

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 APRIL 1 – JUNE 30, 2025

Highlights

Quarterly Utility and Property Tax collection well under way. Tax Collection is consistent with previous years. Seeing a noted increase in pre-authorized payment plan applications.

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 June 30, 2025.

| | 2 nd Quarter 2025 | YTD Total 2025 | 2 nd Quarter 2024 | YTD Total 2024 |
|---------------------------|---------------------------------|-------------------|---------------------------------|-------------------|
| Invoices Processed | 1,245 | 2,270 | 1,530 | 2,617 |
| Suppliers | 295 | 573 | 348 | 646 |
| \$ Processed | \$5,567,329 | \$10,066,576 | \$4,712,072 | \$8,246,205 |

General Cash Requirements \$5,384,058

Sun Bowl Cash Requirements \$71,240

Water District Cash Requirements \$112,031

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 June 30, 2025.

| | 2 nd Quarter 2025 | YTD Total 2025 | 2 nd Quarter 2024 | YTD Total 2024 |
|------------------------|---------------------------------|-------------------|---------------------------------|-------------------|
| Invoices Issued | 145 | 239 | 136 | 234 |
| \$ outstanding | \$627,999 | \$627,999 | \$406,413 | \$406,413 |
| # current | 29 | 29 | 28 | 28 |
| \$ current | \$200,317 | \$200,317 | \$345,272 | \$345,272 |
| # 30-60 days | 13 | 13 | 10 | 10 |
| \$ 30-60 days | \$47,102 | \$47,102 | \$54,055 | \$54,055 |
| # 60-90 days | 6 | 6 | 1 | 1 |
| \$ 60-90 days | \$379,516 | \$379,516 | \$106 | \$106 |
| # over 90 days | 4 | 4 | 5 | 5 |
| \$ over 90 days | \$1,064 | \$1,064 | \$3,984 | \$3,984 |
| # uncollectable | 0 | 0 | 0 | 0 |

Capital Update

| Project Description | Budget | Actual | Anticipated Completion Date | Status |
|---------------------|----------|----------|--------------------------------|-----------|
| Computer Equipment | \$16,242 | \$16,242 | April 2025 | Completed |

QUARTERLY REPORT APRIL 1 – JUNE 30, 2025

| | | | | |
|--------------------|----------|----------|----------------|-----------|
| Computer Equipment | \$50,000 | \$33,971 | September 2025 | On target |
| Office Equipment | \$14,500 | \$0 | July 2025 | On target |

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 June 30, 2025.

| | 2 nd Quarter 2025 | YTD Total 2025 | 2 nd Quarter 2024 | YTD Total 2024 |
|-------------------------|---------------------------------|-------------------|---------------------------------|-------------------|
| # of payments processed | 7,133 | 11,696 | 3,994 | 5,195 |
| \$ processed | \$13,057,089 | \$16,495,077 | \$14,349,861 | \$15,872,018 |

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 June 30, 2025.

| | 2 nd Quarter 2025 | YTD Total 2025 | 2 nd Quarter 2024 | YTD Total 2024 |
|------------------------|---------------------------------|-------------------|---------------------------------|-------------------|
| Plot Sales | | | | |
| Columbarium | 1 | 2 | 1 | 3 |
| Full Size | 2 | 4 | 2 | 3 |
| Creman | 4 | 7 | 4 | 4 |
| Internments | 23 | 39 | 23 | 28 |
| Memorial Installations | 21 | 29 | 21 | 25 |

Financial update

- Town
 - Attached is the Income & Expenditure Statement to June 30th, 2025 for the Town of Osoyoos
 - Projected Surplus/(Deficit)
 - General Fund \$380,600 surplus
 The majority of the surplus is made up from:
 - Return on Investments
 - Fire Department \$50,000 surplus
 - RCMP \$0 surplus
 - Sewer Fund \$100,000 surplus
 - Water Fund \$83,000 surplus
- Sun Bowl Arena
 - Attached is the Income & Expenditure Statement to June 30th, 2025 for the Sun Bowl Arena
 - Projected Surplus/(Deficit)
 - \$2,000 surplus

QUARTERLY REPORT APRIL 1 – JUNE 30, 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 June 30, 2025.

| | 2 nd Quarter 2025 | YTD Total 2025 | 2 nd Quarter 2024 | YTD Total 2024 |
|-----------------------------------|---------------------------------|-------------------|---------------------------------|-------------------|
| \$ as per Payroll Register | \$1,055,611 | \$2,151,621 | \$1,123,767 | \$2,240,115 |
| Current # of Employees | | | | |
| Full Time | 40 | 40 | 42 | 42 |
| Part Time/Relief | 31 | 31 | 27 | 27 |
| Fire Paid on Call | 29 | 29 | 28 | 28 |
| 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

Balances as of June 30, 2025.

