with the RDCK where the total grant value exceeds \$5,000.
- The RDCK Board may, at the request of the applicable Director, , require a Funding Agreement be signed for Recipients receiving less than \$5,000.
- Funding Agreements shall require Recipients to submit a report on how the funds were spent within two years of project completion.
- Funding Agreements shall require that the RDCK holdback 10% of the awarded funds to be released to the Recipient upon satisfactory receipt of a final report and indication that the funds were disbursed in accordance with the original project description.
- Payment of the grant will only be made in the name of the Recipient, by way of electronic fund transfer or mailed cheques.

Restrictions On Grant Awards Prior to Elections

In the event of an election for the position of Director being scheduled in an electoral area, the Board shall neither consider a request, nor approve the release of money, from such electoral area director for disbursement of Community Development grant funds during the period of 45 days prior to the election through to the inaugural Board meeting, except in the following instances:

- Grant-in-aid disbursements from an electoral area director who has been declared by the Chief Elections Officer to be elected by acclamation
- Grant-in-aid disbursements deemed to be emergency allocations and having received an affirmative vote of at least 2/3 of the votes cast at a Board meeting.

Appendix A- Community Development Grant Application

REQUEST FOR COUNCIL DECISION

PREPARED BY: Ian Dunlop, CAO

DATE: February 17, 2023

SUBJECT: Swim Dock Extension

PURPOSE: To approve purchasing an extension to the Moyie Beach Swim Dock to improve public safety and fun times.

This report is in draft as we are waiting to confirm the price of the dock, which we are expecting to have before the meeting. Estimating \$12,000

OPTIONS:

Recommendation is indicated in **bold**. Implications are in *italics*.

1. **Direct staff to purchase the swim dock extension from Nelco Marine & Build-A-Dock and authorize funds to be drawn from the Parks reserve. *The order will be placed for the swim dock extension and funds will be drawn from the reserve.***
2. Purchase the dock but do not draw from the reserve. *Operating funds would be used to purchase the dock, which will increase taxation.*
3. Do not purchase the dock. *The existing swim dock will not be installed at Moyie Beach as the safety concerns are not addressed.*

RECOMMENDATION:

THAT Council authorizes the purchase of an extension to the Moyie Beach Swim Dock with funds drawn from the Recreation, Parks, and Open Space Reserve fund.


ANALYSIS:

- A. **Background:** Last year, several citizens raised concerns about the safety of the Moyie Beach swim dock as users were able to tilt the dock up out of the water. The dock was taken out due to the safety concerns, as someone could be hit by the dock if they are under it when it comes back down. The dock was purchased in 2015 and is still in excellent condition. Public Works usually installs the dock in mid-June and removes it at the beginning of September.
- B. **Discussion:** In consultation with the manufacturer, adding a new 4 x 16' section to the dock should improve the platform's stability and make it more difficult to tilt up. The extension will include a second ladder for convenience.
- C. **Attachments:** n/a
- D. **Financial Implications:** The dock extension is a capital purchase and an eligible expenditure for the Recreation, Parks, and Open Space Reserve fund. The Village also receives \$10,000 a year from RDCK for maintaining Moyie Beach as it was originally designated by the province as a regional park back in the 1980s. The RDCK contributions are added to the reserve fund.
- E. **Corporate Priority:** The OCP identifies Kaslo's beaches as significant aspects of the public realm and important to the local economy for tourism and recreation.
- F. **Communication Strategy:** n/a

CAO Approval: 2023.02.17

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Municipalities
2023, 2022, and 2021

| | | 2023 | | | 2022 | | | 2021 | | |
|---|---|----------------|--------------|-------|----------------|--------------|-------|----------------|--------------|-------|
| Village of Kaslo | | Assessment | Rate/\$1,000 | | Assessment | Rate/\$1,000 | | Assessment | Rate/\$1,000 | |
| S100 | GENERAL ADMINISTRATION | 34,993,582 | 28,533 | 0.082 | 29,178,849 | 23,738 | 0.081 | 22,854,478 | 19,322 | 0.085 |
| S102 | GIS SERVICE | 34,993,582 | 5,578 | 0.016 | 29,178,849 | 5,796 | 0.020 | 22,854,478 | 6,093 | 0.027 |
| S103 | BUILDING INSPECTION | 34,993,582 | 19,531 | 0.056 | 29,178,849 | 16,099 | 0.055 | 22,854,478 | 20,657 | 0.090 |
| S105 | COMMUNITY SUSTAINABILITY | 34,993,582 | 6,191 | 0.018 | 29,178,849 | 5,790 | 0.020 | 22,854,478 | 4,721 | 0.021 |
| S109 | EDC-KASLO AND D | 34,993,582 | 7,632 | 0.022 | 29,178,849 | 7,495 | 0.026 | 22,854,478 | 6,964 | 0.030 |
| S280 | FIRE PROTECTION - KASLO | 34,993,582 | 240,384 | 0.687 | 29,178,849 | 227,266 | 0.779 | 22,854,478 | 202,054 | 0.884 |
| S150 | JAWS OF LIFE-KASLO AND AREA D | 34,993,582 | 10,827 | 0.031 | 29,178,849 | 9,285 | 0.032 | 22,854,478 | 8,304 | 0.036 |
| S156 | EMERGENCY COMMUNICATIONS 911 | 34,993,582 | 12,126 | 0.035 | 29,178,849 | 9,469 | 0.032 | 22,854,478 | 6,666 | 0.029 |
| S162 | EMERGENCY PLANNING-KASLO & D | 34,993,582 | 17,809 | 0.051 | 29,178,849 | 17,358 | 0.059 | 22,854,478 | 13,193 | 0.058 |
| S187 | REFUSE DISPOSAL-CENTRAL SUBREGION | 34,993,582 | 128,411 | 0.367 | 29,178,849 | 110,254 | 0.378 | 22,854,478 | 102,735 | 0.450 |
| S194 | LIBRARY-KASLO AND DEF D | 34,993,582 | 50,043 | 0.143 | 29,178,849 | 45,279 | 0.155 | 22,854,478 | 42,696 | 0.187 |
| S221 | COMM FAC RECREATION & PARKS - KASLO & D | 34,993,582 | 92,307 | 0.264 | 29,178,849 | 88,123 | 0.302 | 22,854,478 | 85,356 | 0.373 |
| S239 | KOOTWEST - AREA D-K, DEF A, EX CRESTON | 34,993,582 | 22,361 | 0.064 | 29,178,849 | 20,899 | 0.072 | 22,854,478 | 20,290 | 0.089 |
| Regional Requisition | | <u>641,734</u> | | | <u>586,852</u> | | | <u>539,051</u> | | |
| Residential Rate per \$1,000 of Assessment | | <u>1.834</u> | | | <u>2.011</u> | | | <u>2.359</u> | | |
| Difference (\$) from prior year | | 54,882 | | | 47,802 | | | 55,681 | | |
| Percentage Change from prior year | | 9.35% | | | 8.87% | | | 11.52% | | |




RDCK Special Budget Meeting

Date: February 17, 2023

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Outline/Meeting Agenda

| | |
|---|--|
| 1 | 2023 Budget Review & Adoption Meeting Schedule |
| 2 | Property Taxes & Assessments 101 Refresh |
| 3 | Allocation "A" Services |
| 4 | Transit |
| 5 | 2023 Overview Refresh |
| 6 | General Admin and Rural Admin Refresh |
| 7 | GIS / Building Inspection / Planning |
| 8 | 911 Communications |

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Public Budget Consultation and Board Meetings Schedule

| RDCK 2023 Financial Plan Public Review Meeting Schedule | | | | |
|---|-----|--|--------------|-----------------------------|
| Date | Day | SubRegion | Time | Location |
| Feb-17 | Fri | RDCK Board Special Budget Meeting 2 | 9:00am | RDCK Board Room |
| Feb-22 | Wed | Kaslo, D | 6:00pm | Kaslo Municipal Office |
| Feb-23 | Thu | Nelson, E,F | 7:00pm | RDCK Board Room |
| Feb-27 | Mon | Castlegar, I, J | 7:00pm | Complex |
| Feb-28 | Tue | Salmo, G | 6:00pm | Salmo Village Office? |
| Mar-01 | Wed | East Shore - Area A North | 5:30pm local | Riondel Com. Centre |
| Mar-02 | Thu | Creston, A,B,C (CVSC Meeting) | 9:00am local | Complex |
| Mar-06 | Mon | Nakusp, K | 7:00pm | Emergency Services Building |
| Mar-13 | Mon | Slocan, New Denver, Silverton, H | 7:00pm | Virtual Only |
| Mar-16 | Thu | RDCK Regular Board Meeting - Financial Plan Adoption | 9:00am | RDCK Board Room |

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3



How are annual property taxes calculated?

Tax requisition amounts
required to fund each
service are determined
through the RDCK
budget process

Property assessment
values are determined
by BC Assessment

↓ ↓

Tax rate \$/1000

×

Assessed value of each individual property

=


Property tax for each individual property

*** parcel taxes are separate

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Market & Non-Market Changes to Assessment Values

MARKET CHANGE

- Refers to changes in assessment values related to shifts in the real estate market
- Values are determined based on actual sales data in a particular area


NON MARKET CHANGE

- Generally related to development & growth which results in an overall increase to the tax base
- Can also be related to shifts in municipal & electoral area boundaries

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Converted Assessment Values


- Converted assessment values are used to calculate the change in tax apportionment between property classes
- For example, residential properties have a conversion factor of 10% while businesses have a conversion factor of 24.5%; therefore, the business tax rate is 2.45 times greater than the residential tax rate.
- Conversion value factors for Regional Districts are prescribed by Provincial regulation.
- For sake of simplicity, **converted residential** assessment values are shown in the RDCK financial plan

| Property Class | Converted Value % |
|------------------------|-------------------|
| 01 Residential | 10.0% |
| 02 Utilities | 35.0% |
| 03 Supportive Housing | 10.0% |
| 04 Major Industry | 34.0% |
| 05 Light Industry | 34.0% |
| 06 Business & Other | 24.5% |
| 07 Managed Forest Land | 30.0% |
| 08 Rec/Non Profit | 10.0% |
| 09 Farm | 10.0% |

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Residential (Converted) Assessment Changes: 2022 to 2023

| Tax Area | 2022 Revised | 2023 Completed | Total % Change | Market Change | Non Market Change |
|-----------------------|----------------------|----------------------|----------------|---------------|-------------------|
| City of Castlegar | \$ 247,604,544 | \$ 277,373,006 | 12% | 11% | 0.8% |
| City of Nelson | 389,701,727 | 417,953,484 | 7% | 6% | 0.9% |
| Town of Creston | 118,754,467 | 137,961,814 | 16% | 15% | 1.4% |
| Village of Kaslo | 29,178,849 | 34,993,582 | 20% | 19% | 1.4% |
| Village of Nakusp | 37,355,557 | 42,679,030 | 14% | 12% | 2.1% |
| Village of New Denver | 13,777,771 | 17,347,083 | 26% | 25% | 0.5% |
| Village of Salmo | 19,141,743 | 23,114,166 | 21% | 20% | 0.4% |
| Village of Silverton | 6,495,778 | 8,355,943 | 29% | 28% | 0.5% |
| Village of Slocan | 7,912,739 | 10,067,950 | 27% | 25% | 2.1% |
| Electoral Area 'A' | 99,939,147 | 115,622,697 | 16% | 15% | 0.8% |
| Electoral Area 'B' | 118,908,022 | 136,548,298 | 15% | 14% | 1.0% |
| Electoral Area 'C' | 50,114,853 | 57,050,932 | 14% | 12% | 1.4% |
| Electoral Area 'D' | 50,942,604 | 59,366,473 | 17% | 16% | 0.9% |
| Electoral Area 'E' | 145,112,605 | 166,574,038 | 15% | 13% | 2.1% |
| Electoral Area 'F' | 136,731,376 | 158,075,471 | 16% | 15% | 0.7% |
| Electoral Area 'G' | 54,200,701 | 65,149,473 | 20% | 19% | 0.7% |
| Electoral Area 'H' | 119,082,145 | 140,864,608 | 18% | 17% | 0.9% |
| Electoral Area 'I' | 61,950,494 | 67,705,079 | 9% | 8% | 0.8% |
| Electoral Area 'J' | 89,617,408 | 103,808,818 | 16% | 13% | 2.5% |
| Electoral Area 'K' | 59,573,031 | 68,374,625 | 15% | 14% | 0.9% |
| | 1,856,095,561 | 2,108,986,570 | 14% | 13% | 1.1% |

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Example tax effect of assessment changes

