



## BYLAW NO. 920, 2021

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### A Bylaw to Adopt a Financial Plan for 2021 to 2025

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WHEREAS section 165 of the *Community Charter* requires the adoption of an annual financial plan by bylaw and the financial plan is to include the current year plus the following 4 years;

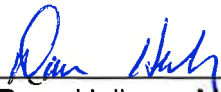
NOW THEREFORE the Council of the District of Hudson's Hope, in open public meeting assembled, enacts as follows:

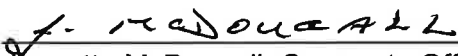
This Bylaw shall be cited as the "Annual Financial Plan Bylaw No. 920, 2021."

1. Schedule "A" which is attached to and forms part of this Bylaw, is adopted as the Financial Plan of the District of Hudson's Hope for the years 2021 to 2025.
2. Schedule "B" which is attached to and forms part of this Bylaw, is adopted as the Statement of Objectives and Policies of the District of Hudson's Hope for the years 2021 to 2025.
3. Annual Financial Plan Bylaw No. 917, 2020, is hereby repealed.

Read a First Time on this 26th day of April, 2021  
Read a Second Time on this 26th day of April, 2021  
Read a Third Time on this 26th day of April, 2021

Adoption of Bylaw on this 10th day of May, 2021

  
\_\_\_\_\_  
Dave Heiberg, Mayor

  
\_\_\_\_\_  
Jeanette McDougall, Corporate Officer

Certified a true copy of Bylaw No. 920, 2021  
this 10th day of May 2021.

  
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Corporate Officer

## Bylaw 920, 2021 - Schedule A

### 2021 Annual Financial Plan Summary

	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>REVENUE</b>					
Property Taxes	-2,315,203	-2,361,507	-2,408,737	-2,456,912	-2,506,050
Grants in Lieu	-1,870,171	-1,907,574	-1,945,726	-1,984,640	-2,024,333
Grants Other	-1,141,045	-1,163,866	-1,187,143	-1,210,886	-1,235,104
General Government Services	-47,750	-48,705	-49,679	-50,673	-51,686
ICBC	-141,911	-144,749	-147,644	-150,597	-153,609
Protective Services	-13,150	-13,413	-13,681	-13,955	-14,234
Bylaw	-8,750	-8,925	-9,104	-9,286	-9,471
Asset Management	-60,000	-61,200	-62,424	-63,672	-64,946
Public Works	-11,650	-11,883	-12,121	-12,363	-12,610
Environmental & Public Health	-88,125	-89,888	-91,685	-93,519	-95,389
Auxiliary Facilities & Recreation	-144,050	-146,931	-149,870	-152,867	-155,924
Lands	-1,000	-1,020	-1,040	-1,061	-1,082
Economic Development	-16,200	-16,524	-16,854	-17,192	-17,535
Water	-167,750	-171,105	-174,527	-178,018	-181,578
Sewer	-83,143	-84,806	-86,502	-88,232	-89,997
<b>General Operations Revenue</b>	<b>-\$ 6,109,898</b>	<b>-\$ 6,232,096</b>	<b>-\$ 6,356,738</b>	<b>-\$ 6,483,873</b>	<b>-\$ 6,613,550</b>
<b>CHANGE IN SURPLUS</b>					
General Reserves Change	-874,416	-1,576,524	-1,301,055	-2,817,604	-1,406,768
Water Reserves Change	-406,700	-373,593	-875,065	-1,576,566	-728,097
Sewer Reserve Change	-528,729	-605,803	-307,919	-410,078	-412,279
<b>Total Change in Surplus</b>	<b>-\$ 1,809,844</b>	<b>-\$ 2,555,920</b>	<b>-\$ 2,484,039</b>	<b>-\$ 4,804,248</b>	<b>-\$ 2,547,144</b>
<b>Total Revenue / Surplus</b>	<b>-\$ 7,919,742</b>	<b>-\$ 8,788,016</b>	<b>-\$ 8,840,777</b>	<b>-\$ 11,288,120</b>	<b>-\$ 9,160,695</b>
<b>OPERATION EXPENDITURES</b>					
Council	151,193	154,217	157,301	160,447	163,656
Grant in AID	479,371	488,958	498,738	508,712	518,887
GGS	1,211,170	1,235,393	1,260,101	1,285,303	1,311,009
ICBC	84,900	86,598	88,330	90,097	91,898
Protective Services	357,300	364,446	371,735	379,170	386,753
Bylaw	65,040	66,341	67,668	69,021	70,401
Asset Management	17,120	17,462	17,812	18,168	18,531
Public Works	1,913,199	1,951,463	1,990,492	2,030,302	2,070,908
Environmental & Public Health	66,000	67,320	68,666	70,040	71,441
Auxiliary Facilities & Recreation	1,040,628	1,061,441	1,082,669	1,104,323	1,126,409
Lands	17,500	17,850	18,207	18,571	18,943
Economic Development	11,000	11,220	11,444	11,673	11,907
Water	239,900	244,698	249,592	254,584	259,675
Sewer	186,872	190,609	194,421	198,310	202,276
<b>Total Operations Expense</b>	<b>\$ 5,841,192</b>	<b>\$ 5,958,016</b>	<b>\$ 6,077,177</b>	<b>\$ 6,198,720</b>	<b>\$ 6,322,695</b>
<b>CAPITAL EXPENDITURES</b>					
General Capital Expenditures	1,319,000	2,030,000	1,763,600	3,289,400	1,888,000
Water Capital Expenditures	334,550	300,000	800,000	1,500,000	650,000
Sewer Capital Expenditures	425,000	500,000	200,000	300,000	300,000
<b>Total Capital Expenditures</b>	<b>\$ 2,078,550</b>	<b>\$ 2,830,000</b>	<b>\$ 2,763,600</b>	<b>\$ 5,089,400</b>	<b>\$ 2,838,000</b>
<b>Total Expenditures</b>	<b>\$ 7,919,742</b>	<b>\$ 8,788,016</b>	<b>\$ 8,840,777</b>	<b>\$ 11,288,120</b>	<b>\$ 9,160,695</b>

## **BYLAW No. 920, 2021 – Schedule B**

In accordance with Section 165(3.1) of the *Community Charter*, the Town is required to include in the Five-Year Financial Plan, objectives and policies regarding each of the following:

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

### **Funding Sources**

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2021.

For the 2021 fiscal year Property taxes form the largest portion of revenue. As a revenue source, property taxation offers a number of advantages, for example, it is simple to administer and it is fairly easy for residents to understand. It offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user-pay basis. These include services such as general administration, fire protection, police services, bylaw enforcement and street lighting.

Grants in Lieu is the second largest source of revenue with Grant in Lieu payments from BC Hydro Dam/Reservoir payments accounting for the largest percentage.

The third largest source of Revenue is Other Grants which includes the Peace River Agreement (PRA) Grant (formerly known as Fair Share and the Community Works Fund (Gas Tax).

### **Objective**

- To use Peace River Agreement Funding on Capital and not Operating expenses.
- To increase the proportion of revenue that is received from user fees and charges to ensure that users of the service are not being subsidized by non-users, especially with respect to water and sewer services.

### **Policies**

- The District of Hudson's Hope will review all user fee levels to ensure they are adequately meeting both the capital and delivery costs of the service.
- The District will look at market comparables to see how competitive the District is.

**Table 1: Sources of Revenue**

<b>REVENUE SOURCE 2021</b>	<b>DOLLAR VALUE</b>	<b>% OF REVENUE</b>
Property Taxes	2,315,203	37.89
Grants in Lieu	1,870,171	30.61
Grants Other	1,141,045	18.68
User Fees & Charges	330,040	5.40
Parcel Tax	7,214	0.12
Other Sources	446,225	7.30
<b>TOTAL</b>	<b>6,109,898</b>	<b>100.00</b>

**Distribution of Property Tax Rates**

Table 2 outlines the distribution of property taxes among the property classes. The Utilities property class provides the largest proportion of property tax revenue. This is appropriate as this class forms the largest portion of the assessment base.