| | 2025 | 2024 | 2023 | 2022 |
|----------------------------------|-------------|-------------|-------------|-------------|
| Delinquent Taxes | | | | |
| # of Properties | 19 | 13 | 7 | 10 |
| \$ outstanding | \$132,137 | \$46,048 | \$27,075 | \$22,222 |
| Arrears Taxes | | | | |
| # of Properties | 86 | 85 | 102 | 59 |
| \$ outstanding | \$327,222 | \$230,607 | \$161,864 | \$134,264 |
| Current Taxes | | | | |
| # of Properties | 1,014 | 1,543 | 1,575 | 1,456 |
| \$ outstanding | \$3,239,360 | \$7,225,581 | \$5,608,576 | \$4,359,871 |
| # Folios set up under PAP | 447 | 418 | 504 | 542 |

QUARTERLY REPORT APRIL 1 – JUNE 30, 2025

| | | | | |
|------------------------------|-----------|-----------|----------|-----------|
| % Folios on PAP | 10.03% | 9.39% | 11.53% | 12.62% |
| # Folios with prepaid | 483 | 490 | 164 | 308 |
| % Folios with prepaid | 10.84% | 11.01% | 3.75% | 7.17% |
| \$ Prepaid | \$280,473 | \$350,848 | \$66,430 | \$160,279 |
| # of Folios on Roll | 4,457 | 4,451 | 4,370 | 4,294 |
| % Increase in Folios | 0.13% | 1.85% | 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 June 30, 2025.

| | 2025 | 2024 | 2023 | 2022 |
|---------------------------------------|-----------|-----------|-----------|-----------|
| # Town Utilities O/S | 610 | | | |
| \$ Town Utilities O/S | \$261,936 | | | |
| # Rural Sewer Accounts O/S | 23 | 31 | 39 | 26 |
| \$ of Rural Sewer O/S | \$2,000 | 23,486 | \$17,529 | \$9,838 |
| # of Rural Water Accounts O/S | 117 | 346 | 300 | 302 |
| \$ of Rural Water O/S | \$50,845 | \$784,952 | \$456,105 | \$399,469 |
| # of Accounts set up under PAP | 671 | 15 | 13 | 5 |
| % of Folio's set up on PAP | 15.10% | 2.29% | 2.39% | 0.93% |
| # of Prepaid Accounts | 9 | 11 | 7 | 255 |
| \$ of Prepaid Accounts | \$299 | \$6,023 | \$2,291 | \$79,725 |
| Number of Accounts | 4,444 | 656 | 543 | 538 |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-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 | -4,992,522.95 | -4,995,234 | -2,711 | 0.05 | -4,184,852.15 | Projected deficit from supplementary adjustments. |
| 1-1-105-001 REAL PROPERTY LEVY - DEBT SERVICE | -33,490.42 | -33,320 | 170 | -0.51 | -30,837.43 | Projected deficit \$4,100. |
| 1-1-105-002 REAL PROPERTY LEVY - FIRE PROTECTION | -956,308.20 | -957,092 | -784 | 0.08 | -851,397.64 | |
| 1-1-105-003 REAL PROPERTY LEVY - FIRE HALL DEBT | -173,278.71 | -173,336 | -57 | 0.03 | -174,449.93 | |
| 1-1-105-100 REAL PROPERTY LEVY - POLICING | -1,281,972.45 | -1,282,734 | -762 | 0.06 | -1,250,489.01 | |
| Total TAXES - REAL PROPERTY LEVY | -7,437,572.73 | -7,441,716 | -4,143 | 0.06 | -6,492,026.16 | |
| TAXES - COLLECTED FOR OTHER GOV'TS | | | | | | |
| 1-1-106-000 TAXES COLLECTED - B C A A | -127,469.59 | -127,535 | -65 | 0.05 | -117,078.93 | Current deficit \$5,928. Transfers to other governments will also be reduced. |
| 1-1-106-001 TAXES COLLECTED - M F A | -679.02 | -679 | 0 | 0.00 | -645.66 | |
| 1-1-106-002 TAXES COLLECTED - HOSPITAL | -695,449.44 | -696,055 | -606 | 0.09 | -589,282.35 | |
| 1-1-106-003 TAXES COLLECTED - SCHOOL DISTRICT #5 | -5,330,195.26 | -5,333,125 | -2,930 | 0.05 | -4,902,378.41 | |
| 1-1-106-006 TAXES COLLECTED - OK REG. LIBRARY | -313,692.12 | -314,266 | -574 | 0.18 | -300,997.34 | |
| 1-1-106-007 TAXES COLLECTED - R.D.O.S. | -1,296,403.25 | -1,298,157 | -1,754 | 0.14 | -1,124,294.44 | |
| 1-1-106-008 TAXES COLLECTED - S.I.R. ASSESSMENT | -4,733.93 | -4,734 | -0 | 0.00 | -4,921.07 | |
| Total TAXES - COLLECTED FOR OTHER GOV' | -7,768,622.61 | -7,774,551 | -5,928 | 0.08 | -7,039,598.20 | |
| TAXES - COLLECTED FROM UTILITIES | | | | | | |
| 1-1-107-000 UTILITY TAXES - TELUS 1% LEVY | -9,743.26 | -9,700 | 43 | -0.45 | -11,074.61 | Utility Taxes projected to be on budget. |
| 1-1-107-001 UTILITY TAXES - FORTIS GAS 1% LEVY | -32,559.26 | -32,500 | 59 | -0.18 | -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 | -84,670.42 | -84,600 | 70 | -0.08 | -82,982.52 | |
| Total TAXES - COLLECTED FROM UTILITIES | -126,972.94 | -137,078 | -10,105 | 7.37 | -140,957.75 | |
| CEMETERY | | | | | | |
| 1-1-110-000 CEMETERY - INTEREST ON INVESTMENT | -1,766.71 | -5,000 | -3,233 | 64.67 | -2,926.84 | Revenues up \$4,652 from 2024. Currently on budget. Projected to be on budget. |
| 1-1-110-001 CEMETERY - LINERS SOLD | -5,417.00 | -9,200 | -3,783 | 41.12 | -3,412.00 | |
| 1-1-110-002 CEMETERY - OPENING & CLOSING | -15,705.00 | -29,300 | -13,595 | 46.40 | -10,304.00 | |
| 1-1-110-003 CEMETERY - PLACING MEMORIALS | -4,861.00 | -5,500 | -639 | 11.62 | -2,703.00 | |
| 1-1-110-004 CEMETERY - SALE OF PLOTS | -7,745.00 | -18,000 | -10,255 | 56.97 | -8,496.50 | |
| 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 | -35,494.71 | -71,000 | -35,505 | 50.01 | -30,842.34 | |
| LICENSES/PERMITS/RENTALS | | | | | | |
| 1-1-112-000 OTHER REVENUE - BUSINESS LICENCES | -48,562.50 | -52,000 | -3,438 | 6.61 | -42,675.00 | Revenues up \$8,267 from 2024. Current surplus \$9,480. Projected to be on budget. |
| 1-1-112-001 OTHER REVENUE - DOG TAGS & FINES | -7,887.25 | -10,500 | -2,613 | 24.88 | -9,745.00 | |
| 1-1-112-007 OTHER REVENUE - BOAT TRAILER PARKING | -7,741.00 | -67,000 | -59,259 | 88.45 | -7,428.50 | |
| 1-1-112-008 OTHER REVENUE - LIBRARY RENT | -32,532.50 | -56,880 | -24,348 | 42.81 | -26,026.02 | |
| 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 | -4,095.00 | -7,800 | -3,705 | 47.50 | -3,412.50 | |
| 1-1-112-013 OTHER REVENUE - RENTAL INCOME MARIN | -20,000.00 | -30,000 | -10,000 | 33.33 | -21,500.00 | |
| 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 | -5,202.00 | -10,400 | -5,198 | 49.98 | -8,466.00 | |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-2025

