



Agenda

Committee of the Whole

Tuesday, April 15, 2025

Council Chambers - City Hall
413 Fourth Street, Kaslo

Page

1. CALL TO ORDER

We respect and recognize the First Nations within whose unceded lands the Village of Kaslo is situated, including the Ktunaxa, Sinixt, and Sylx People, and the Indigenous and Metis Residents of our community.

The meeting is called to order at _____ p.m.

2. ADOPTION OF THE AGENDA

2.1 Addition of late items
None

2.2 Adoption of the agenda

Recommendation:

THAT the agenda for the April 15, 2025 Committee of the Whole Meeting be adopted as presented.

3. DELEGATIONS

3.1 *None*

4. QUESTION PERIOD

An opportunity for members of the public to ask questions or make comments regarding items on the agenda.

5. DISCUSSION

5.1 2025 Budget Discussion

- [Projects.pdf](#)
- [Reserves.pdf](#)
- [Revenue.pdf](#)
- [5-Year Financial Plan.pdf](#)

3 - 25

- [Expenses.pdf](#) 

6. LATE ITEMS

None

7. ADJOURNMENT

Recommendation:

***THAT the Committee of the Whole meeting be adjourned at
_____ p.m.***

2025 OPERATING AND CAPITAL PROJECTS (including funding sources)

PROJECT NAME	ACCOUNT NAME	FUNDING SOURCE	REVENUE	TOTAL	Comments
1 Asset Management 2024 Carry Forward	Planning Grant	2024 - BC - Infrastructure Planning Grant (Asset Management)	(10,000)		Contract Services - LandInfoTech and True Consulting
	Grants - UBCM	2024 - UBCM - Asset Management Planning	(25,000)		Admin Labour & Benefits
	Transfer from Community Works Reserve		(10,000)		
	Transfer from Surplus	COVID Safe Restart	(15,000)		
				(60,000)	
2 Kemball Memorial Centre 2024 Carry Forward	Grants - ICIP Federal Infrastructure	2022 - BC - CERIP	(845,238)		Contract Services
	Transfers from other Reserves	Kemball Memorial Centre	(55,000)		Labour & Benefits - Manager of Strategic Initiaves
	Grants - CBT	2023 - CBT - Basin Charge-Up	(105,600)		
	Transfer from Surplus	COVID Safe Restart	(24,000)		
	Transfer from Carbon Reserve		(50,000)		
	RDCK Community Development Program	Need to apply to RDCK	(40,000)		
	Building Grant	ETSI (not confirmed)	(75,000)		
	Transfer from surplus	SURPLUS (from interest allocated)	(121,203)		
				(1,316,041)	
3 Arena 2024 Carry Forward	Grants - CBT - Buildings	2023 - CBT - Community Readiness	(104,148)		Backup Power. Mechanical - Mammoth quote + contingency for other trades
	Transfer from Growing Communities Reserve		(50,000)		Labour & Benefits - Manager of Strategic Initiaves
	Transfer from Surplus	COVID Safe Restart	(13,442)		Kitchen Feasibility Study, Accessibility Feasibility Study
	Transfer from Arena Reserve	Need RDCK approval	(50,000)		
	RDCK Community Development Program	Need to apply to RDCK	(20,000)		
				(237,590)	
4 City Hall 2024 Carry Forward	Transfer from City Hall Reserve		(60,000)		Contract Services - Painting, Council Chamber Audio/Video
	RDCK Community Development Program	Need to apply to RDCK	(30,000)		
				(90,000)	
5 Housing Initiatives 2024 Carry Forward	Planning Grant	2024 - BC - Housing Initiatives	(135,640)		Contract Services - zoning bylaw, subdivision servicing bylaw, Bill 44 requirements
					Labour & Benefits - Manager of Strategic Initiaves
				(135,640)	
6 Active Transportation Network Plan 2024 Carry Forward	Planning Grant	2022 - BC - Active Transportation Grant	(6,779)		Contract Services - Watt Consulting
	Transfer from Carbon Reserve		(17,113)		Labour & Benefits - Manager of Strategic Initiaves
				(23,892)	
7 Waterfront Planning 2024 Carry Forward	Planning Grant	2018 - BC - Rural Dividend	(69,700)		Wharf demo permit - make grant-ready. Contract services - engineering, archaeological, legal, indigenous consultation
	Planning Grant	2021 - RDCK CDP - Kaslo Bay Planning	(10,000)		Labour & Benefits - Manager of Strategic Initiaves
				(79,700)	

