

FINANCIAL SERVICES DEPARTMENT



The Financial Services Department provides leadership in financial management, procurement, and accountability to the Town's citizens, Council and staff.

QUARTERLY REPORT JANUARY 1 – MARCH 31, 2025

Highlights

Accounts Payable

The Town of Osoyoos pays all invoices related to operating and capital expenditures. The Town utilizes their purchasing policy “FIN-002” for all purchases of the municipality which lays out the requirements for receiving the best value for service. The Province of BC, Alberta, Saskatchewan and Manitoba established the “New West Partnership Agreement (NWPTA) that aims to create a barrier-free inter provincial market and also establishes thresholds when products need to be tendered and are updated to March 31, 2025.

	1 st Quarter 2025	YTD Total 2025	1 st Quarter 2023	YTD Total 2023
Invoices Processed	1,025	1,025	1,087	1,087
Suppliers	278	278	298	298
\$ Processed	\$4,499,247	\$4,499,247	\$3,534,132	\$3,534,132

Accounts Receivable

The Town of Osoyoos sends out invoices for billings for landfill tipping fees, services outside of the Town and Rural Utility areas, billings for recovery of funds (i.e. Fire Dept MVA's and road rescues, ICBC, etc.) as well as other miscellaneous billings that do not fall within Business Licencing, Building Permits, Property Taxes, Rural Utilities, updated to March 31, 2025.

	1 st Quarter 2025	YTD Total 2025	1 st Quarter 2024	YTD Total 2024
Invoices Issued	94	94	98	98
\$ outstanding	\$61,405	\$61,405	\$228,208	\$228,208
# current	22	22	21	21
\$ current	\$36,658	\$36,658	\$197,707	\$197,707
# 30-60 days	4	4	9	9
\$ 30-60 days	\$23,733	\$23,733	\$21,123	\$21,123
# 60-90 days	0	0	2	2
\$ 60-90 days	\$0	\$0	\$816	\$816
# over 90 days	2	2	3	3
\$ over 90 days	\$1,013	\$1,013	\$10,562	\$10,562
# uncollectable	0	0	0	0

Capital Update

Project Description	Budget	Actual	Anticipated Completion Date	Status
Computer Equipment	\$16,242	\$0	April 2025	On target
Computer Equipment	\$50,000	\$0	October 2025	On target
Office Equipment	\$14,500	\$0	October 2025	On target

QUARTERLY REPORT JANUARY 1 – MARCH 31, 2025

Cash Receipts

All financial cash and electronic transactions received by the Town for payments towards Property Taxes, Rural Utilities, Accounts Receivable, Building Permits, Business Licencing, Cemetery, Pet Licences, donations, and miscellaneous recoveries processed to March 31, 2025.

	1 st Quarter 2025	YTD Total 2025	1 st Quarter 2024	YTD Total 2024
# of payments processed	4,563	4,563	1,201	1,201
\$ processed	\$3,437,987	\$3,437,987	\$1,552,157	\$1,552,157

Cemetery

The Town of Osoyoos owns and operates the Osoyoos Lakeview Cemetery. The Finance department invoices all internments, plot sales and memorial installations and co-ordinates the details between the operations department and funeral homes processed to March 31, 2025.

	1 st Quarter 2025	YTD Total 2025	1 st Quarter 2024	YTD Total 2024
Plot Sales				
Columbarium	1	1	2	2
Full Size	2	2	1	1
Cremain	3	3	0	0
Internments	16	16	5	5
Memorial Installations	8	8	4	4

Financial update

- Town
 - Attached is the Income & Expenditure Statement to March 31st, 2025 for the Town of Osoyoos
 - Projected Surplus/(Deficit)
 - General Fund \$495,000 surplus
The majority of the surplus is made up from:
 - Return on Investments
 - Fire Department \$0 surplus
 - RCMP \$0 surplus
 - Sewer Fund \$0 surplus
 - Water Fund \$0 surplus
- Sun Bowl Arena
 - Attached is the Income & Expenditure Statement to March 31st, 2025 for the Sun Bowl Arena
 - Projected Surplus/(Deficit)
 - \$1,500 surplus

QUARTERLY REPORT JANUARY 1 – MARCH 31, 2025

Payroll

Payroll is processed for all Town of Osoyoos employees and Council which includes, Council, Town office, Planning, Community Services, Sun Bowl Arena, Operational Services, Fire Department, Victim Services. Numbers to March 31, 2025.

	1 st Quarter 2025	YTD Total 2025	4 th Quarter 2024	YTD Total 2024
\$ as per Payroll Register	\$1,096,010	\$1,096,010	\$1,116,348	\$1,116,348
Current # of Employees				
Full Time	39	39	43	43
Part Time/Relief	26	26	24	24
Fire Paid on Call	30	30	30	30
Council	7	7	7	7

Property Taxes

The Town of Osoyoos bills and collects Property Taxes for all taxable properties within the Town boundary which include:

Taxes under control of the Municipality

- Municipal
- Policing
- General Debt
- Fire Protection
- Fire Hall Debt

Taxes Collected for other Taxing Authorities

- BC Assessment Authority
- Municipal Finance Authority
- RDOS – Hospital
- School
- Okanagan Regional Library
- RDOS – General
- SIR
- 1% Utility Taxes

QUARTERLY REPORT JANUARY 1 – MARCH 31, 2025

Balances as of March 31, 2025.

	2025	2024	2023	2022
Delinquent Taxes				
# of Properties	24	20	13	13
\$ outstanding	\$150,522	\$60,845	\$51,673	\$39,603
Arrears Taxes				
# of Properties	138	121	148	81
\$ outstanding	\$402,498	\$301,450	\$239,719	\$174,362
Current Taxes				
# of Properties	4	4	0	2
\$ outstanding	\$12,988	\$4,221	\$0	\$3,063
# Folios set up under PAP	446	441	499	542
% Folios on PAP	10.01%	10.01%	11.45%	12.62%
# Folios with prepaid	644	935	806	683
% Folios with prepaid	14.45%	21.22%	18.50%	15.91%
\$ Prepaid	\$1,548,314	\$2,346,221	\$1,561,588	\$1,448,530
# of Folios on Roll	4,457	4,407	4,357	4,294
% Increase in Folios	1.13%	1.15%	1.47%	0.26%

Utility Billing

In 2025 Water, Sewer and Garbage user fees have been billed separately from property taxes. The Town of Osoyoos bills for water in the Water District systems 8 and 9 and sewer for the NW Sector Sewer project, which are specified areas in the RDOS and these are balances as of March 31, 2025.

	2025	2024	2023	2022
# Town Utilities O/S	551			
\$ Town Utilities O/S	\$319,665			
# Rural Sewer Accounts O/S	19	1	97	0
\$ of Rural Sewer O/S	\$3,877	\$3	\$57,090	\$0
# of Rural Water Accounts O/S	69	1	415	0
\$ of Rural Water O/S	\$39,342	\$1	\$574,258	\$0
# of Accounts set up under PAP	530	15	10	5
% of Folio's set up on PAP	11.93%	2.29%	1.84%	0.93%
# of Prepaid Accounts	203	34	2	25
\$ of Prepaid Accounts	\$64,008	\$16,507	\$432	\$5,572
Number of Accounts	4,444	656	543	538

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL	
GENERAL OPERATING FUND						
General Rev Operating						
TAXES - REAL PROPERTY LEVY						
1-1-105-000 REAL PROPERTY LEVY	0.00	-4,995,234	-4,995,234	100.00	0.00	Property taxes issued in May. Projected to be on budget.
1-1-105-001 REAL PROPERTY LEVY - DEBT SERVICE	0.00	-33,320	-33,320	100.00	0.00	
1-1-105-002 REAL PROPERTY LEVY - FIRE PROTECTION	0.00	-957,092	-957,092	100.00	0.00	
1-1-105-003 REAL PROPERTY LEVY - FIRE HALL DEBT	0.00	-173,336	-173,336	100.00	0.00	
1-1-105-100 REAL PROPERTY LEVY - POLICING	0.00	-1,282,734	-1,282,734	100.00	0.00	
Total TAXES - REAL PROPERTY LEVY	0.00	-7,441,716	-7,441,716	100.00	0.00	
TAXES - COLLECTED FOR OTHER GOV'TS						
1-1-106-000 TAXES COLLECTED - B C A A	0.00	-116,878	-116,878	100.00	0.00	Property Taxes issued in May. Projected to be on budget.
1-1-106-001 TAXES COLLECTED - M F A	0.00	-643	-643	100.00	0.00	
1-1-106-002 TAXES COLLECTED - HOSPITAL	0.00	-587,592	-587,592	100.00	0.00	
1-1-106-003 TAXES COLLECTED - SCHOOL DISTRICT #5	0.00	-4,890,635	-4,890,635	100.00	0.00	
1-1-106-006 TAXES COLLECTED - OK REG. LIBRARY	0.00	-314,266	-314,266	100.00	0.00	
1-1-106-007 TAXES COLLECTED - R.D.O.S.	0.00	-1,121,030	-1,121,030	100.00	0.00	
1-1-106-008 TAXES COLLECTED - S.I.R. ASSESSMENT	0.00	-4,921	-4,921	100.00	0.00	
Total TAXES - COLLECTED FOR OTHER GOV'T	0.00	-7,035,965	-7,035,965	100.00	0.00	
TAXES - COLLECTED FROM UTILITIES						
1-1-107-000 UTILITY TAXES - TELUS 1% LEVY	0.00	-9,700	-9,700	100.00	-11,074.61	Utility Taxes issued in May. Projected to be on budget.
1-1-107-001 UTILITY TAXES - FORTIS GAS 1% LEVY	0.00	-32,500	-32,500	100.00	-34,877.23	
1-1-107-002 UTILITY TAXES - EASTLINK 1% LEVY	0.00	-10,278	-10,278	100.00	-12,023.39	
1-1-107-003 UTILITY TAXES - FORTIS 1% LEVY	0.00	-84,600	-84,600	100.00	0.00	
Total TAXES - COLLECTED FROM UTILITIES	0.00	-137,078	-137,078	100.00	-57,975.23	
CEMETERY						
1-1-110-000 CEMETERY - INTEREST ON INVESTMENT	-907.45	-5,000	-4,093	81.85	-1,357.34	Revenues up \$3,984 from 2024, current deficit \$2,489. Projected to be on budget.
1-1-110-001 CEMETERY - LINERS SOLD	-2,329.00	-9,200	-6,871	74.68	-517.00	
1-1-110-002 CEMETERY - OPENING & CLOSING	-7,327.00	-29,300	-21,973	74.99	-1,703.00	
1-1-110-003 CEMETERY - PLACING MEMORIALS	-1,316.00	-5,500	-4,184	76.07	-722.00	
1-1-110-004 CEMETERY - SALE OF PLOTS	-3,381.00	-18,000	-14,619	81.22	-3,976.50	
1-1-110-005 CEMETERY - TOWN GRANT	0.00	-3,000	-3,000	100.00	-3,000.00	
1-1-110-006 CEMETERY - RDOS GRANT	0.00	-1,000	-1,000	100.00	0.00	
Total CEMETERY	-15,260.45	-71,000	-55,740	78.51	-11,275.84	
LICENSES/PERMITS/RENTALS						
1-1-112-000 OTHER REVENUE - BUSINESS LICENCES	-42,162.50	-52,000	-9,838	18.92	-35,700.00	Revenues up \$11,755 from 2024, current surplus \$20,131. Projected to be on budget.
1-1-112-001 OTHER REVENUE - DOG TAGS & FINES	-7,647.50	-10,500	-2,853	27.17	-8,715.00	
1-1-112-007 OTHER REVENUE - BOAT TRAILER PARKING	0.00	-67,000	-67,000	100.00	0.00	
1-1-112-008 OTHER REVENUE - LIBRARY RENT	-13,942.50	-56,880	-42,938	75.49	-13,013.01	
1-1-112-010 OTHER REVENUE - EQUIPMENT RENT	0.00	-2,500	-2,500	100.00	-2,500.00	
1-1-112-012 OTHER REVENUE - GYRO PARK LEASE REI	-2,047.50	-7,800	-5,753	73.75	-2,047.50	
1-1-112-013 OTHER REVENUE - RENTAL INCOME MARIN	-8,000.00	-30,000	-22,000	73.33	-7,500.00	
1-1-112-023 OTHER REVENUE - ARTS BLDG. RENT	-4,000.00	-4,000	0	0.00	0.00	
1-1-112-026 OTHER REVENUE - DESERT SUN COUNSEL	-2,601.00	-10,400	-7,799	74.99	-2,550.00	

