



Staff Report

PO Box 300 | 10007 – 100A Street | Taylor, BC V0C 2K0 | www.districtoftaylor.com

TO: Committee of the Whole

FROM: Tyla Pennell, Director of Corporate Services

DATE: December 18, 2023

SUBJECT: 2024-2028 Financial Plan Deliberations: Report #2

- [Appendix 1 Operating Revenues](#)
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ATTACHMENT(S):

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- [Appendix 6 Operational Consulting Plan](#)
- [Appendix 7 2024 Capital Plan](#)
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STRATEGIC GOALS & PRIORITIES:

This report complies with the following strategic goals set out by Council:

- Fiscal Responsibility
- Asset Maintenance and Enhancement
- Community Engagement

This report complies with the above noted strategic goals and priorities through providing transparent information on proposed government operations and services, and provision of fair compensation and benefits. This report includes a proposal to responsibly utilize available grant funding, identify areas that support lifecycle/asset management planning, with consideration of overall impacts to the District's tax base.

The proposed financial plan has been prepared in order to deliver exceptional service to the community by allocating funds to essential services as well as community services and programs.

RECOMMENDED RESOLUTION:

This report is for discussion purposes.

PURPOSE:

To provide a second draft of the proposed 2024-2028 Financial Plan and to seek feedback from the Committee on potential amendments to provide a balanced financial plan.

BACKGROUND:

Each year, staff prepare a proposed 5-year financial operating plan to support, enhance or expand community programs and services. A high-level report was presented at the December 4, 2023 Committee of the Whole Meeting which identified a \$597,000 deficit. Subsequently, the management team reviewed their proposed workplans and operating budgets and submitted revised operating financial plans which reduced operating expenditures by approximately 1.9%, and resulted in a revised budget deficit of approximately \$378,000 for 2024. This is a net reduction of approximately \$219,000.

A preliminary 2024 Capital and Consulting Plan was proposed at the November 4, 2023 and December 4, 2023 Committee of the Whole Meeting. This report includes an updated proposal identified as Appendix 6 and 7, as well as the proposed draft of the 2025-2028 Capital Plan identified as Appendix 8.

FINANCIAL IMPLICATIONS:

The proposed 2024-2028 Operating Plan is attached as Appendix 1 and 2. Please note that Operational Revenues in Appendix 1, include a portion of Revenues that are allocated for capital purposes. A summary of the current financial picture is identified in the table below which outlines a \$378,000 deficit for 2024.

Revenues in (000)'s	2023 Budget	2024 Budget	Variance
Operating	\$ 7.761 M	\$ 8.325 M	\$ 0.564 M
Capital	\$ 8.356 M	\$ 5.945 M	-\$ 2.411 M
Reserve Allocation	\$ 0.488 M	\$ 0.404 M	-\$ 0.084 M
Total	\$ 16.605 M	\$ 15.043 M	-\$ 1.562 M

Expenditures

Operating	\$ 7.761 M	\$ 8.703 M	\$ 0.942 M
Capital	\$ 8.356 M	\$ 5.945 M	-\$ 2.411 M
Transfer to Reserves	\$ 0.488 M	\$ 0.404 M	-\$ 0.084 M
Total	\$ 16.605 M	\$ 15.420 M	\$ 1.185 M
Surplus/(Deficit)	\$ 0	\$ (0.378)	\$ (0.378)

A detailed analysis of the financial changes to the operational plan for 2024, when compared to the 2023 approved operational plan, are identified in Appendix 3.

In addition, please see the following summary of notable increases to operational expenditures, which have contributed to the current deficit:

Item	Impact
Human Resources	\$ 179,000
Grant-in-Lieu Reduction	\$ 167,000
Debt Expense	\$ 100,000
Utility Expense	\$ 39,000
Insurance Expense	\$ 36,000
Telephone Expense	\$ 29,000
Pool Contract	\$ 18,000
Total	\$568,000

The 2024-2028 Financial Plan must be amended to provide a balanced financial picture for each operating and capital year. As a result, additional information is being sought from the Committee on areas of potential amendment to bring the proposed financial plan into balance.

Please note that the proposed financial plan is subject to the following risk factors that are unknown at this time:

- BC Assessment market changes and appeals
- Inflation and interest rates
- Commodity prices
- Labour retention and recruitment
- Economic condition

Based on the potential risk factors that could impact the current operational plan, it is important to consider the expected revenue by funding source as outlined in the table below.

Revenue Source	% of Rev	\$ Projected
Property Taxes	29%	4,205,268
Parcel Taxes	1%	117,210
Operational Revenue	13%	1,892,772
Government Grants	30%	4,416,871
Peace River Agreement	11%	1,547,114
Other Sources	6%	878,193
Capital Reserves	11%	1,616,719
Total	100%	\$14,674,148

To outline the impacts of revenue uncertainty and risks to the operational plan, considering the following scenario:

- The 2024 expected revenue from grants-in-lieu of taxation remained unchanged (\$168,000), and
- 2023 Taxation revenue was collected as budgeted, with a 5% increase proposed for 2024 (\$194,000).

If these two variables were amended for the currently proposed 2024 Operational Plan, the District would be expecting an approximate \$16,000 surplus.

This example showcases one of the ways that the District's current revenue strategy to fund municipal operations is at risk and susceptible to market fluctuations, specifically related to property assessment changes and reliance on grants-in-lieu of taxation based on revenue collected by utility companies.

In addition, it is important to note that the total revenue from government grants is greater than the revenue generated from property taxation, both of which are subject to some degree of uncertainty. Please also note that the property taxation revenue source includes approximately \$310,000 of grants provided in lieu of taxation. The existing revenue strategy's reliance on grants, generally and in-lieu of taxation, can cause uncertainty for long-term financial planning due to potential fluctuations in market conditions. This strategy is not necessarily sustainable in the long term to support the provision of municipal operations, at the current level of service, as it can be unpredictable, and grant funding is not guaranteed.

As previously noted, we will be working towards the development of financial strategy planning in 2024 to consider long-term sustainability of municipal operations for desired levels of service.

COMMENTS & DISCUSSION:

Operational Plan

There are a number of strategic considerations to consider bringing the current financial plan into balance, which include:

1. Increase or consider new opportunities for facility and service revenue, which would support longer-term financial sustainability for service provision.
2. Consider a reduction of municipal service or subsidy levels, temporarily or permanently, which may have unintended consequences and may require additional public engagement.
3. Consider a tax increase greater than currently proposed, which may support long-term financial stability for service provision, though this would be the largest impact to property owners in the community. Further engagement may be desired to ensure proposed increases align with desired levels of service.

4. Allocate potential 2023 surplus to cover 2024 deficit as a temporary solution. However, this option would not balance the current deficit for years 2025-2028, and another solution must be considered.
5. Reduce interest revenue allocation to reserves from 56% to 0% as a temporary solution, and gradually increase allocation back to existing levels. Similar to option 4, this proposed option would not balance the existing deficit for years 2024-2028 and another solution must be considered. Caution is also provided for this option as it reduces revenue accumulation to reserve funds that support asset management and does not necessarily align with Council's strategic goals.

Subsidy/Recovery Level Considerations

When considering potential options, it is important to consider the current and desired level of subsidy for municipal services which have been updated from the previous report and are outlined in the tables below. Please note that all Human Resource expenditures are not currently considered as part of the subsidy or recovery levels of individual activity centres.

The first table identifies subsidy or recovery level for municipal activity centers that have a direct revenue source to offset operational expenditures.

Service	Subsidy (Recovery)
Pool (Complex Summer)	\$ 171,150
Ice Centre	\$ 132,533
Library	\$ 125,600
Other Community Services	\$ 83,900
Fire Department	\$ 76,706
Complex (Winter)	\$ 72,260
Community Hall	\$ 40,700
Bylaw, Building	\$ 38,906
Cemetery, Waste	-\$ 16,900
Peace Island Park	-\$ 118,300
Water, Sewer	-\$ 469,430
Golf Course	-\$ 624,850

Please note that the following information relating to the activity centres outlined in the table above:

- Water and Sewer surplus, does not currently consider this activity centre's portion of debt expense. This recovery would be reduced to approximately \$308,000 after consider allocation towards debt expense.
- A copy of the Library budget submitted by the Taylor Public Library Board is attached as Appendix 4 to this report.
- Additional information on the Community Services activity centre submitted by the department is attached as Appendix 5 to this report.

The table below identifies the subsidy level of municipal activity centres which do not necessarily have a direct revenue source, excluding a portion of Human Resources, and must be funded by taxation and general municipal revenues.