| | 2025 ACTUAL | 2025 BUDGET | BUDGET VARIANCE \$ | BUDGET VARIANCE % | 2024 ACTUAL | |
|--|--------------------|-------------------|--------------------|-------------------|--------------------|--|
| GENERAL OPERATING FUND | | | | | | |
| Total LICENSES/PERMITS/RENTALS | -130,020.25 | -241,080 | -111,060 | 46.07 | -121,753.02 | |
| MISCELLANEOUS | | | | | | |
| 1-1-115-014 OTHER REVENUE - TRANSIT FARES & DON | -36.00 | 0 | 36 | 0.00 | -184.59 | |
| 1-1-115-015 OTHER REVENUE - FIRE DEPT RECOVERIE | -4,112.00 | -35,000 | -30,888 | 88.25 | -171.00 | Revenue up \$164,609 from 2024. Current deficit \$346,984. Projected to be on budget. |
| 1-1-115-016 OTHER REVENUE - MISC. RECOVERIES | -17,700.00 | -35,000 | -17,300 | 49.43 | -15,727.81 | |
| 1-1-115-017 OTHER REVENUE - PENALTIES EARNED | -27,497.12 | -90,000 | -62,503 | 69.45 | -77.00 | |
| 1-1-115-018 OTHER REVENUE - INTEREST ON O/S TAXE | -2,982.73 | -17,000 | -14,017 | 82.45 | -5,407.51 | |
| 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 | -10,063.91 | -80,000 | -69,936 | 87.42 | -20,130.82 | |
| 1-1-115-022 OTHER REVENUE - TICKET FINES (MTI) | -379.50 | -5,000 | -4,621 | 92.41 | -1,758.25 | |
| 1-1-115-023 OTHER REVENUE - RCMP TRAFFIC FINE | -1,681.09 | -40,000 | -38,319 | 95.80 | -41,176.10 | |
| 1-1-115-024 OTHER REVENUE - BYLAW INFRACTION FII | 0.00 | -3,000 | -3,000 | 100.00 | -327.50 | |
| 1-1-115-027 OTHER REVENUE - FRANCHISE FEE - FORI | -79,295.68 | -97,800 | -18,504 | 18.92 | -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 | -593,748.03 | -1,881,465 | -1,287,717 | 68.44 | -429,138.55 | |
| SOLID WASTE MANAGEMENT | | | | | | |
| 1-1-114-000 REVENUE - RESIDENTIAL REFUSE COLLEC | -204,907.32 | -412,000 | -207,093 | 50.27 | -399,879.99 | Revenue down \$161,821 from 2024. Garbage/ Recycling billed quarterly in 2025 rather than annually on property taxes. Currently on budget. Projected surplus \$20,000. |
| 1-1-114-001 REVENUE - LANDFILL TIPPING FEES | -303,801.87 | -595,000 | -291,198 | 48.94 | -277,535.16 | |
| 1-1-114-002 REVENUE - LANDFILL SEPTAGE FEES | -36,871.50 | -130,000 | -93,129 | 71.64 | -50,674.00 | |
| 1-1-114-005 REVENUE - MMBC | -60,264.60 | -97,000 | -36,735 | 37.87 | -39,576.80 | |
| Total SOLID WASTE MANAGEMENT | -605,845.29 | -1,234,000 | -628,155 | 50.90 | -767,665.95 | |
| DEVELOPMENT AND BUILDING SERVICE | | | | | | |
| 1-1-113-001 PLAN INSPECTION FEES | 0.00 | -2,000 | -2,000 | 100.00 | 0.00 | |
| 1-1-113-002 BUILDING PERMIT FEES | -94,867.90 | -200,000 | -105,132 | 52.57 | -161,345.00 | Revenues down \$73,903 from 2024. Current deficit \$106,312. Short term rental program delayed in 2025. Projected to be on budget. |
| 1-1-113-003 PLUMBING PERMIT FEES | -2,494.00 | -5,000 | -2,506 | 50.12 | -2,826.00 | |
| 1-1-113-004 DEMOLITION PERMIT FEES | 0.00 | -400 | -400 | 100.00 | -180.00 | |
| 1-1-113-005 REZONING FEES | -6,000.00 | -5,000 | 1,000 | -20.00 | -1,000.00 | |
| 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 | -3,100.00 | -6,000 | -2,900 | 48.33 | -4,450.00 | |
| 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 | -6,666.25 | -1,000 | 5,666 | -566.63 | 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 | -250.00 | |
| 1-1-113-013 MISCELLANEOUS - FEES | -4,860.00 | -4,000 | 860 | -21.50 | -1,490.00 | |
| 1-1-113-015 SHORT TERM RENTAL REVENUE | 0.00 | -200,000 | -200,000 | 100.00 | 0.00 | |
| Total DEVELOPMENT AND BUILDING SERVICE | -119,138.15 | -450,900 | -331,762 | 73.58 | -193,041.00 | |
| INVESTMENT INCOME & DONATIONS | | | | | | |
| 1-1-117-000 REVENUE - BANK INVESTMENT INCOME | -679,960.30 | -300,000 | 379,960 | -126.65 | -313,679.38 | Revenue up \$367,233 from 2024. Current surplus \$534,722. \$234,224 transferred to reserves for interest earned on accounts. Projected surplus \$300,000. |
| 1-1-117-001 REVENUE - DONATIONS RECEIVED | -14,761.89 | -20,000 | -5,238 | 26.19 | -13,809.51 | |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-2025