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL		
GENERAL OPERATING FUND							
Total LICENSES/PERMITS/RENTALS	-80,401.00	-241,080	-160,679	66.65	-72,025.51		
MISCELLANEOUS							
1-1-115-014 OTHER REVENUE - TRANSIT FARES & DON	-36.00	0	36	0.00	-74.10	Revenue up \$254,275 from 2024, current surplus \$146,687. Projected to be on budget.	
1-1-115-015 OTHER REVENUE - FIRE DEPT RECOVERIE	-1,729.00	-35,000	-33,271	95.06	-171.00		
1-1-115-016 OTHER REVENUE - MISC. RECOVERIES	-200.00	-35,000	-34,800	99.43	-559.65		
1-1-115-017 OTHER REVENUE - PENALTIES EARNED	0.00	-90,000	-90,000	100.00	0.00		
1-1-115-018 OTHER REVENUE - INTEREST ON O/S TAXE	-1,596.62	-17,000	-15,403	90.61	-2,055.83		
1-1-115-019 OTHER REVENUE - BASIC SCHOOL TAX CC	0.00	-7,000	-7,000	100.00	0.00		
1-1-115-020 OTHER REVENUE - MISC INCOME	-3,917.95	-80,000	-76,082	95.10	-14,456.01		
1-1-115-022 OTHER REVENUE - TICKET FINES (MTI)	-379.50	-5,000	-4,621	92.41	-1,120.00		
1-1-115-023 OTHER REVENUE - RCMP TRAFFIC FINE	-603.64	-40,000	-39,396	98.49	0.00		
1-1-115-024 OTHER REVENUE - BYLAW INFRACTION FII	0.00	-3,000	-3,000	100.00	-163.75		
1-1-115-027 OTHER REVENUE - FRANCHISE FEE - FORI	-158,591.36	-97,800	60,791	-62.16	-97,677.97		
1-1-115-028 OTHER REVENUE - ADMIN CHARGE WATEF	0.00	-160,000	-160,000	100.00	-125,000.00		
1-1-115-029 OTHER REVENUE - ADMIN CHARGE SEWEI	0.00	-137,500	-137,500	100.00	-120,000.00		
1-1-115-030 OTHER REVENUE - ADMIN CHARGE CEMET	0.00	-1,500	-1,500	100.00	-1,500.00		
1-1-115-032 OTHER REVENUE - RECOVERY FROM CUS	-450,000.00	-1,172,665	-722,665	61.63	0.00		
Total MISCELLANEOUS	-617,054.07	-1,881,465	-1,264,411	67.20	-362,778.31		
SOLID WASTE MANAGEMENT							
1-1-114-000 REVENUE - RESIDENTIAL REFUSE COLLEC	-102,136.45	-412,000	-309,864	75.21	351.52	Revenue up \$94,949 from 2024, current deficit \$66,519. Projected to be on budget.	
1-1-114-001 REVENUE - LANDFILL TIPPING FEES	-109,779.30	-595,000	-485,221	81.55	-114,121.16		
1-1-114-002 REVENUE - LANDFILL SEPTAGE FEES	-9,835.50	-130,000	-120,165	92.43	-17,980.50		
1-1-114-005 REVENUE - MMBC	-20,229.21	-97,000	-76,771	79.15	-15,280.39		
Total SOLID WASTE MANAGEMENT	-241,980.46	-1,234,000	-992,020	80.39	-147,030.53		
DEVELOPMENT AND BUILDING SERVICE							
1-1-113-001 PLAN INSPECTION FEES	0.00	-2,000	-2,000	100.00	0.00	Revenue down \$39,071 from 2024, current deficit \$95,330. Projected to be on budget.	
1-1-113-002 BUILDING PERMIT FEES	-10,593.00	-200,000	-189,407	94.70	-31,475.00		
1-1-113-003 PLUMBING PERMIT FEES	-297.00	-5,000	-4,703	94.06	-351.00		
1-1-113-004 DEMOLITION PERMIT FEES	0.00	-400	-400	100.00	-90.00		
1-1-113-005 REZONING FEES	-3,000.00	-5,000	-2,000	40.00	0.00		
1-1-113-006 SUBDIVISION FEES	-1,150.00	-4,000	-2,850	71.25	-1,500.00		
1-1-113-007 DEVELOPMENT PERMIT FEES	-2,000.00	-6,000	-4,000	66.67	-1,950.00		
1-1-113-008 ALC APPLICATION FEES	0.00	-1,500	-1,500	100.00	0.00		
1-1-113-010 REVENUE - CUSTOMER LOT CLEANING	0.00	-1,000	-1,000	100.00	0.00		
1-1-113-011 RECOVERY FROM UTILITIES	0.00	-21,000	-21,000	100.00	-20,000.00		
1-1-113-012 LANDSCAPE FEES	0.00	-1,000	-1,000	100.00	0.00		
1-1-113-013 MISCELLANEOUS - FEES	-355.00	-4,000	-3,645	91.13	-1,100.00		
1-1-113-015 SHORT TERM RENTAL REVENUE	0.00	-200,000	-200,000	100.00	0.00		
Total DEVELOPMENT AND BUILDING SERVICE	-17,395.00	-450,900	-433,505	96.14	-56,466.00		
INVESTMENT INCOME & DONATIONS							
1-1-117-000 REVENUE - BANK INVESTMENT INCOME	-222,705.78	-300,000	-77,294	25.76	-227,592.07	Revenue down \$13,457 from 2024, current surplus \$142,705. Projected surplus \$500,000.	
1-1-117-001 REVENUE - DONATIONS RECEIVED	0.00	-20,000	-20,000	100.00	-8,571.42		

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL	
GENERAL OPERATING FUND						
Total INVESTMENT INCOME & DONATIONS	-222,705.78	-320,000	-97,294	30.40	-236,163.49	
LAND & EQUIPMENT SALES						
1-1-118-001 REVENUE - SALE OF SURPLUS EQUIPMEN	-458.12	-10,000	-9,542	95.42	-18,983.18	Revenue down \$18,525 from 2024, current deficit \$2,041. Projected to be on budget.
Total LAND & EQUIPMENT SALES	-458.12	-10,000	-9,542	95.42	-18,983.18	
COMMUNITY SERVICES - FACILITY REVENUE						
1-1-120-001 MEMBERSHIP REVENUE	-13,167.14	-85,100	-71,933	84.53	-9,877.06	Revenue up \$3,551 from 2024, current deficit \$7,318. Projected to be on budget.
1-1-120-002 GYM RENTAL	-1,614.01	-5,100	-3,486	68.35	-891.46	
1-1-120-007 NON RECREATIONAL ROOM RENTAL	-6,887.88	-25,500	-18,612	72.99	-7,348.96	
1-1-120-009 FIELD RENTAL REVENUE	0.00	-250	-250	100.00	0.00	
Total COMMUNITY SERVICES - FACILITY RE	-21,669.03	-115,950	-94,281	81.31	-18,117.48	
COMMUNITY SERVICES - PROGRAM REVENUE						
1-1-121-000 SWIM PROGRAM REVENUE	0.00	-6,120	-6,120	100.00	0.00	Revenue up \$20,516 from 2024, current deficit \$7,176. Projected to be on budget.
1-1-121-001 PLAYGROUND PROGRAM REVENUE	105.00	-37,220	-37,325	100.28	0.00	
1-1-121-002 RDOS RECREATION GRANT	0.00	-70,000	-70,000	100.00	0.00	
1-1-121-006 MISC. REVENUE - COMMUNITY SERVICES	-11,185.66	-19,600	-8,414	42.93	-4,463.25	
1-1-121-007 DONATIONS COMMUNITY SERVICES	0.00	-2,500	-2,500	100.00	0.00	
1-1-121-010 PRESCHOOL PROGRAMS	-271.25	-500	-229	45.75	-301.13	
1-1-121-011 CHILDRENS PROGRAMS	-6,562.75	-4,080	2,483	-60.85	-1,021.75	
1-1-121-012 TEEN PROGRAMS	-1,298.72	-5,100	-3,801	74.53	-1,700.93	
1-1-121-013 ADULT PROGRAMS	-17,186.22	-23,520	-6,334	26.93	-8,348.20	
1-1-121-014 SPECIAL EVENTS	-114.30	-6,120	-6,006	98.13	-161.90	
Total COMMUNITY SERVICES - PROGRAM REV	-36,513.90	-174,760	-138,246	79.11	-15,997.16	
UNCONDITIONAL TRANSFERS FROM GOV'TS						
1-1-125-000 FEDERAL - GRANTS IN LIEU	0.00	-25,300	-25,300	100.00	0.00	Grant revenues received later in year. Projected to be on budget.
1-1-125-005 PROV - MUNICIPAL GRANT	0.00	-490,000	-490,000	100.00	0.00	
Total UNCONDITIONAL TRANSFERS FROM GOV	0.00	-515,300	-515,300	100.00	0.00	
CONDITIONAL TRANSFERS FROM GOV'TS						
1-1-126-002 CONDITIONAL - PROV STREET LIGHT GRAN	-558.27	-2,150	-1,592	74.03	0.00	Conditional transfers projected to be on budget.
1-1-126-006 CONDITIONAL - RDOS ARENA ADMINISTRA	0.00	-12,000	-12,000	100.00	-12,000.00	
1-1-126-009 FIRE PROTECTION - O.R.F.P.D.	0.00	-349,242	-349,242	100.00	-59,548.13	
1-1-126-010 FIRE-HALL DEBT - O.R.F.P.D.	0.00	-50,988	-50,988	100.00	-38,012.07	
1-1-126-012 CONDITIONAL - RESORT MUNICIPALITY PR	0.00	0	0	0.00	-18,828.47	
1-1-126-013 FIRE PROTECTION - O.I.B.	0.00	-315,031	-315,031	100.00	0.00	
1-1-126-014 FIRE-HALL DEBT - OIB	0.00	-57,066	-57,066	100.00	0.00	
1-1-126-015 CONDITIONAL - GRANTS	-24,575.00	-200,366	-175,791	87.73	-194,830.00	
Total CONDITIONAL TRANSFERS FROM GOV'T	-25,133.27	-986,843	-961,710	97.45	-323,218.67	
BORROWINGS AND TRANSFERS FROM OWN FUND						
1-1-128-000 TRANSFER FROM SURPLUS	0.00	-3,104,128	-3,104,128	100.00	0.00	Transfer of funds subject to capital expenditures. Projected to be on budget.
1-1-128-001 TRANSFER FROM OWN FUNDS	0.00	-1,647,900	-1,647,900	100.00	0.00	
1-1-128-002 TRANSFER FROM PARKS DCC'S	0.00	-1,300,000	-1,300,000	100.00	0.00	