Service	Subsidy
Human Resources	\$ 4,163,818
Corporate Services, General Government	\$ 540,800
Debt Expense	\$ 410,736
Public Works Operations	\$ 285,600
Governance	\$ 185,300
Parks, Beautification	\$ 61,700
Grants-in-Aid	\$ 52,500
Emergency Program, OHS	\$ 48,035

Please note the following information for additional context to the table above:

- The Corporate Services, General Government subsidy level has been reduced to the level of operational expenditures not directly covered by government grants for special consulting projects as outlined in Appendix 6.
- The Corporate Services, General Government subsidy level could be increased, depending on results and considerations for the Request for Expression of Interest to use and occupy the Taylor Medical Clinic.
- The Public Works/Operations subsidy level does not include its portion towards debt expense. This subsidy would increase to approximately \$535,000 after debt expense allocation.
- The Governance subsidy level does not include grants provided to external organizations.
- A detailed breakdown of the Grants-in-Aid subsidy is outlined in the table below.

Area	Amount
Unallocated	\$20,200
Cultural Centre	\$14,000

HandyDart		\$ 8,500
Facility	Rental	\$7,000
Forgiveness		
Bursaries		\$2,000
Golf Memberships		\$800
Total		\$52,500

Capital Plan

The 2024 Proposed Capital Plan is outlined for the Committee in Appendix 7, which has been updated in order to split project funds for the Wastewater Solids Dewatering Project between 2024 and 2025. This modification has eliminated the need to withdraw funds from the sanitary sewer infrastructure reserve as a result of allocating 2025 Peace River Agreement Funds for project costs in that fiscal year. Other modifications were minor and were related to funding source information updates.

The proposed 2025-2028 Capital Plan is outlined for the Committee's review and consideration in Appendix 8. The proposed capital plan for these years is presented in a balanced format by amending the capital plan strategy as follows:

- Deferring the purchase of capital purchases until 100% of project costs have been allocated to reserves in prior years, with the exception of grant funded projects and Engine 12 replacement in 2027 which would require approximately \$125,000 of additional funding in 2027
- Removing individual projects and identifying an asset category allocation or reserve accrual for the year. This excludes projects previously identified, including those with existing reserve accruals.
- Not considering withdrawal of funds from municipal reserves.

The intent of this strategy is to ensure that the Capital Plan proposed does not exceed the projected funds available for spending and does not reduce limited reserve funding. It identifies the limited financial resources available to support investment for renewal/upgrades to existing assets or the consideration of investment into new assets. These asset category allocations identify the amount of unallocated funds available and which must be considered and allocated appropriately to the projects and assets that are of the highest priority.

During the first and second reviews of the 2025-2028 capital investment planning needs, the following surplus or (deficits) were identified:

Review	2025	2026	2027	2028
First Review	\$ (1,115,944)	\$ (1,139,383)	\$ (2,118,197)	\$ 385,645
Second	\$ (124,844)	\$ 324,617	\$	\$ 222,645

Review

(1,639,197)

The deficits identified in the initial reviews of the capital planning process indicate the expected need of capital reinvestment to existing assets, while also considering new asset investments to grow or expand services. This highlights the need for future financial planning to ensure long-term sustainability of asset management planning to meet desired levels of service.

Our financial strategy planning will commence in 2024 that will consider the development of a long-term sustainability plan for asset management planning and decision making criteria to maximize use of limited funding available.

Next Steps

As a result of the presentation of the proposed operational and capital plans, staff is seeking the Committee's feedback and consideration on proposed amendments to the 2024-2028 Financial Plan to:

- Prioritize expenditures and/or identify service level reductions to align with estimated revenue, or
- Consider additional or new revenue to cover deficit at current level of service

Once the Committee has given consideration to proposed amendments to the financial plan, staff will prepare a an amended financial plan report for the January 22, 2024 Committee of the Whole Meeting for further consideration. This report will also consider a tax rate analysis for the Committee's consideration for the establishment of 2024 taxation rates.

Finally, as previously discussed throughout this report, it is also staff's intent to bring forward a financial framework and a long-term financial strategy for consideration in 2024 to support sustainable municipal operations.

ALTERNATIVE OPTIONS:

As the District is mandated to provide a balanced financial plan, the following are potential considerations to achieve this requirement:

- Determine priorities for operating expenditures, which may result in a reduction of services, deferral or elimination of proposed expenditures
- Increasing the District's revenue through an increase in taxation, utility or service fees and charges, or
- Accessing reserve funds to meet budgetary requirements, though this option is not recommended.

Please note that staff's intent is to continue to seek and apply for grant funding for operational and capital projects, where applicable to maximize use of financial resources.

However, until such funds can be confirmed, another revenue source must be identified to support operational requirements unless a project or service is identified as being contingent upon grant funding.

SUMMARY & CONCLUSION:

Staff is seeking direction from the Committee on proposed amendments to the 2024-2028 Financial Plan in order to work towards achieving a balanced financial position.

RESPECTFULLY SUBMITTED:

A handwritten signature in cursive script, appearing to read "Tyla Pennell".

Tyla Pennell, Director of Corporate Services

The District of Taylor's guiding principle is "Safety, Family, then Work."

Appendix 1
Operating Revenues
DISTRICT OF TAYLOR
2024-2028 Financial Plan

Operating Revenues Description	Actuals				Budget	Actuals	Variance		BUDGET					Budget
	2019	2020	2021	2022	2023	2023	%	\$	2024	2025	2026	2027	2028	24 vs 23
General Taxation	(3,667,283)	(2,736,587)	(3,963,452)	(4,033,911)	(4,355,686)	(4,190,059)	4%	(165,627)	(4,205,268)	(4,322,084)	(4,442,484)	(4,566,484)	(4,694,184)	150,417
Parcel Taxes	(117,610)	(116,070)	(116,430)	(116,250)	(117,810)	(116,610)	1%	(1,200)	(117,210)	(117,210)	(117,210)	(117,210)	(117,210)	600
Cemetery revenue	(5,830)	(695)	(4,885)	(8,455)	(5,000)	(6,860)	-37%	1,860	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(1,000)
Community Hall	(17,045)	(2,691)	(5,528)	(11,836)	(14,000)	(18,747)	-34%	4,747	(17,000)	(19,000)	(19,000)	(19,000)	(19,000)	(3,000)
Complex	(935)	-	(80)	(1,450)	(250)	(945)		695	(800)	(800)	(800)	(800)	(800)	(550)
Leases	(13,723)	(3,585)	(7,474)	(29,045)	(30,230)	(48,584)	-61%	18,354	(77,622)	(77,530)	(77,578)	(77,578)	(77,578)	(47,392)
Arena	(69,579)	(82,861)	(63,182)	(100,177)	(100,000)	(120,222)	-9%	9,222	(105,000)	(105,000)	(105,000)	(105,000)	(105,000)	(5,000)
Aquatic	(11,814)	-	-	-	(6,000)	(7,382)	-23%	1,382	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(2,000)
Goldpanning	(10,017)	-	-	(8,273)	(7,000)	(15,836)	-126%	8,836	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(8,000)
Golf Course	(1,380,197)	(1,026,605)	(1,292,163)	(1,085,172)	(1,117,200)	(1,505,356)	-35%	388,156	(1,356,500)	(1,379,900)	(1,397,200)	(1,414,800)	(1,432,700)	(239,300)
Kids Kamp	(17,039)	(6,994)	-	-	-	-		-	-	-	-	-	-	-
Other Operational	(250,741)	(148,692)	(188,666)	(213,594)	(210,200)	(296,891)	-41%	86,691	(240,600)	(245,400)	(250,300)	(255,300)	(260,400)	(30,400)
Recreation Revenue	(10,691)	(2,752)	(26,854)	(10,936)	(4,350)	(6,237)	-43%	1,887	(4,850)	(4,850)	(4,850)	(4,850)	(4,850)	(500)
Water	(9,136)	(5,517)	-	(2,429)	(1,200)	(6,395)	-433%	5,195	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	-
Sewer	(8,972)	(5,226)	-	-	(1,200)	-	100%	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	-
Other Services	(55,401)	(65,203)	(55,686)	(75,111)	(53,700)	(56,129)	-5%	2,429	(59,000)	(59,000)	(59,000)	(59,000)	(59,000)	(5,300)
Operational Revenue	(1,861,119)	(1,350,821)	(1,644,517)	(1,546,477)	(1,550,330)	(2,089,584)	-34%	528,253	(1,892,772)	(1,922,880)	(1,945,128)	(1,967,728)	(1,990,728)	(342,442)
Grant Revenue	(2,402,510)	(2,973,407)	(2,504,803)	(2,490,245)	(2,377,322)	(2,754,901)	-16%	377,579	(2,768,496)	(2,352,119)	(2,387,564)	(2,419,756)	(2,452,592)	(391,174)
Utility Revenue	(661,371)	(681,481)	(672,219)	(654,869)	(674,530)	(643,746)	5%	(30,784)	(692,620)	(692,620)	(692,620)	(692,620)	(692,620)	(18,090)
Interest Revenue	(100,528)	(52,555)	(51,396)	(49,527)	(44,500)	(55,083)	-24%	10,583	(102,873)	(216,393)	(145,773)	(173,493)	(145,773)	(58,373)
Licenses and Permits	(108,491)	(107,147)	(82,168)	(62,678)	(82,600)	(69,974)	15%	(12,626)	(82,700)	(82,700)	(82,700)	(82,700)	(82,700)	(100)
Reserve Transfers	-	(1,161,784)	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	\$ (8,918,911)	\$ (9,179,853)	\$ (9,034,984)	\$ (8,953,958)	\$ (9,202,778)	(9,919,956)	-8%	\$ 706,179	\$ (9,861,940)	\$ (9,706,007)	\$ (9,813,480)	\$ (10,019,992)	\$ (10,175,809)	\$ (659,162)