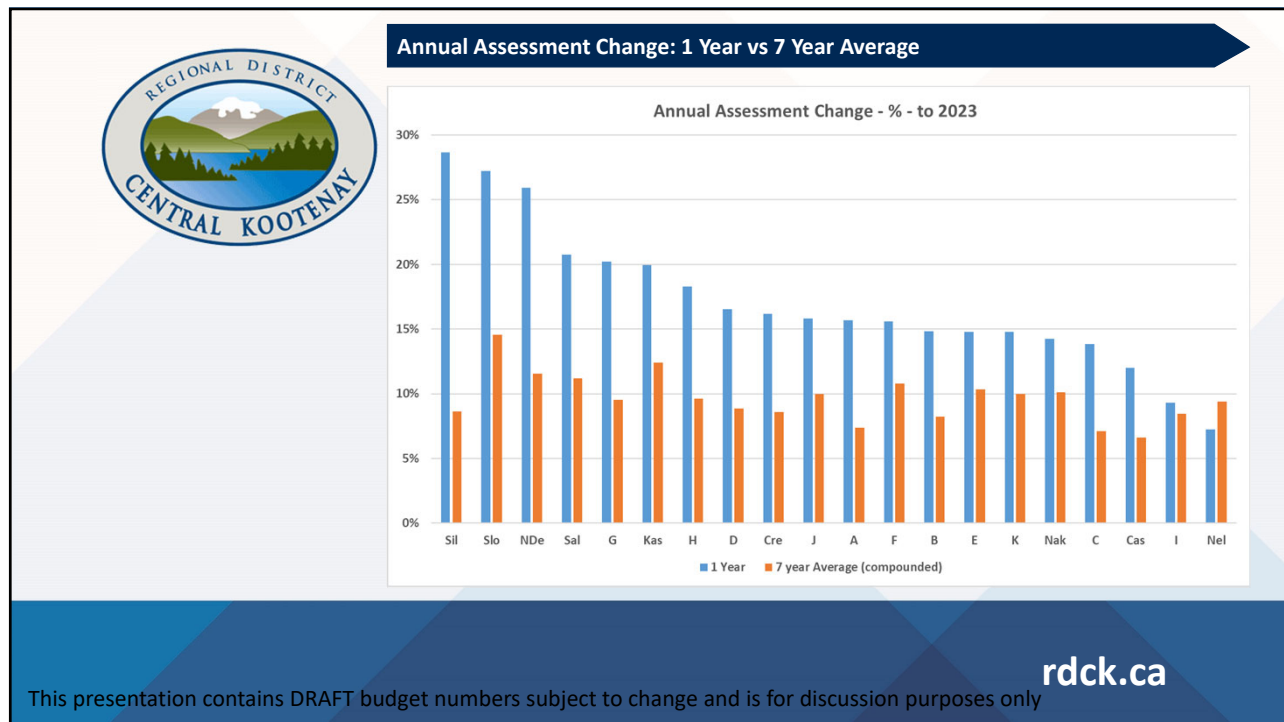
- An individual property's % change in assessment relative to the average % change for all of the tax areas participating in the service can have a material impact on the individual property's tax amount*

| | Year 1 Amount | Year 2 - Scenario 1 Amount Change | Year 2 - Scenario 2 Amount Change | Year 2 - Scenario 3 Amount Change |
|----------------------------------|------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Tax Requisition - \$ | \$ 1,000,000 | \$ 1,080,000 8.0% | \$ 1,080,000 8.0% | \$ 1,080,000 8.0% |
| Total Assessment - \$ | \$ 500,000,000 | \$ 575,000,000 15.0% | \$ 575,000,000 15.0% | \$ 575,000,000 15.0% |
| Tax rate - \$/1000 | 0.00200 | 0.00188 -6.1% | 0.00188 -6.1% | 0.00188 -6.1% |
| Example Property Assessment - \$ | \$ 500,000 | \$ 575,000 15.0% | \$ 525,000 5.0% | \$ 600,000 20.0% |
| Example Property Tax Amount - \$ | \$ 1,000 | \$ 1,080 8.0% | \$ 986 -1.4% | \$ 1,127 12.7% |

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Tax Area Types and Example Services

- An individual property's % change in assessment relative to the average % change for all of the tax areas participating in the service can have a material impact on the individual property's tax amount*
- The equivalent change in a tax requisition in a smaller tax area will have a much larger tax impact on an individual property than a larger tax area*

| Tax Area Type | Example Service | Participating Municipalities & Electoral Areas | | | | | | | | | | | | | | | | | |
|---------------------------|---|--|-----|-----|-----|-----|-----|-----|-----|-----|---|---|---|---|---|---|---|---|---|
| | | Cas | Nel | Cre | Kas | Nak | NDe | Sal | Sil | Slo | A | B | C | D | E | F | G | H | I |
| Entire RDCK | \$100 General Admin | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Rural Electoral Areas | \$101 Rural Admin | | | | | | | | | | X | X | X | X | X | X | X | X | X |
| Subregion | \$186 Refuse Disposal (Central Subregion) | | X | | X | | | X | | | | | X | X | X | X | | | |
| Local Group | \$234 Transit - Creston & Area | | | X | | | | | | | X | X | X | | | | | | |
| Individual Electoral Area | \$199 Public Library - Area F | | | | | | | | | | | | | | | X | | | |
| Defined Area | \$209 Riondel Rec Facility | | | | | | | | | | d | | | | | | | | |

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Tax Requisition and Rate Example

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2023, 2022, and 2021

| Electoral Area A Creston Rural | | | 2023 | | | 2022 | | |
|--|-----------------------------------|--------------|--------------|------------|--------------|--------------|-------|--|
| | Assessment | Requisition | Rate/\$1,000 | Assessment | Requisition | Rate/\$1,000 | | |
| S100 | GENERAL ADMINISTRATION | 115,622,697 | 94,277 | 0.082 | 99,936,147 | 81,304 | 0.081 | |
| S261 | DISCRETIONARY GRANTS | 115,622,697 | 25,000 | 0.022 | 99,936,147 | 25,000 | 0.025 | |
| S101 | RURAL ADMINISTRATION | 115,622,697 | 149,387 | 0.129 | 99,936,147 | 141,813 | 0.142 | |
| S102 | GIS SERVICE | 115,622,697 | 18,431 | 0.016 | 99,936,147 | 19,852 | 0.020 | |
| S103 | BUILDING INSPECTION | 115,622,697 | 64,533 | 0.056 | 99,936,147 | 65,141 | 0.055 | |
| S104 | PLANNING AND LAND USE | 115,622,697 | 90,197 | 0.078 | 99,936,147 | 81,177 | 0.081 | |
| S105 | COMMUNITY SUSTAINABILITY | 115,622,697 | 20,457 | 0.018 | 99,936,147 | 19,831 | 0.020 | |
| S106 | FEASIBILITY STUDY SERVICE | 115,622,697 | - | - | 99,936,147 | - | - | |
| S107 | ECONOMIC DEVELOPMENT - AREA A | 115,622,697 | 40,000 | 0.035 | 99,936,147 | 40,000 | 0.040 | |
| S117 | ADVISORY PLANNING - AREA A | 115,622,697 | 856 | 0.001 | 99,936,147 | 856 | 0.001 | |
| S152 | JAWS OF LIFE SERVICE CRES ABC | 115,622,697 | 29,898 | 0.026 | 99,936,147 | 37,846 | 0.038 | |
| S156 | EMERGENCY COMMUNICATIONS 911 | 115,622,697 | 40,065 | 0.035 | 99,936,147 | 32,433 | 0.032 | |
| S157 | EMERGENCY PLANNING - CRESTON AREA | 115,622,697 | 69,447 | 0.060 | 99,936,147 | 69,448 | 0.069 | |
| S174 | CEMETERY - CRESTON, AREAS A B C | 115,622,697 | 25,767 | 0.022 | 99,936,147 | 25,067 | 0.026 | |
| S186 | REFUSE DISPOSAL - EAST SUBREGION | 115,622,697 | 342,245 | 0.296 | 99,936,147 | 324,947 | 0.325 | |
| S193 | LIBRARY - CRESTON, AREAS A B C | 115,622,697 | 146,440 | 0.127 | 99,936,147 | 138,787 | 0.139 | |
| S205 | REGIONAL PARK - AREA A | 115,622,697 | 227,859 | 0.197 | 99,936,147 | 151,891 | 0.152 | |
| S292 | LOCAL CONSERVATION SERVICE | 115,622,697 | - | - | 99,936,147 | - | - | |
| Regional Requisition | | \$ 1,384,748 | | | \$ 1,246,092 | | | |
| Residential Rate per \$1,000 of Assessment | | | 1.198 | | | 1.247 | | |
| Surveyor of Taxes - Collection Fee | | | 0.063 | | | 0.065 | | |
| Estimated Rate per \$1,000 of Assessment | | | 1.261 | | | 1.312 | | |
| Difference (\$) from prior year | | 138,655 | | | 109,060 | | | |
| Percentage Change from prior year | | 11.13% | | | 9.69% | | | |

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Assessment & Taxation Summary - 2023

Regional District of Central Kootenay
Assessment & Taxation Summary - 2023 & 2022 Comparative
Electoral Areas and Municipalities


| | Assessments | | Change | 2023 Taxation | Defined Area | Total Taxation | Total Taxation | Change |
|-----------------------|----------------|---------------|---------------|---------------|--------------|----------------|----------------|---------|
| | 2023 Completed | 2022 Revised | 2023 vs. 2022 | Subtotal | Taxation | 2023 | 2022 | |
| | A | B | (A-B)/B | C | D | C + D = E | F | (E-F)/F |
| ELECTORAL AREA 'A' | 115,622,697 | 99,939,147 | 15.69% | 1,384,748 | 994,198 | 2,378,945 | 2,171,291 | 9.6% |
| ELECTORAL AREA 'B' | 136,548,298 | 118,908,022 | 14.84% | 3,288,952 | 830,050 | 4,119,002 | 3,940,904 | 4.5% |
| ELECTORAL AREA 'C' | 57,050,932 | 50,114,853 | 13.84% | 1,402,840 | 366,542 | 1,769,381 | 1,719,601 | 2.9% |
| ELECTORAL AREA 'D' | 59,366,473 | 50,942,604 | 16.54% | 729,556 | 378,386 | 1,107,942 | 1,035,979 | 6.9% |
| ELECTORAL AREA 'E' | 166,574,038 | 145,112,605 | 14.79% | 1,869,602 | 1,402,039 | 3,271,642 | 2,972,415 | 10.1% |
| ELECTORAL AREA 'F' | 158,075,471 | 136,731,376 | 15.61% | 2,732,473 | 763,693 | 3,496,165 | 3,146,949 | 11.1% |
| ELECTORAL AREA 'G' | 65,149,473 | 54,200,701 | 20.20% | 991,237 | 317,616 | 1,308,853 | 1,115,628 | 17.3% |
| ELECTORAL AREA 'H' | 140,864,608 | 119,082,145 | 18.29% | 1,032,957 | 1,718,742 | 2,751,699 | 2,560,925 | 7.4% |
| ELECTORAL AREA 'I' | 67,705,079 | 61,950,494 | 9.29% | 921,761 | 622,174 | 1,543,935 | 1,246,648 | 23.8% |
| ELECTORAL AREA 'J' | 103,808,818 | 89,617,408 | 15.84% | 1,613,307 | 687,024 | 2,300,332 | 1,974,299 | 16.5% |
| ELECTORAL AREA 'K' | 68,374,625 | 59,573,031 | 14.77% | 448,027 | 424,122 | 872,148 | 840,573 | 3.8% |
| CITY OF CASTLEGAR | 277,373,006 | 247,604,544 | 12.02% | 3,390,707 | | 3,390,707 | 2,783,806 | 21.8% |
| TOWN OF CRESTON | 137,961,814 | 118,754,467 | 16.17% | 3,010,510 | | 3,010,510 | 2,884,107 | 4.4% |
| VILLAGE OF KASLO | 34,993,582 | 29,178,849 | 19.93% | 641,734 | | 641,734 | 586,852 | 9.4% |
| VILLAGE OF NAKUSP | 42,679,030 | 37,355,557 | 14.25% | 596,044 | | 596,044 | 584,300 | 2.0% |
| CITY OF NELSON | 417,953,484 | 389,701,727 | 7.25% | 4,871,334 | | 4,871,334 | 4,647,060 | 4.8% |
| VILLAGE OF NEW DENVER | 17,347,083 | 13,777,771 | 25.91% | 141,150 | | 141,150 | 121,825 | 15.9% |
| VILLAGE OF SALMO | 23,114,166 | 19,141,743 | 20.75% | 325,564 | | 325,564 | 309,842 | 5.1% |
| VILLAGE OF SILVERTON | 8,355,943 | 6,495,778 | 28.64% | 72,453 | | 72,453 | 64,325 | 12.6% |
| VILLAGE OF SLOCAN | 10,067,950 | 7,912,739 | 27.24% | 180,690 | | 180,690 | 158,131 | 14.3% |
| | 2,108,986,570 | 1,856,095,561 | 13.62% | | | 38,150,231 | 34,865,460 | 9.42% |

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Allocation "A" Services

- Allocation Services capture general overhead type costs for an area or department that is not directly traceable to a specific service
 - e.g. General Manager & administrative wages/benefits, communications, training, misc supplies etc.
- The overall costs are then allocated to a range of specific services based on the most relevant calculations
- No direct tax requisitions fund these services
- A116 to A120 costs flow to respective Subregional Refuse Disposal Services (S186 to S188)


| Service# | Service Name |
|----------|---------------------------------|
| A100 | Environmental Services |
| A101 | Emergency Consolidated Services |
| A102 | Resource Recoveries |
| A103 | Utility Services |
| A104 | Parks Services |
| A108 | Development Services |
| A109 | Community Services |
| A112 | Project Management |
| A113 | Utilities Construction |

| Service# | Service Name |
|----------|--|
| A116 | Recycling Program – East Subregion |
| A117 | Recycling Program – Central Subregion |
| A118 | Recycling Program – West Subregion |
| A119 | Organics Program – East Subregion |
| A120 | Organics Program – Central & West Subregions |

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Allocation "A" Services: Environmental / Utilities / Development

| Service# | Service Name | Allocation Method | Costs Allocated To | 2022 Costs | 2023 Costs | Change | Main Explanation |
|----------|------------------------|-------------------------------------|------------------------|------------|------------|--------|---|
| | | | | \$000 | \$000 | | |
| A100 | Environmental Services | Time estimates from staff | 20+ services | 593 | 603 | 2% | |
| A102 | Resource Recoveries | Operations cost | S186 / S187 / S188 | 1330 | 1642 | 23% | Vacant staff positions filled / Deferred Projects |
| A103 | Utility Services | Asset Management & operations costs | Mainly Water Utilities | 960 | 1080 | 13% | Vacant staff positions filled |
| A112 | Project Management | Time tracking | Active Projects | 305 | 439 | 44% | Increased Activity + second PM |
| A113 | Utilities Construction | Time tracking | Mainly Water Utilities | 491 | 503 | 2% | Increased Activity |
| A108 | Development Services | Non grant/contract revenue | S100 | 691 | 276 | -60% | 2022 had a \$500K grant funded project |

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A101: Emergency Consolidated Services – Overview