2025 OPERATING AND CAPITAL PROJECTS (including funding sources)

PROJECT NAME	ACCOUNT NAME	FUNDING SOURCE	REVENUE	TOTAL	Comments
8 South Kaslo Development Plan	Planning Grant	2021 - New Denver - Rural Resident Attraction*	(50,000)		Contract Services - Barefoot Planning
2024 Carry Forward	Planning Grant	2024 - BC - Housing Initiatives	(10,000)		Labour & Benefits - Manager of Strategic Initiaves
	*\$45,000 in 2021, \$5,000 upon final report to New Denver				
				(60,000)	
9 Front Street Park	Grants - CBT - Parks	2020 - CBT - Outdoor Revitalization - Front Street Park	(45,722)		Contract Services - Brenton Industries
2024 Carry Forward	Transfer from Parks Reserve		(15,241)		
				(60,963)	
10 Moyie Amphitheatre	Grants - CBT - Parks	2020 - CBT - Outdoor Revitalization - Front Street Park	(24,012)		Contract Services
2024 Carry Forward	Transfer from Community Works Reserve		(15,000)		
	Transfer from Parks Reserve		(15,988)		
				(55,000)	
11 Paving	Transfer from Community Works Reserve		(255,000)		Contract Services
2024 Carry Forward	Transfer from Growing Communities Reserve		(395,000)		
	Transfer from Transportation Reserve		(150,000)		
				(800,000)	
12 Flood & Erosion Planning	Grants - Emergency Measures	2025 - EMCR - DRIF	(65,000)		Contract Services
	DRIF GRANT	*\$10,000 grant split with Sourcewater Protection Plan project	(4,500)		Labour & Benefits - Manager of Strategic Initiaves
				(69,500)	
13 Zero-Turn Mower	Transfer from Equipment Reserve		(25,000)		Zero-Turn Mower
2024 Carry Forward				(25,000)	
14 LED Streetlights	Transfer from Carbon Reserve		(40,000)		
Multi-Year				(40,000)	
15 WTP UV Treatment	Federal & Provincial Grant - water utility	2022 - ICIP Environmental Quality	(630,464)		Contract Services
2024 Carry Forward	Transfer from Water Reserve		(293,791)		
	RDCK Water Utility Support	Deferred revenue RDCK	(35,463)		
	Transfer from WATER to GEN for admin	Extra admin for project work	(10,000)		
				(969,718)	
16 PRV 4 Replacement	Transfer from Water Reserve		(115,000)		Contract Services
2024 Carry Forward	Transfer from Community Works Reserve		(115,000)		
				(230,000)	

RESERVES

RESERVE FUNDS & ACCOUNTS	Opening Balance January 1, 2025	2025 Transfers To Reserve	2025 Transfers From Reserve	Closing Balance December 31, 2025 (not including interest)
Aerodrome	141,104	0	(3,500)	137,604
Buildings, Machinery, Vehicles, Equipment	95,503	46,627	(25,000)	117,130
City Hall National Historic Site	77,160	0	(60,000)	17,160
Community Works (Canada Community Building Fund/Gas Tax)	334,313	116,735	(445,000)	6,048
Contingency	132,762	0		132,762
Climate Action (Carbon/GHG)	172,145	0	(107,113)	65,032
Growing Communities	987,020	0	(823,000)	164,020
Arena Property (incl. Curling Club, Racquet Courts)	196,207	10,000	(86,026)	120,181
Public Arts	3,021	0		3,021
Kemball Memorial Centre	55,323	0	(55,000)	323
Library	587,884	0	0	587,884
Parks, Recreation, Open Spaces	204,076	10,000	(41,229)	172,847
Sick Leave Bank & Settlement	46,158	0		46,158
Transportation	172,248	5,000	(172,460)	4,788
Cemetery Care	102,642	4,190		106,832
Sewer Infrastructure	239,332	52,027	(4,850)	286,509
Water Infrastructure	542,862	221,269	(408,791)	355,340
TOTAL	4,089,760	465,848	(2,231,969)	2,323,639

SURPLUS	Opening Balance January 1, 2025		2025 Transfers From Surplus	Closing Balance December 31, 2025
Surplus - General	569,954		(121,203)	448,751
Surplus - COVID Safe Restart	150,929		(150,929)	0
Surplus - Water	220,863		0	220,863
Surplus - Wastewater	67,030		0	67,030
TOTAL	1,008,776	-	(272,132)	736,644

TOTAL	5,098,536	465,848	(2,504,101)	3,060,283
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REVENUE	2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
COLLECTIONS FOR OTHERS					
School Tax Collection	(593,187)	(591,848)	(621,441)		
Police Tax Collection	(81,632)	(81,421)	(85,792)		
RDCK Tax Collection	(649,271)	(662,127)	(699,206)		Based on 2024 actual
Hospital District Collection	(56,102)	(57,547)	(60,424)		Based on 2024 actual
MFA Collection	(73)	(73)	(76)		
BCAA Collection	(13,636)	(13,599)	(14,279)		
Other Collections (PILTs)	(24,561)	(24,584)	(25,814)		
Collections for Others	(1,418,463)	(1,431,199)		(1,507,032)	
GENERAL TAX REVENUE					
Residential Class 1	(660,586)	(659,697)	(706,827)		
Utilities Class 2	(16,517)	(16,517)	(17,674)		
Light Industry class 5	(2,213)	(2,213)	(2,368)		
Business class 6	(101,577)	(100,563)	(108,687)		
Rec/Non profit - Class 8	(1,095)	(1,055)	(1,172)		
Supportive Housing - Class 3	0	0	0		
Farm Class 9	(12)	(12)	(13)		
General Tax Revenue	(782,000)	(780,057)		(836,740)	
GRANTS IN LIEU					
Federal PILT	(14,215)	(14,258)	(14,250)		
LGA 1% Telus	(2,522)	(2,522)	(2,211)		Based on trend
LGA 1% Fortis	(17,108)	(17,108)	(17,178)		Based on trend
Other 1%	0	0	0		
Grants-in-Lieu	(33,845)	(33,889)		(33,639)	
TAX PENALTIES & INTEREST					
Tax Penalties	(12,000)	(11,807)	(13,080)		
Arrears Interest	(2,000)	(2,969)	(2,180)		Based on trend
Delinquent Interest	(400)	(990)	(436)		Based on trend
Tax Penalties & Interest	(14,400)	(15,766)		(15,696)	