Appendix 2
Operating Expenditures
DISTRICT OF TAYLOR
2024-2028 Financial Plan

Operating Expenditures Description	Actuals					Budget	Actuals	Variance		BUDGET					Budget
	2018	2019	2020	2021	2022	2023	2023	%	\$	2024	2025	2026	2027	2028	2023 vs 2024
Administration / Finance	156,370	410,273	339,440	490,002	548,458	786,400	739,293	6%	47,107	1,113,900	700,100	716,300	699,000	699,700	327,500
Governance	137,347	179,323	125,251	144,160	164,442	188,700	160,709	15%	27,991	173,500	176,050	177,651	180,304	183,010	(15,200)
Governance Sub-Total	293,717	589,596	464,690	634,162	712,900	975,100	900,002	8%	75,098	1,287,400	876,150	893,951	879,304	882,710	312,300
Golf Course Sub-Total	867,213	825,693	580,686	714,611	646,292	624,400	701,915	-12%	(76,553)	731,650	743,630	754,121	765,773	776,533	107,250
Grants-in-Aid	45,654	66,989	45,293	93,256	72,401	53,000	28,742	46%	24,258	52,500	52,500	52,500	52,200	52,200	-
Community Beautification	39,653	19,014	5,592	15,088	25,601	17,600	10,745	39%	6,855	21,500	21,500	21,500	21,500	21,500	3,900
Community Services	136,447	109,807	27,340	47,617	94,159	97,400	80,376	17%	17,024	106,500	107,500	107,500	107,500	107,500	9,100
Economic Development	41,922	34,777	35,576	34,511	31,323	28,400	24,738	13%	3,662	20,500	20,500	20,500	20,500	20,500	(7,900)
Community Hall	65,742	64,719	51,222	57,846	77,779	55,500	67,094	-21%	(11,594)	58,500	59,200	59,900	60,600	61,400	3,000
Info Centre	7,512	5,467	23,069	2,567	5,475	7,750	5,524	29%	2,226	6,750	6,750	6,750	6,750	6,750	(1,000)
Library	92,871	114,667	92,613	107,945	116,392	134,522	119,884	11%	14,638	223,189	208,667	177,763	180,953	184,217	88,667
Medical Clinic	20,824	22,322	22,501	21,274	16,584	5,025	3,959	21%	1,066	4,900	4,900	4,900	4,900	4,900	(125)
Cemetery and Waste	47,841	39,026	49,820	46,579	49,701	52,500	49,235	6%	3,265	64,500	63,500	64,500	63,500	64,500	12,000
Community Services Sub-Total	498,466	476,790	353,027	426,684	489,414	451,697	390,297	14%	61,400	558,839	545,017	515,813	518,403	523,467	107,642
Ice Centre	233,180	243,598	143,861	198,597	244,949	216,100	244,979	-13%	(28,879)	245,125	246,925	249,325	251,825	254,325	29,025
Complex	62,933	64,481	55,830	74,127	55,875	56,200	70,279	-25%	(14,079)	73,200	72,200	73,200	74,200	75,200	17,000
Parks and Playgrounds	19,692	14,825	13,053	13,002	19,974	20,180	20,663	-2%	(483)	40,200	38,600	40,500	39,400	39,800	20,020
Peace Island Park	206,643	175,426	174,398	191,064	67,924	57,600	76,472	-33%	(18,872)	96,700	94,300	94,900	95,500	96,100	39,100
Pool	39,513	27,689	29,749	2,476	1,560	162,500	151,861	7%	10,639	179,150	179,450	179,750	180,050	180,350	16,650
South Taylor Lands	11,440	5,417	2,541	1,292	1,852	-	2,265		(2,265)	-	-	-	-	-	-
Parks and Facilities Sub-Total	573,402	531,437	419,433	480,558	392,135	512,580	566,520	-11%	(53,940)	634,375	631,475	637,675	640,975	645,775	121,795
Health and Safety	3,025	11,494	12,832	15,703	20,715	12,700	7,810	39%	4,890	20,250	15,450	12,700	16,700	12,700	7,550
Building Inspection	2,696	24,890	17,400	21,431	25,413	25,500	34,218	-34%	(8,718)	28,700	39,700	39,700	39,700	39,700	3,200
Bylaw Enforcement	12,033	12,897	8,569	32,899	32,131	20,627	18,981	8%	1,646	18,906	17,906	17,906	17,906	17,906	(1,721)
Fire	215,132	237,601	256,424	240,626	200,165	251,400	174,298	31%	77,102	267,100	262,700	264,600	269,500	268,500	15,700
Municipal Emergency Program	16,755	33,358	17,653	17,183	30,589	26,950	24,636	9%	2,314	27,785	44,285	27,285	29,285	42,285	835
Protective Services Sub-total	249,640	320,240	312,877	327,841	309,013	337,177	259,943	23%	77,234	362,741	380,041	362,191	373,091	381,091	25,564
Public Works	253,541	368,736	226,963	218,860	340,604	491,826	484,977	1%	6,849	535,200	541,200	542,000	542,800	543,600	43,374
Public Works Sub-Total	253,541	368,736	226,963	218,860	340,604	491,826	484,977	1%	6,849	535,200	541,200	542,000	542,800	543,600	43,374
Sewer	98,899	74,007	85,107	74,367	119,446	142,109	82,044	42%	60,065	191,600	183,200	183,300	183,400	183,500	49,491
Water	174,878	185,991	200,775	138,615	167,424	241,177	135,497	44%	105,679	236,900	248,800	239,700	240,600	251,500	(4,277)
Water and Sewer Sub-Total	273,777	259,998	285,881	212,982	286,869	383,286	217,542	43%	165,744	428,500	432,000	423,000	424,000	435,000	45,214

Appendix 2
 Operating Expenditures
 DISTRICT OF TAYLOR
 2024-2028 Financial Plan

Operating Expenditures Description	Actuals					Budget	Actuals	Variance		B U D G E T					Budget
	2018	2019	2020	2021	2022	2023	2023	%	\$	2024	2025	2026	2027	2028	2023 vs 2024
Human Resources Sub-Total	3,259,935	3,399,916	2,940,171	3,076,258	3,692,984	3,985,100	3,628,340	9%	356,760	4,163,818	4,295,193	4,381,100	4,468,700	4,558,100	178,718
Operational Expenses Sub-Total	6,269,690	6,772,405	5,583,729	6,091,955	6,870,212	7,761,166	7,149,536	8%	612,592	8,702,523	8,444,706	8,509,851	8,613,046	8,746,276	941,857
Transfers to Capital															
Transfer to Capital	-	-	-	-	-	953,800	953,800	0%	-	1,133,114	1,133,056	1,164,617	1,196,809	1,456,645	179,314
Climate Action Reserve	-	18,007	-	18,007	53,082	-	-	0%	-	-	-	-	-	-	-
Building Reserve	-	-	-	-	-	6,812	-	100%	6,812	-	-	-	-	-	(6,812)
Equipment Reserve	-	-	-	213,944	213,944	281,000	281,000	0%	-	204,000	281,000	281,000	281,000	54,000	(77,000)
Water Reserve	400,450	18,096	45,000	-	-	200,000	200,000	0%	-	200,000	200,000	200,000	200,000	200,000	-
Sewer Reserve	24,442	110,000	-	-	59,389	-	-	0%	-	-	-	-	-	-	-
Reserve Transfers Sub-total	424,892	146,103	45,000	231,951	326,415	487,812	481,000	1%	6,812	404,000	481,000	481,000	481,000	254,000	(83,812)
Transfers Sub-Total	424,892	146,103	45,000	231,951	326,415	1,441,612	1,434,800	0%	6,812	1,537,114	1,614,056	1,645,617	1,677,809	1,710,645	95,501
Total Expenditures	\$ 6,694,582	\$ 6,918,508	\$ 5,628,729	\$ 6,323,906	\$ 7,196,627	9,202,778	8,584,336	7%	\$ 619,405	10,239,637	10,058,762	10,155,468	10,290,855	10,456,922	1,037,359