| | 2025 ACTUAL | 2025 BUDGET | BUDGET VARIANCE \$ | BUDGET VARIANCE % | 2024 ACTUAL | | |
|--|--------------------|-----------------|--------------------|-------------------|--------------------|--|--|
| GENERAL OPERATING FUND | | | | | | | |
| Total INVESTMENT INCOME & DONATIONS | -694,722.19 | -320,000 | 374,722 | -117.10 | -327,488.89 | | |
| LAND & EQUIPMENT SALES | | | | | | | |
| 1-1-118-001 REVENUE - SALE OF SURPLUS EQUIPMEN | -458.12 | -10,000 | -9,542 | 95.42 | -39,503.36 | Revenue down \$39,045 from 2024. Current deficit \$4,542. Projected to be on budget. | |
| Total LAND & EQUIPMENT SALES | -458.12 | -10,000 | -9,542 | 95.42 | -39,503.36 | | |
| COMMUNITY SERVICES - FACILITY REVENUE | | | | | | | |
| 1-1-120-001 MEMBERSHIP REVENUE | -21,964.61 | -85,100 | -63,135 | 74.19 | -15,602.89 | Revenue up \$5,780 from 2024. Current deficit \$19,486. Projected to be on budget. | |
| 1-1-120-002 GYM RENTAL | -3,474.05 | -5,100 | -1,626 | 31.88 | -1,968.62 | | |
| 1-1-120-007 NON RECREATIONAL ROOM RENTAL | -12,892.30 | -25,500 | -12,608 | 49.44 | -14,985.39 | | |
| 1-1-120-009 FIELD RENTAL REVENUE | -158.10 | -250 | -92 | 36.76 | -152.38 | | |
| Total COMMUNITY SERVICES - FACILITY RE | -38,489.06 | -115,950 | -77,461 | 66.81 | -32,709.28 | | |
| COMMUNITY SERVICES - PROGRAM REVENUE | | | | | | | |
| 1-1-121-000 SWIM PROGRAM REVENUE | -3,200.00 | -6,120 | -2,920 | 47.71 | -3,900.00 | Revenue up \$20,011 from 2024. Currently on budget. Projected surplus \$15,000. | |
| 1-1-121-001 PLAYGROUND PROGRAM REVENUE | -30,315.46 | -37,220 | -6,905 | 18.55 | -34,854.75 | | |
| 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 | -14,225.36 | -19,600 | -5,375 | 27.42 | -9,813.16 | | |
| 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 | -74.88 | | |
| 1-1-121-011 CHILDRENS PROGRAMS | -8,048.25 | -4,080 | 3,968 | -97.26 | -726.75 | | |
| 1-1-121-012 TEEN PROGRAMS | -2,047.26 | -5,100 | -3,053 | 59.86 | -2,858.09 | | |
| 1-1-121-013 ADULT PROGRAMS | -22,837.90 | -23,520 | -682 | 2.90 | -11,357.29 | | |
| 1-1-121-014 SPECIAL EVENTS | -4,700.90 | -6,120 | -1,419 | 23.19 | -2,049.99 | | |
| Total COMMUNITY SERVICES - PROGRAM REV | -85,646.38 | -174,760 | -89,114 | 50.99 | -65,634.91 | | |
| UNCONDITIONAL TRANSFERS FROM GOV'TS | | | | | | | |
| 1-1-125-000 FEDERAL - GRANTS IN LIEU | 0.00 | -25,300 | -25,300 | 100.00 | -19,166.73 | | Revenues will be recorded in July. Projected deficit \$5,000, due to reduction in Municipal Grant funding. |
| 1-1-125-005 PROV - MUNICIPAL GRANT | 0.00 | -490,000 | -490,000 | 100.00 | -490,000.00 | | |
| Total UNCONDITIONAL TRANSFERS FROM GOV | 0.00 | -515,300 | -515,300 | 100.00 | -509,166.73 | | |
| CONDITIONAL TRANSFERS FROM GOV'TS | | | | | | | |
| 1-1-126-002 CONDITIONAL - PROV STREET LIGHT GRAN | -558.27 | -2,150 | -1,592 | 74.03 | -558.27 | | |
| 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. | -210,827.27 | -349,242 | -138,415 | 39.63 | -213,589.56 | | |
| 1-1-126-010 FIRE-HALL DEBT - O.R.F.P.D. | -36,544.50 | -50,988 | -14,444 | 28.33 | -38,012.07 | | |
| 1-1-126-012 CONDITIONAL - RESORT MUNICIPALITY PR | 0.00 | 0 | 0 | 0.00 | -31,657.48 | | |
| 1-1-126-013 FIRE PROTECTION - O.I.B. | -318,513.42 | -315,031 | 3,482 | -1.11 | -267,827.11 | | |
| 1-1-126-014 FIRE-HALL DEBT - OIB | -57,334.86 | -57,066 | 269 | -0.47 | -54,438.01 | | |
| 1-1-126-015 CONDITIONAL - GRANTS | -24,575.00 | -200,366 | -175,791 | 87.73 | -194,830.00 | | |