REVENUE		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
SALE OF SERVICES						
Internal Revenues-Committees/Projects,photocopies		(30)	0	0		Based on trend
Sales Other		(200)	(1,178)	(350)		Based on trend
Public Works Sales OTHER		(500)	(173)	(300)		Based on trend
EV Charging Station Revenue		(800)	(1,154)	(950)		Based on trend
Public Works Sales GRAVEL		(5,000)	0	0		2025 no sales expected
Tipping fees		(26,000)	(24,489)	(25,000)		Based on trend
Recycling contract revenue		(27,000)	(26,963)	(27,000)		
Memorials & Donations		(70,000)	(72,624)	(13,500)		2025 only memorial benches expected
Sale of Services		(129,530)	(126,581)		(67,100)	
CAMPGROUND						
Campground Revenue		(40,000)	(39,746)	(39,500)		Note -
Campground		(40,000)	(39,746)		(39,500)	
LICENSES & PERMITS						
Business Licenses		(17,500)	(19,998)	(17,500)		Based on trend
Sign Permit Fees		(40)	0	(30)		Based on trend
Bylaw Enforcement Fine		(200)	(200)	(100)		Based on trend
Burning Permit Fees		(50)	(60)	(50)		
Dog Licenses		(900)	(878)	(875)		Based on trend
Licenses & Permits		(18,690)	(21,136)		(18,555)	
PLANNING & DEVELOPMENT						
Building Permits		(598)	(550)	(450)		Based on trend
Subdivision and Zoning Fees		(8,000)	(18,837)	(7,500)		Based on trend
OCP Development Permit Fees		(2,500)	(2,000)	(2,500)		
DVP, BOV Fees (Zoning)		(3,000)	(1,250)	(1,800)		Based on trend
Planning & Development		(14,098)	(22,637)		(12,250)	

REVENUE		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
RENTAL & LEASES						
Contract Lease - City Hall only		(11,000)	(12,080)	(11,250)		Based on trend
Public Works Rental		(1,200)	(840)	(850)		Based on trend
License of Occupation Fees		(1,800)	(1,291)	(1,600)		Based on trend
Park Rental Fees		(10,500)	(8,200)	(13,350)		Based on trend
Kemball Rent & Leases		(55,000)	(43,126)	(40,000)		Based on trend. Pennywise vacancy
Rental of Municipal Buildings and Rooms		(300)	(70)	(150)		Based on trend
Building & Property Leases		(15,300)	(9,389)	(11,000)		Based on trend
Boat Club Leases		(3,040)	(12,401)	(4,800)		Based on lease rates
Rental & Leases		(98,140)	(87,397)		(83,000)	
AERODROME						
Aerodrome Lease & Commercial Use Fees		(14,000)	(13,171)	(13,000)		Based on trend
Aerodrome		(14,000)	(13,171)		(13,000)	
OTHER INCOME						
BC Streetlighting Grant		(934)	(925)	(900)		Based on trend
Library Building & Land Donations		(20,000)	(303,354)	0		No donations expected
Building sales/ donations		(15,000)	0	0		No donations expected
Other Misc. Revenue		(5,000)	(6,941)	(5,000)		Based on trend
Logging Revenue-Firesmart Project		(38,000)	(48,071)	0		No logging in 2025
School Tax Administration Fee		(2,650)	(2,675)	(2,725)		
Other Income		(81,584)	(361,965)		(8,625)	
INVESTMENT INCOME						
Interest - Operating Accounts		(80,000)	(71,908)	(46,000)		2025 lower interest rate expected
Interest - Holding/Deferred		(50,000)	(61,811)	(42,000)		2025 lower interest rate expected
Investment Income		(130,000)	(133,720)		(88,000)	

REVENUE		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
CAPITAL & PROJECT FUNDING						
Borrowing proceeds for a vehicle		0	0	0		
Grant UBCM - Protective Services		(294,200)	(218,180)	(367,345)		
Building Grant		0	0	(75,000)		
Grants- Emergency Measures		0	0	(69,500)		
Grants - CBT		(82,564)	0	(105,600)		
Canada Community Building Fund (CCBF)		(108,206)	(111,176)	(116,735)		
Grants - ICIP Federal Infrastructure		(1,053,532)	(70,025)	(845,238)		
Grants - CBT - Buildings		0	(16,069)	(104,148)		
Grants - CBT - Parks		(139,087)	(53,756)	(69,734)		
Grants - Other Federal		0	0	0		
Capital & Project Funding		(1,677,590)	(469,207)		(1,753,300)	
NON-CAPITAL CONDITIONAL FUNDING						
Planning Grant		(285,959)	(16,991)	(292,119)		
Provincial Economic Development Grant		(100,000)	(100,000)	0		
Grants - Other		(3,000)	(1,500)	(8,960)		
Grants - UBCM		(78,974)	(72,350)	(65,000)		
RDCK Parks and Recreation		(28,575)	(27,684)	(31,500)		From RDCK
RDCK Community Development Program		(72,853)	0	(94,000)		
Climate Action Grant		(140,884)	(140,884)	0		
Grant - Federal		(3,400)	(30,208)	(3,400)		Summer Jobs
Grants - CBT - Other		(35,900)	(19,999)	(18,968)		FireSmart
Non-Capital Conditional Funding		(749,545)	(409,616)		(513,947)	
UNCONDITIONAL FUNDING						
Small Community Protection Grant		(345,000)	(381,400)	(381,400)		Based on trend
Unconditional Funding		(345,000)	(381,400)		(381,400)	