**Objectives**

- To have Property Class 2 close to the Provincial Average.
- To slowly raise the percentage of property tax raised from Class 1 – Residential.
- Maintain the property tax rate for Business and Other (Class 6), Light Industry (Class 5) and Major Industrial (Class 4) at the current rate.

**Policies**

- To compare the District against other municipalities within the Peace River Regional District and municipalities of similar size to see the percentage of property tax paid by each Property Class.
- Continue to maintain and encourage economic development initiatives designed to attract more Light Industrial business to invest in the community. New investment from this area will help provide more revenue for the District.
- Regularly review and compare the District's distributions of tax burden relative to other BC municipalities.

**Table 2: Distribution of Property Tax Rates**

<b>PROPERTY CLASS 2021</b>	<b>DOLLAR VALUE</b>	<b>% OF REVENUE</b>
Residential	332,696	14.68
Utilities	1,601,801	70.67
Major Industry	15,385	0.68
Light Industry	179,669	7.93
Business	128,568	5.67
Recreation/non-profit	803	0.04
Farm Taxes	7,565	0.33
<b>TOTAL</b>	<b>2,266,482</b>	<b>100.00</b>
Other Taxes	48,721	
<b>Property Tax Total</b>	<b>2,315,203</b>	

**Permissive Tax Exemptions**

The District of Hudson's Hope has an existing permissive tax exemption (Bylaw No. 908, 2019 and amending Bylaw No. 919, 2020) that guides the administration and approval of permissive tax exemptions. Some of the eligibility criteria for permissive tax exemptions that are outlined in the policy include the following:

- The tax exemption must demonstrate benefit to the community and residents of District of Hudson's Hope by enhancing the quality of life (economically, socially, and culturally) within the community.
- The goals, policies and principles of the organization receiving the exemption must not be inconsistent or in conflict with those of the District of Hudson's Hope.
- The organization receiving the exemption must be a registered non-profit society, as the support of the municipality will not be used for commercial and private gain.
- Permissive tax exemptions will be considered in conjunction with: (a) other assistance being provided by the District; (b) the potential demands for the District services or infrastructure arising from the property; and (c) the amount of revenue that the District will lose if the exemption is granted.

**Objective**

- Over the next 5 years the District of Hudson's Hope will continue with its current bylaw to provide permissive tax exemptions to non-profit societies.

**Policies**

- To continue with encouraging the development of non-profit societies that provide services (as per its Property Tax Exemption Bylaws) to the communities by its offering of its Insurance Expansion Coverage Policy.
- To ensure that applicants continue to be eligible and qualify under the District's tax exemption guidelines.

GL CODE	2021 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET
<b>GENERAL GOVERNMENT SERVICES BUDGET</b>					
<b>TAXES REVENUE</b>					
01-10-1000-4002	PENALTIES	-9,969	-10,000	-8,178	-10,000
01-10-1000-4003	INTEREST ON ARREARS	-3,991	-2,000	-3,203	-2,000
01-10-1000-4004	INTEREST ON DELINQUENT	-830	-1,000	-967	-1,000
01-10-1000-4101	RESIDENTIAL TAXES	-347,373	-346,868	-346,312	-332,696
01-10-1000-4102	UTILITIES TAXES	-1,389,350	-1,570,034	-1,570,034	-1,601,801
01-10-1000-4103	MAJOR INDUSTRY TAXES	-190,455	-197,097	-197,097	-195,050
01-10-1000-4104	BUSINESS TAXES	-140,534	-141,705	-141,705	-128,568
01-10-1000-4105	RECREATIONAL/NON PROFIT TAXES	-3,966	-684	-684	-803
01-10-1000-4106	FARM TAXES	-7,294	-7,562	-7,562	-7,565
01-10-1000-4107	TWELVE MILE ELECTRICAL EXTENSION	-3,382	-2,536	-2,536	-2,536
01-10-1000-4110	1% REVENUE GRANT TAX	-12,299	-121,907	-11,964	-11,695
01-10-1000-4111	3% FRANCHISE FEE	-13,530	-14,401	-13,715	-14,265
01-10-1000-4112	1% EASTLINK	-1,636	-661	0	-500
01-10-1000-4113	1% FORTIS	-4,327	-4,295	-4,295	-4,295
01-10-1000-4114	1% TELUS	-2,489	-2,430	-2,430	-2,430
	<b>TOTAL TAXES REVENUE</b>	<b>-2,131,425</b>	<b>-2,423,180</b>	<b>-2,310,684</b>	<b>-2,315,203</b>
<b>GRANTS IN LIEU OF TAXES</b>					
01-10-1001-4201	FEDERAL GOVERNMENT (PILT RCMP & CP)	-15,535	-7,700	-13,817	-13,500
01-10-1001-4202	PROVINCIAL GOVERNMENT (PILT BC LIQUOR)	-3,993	-5,500	-3,304	-3,300
01-10-1001-4203	BC HYDRO GRANT IN LIEU	-145,820	-121,907	-121,907	-136,897
01-10-1001-4204	BC HYDRO DAMS/RESERVOIR	-1,561,700	-1,634,851	-1,634,851	-1,716,474
	<b>TOTAL GRANTS IN LIEU OF TAXES</b>	<b>-1,727,048</b>	<b>-1,769,958</b>	<b>-1,773,879</b>	<b>-1,870,171</b>
<b>GRANT REVENUE</b>					
01-10-1003-4206	PEACE RIVER AGREEMENT (FAIR SHARE)	-732,616	-702,000	-700,284	-697,196
01-10-1003-4207	UNCONDITIONAL GRANT FUNDING	-303,236	-311,000	-311,198	-311,000
01-10-1003-4208	FEDERAL GAS TAX GRANT	-195,835	-97,849	-97,869	-97,849
01-10-1003-4210	PROV GRANTS- OTHER (NDI/COMM REC/COVID)	0	0	-499,000	0
01-10-1003-4611	BCH - CMA PARTNERING RELATIONS (SITE C)	-148,495	-50,000	-10,029	-35,000
	<b>TOTAL GRANT REVENUE</b>	<b>-1,380,181</b>	<b>-1,160,849</b>	<b>-1,618,380</b>	<b>-1,141,045</b>
<b>GENERAL GOVERNMENT SERVICES REVENUE</b>					
01-10-1005-4001	BANK INTEREST	-125,780	-35,000	-59,153	-35,000
01-10-1005-4322	INSURANCE % (NEW HRZN/REC COMM/SKI CLUB)	-500	-500	-1,000	-1,500
01-10-1005-4324	BULLETIN ADS	-4,575	-5,500	-7,110	-5,500
01-10-1005-4405	MISCELLANEOUS REVENUE	-8,897	-8,000	-40,740	-5,000
01-10-1005-4411	RETAIL SALES	-756	-2,000	-757	-750
	<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>-140,508</b>	<b>-51,000</b>	<b>-108,760</b>	<b>-47,750</b>
<b>COLLECTION FOR OTHER GOVERNMENT</b>					
01-10-1009-4115	SCHOOL TAX	-2,636,915	-2,649,086	-2,775,361	-2,816,542
01-10-1009-4116	PEACE RIVER REGIONAL DISTRICT	-178,983	-195,510	-195,447	-178,211
01-10-1009-4117	PEACE RIVER REGION HOSPITAL	-224,709	-195,731	-195,666	-231,193
01-10-1009-4118	BC ASSESSMENT AUTHORITY	-35,613	-41,095	-41,090	-39,284
01-10-1009-4119	MUNICIPAL FINANCE AUTHORITY	-76	-82	-82	-81
01-10-1009-4120	POLICING TAX	-102,574	-102,825	-114,140	-113,243
01-10-1009-5050	SCHOOL TAX	2,635,974	2,649,086	2,771,542	2,816,542
01-10-1009-5051	PEACE RIVER REGIONAL DISTRICT	179,654	195,510	195,510	178,211
01-10-1009-5052	PEACE RIVER REGION HOSPITAL	226,720	195,731	195,731	231,193
01-10-1009-5053	BC ASSESSMENT AUTHORITY	35,759	41,095	39,395	39,284
01-10-1009-5054	MUNICIPAL FINANCE AUTHORITY	77	82	82	81
01-10-1009-5055	POLICING TAX	102,580	102,825	113,600	113,243
	<b>TOTAL COLLECTION FOR OTHER GOVERNMENT</b>	<b>1,893</b>	<b>0</b>	<b>-5,926</b>	<b>0</b>
	<b>TOTAL GENERAL GOVERNMENT REVENUE</b>	<b>-5,377,269</b>	<b>-5,404,987</b>	<b>-5,817,629</b>	<b>-5,374,169</b>