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL	
GENERAL OPERATING FUND						
1-1-128-011 TRANSFER FROM RESORT MUNICIPALITY F	0.00	-860,499	-860,499	100.00	-619,648.75	
1-1-128-012 TRANS IN FROM FIRE DEPT RESERVES	0.00	-160,000	-160,000	100.00	0.00	
1-1-128-013 TRANSFER IN FROM SEWER RESERVE FUI	0.00	-173,333	-173,333	100.00	0.00	
1-1-128-014 TRANSFER IN FROM WATER RESERVE FUI	0.00	-346,667	-346,667	100.00	0.00	
1-1-128-016 TRANSFER FROM RCMP RESERVES	0.00	-100,344	-100,344	100.00	0.00	
Total BORROWINGS AND TRANSFERS FROM OW	0.00	-7,692,871	-7,692,871	100.00	-619,648.75	
Total General Rev Operating	-1,278,571.08	-28,308,928	-27,030,357	95.48	-1,939,680.15	
General Rev Expense						
GENERAL GOV'T - LEGISLATIVE						
1-2-210-002 COUNCIL - U.B.C.M. DUES	4,226.74	4,300	73	1.70	4,080.13	Expenses down \$481 from 2024, current surplus \$5,030. Projected to be on budget.
1-2-210-006 COUNCILLOR KING -TRAVEL & SEMINARS	815.00	8,000	7,185	89.81	735.00	
1-2-210-007 COUNCILLOR - CHEONG - TRAVEL & SEMIN	765.00	8,000	7,235	90.44	550.00	
1-2-210-008 COUNCILLOR PORTURICA - TRAVEL & SEM	802.00	8,000	7,198	89.98	1,358.91	
1-2-210-010 COUNCILLOR BENNETT - TRAVEL & SEMIN	324.00	8,000	7,676	95.95	735.00	
1-2-210-012 MAYOR MCKORTOFF - TRAVEL & SEMINAR	765.00	11,000	10,235	93.05	1,460.00	
1-2-210-400 COUNCIL - STIPEND	16,459.76	69,450	52,990	76.30	15,720.23	
Total GENERAL GOV'T - LEGISLATIVE	24,157.50	116,750	92,593	79.31	24,639.27	
GENERAL GOV'T - ADMINISTRATIVE						
1-2-212-002 AUDIT	29,187.50	36,750	7,563	20.58	7,875.00	Expenses up \$61,215 from 2024, current deficit \$413. Projected to be on budget.
1-2-212-003 LEGAL	16,868.77	80,000	63,131	78.91	28,474.89	
1-2-212-004 OFFICE SUPPLIES/STATIONERY/EQUIP MAI	9,866.50	40,000	30,134	75.33	4,728.99	
1-2-212-005 POSTAGE & COURIER SERVICES	22,442.79	44,000	21,557	48.99	0.00	
1-2-212-006 DUES - SUBSCRIPTIONS - REGISTRATIONS	5,282.15	8,400	3,118	37.12	4,348.68	
1-2-212-007 RECEPTION & ENTERTAINMENT	6,203.25	15,000	8,797	58.65	2,126.96	
1-2-212-008 VOLUNTEER APPRECIATION	0.00	6,500	6,500	100.00	0.00	
1-2-212-009 MISCELLANEOUS EXPENSE	19,387.37	35,000	15,613	44.61	8,474.55	
1-2-212-200 ADVERTISING	6,053.63	31,500	25,446	80.78	7,773.50	
1-2-212-201 RESIDENT NOTIFICATION SYSTEM	0.00	5,065	5,065	100.00	0.00	
1-2-212-500 CORPORATE SERVICES - WAGE EXPENSE	88,045.55	511,700	423,654	82.79	78,745.64	
1-2-212-800 TELEPHONE	4,304.72	15,000	10,695	71.30	3,878.71	
Total GENERAL GOV'T - ADMINISTRATIVE	207,642.23	828,915	621,273	74.95	146,426.92	
GENERAL GOV'T - CIVIC BUILDINGS						
1-2-214-000 VISITOR INFO CENTRE - REP. & MAINT	0.00	1,000	1,000	100.00	0.00	Expenses down \$9,360 from 2024, current surplus \$10,812. Projected to be on budget.
1-2-214-001 CIVIC HALL - MAINTENANCE (MATE	1,580.23	30,000	28,420	94.73	14,425.08	
1-2-214-002 ARTS BLDG - REPAIRS, MAIT.	0.00	1,500	1,500	100.00	0.00	
1-2-214-003 RENTAL UNIT - REP, MAINT. & UTILITIES	141.38	5,000	4,859	97.17	179.80	
1-2-214-500 CIVIC HALL REP. & MAINT. - WAGES	2,686.35	30,000	27,314	91.05	1,821.25	
1-2-214-501 VISITOR INFO CENTRE - MTNC WAGES	0.00	2,950	2,950	100.00	0.00	
1-2-214-502 ARTS BLDG MTNC WAGES	0.00	1,450	1,450	100.00	0.00	
1-2-214-800 CIVIC BUILDINGS UTILITIES	7,504.58	19,000	11,495	60.50	4,846.64	
Total GENERAL GOV'T - CIVIC BUILDINGS	11,912.54	90,900	78,987	86.89	21,272.77	

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL	
GENERAL OPERATING FUND						
GENERAL GOV'T - DATA PROCESSING						
1-2-216-000 DATA PROCESSING & SUPPORT COSTS	43,977.83	173,865	129,887	74.71	43,747.19	Expenses up \$230 from 2024, current deficit \$511. Projected to be on budget.
Total GENERAL GOV'T - DATA PROCESSING	43,977.83	173,865	129,887	74.71	43,747.19	
GENERAL GOV'T - INSURANCE						
1-2-218-000 INSURANCE - LIABILITY (M.I.A.)	0.00	75,600	75,600	100.00	52,479.00	Expenses down \$36,811 from 2024. Projected to be on budget.
1-2-218-001 INSURANCE - BUILDINGS, B&M, CRIME	123,403.00	131,000	7,597	5.80	114,402.00	
1-2-218-004 INSURANCE - VEHICLES	42,884.00	38,500	-4,384	-11.39	36,217.00	
1-2-218-006 INSURANCE - CLAIMS EXPENSE	0.00	20,000	20,000	100.00	0.00	
Total GENERAL GOV'T - INSURANCE	166,287.00	265,100	98,813	37.27	203,098.00	
GENERAL GOV'T - TRAVEL						
1-2-224-000 TRAVEL- CAO	3,233.92	10,000	6,766	67.66	1,722.00	Expenses down \$3,524 from 2024, current surplus \$5,061. Projected to be on budget.
1-2-224-001 TRAVEL - OTHER	300.00	9,000	8,700	96.67	0.00	
1-2-224-002 STAFF TRAINING EXPENSE	1,729.98	15,000	13,270	88.47	7,240.80	
1-2-224-003 TRAVEL & TRAINING - DIR OF FIN	0.00	4,000	4,000	100.00	0.00	
1-2-224-004 TRAVEL & TRAINING - DIR OF CORP SERVIC	174.17	4,000	3,826	95.65	0.00	
Total GENERAL GOV'T - TRAVEL	5,438.07	42,000	36,562	87.05	8,962.80	
MUNICIPAL EVENTS / CELEBRATIONS						
1-2-225-000 FESTIVE DECOR - MATERIAL	1,079.85	15,500	14,420	93.03	1,375.45	Expenses down \$993 from 2024, current surplus \$4,490. Projected to be on budget.
1-2-225-500 FESTIVE - WAGES	4,155.08	23,400	19,245	82.24	4,853.20	
Total MUNICIPAL EVENTS / CELEBRATIONS	5,234.93	38,900	33,665	86.54	6,228.65	
GENERAL GOV'T - GRANTS ISSUED						
1-2-226-001 GRANTS - OTHER	55,820.00	64,000	8,180	12.78	54,600.00	
1-2-226-002 GRANTS - DESTINATION OSOYOOS	37,500.00	75,000	37,500	50.00	37,500.00	Expenses up \$1,495 from 2024, current deficit \$41,320. Projected to be on budget.
1-2-226-003 GRANTS - CEMETERY	0.00	3,000	3,000	100.00	3,000.00	
1-2-226-005 GRANTS - COMM. EVENTS INSURANCE	0.00	3,000	3,000	100.00	725.00	
1-2-226-007 GRANTS - MUSEUM	0.00	60,000	60,000	100.00	0.00	
1-2-226-008 GRANTS - DESERT CENTER	0.00	15,000	15,000	100.00	0.00	
1-2-226-009 GRANTS - OSOYOOS ARTS COUNCIL	4,000.00	4,000	0	0.00	0.00	
Total GENERAL GOV'T - GRANTS ISSUED	97,320.00	224,000	126,680	56.55	95,825.00	
PUBLIC WORKS BUILDING						
1-2-228-000 OP FACILITIES - MAINT MAT'LS	14,113.76	34,800	20,686	59.44	7,434.30	Expenses up \$7,130 from 2024, current deficit \$6,560. Projected to be on budget.
1-2-228-500 OP FACILITIES - WAGES	14,281.32	48,100	33,819	70.31	12,628.05	
1-2-228-800 OP FACILITIES - UTILITIES	5,115.61	24,900	19,784	79.46	6,317.57	
Total PUBLIC WORKS BUILDING	33,510.69	107,800	74,289	68.91	26,379.92	
OLD SHOP BUILDING						
1-2-229-001 OLD SHOP - REPAIRS& MAITENANCE	0.00	0	0	0.00	239.76	No budget for 2025.
Total OLD SHOP BUILDING	0.00	0	0	0.00	239.76	
PROT. SERVICES - FIRE DEPARTMENT						