REVENUE		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
WATER RATES & CHARGES						
Water user rates		(306,000)	(324,979)	(339,228)		5% increase based on 2024 actuals
Water connection fees		(10,000)	(9,236)	(14,000)		Based on trend
Water Discount		25,805	26,334	26,000		
Water Connection Construction Charges		(10,000)	(37,324)	(14,000)		Based on trend
Campground Shower Fees		(2,000)	(2,359)	(2,500)		Based on trend
Water Utility Interest (Late Fees)		(1,000)	(912)	(500)		Based on trend
Water Rates & Charges		(303,195)	(348,477)		(344,228)	
WATER TAXATION						
Parcel Tax Water		(75,139)	(75,173)	(92,314)		
Water Taxation		(75,139)	(75,173)		(92,314)	
WATER OTHER REVENUE						
Emergency Funding		0	0	(90,500)		
RDCK Water Utility Support		(42,000)	(6,537)	(35,463)		
Transfer from General to Water		0	0	(2,000)		
Prior Year Surplus/Deficit (WU)		0	0	0		
Water Other Revenue		(42,000)	(6,537)		(127,963)	
WATER CAPITAL FUNDING						
Grants - CBT		0	0	0		
Federal & Provincial Grants		(746,499)	(116,077)	(630,464)		
Transfer from Water Reserve		(253,108)	(35,675)	(408,791)		
Transfer to Water Utility from Community Works		(26,393)	0	(115,000)		
Water Capital Funding		(1,026,000)	(151,751)		(1,154,255)	

REVENUE		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
WASTEWATER RATES & CHARGES						
Sewer User Rates		(141,445)	(143,888)	(140,782)		5% increase based on 2024 actuals
WWTP Access Fee		(8,350)	(4,492)	(8,000)		Based on trend
Sewer Connection Installation Charges		0	0	0		
Sewer Rates & Charges		(149,795)	(148,380)		(148,782)	
WASTEWATER TAXATION						
Parcel Tax Sewer		(16,764)	(16,765)	(20,871)		
Sewer Taxation		(16,764)	(16,765)		(20,871)	
WASTEWATER OTHER REVENUE						
Sani Dump & Campground		(5,650)	(9,950)	(6,000)		
Other fees		(1,300)	0	0		
Sewer Other Revenue		(6,950)	(9,950)		(6,000)	
WASTEWATER CAPITAL FUNDING						
Federal/Provincial Grant (Sewer)		(50,000)	0	(9,850)		
Transfer from Sewer Capital Reserve		0	0	(4,850)		
Transfer from General to Sewer		0	0	(10,300)		
Transfer from General to Sewer (Community Works)				(60,000)		
Sewer Capital Funding		(50,000)	0		(85,000)	
CEMETERIES						
Cemetery Open/Close Fees		(4,000)	(2,150)	(4,250)		Based on trend
Cemetery Other Income & Donations		(5,000)	(2,517)	(2,500)		Based on trend
Cemetery Maintenance Fees		(3,000)	(2,452)	(4,000)		Based on trend
Cemeteries		(12,000)	(7,119)		(10,750)	

REVENUE		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
TRANSFER FROM RESERVES						
	Transfers from other Reserves	(64,261)	(30,679)	(55,000)		
	Transfers from other Reserves (Interest)	(75,000)	(148,884)	(100,000)		
	Transfer from Community Works Reserve	(255,000)	(11,519)	(445,000)		
	Transfer from Growing Communities Reserve	(382,000)	(4,017)	(823,000)		
	Transfer from Transportation Reserve	0	0	(172,460)		Crack sealing, line painting
	Transfer from Buildings, Vehicles, Equipment Reserve	(33,000)	(10,574)	(25,000)		
	Transfer from Library Reserve	0	0	0		
	Transfer from Climate Action Reserve	(42,353)	(24,994)	(107,113)		
	Transfer from Public Arts Reserve	0	0	0		
	Transfer from Parks, Recreation, Open Spaces Reserve	(50,078)	(21,634)	(41,229)		Vimy Park washroom roof
	Transfer from City Hall Reserve	(32,647)	0	(60,000)		
	Transfer from Arena, Curling, Racquet Courts Reserve	0	(17,182)	(86,026)		Grant to arena
	Transfer from Cemetery Maintenance Reserve	0	0	0		
	Transfer from Aerodrome Reserve	0	0	(3,500)		Crack sealing, asphalt repair
	Transfers from Reserves	(934,339)	(269,483)		(1,918,328)	
TRANSFERS FROM SURPLUS						
	Safe Restart/COVID-19 Grant	(142,600)	0	0		
	Transfer from Surplus	0	0	(150,929)		COVID funds project and operating
	Prior Year Surplus/Deficit	0	0	(121,203)		
	Transfers from Surplus	(142,600)	0		(272,132)	
TRANSFERS BETWEEN ACCOUNTS						
	Transfer from Water Service Charges	(28,764)	(28,764)	(40,000)		Allocation adjustment
	Transfer from Water Fund (Addn Admin Fees)			(15,000)		
	Transfer from Sewer Service Charges	(22,270)	(22,270)	(25,000)		Allocation adjustment
	Transfers between Accounts	(51,034)	(51,034)		(80,000)	
		(8,356,703)	(5,412,156)		(9,632,407)	