GL CODE	2021 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET
<b>COUNCIL EXPENSES</b>					
01-10-1002-5001	COUNCIL STIPENDS & RENUMERATION	77,162	78,000	85,501	89,693
01-10-1002-5017	TRAVEL, MEETINGS, CONFERENCES	39,225	40,000	2,391	30,000
01-10-1002-5019	LOCAL MEETINGS	952	2,000	232	2,000
01-10-1002-5039	ELECTIONS/REFERENDUMS	0	2,500	0	2,500
01-10-1002-5100	COMMUNICATIONS - COUNCIL	3,896	4,500	6,284	7,000
01-10-1002-5106	PUBLICATIONS (HOSTING/PROMOTIONS)	3,744	4,000	884	4,000
01-10-1002-5107	LEGAL FEES	1,532	4,500	0	1,500
01-10-1002-5109	MEMBERSHIP & DUES	1,131	4,000	0	2,000
01-10-1002-5127	SCHOLARSHIP/GRAD EXPENSES	1,252	4,000	1,510	4,000
01-10-1002-5133	AWARDS - VOLUNTEER APPRECIATION	2,018	2,500	0	2,500
01-10-1002-5309	STAFF APPRECIATION	4,078	6,000	3,691	6,000
	<b>TOTAL COUNCIL EXPENSES</b>	<b>134,991</b>	<b>152,000</b>	<b>100,492</b>	<b>151,193</b>
<b>GRANT EXPENSES</b>					
01-10-1003-5038	GRANT IN AID (FINANCIAL ASSIST GRANTS)	37,663	50,700	20,591	50,700
01-10-1003-5708	PROVINCIAL GRANT EXPENSE (COVID)	0	0	68	428,671
	<b>TOTAL GRANT EXPENSES</b>	<b>37,663</b>	<b>50,700</b>	<b>20,659</b>	<b>479,371</b>
<b>GENERAL GOVERNMENT SERVICES EXPENSES</b>					
01-10-1005-5002	WAGES (GGS)	338,235	425,000	472,449	440,000
01-10-1005-5006	WAGES BENEFITS (GGS)	337,443	158,100	172,375	88,000
01-10-1005-5017	TRAVEL	12,467	12,500	3,985	10,000
01-10-1005-5018	TRAINING AND DEVELOPMENT	7,429	25,000	4,134	20,000
01-10-1005-5024	CUSTODIAN WAGES	24,251	27,500	51,210	56,100
01-10-1005-5034	BAD DEBT EXPENSE	0	0	7,163	0
01-10-1005-5100	COMMUNICATIONS - GGS	22,618	22,500	21,859	22,500
01-10-1005-5101	NATURAL GAS	6,127	5,650	7,134	7,200
01-10-1005-5102	ELECTRICITY	4,098	4,810	5,159	4,810
01-10-1005-5103	POSTAGE	4,045	7,000	4,959	6,000
01-10-1005-5104	COURIER & FREIGHT	745	1,500	0	0
01-10-1005-5105	ADVERTISING	547	2,000	1,651	2,000
01-10-1005-5106	PUBLICATIONS (HOSTING/PROMOTIONS)	1,168	2,000	65	1,000
01-10-1005-5107	LEGAL FEES	81,868	35,000	39,576	35,000
01-10-1005-5108	AUDIT FEES	40,649	45,000	38,829	45,000
01-10-1005-5109	MEMBERSHIP & DUES	3,982	4,000	4,369	4,500
01-10-1005-5110	INSURANCE	76,705	80,000	91,813	125,000
01-10-1005-5111	SUPPLIES	29,871	29,500	37,945	37,500
01-10-1005-5112	LICENCES & PERMITS	223	500	631	500
01-10-1005-5113	EQUIPMENT RENTALS & LEASES	39,164	44,600	37,785	40,000
01-10-1005-5117	PROTECTIVE CLOTHING/FIRST AID	0	500	1,116	500
01-10-1005-5118	BUILDING MAINTENANCE & REPAIRS	5,609	25,500	7,088	10,000
01-10-1005-5124	CONTRACT SERVICES (PHOTO COPIER MAINT)	148,181	68,840	55,539	60,000
01-10-1005-5128	SITE C EXPENSES	141,507	5,000	20,931	35,000
01-10-1005-5130	BANK CHARGES & PAYROLL COSTS	6,937	9,000	3,988	7,000
01-10-1005-5131	RETAIL SALES EXPENSE (GGS)	0	5,000	461	1,000
01-10-1005-5750	MFA PYMT: TWELVE MILE RD ELECTRICAL EXT.(INT)	398	398	795	795
01-10-1005-5751	MICELLANEOUS BANK CHARGES/NSF CHARGES	0	3,000	0	0
01-10-1005-5764	MFA PAYMENT: 12 MILE (PRINCIPLE)	2,163	2,163	1,765	1,765
01-10-1005-5774	CONTINGENCY FUND	78,753	150,000	73,369	150,000
	<b>TOTAL GGS EXPENSES</b>	<b>1,415,182</b>	<b>1,201,561</b>	<b>1,168,144</b>	<b>1,211,170</b>
	<b>TOTAL GOVERNMENT SERVICES EXPENSES</b>	<b>1,587,835</b>	<b>1,404,261</b>	<b>1,289,296</b>	<b>1,841,734</b>
<b>OTHER GOVERNMENT SERVICES EXPENSES</b>					
<b>ICBC REVENUE</b>					
01-10-1006-4313	HUNTING & FISHING LICENCES REVENUE	-7,948	-8,350	-7,260	-7,500
01-10-1006-4319	TELUS TOWER RENTAL	-4,411	-4,411	-4,411	-4,411
01-10-1006-4320	ICBC COMMISSIONS	-140,221	-110,000	-128,570	-130,000
		<b>-152,580</b>	<b>-122,761</b>	<b>-140,241</b>	<b>-141,911</b>