- 7 Services (S157-S163) pay into A101
- 7 Projects (OPRs) that align with Programs

| | |
|--------|------------------------|
| OPR402 | Direct Emergency |
| OPR403 | Overhead |
| OPR501 | Preparedness |
| OPR502 | Emerg Op Centre (EOC) |
| OPR503 | Emerg Support Services |
| OPR507 | FireSmart |
| OPR510 | Wildfire Mitigation |

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A101: Emergency Consolidated Services – Requisition Change 2023

| | 2022 | 2023 |
|----------------------------|-----------|-----------|
| Total Budget Amount | \$882,279 | \$917,680 |
| Total Requisition Amount** | \$822,374 | \$861,460 |

***Budget minus previous year surplus*

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A101: Emergency Consolidated Services – Budget Change 2023

| Workorder | 2022 | 2023 |
|-----------|--------|--------|
| OPR402 | \$10k | \$2k |
| OPR403 | \$182k | \$192k |
| OPR501 | \$305k | \$336k |
| OPR502 | \$179k | \$162k |
| OPR503 | \$79k | \$88k |
| OPR507* | \$594k | \$902k |
| OPR510 | 126k | \$137k |

**Grant Funded*

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A101: Emergency Consolidated Services – Highlights 2023

FireSmart Program

- Total cost to operate = \$901k
- Total covered by grants = \$881k

Wildfire Mitigation

- Over \$300k in fuel mitigation grant funding

Emergency Program Grants

- \$30k for secondary EOC
- \$44k for facility upgrades for ESS

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19



20



A104 & A109: Community Services & Parks Services

| | |
|-------------------------|--|
| FINANCIAL – Fees | <ul style="list-style-type: none"> A109 distributed across 49 services <ul style="list-style-type: none"> \$1,167,032 \$84,045 General Administration A104 distributed across 7 services (30 parks, trails, open spaces) <ul style="list-style-type: none"> \$425,062 \$117,166 General Administration |
| Budget Change | <ul style="list-style-type: none"> A109 - \$851,167 <ul style="list-style-type: none"> Salary and Benefits - \$825,060 A104 - \$54,488 <ul style="list-style-type: none"> Salary and Benefits - \$31,064 |
| Surplus Change | <ul style="list-style-type: none"> A109 – increased \$42,000 – Communication vacancy <ul style="list-style-type: none"> Filled mid January 2023 A104 – decreased \$3,400 |
| OPERATIONS | <ul style="list-style-type: none"> A109 - \$7,000 Education, \$5,000 Equipment, \$7,000 GA fee A104 – \$4,000 Fuel, \$5,000 Equipment, \$8,000 GA fee |

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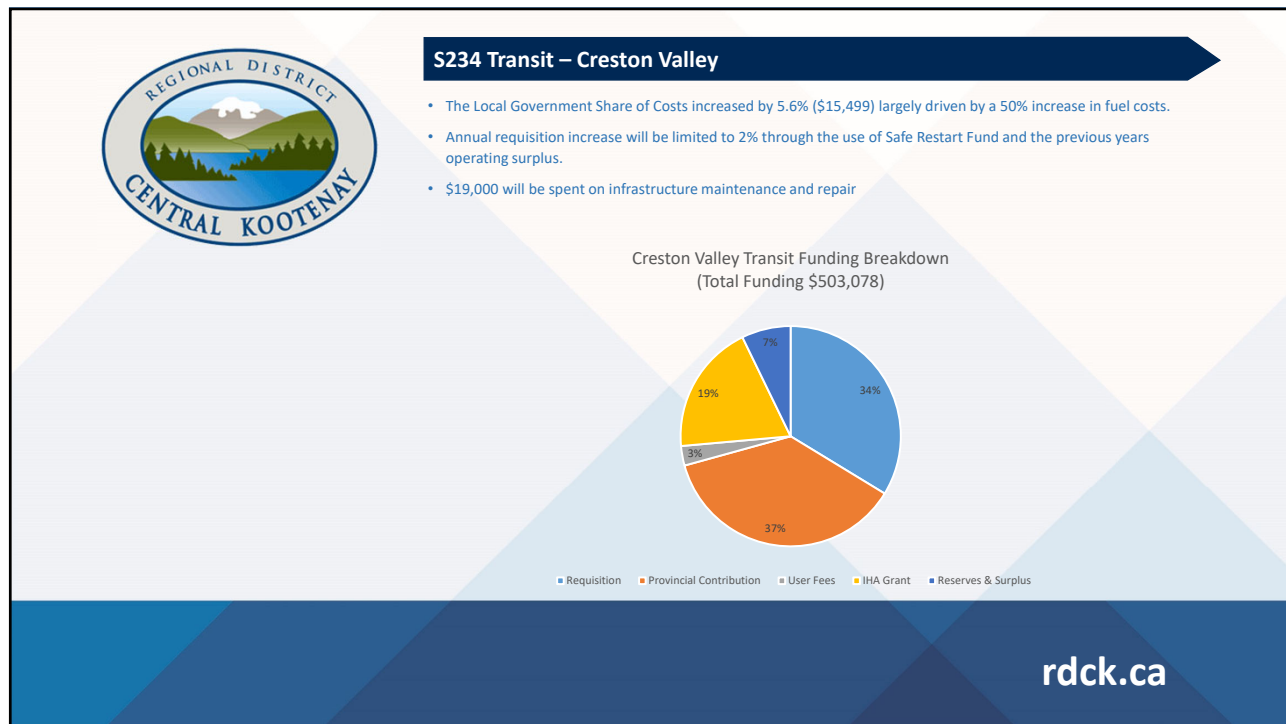


Public Transit Services

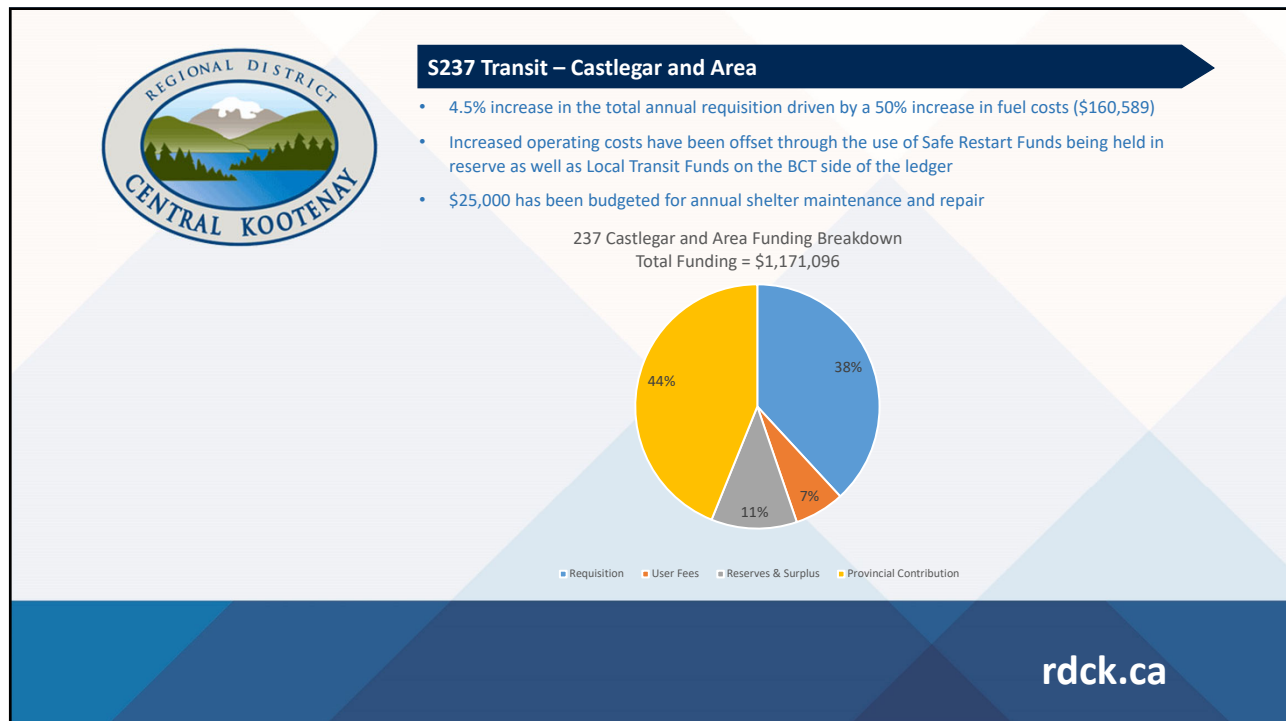
- West Kootenay Transit is funded by
 - S237 Castlegar and Area Transit
 - S238 Slocan Valley North Shore Transit
 - S239 Kootenay Lake West
- Creston Valley Transit is funded by S234 Creston Valley Transit
- Transit ridership levels are still below pre-COVID numbers but a return to pre-COVID ridership is expected in 2025
- Increased service costs are the result of fuel price volatility
- Where possible costs are being addressed by Safe Restart Funds held in reserve to facilitate the return to 2019 service levels
- Future Transit Service Plan will guide decisions on future service delivery

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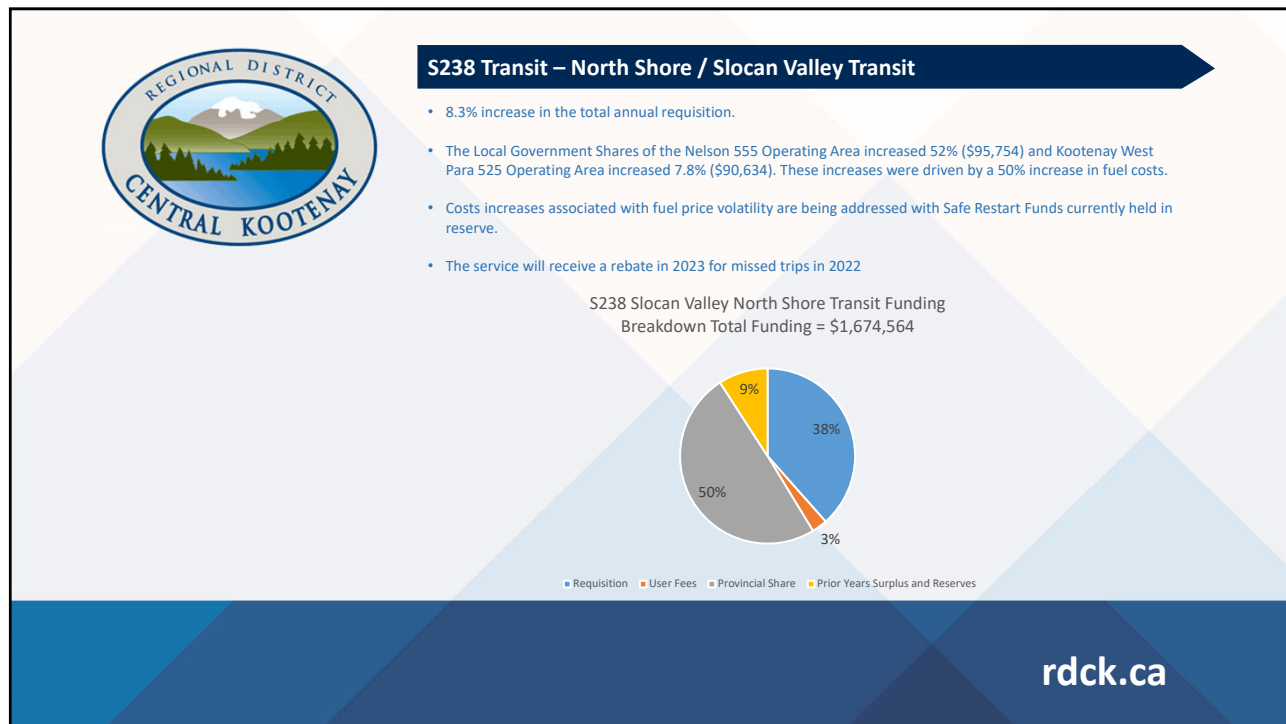
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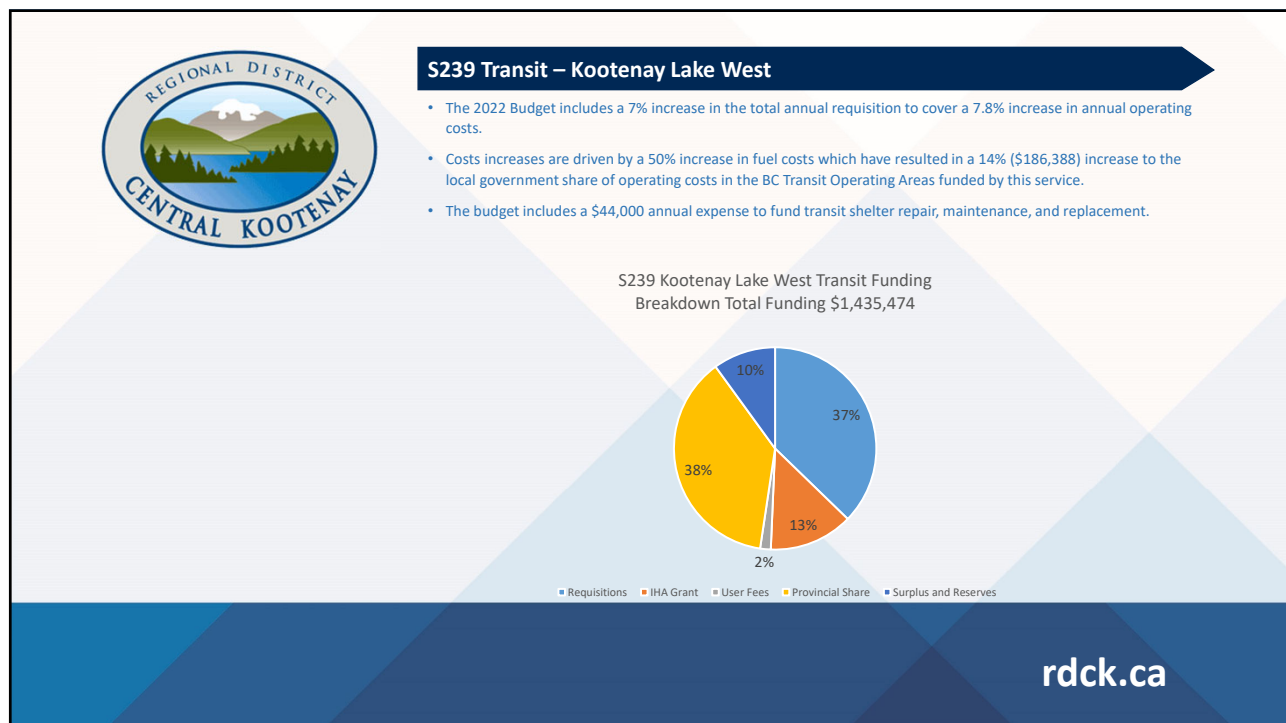
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2023 Overall Outlook