5 YEAR FINANCIAL PLAN

REVENUE	2025	2026	2027	2028	2029
General Tax Revenue	(836,740)	(895,312)	(957,984)	(1,025,042)	(1,096,795)
Grants-in-Lieu	(33,639)	(33,975)	(34,315)	(34,658)	(35,005)
Tax Penalties & Interest	(15,696)	(15,853)	(16,011)	(16,172)	(16,333)
Sale of Services	(67,100)	(69,113)	(71,186)	(73,322)	(75,522)
Licenses & Permits	(18,555)	(18,741)	(18,928)	(19,117)	(19,308)
Planning & Development	(12,250)	(12,495)	(12,745)	(13,000)	(13,260)
Rental & Leases	(83,000)	(85,490)	(88,055)	(90,696)	(93,417)
Other Income	(8,625)	(8,711)	(8,798)	(8,886)	(8,975)
Investment Income	(88,000)	(91,520)	(95,181)	(98,988)	(102,948)
Campground	(39,500)	(40,290)	(41,096)	(41,918)	(42,756)
Aerodrome	(13,000)	(13,260)	(13,525)	(13,796)	(14,072)
Cemeteries	(10,750)	(10,965)	(11,184)	(11,408)	(11,636)
Capital & Project Funding	(1,753,300)	(1,753,300)	(1,753,300)	(1,753,300)	(1,753,300)
Non-Capital Conditional Funding	(513,947)	(513,947)	(513,947)	(513,947)	(513,947)
Unconditional Funding	(381,400)	(389,028)	(396,809)	(404,745)	(412,840)
Sale of Assets & Land	0	0	0	0	0
Transfers between Accounts	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
Transfers from Reserves	(1,918,328)	(1,918,328)	(1,918,328)	(1,918,328)	(1,918,328)
Transfers from Surplus	(272,132)	(272,132)	(272,132)	(272,132)	(272,132)
Water Rates & Charges	(344,228)	(354,555)	(365,191)	(376,147)	(387,432)
Water Taxation	(92,314)	(110,777)	(132,932)	(159,519)	(191,422)
Water Other Revenue	(127,963)	(127,963)	(127,963)	(127,963)	(127,963)
Water Capital Funding	(1,154,255)	(1,154,255)	(1,154,255)	(1,154,255)	(1,154,255)
Sewer Rates & Charges	(148,782)	(153,245)	(157,843)	(162,578)	(167,455)
Sewer Taxation	(20,871)	(25,045)	(30,054)	(36,065)	(43,278)
Sewer Other Revenue	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Sewer Capital Funding	(85,000)	(85,000)	(85,000)	(85,000)	(85,000)
Collections for Others	(1,507,032)	(1,582,384)	(1,661,503)	(1,744,578)	(1,831,807)
TOTAL REVENUE	(9,632,407)	(9,821,684)	(10,024,266)	(10,241,560)	(10,475,186)

5 YEAR FINANCIAL PLAN

EXPENDITURES	2025	2026	2027	2028	2029	
Council & Administration	814,992	839,441	864,625	890,563	917,280	
Supplies & Services	209,167	215,442	221,905	228,562	235,419	
Protective Services	473,776	487,989	502,628	517,707	533,239	
Planning & Economic Development	349,282	359,760	370,553	381,670	393,120	
Facilities	170,420	175,533	180,799	186,223	191,809	
Recreation & Culture	133,467	137,471	141,595	145,843	150,218	
PW Operations	309,465	318,749	328,312	338,161	348,306	
PW Fleet & Equipment	69,750	71,843	73,998	76,218	78,504	
Environmental Services	112,223	115,590	119,057	122,629	126,308	
Campground	20,865	21,491	22,136	22,800	23,484	
Aerodrome	18,310	18,859	19,425	20,007	20,608	
Cemeteries	2,310	2,379	2,450	2,524	2,599	
Debt Servicing	-	-	-	-	-	
Capital & Projects	2,994,384	1,753,300	1,753,300	1,753,300	1,753,300	
Transfers between Accounts	190,000	197,600	205,504	213,724	222,273	
Transfers to Reserves	292,552	1,507,013	1,497,237	1,489,523	1,484,106	
Water Personnel	116,523	120,019	123,620	127,328	131,148	
Water Operating	176,250	181,538	186,984	192,593	198,371	
Water Debt Servicing	-	-	-	-	-	
Water Emergency Management	-	-	-	-	-	
Water Capital Expenditures	1,189,718	1,154,255	1,154,255	1,154,255	1,154,255	
Transfer to Water Reserve	221,269	291,738	315,483	343,707	377,298	
Sewer Personnel	100,956	103,985	107,104	110,317	113,627	
Sewer Operating	47,670	49,100	50,573	52,090	53,652	
Sewer Debt Servicing	-	-	-	-	-	
Sewer Capital Expenditures	60,000	85,000	85,000	85,000	85,000	
Transfer to Sewer Reserve	52,027	31,206	36,220	42,236	49,454	
Collections for Others	1,507,032	1,582,384	1,661,503	1,744,578	1,831,807	
TOTAL EXPENDITURES	9,632,407	9,821,684	10,024,266	10,241,560	10,475,186	
NET	-\$	0	\$	-	\$	-

EXPENSES		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
REMITTANCE TO OTHERS						
	School Tax Collection	593,187	587,462	621,441		
	Police Tax Collection	81,632	81,104	85,792		
	RDCK Tax Collection	649,271	663,833	699,206		Based on 2024 actual
	Hospital District Collection	56,102	57,693	60,424		Based on 2024 actual
	MFA Collection	73	73	76		
	BCAA Collection	13,636	13,635	14,279		
	GIL/PILT Collections for other agencies	24,561	24,584	25,814		
	Collections for Others	1,418,463	1,428,385		1,507,032	
COUNCIL & ADMINISTRATION						
	Council Indemnity/Stipend	31,308	33,971	34,787		2.4% CPI increase, based on 2024 actual
	Mayor Indemnity/Stipend	14,715	16,121	16,508		2.4% CPI increase, based on 2024 actual
	Mayor Travel	3,000	2,512	2,500		Based on trend
	Council Travel	22,000	14,794	15,000		Based on trend
	Council Benefits	12,737	24,301	24,000		Council added to benefits plan
	Staff Salaries	567,338	584,886	573,391		3% wage increase. Allocation adjustment
	Benefits - General Admin. Dept.	124,814	124,247	121,805		Allocation adjustment
	Staff Travel and Training	2,000	2,966	5,000		Unionized staff training
	Committee Expenses	1,500	1,189	4,500		Increase \$2,000 for engagement & events
	Management Travel & Training	12,000	14,439	17,500		Temp. increase funded by reserve
	Employer Health Tax (EHT) Prov.	12,600	781	0		\$1m exemption
	Council & Administration	804,011	820,209		814,992	