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL	
GENERAL OPERATING FUND						
1-2-230-000 FIRE - BENEFITS	5,396.22	35,000	29,604	84.58	4,789.36	Expenses up \$36,866 from 2024, current surplus \$49,610. Projected to be on budget.
1-2-230-001 FIRE - BUILDING RENTAL	6,900.00	27,990	21,090	75.35	4,363.83	
1-2-230-002 FIRE - EQUIPMENT GAS & OIL	2,453.84	12,000	9,546	79.55	1,808.64	
1-2-230-003 FIRE - VEHICLE INSURANCE	10,673.00	11,400	727	6.38	8,857.00	
1-2-230-004 FIRE - EQUIP. MAINT. & REPLACEMENT	44,469.07	80,000	35,531	44.41	10,358.58	
1-2-230-005 FIRE - EQUIPMENT FINANCING	79,732.70	329,200	249,467	75.78	51,546.67	
1-2-230-006 FIRE - HALL - MAINT & JANITORIAL	3,457.14	15,000	11,543	76.95	1,669.23	
1-2-230-007 FIRE - HALL- GROUNDS MAINT	454.93	5,500	5,045	91.73	6,207.53	
1-2-230-008 FIRE - TRAINING	9,470.48	50,000	40,530	81.06	10,599.77	
1-2-230-009 FIRE - DUES/MEMBERSHIP & LICENCES	727.00	7,100	6,373	89.76	159.00	
1-2-230-010 FIRE - ANNUAL TESTING & MAINTENANCE	8,297.86	8,000	-298	-3.72	8,420.28	
1-2-230-011 FIRE - RADIOS & PAGERS	2,847.27	4,500	1,653	36.73	2,359.56	
1-2-230-012 FIRE - CRITICAL INCIDENT STRESS MGMT	0.00	1,000	1,000	100.00	0.00	
1-2-230-013 FIRE - FIRE PREVENTION	1,538.94	3,500	1,961	56.03	32.31	
1-2-230-014 FIRE - FIRE PREVENTION PROGRAMS	0.00	4,000	4,000	100.00	48.15	
1-2-230-015 FIRE - OFFICE SUPPLIES	320.85	2,000	1,679	83.96	0.00	
1-2-230-101 FIRE - ENGINE 191 - MAINT & REP	1,771.17	6,000	4,229	70.48	666.47	
1-2-230-102 FIRE - ENGINE 192 - MAINT & REP	237.08	6,000	5,763	96.05	308.06	
1-2-230-103 FIRE - ENGINE 193 - MAINT & REP	275.33	0	-275	0.00	203.10	
1-2-230-105 FIRE - TENDER 192 - MAINT & REP	130.34	2,000	1,870	93.48	336.43	
1-2-230-106 FIRE - TENDER 191 - MAINT & REP	396.95	3,000	2,603	86.77	190.05	
1-2-230-107 FIRE - RESCUE 191 - MAINT & REP	8.91	2,000	1,991	99.55	2,297.99	
1-2-230-110 FIRE - CAR 191 - MAINT & REP	0.00	2,000	2,000	100.00	2,717.84	
1-2-230-111 FIRE - CAR 192 - MAIN & REP	0.00	2,000	2,000	100.00	0.00	
1-2-230-112 FIRE - BRUSH 191 - MAINT & REP	172.18	2,000	1,828	91.39	139.00	
1-2-230-585 FIRE - WAGES - Volunteers	16,094.00	171,200	155,106	90.60	13,995.03	
1-2-230-586 FIRE - WAGES - SALARIED	68,505.46	455,175	386,670	84.95	95,577.40	
1-2-230-587 FIRE - WAGES - ADMIN SUPPORT	8,782.32	42,800	34,018	79.48	8,159.95	
1-2-230-800 FIRE - UTILITIES	6,867.86	28,000	21,132	75.47	7,302.83	
Total PROT. SERVICES - FIRE DEPARTMENT	279,980.90	1,318,365	1,038,384	78.76	243,114.06	
PROT. SERVICES - POLICING						
1-2-232-001 POLICING - RCMP	157,687.29	1,401,578	1,243,891	88.75	0.00	Expenses up \$157,687 from 2024, current surplus \$198,082. Projected to be on budget.
1-2-232-002 VICTIM SERVICES - TOWN CONTRIBUTION	0.00	21,500	21,500	100.00	0.00	
Total PROT. SERVICES - POLICING	157,687.29	1,423,078	1,265,391	88.92	0.00	
PROT. SERVICES - ANIMAL CONTROL						
1-2-234-200 BYLAW ENFORCEMENT - MATERIALS	1,960.31	18,000	16,040	89.11	3,579.65	Expenses up \$5,536 from 2024, current surplus \$22,119. Projected to be on budget.
1-2-234-500 BYLAW - WAGES	45,020.57	258,400	213,379	82.58	37,865.19	
Total PROT. SERVICES - ANIMAL CONTROL	46,980.88	276,400	229,419	83.00	41,444.84	
PROT. SERVICES - COMMUNITY DEVELOPMENT						
1-2-236-000 COMMUNITY DEVELOPMENT - MATERIALS	0.00	10,000	10,000	100.00	0.00	Expenses up \$1,605 from 2024, current surplus \$22,145. Projected to be on budget.
1-2-236-010 ECONOMIC DEVELOPMENT	1,605.00	85,000	83,395	98.11	0.00	
Total PROT. SERVICES - COMMUNITY DEVEL	1,605.00	95,000	93,395	98.31	0.00	

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL	
GENERAL OPERATING FUND						
PROT. SERVICES - BUILDING INSP & DEVEL						
1-2-240-000 DEVELOPMENT SERVICES - SURVEYS/APP	0.00	10,000	10,000	100.00	0.00	Expenses down \$26,853 from 2024, current surplus \$91,318. Projected to be on budget.
1-2-240-004 DEVELOPMENT SERVICES - SUPPLIES	332.77	11,000	10,667	96.97	3,664.08	
1-2-240-005 DEVELOPMENT SERVICES - TRAVEL & SEM	0.00	6,300	6,300	100.00	0.00	
1-2-240-006 DEVELOPMENT SERVICES - VEHICLE ALLO	863.00	2,800	1,937	69.18	939.00	
1-2-240-007 DEVELOPMENT SERVICES - CONTRACTS	0.00	230,000	230,000	100.00	20,047.43	
1-2-240-010 DEV SERVICES - FILING/APPLICATION FEE'S	600.00	2,500	1,900	76.00	302.00	
1-2-240-200 DEVELOPMENT SERVICES - ADVERTISING	1,508.00	15,000	13,492	89.95	2,764.25	
1-2-240-500 DEVELOPMENT SERVICES - WAGES	45,942.47	77,300	31,358	40.57	48,382.66	
1-2-240-550 SHORT TERM RENTAL - WAGES	0.00	207,000	207,000	100.00	0.00	
1-2-240-800 DEVELOPMENT SERVICES - TELEPHONE	160.50	1,000	840	83.95	160.50	
Total PROT. SERVICES - BUILDING INSP &	49,406.74	562,900	513,493	91.22	76,259.92	
PROT. SERVICES - JOINT SAFETY COMMITTEE						
1-2-242-000 OHSC - PROGRAM MAINTENANCE AND DE'V	0.00	37,500	37,500	100.00	780.50	Expenses up \$2,411 from 2024, current surplus \$8,658. Projected to be on budget.
1-2-242-002 OHSC - SAFETY EQUIPMENT SUPPLIES/MA	4,654.91	15,750	11,095	70.45	1,463.28	
Total PROT. SERVICES - JOINT SAFETY CO	4,654.91	53,250	48,595	91.26	2,243.78	
TRANSPORTATION - ENGINEERING SERVICES						
1-2-244-000 ENGINEERING	0.00	20,000	20,000	100.00	6,243.75	Expenses down \$9,015 from 2024, current surplus \$4,744. Projected to be on budget.
1-2-244-001 TRAVEL, SEMINARS, TRAINING - P.W. STAFF	9,378.47	25,000	15,622	62.49	8,976.81	
1-2-244-002 GIS	0.00	4,000	4,000	100.00	1,926.00	
1-2-244-550 EQUIPMENT - SUPERVISORS SALARIES	7,752.07	38,500	30,748	79.86	8,999.15	
Total TRANSPORTATION - ENGINEERING SER	17,130.54	87,500	70,369	80.42	26,145.71	
TRANSPORTATION - GENERAL EQUIPMENT						
1-2-245-000 EQUIPMENT - GAS & OIL	21,881.35	117,000	95,119	81.30	17,831.93	Expenses up \$1,273, current surplus \$9,846. Projected to be on budget.
1-2-245-001 EQUIP - TOOLS & SHOP	17,052.93	25,000	7,947	31.79	1,268.15	
1-2-245-002 EQUIPMENT - MAINTENANCE (MATERIAL)	24,302.92	108,000	83,697	77.50	49,146.94	
1-2-245-003 EQUIPMENT - SHOP (MATERIAL)	43.13	7,000	6,957	99.38	1,352.74	
1-2-245-004 GENERAL - EQUIPMENT COSTS	7,026.27	28,200	21,174	75.08	7,026.27	
1-2-245-500 EQUIPMENT - MAINTENANCE (WAGES)	27,821.59	146,700	118,878	81.04	20,228.45	
Total TRANSPORTATION - GENERAL EQUIPME	98,128.19	431,900	333,772	77.28	96,854.48	
TRANSPORTATION - STORM DRAINS						
1-2-246-000 STORM DRAINS - MATERIAL	299.44	14,000	13,701	97.86	914.16	Expenses down \$1,864 from 2024, current surplus \$10,726. Projected to be on budget.
1-2-246-001 STORM DRAIN - MAJOR MAINT.	0.00	10,000	10,000	100.00	0.00	
1-2-246-500 STORM DRAINS - WAGES	98.76	20,500	20,401	99.52	1,348.72	
Total TRANSPORTATION - STORM DRAINS	398.20	44,500	44,102	99.11	2,262.88	
TRANSPORTATION - TRAFFIC SIGNS						
1-2-248-000 TRAFFIC SIGNS - MATERIAL	1,035.50	10,200	9,165	89.85	3,962.00	Expenses down \$4,767 from 2024, current surplus \$3,413. Projected to be on budget.
1-2-248-500 TRAFFIC SIGNS - WAGES	100.58	8,000	7,899	98.74	1,941.16	
Total TRANSPORTATION - TRAFFIC SIGNS	1,136.08	18,200	17,064	93.76	5,903.16	
TRANSPORTATION - ROAD MARKING						