- CPI Increase on staff salaries and Director stipends – 4.4%. The CPI increase is tempered because of the smoothing calculation used
- Canadian CPI from December 2021 to December 2022 was approximately 6.3%
- Inflation and supply chain constraints will continue to have a cost impact across many services and projects/initiatives
- Interest rate increases putting pressure on borrowing costs
- Hybrid work model for staff is working very well and has reduced the need for building expansion or a new location.
- Projected overall tax increase of approximately 9% in the draft preliminary budget
- Continued work on implementing Asset Management Program
- Staff recruitment continues to be a challenge, although we are starting to fill some vacant positions
- Continued recovery from the Pandemic, mainly in recreation services and transit

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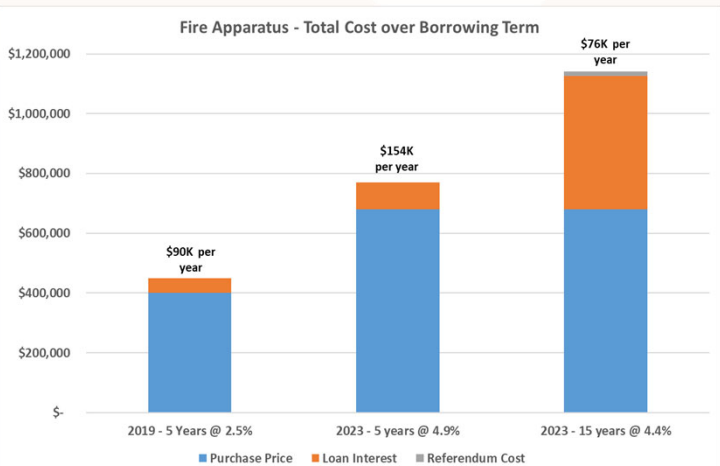
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Inflation Example: Fire Apparatus Cost Comparison (2019 vs 2023 purchase)

Fire Apparatus - Total Cost over Borrowing Term




| Scenario | Interest Rate | Purchase Price | Loan Interest | Referendum Cost | Total Cost | Annual Cost |
|-----------------|---------------|----------------|---------------|-----------------|------------|-----------------|
| 2019 - 5 Years | 2.5% | \$400,000 | \$90K | \$0 | \$490K | \$90K per year |
| 2023 - 5 years | 4.9% | \$700,000 | \$154K | \$0 | \$854K | \$154K per year |
| 2023 - 15 years | 4.4% | \$700,000 | \$464K | \$0 | \$1,164K | \$76K per year |

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S100: General Administration Refresh

- 4.4% wage & director stipends increase, retirement cross-training overlap, full year CFO driving wage cost increases
- 2023 will see a return to pre pandemic levels of travel with resulting budget impacts
- Mileage rate set by CRA increased to \$0.68/km
- Increased catch up post-pandemic training opportunities for staff
- EV vehicle and charger to be funded from grants
- Increased spend on IT cyber security and Microsoft 365 initiatives
- 14% increase in requisitions

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S101: Rural Administration Refresh

- Service houses rural director expenses, fire services overhead and bylaw services
- 4.4% CPI increase in salaries and director stipends
- \$480K UBCM fire training grant supports staff wages, equipment and other training costs.
- Reduced advertising costs from 2022 due to election in 2022
- Increased contribution to vehicle and elections reserves.
- 4.8% total increase in requisitions.

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S102: Geospatial Information Systems

- *Projected \$70K surplus carried forward from 2022*
- *4.4% CPI Increase for GIS staff*
- *Revenue is as per policy 400-04-01 adopted Sept. 2021 to ensure full cost recovery of GIS staff time from other services.*
- *\$40k for ArcGIS systems efficiency assessment to capture benefits and improve processes available with latest version of ArcGIS. Benefit are reduced GIS system downtime and improved delivery of GIS initiatives.*
- *\$20K for new imagery flown last year and will be purchased this year.*
- *Creating a reserve of \$15,000 for imagery and special projects.*

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S103: Building Inspection

- *Building Inspection set another record in 2022, with over \$1 Million in user fees. Reduction predicted in 2023 due to unusually large permit fee.*
- *Surplus as per policy is half to building stabilization reserve and half to offset taxation in service*
- *\$75K for scanning of old building permits on microfiche and on paper into Prospero – supports improved records management*
- *4.4% CPI increase for wages and benefits*
- *Increased staff training opportunities from prior years*
- *Creston position still vacant and supported by Nelson building officials*

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S104: Planning

- Service is quite predictable as majority of costs are staffing
- 4.4% CPI increase in salaries
- Total increase 12%
- Adjustment to budget:
 - Deficit has been corrected. Transfer from other service for Wildfire DPA project = \$13,364K surplus; Also tempers the increase in 2023.
- \$13K in vehicle and stabilization reserve additions

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S156: 911 Emergency Communications

- Service is seeing increased taxation (\$505K in 2023 vs \$409K in 2022) as costs increase and revenue decreases
 - Telus revenue is dropping \$10 - \$20k/year due to residents cancelling their land line telephone. Push is on for 911 levy to be added to mobile services
- Updating radio equipment from analog to digital VOIP is a multi year process
 - \$400K capital spend in 2023 is being funded from borrowing in 2022
 - \$93K annual loan repayment starts in 2023
- Increased contract services costs for 911 dispatch (South Okanagan) and Fire Dispatch (Fraser Fort George)
- Increased costs to maintain and replace aging repeater infrastructure
- Planning for Next Generation 911 (NG911)

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5 Year Financial Plan – Open Discussion

- Opportunity for the Board to ask questions or suggest potential changes to the Financial Plan
- 8 Public meetings remain prior to the Bylaw being brought to the March 16, 2023 Board meeting for adoption
- Staffing Requests

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Village of Kaslo 2023 Budget - EXPENSE

| Account # | Description | 2022 Budget (Rev) | 2022 Actual | 2023 Budget | Sub-Totals | Notes |
|-------------------------------------|---|----------------------|---------------------|----------------|---------------------|-------|
| REMITTANCE TO OTHERS | | | | | | |
| 12-453-8700-750 | School Tax Collection | 483,875.90 | 483,085.72 | 483,875.90 | | |
| 12-453-8700-751 | Police Tax Collection | 61,041.49 | 61,039.03 | 61,041.49 | | |
| 12-453-8700-752 | RDCK Tax Collection | 586,582.00 | 586,791.69 | 586,582.00 | | |
| 12-453-8700-753 | Hospital District Collection | 53,503.00 | 53,497.50 | 53,503.00 | | |
| 12-453-8700-754 | MFA Collection | 58.52 | 58.56 | 58.52 | | |
| 12-453-8700-755 | BCAA Collection | 11,135.13 | 11,134.72 | 11,135.13 | | |
| 12-453-8700-756 | GIL/PILT Collections for other agencies | 21,899.53 | 21,899.54 | 21,899.53 | | |
| | Collections for Others | 1,218,095.57 | 1,217,506.76 | | 1,218,095.57 | |
| COUNCIL & ADMINISTRATION | | | | | | |
| 12-101-8000-621 | Council Indemnity/Stipend | 29,252.00 | 28,861.92 | 30,104.00 | | |
| 12-101-8000-622 | Mayor Indemnity/Stipend | 13,748.44 | 13,882.44 | 14,148.88 | | |
| 12-101-8000-623 | Mayor Travel | 2,500.00 | 1,051.71 | 2,500.00 | | |
| 12-101-8000-624 | Council Travel | 10,000.00 | 10,644.84 | 20,000.00 | | |
| 12-101-8000-643 | Council Benefits | 1,200.00 | 1,121.73 | 12,246.84 | | |
| 12-102-8000-620 | Staff Salaries | 401,782.00 | 420,018.08 | 444,037.48 | | |
| 12-102-8000-643 | Benefits - General Admin. Dept. | 104,463.32 | 83,410.49 | 93,247.87 | | |
| 12-102-8000-625 | Staff Travel and Training | 3,000.00 | 1,133.75 | 3,000.00 | | |
| 12-102-8000-641 | Committee Expenses | 3,224.00 | 3,292.13 | 2,000.00 | | |
| 12-102-8000-646 | Management Travel & Training | 10,000.00 | 11,764.14 | 10,000.00 | | |
| 12-452-8000-644 | Employer Health Tax (EHT) Prov. | 6,000.00 | 8,866.55 | 6,000.00 | | |
| | Council & Administration | 585,169.76 | 584,047.78 | | 637,285.07 | |
| SUPPLIES & SERVICES | | | | | | |
| 12-102-8000-627 | General Advertising | 10,000.00 | 3,270.80 | 4,000.00 | | |
| 12-102-8000-628 | Insurance - Liability, MIABC, Crime, Associate, etc | 89,260.00 | 81,296.50 | 15,831.00 | | |
| 12-102-8000-630 | Postage | 3,000.00 | 2,630.17 | 3,000.00 | | |
| 12-102-8000-631 | Office supplies | 5,000.00 | 8,251.02 | 6,000.00 | | |
| 12-102-8000-632 | Sundry | 2,000.00 | 2,644.30 | 2,000.00 | | |
| 12-102-8000-633 | Telephone | 3,200.00 | 3,435.21 | 3,200.00 | | |
| 12-102-8000-634 | Office Utilities and Internet | 9,000.00 | 7,985.16 | 7,500.00 | | |
| 12-102-8000-635 | Lease Fees | 2,050.00 | 1,845.93 | 2,050.00 | | |
| 12-102-8000-636 | Computer Hardware and Software | 10,000.00 | 4,557.86 | 7,500.00 | | |
| 12-102-8000-637 | Elections | 7,500.00 | 6,570.39 | 2,000.00 | | |
| 12-102-8000-639 | Other | 0.00 | 72.08 | 0.00 | | |
| 12-102-8000-640 | Usage fees | 300.00 | 466.35 | 300.00 | | |
| 12-102-8100-660 | Audit | 32,300.00 | 32,300.00 | 32,300.00 | | |
| 12-102-8100-661 | Legal Services | 5,000.00 | 3,690.85 | 3,000.00 | | |
| 12-102-8100-662 | Engineering & Surveys | 0.00 | 0.00 | 0.00 | | |
| 12-102-8100-664 | IT Support and AMais software Support | 23,000.00 | 23,747.50 | 29,000.00 | | |
| 12-102-8100-665 | Professional Services Other | 0.00 | 0.00 | 0.00 | | |
| 12-103-8000-639 | Memberships and Promotional | 4,500.00 | 4,306.03 | 4,500.00 | | |
| | Supplies & Services | 206,110.00 | 187,070.15 | | 122,181.00 | |
| PROTECTIVE SERVICES | | | | | | |
| 12-251-8500-708 | Project - UBCM (CRI) | 173,852.00 | 173,759.63 | 264,102.00 | | |
| 12-251-8500-713 | Firesmart CBT Project | 49,278.00 | 50,774.40 | 40,350.00 | | |
| 12-301-8100-665 | Fire Inspection Services | 0.00 | 0.00 | 5,000.00 | | |
| 12-302-8000-620 | Staff Salaries - Dike | | 276.08 | 365.47 | | |
| 12-302-8000-643 | Benefits - Dike | | 91.89 | 80.40 | | |
| 12-302-8100-662 | Dike Engineering Advisory Services | 0.00 | 0.00 | 0.00 | | |
| 12-302-8200-671 | Protective Maintenance | 0.00 | 0.00 | 0.00 | | |
| 12-303-8400-680 | Bylaw Enforcement | 2,000.00 | 2,962.26 | 1,000.00 | | |
| 12-304-8000-639 | Protective Other | 0.00 | 0.00 | 0.00 | | |
| 12-304-8200-665 | Special Protective Services (Wildsafe) | 2,000.00 | 4,450.00 | 2,000.00 | | |

| | | | | |
|-----------------|--|-------------------|-------------------|-------------------|
| 12-304-8500-720 | Protective Services Project | 2,450.00 | 0.00 | 0.00 |
| 12-304-8600-561 | Safe Restart Covid-19 projects | | 0.00 | |
| 12-304-8600-740 | Wood Stove grant | 200.00 | 0.00 | 200.00 |
| 12-304-8600-743 | Protective Services Contribution Other | | 0.00 | |
| 12-304-9100-810 | Logging Expense - Firesmart Project | 139,470.00 | 140,828.11 | 0.00 |
| 12-305-8400-680 | RDCK Building Inspection fees | 0.00 | 0.00 | 0.00 |
| | Protective Services | 369,250.00 | 373,142.37 | 313,097.87 |