GL CODE	2021 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET
	<b>ICBC EXPENSES</b>				
01-10-1006-5002	WAGES (ICBC)	52,397	54,170	68,257	62,000
01-10-1006-5006	WAGES BENEFITS (ICBC)	0	0	1,289	12,400
01-10-1006-5017	TRAVEL	0	1,000	0	1,000
01-10-1006-5018	TRAINING AND DEVELOPMENT	0	5,000	0	2,000
01-10-1006-5131	RETAIL SALES EXPENSE (HUNTING & FISHING LIC)	7,394	10,500	6,926	7,500
	<b>TOTAL OGS EXPENSES</b>	<b>59,791</b>	<b>70,670</b>	<b>76,472</b>	<b>84,900</b>
	<b>TOTAL ICBC</b>	<b>-92,789</b>	<b>-52,091</b>	<b>-63,769</b>	<b>-57,011</b>
	<b>PROTECTIVE SERVICES BUDGET</b>				
	<b>PROTECTIVE SERVICES REVENUE</b>				
01-12-1200-4317	SUMMER STUDENT GRANT	0	-8,000	0	-1,650
01-12-1200-4318	OUT OF AREA RESPONSE FEES	-12,286	-11,500	-340	-11,500
01-12-1200-4405	MISCELLANEOUS REVENUE	0	0	-23,699	0
	<b>TOTAL PROTECTIVE SERVICES REVENUE</b>	<b>-12,286</b>	<b>-19,500</b>	<b>-24,039</b>	<b>-13,150</b>
	<b>FIRE DEPT EXPENSES</b>				
01-12-1200-5002	WAGES (PROT SERV)	104,026	104,900	97,270	91,000
01-12-1200-5003	WAGES (PW)	17,382	17,000	6,653	12,000
01-12-1200-5006	WAGES BENEFITS (PROT SERV)	0	0	166	20,600
01-12-1200-5017	TRAVEL	186	1,500	2,166	12,500
01-12-1200-5018	TRAINING AND DEVELOPMENT	3,124	8,000	4,000	5,000
01-12-1200-5022	VOLUNTEER STIPEND	21,708	20,000	13,890	20,000
01-12-1200-5023	VOLUNTEER TRAINING COURSES & MATERIALS	4,502	20,000	1,463	12,000
01-12-1200-5100	COMMUNICATIONS - FIRE DEPT	10,220	11,000	15,054	15,500
01-12-1200-5101	NATURAL GAS	1,577	2,500	1,815	2,500
01-12-1200-5102	ELECTRICITY	917	2,500	977	1,500
01-12-1200-5104	COURIER & FREIGHT	70	500	376	500
01-12-1200-5109	MEMBERSHIP & DUES	1,046	1,500	904	1,000
01-12-1200-5110	INSURANCE VOLUNTEERS	5,403	5,800	5,019	5,600
01-12-1200-5111	SUPPLIES	4,174	2,250	624	650
01-12-1200-5112	LICENSES & PERMITS	5,981	5,000	880	1,000
01-12-1200-5113	EQUIPMENT RENTALS & LEASES	0	1,500	0	1,500
01-12-1200-5114	FUEL, OIL LUBRICANTS	0	650	0	650
01-12-1200-5115	VEHICLE OPERATING & MAINTENANCE	3,308	25,000	22,016	25,000
01-12-1200-5120	MATERIALS & SUPPLIES	30,708	31,000	30,068	35,000
01-12-1200-5123	VEHICLE INSPECTIONS	7,180	10,000	7,208	9,000
01-12-1200-5124	CONTRACT SERVICES	12,518	17,000	18,316	19,000
01-12-1200-5200	O & M FIRE HALL	7,686	15,000	21,394	28,000
01-12-1200-5201	O & M FIRE EQUIPMENT	4,795	10,000	2,143	19,000
01-12-1200-5202	DUTY OFFICER	7,000	6,500	11,650	6,500
01-12-1200-5204	SCBA&C	775	4,200	4,551	2,500
01-12-1200-5207	OUT OF AREA RESPONSE	85	2,500	0	2,500
01-12-1200-5209	PUBLIC RELATIONS	3,087	3,100	851	3,100
	<b>TOTAL FIRE DEPT EXPENSES</b>	<b>257,456</b>	<b>328,900</b>	<b>269,455</b>	<b>353,100</b>
	<b>MUNICIPAL EMERGENCY PREPAREDNESS EXPENSES</b>				
01-12-1201-5018	TRAINING AND DEVELOPMENT	716	2,000	0	2,000
01-12-1201-5100	COMMUNICATIONS - MEP	1,273	1,800	857	1,200
01-12-1201-5120	MATERIALS & SUPPLIES	30	2,000	447	1,000
	<b>TOTAL MUNICIPAL EMERGENCY PREPAREDNESS EXPENSES</b>	<b>2,019</b>	<b>5,800</b>	<b>1,305</b>	<b>4,200</b>
	<b>TOTAL PROTECTIVE SERVICES EXPENSES</b>	<b>259,475</b>	<b>334,700</b>	<b>270,759</b>	<b>357,300</b>



GL CODE	2021 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET
<b>BYLAW / ANIMAL CONTROL BUDGET</b>					
<b>BYLAW ENFORCEMENT REVENUE</b>					
01-13-1300-4310	BUSINESS LICENCE FEES	-4,212	-5,000	-4,501	-5,000
01-13-1300-4311	BYLAW FINES	0	-250	0	-250
	<b>TOTAL BYLAW ENFORCEMENT REVENUE</b>	<b>-4,212</b>	<b>-5,250</b>	<b>-4,501</b>	<b>-5,250</b>
<b>ANIMAL CONTROL REVENUE</b>					
01-13-1301-4312	DOG LICENCES	-2,209	-2,000	-1,570	-2,000
	<b>TOTAL BYLAW ENFORCEMENT REVENUE</b>	<b>-2,209</b>	<b>-2,000</b>	<b>-1,570</b>	<b>-2,000</b>
<b>BUILDING INSPECTION</b>					
01-13-1302-4315	BUILDING PERMITS	-970	-1,500	-2,550	-1,500
	<b>TOTAL BUILDING INSPECTION REVENUE</b>	<b>-970</b>	<b>-1,500</b>	<b>-2,550</b>	<b>-1,500</b>
	<b>TOTAL BYLAW REVENUE</b>	<b>-7,391</b>	<b>-8,750</b>	<b>-8,621</b>	<b>-8,750</b>
<b>BYLAW ENFORCEMENT EXPENSES</b>					
01-13-1300-5002	WAGES	0	0	0	0
01-13-1300-5018	TRAINING AND DEVELOPMENT	0	2,000	0	2,000
01-13-1300-5037	REMEDIAL ACTION (BITTERMAN)	0	0	0	0
01-13-1300-5100	COMMUNICATIONS - BYLAW	0	500	0	0
01-13-1300-5105	ADVERTISING	0	500	0	500
01-13-1300-5107	LEGAL FEES	0	3,000	694	2,000
01-13-1300-5108	ADJUDICATION EXPENSE	0	3,000	0	0
01-13-1300-5109	MEMBERSHIP & DUES	0	500	0	0
01-13-1300-5111	SUPPLIES	0	200	0	0
01-13-1300-5120	MATERIALS & SUPPLIES	80	500	33	500
	<b>TOTAL BYLAW ENFORCEMENT EXPENSES</b>	<b>80</b>	<b>10,200</b>	<b>727</b>	<b>5,000</b>
<b>ANIMAL CONTROL EXPENSES</b>					
01-13-1301-5026	ANIMAL CONTROL CONTRACT WAGES	34,286	35,615	35,933	37,600
01-13-1301-5027	ANIMAL CONTROL EXPENSES	598	1,500	1,845	1,530
01-13-1301-5110	INSURANCE	2,000	2,100	2,090	2,142
01-13-1301-5116	UNIFORMS	0	250	0	0
01-13-1301-5120	MATERIALS & SUPPLIES	358	1,000	614	1,020
	<b>TOTAL ANIMAL CONTROL EXPENSES</b>	<b>37,242</b>	<b>40,465</b>	<b>40,481</b>	<b>42,292</b>
<b>BUILDING INSPECTION EXPENSES</b>					
01-13-1302-5124	CONTRACT SERVICES	16,396	17,400	11,934	17,748
	<b>TOTAL BUILDING INSPECTION EXPENSES</b>	<b>16,396</b>	<b>17,400</b>	<b>11,934</b>	<b>17,748</b>
	<b>TOTAL BYLAW &amp; BUILDING INSPECTION EXPENSES</b>	<b>53,718</b>	<b>68,065</b>	<b>53,143</b>	<b>65,040</b>
<b>PUBLIC WORKS BUDGET</b>					
<b>ASSET MANAGEMENT REVENUE</b>					
01-14-1011-4209	ASSET MANGMT: FCM GRANT	0	-50,000	0	-50,000
01-14-1011-4329	ASSET MANGMT: BC GOVERNMENT GRANT	0	-10,000	0	-10,000
	<b>TOTAL ASSET MANAGEMENT REVENUE</b>	<b>0</b>	<b>-60,000</b>	<b>0</b>	<b>-60,000</b>
<b>ASSET MANAGEMENT EXPENSES</b>					
01-14-1011-5134	MUNISIGHT - ASSET PLANNING	0	15,000	16,051	0
01-14-1011-5135	MUNISIGHT - ASSET MANAGEMENT SERVICES	0	66,000	70,621	0
01-14-1011-5136	CONDITION ASSESSMENT - CCTV	0	15,000	0	0
01-14-1011-5112	LICENCES & PERMITS	0	0	0	17,120
	<b>TOTAL ASSET MANAGEMENT EXPENSES</b>	<b>0</b>	<b>96,000</b>	<b>86,672</b>	<b>17,120</b>