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL	
GENERAL OPERATING FUND						
1-2-249-000 ROAD MARKING - MATERIAL	0.00	46,400	46,400	100.00	0.00	Projected to be on budget
1-2-249-500 ROAD MARKING - WAGES	0.00	1,500	1,500	100.00	0.00	
Total TRANSPORTATION - ROAD MARKING	0.00	47,900	47,900	100.00	0.00	
TRANSPORTATION - ROAD MAINTENANCE						
1-2-250-000 ROAD MAINTENANCE - MATERIAL	156.05	42,900	42,744	99.64	3,690.48	Expenses down \$4,575 from 2024, current surplus \$13,811. Projected to be on budget.
1-2-250-500 ROAD MAINTENANCE - WAGES	8,382.77	46,500	38,117	81.97	9,423.58	
Total TRANSPORTATION - ROAD MAINTENANCE	8,538.82	89,400	80,861	90.45	13,114.06	
TRANSPORTATION - SIDEWALK MAINTENANCE						
1-2-251-000 SIDEWALK MAINTENANCE - MATERIAL	0.00	10,000	10,000	100.00	191.13	Expenses down \$3,048 from 2024, current surplus \$6,708. Projected to be on budget.
1-2-251-500 SIDEWALK MAINTENANCE - WAGES	1,217.39	21,700	20,483	94.39	4,074.96	
Total TRANSPORTATION - SIDEWALK MAINTENANCE	1,217.39	31,700	30,483	96.16	4,266.09	
TRANSPORTATION - SNOW REMOVAL						
1-2-252-000 SNOW REMOVAL - MATERIAL	0.00	27,500	27,500	100.00	1,208.77	Expenses down \$6,482 from 2024, current surplus \$1,807. Projected to be on budget.
1-2-252-500 SNOW REMOVAL - WAGES	17,943.33	51,500	33,557	65.16	23,216.71	
Total TRANSPORTATION - SNOW REMOVAL	17,943.33	79,000	61,057	77.29	24,425.48	
TRANSPORTATION - STREET LIGHTING						
1-2-254-000 STREET LIGHTING - MAINTENANCE & MATERIALS	10,279.74	42,000	31,720	75.52	14,252.69	Expenses down \$5,855 from 2025, current surplus \$3,428. Projected to be on budget.
1-2-254-500 STREET LIGHTING - WAGES	0.00	1,900	1,900	100.00	0.00	
1-2-254-850 STREET LIGHT POWER	21,042.38	95,100	74,058	77.87	22,924.84	
Total TRANSPORTATION - STREET LIGHTING	31,322.12	139,000	107,678	77.47	37,177.53	
TRANSPORTATION - AIRPORT						
1-2-256-000 AIRPORT - MAINTENANCE (MATERIALS)	31.13	2,100	2,069	98.52	142.69	Expenses down \$111 from 2024, current surplus \$1,218. Projected to be on budget.
1-2-256-500 AIRPORT MAINTENANCE (WAGES)	0.00	2,900	2,900	100.00	0.00	
Total TRANSPORTATION - AIRPORT	31.13	5,000	4,969	99.38	142.69	
ENVIRON. HEALTH - GARBAGE						
1-2-258-000 LANDFILL - SITE MAINTENANCE MATERIALS	7,216.58	43,000	35,783	83.22	44,351.69	Expenses up \$9,520 from 2024, current surplus \$123,422. Projected to be on budget.
1-2-258-001 REFUSE - LANDFILL CONTRACTOR	81,020.36	456,000	374,980	82.23	39,014.37	
1-2-258-002 REFUSE - COLLECTION CONTRACTOR	36,776.02	330,000	293,224	88.86	33,208.92	
1-2-258-003 RECYCLING PROGRAM	34,115.82	194,000	159,884	82.41	34,377.53	
1-2-258-004 LANDFILL - ENGINEERING	0.00	20,000	20,000	100.00	0.00	
1-2-258-006 LANDFILL - POST CLOSURE	0.00	35,000	35,000	100.00	0.00	
1-2-258-500 LANDFILL - SITE MAINTENANCE WAGES	11,950.18	100,000	88,050	88.05	10,605.71	
Total ENVIRON. HEALTH - GARBAGE	171,078.96	1,178,000	1,006,921	85.48	161,558.22	
ENVIRON. HEALTH - TOWN CLEANUP						
1-2-260-000 TOWN CLEANUP - MATERIAL & GARBAGE COLLECTION	6,877.31	13,000	6,123	47.10	7,167.86	Expenses down \$2,201 from 2024, current surplus \$716. Projected to be on budget.
1-2-260-500 TOWN CLEANUP - WAGES	7,207.05	46,200	38,993	84.40	9,117.31	
Total ENVIRON. HEALTH - TOWN CLEANUP	14,084.36	59,200	45,116	76.21	16,285.17	
HEALTH & WELFARE - CEMETERY						

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL		
GENERAL OPERATING FUND							
1-2-264-000 CEMETERY - LINERS PURCHASED	1,285.00	7,950	6,665	83.84	0.00	Expenses up \$1,910 from 2024, current surplus \$4,820. Projected to be on budget.	
1-2-264-001 CEMETERY - MAINTENANCE (MATERIAL)	581.88	7,200	6,618	91.92	194.92		
1-2-264-002 CEMETERY - ADMINISTRATION	0.00	1,500	1,500	100.00	1,500.00		
1-2-264-003 CEMETERY - EQUIPMENT	0.00	2,500	2,500	100.00	2,500.00		
1-2-264-500 CEMETERY - MAINTENANCE (WAGES)	2,369.18	21,700	19,331	89.08	2,115.09		
1-2-264-501 CEMETERY - OPEN & CLOSE WAGES	5,606.38	17,800	12,194	68.50	1,622.61		
Total HEALTH & WELFARE - CEMETERY	9,842.44	58,650	48,808	83.22	7,932.62		
COMMUNITY SERVICES - DESERT PARK							
1-2-265-002 DESERT PARK - BLDG/GROUNDS MAINT.	5,809.98	10,500	4,690	44.67	3,589.21	Expenses up \$3,439 from 2024, current deficit \$5,659. Projected deficit \$5,000.	
1-2-265-800 DESERT PARK - UTILITIES & TELEPHONE	4,674.09	8,800	4,126	46.89	3,455.98		
Total COMMUNITY SERVICES - DESERT PARK	10,484.07	19,300	8,816	45.68	7,045.19		
COMMUNITY SERVICES - SONORA							
1-2-266-000 SONORA - MAINTENANCE	7,400.94	36,000	28,599	79.44	5,742.24	Expenses up \$6,088 from 2024, current deficit \$2,193. Projected to be on budget.	
1-2-266-800 SONORA - UTILITIES	15,067.96	45,100	30,032	66.59	10,638.09		
Total COMMUNITY SERVICES - SONORA	22,468.90	81,100	58,631	72.29	16,380.33		
COMMUNITY SERVICES - OTHER EXPENSE							
1-2-268-000 EQUIPMENT & SUPPLIES - COMM. SERVICE	2,637.77	18,400	15,762	85.66	2,209.32	Expenses up \$14,348 from 2024, current deficit \$3,889. Projected to be on budget.	
1-2-268-001 VEHICLE EXPENSE - COMM. SERVICES	1,821.96	6,600	4,778	72.39	1,807.75		
1-2-268-003 BUS MAINTENANCE	1,293.00	4,000	2,707	67.68	1,287.00		
1-2-268-004 OFFICE EXPENSE - COMM. SERVICES	2,148.83	8,000	5,851	73.14	1,259.63		
1-2-268-005 MEMORIAL BENCHES	0.00	25,000	25,000	100.00	0.00		
1-2-268-010 PRESCHOOL PROGRAMS	646.83	1,600	953	59.57	370.00		
1-2-268-011 CHILDRENS PROGRAMS	7,389.80	12,300	4,910	39.92	950.30		
1-2-268-012 TEEN PROGRAM	578.78	1,100	521	47.38	440.00		
1-2-268-013 ADULT PROGRAMS	15,392.53	22,500	7,107	31.59	9,173.97		
1-2-268-014 SPECIAL EVENTS	786.28	3,600	2,814	78.16	788.12		
1-2-268-200 ADVERTISING - COMM. SERVICES	544.00	14,300	13,756	96.20	585.00		
Total COMMUNITY SERVICES - OTHER EXPEN	33,239.78	117,400	84,160	71.69	18,871.09		
COMMUNITY SERVICES - FIELDS							
1-2-269-000 FIELD MAINT. - MATERIALS	489.50	7,650	7,161	93.60	223.50		Expenses down \$222 from 2024, current surplus \$6,248. Projected to be on budget.
1-2-269-500 FIELD MAINTENANCE - WAGES	0.00	19,300	19,300	100.00	488.60		
Total COMMUNITY SERVICES - FIELDS	489.50	26,950	26,461	98.18	712.10		
COMMUNITY SERVICES - WAGES & INSTRUCTI							
1-2-270-001 PROGRAM INSTRUCTORS	0.00	61,200	61,200	100.00	97.47	Expenses down \$2,067 from 2024, current surplus \$16,285. Projected to be on budget.	
1-2-270-005 EQUIP REPAIRS & MAINT. - COMM. SERVICE	1,098.05	16,300	15,202	93.26	8,437.74		
1-2-270-006 STAFF TRAINING - COMM. SERVICES	10,189.18	14,300	4,111	28.75	3,960.05		
1-2-270-007 MISC. EXPENSE - COMM. SERVICES	1,831.75	12,500	10,668	85.35	1,228.23		
1-2-270-500 COMMUNITY SERVICES - WAGES	124,170.96	510,000	385,829	75.65	125,633.61		
Total COMMUNITY SERVICES - WAGES & INS	137,289.94	614,300	477,010	77.65	139,357.10		
PUBLIC WORKS - PARKS							

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL		
GENERAL OPERATING FUND							
1-2-273-000 PARKS - MAINTENANCE (MATERIAL)	17,034.05	82,500	65,466	79.35	25,442.16	Expenses down \$20,858 from 2024, current surplus \$64,164. Projected to be on budget.	
1-2-273-001 PARKS - TREES	0.00	10,000	10,000	100.00	2,567.25		
1-2-273-002 PARKS - WASHROOM MAINTENANCE MATE	5,386.77	32,700	27,313	83.53	4,733.43		
1-2-273-003 MARINA - MAINTENANCE	1,406.27	9,000	7,594	84.37	2,170.89		
1-2-273-004 PARKS - IRRIGATION	2,102.41	10,000	7,898	78.98	1,803.22		
1-2-273-005 PARKS - SEASONAL VEGETATION	0.00	10,000	10,000	100.00	0.00		
1-2-273-010 PARKS - VANDALISM MATERIALS	0.00	8,000	8,000	100.00	1,317.93		
1-2-273-500 PARKS - MAINTENACE (WAGES)	56,327.31	369,800	313,473	84.77	66,352.45		
1-2-273-510 PARKS - VANDALISM WAGES	276.74	10,900	10,623	97.46	90.14		
1-2-273-520 PARKS - WASHROOM - WAGES	11,977.88	91,800	79,822	86.95	10,892.22		
Total PUBLIC WORKS - PARKS	94,511.43	634,700	540,189	85.11	115,369.69		
PUBLIC WORKS - SPRAYING							
1-2-275-000 SPRAYING - MATERIAL	113.88	7,000	6,886	98.37	3,457.63		Expenses down \$3,498 from 2024, current surplus \$10,186. Projected to be on budget.
1-2-275-500 SPRAYING - WAGES	0.00	34,200	34,200	100.00	155.21		
Total PUBLIC WORKS - SPRAYING	113.88	41,200	41,086	99.72	3,612.84		
PUBLIC WORKS - TREE PRUNING							
1-2-276-000 TREE PRUNING - MATERIAL & RENTALS	0.00	3,000	3,000	100.00	0.00	Expenses up \$1,167 from 2024, current deficit \$2,619. Projected to be on budget.	
1-2-276-500 TREE PRUNING - WAGES	4,469.18	4,400	-69	-1.57	3,302.11		
Total PUBLIC WORKS - TREE PRUNING	4,469.18	7,400	2,931	39.61	3,302.11		
SOUTH OKANAGAN EMERGENCY PREPAREDNESS							
1-2-290-102 SOEP - TELEPHONE	144.45	800	656	81.94	182.97	Expenses down \$38 from 2024, current surplus \$56. Projected to be on budget.	
Total SOUTH OKANAGAN EMERGENCY PREPARE	144.45	800	656	81.94	182.97		
EMERGENCY SOCIAL SERVICES							
1-2-292-002 ESS - DIRECTOR FEES	0.00	2,400	2,400	100.00	0.00	Current surplus \$1,175. Projected to be on budget.	
1-2-292-100 E.S.S. - TRAINING/TRAVEL	0.00	2,000	2,000	100.00	0.00		
1-2-292-101 E.S.S. - SUPPLIES & MISC	0.00	300	300	100.00	0.00		
Total EMERGENCY SOCIAL SERVICES	0.00	4,700	4,700	100.00	0.00		
FISCAL SERVICES - DEBT CHARGES							
1-2-280-000 GENERAL - INTEREST BYLAW 1258	1,258.67	2,520	1,261	50.05	1,258.67	Projected to be on budget.	
1-2-280-001 GENERAL - PRINCIPAL BYLAW 1258	0.00	7,250	7,250	100.00	0.00		
1-2-280-002 GENERAL - INTEREST BYLAW 1290	6,491.85	12,990	6,498	50.02	6,491.85		
1-2-280-003 GENERAL - PRINCIPAL BYLAW 1290	0.00	10,560	10,560	100.00	0.00		
1-2-280-004 GENERAL - FIRE-HALL - DEBT - INTEREST	80,362.06	160,730	80,368	50.00	80,362.06		
1-2-280-005 GENERAL - FIRE-HALL - DEBT - PRINCIPAL	120,653.64	120,660	6	0.01	120,653.64		
1-2-280-008 BAD DEBT EXPENSE	337.00	0	-337	0.00	0.00		
Total FISCAL SERVICES - DEBT CHARGES	209,103.22	314,710	105,607	33.56	208,766.22		
FISCAL SERVICES - TRANSFER OF TAXES							
1-2-282-000 TRANS OF TAXES - SCHOOL DISTRICT #53	0.00	4,890,635	4,890,635	100.00	1.07		
1-2-282-001 TRANS OF TAXES - SCHOOL GRANT IN LIEU	0.00	8,200	8,200	100.00	0.00		
1-2-282-003 TRANS OF TAXES - BCAA	0.00	116,878	116,878	100.00	0.00		