(surplus)/overage

\$0.00 -\$1,335,620.83

\$377,696.52 \$352,754.93 \$341,987.88 \$270,862.90 \$281,112.98 \$ 378,197

Appendix 3 - 2024 Financial Plan:
2023 Budget Variance Review

Municipal Revenue Amendments

(Rounded to the nearest thousand)

Taxation: \$150,000 Decrease

Item	Amount	Inc/Dec	Reason
General Municipal Taxes	\$ (17,000)	Increase	Proposed 5% increase on taxation Reduction in BC Hydro Grant which is calculated on 1% of electricity sales from the prior fiscal period of April 1, 2022 - March 31, 2023
Grants-in Lieu of Taxation	\$ 167,000	Decrease	
	\$ 150,000		

Sale of Service, Operational Revenue: \$343,000 Increase

Item	Amount	Inc/Dec	Reason
Golf Course	\$ (239,000)	Increase	Adjustment for historical trends, increased rates for 2024 and an increased level of service during summer and winter operations
Leases	\$ (47,000)	Increase	
Peace Island Park	\$ (30,000)	Increase	New lease agreement with Canada Post Office Adjustment for historical trends, increased rates for 2024
Miscellaneous, Other	\$ (9,000)	Increase	
Gold Panning	\$ (8,000)	Increase	Adjustment based on expected actuals
Arena	\$ (5,000)	Increase	New Leisure Ice Sponsorship
Community Hall	\$ (3,000)	Increase	Adjustment for historical trend
Aquatic	\$ (2,000)	Increase	Adjustment based on expected actuals
	\$ (343,000)		

Government Grants: \$391,000 Increase

Item	Amount	Inc/Dec	Reason
Conditional, Deferred Grants	\$ (295,000)	Increase	Approved and deferred grant funding for special consulting projects
Library Grants, Donations	\$ (81,000)	Increase	Approved and deferred grant funding to support Library Program Enhancements
Small Communities Grant	\$ (11,000)	Increase	Adjustment based on actual revenue received
Fire Protection Grant	\$ (4,000)	Increase	Based on Fire Protection Agreement
	\$ (391,000)		

Utility Revenue: \$18,000 Increase

Item	Amount	Inc/Dec	Reason
Garbage Services	\$ (18,000)	Increase	New 2024 Utility Rates and administrative budget adjustment for recovery revenue

Interest Revenue: \$58,000 Increase

Item	Amount	Inc/Dec	Reason
Interest Revenue	\$ (58,000)	Increase	New investment strategy

There are no substantial changes currently proposed for the following revenue centres:

1. Licenses and Permits
2. Reserve Transfers

Appendix 3 - 2024 Financial Plan:
2023 Budget Variance Review

General Government Amendments

(Rounded to the nearest thousand)

Corporate Services, General Government: \$328,000 Increase

Item	Amount	Inc/Dec	Reason
Consulting, Audit Fees	\$ 315,000	Increase	Adjustment for expected audit fees and Special Consulting Projects, supported by grant funding.
Telephone	\$ 29,000	Increase	Based on expected actuals, though staff are conducting an audit to reduce this proposed budget
Utilities	\$ 9,000	Increase	Adjustment for expected actuals
Building Maintenance	\$ 7,000	Increase	Additional budget for the Old Public Works Shop and building modifications
Insurance	\$ 6,000	Increase	Adjustment for expected actuals
Training, Travel	\$ 5,000	Increase	For the addition of a second Director to attend UBCM
Bank Charges	\$ 4,000	Increase	Adjustment for expected actuals
Safety Supplies	\$ 1,000	Decrease	To support ergonomic workstation adjustments
Memberships, Subscriptions	\$ (2,000)	Decrease	Deferred Subscription to Financial Policy Suite to 2025
Information Technology	\$ (6,000)	Decrease	Adjustment for expected actuals
Legal Fees	\$ (10,000)	Decrease	Adjustment for expected actuals
Assets under \$5,000	\$ (30,000)	Decrease	Reallocation of expenditures as part of Capital Plan for Information Technology Upgrades
	<u>\$ 328,000</u>		

Governance (excluding grants-in-aid): \$15,000 Decrease

Item	Amount	Inc/Dec	Reason
Mayor Training, Travel	\$ 7,000	Increase	Adjustment for expected actuals
Council Remuneration	\$ 3,000	Increase	Adjustment to align with Fees and Charges Bylaw
General Expense, Subscriptions	\$ (1,000)	Decrease	Adjustment for expected actuals
North Peace Rural Roads Coalition	\$ (7,000)	Decrease	Not applicable as no additional work is planned at this time
Resource Municipalities Coalition	\$ (16,000)	Decrease	Not applicable as no additional work is planned at this time
	<u>\$ (14,000)</u>		Discrepancy is due to rounding

Appendix 3 - 2024 Financial Plan:
2023 Budget Variance Review

Community Services Amendments

(Rounded to the nearest thousand)

Golf Course Maintenance: \$17,000 Increase

Item	Amount	Inc/Dec	Reason
Memberships, Subscriptions	\$ 14,000	Increase	New Tag Marshal Subscription for GPS System
Seed, Sod, Trees	\$ 3,000	Increase	Relocate trees from tree farm onto golf course
Training and Travel	\$ 2,000	Increase	Adjusted to expected actuals
Equipment Maintenance	\$ (2,000)	Decrease	Adjusted to expected actuals
	<u>\$ 17,000</u>		

Golf Course Clubhouse: \$90,000 Increase

Item	Amount	Inc/Dec	Reason
Food and Beverage Supplies	\$ 49,000	Increase	Adjusted to expected actuals, based on 53% of food revenue and 30% of beverage revenue
ProShop Cost of Goods Sold	\$ 16,000	Increase	Adjusted to expected actuals, 78% of revenue
Memberships, Subscriptions	\$ 12,000	Increase	New Golf Genius Subscription, inclusion of budget for BCGA Dues which were accidentally missed
Insurance	\$ 5,000	Increase	Adjusted to expected actuals
Building Maintenance	\$ 4,000	Increase	Additional renovations and storage
Janitorial Supplies	\$ 3,000	Increase	Janitorial activities completed by department staff, and order with food supplies (Previously removed budget as part of janitorial consolidation)
Driving Range Supplies	\$ 2,000	Increase	Additional supplies for winter operations
Restaurant Lease	\$ 2,000	Increase	Adjustment to expected actuals
Utilities	\$ (3,000)	Decrease	Adjusted to expected actuals
	<u>\$ 90,000</u>		

Beautification: \$4,000 Increase

Item	Amount	Inc/Dec	Reason
Flowers, Shrubs	\$ 3,000	Increase	Rebuild flower beds, flower purchases
Signage	\$ 2,000	Increase	New signage replacement plan
Fleet expenses	\$ (1,000)	Decrease	Adjustment to expected actuals
	<u>\$ 4,000</u>		

Community Services: \$9,000 Increase

Item	Amount	Inc/Dec	Reason
Community Special Events	\$ 8,000	Increase	Remembrance Day meal expenditures, Halloween Fireworks and minor increases to other events. To support 2 purchase intakes per year, to support the
Clothing Purchases	\$ 6,000	Increase	Corporate Apparel Policy
Staff Socials	\$ 2,000	Increase	Adjusted to expected actuals
Taylor Times	\$ (1,000)	Decrease	Adjusted to expected actuals
Training and Travel	\$ (2,000)	Decrease	Adjusted to expected actuals
Recreation Programs	\$ (4,000)	Decrease	Adjusted to remove Play in the Park Supplies
	<u>\$ 9,000</u>		

Appendix 3 - 2024 Financial Plan:
2023 Budget Variance Review

Community Services Amendments

(Rounded to the nearest thousand)

Economic Development: \$8,000 Decrease

Item	Amount	Inc/Dec	Reason
Training and Travel	\$ (2,000)	Decrease	None expected
Promotion, Advertising	\$ (6,000)	Decrease	Adjusted to expected actuals
	<u>\$ (8,000)</u>		