GL CODE	2021 BUDGET PUBLIC WORKS BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET
<b>PUBLIC WORKS REVENUE</b>					
01-14-1007-4303	CARIP GRANT	-10,462	-10,000	-10,462	-10,000
01-14-1007-4317	CANADA STUDENT GRANT	-4,144	-4,000	0	-1,650
	<b>TOTAL PUBLIC WORKS REVENUE</b>	<b>-14,606</b>	<b>-14,000</b>	<b>-10,462</b>	<b>-11,650</b>
<b>PUBLIC WORKS ADMINISTRATION EXPENSES</b>					
01-14-1007-5002	WAGES (DPW ADMIN)	845,829	831,919	879,330	900,000
01-14-1007-5003	WAGES CASUAL	203,846	146,175	245,129	200,000
01-14-1007-5004	WAGES OVERTIME (DPW ADMIN)	26,987	69,188	26,079	30,000
01-14-1007-5006	WAGES BENEFITS (DPW ADMIN)	0	20,500	32,006	220,000
01-14-1007-5017	TRAVEL	3,930	14,350	2,615	14,350
01-14-1007-5018	TRAINING AND DEVELOPMENT	6,791	15,888	7,588	15,888
01-14-1007-5029	OH & SAFETY EQUIPMENT	5,740	8,500	4,052	8,500
01-14-1007-5104	COURIER & FREIGHT	2,521	4,080	1,477	2,000
01-14-1007-5105	ADVERTISING	0	2,000	1,280	2,040
01-14-1007-5109	MEMBERSHIP & DUES	899	2,000	1,881	2,040
01-14-1007-5110	INSURANCE	55,889	54,000	56,612	57,500
01-14-1007-5117	PROTECTIVE CLOTHING/FIRST AID	10,957	11,220	7,735	11,220
01-14-1007-5124	CONTRACT SERVICES	2,744	23,000	6,414	28,000
	<b>TOTAL PW ADMINISTRATION EXPENSES</b>	<b>1,166,133</b>	<b>1,202,820</b>	<b>1,272,197</b>	<b>1,491,538</b>
<b>PUBLIC WORKS SHOP EXPENSES</b>					
01-14-1400-5100	COMMUNICATIONS - PW SHOP	8,345	12,240	14,316	14,500
01-14-1400-5101	NATURAL GAS	10,025	10,000	12,332	11,000
01-14-1400-5102	ELECTRICITY	3,520	4,000	-3,043	4,000
01-14-1400-5112	LICENSES & PERMITS	1,091	1,122	1,378	1,200
01-14-1400-5300	O & M PUBLIC WORKS SHOP	52,141	61,800	36,993	59,000
	<b>TOTAL PW SHOP EXPENSES</b>	<b>75,122</b>	<b>89,162</b>	<b>61,976</b>	<b>89,700</b>
<b>PUBLIC WORKS ROADS EXPENSES</b>					
01-14-1401-5102	ELECTRICITY STREET LIGHTING	37,740	37,000	43,806	41,000
01-14-1401-5113	EQUIPMENT RENTALS & LEASES	0	9,690	0	0
01-14-1401-5114	FUEL, OIL LUBRICANTS	70,796	72,695	52,260	74,149
01-14-1401-5122	REPLACEMENT PARTS & EQUIPMENT	43,650	45,900	48,676	46,500
01-14-1401-5123	VEHICLE INSPECTIONS	2,080	4,080	2,470	4,162
01-14-1401-5301	O & M ROADS	100,770	152,800	9,518	160,000
	<b>TOTAL PW ROADS EXPENSES</b>	<b>255,036</b>	<b>322,165</b>	<b>156,731</b>	<b>325,811</b>
<b>AIRSTRIIP MAINTENANCE</b>					
01-14-1402-5102	ELECTRICITY	140	150	139	150
01-14-1402-5302	O & M AIRSTRIP	500	20,000	14,739	6,000
	<b>TOTAL AIRSTRIP MAINTENANCE</b>	<b>640</b>	<b>20,150</b>	<b>14,879</b>	<b>6,150</b>
	<b>TOTAL PUBLIC WORKS EXPENSES</b>	<b>1,496,931</b>	<b>1,634,297</b>	<b>1,505,783</b>	<b>1,913,199</b>
<b>ENVIRONMENTAL &amp; PUBLIC HEALTH BUDGET</b>					
<b>ENVIRONMENTAL SERVICES REVENUE</b>					
01-15-1500-4301	RESIDENTIAL GARBAGE FEES	-85,471	-85,500	-84,822	-85,500
01-15-1500-4303	FUEL TREATMENT PROJECT	-184,120	0	0	0
01-15-1500-4405	MISCELLANEOUS REVENUE (TRASH BIN)	-299	-500	-65	-325
	<b>TOTAL ENVIROMENTAL REVENUE</b>	<b>-269,890</b>	<b>-86,000</b>	<b>-84,887</b>	<b>-85,825</b>
<b>PUBLIC HEALTH REVENUE</b>					
01-15-1600-4304	CEMETERY FEES	-8,338	-2,300	430	-2,300
	<b>TOTAL PUBLIC HEALTH REVENUE</b>	<b>-8,338</b>	<b>-2,300</b>	<b>430</b>	<b>-2,300</b>
	<b>TOTAL ENVIRO &amp; PUBLIC HEALTH REVENUE</b>	<b>-278,228</b>	<b>-88,300</b>	<b>-84,457</b>	<b>-88,125</b>