PLANNING & ECONOMIC DEVELOPMENT

| | | | | |
|-----------------|--|------------------|------------------|-------------------|
| 12-251-8100-663 | Planning/Development | 3,450.00 | 7,449.73 | 82,059.00 |
| 12-251-8100-712 | Project - Asset Management | 0.00 | 0.00 | 65,000.00 |
| 12-251-8500-709 | Parks Planning and Management | 1,500.00 | 0.00 | 0.00 |
| 12-252-8500-720 | CDP and Flow-Through Grants | 0.00 | 3,500.00 | 0.00 |
| 12-252-8600-740 | Municipal Grants | 5,000.00 | 5,000.00 | 5,000.00 |
| 12-252-8600-742 | Chamber of Commerce Grant-in-aid | 11,025.00 | 7,500.00 | 7,500.00 |
| 12-252-8600-743 | Community Initiative Contribution | | 0.00 | |
| 12-252-9100-708 | Community Grant Flow-thru | | 8,112.00 | |
| 12-401-8100-662 | Infrastructure Planning Project | 0.00 | 0.00 | 0.00 |
| 12-452-8600-743 | Business Licence Fee Discounts & Rebates | 0.00 | 0.00 | 0.00 |
| | Planning & Economic Development | 20,975.00 | 31,561.73 | 159,559.00 |

FACILITIES

| | | | | |
|--------------------|---|------------------|------------------|-------------------|
| New Account | Insurance - Property | | | 85,173.00 |
| 12-102-8200-674 | Janitorial and Other Services | 12,000.00 | 8,720.00 | 10,000.00 |
| 12-103-8600-640 | City Hall Sewer User Fee | 2,407.00 | 2,407.00 | 2,467.18 |
| 12-353-8000-673 | Kemball Hydro, Propane, Janitorial | 26,000.00 | 27,888.32 | 26,000.00 |
| 12-353-8200-670 | Other Buildings Maintenance & Repairs | 10,000.00 | 8,303.46 | 10,000.00 |
| New Account | Kemball Maintenance & Repairs | | | |
| 12-353-8200-674 | City Hall Maintenance & Repairs | 10,000.00 | 11,268.57 | 10,000.00 |
| 12-353-8600-640 | Municipal Property Sewer User Fees (except City Hall) | 6,922.00 | 6,922.00 | 6,922.00 |
| | Facilities | 67,329.00 | 65,509.35 | 150,562.18 |

RECREATION & CULTURE

| | | | | |
|------------------------|--|------------------|------------------|-------------------|
| 12-351-8000-620 | Staff salaries Park&Rec | | 40,604.19 | 40,202.19 |
| 12-351-8000-643 | Benefits-Park&Rec | | 7,995.75 | 8,844.48 |
| 12-352-8200-674 | Car Park Maintenance and Improvements | 0.00 | 0.00 | 0.00 |
| 12-352-8200-676 | Public Washroom Maintenance | 16,200.00 | 17,399.71 | 16,200.00 |
| 12-352-9000-670 | Park and Boulevard Maintenance | 12,500.00 | 9,048.96 | 10,000.00 |
| 12-352-9000-804 | Parks and Boulevard Minor Capital | 5,000.00 | 0.00 | 2,000.00 |
| 12-353-8000-620 | Staff Salaries Buildings | | 3,362.00 | 3,654.74 |
| 12-353-8000-643 | Benefits - Buildings | | 879.45 | 804.04 |
| 12-353-8000-628 | Insurance Deductable (Buildings) | | 0.00 | |
| 12-353-8000-634 | Power (Buildings and Parks) | 800.00 | 1,842.13 | 1,600.00 |
| 12-353-9000-804 | Memorial Monuments & Projects | 5,000.00 | 2,541.26 | 5,000.00 |
| 12-354-8600-740 | Spring&Fall Recreation Grants | 10,000.00 | 9,500.00 | 10,000.00 |
| 12-355-8100-665 | Arborist/Danger Tree Assessment/Landscape design | 0.00 | 0.00 | 0.00 |
| 12-355-8200-670 | Landscaping and Tree maintenance | 50.00 | 50.28 | 50.00 |
| 12-355-8500-711 | Downtown Gardening/Basket Expenses | 321.00 | 321.30 | 321.00 |
| 12-355-8500-720 | Landscaping project | 3,000.00 | 1,752.66 | 3,000.00 |
| 12-356-8000-620 | Staff Salaries Boat Launch & Wharf | | 29.51 | 365.47 |
| 12-356-8000-643 | Benefits - Boat Launch & Wharf | | 8.92 | 80.40 |
| 12-356-8000-635 | FLNRO Boat Club Lease Payment | 2,510.00 | 2,631.00 | 2,640.00 |
| 12-356-8200-670 | Boat launch/ public wharf maintenance | 0.00 | 0.00 | 500.00 |
| 12-356-9000-804 | Improvements (Boat launch and wharf) | 0.00 | 0.00 | 0.00 |
| | Recreation & Culture | 55,381.00 | 97,967.12 | 105,262.34 |

CAMPGROUND

| | | | | |
|-----------------|--------------------------------------|----------|----------|----------|
| 12-352-8100-665 | Campground Operation and Maintenance | 5,000.00 | 7,431.81 | 5,000.00 |
| 12-352-8200-670 | Campground Minor Capital | 0.00 | 0.00 | 0.00 |

| | | | | | |
|-----------------|-----------------------------------|------------------|------------------|----------|------------------|
| 12-352-8000-620 | Staff Salaries - Campground | | 2,819.64 | 3,654.74 | |
| 12-352-8000-643 | Benefits - Campground | | 563.02 | 804.04 | |
| 12-452-8800-763 | Fees due to Water from Campground | 3,879.70 | 0.00 | 4,150.47 | |
| 12-452-8800-764 | Fees due to Sewer from Campground | 5,378.70 | 0.00 | 5,650.47 | |
| | Campground | 14,258.40 | 10,814.47 | | 19,259.72 |

PW OPERATIONS

| | | | | | |
|-----------------|--|-------------------|-------------------|------------|-------------------|
| 12-151-8000-620 | Staff Salary - PW | 232,000.00 | 147,245.38 | 140,707.66 | |
| 12-151-8000-643 | Benefits - PW | 60,320.00 | 33,904.17 | 30,955.69 | |
| 12-151-8000-625 | Staff Travel and Training | 1,000.00 | 0.00 | 1,000.00 | |
| 12-151-8000-631 | Public Works Shop, Office Supplies | 300.00 | 157.86 | 300.00 | |
| 12-151-8000-633 | Public Works Telephone and Mobile Communications | 2,000.00 | 1,298.73 | 2,000.00 | |
| 12-151-8000-634 | Public Works Utilities | 5,000.00 | 5,391.51 | 5,000.00 | |
| 12-151-8000-636 | Computer Hardware and Software | 500.00 | 0.00 | 500.00 | |
| 12-152-8000-620 | Staff Salary - Vehicle & Equipment Maintenance | | 8,795.11 | 9,136.86 | |
| 12-152-8000-643 | Benefits - Vehicle & Equipment Maintenance | | 2,308.18 | 2,010.11 | |
| 12-152-8000-638 | Public Works rental fees | 500.00 | 327.41 | 500.00 | |
| 12-152-8200-670 | Public Works Safety Gear & Safety Equipment | 2,500.00 | 1,950.18 | 2,500.00 | |
| 12-152-8200-672 | Public Works Supplies, Materials, Small Tools | 7,000.00 | 5,092.82 | 5,000.00 | |
| 12-152-8200-674 | Public Works Servicing Other | 0.00 | 0.00 | 0.00 | |
| 12-153-8000-620 | Staff Salary -Transportation | | 20,194.25 | 21,928.47 | |
| 12-153-8000-643 | Benefits -Transportation | | 4,883.44 | 4,824.26 | |
| 12-153-8200-670 | Transportation Maintenance/Gravel Pit | 2,000.00 | 0.00 | 2,000.00 | |
| 12-153-8200-674 | Municipal Streetlight Service and Power | 21,000.00 | 20,971.73 | 21,000.00 | |
| 12-153-8200-675 | Roads and Sidewalks Maintenance | 30,000.00 | 25,243.69 | 30,000.00 | |
| 12-153-8320-620 | Staff Salary - Snow Removal | | 25,276.98 | 25,583.21 | |
| 12-153-8320-643 | Benefits - Snow Removal | | 5,319.01 | 5,628.31 | |
| 12-153-8330-674 | Fortis Streetlight Maintenance | 30,000.00 | 16,440.87 | 30,000.00 | |
| 12-153-8340-674 | Drainage Maintenance | 1,000.00 | (1,981.80) | 1,000.00 | |
| | PW Operations | 395,120.00 | 322,819.52 | | 341,574.56 |

PW FLEET & EQUIPMENT

| | | | | | |
|-----------------|---------------------------------------|-------------------|-------------------|-----------|------------------|
| 12-151-8000-628 | Fleet Insurance | 8,163.00 | 8,163.00 | 10,704.00 | |
| 12-152-8300-674 | Dump Truck and Sander Maintenance | 1,200.00 | 1,663.87 | 1,200.00 | |
| 12-152-8301-674 | Mower Maintenance | 50.00 | 279.70 | 300.00 | |
| 12-152-8302-674 | Road Packer Maintenance | | 0.00 | | |
| 12-152-8303-674 | Trailer Unit Maintenance | 170.00 | 168.26 | 200.00 | |
| 12-152-8304-674 | Backhoe Maintenance | 7,000.00 | 7,268.54 | 5,000.00 | |
| 12-152-8305-674 | Lift Truck Maintenance | 3,000.00 | 6,305.47 | 5,000.00 | |
| 12-152-8306-674 | Loader and Sweeper Maintenance | 55,000.00 | 54,819.25 | 15,000.00 | |
| 12-152-8307-674 | Bobcat, ClubCar & Sweeper Maintenance | 5,700.00 | 5,914.76 | 5,000.00 | |
| 12-152-8308-674 | Grader Maintenance | 400.00 | 369.43 | 1,000.00 | |
| 12-152-8309-674 | Ford Ranger Maintenance | 400.00 | 330.70 | 500.00 | |
| 12-152-8310-674 | 4x4 Pickup Maintenance | 1,200.00 | 451.35 | 1,200.00 | |
| 12-152-8311-674 | Small Equipment Maintenance | 1,500.00 | 1,426.36 | 1,500.00 | |
| 12-153-8200-672 | Lubricants and Fluids | 1,500.00 | 1,713.03 | 1,500.00 | |
| 12-153-8200-673 | Fuel | 35,000.00 | 42,640.26 | 36,000.00 | |
| | PW Fleet & Equipment | 120,283.00 | 131,513.98 | | 84,104.00 |

ENVIRONMENTAL SERVICES

| | | | | | |
|-----------------|--------------------------------------|------------------|------------------|-----------|-------------------|
| 12-201-8000-620 | Staff Salaries - Garbage & Recycling | | 552.10 | 730.95 | |
| 12-201-8000-643 | Benefits - Garbage & Recycling | | 111.03 | 160.81 | |
| 12-201-8000-639 | Recycling Services | 22,480.00 | 18,620.00 | 26,000.00 | |
| 12-201-8000-640 | RDCK Tipping fees | 14,700.00 | 15,434.00 | 16,170.00 | |
| 12-201-8000-641 | Recycle Bins | 2,840.00 | 748.79 | 750.00 | |
| 12-201-8200-674 | Solid Waste Services | 58,332.20 | 61,167.99 | 59,853.00 | |
| | Environmental Services | 98,352.20 | 96,633.91 | | 103,664.76 |

AERODROME

| | | | | | |
|-----------------|---|------------------|------------------|----------|------------------|
| 12-601-8000-620 | Staff Salaries Aerodrome | | 589.34 | 1,096.42 | |
| 12-601-8000-643 | Benefits - Aerodrome | | 144.48 | 241.21 | |
| 12-602-8100-663 | Aerodrome planning and development fees | 5,853.40 | 4,154.25 | 3,000.00 | |
| 12-604-8200-674 | Aerodrome servicing | | 0.00 | | |
| 12-601-8000-628 | Aerodrome Insurance | 8,593.00 | 7,632.00 | 8,353.00 | |
| 12-602-8200-674 | Aerodrome Maintenance & Resurfacing | 500.00 | 12,520.07 | 500.00 | |
| | Aerodrome | 14,946.40 | 25,040.14 | | 13,190.64 |

DEBT SERVICING

| | | | | | |
|-----------------|---|------------------|------------------|-----------|------------------|
| 12-103-9000-801 | Kemball Principal Payment MFA Debt Issue 104 | | 0.00 | | |
| 12-451-8900-790 | Debt servicing Interest | 765.59 | 964.67 | 900.00 | |
| 12-451-8900-792 | MFA Debt Servicing: Leasing, loans and short term | 27,992.00 | 27,442.33 | 25,786.00 | |
| 12-451-8900-801 | Principal Paydown on Province Prepaid Lease | | 0.00 | | |
| 12-452-8900-790 | MFA Debt Servicing | | 0.00 | | |
| | Debt Servicing | 28,757.59 | 28,407.00 | | 26,686.00 |

CAPITAL & PROJECTS

| | | | | | |
|-----------------|--|---------------------|-------------------|------------|---------------------|
| 12-152-9000-802 | Public Works Capital Equipment Purchase | 0.00 | 0.00 | 93,375.00 | |
| 12-401-8500-700 | Project - Kaslo City Hall | | 0.00 | | |
| 12-401-8500-701 | Capital Project - Water Street | | 0.00 | | |
| 12-401-8500-705 | Capital Project - Broadband | | 0.00 | | |
| 12-401-8500-707 | Project - Arena Condenser Project | 356,675.00 | 230,872.68 | 147,740.00 | |
| 12-401-8500-720 | Project - Other | 200,000.00 | 22,533.00 | 625,000.00 | |
| 12-401-9000-801 | Capital Improvements - Building | 95,800.00 | 62,830.30 | 120,000.00 | |
| 12-401-9000-804 | Capital Improvements - Parks | 47,710.69 | 44,138.99 | 60,000.00 | |
| 12-401-9000-805 | Capital Improvements - Drainage | 250,000.00 | 0.00 | 400,000.00 | |
| 12-401-9000-806 | Capital Improvements - Roads | 0.00 | 0.00 | 0.00 | |
| 12-401-9000-807 | Capital Improvements - Development | | 0.00 | | |
| 12-401-9000-808 | Capital Infrastructure | | 0.00 | | |
| 12-401-9000-809 | Capital Improvements - Engineering | | 0.00 | | |
| 12-401-9000-811 | Capital Improvements - Vimy Park | 18,881.15 | 18,881.15 | 0.00 | |
| 12-401-9000-812 | Capital Improvements - Leased Buildings | 89,783.00 | 54,000.00 | 0.00 | |
| 12-401-9000-813 | Capital Improv-CDP Grant to MuniProperty | | 8,626.99 | | |
| 12-401-9000-814 | Capital Improvements - Building Upgrades | | 19,370.00 | | |
| 42-202-8500-720 | Cemetery Project | | 0.00 | | |
| | Capital & Projects | 1,058,849.84 | 461,253.11 | | 1,446,115.00 |