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL	
GENERAL OPERATING FUND						
1-2-282-004 TRANS OF TAXES - MFA	0.00	643	643	100.00	0.00	Transfer of Taxes projected to be on budget
1-2-282-005 TRANS OF TAXES - BCAA GRANT IN LIEU	0.00	400	400	100.00	0.00	
1-2-282-006 TRANS OF TAXES - R.D.O.S. GENERAL	0.00	1,125,951	1,125,951	100.00	0.00	
1-2-282-007 TRANS OF TAXES - OK LIBRARY BOARD	78,566.57	314,266	235,699	75.00	75,038.37	
1-2-282-008 TRANS OF TAXES - R.D.O.S. HOSPITAL	0.00	587,592	587,592	100.00	0.00	
Total FISCAL SERVICES - TRANSFER OF TA	78,566.57	7,044,565	6,965,998	98.88	75,039.44	
FISCAL SERVICES - CONTINGENCIES						
1-2-284-000 CONTINGENCY	0.00	50,000	50,000	100.00	0.00	Projected to be on budget.
1-2-284-009 TRANSFER TO RESORT MUNICIPALITY FUN	0.00	0	0	0.00	18,828.47	
1-2-284-010 TRANSFER TO RESERVES	0.00	1,531,753	1,531,753	100.00	0.00	
1-2-284-011 TRANS TO RESERVE - FIRE DEPT. EQUIPMI	0.00	338,000	338,000	100.00	0.00	
Total FISCAL SERVICES - CONTINGENCIES	0.00	1,919,753	1,919,753	100.00	18,828.47	
GENERAL CAPITAL EXPENDITURES						
1-2-286-001 CAPITAL - CIVIC HALL EQUIPMENT	0.00	137,742	137,742	100.00	11,208.65	Projected to be on budget.
1-2-286-002 CAPITAL - CIVIC HALL BLDG IMPROVEMENT	0.00	378,605	378,605	100.00	312.50	
1-2-286-005 ASBESTOS REMOVAL - CIVIC BUILDINGS	0.00	87,000	87,000	100.00	0.00	
1-2-286-013 ACCESSIBILITY UPGRADES	2,169.68	33,000	30,830	93.43	810.50	
1-2-286-014 CAPITAL - PLANNING	39,433.12	295,431	255,998	86.65	82,990.79	
1-2-286-020 CAPITAL - AIRPORT UPGRADES	0.00	21,000	21,000	100.00	0.00	
1-2-286-025 CAPITAL - CEMETERY REVIEW	0.00	85,000	85,000	100.00	0.00	
1-2-286-031 CAPITAL - LAND PURCHASE	1,302,725.93	2,500,000	1,197,274	47.89	0.00	
1-2-286-040 CAPITAL - DESERT PARK COMPLEX	2,289.24	20,000	17,711	88.55	0.00	
1-2-286-047 CAPITAL - PARKS/GREENSPACE	0.00	110,000	110,000	100.00	0.00	
1-2-286-055 CAPITAL - FIRE DEPT EQUIPMENT	55,477.10	160,000	104,523	65.33	24,208.71	
1-2-286-062 CAPITAL - LANDFILL UPGRADES	17,774.35	466,541	448,767	96.19	0.00	
1-2-286-068 CAPITAL - ROADS	0.00	1,280,200	1,280,200	100.00	0.00	
1-2-286-077 CAPITAL - OIB - CEDAR LANE	133,867.89	1,142,665	1,008,797	88.28	0.00	
1-2-286-089 CAPITAL - SONORA UPGRADES	0.00	105,000	105,000	100.00	987.55	
1-2-286-093 CAPITAL - PW EQUIPMENT	21,850.02	1,162,000	1,140,150	98.12	60,701.10	
1-2-286-095 CAPITAL - PARKS AND TRAILS	0.00	371,194	371,194	100.00	0.00	
1-2-286-096 CAPITAL - PARK IMPROVEMENTS	0.00	379,000	379,000	100.00	0.00	
1-2-286-097 RMI - TRAILS	1,809.56	0	-1,810	0.00	56,319.47	
1-2-286-098 RMI - WAYFINDING INTERACTIVE SIGNAGE	0.00	0	0	0.00	177,620.76	
1-2-286-099 RMI - BEACH CLEANER	0.00	40,741	40,741	100.00	0.00	
1-2-286-100 RMI - PUBLIC ART HERITAGE DISPLAY	0.00	25,000	25,000	100.00	0.00	
1-2-286-101 RMI - 45th STREET PEDESTRIAN CONNECT	0.00	168,820	168,820	100.00	0.00	
1-2-286-102 RMI - BOAT TRAILER PARKING	287.60	18,415	18,127	98.44	228.75	
1-2-286-103 RMI - WATERFRONT FACILITY ENHANCEME	0.00	557,523	557,523	100.00	63,587.57	
1-2-286-105 RMI - VISITOR ACTIVITY ENHANCEMENT	90,000.00	0	-90,000	0.00	71,400.00	
1-2-286-106 RMI- COMMUNITY BEAUTIFICATION	0.00	0	0	0.00	39,813.20	
1-2-286-107 RMI - DOWNTOWN REVITALIZATION	0.00	0	0	0.00	167,194.20	
1-2-286-110 RMI - WATERFRONT SAFETY	0.00	0	0	0.00	2,140.00	
1-2-286-112 RMI - ACCESSIBLE FISHING pIER AT SWIWS	0.00	50,000	50,000	100.00	0.00	
1-2-286-114 RMI - ENVIRONMENTAL SUSTAINABILITY	0.00	0	0	0.00	41,344.80	

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL
GENERAL OPERATING FUND					
Total GENERAL CAPITAL EXPENDITURES	1,667,684.49	9,594,877	7,927,193	82.62	800,868.55
Total General Rev Expense	3,765,213.48	28,308,928	24,543,715	86.70	2,744,287.07
Total GENERAL OPERATING FUND	2,486,642.40	0	-2,486,642	0.00	804,606.92

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL	
SEWER OPERATING FUND						
Sewer Revenue						
SEWER UTILITY - REVENUE						
3-1-134-000 SEWER - RATES EARNED	-938,305.22	-4,168,600	-3,230,295	77.49	681.86	Quarterly billings began in 2025. Projected to be on budget.
3-1-134-001 SEWER - USER FEES - NW SECTOR	-24,832.90	-112,400	-87,567	77.91	0.00	
3-1-134-002 SEWER - CON & INSPECTION FEES	0.00	-4,500	-4,500	100.00	-110.00	
3-1-134-005 SEWER - PARCEL TAX	0.00	-326,790	-326,790	100.00	0.00	
3-1-134-007 SEWER - OBWB FACILITY GRANT	0.00	-16,401	-16,401	100.00	0.00	
Total SEWER UTILITY - REVENUE	-963,138.12	-4,628,691	-3,665,553	79.19	571.86	
SEWER - CAPITAL REVENUE						
3-1-135-000 SEWER - INFRASTRUCTURE GRANT	0.00	-903,463	-903,463	100.00	0.00	Subject to capital expenditures. Projected to be on budget.
3-1-135-001 SEWER - APPROPRIATED FROM SURPLUS	0.00	-227,953	-227,953	100.00	0.00	
3-1-135-002 SEWER - TRANSFER FROM DCC'S	0.00	-27,202	-27,202	100.00	0.00	
3-1-135-004 SEWER - TRANSFER FROM RESERVE	0.00	-1,552,562	-1,552,562	100.00	0.00	
3-1-135-007 SEWER - MFA DEBT ISSUE REFUND	0.00	0	0	0.00	-5,722.59	
Total SEWER - CAPITAL REVENUE	0.00	-2,711,180	-2,711,180	100.00	-5,722.59	
Total Sewer Revenue	-963,138.12	-7,339,871	-6,376,733	86.88	-5,150.73	
Sewer Expense						
SEWER UTILITY OPERATING EXPENSE						
3-2-297-001 SEWER - ENGINEERING	77.50	10,000	9,923	99.23	0.00	Expenses down \$103,074 from 2024, current surplus \$677,574. Projected to be on budget.
3-2-297-002 SEWER - TRAINING	4,819.38	25,000	20,181	80.72	7,581.38	
3-2-297-003 SEWER - ADMINISTRATION	0.00	137,500	137,500	100.00	120,000.00	
3-2-297-004 SEWER - GIS	0.00	10,000	10,000	100.00	0.00	
3-2-297-005 SEWER - MAINTENANCE (MATERIAL)	7,399.81	87,500	80,100	91.54	5,095.89	
3-2-297-006 SEWER - PUMP MAINTENANCE (MATERIAL)	1,395.66	51,500	50,104	97.29	12,610.25	
3-2-297-007 SEWER - PUMPHOUSE MAINT. (MATERIAL)	555.35	10,500	9,945	94.71	52.44	
3-2-297-008 SEWER - ODOR CONTROL	0.00	50,000	50,000	100.00	970.13	
3-2-297-009 SEWER - RIGHT OF WAY & SURVEYS	0.00	2,100	2,100	100.00	0.00	
3-2-297-011 SEWER - BLDG INSP/DEV SVS COSTS	0.00	10,500	10,500	100.00	10,000.00	
3-2-297-012 SEWER - EQUIPMENT COSTS	933.45	3,800	2,867	75.44	933.45	
3-2-297-013 SEWER - WWT - MAINTENANCE	14,530.56	90,000	75,469	83.85	6,551.10	
3-2-297-014 SEWER - WWT - CHLORINE	9,887.00	35,000	25,113	71.75	0.00	
3-2-297-015 SEWER - SCADA	3,150.00	6,000	2,850	47.50	3,879.23	
3-2-297-016 SEWER - MAJOR MAINT.	0.00	50,000	50,000	100.00	0.00	
3-2-297-017 SEWER - CCTV PROGRAM	0.00	140,000	140,000	100.00	0.00	
3-2-297-400 SEWER - STIPEND	9,144.43	39,000	29,856	76.55	8,733.41	
3-2-297-500 SEWER - SALARIES	155,178.08	644,000	488,822	75.90	130,109.00	
3-2-297-501 SEWER - MAINTENANCE (WAGES)	53,106.42	698,500	645,394	92.40	73,931.04	
3-2-297-850 SEWER - PUMP POWER	32,442.11	170,000	137,558	80.92	31,378.49	
3-2-297-900 SEWER - CONTINGENCY	16,131.32	50,000	33,869	67.74	0.00	
3-2-297-910 TRANSFER TO SEWER CAPITAL RESERVE	0.00	1,624,400	1,624,400	100.00	0.00	
Total SEWER UTILITY OPERATING EXPENSE	308,751.07	3,945,300	3,636,549	92.17	411,825.81	
SEWER UTILITY - DEBT CHARGES						