GL CODE	2021 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET
<b>ENVIRONMENTAL SERVICES EXPENSES</b>					
01-15-1500-5115	VEHICLE OPERATING & MAINTENANCE	950	5,100	381	1,500
01-15-1500-5400	O & M ENVIRONMENTAL	1,050	15,300	12,068	10,000
01-15-1500-5401	LANDFILL FEES (CHETWYND)	32,597	30,000	27,118	32,000
01-15-1500-5402	LANDFILL CLEAN UP	10,594	10,000	8,441	11,000
01-15-1500-5404	PINE BEETLE	9,816	0	0	0
	<b>TOTAL ENVIRONMENTAL SERVICES EXPENSES</b>	<b>55,008</b>	<b>60,400</b>	<b>48,008</b>	<b>54,500</b>
<b>PUBLIC HEALTH EXPENSES</b>					
01-15-1600-5500	CEMETERY EXPENSES	373	2,500	209	11,000
01-15-1600-5502	O & M PUBLIC HEALTH	193	3,500	129	500
	<b>TOTAL PUBLIC HEALTH EXPENSES</b>	<b>566</b>	<b>6,000</b>	<b>338</b>	<b>11,500</b>
	<b>TOTAL ENVIRONMENTAL &amp; HEALTH EXPENSES</b>	<b>55,574</b>	<b>66,400</b>	<b>48,346</b>	<b>66,000</b>
<b>ARENA BUDGET</b>					
<b>ARENA REVENUE</b>					
01-17-1700-4401	DROP IN FEES	-1,081	-1,500	-1,161	-1,100
01-17-1700-4402	PASS FEES	-1,019	-2,200	-1,648	-1,500
01-17-1700-4404	RENTAL FEES	-14,738	-18,500	-10,506	-10,000
01-17-1700-4405	MISCELLANEOUS REVENUE	-561	-500	-2,449	-500
01-17-1700-4411	RETAIL SALES	-1,015	-1,400	-449	-500
	<b>TOTAL ARENA REVENUE</b>	<b>-18,414</b>	<b>-24,100</b>	<b>-16,212</b>	<b>-13,600</b>
<b>ARENA EXPENSES</b>					
01-17-1700-5031	SPECIAL EVENTS ARENA	2,183	3,000	86	2,000
01-17-1700-5100	COMMUNICATIONS - ARENA	10,792	4,000	4,009	4,200
01-17-1700-5101	NATURAL GAS	11,441	11,465	14,377	12,500
01-17-1700-5102	ELECTRICITY	24,482	28,050	35,189	30,000
01-17-1700-5111	SUPPLIES	1,093	3,500	1,775	2,000
01-17-1700-5131	RETAIL PURCHASES ARENA (VENDING/POP)	2,549	2,500	-433	2,000
01-17-1700-5900	O & M ARENA EXPENSES	40,535	35,000	31,385	40,000
	<b>TOTAL ARENA EXPENSES</b>	<b>93,075</b>	<b>87,515</b>	<b>86,388</b>	<b>92,700</b>
<b>SWIMMING POOL BUDGET</b>					
<b>SWIMMING POOL REVENUE</b>					
01-17-1701-4401	DROP IN FEES	-2,661	-28,500	-701	-2,500
01-17-1701-4402	PASS FEES	-14,889	-15,200	-8,234	-10,000
01-17-1701-4403	LESSONS	-4,808	-4,900	0	-3,500
01-17-1701-4404	RENTAL FEES	0	-400	0	-400
01-17-1701-4405	MISCELLANEOUS REVENUE	19,246	0	0	0
01-17-1701-4411	RETAIL SALES POOL	0	-150	0	0
01-17-1701-4317	CANADA STUDENT GRANT	-4,449	0	0	-5,000
	<b>TOTAL SWIMMING POOL REVENUE</b>	<b>-7,562</b>	<b>-49,150</b>	<b>-8,935</b>	<b>-21,400</b>
<b>SWIMMING POOL EXPENSES</b>					
01-17-1701-5003	WAGES SEASONAL (POOL)	112,840	116,661	87,725	120,000
01-17-1701-5006	WAGES BENEFITS (PDW POOL)	0	0	0	24,000
01-17-1701-5017	TRAVEL	3,195	3,200	0	3,000
01-17-1701-5018	TRAINING AND DEVELOPMENT	3,734	3,800	878	5,000
01-17-1701-5100	COMMUNICATIONS - POOL	1,293	1,500	1,680	1,500
01-17-1701-5101	NATURAL GAS	12,018	14,200	13,598	14,000
01-17-1701-5102	ELECTRICITY	6,886	7,500	8,557	8,000
01-17-1701-5104	COURIER & FREIGHT	1,475	1,500	1,198	1,300
01-17-1701-5111	SUPPLIES	1,918	5,500	1,170	2,000
01-17-1701-5124	CONTRACT SERVICES	513	600	0	10,000
01-17-1701-5901	O & M POOL	66,032	73,550	21,467	65,000
	<b>TOTAL SWIMMING POOL EXPENSES</b>	<b>209,905</b>	<b>228,011</b>	<b>136,273</b>	<b>253,800</b>



GL CODE	2021 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET
<b>VISITOR CENTER BUDGET</b>					
<b>VISITOR INFORMATION CENTER REVENUE</b>					
01-17-1702-4205	TOURISM BC GRANT	-11,007	-10,000	-11,000	-10,000
01-17-1702-4411	RETAIL SALES	-1,240	-1,650	-801	-1,650
	<b>TOTAL VISITOR INFORMATION CENTER REVENUE</b>	<b>-12,247</b>	<b>-11,650</b>	<b>-11,801</b>	<b>-11,650</b>
<b>VISITOR INFORMATION CENTER EXPENSES</b>					
01-17-1702-5003	WAGES SEASONAL (INFO)	37,560	38,130	35,581	39,000
01-17-1702-5006	WAGES BENEFITS (INFO)	0	0	0	7,800
01-17-1702-5017	TRAVEL	0	500	0	0
01-17-1702-5018	INFO CTR TRAINING	674	1,000	0	0
01-17-1702-5100	COMMUNICATIONS - VIS CENT	4,484	4,200	4,557	4,600
01-17-1702-5102	ELECTRICITY	1,861	1,850	2,165	2,000
01-17-1702-5105	ADVERTISING - INFO CTR TOURISM	5,639	7,000	6,130	7,000
01-17-1702-5106	PUBLICATIONS (HOSTING/PROMOTIONS)	6,246	9,500	2,641	9,500
01-17-1702-5109	MEMBERSHIP & DUES	38	1,400	0	0
01-17-1702-5111	SUPPLIES	543	2,500	446	500
01-17-1702-5116	UNIFORMS	44	600	0	0
01-17-1702-5124	CONTRACT SERVICES	0	650	0	0
01-17-1702-5131	RETAIL SALES	78	1,000	0	1,000
01-17-1702-5903	O & M VISITORS CENTER	2,440	25,000	611	25,000
	<b>TOTAL VISITOR INFORMATION CENTER EXPENSES</b>	<b>59,607</b>	<b>93,330</b>	<b>52,131</b>	<b>96,400</b>
<b>CURLING CLUB BUDGET</b>					
<b>CURLING CLUB REVENUE</b>					
01-17-1703-4308	CURLING CLUB RENTAL/LEASE	-10,000	-10,000	0	-10,000
	<b>TOTAL CURLING CLUB REVENUE</b>	<b>-10,000</b>	<b>-10,000</b>	<b>0</b>	<b>-10,000</b>
<b>CURLING CLUB EXPENSES</b>					
01-17-1703-5100	COMMUNICATIONS - CURLING	2,457	2,500	2,772	2,800
01-17-1703-5101	NATURAL GAS	3,845	4,000	4,618	4,200
01-17-1703-5102	ELECTRICITY	3,667	3,500	2,685	3,500
01-17-1703-5906	O & M CURLING RINK	12,843	14,000	7,823	45,000
	<b>TOTAL CURLING CLUB EXPENSES</b>	<b>22,812</b>	<b>24,000</b>	<b>17,898</b>	<b>55,500</b>
<b>COMMUNITY HALL BUDGET</b>					
<b>COMMUNITY HALL REVENUE</b>					
01-17-1704-4332	COMMUNITY HALL RENTALS	0	-2,500	-700	-1,700
	<b>TOTAL COMMUNITY HALL REVENUE</b>	<b>0</b>	<b>-2,500</b>	<b>-700</b>	<b>-1,700</b>
<b>COMMUNITY HALL EXPENSES</b>					
01-17-1704-5100	COMMUNICATIONS - COMM HALL	0	0	1,086	1,300
01-17-1704-5101	NATURAL GAS	0	3,000	2,111	3,000
01-17-1704-5102	ELECTRICITY	0	1,500	817	1,530
01-17-1704-5907	O & M COMMUNITY HALL	0	17,000	6,832	15,000
	<b>TOTAL COMMUNITY HALL EXPENSES</b>	<b>0</b>	<b>21,500</b>	<b>10,845</b>	<b>20,830</b>
<b>LIBRARY BUDGET</b>					
<b>LIBRARY REVENUE</b>					
01-17-1705-4307	LIBRARY IT MAINTENANCE COSTS	-9,599	-9,600	-9,599	-9,600
	<b>TOTAL LIBRARY REVENUE</b>	<b>-9,599</b>	<b>-9,600</b>	<b>-9,599</b>	<b>-9,600</b>
<b>LIBRARY EXPENSES</b>					
01-17-1705-5038	GRANT IN AID	121,103	122,314	122,314	123,537
01-17-1705-5119	BUILDING MAINTENANCE & REPAIRS	15,919	55,000	2,519	55,000
01-17-1705-5124	CONTRACT SERVICES (IT MNTHLY MAINT)	8,799	12,500	10,399	9,600
	<b>TOTAL LIBRARY EXPENSES</b>	<b>145,820</b>	<b>189,814</b>	<b>135,232</b>	<b>188,137</b>