WATER PERSONNEL

| | | | | | |
|-----------------|----------------------------------|-------------------|------------------|-----------|-------------------|
| 22-501-8000-620 | Water Wages and salaries | 62,000.00 | 40,250.87 | 54,821.17 | |
| 22-501-8000-643 | Benefits - Water Utility Dept. | 16,120.00 | 9,511.25 | 12,608.87 | |
| 22-501-8000-625 | Staff Travel and Training | 6,000.00 | 1,850.34 | 6,000.00 | |
| 22-501-8000-639 | Admin personel chgout fr General | 28,200.00 | 28,200.00 | 28,764.00 | |
| | Water Personnel | 112,320.00 | 79,812.46 | | 102,194.03 |

WATER OPERATING

| | | | | | |
|-----------------|-------------------------------------|-----------|-----------|-----------|--|
| 22-501-8000-634 | Utilities | 20,000.00 | 20,278.06 | 20,000.00 | |
| 22-501-8000-635 | Water leases and licenses | 1,582.00 | 2,346.07 | 2,400.00 | |
| 22-501-8100-661 | Water survey and legal | 1,079.00 | 2,753.65 | 2,885.00 | |
| 22-501-8200-671 | PRV Repair & Maintenance | 1,000.00 | 0.00 | 1,000.00 | |
| 22-501-8350-670 | Water Treatment Plant Maintenance | 5,000.00 | 1,328.56 | 5,000.00 | |
| 22-501-8350-671 | Water Treatment Plant Supplies | 18,000.00 | 15,867.75 | 18,000.00 | |
| 22-501-8350-672 | Water Treatment Plant Hardware | 6,000.00 | 0.00 | 6,000.00 | |
| 22-502-8000-628 | Insurance Deductible - Dam Flood | | 0.00 | | |
| 22-502-8100-665 | Water professional services | 6,000.00 | 5,898.87 | 6,000.00 | |
| 22-502-8200-670 | Water Utility General Maintenance | 11,000.00 | 1,708.42 | 11,000.00 | |
| 22-502-8200-672 | Dam, Intake & Reservoir Maintenance | | 0.00 | | |
| 22-502-8200-674 | Water operational contingency | 5,000.00 | 0.00 | 5,000.00 | |
| 22-503-8100-662 | Professional services Engineering | 22,000.00 | 16,033.00 | 22,000.00 | |
| 22-503-8100-663 | Water planning and development fees | | 0.00 | | |

| | | | | | |
|-----------------|---------------------------------------|-------------------|-------------------|----------|-------------------|
| 22-503-8200-674 | Service Connections and Backflow Prgm | 4,000.00 | 20,244.25 | 4,000.00 | |
| 22-503-8500-720 | Water Project Other | | 0.00 | | |
| 22-504-8000-628 | Water Utility Insurance | 4,519.00 | 16,825.00 | 7,274.00 | |
| | Water Operating | 105,180.00 | 103,283.63 | | 110,559.00 |

WATER DEBT SERVICING

| | | | | | |
|-----------------|--|-------------|-------------|------|-------------|
| 22-504-8900-790 | MFA Debt Servicing - Water | | 0.00 | | |
| 22-554-8800-792 | Water Principle Payments on MFA Debt Issue117 Resv | 0.00 | 0.00 | 0.00 | |
| 22-554-8900-790 | Interest on MFA Water Debt Issue 117 Reservoir | 0.00 | 0.00 | 0.00 | |
| | Water Debt Servicing | 0.00 | 0.00 | | 0.00 |

WATER EMERGENCY MGMT

| | | | | | |
|-----------------|--------------------------------------|-------------|--------------|------|-------------|
| 22-502-8500-807 | Emergency Response | 0.00 | 0.00 | 0.00 | |
| 22-502-8500-808 | Recovery Expenses-Emergency Measures | 0.00 | 23.53 | 0.00 | |
| | Water Emergency Management | 0.00 | 23.53 | | 0.00 |

WATER CAPITAL EXPENDITURES

| | | | | | |
|-----------------|--------------------------------------|-------------------|-------------------|------------|-------------------|
| 22-502-9000-802 | Water Capital Equipment | | 0.00 | | |
| 22-505-9000-801 | Water Capital Buildings | | 0.00 | | |
| 22-505-9000-808 | Water Capital Infrastructure Project | 790,000.00 | 744,623.58 | 245,400.00 | |
| 22-505-9000-809 | Water Capital Engineering | | 0.00 | | |
| | Water Capital Expenditures | 790,000.00 | 744,623.58 | | 245,400.00 |

TRANSFER TO/(FROM) WATER

| | | | | | |
|-----------------|--|-------------------|-------------------|-----------|------------------|
| 22-504-8800-780 | Transfer to the Water Capital Infrastructure Reserve | 114,615.41 | 124,793.85 | 93,900.00 | |
| | Transfer to Water Reserve | 114,615.41 | 124,793.85 | | 93,900.00 |

SEWER PERSONNEL

| | | | | | |
|-----------------|----------------------------------|-------------------|------------------|-----------|------------------|
| 32-551-8000-620 | Sewer Personnel Wages/Salary | 68,000.00 | 60,207.16 | 62,130.65 | |
| 32-551-8000-643 | Benefits - Sewer Utility Dept. | 17,680.00 | 17,045.87 | 12,608.87 | |
| 32-551-8000-625 | Staff travel and training | 4,000.00 | 597.25 | 2,276.00 | |
| 32-551-8000-639 | Admin personnl chgout fr General | 13,364.70 | 13,365.00 | 13,632.50 | |
| | Sewer Personnel | 103,044.70 | 91,215.28 | | 90,648.02 |

SEWER OPERATING

| | | | | | |
|-----------------|--|------------------|------------------|-----------|------------------|
| 32-551-8000-628 | Insurance | 1,800.00 | 729.00 | 2,611.00 | |
| 32-551-8000-631 | Sewer office supplies | 291.65 | 0.00 | 500.00 | |
| 32-551-8000-634 | Utilities | 11,000.00 | 10,740.60 | 11,000.00 | |
| 32-551-8000-672 | Safety Gear & Supplies - sewer utility | 1,500.00 | 960.99 | 1,500.00 | |
| 32-551-8100-661 | Legal | 0.00 | 0.00 | 0.00 | |
| 32-551-8100-665 | Sewer Professional Services | 5,000.00 | 5,388.32 | 5,000.00 | |
| 32-552-8100-662 | Sewer engineering services | | 0.00 | | |
| 32-552-8200-670 | Sewer Maintenance | 5,000.00 | 7,119.05 | 6,360.00 | |
| 32-552-8200-672 | Lift Station Maintenance (Sewer) | 3,000.00 | 2,926.53 | 3,000.00 | |
| 32-552-8200-674 | Sewer maintenance servicing | 5,000.00 | 3,954.17 | 5,000.00 | |
| 32-552-8200-807 | Sewer Connection Parts&Supplies | 2,000.00 | 1,717.03 | 2,000.00 | |
| 32-553-8100-663 | Sewer planning and development fees | | 0.00 | | |
| | Sewer Operating | 34,591.65 | 33,535.69 | | 36,971.00 |

SEWER DEBT SERVICING

| | | | | | |
|-----------------|--|-------------|-------------|------|-------------|
| 32-554-8800-782 | Transfer to the MFA Sewer Commutation Fund | | 0.00 | | |
| 32-554-8800-792 | Sewer Principle Payments MFA | | 0.00 | | |
| 32-554-8900-790 | MFA Sewer Debt (principle) | 0.00 | 0.00 | 0.00 | |
| 32-554-8900-792 | MFA Sewer Debt (Interest) | 0.00 | 0.00 | 0.00 | |
| | Sewer Debt Servicing | 0.00 | 0.00 | | 0.00 |

SEWER CAPITAL EXPENDITURES

| | | | | | |
|-----------------|------------------------------|-----------|-----------|------|--|
| 32-555-9000-802 | Sewer Capital Equipment | 0.00 | 0.00 | 0.00 | |
| 32-555-9000-808 | Sewer Capital Infrastructure | 11,500.00 | 11,500.00 | 0.00 | |

Sewer Capital Expenditures

11,500.00

11,500.00

0.00

TRANSFER TO/(FROM) SEWER

| | | | | | |
|-----------------|--|------------------|------------------|-----------|------------------|
| 32-554-8800-781 | Transfer to the Sewer Capital Infrastructure Reserve | 32,508.70 | 34,176.35 | 36,737.23 | |
| | Transfer to Sewer Reserve | 32,508.70 | 34,176.35 | | 36,737.23 |

CEMETERIES

| | | | | | |
|-----------------|-------------------------|---------------|-----------------|----------|-----------------|
| 42-202-8000-620 | Staff Salary - Cemetery | | 2,284.17 | 1,096.42 | |
| 42-202-8000-643 | Benefits - Cemetery | | 427.31 | 241.21 | |
| 42-202-8200-670 | Cemetery Maintenance | 919.08 | 919.08 | 1,000.00 | |
| | Cemeteries | 919.08 | 3,630.56 | | 2,337.64 |

TRANSFER TO RESERVES

| | | | | | |
|-----------------|---|-------------------|-------------------|------------|-------------------|
| 12-353-8800-770 | Transfer to the Arena Property Reserve | 0.00 | 10,000.00 | 10,000.00 | |
| 12-452-8800-766 | Transfer to City Hall Reserve | 5,000.00 | 5,000.00 | 5,000.00 | |
| 12-452-8800-767 | Transfer to Transportation Reserve | 36,000.00 | 28,494.00 | 3,000.00 | |
| 12-452-8800-768 | Transfer to Equipment, etc, Reserve. | 18,893.00 | 0.00 | 21,099.00 | |
| 12-452-8800-770 | Transfer to Parks and Recreation Capital Reserve | 24,872.20 | 32,356.67 | 32,003.73 | |
| 12-452-8800-772 | Transfer to Contingency Reserve | 0.00 | 0.00 | 0.00 | |
| 12-452-8800-773 | Contrib. to sick leave/settlement Reserve | 0.00 | 14,389.09 | 0.00 | |
| 12-452-8800-774 | Transfer to Carbon Offset Reserve | 48,082.00 | 50,082.00 | 48,082.00 | |
| 12-452-8800-777 | Transfer to the CCBF (Comm. Works) | 0.00 | 0.00 | 100,464.34 | |
| 12-452-8800-778 | Transfer to Kemball Reserve | 25,000.00 | 25,000.00 | 10,000.00 | |
| 12-452-8800-779 | Transfer to the Public Arts Reserve | 2,000.00 | 2,000.00 | 0.00 | |
| 12-452-8800-784 | Transfer to Library Reserve | 106,000.00 | 111,000.00 | 10,000.00 | |
| 12-504-8800-780 | Transfer to the Water Infrastructure Reserve from General | | 0.00 | | |
| 12-603-8800-776 | Transfer to Aerodrome Reserve | 34,424.00 | 20,036.37 | 0.00 | |
| 42-202-8800-783 | Transfer to Cemetery Reserve | | 0.00 | 1,000.00 | |
| | Transfers to Reserves | 300,271.20 | 298,358.13 | | 240,649.07 |

TRANSFERS BETWEEN ACCOUNTS

| | | | | | |
|-----------------|--|------------------|------------------|-----------|------------------|
| 12-554-8800-764 | Transfer from General to Sewer Operating | 704.00 | 680.90 | 704.00 | |
| 22-504-8800-760 | Transfer to General Operating from Water | 50,000.00 | 50,000.00 | 53,000.00 | |
| 22-554-8800-618 | Transfer from Water Reserve to Other Utility | 0.00 | 0.00 | | |
| 31-554-8800-764 | Transfer to Sewer Operating from General | 0.00 | 0.00 | | |
| 32-554-8800-764 | Transfer from Sewer Operating to General | 0.00 | 0.00 | | |
| | Transfers between Accounts | 50,704.00 | 50,680.90 | | 53,704.00 |