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL	
SEWER OPERATING FUND						
3-2-298-022 SEWER - INTEREST BY-LAW 1347	39,200.00	78,400	39,200	50.00	39,200.00	Projected to be on budget
3-2-298-023 SEWER - PRINCIPAL BY-LAW 1347	0.00	130,255	130,255	100.00	0.00	
Total SEWER UTILITY - DEBT CHARGES	39,200.00	208,655	169,455	81.21	39,200.00	
SEWER - CAPITAL EXPENDITURES						
3-2-299-001 SEWER - LAGOON	2,806.37	219,000	216,194	98.72	0.00	Projected to be on budget
3-2-299-002 SEWER - REPLACEMENT WALTON WWPS	0.00	0	0	0.00	2,627.50	
3-2-299-010 SEWER - SCADA UPGRADES	1,005.00	0	-1,005	0.00	2,930.00	
3-2-299-020 SEWER - FLOOD WORKS	2,350.00	903,463	901,113	99.74	8,774.02	
3-2-299-201 SEWER - MAGNOLIA PLACE	0.00	360,453	360,453	100.00	1,653.50	
3-2-299-203 SEWER - WWTP ODOUR CONTROL	0.00	0	0	0.00	218,726.25	
3-2-299-204 Piazza Lift Station Replacement	0.00	694,000	694,000	100.00	0.00	
3-2-299-205 SEWER - WWTP UPGRADE PRELIM DES &	0.00	250,000	250,000	100.00	0.00	
3-2-299-206 SEWER - MANHOLE SMART COVERS	0.00	75,000	75,000	100.00	0.00	
3-2-299-207 Quail Place Sanitary Sewer Reconstructio	0.00	147,000	147,000	100.00	0.00	
3-2-299-208 Ponderosa Dr. Sanitary Sewer Upgrades	0.00	492,000	492,000	100.00	0.00	
3-2-299-307 SEWER - MARINA WWPS	0.00	45,000	45,000	100.00	0.00	
Total SEWER - CAPITAL EXPENDITURES	6,161.37	3,185,916	3,179,755	99.81	234,711.27	
Total Sewer Expense	354,112.44	7,339,871	6,985,759	95.18	685,737.08	
Total SEWER OPERATING FUND	-609,025.68	0	609,026	0.00	680,586.35	

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL	
WATER OPERATING FUND						
Water Revenue						
WATER UTILITY REVENUE - WATER DISTRICT						
5-1-130-000 WATER DISTRICT - RATES EARNED	-135,875.93	-547,000	-411,124	75.16	-770.29	Quarterly billings began in 2025. Projected to be on budget.
5-1-130-002 WATER DISTRICT - CONNECT/INSPECT FEI	0.00	-5,000	-5,000	100.00	0.00	
5-1-130-003 WATER DISTRICT - PENALTIES & INTEREST	0.00	-8,000	-8,000	100.00	0.00	
5-1-130-005 WATER DISTRICT - PARCEL IRRIGATION CH	-164,789.13	-666,000	-501,211	75.26	0.00	
Total WATER UTILITY REVENUE - WATER DI	-300,665.06	-1,226,000	-925,335	75.48	-770.29	
WATER UTILITY - REVENUE						
5-1-131-000 WATER - RATES EARNED	-949,545.36	-3,989,000	-3,039,455	76.20	1,792.50	Quarterly billings began in 2025. Projected to be on budget.
5-1-131-002 WATER - CON & INSPECTION FEES	-10,110.00	-10,000	110	-1.10	-310.00	
5-1-131-003 WATER - CAPITAL COST RECOVERED FROM	0.00	-475,316	-475,316	100.00	0.00	
5-1-131-004 WATER MFA DEBT ISSUE REFUND	0.00	0	0	0.00	-10,315.69	
5-1-131-005 WATER - PARCEL TAX	0.00	-209,400	-209,400	100.00	0.00	
5-1-131-010 WATER - TRANS FROM CAP RESERVE	0.00	-3,700,000	-3,700,000	100.00	0.00	
Total WATER UTILITY - REVENUE	-959,655.36	-8,383,716	-7,424,061	88.55	-8,833.19	
WATER - CAPITAL REVENUES						
5-1-132-000 WATER - APPROPRIATED FROM SURPLUS	0.00	-140,112	-140,112	100.00	0.00	Subject to capital expenditures. Projected to be on budget.
5-1-132-001 WATER - INFRASTRUCTURE GRANT	0.00	-5,762,464	-5,762,464	100.00	0.00	
5-1-132-003 WATER - TRANSFER FROM D.C.C.	0.00	-102,102	-102,102	100.00	0.00	
5-1-132-004 WATER - TRANSFER IN FROM RMI	0.00	-27,500	-27,500	100.00	0.00	
5-1-132-007 WATER - MFA BORROWING	0.00	-2,000,000	-2,000,000	100.00	0.00	
Total WATER - CAPITAL REVENUES	0.00	-8,032,178	-8,032,178	100.00	0.00	
Total Water Revenue	-1,260,320.42	-17,641,894	-16,381,574	92.86	-9,603.48	
Water Expense						
WATER UTILITY - WATER DISTRICT						
5-2-290-000 WATER DISTRICT - SALARIES	30,860.55	162,000	131,139	80.95	34,424.86	Expenses up \$406 from 2024, current surplus \$119,661. Projected to be on budget.
5-2-290-002 WATER DISTRICT - ADMINISTRATION	0.00	30,000	30,000	100.00	20,000.00	
5-2-290-003 WATER DISTRICT - MAINT. MATERIALS	4,599.88	92,000	87,400	95.00	10,631.51	
5-2-290-004 WATER DISTRICT - PUMP MAINT. MATERIAL	1,072.83	52,000	50,927	97.94	1,300.00	
5-2-290-005 WATER DISTRICT - PUMPHSE MAIT. MATER	3,590.70	3,000	-591	-19.69	2,144.39	
5-2-290-009 WATER DISTRICT - EQUIPMENT COSTS	373.38	1,500	1,127	75.11	373.38	
5-2-290-014 WATER DISTRICT - CHLORINE	9,887.00	58,000	48,113	82.95	0.00	
5-2-290-015 WATER DISTRICT - SCADA	3,150.00	5,000	1,850	37.00	3,879.23	
5-2-290-400 WATER DISTRICT - STIPEND	7,829.38	33,000	25,171	76.27	7,170.67	
5-2-290-500 WATER DISTRICT - MAINTENANCE WAGES	62,598.64	339,000	276,401	81.53	42,414.77	
5-2-290-850 WATER DISTRICT - PUMP POWER	5,251.36	220,000	214,749	97.61	6,468.06	
Total WATER UTILITY - WATER DISTRICT	129,213.72	995,500	866,286	87.02	128,806.87	
WATER UTILITY - SUPPLY						
5-2-291-000 WATER - ENGINEERING	231.25	20,000	19,769	98.84	0.00	
5-2-291-001 WATER - ADMINISTRATION	0.00	130,000	130,000	100.00	105,000.00	
5-2-291-002 WATER - MAINTENANCE (MATERIAL)	9,439.88	140,000	130,560	93.26	12,561.20	

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL	
WATER OPERATING FUND						
5-2-291-003 WATER - PUMP MAINTENANCE (MATERIAL)	309.26	50,000	49,691	99.38	390.00	Expenses down \$129,780 from 2024, current surplus \$634,132. Projected to be on budget.
5-2-291-004 WATER - PUMPHOUSE MAINT. (MATERIAL)	111.27	10,000	9,889	98.89	21.39	
5-2-291-005 WATER - TRAINING	3,393.88	22,000	18,606	84.57	10,524.12	
5-2-291-006 WATER - GIS	0.00	10,000	10,000	100.00	0.00	
5-2-291-007 WATER - EQUIPMENT COSTS	593.27	2,300	1,707	74.21	560.07	
5-2-291-009 WATER - CONTINGENCY	0.00	50,000	50,000	100.00	0.00	
5-2-291-010 WATER - TRANSFER TO CAPITAL RESERVE	0.00	1,782,770	1,782,770	100.00	0.00	
5-2-291-012 WATER - BLDG INSP/DEV SVC COSTS	0.00	10,500	10,500	100.00	10,000.00	
5-2-291-014 WATER - CHLORINE	5,959.29	100,000	94,041	94.04	13,549.07	
5-2-291-015 WATER - SCADA	3,150.00	10,000	6,850	68.50	3,879.24	
5-2-291-016 WATER - MAJOR MAINT.	0.00	50,000	50,000	100.00	0.00	
5-2-291-400 WATER - STIPEND	7,315.45	32,000	24,685	77.14	6,986.73	
5-2-291-500 WATER - MAINTENANCE (WAGES)	108,636.33	548,000	439,364	80.18	100,735.80	
5-2-291-550 WATER - SALARIES	102,904.45	445,000	342,096	76.88	93,548.76	
5-2-291-850 WATER - PUMP POWER	14,465.89	150,000	135,534	90.36	28,534.47	
Total WATER UTILITY - SUPPLY	256,510.22	3,562,570	3,306,060	92.80	386,290.85	
WATER UTILITY - DEBT CHARGES						
5-2-292-007 WATER - INTEREST BY-LAW 1348	19,851.28	39,703	19,852	50.00	19,851.28	Projected to be on budget.
5-2-292-008 WATER - PRINCIPAL BY-LAW 1348	0.00	61,773	61,773	100.00	0.00	
Total WATER UTILITY - DEBT CHARGES	19,851.28	101,476	81,625	80.44	19,851.28	
WATER - CAPITAL EXPENSES						
5-2-293-001 WATER - TREATMENT PLANT - DESIGN	0.00	0	0	0.00	36,557.93	Projected to be on budget.
5-2-293-002 WATER - Ponderosa Dr Watermain Replacem	0.00	394,000	394,000	100.00	0.00	
5-2-293-003 WATER - UNIVERSAL METERING IMPLEMEN	440.60	0	-441	0.00	0.00	
5-2-293-005 WATER - ASSET MANAGEMENT/MASTER PI	0.00	100,000	100,000	100.00	0.00	
5-2-293-009 WATER - WATER SERVICE EXTENSION	2,836.93	475,316	472,479	99.40	7,682.00	
5-2-293-012 WATER - Quail Place Watermain Upgrades	0.00	232,000	232,000	100.00	0.00	
5-2-293-013 WATER - LCD Portable Electronic Signs	0.00	55,000	55,000	100.00	0.00	
5-2-293-014 WATER - FLOOD WORKS	2,350.00	531,090	528,740	99.56	8,773.98	
5-2-293-023 WATER - SCADA UPGRADES	0.00	0	0	0.00	23,295.00	
5-2-293-027 Water Rate Dev, Imp & Conservation Plan	0.00	125,000	125,000	100.00	0.00	
5-2-293-100 WATER - 74TH AVE WATER MAIN UPSIZING	0.00	714,000	714,000	100.00	0.00	
5-2-293-101 WATER - WELLS AUXILLIARY POWER	0.00	150,000	150,000	100.00	0.00	
5-2-293-203 WATER - MAGNOLIA PLACE	0.00	321,000	321,000	100.00	1,653.50	
5-2-293-205 WATER - 340-402 BOOSTER	0.00	846,752	846,752	100.00	0.00	
5-2-293-206 WATER - METERING	218,875.76	3,928,190	3,709,314	94.43	0.00	
5-2-293-208 WATER - TREATMENT PLANT	23,521.82	4,910,000	4,886,478	99.52	0.00	
5-2-293-300 WATER - CENTRAL 74TH	4,661.55	0	-4,662	0.00	0.00	
5-2-293-309 WATER - EAST OSOYOOS RESERVOIR	38,077.01	200,000	161,923	80.96	0.00	
Total WATER - CAPITAL EXPENSES	290,763.67	12,982,348	12,691,584	97.76	77,962.41	
Total Water Expense	696,338.89	17,641,894	16,945,555	96.05	612,911.41	
Total WATER OPERATING FUND	-563,981.53	0	563,982	0.00	603,307.93	