Community Hall: \$3,000 Increase

Item	Amount	Inc/Dec	Reason
Building Maintenance	\$ 3,000	Increase	Adjusted to expected actuals
Insurance	\$ 2,000	Increase	Adjusted to expected actuals
Small Equipment	\$ (2,000)	Decrease	Adjusted to expected actuals
	<u>\$ 3,000</u>		

Library: \$89,000 Increase

Item	Amount	Inc/Dec	Reason
Library Programs	\$ 34,000	Increase	Supported by grant funding
Professional Fees	\$ 31,000	Increase	Accounting and undefined Consulting fees Based on cost of living adjustment and increased operating hours
Wages, Employment Costs	\$ 18,000	Increase	Supported by grant funding
Special Events	\$ 4,000	Increase	Content and Director insurance
Insurance	\$ 3,000	Increase	Shelving purchase, supported by grant funding
Assets less than \$5,000	\$ 2,000	Increase	Adjusted to expected actuals
Memberships, Subscriptions	\$ 1,000	Increase	Reduced to minimum after one-off increase in 2023 for increased repairs
Building Maintenance	\$ (4,000)	Decrease	
	<u>\$ 89,000</u>		

Cemetery and Waste: \$12,000 Increase

Item	Amount	Inc/Dec	Reason
Residential Garbage Contract	\$ 11,000	Increase	Administrative budget adjustment for recovery revenue
Training, Travel	\$ 1,000	Increase	Cemetery Training
	<u>\$ 12,000</u>		

Ice Centre: \$29,000 Increase

Item	Amount	Inc/Dec	Reason
Utilities	\$ 20,000	Increase	Adjusted to expected actuals
Insurance	\$ 6,000	Increase	Adjusted to expected actuals
Building Maintenance	\$ 5,000	Increase	Podium Floor and Dressing Room improvements
Ice Plant Maintenance	\$ 5,000	Increase	Adjusted to expected actuals
Training and Travel	\$ 3,000	Increase	New employee certifications and training Zamboni fuel sponsorship and reallocation of Unit 23
Fleet	\$ (2,000)	Decrease	expenses to Beautification
Janitorial Supplies	\$ (8,000)	Decrease	Adjusted to expected actuals
	<u>\$ 29,000</u>		

Appendix 3 - 2024 Financial Plan:
2023 Budget Variance Review

Community Services Amendments

(Rounded to the nearest thousand)

Complex (Winter Season): \$17,000 Increase

Item	Amount	Inc/Dec	Reason
Utilities	\$ 10,000	Increase	Adjusted to expected actuals
Building Maintenance	\$ 7,000	Increase	Hot water tank replacement
	<u>\$ 17,000</u>		

Parks and Playgrounds: \$20,000 Increase

Item	Amount	Inc/Dec	Reason
Insurance	\$ 15,000	Increase	Adjusted to expected actuals
Fleet	\$ 4,000	Increase	Adjusted to expected actuals, Unit 66 tire replacement, and adjustment of fuel and maintenance for new equipment and fleet transition to Peace Island Park
Training, Travel	\$ 1,000	Increase	Playspace Certification
	<u>\$ 20,000</u>		

Peace Island Park: \$39,000 Increase

Item	Amount	Inc/Dec	Reason
Software	\$ 20,000	Increase	Processing Fees and Booking Software
Fleet	\$ 8,000	Increase	Reallocated fleet from Parks, addition of Gator
Repairs and Maintenance	\$ 4,000	Increase	Full-service RV sewer treatment maintenance
Insurance	\$ 4,000	Increase	Adjusted to expected actuals
Garbage Tipping Fees	\$ 3,000	Increase	Adjusted to expected actuals
Utilities	\$ 2,000	Increase	Adjusted to expected actuals
Signage	\$ (2,000)	Decrease	Adjusted to expected actuals
	<u>\$ 39,000</u>		

Pool (Complex Summer Season): \$17,000 Increase

Item	Amount	Inc/Dec	Reason
Pool Contract	\$ 18,000	Increase	Adjusted to contract amount
Insurance	\$ 4,000	Increase	Adjusted to expected actuals
Trailing and Travel	\$ 1,000	Increase	Reallocated Pool Operator Training
General Expenses	\$ (6,000)	Decrease	Minimized based on operating model
	<u>\$ 17,000</u>		

There are no substantial changes currently proposed for the following activity centres:

1. Grants-in-Aid
2. Medical Clinic
3. Information Centre
4. South Taylor Lands

Appendix 3 - 2024 Financial Plan:
2023 Budget Variance Review

Protective Services Amendments

(Rounded to the nearest thousand)

Occupational Health and Safety: \$8,000 Increase

Item	Amount	Inc/Dec	Reason
Training, Travel	\$ 5,000	Increase	Changes to First Aid Training Requirements
General Expense	\$ 3,000	Increase	New AED at the Public Works Shop
	<u>\$ 8,000</u>		

Building Inspection: \$3,000 Increase

Item	Amount	Inc/Dec	Reason
Building Inspector Contract	\$ 3,000	Increase	Adjusted to expected actuals

Bylaw Enforcement: \$2,000 Decrease

Item	Amount	Inc/Dec	Reason
Supplies	\$ (2,000)	Decrease	Adjusted to expected actuals

Fire Department: \$16,000 Increase

Item	Amount	Inc/Dec	Reason
Firefighter Remuneration	\$ 12,000	Increase	Adjusted to expected actuals and anticipated increased usage of Active Living Policy
Fleet	\$ 5,000	Increase	New windshield for Engine 11 and increased fuel for call volume and commodity price
Memberships, Subscriptions	\$ 4,000	Increase	Deputy Chief Memberships and Fire Inspection Software
Firefighters' Equipment	\$ 3,000	Increase	Firefighter coverall replacements
Training, Travel	\$ 3,000	Increase	For expected courses and Blue Card Training costs
First Aid, Safety Supplies	\$ 2,000	Increase	Adjusted to expected actuals
Utilities	\$ (1,000)	Decrease	Adjusted to expected actuals
Insurance	\$ (12,000)	Decrease	Adjusted to expected actuals
	<u>\$ 16,000</u>		

There are no substantial changes current proposed for the following activity centres:

1. Municipal Emergency Program

Appendix 3 - 2024 Financial Plan:
2023 Budget Variance Review

Operations Amendments

(Rounded to the nearest thousand)

Public Works Operations: \$43,000 Increase

Item	Amount	Inc/Dec	Reason
Debt Principal, Interest	\$ 61,000	Increase	Adjusted to increase principal repayment and expected interest costs
Streetlighting	\$ 6,000	Increase	Adjusted to expected actuals to BC Hydro, MOTI
Fleet	\$ 5,000	Increase	Adjustment to expected actuals
Tools, Equipment	\$ 3,000	Increase	Welding Screen, battery Charger and Code Reader
CN Rail Crossing Maintenance	\$ 2,000	Increase	Adjusted to expected actuals
First Aid, Safety Supplies	\$ 2,000	Increase	Decontamination Shower
Utilities	\$ 2,000	Increase	Adjusted to expected actuals
Training, Travel	\$ 1,000	Increase	JIBC Training
Insurance	\$ 1,000	Increase	Adjusted to expected actuals
Roads, Streets Maintenance	\$ (40,000)	Decrease	Reduced to original budget after one-off increase in 2023
	<u>\$ 43,000</u>		

Sewer Operations: \$49,000 Increase

Item	Amount	Inc/Dec	Reason
Debt Principal, Interest	\$ 28,000	Increase	Adjusted to increase principal repayment and expected interest costs
Monitoring Well	\$ 16,000	Increase	Rehab of monitoring well
Wastewater Treatment Plant			
Repairs, Maintenance	\$ 5,000	Increase	Adjusted for sampling and repair costs
Tools, Equipment	\$ 2,000	Increase	Adjusted to expected actuals
Utilities	\$ 1,000	Increase	Adjusted to expected actuals
Overflow Expenses	\$ (3,000)	Decrease	Reduced for minimal emergency expenses
	<u>\$ 49,000</u>		

Water Operations: \$4,000 Decrease

Item	Amount	Inc/Dec	Reason
Debt Principal, Interest	\$ 11,000	Increase	Adjusted to increase principal repayment and expected interest costs
Water Treatment Maintenance	\$ 6,000	Increase	Filterhouse Heater
Water Service Maintenance	\$ 5,000	Increase	Water Tower Inspection
Chlorine Supplies	\$ 3,000	Increase	Adjusted to expected actuals
Training, Travel	\$ 3,000	Increase	Water Treatment, Collection Training
Insurance	\$ 2,000	Increase	Adjusted to expected actuals
Utilities	\$ (1,000)	Decrease	Adjusted to expected actuals
Standpipe Maintenance	\$ (8,000)	Decrease	Reduced to original budget after one-off increase in 2023
Pump and Motor Repairs	\$ (25,000)	Decrease	No well rehab planned until 2025
	<u>\$ (4,000)</u>		