2023 MAJOR PROJECTS

| Project | Type | Account | Funding | 2023 Estimated Revenue | Account | Expenditure Item | 2023 Estimated Expense | Notes |
|--------------------------|-----------|-----------------|----------------------------|------------------------------|-----------------|----------------------|------------------------------|------------------------------------|
| Front Street Park | Capital | 11-452-7200-576 | CBT Outdoor Revitalization | \$ 54,000 | | Wall | \$ 75,000 | |
| | | 11-452-7600-572 | Community Works | \$ - | | Park Amenities | \$ 15,000 | |
| | | 11-452-7600-614 | Parks Reserve | \$ 6,000 | | | | |
| | | 12-452-7600-400 | COVID Rapid Restart | \$ 30,000 | | | | |
| Front Street Park | | | | \$ 90,000 | 12-401-9000-804 | | \$ 90,000 | |
| Moyie Amphitheatre | Capital | | | | | | | This project is currently unfunded |
| UBCM CRI (FireSmart) | Services | 11-252-7200-567 | UBCM 2022 CRI | \$ 69,852 | | Contracted Services | \$ 69,852 | |
| | | 11-252-7200-567 | UBCM 2023 CRI | \$ 194,200 | | | \$ 194,250 | |
| CBT CRI (FireSmart) | Services | 11-452-7200-577 | CBT 2023 CRI | \$ 40,350 | | | \$ 40,350 | |
| | | | | | 12-251-8500-713 | | \$ 40,350 | |
| CRI (FireSmart) | | | | \$ 304,402 | 12-251-8500-713 | | \$ 304,452 | |
| Kaslo River Dike Project | | 11-252-7200-567 | UBCM Structural Flood 2018 | \$ 250,000 | | Contracted Services | \$ 250,000 | |
| | | 11-252-7200-567 | UBCM Structural Flood 2020 | \$ 148,000 | | | \$ 175,000 | |
| | | 11-452-7600-572 | Community Works | \$ 27,000 | | | | |
| Kaslo River Dike Project | | | | \$ 425,000 | | 12-401-9000-805 | \$ 425,000 | |
| Asset Management | Planning | 11-452-7200-571 | FCM Grant | \$ 50,000 | | Wages & Benefits | \$ 45,000 | AM Coordinator (Contract) |
| | | 11-251-7200-563 | Infrastructure Planning | \$ 10,000 | | Contracted Services | \$ 21,000 | |
| | Operating | | Village Wages & Benefits | \$ - | | Training & Equipment | \$ 9,000 | |
| | | 11-252-7200-567 | UBCM Asset Management | \$ 15,000 | | | | |
| | | 12-452-7600-400 | COVID Rapid Restart | \$ - | | | | |
| Asset Management | | | | \$ 75,000 | 12-251-8100-712 | | \$ 75,000 | |
| Arena Upgrades | Capital | 11-452-7200-574 | ICIP COVID | \$ 103,423 | | Contracted Services | \$ 147,740 | |
| | | 11-401-7600-619 | Arena Reserve | \$ 44,317 | | | | |
| Arena Condenser | | | | \$ 147,740 | 12-401-8500-707 | | \$ 147,740 | |
| Planning Project | Planning | 11-251-7200-563 | Rural Dividend | \$ 59,559 | | Contracted Services | \$ 87,059 | |
| | | 11-452-7200-568 | CBT | \$ - | | | | |

| | | | | | | | | | |
|-----------------------|---------|-----------------|------------------------------|----|-----------|--------------------------|--|----|-----------|
| | | 11-452-6500-565 | Community Development | \$ | 10,000 | | | | |
| | | 11-251-7200-563 | Rural Economic Developme | \$ | 17,500 | | | | |
| | | 12-452-7600-400 | COVID Rapid Restart | \$ | - | | | | |
| Planning Project | | | | \$ | 87,059 | 12-251-8100-663 | | \$ | 87,059 |
| Public Works Facility | Capital | 12-452-7600-400 | COVID Rapid Restart | \$ | 75,000 | Equipment Storage | | \$ | 75,000 |
| Public Works Facility | | | | \$ | 75,000 | 12-401-9000-801 | | \$ | 75,000 |
| City Hall Upgrades | Capital | 12-452-7600-400 | COVID Rapid Restart | \$ | 45,000 | Backup Power | | \$ | 50,000 |
| | | 11-452-6500-565 | Community Development | | | Painting | | | TBD |
| | | 11-452-7600-766 | Transfer from City Hall Rese | \$ | 5,000 | | | | |
| City Hall Upgrades | | | | \$ | 50,000 | 12-401-9000-801 | | \$ | 50,000 |
| Vimy Park | Capital | 11-452-6500-565 | Community Development | \$ | 19,800 | Gazebo & Conc. Roofs | | \$ | 19,800 |
| Vimy Park | | | | \$ | 19,800 | 12-401-9000-804 | | \$ | 19,800 |
| Kemball Building | Capital | 11-452-7200-574 | ICIP COVID | \$ | 979,173 | Design & Engineering | | \$ | 37,500 |
| | | 11-452-6500-565 | Community Development | \$ | 10,000 | Project Management | | \$ | 75,000 |
| | | 11-401-7600-619 | Kemball Reserve | \$ | 25,000 | Building Envelope | | \$ | 600,000 |
| | | | CBT | \$ | 100,000 | Interior & Accessibility | | \$ | 281,673 |
| | | 12-452-7600-400 | COVID Rapid Restart | \$ | 100,000 | Energy & Systems | | \$ | 220,000 |
| Kemball Building | | | | \$ | 1,214,173 | 11-452-7200-574 | | \$ | 1,214,173 |
| LED Streetlights | Capital | 11-452-7600-572 | Community Works | \$ | 30,000 | Fortis Streetlights | | \$ | 30,000 |
| LED Streetlights | | | | \$ | 30,000 | 12-153-8330-674 | | \$ | 30,000 |
| Electric PW Truck | Capital | 11-452-7600-612 | Carbon Reserve | \$ | 23,344 | Vehicle Purchase | | \$ | 93,375 |
| | | 11-452-7200-568 | CBT Basin Charge-up Grant | \$ | 70,031 | | | \$ | - |
| Electric PW Truck | | | | \$ | 93,375 | 12-152-9000-802 | | \$ | 93,375 |
| Moyie Amphitheatre | Capital | 11-452-7200-568 | CBT Outdoor Revitalization | | | Design & Engineering | | \$ | 3,250 |
| | | 11-452-7600-572 | Community Works | | | Materials & Constructio | | \$ | - |
| | | 11-452-6500-565 | Community Development | | | Sidewalk | | \$ | - |
| | | 11-452-7600-614 | Parks Reserve | | | Ornamental Fencing | | \$ | - |
| | | 12-452-7600-400 | COVID Rapid Restart | | | | | | |

| | | | | | | |
|--------------------|-----------------|-----------------|----|-----------------|---------------------|------------|
| Moyie Amphitheatre | | | | 12-401-9000-804 | \$ | 3,250 |
| WATER PROJECTS | | | | | | |
| A Avenue Watermain | 21-554-7600-572 | Community Works | \$ | 50,000 | Contracted Services | \$ 50,000 |
| | | | | | | |
| A Avenue Watermain | | | \$ | 50,000 | 22-505-9000-808 | \$ 50,000 |
| | | | | | | |
| WTP UV Treatment | Capital | 21-504-7200-571 | \$ | 143,228 | Contracted Services | \$ 195,400 |
| | | 21-504-7600-618 | \$ | 52,172 | | |
| | | 21-504-7600-619 | \$ | - | | |
| | | 21-554-7600-572 | \$ | - | | |
| | | | | | | |
| WTP UV Treatment | | | \$ | 195,400 | 22-505-9000-808 | \$ 195,400 |
| | | | | | | |

Village of Kaslo 2023 Budget - REVENUE

| Account # | Description | 2022 Budget (Rev) | 2022 Actual | 2023 Budget | Sub-Totals | Notes |
|-------------------------------------|---|-----------------------|-----------------------|----------------|-----------------------|-------|
| COLLECTIONS FOR OTHERS | | | | | | |
| 11-453-6400-490 | School Tax Collection | (483,875.90) | (483,856.11) | (483,875.90) | | |
| 11-453-6400-491 | Police Tax Collection | (61,041.49) | (61,039.43) | (61,041.49) | | |
| 11-453-6400-492 | RDCK Tax Collection | (586,582.00) | (586,558.06) | (586,582.00) | | |
| 11-453-6400-493 | Hospital District Collection | (53,503.00) | (53,501.01) | (53,503.00) | | |
| 11-453-6400-494 | MFA Collection | (58.52) | (58.08) | (58.52) | | |
| 11-453-6400-495 | BCAA Collection | (11,135.13) | (11,134.90) | (11,135.13) | | |
| 11-453-6400-496 | Other Collections (PILTs) | (21,899.53) | (21,899.54) | (21,899.53) | | |
| | Collections for Others | (1,218,095.57) | (1,218,047.13) | | (1,218,095.57) | |
| GENERAL TAX REVENUE | | | | | | |
| 11-452-6000-450 | Residential Class 1 | (572,821.14) | (572,793.48) | (614,367.86) | | |
| 11-452-6000-451 | Utilities Class 2 | (14,819.76) | (14,819.76) | (15,894.64) | | |
| 11-452-6000-452 | Light Industry class 5 | (2,092.20) | (2,092.20) | (2,243.95) | | |
| 11-452-6000-453 | Business class 6 | (91,819.43) | (91,819.43) | (98,479.09) | | |
| 11-452-6000-454 | Rec/Non profit - Class 8 | (934.53) | (936.34) | (1,002.31) | | |
| 11-452-6000-455 | Supportive Housing - Class 3 | | 0.00 | | | |
| 11-452-6000-456 | Farm Class 9 | (12.94) | (12.94) | (13.87) | | |
| 11-452-6000-462 | Major Industry - Class 4 | | 0.00 | | | |
| 11-452-6000-463 | Managed Forest - Class 7 | | 0.00 | | | |
| | General Tax Revenue | (682,500.00) | (682,474.15) | | (732,001.73) | |
| GRANTS IN LIEU | | | | | | |
| 11-452-6200-482 | Other GIL | | 0.00 | | | |
| 11-452-6200-483 | Federal PILT | (13,010.13) | (13,010.13) | (13,953.76) | | |
| 11-452-6200-484 | LGA 1% Telus | (2,781.31) | (2,781.31) | (2,781.31) | | |
| 11-452-6200-485 | LGA 1% Fortis | (15,572.35) | (15,572.35) | (15,572.35) | | |
| | Grants-in-Lieu | (31,363.79) | (31,363.79) | | (32,307.42) | |
| TAX PENALTIES & INTEREST | | | | | | |
| 11-452-6000-459 | Tax Penalties | (8,500.00) | (15,397.31) | (12,000.00) | | |
| 11-452-6000-460 | Arrears Interest | (800.00) | (1,262.21) | (1,200.00) | | |
| 11-452-6000-461 | Delinquent Interest | (200.00) | (151.00) | (200.00) | | |
| | Tax Penalties & Interest | (9,500.00) | (16,810.52) | | (13,400.00) | |
| SALE OF SERVICES | | | | | | |
| 11-102-7000-544 | Internal Revenues-Committees/Projects,photocopies | (30.00) | (30.00) | (30.00) | | |
| 11-103-7100-553 | Other lease fees | 0.00 | (392.00) | 0.00 | | |
| 11-103-7300-600 | Sales Other | (150.00) | (179.00) | (150.00) | | |
| 11-152-7300-600 | Public Works Sales OTHER | 0.00 | 0.00 | 0.00 | | |
| 11-153-7300-600 | Public Works Sales GRAVEL | (36,000.00) | (28,494.00) | (3,000.00) | | |
| 11-201-6900-536 | Tipping fees | (28,000.00) | (24,762.50) | (28,000.00) | | |
| 11-201-7300-600 | Recycling contract revenue | (24,000.00) | (24,730.56) | (24,000.00) | | |
| 11-201-7600-619 | Internal transfer - Tipping | | 0.00 | | | |
| 11-304-6500-501 | RDCK Contracts Protective Services | | 0.00 | | | |
| 11-352-7300-426 | Memorials & Donations | (5,000.00) | (2,138.18) | (5,000.00) | | |
| | Sale of Services | (93,180.00) | (80,726.24) | | (60,180.00) | |
| CAMPGROUND | | | | | | |
| 11-352-7100-551 | Campground Revenue | (36,200.00) | (37,202.04) | (37,000.00) | | |
| 11-352-7300-551 | Shower Fees (moved to Water) | (2,802.00) | (2,802.00) | (2,800.00) | | |
| | Campground | (39,002.00) | (40,004.04) | | (39,800.00) | |

LICENSES & PERMITS

| | | | | | |
|-----------------|-------------------------------|--------------------|--------------------|-------------|--------------------|
| 11-452-6900-525 | Business Licenses | (17,146.00) | (16,603.00) | (17,146.00) | |
| 11-452-6900-528 | Sign Permit Fees | (40.00) | (20.00) | (40.00) | |
| 11-303-6800-520 | Bylaw Enforcement Fine | | 0.00 | | |
| 11-303-6900-530 | Burning Permit Fees | (50.00) | (60.00) | (50.00) | |
| 11-303-6900-534 | Dog Licenses | (800.00) | (906.00) | (1,000.00) | |
| | Licenses & Permits | (18,036.00) | (17,589.00) | | (18,236.00) |

PLANNING & DEVELOPMENT

| | | | | | |
|-----------------|-----------------------------------|--------------------|-------------------|------------|--------------------|
| 11-452-6900-527 | Building Permits | (500.00) | (400.00) | (500.00) | |
| 11-251-6900-529 | Subdivision and Zoning Fees | (5,000.00) | (1,250.00) | (5,000.00) | |
| 11-251-6900-531 | OCP Development Permit Fees | (4,000.00) | (2,220.00) | (4,000.00) | |
| 11-251-6900-532 | DVP, BOV Fees (Zoning) | (1,200.00) | (2,050.00) | (1,500.00) | |
| | Planning & Development | (10,700.00) | (5,920.00) | | (11,000.00) |

RENTAL & LEASES

| | | | | | |
|-----------------|---|---------------------|---------------------|-------------|--------------------|
| 11-103-7100-552 | Contract Lease-City Hall only | (10,620.60) | (10,701.81) | (10,743.63) | |
| 11-152-7100-551 | Public Works Rental | (200.00) | 0.00 | (200.00) | |
| New Account | License of Occupation Fees | | | | |
| 11-352-7100-552 | Park Rental Fees | (10,000.00) | (8,740.00) | (10,000.00) | |
| 11-353-7100-125 | Kemball Rent & Leases | (66,000.00) | (68,466.05) | (60,000.00) | |
| 11-353-7100-551 | Rental of Municipal Buildings and Rooms | (300.00) | (125.00) | (300.00) | |
| 11-353-7100-552 | Building & Property Leases | (15,027.07) | (9,228.36) | (15,300.00) | |
| 11-356-7100-551 | Wharf fees and moorage | | 0.00 | | |
| 11-356-7100-552 | Boat Club Leases | (3,040.00) | (3,040.00) | (3,040.00) | |
| | Rental & Leases | (105,187.67) | (100,301.22) | | (99,583.63) |