EXPENSES		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
SUPPLIES & SERVICES						
General Advertising		4,000	4,992	5,000		Based on trend
Insurance - Liability, MIABC, Crime, Associate, etc		20,000	22,928	23,000		Based on trend
Postage		3,000	3,196	2,750		Based on trend
Office supplies		5,500	7,958	6,250		Based on trend
Sundry		2,000	3,772	3,200		Based on trend
Telephone		3,600	4,226	4,200		Based on trend
Office Utilities and Internet		8,500	9,197	9,717		5.65% FortisBC increase, based on trend
Lease Fees		2,050	3,121	2,150		
Computer Hardware and Software		10,000	12,494	31,500		Temp. increase funded by reserve
Other		0	57	50		
Usage fees		300	626	350		Based on trend
Audit		42,000	50,894	50,000		Temp. increase funded by reserve
Legal Services		2,000	8,985	5,000		Based on trend
IT Support and AMais software Support		65,875	34,716	37,500		Based on trend
Professional Services Other		72,000	97,605	25,000		2024 temp CAO/CFO
Memberships and Promotional		4,500	3,314	3,500		Based on trend
Supplies & Services		245,325	268,081		209,167	
PROTECTIVE SERVICES						
CBT Project - Building Renovation		50,000	20,086	17,526		
Project - UBCM (CRI)		208,334	105,022	253,445		
CBT Project - FireSmart		35,900	15,905	18,968		
Staff Salaries - FireSmart		70,964	55,608	92,500		3% wage increase
Benefits - FireSmart		14,902	13,139	21,400		
Fire Inspection Services		1,000	0	0		Incl. in RDCK service
Staff Salaries - Dike		334	383	355		3% wage increase. Allocation adjustment
Benefits - Dike		77	147	82		
Dike Engineering Advisory Services		0	0	66,000		
Bylaw Enforcement		1,000	102	500		Based on trend
Special Protective Services (Wildsafe)		2,000	2,000	3,000		Wildsafe fee increase
Wood Stove grant		500	100	0		Service lo longer admin. by RDCK
Logging Expense - Firesmart Project		38,000	41,688	0		No logging in 2025
Protective Services		373,011	234,093		473,776	

EXPENSES		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
PLANNING & ECONOMIC DEVELOPMENT						
	Asset Management Coordinator - Benefits	0	3	0		
	Planning/Development	269,959	34,677	270,340		
	Project - Asset Management	15,000	18,874	45,000		
	CDP & Flow-Through Grants	3,000	1,100	1,500		CBT Grant - Kaslo Birthday & Family Day
	Municipal Grants	10,791	5,398	7,500		
	Chamber of Commerce Grant-in-aid	7,500	7,500	4,050		NKLSS -\$7,500. May Days +\$4,050
	Community Grant Flow-thru	16,500	0	0		
	Infrastructure Planning Project	30,000	16,423	20,892		
	Planning & Economic Development	352,750	83,975		349,282	
FACILITIES						
	Insurance - Property	99,796	95,837	98,712		Based on trend
	Janitorial and Other Services	12,000	10,447	10,500		Based on trend
	City Hall Sewer User Fee	2,590	2,590	2,500		
	Kemball Hydro, Propane, Janitorial	29,000	29,962	33,828		5.65% FortisBC increase, based on trend
	Other Buildings Maintenance & Repairs	10,000	1,091	6,500		Based on trend
	Kemball Maintenance & Repairs	3,500	2,792	2,800		Based on trend
	City Hall Maintenance & Repairs	10,000	10,964	10,500		Based on trend
	Municipal Property Sewer User Fees (excl. City Hall)	7,448	7,448	5,080		User Fee rate increase
	Facilities	174,334	161,132		170,420	

EXPENSES		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
RECREATION & CULTURE						
Staff Salaries - Parks & Recreation		36,727	45,297	39,037		3% wage increase. Allocation adjustment
Benefits - Parks & Recreation		8,447	11,612	8,979		
Public Washroom Maintenance		16,200	18,508	23,500		Based on trend.2025 add Vimy Park
Park and Boulevard Maintenance		10,000	9,078	10,000		
Parks and Boulevard Minor Capital		4,000	0	14,500		Vimy Park washroom roof funded from reserve
Staff Salaries Buildings		3,339	5,453	3,549		3% wage increase. Allocation adjustment
Benefits - Buildings		768	1,514	816		
Power (Buildings and Parks)		1,800	2,629	2,750		5.65% FortisBC increase, based on trend
Memorial Monuments & Projects		10,000	22,361	13,500		Based on trend
Spring & Fall Recreation Grants		11,000	9,900	10,000		\$10,000 from RDCK + \$1,500 admin.
Landscaping and Tree maintenance		2,000	5,300	2,500		Based on trend
Downtown Gardening/Basket Expenses		321	34	100		Based on trend
Landscaping project		3,000	0	0		
Staff Salaries Boat Launch & Wharf		334	0	355		3% wage increase. Allocation adjustment
Benefits - Boat Launch & Wharf		77	0	82		
FLNRO Boat Club Lease Payment		2,640	2,640	2,800		Province moorage lease
Boat launch/ public wharf maintenance		1,000	0	1,000		
Recreation & Culture		111,653	134,325		133,467	
CAMPGROUND						
Campground Operation and Maintenance		5,000	8,892	10,000		Based on trend
Campground Minor Capital		10,000	0	0		
Staff Salaries - Campground		3,339	5,672	3,549		3% wage increase. Allocation adjustment
Benefits - Campground		768	1,701	816		
Fees due to Water from Campground		4,150	4,150	2,000		Shower fees transferred to Water
Fees due to Sewer from Campground		5,650	5,650	4,500		Sewer User fees exp transferred to Sewer utilities
Campground		28,908	26,065		20,865	