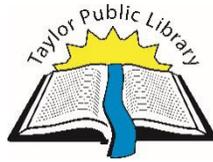
Appendix 3 - 2024 Financial Plan:
2023 Budget Variance Review

Human Resource Amendments

(Rounded to the nearest thousand)

Human Resources: \$179,000 Increase

Item	Amount	Inc/Dec	Reason
Protective Services	\$ 114,000	Increase	5% COLA/Merit Adjustment, Adjustment for actual wages, Addition of new Protective Services position
Lone Wolf Golf Course	\$ 58,000	Increase	5% COLA/Merit Adjustment, Adjustment for actual wages, Amendment to operating model to cover winter operations
Public Works/Operations	\$ 35,000	Increase	5% COLA/Merit Adjustment, Appointment of Facilities Lead Hand, Adjustment for actual wages
Corporate Services	\$ 25,000	Increase	5% COLA/Merit Adjustment, Adjustment for actual wages, Amendment to hours per week for Records Management/Casual Position
Community Services	\$ (16,000)	Decrease	5% COLA/Merit Adjustment, Adjustment for actual wages, Removal of Play in the Park Program
Parks and Facilities	<u>\$ (38,000)</u>	Decrease	5% COLA/Merit Adjustment, Appointment of Facilities Lead Hand, Adjustment for actual wages, Reduction of seasonal labourers to 2023 levels
	<u>\$ 178,000</u>		Discrepancy is due to rounding



To: Taylor Municipal Mayor and Council, CAO Moira Green, and Financial Services Manager
Courtney Clouthier

RE: Proposed 2024 Taylor Public Library Budget

During the recent transition activities, and as part of the conversation of the October 10th Mayor/Council and Library Board meeting, it was found that the Taylor Public Library board needed to review and revise their 2024 to 2028 budget document.

Revenue

In 2022, the library received a one-time “COVID Relief and Recovery grant” (\$27,322.61) designed to get the library back up to normal operations and hardships such as lost wages that were occurred due to temporary dismissal or cut in staff hours. The Taylor Public Library looked forward into the future and planned to spend these monies over the next three years from 2022 to 2024 on programming instead of trying to undo what is in the past. Part of the stipulation for the COVID R&R grant was that a portion of the grant had to be slated for “Community Emergency Preparedness Planning and Participation” - monies set aside for this function is \$2,495.61 with no true expiry date.

The expected amount of the 2024 portion of the COVID grant to be spent for general library programs and services is \$6,800.

In 2023, the library also received from the provincial government the following monies: the Equity/Literacy Grant (\$1800), BC OneCard Grant (\$6350), and the Resource Sharing Grant (\$2847.04), the Per Capita Operating Grant (\$4700) and two “one-time Enhancement Grants” totaling \$113,262.32 (to be used over 2023 to 2025 years). The Equity/Literacy, BC OneCard, Resource Sharing, and Per Capita grants total \$15,697.04 and were “rolled over” to 2024.

2024 revenue from sources listed above will amount to approximately \$53,774.70 plus any unspent Enhancement and COVID R&R Grant amounts from 2023.

It should be noted that the four annual grants (Resource Sharing, BC OneCard, Literacy/Equity, and Per Capita), the two Enhancement Grants, and the COVID R&R grant are intended to increase and enhance programs and specific needs for the library.

EXPENSES

Some notes for 2023 expenses:

Building Mtce - The automatic door system was replaced. Extra monies for this project were input by the District of Taylor to cover the cost.

Computer Expenses - Used less monies than expected. The contract between IT service provider and the District of Taylor limited what the library could do to replace the computers and other aging equipment. The library has a policy in place that requires three quotes for best value and/or price if items are over a \$300 value. The current IT service provider stipulated that all tech purchases were to go through them which goes against our policy.

Assets – Monies not put into 2023 budget for this line item - this is not used very often, as large asset type purchases are rarely done. This year (2023) the library has a project that required extra shelving to move books from one room to another to be more “accessible” to all patrons. Monies spent here came from the Enhancement Grants.

Membership dues – Used more money than expected. It was noted that an invoice was missed for the SITKA core services fees (April 1, 2022, to March 30, 2023) which accounted for the extra monies in this line item for 2023. Memberships should be approximately: ABCPLD (\$125), BC Libraries Assoc. (\$180), BC Libraries Trustee Assoc. (\$244.43), and SITKA Core services (April 1, 2024, to March 31, 2025, = \$797.69).

Library Programs – Used more money than expected. Monies from the Enhancement Grants went towards increasing the number of programs and services that the library can provide. It may seem we overspent, but the grant monies were given to us after the 2023 budget was submitted and approved.

Staff Wages – Used less monies as monies were calculated on part-time staff working 20 hrs/wk and casuals coming in about 8 hrs/mth. This did not happen for the beginning of the year. PT staff started 20 hrs/wk in June/July/August to support the Summer Reading Club and has continued 20 hrs/wk for extra programming that is taking place for fall/winter of 2023. Casuals have been sporadic as they do not have to accept work that is awarded to them. This is the life of a casual. More recently one casual has taken up the task to come in more often to promote and help with some of the story time and activity programming.

Now to 2024....

The requested amounts listed below are subject to change pending a “Memorandum of Understanding” agreement between the District of Taylor and the Taylor Public Library. Building Mtce, Utilities (telephone, gas & hydro), Insurance, Computer Expenses, Grounds Mtce, Admin Costs, Vehicle Charges, new Accounting and Consultation fees are a few that should be considered part of the negotiations process.

Adjustments are made to each line item to ensure proper program and service support for our library. This is done by reviewing the past five years.

These expense items are not expected to change after reviewing previous 5-year calculations:

- Advertising - (remains at \$500 for 2024 and \$800 for 2025, 2026, 2027, and 2028),
- Building Maintenance - (\$600 for the next five years – There is still a need for clarity as to who is responsible for alarm monitoring fees, security camera maintenance, and general building maintenance. The automatic door system scheduled for 2023 has not been replaced yet. We are still requesting to have LED lights put upstairs, paint around the staff doorway repainted, general maintenance repairs including the toilet flushing mechanism),
- Computer Expenses – (\$7000 – to be used to replace any technical equipment and for paying for internet fees),
- Library Stock Purchases - (to remain at \$6500 from 2024 to 2028 – used for purchase of books, Digital collections, databases, and resources. This includes online Consumer Reports \$1112, Library2go \$1330, GALE online courses \$346, KnowBC \$21 and Worldbook \$20),
- Gas - (\$1600 for each of the next five years),
- Hydro - (\$1400 for each of the next five years),
- General Expense - (\$300 – for each of the next five years. This item is for Criminal Records checks and miscellaneous items. Criminal Record Checks are not free for staff as we must adhere to the Vulnerable Population rules),
- Library Programs - (\$3500 for the next five years. This item is used for seed catalogue, summer reading club, monthly craft kits and other library programs.),
- Special Events - (\$700 – for each of the next five years. This item is for author/entertainment tours, bingo, etc.),
- Stationery – (\$4000 for each of the next five years)
- Telephone - (\$1000 for each of the next five years. This item is used for sharing Voice Over Internet Protocol or VOIP system and fax),
- Training/Travel for Staff - (\$2500 for each of the next five years. This allows one or two staff to attend one out-of-area conference/meeting per year which includes travel expenses, training courses, etc.),
- Library Board Expenses - (\$2500 for each of the next five years. This allows for one out-of-area conference/meeting per year for two Board members which includes travel expenses.),
- Janitorial Expenses - (\$800 for 2025 and 2027, which allows for bi-annual duct and carpet cleaning. Most janitorial is done by staff, so other costs are associated with soaps, sanitizers, cleaners, and paper products.)

Changes in Expense items include:

- Assets under \$5K - ('\$2000' to cover costs of IT equipment),
- Insurance - (\$4200 – to cover property, contents, events, and director's liability. This amount may/will change after lease agreement is settled and the amount/types of insurance required is agreed upon. Waiting on estimates from insurance provider.),
- Membership & Association Dues - (\$2000 for each of the next five years. This item used for BC Library Trustee Association \$245, BC Libraries Assoc. \$180, SITKA Core service fees \$798, LibPress website fees \$269, hosted emails through BC Libraries Cooperative \$60, and Association for BC Public Library Director dues \$125),

Staff Wages – (\$111,975 – increased from \$95,698. We are planning an additional 15 (fifteen) hours per week to allow for the creation and delivery of more programming and services for our community, such as Mom’s & Tots, Cards & Coffee, monthly story/craft time, etc.)