| Total CONDITIONAL TRANSFERS FROM GOV'T | -648,353.32 | -986,843 | -338,490 | 34.30 | -812,912.50 | | |
| 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 | | |
| 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 30-Jun-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 | -626,531.65 | Transfer from reserves, subject to capital expenditures and projected to be on budget. |
| 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 | -626,531.65 | |
| Total General Rev Operating | -18,285,083.78 | -29,047,514 | -10,762,430 | 37.05 | -17,628,970.29 | |
| 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 \$1,054 from 2024. Current surplus \$12,507. Projected to be on budget. |
| 1-2-210-006 COUNCILLOR KING -TRAVEL & SEMINARS | 1,827.08 | 8,000 | 6,173 | 77.16 | 1,614.56 | |
| 1-2-210-007 COUNCILLOR - CHEONG - TRAVEL & SEMIN | 1,029.29 | 8,000 | 6,971 | 87.13 | 1,804.17 | |
| 1-2-210-008 COUNCILLOR PORTURICA - TRAVEL & SEM | 1,759.13 | 8,000 | 6,241 | 78.01 | 2,350.40 | |
| 1-2-210-010 COUNCILLOR BENNETT - TRAVEL & SEMIN | 1,364.94 | 8,000 | 6,635 | 82.94 | 1,706.40 | |
| 1-2-210-012 MAYOR MCKORTOFF - TRAVEL & SEMINAR | 1,927.45 | 11,000 | 9,073 | 82.48 | 3,042.88 | |
| 1-2-210-400 COUNCIL - STIPEND | 33,733.33 | 69,450 | 35,717 | 51.43 | 32,323.10 | |
| Total GENERAL GOV'T - LEGISLATIVE | 45,867.96 | 116,750 | 70,882 | 60.71 | 46,921.64 | |
| GENERAL GOV'T - ADMINISTRATIVE | | | | | | |
| 1-2-212-002 AUDIT | 53,682.62 | 36,750 | -16,933 | -46.08 | 18,900.00 | Expenses up \$136,031 from 2024. Current deficit \$34,327. Projected to be on budget. |
| 1-2-212-003 LEGAL | 44,365.86 | 80,000 | 35,634 | 44.54 | 60,553.90 | |
| 1-2-212-004 OFFICE SUPPLIES/STATIONERY/EQUIP MAI | 26,052.82 | 40,000 | 13,947 | 34.87 | 12,943.76 | |
| 1-2-212-005 POSTAGE & COURIER SERVICES | 37,504.65 | 44,000 | 6,495 | 14.76 | 48.66 | |
| 1-2-212-006 DUES - SUBSCRIPTIONS - REGISTRATIONS | 10,128.95 | 8,400 | -1,729 | -20.58 | 5,731.74 | |
| 1-2-212-007 RECEPTION & ENTERTAINMENT | 10,166.16 | 15,000 | 4,834 | 32.23 | 6,547.77 | |
| 1-2-212-008 VOLUNTEER APPRECIATION | 4,428.72 | 6,500 | 2,071 | 31.87 | 0.00 | |
| 1-2-212-009 MISCELLANEOUS EXPENSE | 31,921.24 | 35,000 | 3,079 | 8.80 | 17,197.04 | |
| 1-2-212-200 ADVERTISING | 15,869.24 | 31,500 | 15,631 | 49.62 | 18,470.78 | |
| 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 | 207,812.87 | 511,700 | 303,887 | 59.39 | 165,403.35 | |
| 1-2-212-800 TELEPHONE | 6,851.06 | 15,000 | 8,149 | 54.33 | 6,956.30 | |
| Total GENERAL GOV'T - ADMINISTRATIVE | 448,784.19 | 828,915 | 380,131 | 45.86 | 312,753.30 | |
| GENERAL GOV'T - CIVIC BUILDINGS | | | | | | |
| 1-2-214-000 VISITOR INFO CENTRE - REP. & MAINT | 0.00 | 1,000 | 1,000 | 100.00 | 119.36 | Expenses up \$4,395 from 2024. Current surplus \$6,312. Projected to be on budget. |
| 1-2-214-001 CIVIC HALL - MAINTENANCE (MATE | 18,739.93 | 30,000 | 11,260 | 37.53 | 21,276.44 | |
| 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 | 375.36 | 5,000 | 4,625 | 92.49 | 1,086.75 | |
| 1-2-214-500 CIVIC HALL REP. & MAINT. - WAGES | 7,202.12 | 30,000 | 22,798 | 75.99 | 3,807.38 | |
| 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 | 12,820.30 | 19,000 | 6,180 | 32.52 | 8,453.03 | |
| Total GENERAL GOV'T - CIVIC BUILDINGS | 39,137.71 | 90,900 | 51,762 | 56.94 | 34,742.96 | |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-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 | 118,102.73 | 173,865 | 55,762 | 32.07 | 76,913.12 | Expenses up \$41,190 from 2024. Current deficit \$31,170. Projected to be on budget. |