EXPENSES		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
PW OPERATIONS						
Staff Salary - PW		123,536	104,910	131,307		3% wage increase. Allocation adjustment
Benefits - PW		28,413	33,571	30,201		
Staff Travel and Training		1,000	0	1,000		
Public Works Shop, Office Supplies		300	148	200		Based on trend
Public Works Telephone and Mobile Communications		1,500	1,522	1,550		
Public Works Utilities		7,000	9,138	9,750		5.65% FortisBC increase, based on trend
Computer Hardware and Software		500	0	0		
Staff Salary - Vehicle & Equipment Maintenance		8,347	10,306	8,872		3% wage increase. Allocation adjustment
Benefits - Vehicle & Equipment Maintenance		1,920	2,742	2,041		
Public Works rental fees		500	1,179	500		
Public Works Safety Gear & Safety Equipment		2,500	300	1,800		Based on trend
Public Works Supplies, Materials, Small Tools		4,000	5,071	4,500		Based on trend
Staff Salary -Transportation		20,033	25,366	21,293		3% wage increase. Allocation adjustment
Benefits -Transportation		4,608	6,919	4,897		
Transportation Maintenance/Gravel Pit		1,000	0	500		Based on trend
Municipal Streetlight Service and Power		20,000	18,322	19,000		Based on trend
Roads and Sidewalks Maintenance		30,000	16,332	40,000		Crack sealing and line painting funded from reserve
Staff Salary - Snow Removal		23,372	10,953	24,842		3% wage increase. Allocation adjustment
Benefits - Snow Removal		5,375	3,292	5,714		
Fortis Streetlight Maintenance		3,000	4,902	1,500		Based on trend
Drainage Maintenance		1,000	0	0		Based on trend
PW Operations		287,904	254,972		309,465	

EXPENSES		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
PW FLEET & EQUIPMENT						
Fleet Insurance		11,000	9,452	10,000		Based on trend
Dump Truck and Sander Maintenance		4,000	2,496	2,500		Based on trend
Mower Maintenance		300	151	750		Based on trend
Trailer Unit Maintenance		200	0	0		Based on trend
Backhoe Maintenance		3,000	785	2,000		Based on trend
Lift Truck Maintenance		8,500	4,483	5,000		Based on trend
Loader and Sweeper Maintenance		15,000	2,864	8,000		Based on trend
Bobcat, ClubCar & Sweeper Maintenance		3,000	1,005	2,750		Based on trend
Grader Maintenance		500	895	750		Based on trend
Ford Ranger Maintenance		2,000	334	1,500		Based on trend
4x4 Pickup Maintenance		2,000	4,802	2,000		Based on trend
Small Equipment Maintenance		1,500	2,994	1,500		Based on trend
Ford Lightning Pickup (EV)		2,000	0	2,000		Based on trend
Public Works Minor Asset Purchase		0	0	0		
Lubricants and Fluids		1,000	575	1,000		
Fuel		33,000	25,943	30,000		Based on trend
PW Fleet & Equipment		87,000	56,779		69,750	
ENVIRONMENTAL SERVICES						
Staff Salaries - Garbage & Recycling		668	0	710		3% wage increase. Allocation adjustment
Benefits - Garbage & Recycling		154	0	163		
Recycling Services		28,000	28,140	29,000		
RDCK Tipping fees		18,900	18,359	20,750		RDCK rate increase
Recycle Bins		500	3,126	600		Based on trend
Solid Waste Services		63,633	60,395	61,000		Based on trend
Environmental Services		111,854	110,020		112,223	
AERODROME						
Staff Salaries Aerodrome		1,002	966	1,065		3% wage increase. Allocation adjustment
Benefits - Aerodrome		230	241	245		
Aerodrome Insurance		13,283	13,283	13,000		Based on trend
Aerodrome Maintenance & Resurfacing		500	477	4,000		Crack sealing & asphalt repair funded from reserve
Aerodrome		15,515	14,967		18,310	

EXPENSES		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
DEBT SERVICING						
Debt servicing Interest		500	72	0		Loan paid off
MFA Debt Servicing: Leasing, loans and short term		7,059	7,091	0		Loan paid off
Debt Servicing		7,559	7,163		0	
CAPITAL & PROJECTS						
Project - Kaslo City Hall		0	0	90,000		
Project - Other		1,075,625	70,025	1,292,041		
Capital Improvements - Building		170,000	2,195	212,434		
Capital Improvements - Parks		225,450	56,175	115,963		
Capital Improvements - Drainage		166,327	149,112	0		
Capital Improvements - Roads		515,000	27,019	854,920		
Capital Improvements - Vimy Park		0	6,507	0		
Capital Improvements - Leased Buildings		0	0	36,026		Grant from arena reserve
Capital Purchase - PW Vehicles & Equipment		33,000	11,452	25,000		
Capital & Projects		2,185,402	322,485		2,994,384	
					Sub	