GL CODE	2021 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET
<b>PARK BUDGET</b>					
<b>PARK REVENUE</b>					
01-17-1706-4203	BC HYDRO/TREE PROGRAM	0	0	0	0
	<b>TOTAL PARK REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PARKS EXPENSES</b>					
01-17-1706-5101	NATURAL GAS	460	500	426	500
01-17-1706-5102	ELECTRICITY	1,748	2,200	3,008	3,100
01-17-1706-5120	MATERIALS & SUPPLIES	0	10,200	7,343	10,200
01-17-1706-5132	TREE PROGRAM EXPENSES	600	1,150	1,039	1,000
01-17-1706-5902	O & M PARKS	11,856	28,850	14,643	30,000
	<b>TOTAL PARKS EXPENSES</b>	<b>14,664</b>	<b>42,900</b>	<b>26,459</b>	<b>44,800</b>
<b>CAMPGROUNDS BUDGET</b>					
<b>CAMPGROUNDS REVENUE</b>					
01-17-1707-4402	PASS FEES	-5,142	-6,000	-4,997	-6,000
01-17-1707-4405	MISCELLANEOUS REVENUE	-6,512	-6,500	-10,007	-6,500
01-17-1707-4406	ALWIN HOLLAND PASS	-1,888	-3,000	-1,850	-2,000
01-17-1707-4407	CAMERON LAKE PASS	-20,486	-2,500	-23,515	-25,000
01-17-1707-4409	DINOSAUR LAKE PASS	-13,765	-1,500	-10,445	-11,000
01-17-1707-4410	KING GETHING PASS	-2,081	-3,000	-1,001	-2,000
	<b>TOTAL CAMPGROUNDS REVENUE</b>	<b>-49,875</b>	<b>-22,500</b>	<b>-51,815</b>	<b>-52,500</b>
<b>CAMPGROUNDS EXPENSES</b>					
01-17-1707-5100	COMMUNICATIONS - CAMPGROUNDS	116	150	327	7,625
01-17-1707-5111	SUPPLIES	61	150	0	0
01-17-1707-5113	EQUIPMENT RENTALS & LEASES	0	500	0	0
01-17-1707-5905	O & M CAMPGROUNDS	13,333	13,100	6,338	15,000
	<b>TOTAL CAMPGROUNDS EXPENSES</b>	<b>13,510</b>	<b>13,900</b>	<b>6,665</b>	<b>22,625</b>
<b>SPECIAL EVENTS BUDGET</b>					
<b>SPECIAL EVENTS REVENUE</b>					
01-17-1708-4214	GRANTS - OTHER (CANADA DAY)	-23,017	-30,000	-1,300	-2,600
01-17-1708-4215	PROGRAM REGISTRATIONS	-11,695	-9,000	-350	-9,000
01-17-1708-4321	SUMMER STUDENT WORK EXPERIENCE	-5,712	0	0	-5,000
01-17-1708-4330	WINTER CARNIVAL DONATIONS	-10,950	-6,500	-8,915	-6,500
01-17-1708-4331	DONATIONS	0	-10,000	-625	-500
	<b>TOTAL SPECIAL EVENTS REVENUE</b>	<b>-51,374</b>	<b>-55,500</b>	<b>-11,190</b>	<b>-23,600</b>
<b>SPECIAL EVENTS EXPENSES</b>					
01-17-1708-5002	WAGES (REC)	66,093	62,007	62,673	64,800
01-17-1708-5003	WAGES CASUAL (REC)	18,727	5,000	0	15,000
01-17-1708-5006	WAGES BENEFITS (SEC)	0	0	1,943	15,960
01-17-1708-5017	TRAVEL	1,708	3,000	514	1,500
01-17-1708-5018	TRAINING AND DEVELOPMENT	1,238	3,000	392	3,000
01-17-1708-5030	SPECIAL EVENTS CONTRACT & FIT FOR LIFE	11,860	14,000	4,077	13,000
01-17-1708-5031	SPECIAL EVENTS EXPENSES	24,557	28,000	8,710	28,000
01-17-1708-5100	COMMUNICATIONS - SPECIAL EVENTS	1,032	1,000	1,426	1,500
01-17-1708-5109	MEMBERSHIP & DUES	400	500	405	500
01-17-1708-5111	SUPPLIES	87	1,000	1,773	0
01-17-1708-5308	WINTER CARNIVAL EXPENSES	9,415	22,000	10,616	15,000
01-17-1708-5311	SPECIAL PROJECTS: DESIGN & PRINTING TRAIL MAPS	16,467	5,000	33	5,000
	<b>TOTAL SPECIAL EVENTS EXPENSES</b>	<b>151,584</b>	<b>144,507</b>	<b>92,564</b>	<b>163,260</b>



GL CODE	2021 BUDGET LANDS BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET
<b>LANDS</b>					
01-18-1800-4316	LAND USE APPLICATION FEES	30	-1,000	-1,600	-1,000
01-18-1800-4325	SITE C TECHNICAL SUPPORT	0	-378,400	-366,140	0
	<b>TOTAL LANDS DEVELOPMENT REVENUE</b>	<b>30</b>	<b>-379,400</b>	<b>-367,740</b>	<b>-1,000</b>
<b>LANDS</b>					
01-18-1800-5034	BYLAW EXPENSE	3,131	5,000	2,589	5,000
01-18-1800-5107	LEGAL FEES	0	8,500	3,930	8,500
01-18-1800-5303	SURVEY/MAPPING/GIS	0	1,000	0	0
01-18-1800-5405	LUCAS SUBDIVISION - MARKETING/GRADING	0	15,000	8,135	4,000
		<b>3,131</b>	<b>29,500</b>	<b>14,654</b>	<b>17,500</b>
<b>MUSEUM BUDGET</b>					
<b>MUSEUM EXPENSES</b>					
01-17-1709-5038	GRANT IN AID	85,800	86,708	86,708	87,576
	<b>TOTAL MUSEUM EXPENSES</b>	<b>85,800</b>	<b>86,708</b>	<b>86,708</b>	<b>87,576</b>
<b>NEW HORIZONS BUDGET</b>					
<b>NEW HORIZONS</b>					
01-17-1711-5119	NEW HORIZONS BUILDING REPAIRS & MAINT	41	10,000	122	15,000
	<b>TOTAL NEW HORIZONS RECPENES</b>	<b>41</b>	<b>10,000</b>	<b>122</b>	<b>15,000</b>
<b>ECONOMIC DEVELOPMENT BUDGET</b>					
<b>ECONOMIC DEVELOPMENT REVENUE</b>					
01-19-1900-4210	PROV GRANTS- OTHER (NDI/COMM REC)	-15,599	0	-15,548	-15,000
01-19-1900-4405	MISCELLANEOUS REVENUE	0	-500	-1,356	-1,200
	<b>TOTAL ECON DEV REV</b>	<b>-15,599</b>	<b>-500</b>	<b>-16,904</b>	<b>-16,200</b>
<b>ECONOMIC DEVELOPMENT EXPENSES</b>					
01-19-1900-5400	O & M ENVIRONMENTAL CTO SIGNS	11,225	11,000	1,203	11,000
	<b>TOTAL ECON DEV EXP</b>	<b>11,225</b>	<b>11,000</b>	<b>1,203</b>	<b>11,000</b>
<b>WATER &amp; TREATMENT BUDGET</b>					
<b>WATER TREATMENT &amp; DISTRIBUTION REVENUE</b>					
04-40-4000-4501	WATER - RESIDENTIAL CHARGES	-113,984	-115,250	-113,801	-115,250
04-40-4000-4502	WATER - COMMERCIAL WATER STAND CHARGES	-87,282	-40,000	-40,086	-40,000
04-40-4000-4503	WATER - RESIDENTIAL WATER STAND CHARGES	-5,699	-6,200	-5,933	-6,200
04-40-4000-4507	WATER - METERED CHARGES	-7,561	-8,500	-11,339	-8,500
04-40-4000-4512	WATER - DISCOUNTS	3,331	3,200	3,212	3,200
	<b>TOTAL WATER TREATMENT &amp; DIST REVENUE</b>	<b>-211,194</b>	<b>-166,750</b>	<b>-167,947</b>	<b>-166,750</b>
<b>WATER CONNECTION REVENUE</b>					
04-40-4001-4504	CONNECTION & SERVICE CHARGES	0	-1,000	0	-1,000
	<b>TOTAL WATER CONNECTION REVENUE</b>	<b>0</b>	<b>-1,000</b>	<b>0</b>	<b>-1,000</b>
	<b>TOTAL WATER REVENUE</b>	<b>-211,194</b>	<b>-167,750</b>	<b>-167,947</b>	<b>-167,750</b>