| Total GENERAL GOV'T - DATA PROCESSING | 118,102.73 | 173,865 | 55,762 | 32.07 | 76,913.12 | |
| GENERAL GOV'T - INSURANCE | | | | | | |
| 1-2-218-000 INSURANCE - LIABILITY (M.I.A.) | 55,939.00 | 75,600 | 19,661 | 26.01 | 52,479.00 | Expenses up \$19,375 from 2024. Currently projected to be on budget. |
| 1-2-218-001 INSURANCE - BUILDINGS, B&M, CRIME | 123,567.00 | 131,000 | 7,433 | 5.67 | 115,902.00 | |
| 1-2-218-004 INSURANCE - VEHICLES | 40,049.00 | 38,500 | -1,549 | -4.02 | 31,789.00 | |
| 1-2-218-006 INSURANCE - CLAIMS EXPENSE | -10.00 | 20,000 | 20,010 | 100.05 | 0.00 | |
| Total GENERAL GOV'T - INSURANCE | 219,545.00 | 265,100 | 45,555 | 17.18 | 200,170.00 | |
| GENERAL GOV'T - TRAVEL | | | | | | |
| 1-2-224-000 TRAVEL - CAO | 4,291.17 | 10,000 | 5,709 | 57.09 | 3,469.59 | Expenses down \$11,551 from 2024. Current surplus \$14,102. 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 | 1,937.80 | 15,000 | 13,062 | 87.08 | 10,703.74 | |
| 1-2-224-003 TRAVEL & TRAINING - DIR OF FIN | 109.31 | 4,000 | 3,891 | 97.27 | 4,275.69 | |
| 1-2-224-004 TRAVEL & TRAINING - DIR OF CORP SERVIC | 259.88 | 4,000 | 3,740 | 93.50 | 0.00 | |
| Total GENERAL GOV'T - TRAVEL | 6,898.16 | 42,000 | 35,102 | 83.58 | 18,449.02 | |
| MUNICIPAL EVENTS / CELEBRATIONS | | | | | | |
| 1-2-225-000 FESTIVE DECOR - MATERIAL | 1,079.85 | 15,500 | 14,420 | 93.03 | 3,301.28 | Expenses down \$4,181 from 2024. Current surplus \$11,580. Projected to be on budget. |
| 1-2-225-500 FESTIVE - WAGES | 6,790.31 | 23,400 | 16,610 | 70.98 | 8,749.47 | |
| Total MUNICIPAL EVENTS / CELEBRATIONS | 7,870.16 | 38,900 | 31,030 | 79.77 | 12,050.75 | |
| GENERAL GOV'T - GRANTS ISSUED | | | | | | |
| 1-2-226-001 GRANTS - OTHER | 56,250.00 | 64,000 | 7,750 | 12.11 | 60,100.00 | Expenditures on budget. |
| 1-2-226-002 GRANTS - DESTINATION OSOYOOS | 37,500.00 | 75,000 | 37,500 | 50.00 | 37,500.00 | |
| 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 | 2,585.00 | 3,000 | 415 | 13.83 | 2,585.00 | |
| 1-2-226-007 GRANTS - MUSEUM | 60,000.00 | 60,000 | 0 | 0.00 | 60,000.00 | |
| 1-2-226-008 GRANTS - DESERT CENTER | 15,000.00 | 15,000 | 0 | 0.00 | 15,000.00 | |
| 1-2-226-009 GRANTS - OSOYOOS ARTS COUNCIL | 4,000.00 | 4,000 | 0 | 0.00 | 0.00 | |
| Total GENERAL GOV'T - GRANTS ISSUED | 175,335.00 | 224,000 | 48,665 | 21.73 | 178,185.00 | |
| PUBLIC WORKS BUILDING | | | | | | |
| 1-2-228-000 OP FACILITIES - MAINT MAT'LS | 35,064.42 | 34,800 | -264 | -0.76 | 14,394.91 | Expenses up \$26,108 from 2024. Current deficit \$16,233. Projected deficit \$20,000. |
| 1-2-228-500 OP FACILITIES - WAGES | 25,142.90 | 48,100 | 22,957 | 47.73 | 18,017.85 | |
| 1-2-228-800 OP FACILITIES - UTILITIES | 9,926.04 | 24,900 | 14,974 | 60.14 | 11,612.48 | |
| Total PUBLIC WORKS BUILDING | 70,133.36 | 107,800 | 37,667 | 34.94 | 44,025.24 | |
| PROT. SERVICES - FIRE DEPARTMENT | | | | | | |
| 1-2-230-000 FIRE - BENEFITS | 10,344.75 | 35,000 | 24,655 | 70.44 | 14,898.23 | |
| 1-2-230-001 FIRE - BUILDING RENTAL | 18,550.00 | 27,990 | 9,440 | 33.73 | 14,173.05 | |
| 1-2-230-002 FIRE - EQUIPMENT GAS & OIL | 3,026.80 | 12,000 | 8,973 | 74.78 | 5,023.01 | |
| 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 | 57,889.11 | 80,000 | 22,111 | 27.64 | 32,312.45 | |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-2025