EXPENSES		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
WATER PERSONNEL						
Wages & Salaries		55,090	57,567	58,556		3% wage increase. Allocation adjustment
Benefits		12,671	16,411	13,468		
Staff Training & Development		6,000	4,260	4,500		Based on trend
Administration		28,764	28,764	40,000		Allocation adjustment
Water Personnel		102,525	107,002		116,523	
WATER OPERATING						
Utilities		20,000	21,647	25,000		5.65% FortisBC increase, based on trend
Water leases and licenses		2,400	1,880	2,000		Based on trend
Water survey and legal		2,885	0	500		Based on trend
PRV Repair & Maintenance		1,000	1,212	250		Based on trend
Water Treatment Plant Maintenance		5,000	3,437	6,000		Based on trend
Water Treatment Plant Supplies		18,000	14,405	18,000		
Water Treatment Plant Hardware		6,000	0	2,500		Based on trend
Insurance Deductible - Dam Flood		0	0	0		
Water professional services		6,000	8,553	6,000		
Water Utility General Maintenance		11,000	1,699	8,500		Based on trend
Water operational contingency		5,000	0	0		Based on trend
Professional services Engineering		18,000	0	87,000		Based on trend
Service Connections and Backflow Prgm		10,000	38,903	12,500		Based on trend
Water Utility Insurance		8,474	8,061	8,000		Based on trend
Water Operating		113,759	99,796		176,250	
WATER CAPITAL EXPENDITURES						
Water Capital Infrastructure Project		1,068,000	155,645	1,189,718		
Water Capital Expenditures		1,068,000	155,645		1,189,718	
TRANSFER TO/(FROM) WATER						
Transfer to Water Capital Infrastructure Reserve		162,050	63,730	221,269		
Transfer to Water Reserve		162,050	63,730		221,269	Parcel tax plus net operating
					Water	

EXPENSES		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
WASTEWATER PERSONNEL						
	Wages & Salaries	56,760	34,081	60,330		3% wage increase. Allocation adjustment
	Benefits	13,055	11,562	13,876		
	Staff Training & Development	2,276	1,903	1,750		Based on trend
	Administration	22,270	22,270	25,000		Allocation adjustment
	Sewer Personnel	94,361	69,816		100,956	
WASTEWATER OPERATING						
	Insurance	3,050	2,912	3,200		Based on trend
	Sewer office supplies	500	237	100		Based on trend
	Utilities	11,000	10,004	10,570		5.65% FortisBC increase, based on trend
	Sewer Leases and Licenses	0	(100)	0		
	Safety Gear & Supplies	1,500	1,440	1,300		Based on trend
	Legal	0	16	0		
	Sewer Professional Services	5,000	5,137	19,200		Based on trend
	Sewer Maintenance	6,360	6,902	7,000		Based on trend
	Lift Station Maintenance	3,000	578	1,500		Based on trend
	Sewer maintenance servicing	5,000	1,871	4,300		Based on trend
	Sewer Connection Parts & Supplies	2,000	0	500		Based on trend
	Sewer Operating	37,410	28,997		47,670	
WASTEWATER CAPITAL EXPENDITURES						
	Sewer Capital Equipment	0	0	0		
	Sewer Capital Infrastructure	50,000	0	60,000		
	Sewer Capital Expenditures	50,000	0		60,000	
TRANSFER TO/(FROM) WASTEWATER						
	Transfer to the Sewer Capital Infrastructure Reserve	41,739	41,739	52,027		
	Transfer to Sewer Reserve	41,739	41,739		52,027	Parcel tax plus net operating
					Wastewater	
CEMETERIES						
	Staff Salary - Cemetery	1,002	4,825	1,065		3% wage increase. Allocation adjustment
	Benefits - Cemetery	230	1,195	245		
	Cemetery Maintenance	1,000	479	1,000		
	Cemeteries	2,232	6,498		2,310	
					Cemetery	

EXPENSES		2024 Budget	2024 YTD	2025 DRAFT	Subtotals	Notes
TRANSFER TO RESERVES						
Transfer to Reserve (interest)		75,000	148,884	100,000		Canada Community Building Fund/Gas Tax
Transfer to Arena, Curling, Racquet Courts Reserve		10,000	10,000	10,000		From RDCK
Transfer to City Hall Reserve		5,000	5,000	0		
Transfer to Transportation Reserve		5,000	5,000	5,000		
Transfer to Buildings, Vehicles, Equipment Reserve		39,000	39,000	46,627		\$1,400/year Thrift Store
Transfer to Parks, Recreation, Open Spaces Reserve		21,092	29,307	10,000		From RDCK
Transfer to Contingency Reserve		0	0	0		
Transfer to Sick Leave Bank & Settlement Reserve		0	0	0		
Transfer to Climate Action Reserve		140,884	140,884	0		
Transfer to Community Works Reserve		108,206	111,176	116,735		
Transfer to Kemball Memorial Centre Reserve		5,000	5,000	0		
Transfer to Public Arts Reserve		0	0	0		
Transfer to Growing Communities Reserve		0	0	0		
Transfer to Library Reserve		20,000	303,354	0		
Transfer to Aerodrome Reserve		0	0	0		
Transfer to Cemetery Reserve		1,000	0	4,190		
Transfers to Reserves		430,183	797,605		292,552	
TRANSFERS BETWEEN ACCOUNTS						
Transfer to(from) Surplus		0	0	0		
Transfer from General to Water Operating (rename)				115,000		
Transfer from General to Sewer Operating		756	718	60,000		
Transfer to General Operating from Water		0	0	15,000		
Transfer from Water Reserve to Other Utility		0	0	0		
Transfer from Sewer Operating to General		0	0	0		
Transfers between Accounts		756	718		190,000	
					Transfers	
		8,306,703	5,294,198		9,632,407	