AERODROME

| | | | | | |
|-----------------|---------------------------------------|--------------------|--------------------|-------------|--------------------|
| 11-601-7100-552 | Aerodrome Lease & Commercial Use Fees | (10,000.00) | (13,201.80) | (14,000.00) | |
| | Aerodrome | (10,000.00) | (13,201.80) | | (14,000.00) |

OTHER INCOME

| | | | | | |
|-----------------|-----------------------------------|---------------------|---------------------|-------------|--------------------|
| 11-452-7200-570 | BC Streetlighting Grant | (934.00) | (959.95) | (934.00) | |
| 11-353-7300-426 | Library Building & Land Donations | (106,000.00) | (111,000.00) | (10,000.00) | |
| 11-353-7300-600 | Building sales/ donations | 0.00 | 0.00 | 0.00 | |
| 11-452-7300-600 | Other Misc. Revenue | (5,000.00) | (25,981.03) | (5,000.00) | |
| 11-452-7300-604 | Logging Revenue-Firesmart Project | (173,894.00) | (173,894.48) | 0.00 | |
| 11-453-7000-542 | School Tax Administration Fee | (2,500.00) | (2,544.92) | (2,500.00) | |
| | Other Income | (288,328.00) | (314,380.38) | | (18,434.00) |

INVESTMENT INCOME

| | | | | | |
|-----------------|-------------------------------|--------------------|--------------------|-------------|--------------------|
| 11-452-6600-510 | Interest - Operating Accounts | (20,000.00) | (47,619.78) | (60,000.00) | |
| New Account | Interest - Investments | | | | |
| New Account | Interest - CCBF (Comm. Works) | | | | |
| 41-202-6600-510 | Interest - Cemetery Fund | | 0.00 | | |
| New Account | Interest - Holding/Deferred | | | | |
| New Account | Interest - Other Reserves | | | | |
| | Investment Income | (20,000.00) | (47,619.78) | | (60,000.00) |

CAPITAL & PROJECT FUNDING

| | | | | | |
|-----------------|----------------------------------|------|------|--------------|---------------------|
| 11-152-7500-615 | Borrowing proceeds for a vehicle | 0.00 | 0.00 | 0.00 | |
| 11-304-7200-567 | Grant UBCM - Protective Services | | 0.00 | (400,000.00) | Kaslo River Project |
| 11-353-7200-564 | Building Grant | | 0.00 | | |
| 11-355-7200-564 | Grant Other | | 0.00 | | |
| 11-401-7200-560 | Provincial Capital Grant | | 0.00 | | |
| 11-401-7200-561 | Grants- Emergency Measures | | 0.00 | | |

| | | | | | | |
|-----------------|--|---------------------|---------------------|-----------------------|--|--------------------|
| 11-401-7500-615 | Borrowing proceeds for a capital project | | 0.00 | | | |
| 11-452-7200-564 | Grant Other | 0.00 | 0.00 | 0.00 | | |
| 11-452-7200-568 | Grants - CBT | (95,981.55) | (35,659.00) | (70,031.25) | | Basin Charge-up |
| 11-452-7200-572 | Canada Community Building Fund (CCBF) | (100,464.34) | (100,483.58) | (100,464.34) | | To Reserve |
| 11-452-7200-574 | Grants - ICIP Federal Infrastructure | (418,903.00) | (159,997.00) | (703,423.00) | | Arena + Kemball |
| 11-452-7200-575 | Grants - CBT -Buildings | 0.00 | (54,000.00) | 0.00 | | |
| 11-452-7200-576 | Grants - CBT - Parks | (11,250.00) | (11,250.00) | (45,000.00) | | Front St Park Comp |
| 11-452-7200-578 | Grants - Other Federal | 0.00 | (19,370.00) | 0.00 | | |
| | Capital & Project Funding | (626,598.89) | (380,759.58) | (1,318,918.59) | | |

NON-CAPITAL CONDITIONAL FUNDING

| | | | | | | |
|-----------------|--|---------------------|---------------------|---------------------|--|--------------------|
| 11-251-7200-563 | Planning Grant | (15,000.00) | (3,738.83) | (77,059.00) | | Rural Dividend |
| 11-252-7200-170 | Provincial Economic Development Grant | | 0.00 | | | |
| 11-252-7200-564 | Grants - Other | (500.00) | (3,500.00) | (500.00) | | Flow-through Grant |
| 11-252-7200-567 | Grants - UBCM | (423,852.00) | (185,311.93) | (264,102.00) | | CRI Project |
| 11-252-7200-573 | Grants - SIDIT | | 0.00 | | | |
| 11-354-6500-566 | RDCK Parks and Recreation | (31,500.00) | (31,000.00) | (31,500.00) | | |
| 11-452-6500-565 | RDCK Community Development Program | (10,000.00) | (13,982.23) | (15,000.00) | | |
| 11-452-7200-569 | Climate Action Grant | (48,082.00) | (48,082.00) | (48,082.00) | | To Reserve |
| 11-452-7200-571 | Grant - Federal | (19,370.00) | (4,385.00) | (54,385.00) | | Canada Summer Jc |
| 11-452-7200-577 | Grants - CBT - Other | (49,278.00) | (57,390.00) | (40,350.00) | | CBT CRI Project |
| | Non-Capital Conditional Funding | (597,582.00) | (347,389.99) | (530,978.00) | | |

UNCONDITIONAL FUNDING

| | | | | | | |
|-----------------|----------------------------------|---------------------|---------------------|---------------------|--|--|
| 11-452-7200-562 | Small Community Protection Grant | (457,000.00) | (457,000.00) | (365,600.00) | | |
| | Unconditional Funding | (457,000.00) | (457,000.00) | (365,600.00) | | |

SALE OF ASSETS & LAND

| | | | | | | |
|-----------------|----------------------------------|----------------|----------------|-------------|--|--|
| 11-452-7300-602 | Proceeds from sale of TCA's | 0.00 | 0.00 | 0.00 | | |
| 11-452-7300-603 | Sale of land | (10.00) | (10.00) | 0.00 | | |
| | Sale of Assets & Land | (10.00) | (10.00) | 0.00 | | |

WATER RATES & CHARGES

| | | | | | | |
|--------------------|---------------------------------------|---------------------|---------------------|---------------------|--|--|
| 21-504-6100-470 | Water user rates | (282,000.00) | (296,071.20) | (287,640.00) | | |
| 21-504-6100-472 | Water connection fees | (19,500.00) | (35,394.11) | (19,500.00) | | |
| 21-504-6100-473 | Water Discount | 25,000.00 | 23,639.04 | 25,000.00 | | |
| 21-504-6100-476 | Water Connection Construction Charges | (5,000.00) | (2,700.00) | (5,000.00) | | |
| New Account | Campground Shower Fees | | | | | |
| 21-504-6600-510 | Water Utility Interest (Late Fees) | (1,000.00) | (786.00) | (1,000.00) | | |
| | Water Rates & Charges | (282,500.00) | (311,312.27) | (288,140.00) | | |

WATER TAXATION

| | | | | | | |
|-----------------|-----------------------|--------------------|--------------------|--------------------|--|--|
| 21-504-6100-471 | Parcel Tax Water | (60,560.37) | (62,143.27) | (74,400.00) | | |
| | Water Taxation | (60,560.37) | (62,143.27) | (74,400.00) | | |

WATER OTHER REVENUE

| | | | | | | |
|-----------------|---------------------------------|---------------------|---------------------|-------------|--|--|
| 21-502-7400-561 | Emergency Funding | (34,555.04) | (34,555.04) | 0.00 | | |
| 21-504-7200-500 | RDCK Water Utility Support | | 0.00 | | | |
| 21-504-7600-617 | Transfer from General to Water | | 0.00 | | | |
| 21-504-7600-619 | Prior Year Surplus/Deficit (WU) | (245,100.00) | (242,592.81) | 0.00 | | |
| | Water Other Revenue | (279,655.04) | (277,147.85) | 0.00 | | |

WATER CAPITAL FUNDING

| | | | | | | |
|-----------------|-----------------------------|-------------|-------------|--------------|--|--|
| 21-504-7200-568 | Grants - CBT | | 0.00 | | | |
| 21-504-7200-571 | Federal & Provincial Grants | (10,000.00) | (9,093.00) | (143,228.20) | | |
| 21-504-7600-618 | Transfer from Water Reserve | (89,400.00) | (89,400.00) | (52,171.80) | | |

| | | | | | |
|-----------------|---|---------------------|---------------------|-------------|---------------------|
| 21-554-7600-572 | Transfer to Water Utility from CommunityWorks | (450,000.00) | (349,561.00) | (50,000.00) | |
| | Water Capital Funding | (549,400.00) | (448,054.00) | | (245,400.00) |

SEWER RATES & CHARGES

| | | | | | |
|-----------------|---------------------------------------|---------------------|---------------------|--------------|---------------------|
| 31-554-6100-470 | Sewer User Rates | (133,647.00) | (134,343.69) | (136,325.00) | |
| 31-554-6100-472 | WWTP Access Fee | (15,900.00) | (14,762.50) | (17,112.00) | |
| New Account | Sewer Connection Construction Charges | | | | |
| | Sewer Rates & Charges | (149,547.00) | (149,106.19) | | (153,437.00) |

SEWER TAXATION

| | | | | | |
|-----------------|-----------------------|--------------------|--------------------|-------------|--------------------|
| 31-554-6100-471 | Parcel Tax Sewer | (13,919.35) | (14,018.27) | (16,800.00) | |
| | Sewer Taxation | (13,919.35) | (14,018.27) | | (16,800.00) |

SEWER OTHER REVENUE

| | | | | | |
|-----------------|---------------------------------|-------------------|-------------------|------------|-------------------|
| 31-352-7100-551 | Sani Dump & Campground | (5,378.70) | (5,200.00) | (5,650.47) | |
| 31-452-7600-619 | Prior Year Surplus/Deficit (SU) | | 0.00 | | |
| 31-552-7100-551 | Other fees | (1,300.00) | 0.00 | (1,300.00) | |
| | Sewer Other Revenue | (6,678.70) | (5,200.00) | | (6,950.47) |

SEWER CAPITAL FUNDING

| | | | | | |
|-----------------|-------------------------------------|--------------------|-------------|------|-------------|
| 31-554-7200-571 | Federal/Provincial Grant (Sewer) | (10,000.00) | 0.00 | 0.00 | |
| 31-554-7600-619 | Transfer from Sewer Capital Reserve | (1,500.00) | 0.00 | 0.00 | |
| | Sewer Capital Funding | (11,500.00) | 0.00 | | 0.00 |

CEMETERIES

| | | | | | |
|-----------------|-----------------------------------|-------------------|--------------------|------------|--------------------|
| 11-202-6900-535 | Cemetery Open/Close Fees | (4,000.00) | (6,037.77) | (4,000.00) | |
| New Account | Cemetery Other Income & Donations | | | (5,000.00) | |
| 41-202-6900-535 | Cemetery Maintenance Fees | (3,000.00) | (6,575.00) | (3,000.00) | |
| | Cemeteries | (7,000.00) | (12,612.77) | | (12,000.00) |

TRANSFER FROM RESERVES

| | | | | | |
|-----------------|--|---------------------|---------------------|-------------|---------------------|
| 11-401-7600-619 | Transfers from other Reserves | (137,772.00) | (93,300.92) | (69,317.00) | |
| 11-452-7600-572 | Transfer from CCBF (Comm. Works) | 0.00 | (12,949.13) | (30,000.00) | |
| 11-452-7600-600 | Transfer from Transportation Reserve | | 0.00 | | |
| 11-452-7600-609 | Transfer from Equipment etc. Reserve | 0.00 | 0.00 | 0.00 | |
| 11-452-7600-611 | Transfer from Library Reserve | | 0.00 | | |
| 11-452-7600-612 | Transfer from Carbon Reserve | 0.00 | 0.00 | (23,344.00) | |
| 11-452-7600-613 | Transfer from Arts Reserve | | 0.00 | | |
| 11-452-7600-614 | Transfer from Parks Reserve | (8,892.14) | (8,892.14) | (15,000.00) | |
| 11-452-7600-766 | Transfer from City Hall Reserve | 0.00 | 0.00 | (5,000.00) | |
| 11-452-8800-378 | Transfer from Cemetery Maintenance Reserve | 0.00 | 0.00 | 0.00 | |
| 11-603-7600-619 | Transfer from Aerodrome Reserve | 0.00 | 0.00 | 0.00 | |
| 41-452-7600-619 | Transfer from Cemetery Reserve | | 0.00 | | |
| | Transfers from Reserves | (146,664.14) | (115,142.19) | | (142,661.00) |

TRANSFERS BETWEEN ACCOUNTS

| | | | | | |
|-----------------|---|--------------------|--------------------|-------------|--------------------|
| 11-304-7600-619 | Internal transfer - Protective Services | | 0.00 | | |
| 11-452-7600-619 | Internal transfer OTHER | | 0.00 | | |
| 11-504-7600-618 | Transfer from Water Service Charges | (78,200.00) | (78,200.00) | (81,764.00) | |
| 11-554-7600-619 | Transfer from Sewer Service Charges | (13,364.70) | (13,365.00) | (13,632.50) | |
| | Transfers between Accounts | (91,564.70) | (91,565.00) | | (95,396.50) |

TRANSFERS FROM SURPLUS

| | | | | | |
|-----------------|---|--|-------------|--------------|--|
| 11-452-7200-601 | Safe Restart/COVID-19 Grant (Transfer from surplus) | | (49,739.28) | (115,000.00) | |
| 11-452-7600-400 | Transfer from Surplus | | 0.00 | | |
| 11-452-7600-617 | PRIOR YEAR SURPLUS/DEFICIT | | 0.00 | (71,017.80) | |

| | | | | |
|-----------------|-------------------------------|---------------------|--------------------|---------------------|
| 12-452-7600-400 | Transfer to(from) Surplus | (136,381.00) | 0.00 | 0.00 |
| | Transfers from Surplus | (136,381.00) | (49,739.28) | (186,017.80) |