| | 2025 ACTUAL | 2025 BUDGET | BUDGET VARIANCE \$ | BUDGET VARIANCE % | 2024 ACTUAL | |
|---|-------------------|------------------|--------------------|-------------------|-------------------|--|
| GENERAL OPERATING FUND | | | | | | |
| 1-2-230-005 FIRE - EQUIPMENT FINANCING | 166,537.37 | 329,200 | 162,663 | 49.41 | 102,337.48 | Expenses up \$20,732 from 2024. Current surplus \$78,034. Projected surplus \$50,000. |
| 1-2-230-006 FIRE - HALL - MAINT & JANITORIAL | 7,881.75 | 15,000 | 7,118 | 47.46 | 2,965.51 | |
| 1-2-230-007 FIRE - HALL- GROUND MAINT | 903.38 | 5,500 | 4,597 | 83.57 | 8,841.79 | |
| 1-2-230-008 FIRE - TRAINING | 38,711.03 | 50,000 | 11,289 | 22.58 | 43,054.03 | |
| 1-2-230-009 FIRE - DUES/MEMBERSHIP & LICENCES | 1,187.00 | 7,100 | 5,913 | 83.28 | 159.00 | |
| 1-2-230-010 FIRE - ANNUAL TESTING & MAINTENANCE | 10,405.51 | 8,000 | -2,406 | -30.07 | 11,308.73 | |
| 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 | 835.08 | |
| 1-2-230-015 FIRE - OFFICE SUPPLIES | 729.17 | 2,000 | 1,271 | 63.54 | 0.00 | |
| 1-2-230-101 FIRE - ENGINE 191 - MAINT & REP | 1,803.27 | 6,000 | 4,197 | 69.95 | 3,176.68 | |
| 1-2-230-102 FIRE - ENGINE 192 - MAINT & REP | 237.08 | 6,000 | 5,763 | 96.05 | 2,457.18 | |
| 1-2-230-103 FIRE - ENGINE 193 - MAINT & REP | 275.33 | 0 | -275 | 0.00 | 2,375.20 | |
| 1-2-230-105 FIRE - TENDER 192 - MAINT & REP | 130.34 | 2,000 | 1,870 | 93.48 | 396.34 | |
| 1-2-230-106 FIRE - TENDER 191 - MAINT & REP | 1,188.75 | 3,000 | 1,811 | 60.38 | 2,362.15 | |
| 1-2-230-107 FIRE - RESCUE 191 - MAINT & REP | 8.91 | 2,000 | 1,991 | 99.55 | 6,690.74 | |
| 1-2-230-110 FIRE - CAR 191 - MAINT & REP | 203.26 | 2,000 | 1,797 | 89.84 | 2,717.84 | |
| 1-2-230-111 FIRE - CAR 192 - MAIN & REP | 49.68 | 2,000 | 1,950 | 97.52 | 0.00 | |
| 1-2-230-112 FIRE - BRUSH 191 - MAINT & REP | 172.18 | 2,000 | 1,828 | 91.39 | 679.02 | |
| 1-2-230-585 FIRE - WAGES - Volunteers | 63,450.02 | 171,200 | 107,750 | 62.94 | 67,727.42 | |
| 1-2-230-586 FIRE - WAGES - SALARIED | 148,135.01 | 455,175 | 307,040 | 67.46 | 199,697.23 | |
| 1-2-230-587 FIRE - WAGES - ADMIN SUPPORT | 22,631.37 | 42,800 | 20,169 | 47.12 | 11,948.50 | |
| 1-2-230-800 FIRE - UTILITIES | 11,638.17 | 28,000 | 16,362 | 58.44 | 13,031.07 | |
| Total PROT. SERVICES - FIRE DEPARTMENT | 581,148.45 | 1,318,365 | 737,217 | 55.92 | 560,416.60 | |
| PROT. SERVICES - POLICING | | | | | | |
| 1-2-232-001 POLICING - RCMP | 403,406.29 | 1,401,578 | 998,172 | 71.22 | 234,759.00 | Expenses up \$168,647 from 2024, due to retro pay reimbursement. Current surplus \$308,132. 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 | 403,406.29 | 1,423,078 | 1,019,672 | 71.65 | 234,759.00 | |
| PROT. SERVICES - ANIMAL CONTROL | | | | | | |
| 1-2-234-200 BYLAW ENFORCEMENT - MATERIALS | 5,549.58 | 18,000 | 12,450 | 69.17 | 6,585.82 | Expenses up \$16,380 from 2024. Current surplus \$29,472. Projected to be on budget. |
| 1-2-234-500 BYLAW - WAGES | 103,178.07 | 258,400 | 155,222 | 60.07 | 85,761.15 | |
| Total PROT. SERVICES - ANIMAL CONTROL | 108,727.65 | 276,400 | 167,672 | 60.66 | 92,346.97 | |
| PROT. SERVICES - COMMUNITY DEVELOPMENT | | | | | | |
| 1-2-236-000 COMMUNITY DEVELOPMENT - MATERIALS | 0.00 | 10,000 | 10,000 | 100.00 | 0.00 | Expenses down \$13,167 from 2024. Current surplus \$45,636. Projected surplus \$50,000. |
| 1-2-236-010 ECONOMIC DEVELOPMENT | 1,863.46 | 85,000 | 83,137 | 97.81 | 15,030.56 | |
| Total PROT. SERVICES - COMMUNITY DEVEL | 1,863.46 | 95,000 | 93,137 | 98.04 | 15,030.56 | |
| PROT. SERVICES - BUILDING INSP & DEVEL | | | | | | |
| 1-2-240-000 DEVELOPMENT SERVICES - SURVEYS/APP | 0.00 | 10,000 | 10,000 | 100.00 | 0.00 | |
| 1-2-240-004 DEVELOPMENT SERVICES - SUPPLIES | 2,963.48 | 11,000 | 8,037 | 73.06 | 4,283.02 | |
| 1-2-240-005 DEVELOPMENT SERVICES - TRAVEL & SEN | 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 | |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-2025