GL CODE	2021 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET
<b>WATER TREATMENT &amp; DISTRIBUTION EXPENSES</b>					
04-40-4000-5002	WAGES (WATER)	40,747	72,930	49,118	65,000
04-40-4000-5004	WAGES OVERTIME (WATER)	22,684	20,400	26,406	35,000
04-40-4000-5006	WAGES BENEFITS (WATER)	0	0	792	13,000
04-40-4000-5017	TRAVEL	0	5,500	1,190	2,000
04-40-4000-5018	TRAINING AND DEVELOPMENT	3,172	8,000	4,470	6,500
04-40-4000-5100	COMMUNICATIONS - WATER	6,008	6,120	6,240	6,300
04-40-4000-5102	ELECTRICITY	49,087	51,050	58,747	65,000
04-40-4000-5104	COURIER & FREIGHT	514	765	494	600
04-40-4000-5112	LICENCES & PERMITS	1,474	2,550	913	1,500
04-40-4000-5124	CONTRACT SERVICES	1,360	5,000	0	5,000
04-40-4000-5800	O & M WATER TREATMENT AND DISTRUBUTION	76,836	81,090	29,222	40,000
	<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>201,881</b>	<b>253,405</b>	<b>177,592</b>	<b>239,900</b>
	<b>TOTAL WATER EXPENSES</b>	<b>201,881</b>	<b>253,405</b>	<b>177,592</b>	<b>239,900</b>
<b>WASTE WATER BUDGET</b>					
<b>WASTE WATER REVENUE</b>					
05-50-5000-4405	MISCELLANEOUS REVENUE	0	0	-10,000	0
05-50-5000-4502	SEWER - RESIDENTIAL CHARGE	-70,163	-70,165	-69,549	-70,165
05-50-5000-4505	SEWER - LAGOON DUMPS	-5,550	-5,500	-3,375	-5,500
05-50-5000-4508	SEWER - METERED CHARGES	-3,914	-4,000	-4,709	-4,000
05-50-5000-4513	SEWER - DISCOUNTS	2,065	2,200	2,011	2,200
	<b>TOTAL SEWER TREATMENT REVENUE</b>	<b>-77,562</b>	<b>-77,465</b>	<b>-85,622</b>	<b>-77,465</b>
<b>WASTE WATER COLLECTION REVENUE</b>					
05-50-5001-4504	CONNECTION & SERVICE CHARGES	0	-1,000	0	-1,000
05-50-5001-4514	THOMPSON SEWER BYLAW NO# 877	-4,678	-4,678	-4,678	-4,678
	<b>TOTAL WASTE WATER COLLECTION REVENUE</b>	<b>-4,678</b>	<b>-5,678</b>	<b>-4,678</b>	<b>-5,678</b>
	<b>TOTAL SEWER REVENUE</b>	<b>-82,240</b>	<b>-83,143</b>	<b>-90,300</b>	<b>-83,143</b>
<b>WASTE WATER EXPENSES</b>					
05-50-5000-5002	WAGES (SEWER)	36,939	47,940	23,193	35,000
05-50-5000-5004	WAGES OVERTIME (SEWER)	28,190	12,750	18,234	20,000
05-50-5000-5006	WAGES BENEFITS (SEWER)	0	0	278	7,000
05-50-5000-5017	TRAVEL		1,500	0	1,500
05-50-5000-5018	TRAINING AND DEVELOPMENT	2,127	6,000	760	6,000
05-50-5000-5100	COMMUNICATIONS - SEWER	856	3,030	1,395	1,500
05-50-5000-5101	NATURAL GAS	1,608	1,836	1,422	1,700
05-50-5000-5102	ELECTRICITY	832	1,000	-5,334	1,020
05-50-5000-5104	COURIER & FREIGHT	0	500	0	600
05-50-5000-5112	LICENCES & PERMITS	531	47,500	11,948	35,552
05-50-5000-5124	CONTRACT SERVICES	929	5,000	5,751	22,000
05-50-5000-5802	O & M SEWER & PIPING	24,569	64,900	32,018	55,000
	<b>TOTAL WASTE WATER EXPENSES</b>	<b>96,580</b>	<b>191,956</b>	<b>89,666</b>	<b>186,872</b>
	<b>TOTAL SEWER EXPENSES</b>	<b>96,580</b>	<b>191,956</b>	<b>89,666</b>	<b>186,872</b>
	<b>TOTAL REVENUE</b>	<b>-6,310,435</b>	<b>-6,534,091</b>	<b>-6,838,590</b>	<b>-6,109,898</b>
	<b>TOTAL OPERATIONS EXPENSES</b>	<b>4,622,959</b>	<b>5,102,439</b>	<b>4,264,870</b>	<b>5,841,192</b>
	<b>NET INCOME (LOSS)</b>	<b>1,687,475</b>	<b>1,431,652</b>	<b>2,573,720</b>	<b>268,706</b>
	<b>CAPITAL AQUIRED</b>	<b>-932,854</b>	<b>2,200,515</b>	<b>183,546</b>	<b>2,078,550</b>
	<b>CHANGE IN SURPLUS</b>	<b>2,620,329</b>	<b>-768,863</b>	<b>2,390,174</b>	<b>-1,809,844</b>

**Attachment B - 2021 Annual Financial Plan Accumulated Surplus**

**2021 ANNUAL BUDGET**

				0.0%	
<b>PRIOR YEAR SURPLUS</b>	<b>Opening Balance</b>	<b>Current Yr. Change</b>	<b>Transfers in/out</b>		<b>Ending Balance</b>
<b>General Surplus</b>	5,539,447.00	444,584.13	-2,265,000.00		3,719,031.13
<b>Water Surplus</b>	239,059.00	-272,150.00	120,000.00		86,909.00
<b>Sewer Surplus</b>	48,893.00	96,271.40	-25,000.00		120,164.40
	5,827,399.00	268,705.53	-2,170,000.00	0.00	3,926,104.53
<b>NP S&amp; CU FUND #</b>	<b>Opening Balance</b>	<b>Capital Projects</b>	<b>Transfers in/out</b>	<b>Interest Incurred</b>	<b>Ending Balance</b>
<b>#211 GEN MACH &amp; EQUIP OFFICE FUND</b>	95,829.00	-83,000.00	75,000.00	0.00	87,829.00
<b>#206 CAP MACH &amp; EQUIP FUND</b>	809,875.00	-1,236,000.00	1,300,000.00	0.00	873,875.00
<b>#209 PROTECTIVE SERVICE FUND</b>	480,469.00	0.00	0.00	0.00	480,469.00
<b>#207 LAND RESERVE FUND</b>	238,734.00	0.00	0.00	0.00	238,734.00
<b>#202 WATER RESERVE FUND</b>	71,384.00	-134,550.00	140,000.00	0.00	76,834.00
<b>#203 SEWER RESERVE FUND</b>	44,445.00	-625,000.00	625,000.00	0.00	44,445.00
<b>#204 TX SALE PRO RESERVE FUND</b>	347,278.00	0.00	0.00	0.00	347,278.00
<b>#210 COMMUNITY HALL FUND</b>	91,265.00	0.00	30,000.00	0.00	121,265.00
	2,179,279.00	-2,078,550.00	2,170,000.00	0.00	2,270,729.00
<b>Total Change</b>	8,006,678.00	-1,809,844.47	0.00	0.00	6,196,833.53