INCOME & EXPENDITURE STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL
WATER OPERATING FUND					
Total Surplus (-)/Deficit	1,313,635.19	0	-1,313,635	0.00	2,088,501.20

SUN BOWL INCOME STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL	
SUN BOWL						
Sun Bowl Revenue						
SKATING REVENUE						
8-1-110-000 PUBLIC SKATING REVENUE	0.00	-3,000	-3,000.00	100.00	0.00	Revenue up \$1,166 from 2024, projected to be on budget.
8-1-110-001 FIGURE SKATING CLUB REVENUE	-8,996.76	-33,000	-24,003.24	72.74	-7,830.35	
Total SKATING REVENUE	-8,996.76	-36,000	-27,003.24	75.01	-7,830.35	
HOCKEY REVENUE						
8-1-112-000 MINOR HOCKEY REVENUE	-22,357.77	-53,000	-30,642.23	57.82	-17,672.72	Revenue down \$405 from 2024, current surplus \$5,179. Projected to be on budget.
8-1-112-001 HOCKEY SCHOOLS REVENUE	-2,081.34	-3,200	-1,118.66	34.96	-1,857.00	
8-1-112-003 MISC HOCKEY REVENUE	-6,894.83	-55,000	-48,105.17	87.46	-11,843.39	
8-1-112-005 JUNIOR B HOCKEY CLUB REVENUE	-5,395.68	-15,000	-9,604.32	64.03	-5,762.09	
Total HOCKEY REVENUE	-36,729.62	-126,200	-89,470.38	70.90	-37,135.20	
MAINTENANCE CONTRIBUTION						
8-1-113-000 MAINTENANCE CONTRIBUTION	0.00	-11,000	-11,000.00	100.00	0.00	Invoiced in August, projected to be on budget.
Total MAINTENANCE CONTRIBUTION	0.00	-11,000	-11,000.00	100.00	0.00	
CONCESSION REVENUE						
8-1-114-000 CONCESSION REVENUE	-2,296.70	-2,400	-103.30	4.30	-905.70	Revenue up \$1,391 from 2024, current surplus \$1,696. Projected surplus \$1,500.
Total CONCESSION REVENUE	-2,296.70	-2,400	-103.30	4.30	-905.70	
MEZZANINE RENTAL REVENUE						
8-1-115-001 OTHER RINK RENTAL REVENUE	-422.34	-2,500	-2,077.66	83.11	-332.85	Revenue up \$89 from 2024, current deficit \$203. Projected to be on budget.
Total MEZZANINE RENTAL REVENUE	-422.34	-2,500	-2,077.66	83.11	-332.85	
ADVERTISING SIGN REVENUE & DONATIONS						
8-1-117-001 MISCELLANEOUS REVENUE/SKATE SHARP	0.00	-1,500	-1,500.00	100.00	-468.57	Revenue down \$468 from 2024, current deficit \$575. Projected to be on budget.
8-1-117-002 BANK - INTEREST REVENUE	0.00	-800	-800.00	100.00	0.00	
Total ADVERTISING SIGN REVENUE & DONAT	0.00	-2,300	-2,300.00	100.00	-468.57	
REQUISITION - RESERVES - GRANTS						
8-1-119-005 GRANTS	0.00	-515,000	-515,000.00	100.00	0.00	Grants subject to capital expenditures. Projected to be on budget.
Total REQUISITION - RESERVES - GRANTS	0.00	-515,000	-515,000.00	100.00	0.00	
REQUISITION - RESERVES - GRANTS						
8-1-119-000 R D O S - AREA A CONTRIBUTION	0.00	-197,940	-197,940.00	100.00	0.00	Tax requisitions received in August.
8-1-119-001 R D O S - OSOYOOS CONTRIBUTION	0.00	-519,235	-519,235.00	100.00	0.00	
8-1-119-002 PRIOR YEARS SURPLUS/DEFICIT	0.00	0	0.00	0.00	-42,933.01	
8-1-119-006 R.D.O.S. - GRANT IN LIEU	0.00	-4,000	-4,000.00	100.00	0.00	
Total REQUISITION - RESERVES - GRANTS	0.00	-721,175	-721,175.00	100.00	-42,933.01	
Total Sun Bowl Revenue	-48,445.42	-1,416,575	-1,368,129.58	96.58	-89,605.68	
Sun Bowl Expense						
WAGES & BENEFITS - ARENA MANAGER						

SUN BOWL INCOME STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL	
SUN BOWL						
8-2-211-000 WAGES & BENEFITS - ARENA MANAGER	17,916.75	85,700	67,783.25	79.09	20,076.76	Expenses down \$1,864 from 2024, current surplus \$17,141. Projected to be on budget.
8-2-211-001 WAGES & BENEFITS - ARENA PERSONNEL	68,548.42	379,000	310,451.58	81.91	78,544.01	
8-2-211-002 WAGES - ARENA RELIEF/CASUAL STAFF	21,218.18	34,600	13,381.82	38.68	10,926.65	
Total WAGES & BENEFITS - ARENA MANAGER	107,683.35	499,300	391,616.65	78.43	109,547.42	
WEST KOOTENAY POWER (ARENA)						
8-2-213-000 FORTIS BC (ARENA)	22,517.39	67,000	44,482.61	66.39	17,755.01	Expenses up \$17,167 from 2024. Utilities being billed quarterly. Current deficit \$14,905. Projected to be on budget.
8-2-213-001 WATER/SEWER/GARBAGE	11,242.57	21,900	10,657.43	48.66	2,458.16	
8-2-213-002 TERASEN GAS (ARENA)	9,496.00	24,500	15,004.00	61.24	5,874.94	
Total WEST KOOTENAY POWER (ARENA)	43,255.96	113,400	70,144.04	61.86	26,088.11	
MEMBERSHIP DUES AND FEES						
8-2-214-000 MEMBERSHIP DUES EXPENSE	0.00	1,500	1,500.00	100.00	0.00	Expenses down \$501 from 2024, current surplus \$1,377. Projected to be on budget.
8-2-214-001 SOCAN FEE EXPENSE	1,047.34	1,600	552.66	34.54	346.61	
8-2-214-003 OTHER MISCELLANEOUS EXPENSE	0.00	1,400	1,400.00	100.00	0.00	
8-2-214-004 EMPLOYEE UPGRADING EXPENSE	0.00	5,200	5,200.00	100.00	1,202.58	
Total MEMBERSHIP DUES AND FEES	1,047.34	9,700	8,652.66	89.20	1,549.19	
ADMIN EXPENSE						
8-2-216-000 POSTAGE EXPENSE	0.00	200	200.00	100.00	0.00	Expenses down \$13,759 from 2024, current surplus \$6,521. Projected to be on budget.
8-2-216-001 TELEPHONE EXPENSE	449.40	2,500	2,050.60	82.02	401.25	
8-2-216-002 ADVERTISING EXPENSE	0.00	1,000	1,000.00	100.00	0.00	
8-2-216-003 OFFICE SUPPLIES EXPENSE	154.44	3,700	3,545.56	95.83	1,962.56	
8-2-216-004 INSURANCE (LIABILITY) EXPENSE	0.00	4,000	4,000.00	100.00	0.00	
8-2-216-005 BANK INTEREST/SERVICE CHARGE EXPEN	0.00	4,100	4,100.00	100.00	0.00	
8-2-216-006 ADMINISTRATION FEE - OSOYOOS	0.00	12,000	12,000.00	100.00	12,000.00	
8-2-216-007 ADMINISTRATION FEE - RDOS	0.00	1,000	1,000.00	100.00	0.00	
Total ADMIN EXPENSE	603.84	28,500	27,896.16	97.88	14,363.81	
BUILDING REPAIRS & MAINTENANCE EXPENSE						
8-2-217-000 BUILDING REPAIRS & MAINTENANCE EXPE	21,965.90	72,000	50,034.10	69.49	12,430.67	Expenses up \$9,680 from 2024, current surplus \$16,747. Projected to be on budget.
8-2-217-001 EQUIPMENT REPAIRS & MAINTENANCE EXI	0.00	25,000	25,000.00	100.00	0.00	
8-2-217-002 VEHICLE EXPENSE	386.90	6,000	5,613.10	93.55	242.00	
8-2-217-005 REFRIDGERATION PLANT MAINTENANCE	0.00	30,000	30,000.00	100.00	0.00	
8-2-217-010 MFA EQUIPMENT FINANCING	0.00	23,400	23,400.00	100.00	0.00	
Total BUILDING REPAIRS & MAINTENANCE E	22,352.80	156,400	134,047.20	85.71	12,672.67	
BUILDING REPAIRS & MAINTENANCE EXPENSE						
8-2-217-003 TRANSFER TO RESERVES - RDOS	0.00	25,000	25,000.00	100.00	0.00	Transfers to be done in August, projected to be on budget.
8-2-217-004 TRANSFER TO RESERVE - ARO OBLIGATIO	0.00	69,275	69,275.00	100.00	0.00	
Total BUILDING REPAIRS & MAINTENANCE E	0.00	94,275	94,275.00	100.00	0.00	
CAPITAL EXPENDITURES						
8-2-218-000 CAPITAL EXPENDITURES	11,772.00	515,000	503,228.00	97.71	13,150.35	Capital Expenses projected to be on budget.
Total CAPITAL EXPENDITURES	11,772.00	515,000	503,228.00	97.71	13,150.35	

SUN BOWL INCOME STATEMENT



For Period Ending 31-Mar-2025

	2025 ACTUAL	2025 BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	2024 ACTUAL
SUN BOWL					
Total Sun Bowl Expense	186,715.29	1,416,575	1,229,859.71	86.82	177,371.55
Total SUN BOWL	138,269.87	0	-138,269.87	0.00	87,765.87
Total Surplus (-)/Deficit	138,269.87	0	-138,269.87	0.00	87,765.87