Addition/Changes in Expense Items:

Accounting/bookkeeping Fees/Services: (\$11,000.00 to cover monthly bookkeeping activities, accounting fees, bank fees and service charges, auditing expenses, and Statement Of Financial Information documentation - some responsibilities may be changed through MOU).

Lease Agreement: the agreement is pending, but currently it is noted that the lease agreement for the library will stand at \$1.00 annually.

Consultation Fees: (\$20,000 – unknown costs through transitional phase and years following – some responsibilities may be changed through MOU)

These Items are currently not used, but some may be subject to MOU and Lease Agreement

process:

Admin costs,

Grounds Maintenance,

Vehicle Charges

Other Dept. wages & etc.

Please recognize that this budget is fluid and may increase as we negotiate the lease agreement and memorandum of understanding. Increases may occur as the Taylor Public Library takes over some or all of its own operational expenses from the District. For example, while the District won’t be doing all the financial work (i.e., accounts payable/receivable) for the library, saving the District administrative expenses in that respect, the library will have to incorporate those expenses within their own budget. Therefore, we respectfully request that the expenses for accounting/bookkeeping (\$11,000) and consultation fees (\$20,000) be added as extra to our 2024 budget.

Thank you for your financial considerations.

Sincerely,

Taylor Public Library Board:

Ashlee Kirschner, Chairperson

Jaclyn Jones, Vice-chair

Desirae Graziano, Trustee/District Liaison

Julie Roach-Burns, Trustee

Amanda White, Trustee

Community Services Additional Considerations

Below are a few areas that the Communities Services Team have identified for additional conversation with the Committee around additional budget reductions.

Trade Show

The Trade Show is an annual event held at the Pomeroy Sports Centre in Fort St John with a budget of \$6,000. As discussed following the 2023 event, Staff does not feel the District gets enough value for that \$6,000. Staff would recommend not attending the event or a new plan for engagement at the event that would bring value to the District.

Food at Community Events

Another area where Community Services Staff believes the Committee should consider budget reductions is in the Community Events Budget. Specifically the District spends a lot of money each year on food at its Community Events. Below is a break down of the major events and options for levels of service with attached costs.

Remembrance Day \$5,500

- \$4,500 for lunch through the curling club
- \$1,500 for lunch – trays ordered through Safeway.
- \$1000 no lunch, tea/coffee, desserts only

Easter (\$5,000) & Halloween (\$5,500)

- \$1734 for pizza, cupcakes, chips
- \$792 for pizza
- \$494 cupcakes
- \$250 chips

Currently free with a ticket or \$2.00 at door. (voucher includes 1 slice pizza, 1 cupcake, 1 bag of chips)

No free tickets

- charge \$2.00 per person. $\$2.00 \times 600 = \$1,200$
- charge \$5.00 per person $\$5.00 \times 600 = \$3,000$

**2024 Proposed Operational Consulting Plan:
Appendix 6**

Proposed Consulting Revenue - 2024	
Consulting Revenue Description	Amount
Asset Management Plan Grant: Phase 3	\$ 250,000
Peace River Agreement	\$ 200,000
Local Government Climate Action Grant	\$ 60,000
PRA 2023 Consulting Carry Forward	\$ 60,000
<i>Additional Operational Funds Required</i>	\$ -
	\$ 570,000

Proposed Operational Consulting Projects - 2024	
Consulting Project Description	Cost
Asset Management Plan	\$ 250,000
OCP and Zoning Bylaws	\$ 70,000
Procedures and Subdivision Servicing Bylaws	\$ 70,000
Climate Action Strategy	\$ 60,000
Standing Offer Agreement	\$ 50,000
Core Services Review Implementation	\$ 25,000
Website Upgrades	\$ 13,000
Underground Infrastructure Video	\$ 10,000
LWGC Business Model	\$ 10,000
Bylaw Project	\$ 7,000
Facility Assessments	\$ 5,000
	\$ 570,000
	\$ -

**2024 Proposed Capital Plan:
Appendix 7**

Capital Plan Revenue - 2024	
Peace River Agreement	\$ 1,347,114
Canada Community Building Fund	\$ 115,000
Growing Communities Fund (2023)	\$ 444,900
Conditional Grants:	\$ 2,832,488
Pending Grants (Conditional Projects):	\$ 413,000
Budgeted Reserves for Commitments:	\$ 615,000
Budgeted Reserves for Conditional Projects:	\$ 737,000
Budgeted Reserves (Prior Year Carry Over):	\$ 82,819
Additional Operational Funds Required	\$ 25,000
Available Funds	\$ 6,612,321

Proposed Capital Plan Expenditures - 2024			
2024 Capital Project Description	Activity Centre	Department	Cost
2024 Proposed Capital Projects			
Information Technology Upgrades	103 - Corporate Services	10 - General Government	\$ 80,000
Parks Gator: Unit 47 Replacement	204 - Fleet	30 - Community Services	\$ 18,000
Peace Island Park: Gator	204 - Fleet	30 - Community Services	\$ 18,000
Peace Island Park: Zero Turn Mower	204 - Fleet	30 - Community Services	\$ 25,000
Ice Centre Gutter Drainage and Heat Trace Improvements: Phase 2	303 - Facilities	30 - Community Services	\$ 25,000
Ice Centre Plant Equipment Replacements: Brine Pump, Compressor 2	303 - Facilities	30 - Community Services	\$ 56,000
Ice Centre Header Pipe Replacement	303 - Facilities	30 - Community Services	\$ 85,000
Golf Carts: Fleet Replacement	306 - Golf Course	30 - Community Services	\$ 75,000
Golf Course Simulator	307 - Clubhouse	30 - Community Services	\$ 20,000
Clubhouse Kitchen Equipment Replacement: Flat Top Burner	307 - Clubhouse	30 - Community Services	\$ 12,000
Clubhouse Renovations	307 - Clubhouse	30 - Community Services	\$ 25,000
Peace Island Park: Trail Improvements	308 - Peace Island Park	30 - Community Services	\$ 10,000
Peace Island Park: Dangerous Tree Removal	308 - Peace Island Park	30 - Community Services	\$ 25,000
Seasonal Pool Improvements	310 - Pool	30 - Community Services	\$ 20,000
Fire Hose Replacement, Testing Machine	402 - Fire	40 - Protective Services	\$ 14,400
Potable Water Treatment Chlorine Analyzer	502 - Water	50 - Water Services	\$ 20,000
			\$ 528,400
2024 Committed Capital Projects			
Jarvis Subdivision - House Development	103 - Corporate Services	10 - General Government	\$ 290,000
Participation Trail Improvements	304 - Parks and Grounds	30 - Community Services	\$ 670,000
Electric Positive Pressure Fan Replacement	402 - Fire	40 - Protective Services	\$ 7,000
Wastewater Treatment Plant - Solids Dewatering (Sludge Thickening)	602 - Sewer	60 - Sanitary Sewer Services	\$ 2,777,921
Streetlight Improvements	203 - Roads and Sidewalks	20 - Operations	\$ 70,000
Plow Truck Replacement: Volvo	204 - Fleet	20 - Operations	\$ 325,000
Parks: Wide Area Mower	204 - Fleet	30 - Community Services	\$ 127,000
			\$ 4,266,921
2024 Reserve Allocations			
Command 1 Replacement	204 - Fleet	40 - Protective Services	\$ 50,000
Engine 12 Replacement	204 - Fleet	40 - Protective Services	\$ 163,000
Rescue 10 Replacement: 2002 Ford F-350	204 - Fleet	40 - Protective Services	\$ 50,000
1998 Ford Cube Van Replacement	204 - Fleet	20 - Operations	\$ 50,000
Unit 900 Trackless Replacement	204 - Fleet	20 - Operations	\$ 50,000
1998 Sweeper #41 Replacement	204 - Fleet	20 - Operations	\$ 50,000
Garbage Bin Replacements	202 - Operations	20 - Operations	\$ 4,000
Road Improvements	203 - Roads and Sidewalks	20 - Operations	\$ 50,000
Irrigation Reserve	306 - Golf Course	30 - Community Services	\$ 200,000
			\$ 667,000
2024 Grant Contingent Projects			
Public Works Shop: Paving, Landscaping	202 - Operations	20 - Operations	\$ 1,100,000
Park Sidewalks, Landscaping	203 - Roads and Sidewalks	30 - Community Services	\$ 25,000
Community Greenhouse Expansion	303 - Facilities	30 - Community Services	\$ 25,000
			\$ 1,150,000
Totals			\$ 6,612,321

Appendix 8
2025-2028 Proposed Capital Plan

Capital Plan Revenue - 2025-2028

Department *	Activity Centre	Project *	2025	2026	2027	2028
10 - General Government	103 - Corporate Services	Canada Community Building Fund	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000
40 - Protective Services	204 - Fleet	Fire Protection Agreement	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
40 - Protective Services	402 - Fire	Fire Protection Agreement (Unallocated)	\$ -	\$ -	\$ -	\$ 50,000
30 - Community Services	306 - Golf Course	Grant: Golf Course Pavilion	\$ -	\$ 350,000	\$ -	\$ -
30 - Community Services	304 - Parks and Grounds	Grant: Participaction Trail Improvements	\$ 470,000	\$ -	\$ -	\$ -
30 - Community Services	308 - Peace Island Park	Grant: Peace Island Park: Island Playground Replacement	\$ 200,000	\$ -	\$ -	\$ -
30 - Community Services	308 - Peace Island Park	Grant: Peace Island Park: Pavilion Improvements	\$ 80,000	\$ -	\$ -	\$ -
10 - General Government	103 - Corporate Services	Growing Communities Fund	\$ 650,100	\$ -	\$ -	\$ -
202 - Operations	203 - Solid Waste	Operational Funds: Garbage Bin Replacements	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
30 - Community Services	308 - Peace Island Park	Operational Funds: Peace Island Park: Dangerous Tree Removal	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
10 - General Government	103 - Corporate Services	Peace River Agreement	\$ 1,059,056	\$ 1,459,617	\$ 1,491,809	\$ 1,524,645
60 - Sanitary Sewer Services	602 - Sewer	Peace River Agreement: Wastewater Treatment Plant - Solids Dewatering	\$ 369,000	\$ -	\$ -	\$ -
20 - Operations	204 - Fleet	Reserve Withdrawal: 1998 Ford Cube Van Replacement	\$ -	\$ 150,000	\$ -	\$ -
40 - Protective Services	204 - Fleet	Reserve Withdrawal: Command 1 Replacement	\$ -	\$ 100,000	\$ -	\$ -
40 - Protective Services	204 - Fleet	Reserve Withdrawal: Engine 12 Replacement	\$ -	\$ -	\$ 1,024,994	\$ -
40 - Protective Services	204 - Fleet	Reserve Withdrawal: Rescue 10 Replacement: 2002 Ford F-350	\$ -	\$ -	\$ -	\$ 250,000
50 - Water Services	502 - Water	Water Well Transducer Junction Box	\$ 24,745	\$ -	\$ -	\$ -
Total			\$ 3,046,901	\$ 2,253,617	\$ 2,710,803	\$ 1,968,645

Appendix 8
2025-2028 Proposed Capital Plan

Capital Plan Expenditures - 2025-2028						
Department *	Activity Centre	Project *	2025	2026	2027	2028
20 - Operations	204 - Fleet	1998 Ford Cube Van Replacement	\$ -	\$ 150,000	\$ -	\$ -
10 - General Government	303 - Facilities	Accrual/Allocation: Facilities	\$ 2,901	\$ 100,000	\$ 100,000	\$ 100,000
10 - General Government	204 - Fleet	Accrual/Allocation: Fleet		\$ 135,617	\$ 200,000	\$ 200,000
10 - General Government	203 - Roads and Sidewalks	Accrual/Allocation: Parking Lots		\$ 200,000	\$ 200,000	\$ 264,645
60 - Sanitary Sewer Services	602 - Sewer	Accrual/Allocation: Sanitary Sewer			\$ 100,000	\$ 200,000
50 - Water Services	502 - Water	Accrual/Allocation: Water			\$ 106,803	\$ 200,000
50 - Water Services	502 - Water	Alternate Water Source Study	\$ 320,000	\$ -	\$ -	\$ -
30 - Community Services	304 - Parks and Grounds	Ball Diamond Road	\$ 32,000	\$ -	\$ -	\$ -
40 - Protective Services	204 - Fleet	Command 1 Replacement	\$ -	\$ 100,000	\$ -	\$ -
10 - General Government	303 - Facilities	District Office Renovation	\$ 50,000	\$ -	\$ -	\$ -
40 - Protective Services	204 - Fleet	Engine 12 Replacement	\$ -	\$ -	\$ 1,200,000	\$ -
40 - Protective Services	402 - Fire	Fire Hose Replacement, Testing Machine	\$ 10,000	\$ 10,000	\$ -	\$ -
30 - Community Services	306 - Golf Course	Golf Carts: Fleet Replacement	\$ 90,000	\$ 95,000	\$ 95,000	\$ 95,000
30 - Community Services	306 - Golf Course	Golf Course Pavilion	\$ -	\$ 500,000	\$ -	\$ -
30 - Community Services	303 - Facilities	Ice Centre Facility Playground Upgrades	\$ -	\$ 30,000	\$ -	\$ -
60 - Sanitary Sewer Services	602 - Sewer	Lift Station #2 Option Assessment	\$ 34,000	\$ -	\$ -	\$ -
30 - Community Services	304 - Parks and Grounds	Outdoor Ice Centre Playground Base Improvement	\$ -	\$ 25,000	\$ -	\$ -
30 - Community Services	304 - Parks and Grounds	Park Bench Replacements	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
30 - Community Services	304 - Parks and Grounds	Participation Trail Improvements	\$ 670,000	\$ -	\$ -	\$ -
30 - Community Services	308 - Peace Island Park	Peace Island Park Improvements (Council)	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
30 - Community Services	308 - Peace Island Park	Peace Island Park: Boat Launch Playground Base Improvement	\$ 25,000	\$ -	\$ -	\$ -
30 - Community Services	308 - Peace Island Park	Peace Island Park: Dangerous Tree Removal	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
30 - Community Services	308 - Peace Island Park	Peace Island Park: Island Playground Replacement	\$ 200,000	\$ -	\$ -	\$ -
30 - Community Services	308 - Peace Island Park	Peace Island Park: Pavilion Improvements	\$ 105,000	\$ -	\$ -	\$ -
20 - Operations	303 - Facilities	Pole Shed	\$ 120,000	\$ -	\$ -	\$ -
50 - Water Services	502 - Water	Potable Water Mainline Heat Trace	\$ 100,000	\$ -	\$ -	\$ -
50 - Water Services	502 - Water	PRV Vault Assessment	\$ 16,000	\$ -	\$ -	\$ -
40 - Protective Services	204 - Fleet	Rescue 10 Replacement: 2002 Ford F-350	\$ -	\$ -	\$ -	\$ 250,000
20 - Operations	204 - Fleet	Reserve Accrual: 1998 Ford Cube Van Replacement	\$ 50,000	\$ -	\$ -	\$ -
20 - Operations	204 - Fleet	Reserve Accrual: 1998 Sweeper #41 Replacement	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
40 - Protective Services	204 - Fleet	Reserve Accrual: Command 1 Replacement	\$ 36,000	\$ -	\$ -	\$ -
20 - Operations	204 - Fleet	Reserve Accrual: Dump Truck Replacement	\$ -	\$ 70,000	\$ 70,000	\$ 70,000
40 - Protective Services	204 - Fleet	Reserve Accrual: Engine 12 Replacement	\$ 163,000	\$ 163,000	\$ -	\$ -
20 - Operations	202 - Operations	Reserve Accrual: Garbage Bin Replacements	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
30 - Community Services	306 - Golf Course	Reserve Accrual: Golf Course Irrigation Replacement	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
40 - Protective Services	204 - Fleet	Reserve Accrual: Rescue 10 Replacement: 2002 Ford F-350	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
20 - Operations	203 - Roads and Sidewalks	Reserve Accrual: Road Improvements	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
20 - Operations	204 - Fleet	Reserve Accrual: Unit 900 Trackless Replacement	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
30 - Community Services	204 - Fleet	Triplex Tee Mower Replacement	\$ 75,000	\$ -	\$ -	\$ -
60 - Sanitary Sewer Services	602 - Sewer	Wastewater Treatment Plant - Reactor Lids Replacement	\$ -	\$ 36,000	\$ -	\$ -
60 - Sanitary Sewer Services	602 - Sewer	Wastewater Treatment Plant - Solids Dewatering (Sludge Thickening)	\$ 369,000	\$ -	\$ -	\$ -
50 - Water Services	502 - Water	Water Well Transducer Junction Box	\$ 24,745	\$ -	\$ -	\$ -
Total			\$ 3,046,901	\$ 2,253,617	\$ 2,710,803	\$ 1,968,645
Surplus (Deficit)			\$ 0	\$ (0)	\$ (0)	\$ 0