| | 2025 ACTUAL | 2025 BUDGET | BUDGET VARIANCE \$ | BUDGET VARIANCE % | 2024 ACTUAL | |
|---|-------------------|----------------|--------------------|-------------------|-------------------|--|
| GENERAL OPERATING FUND | | | | | | |
| 1-2-240-007 DEVELOPMENT SERVICES - CONTRACTS | 0.00 | 230,000 | 230,000 | 100.00 | 42,338.64 | |
| 1-2-240-010 DEV SERVICES - FILING/APPLICATION FEE'S | 600.00 | 2,500 | 1,900 | 76.00 | 1,205.00 | |
| 1-2-240-200 DEVELOPMENT SERVICES - ADVERTISING | 3,809.00 | 15,000 | 11,191 | 74.61 | 5,274.20 | |
| 1-2-240-500 DEVELOPMENT SERVICES - WAGES | 103,865.20 | 77,300 | -26,565 | -34.37 | 119,633.32 | Expenses down \$61,572 from 2024. RDOS billing not received yet, expecting in August. Projected to be on budget. |
| 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 | 321.00 | 1,000 | 679 | 67.90 | 321.00 | |
| Total PROT. SERVICES - BUILDING INSP & PROT. SERVICES - JOINT SAFETY COMMITTEE | 112,421.68 | 562,900 | 450,478 | 80.03 | 173,994.18 | |
| 1-2-242-000 OHSC - PROGRAM MAINTENANCE AND DE | 0.00 | 37,500 | 37,500 | 100.00 | 2,678.19 | |
| 1-2-242-002 OHSC - SAFETY EQUIPMENT SUPPLIES/MA | 12,841.44 | 15,750 | 2,909 | 18.47 | 3,962.05 | Expenses up \$6,201 from 2024. Current surplus \$13,784. Projected to be on budget. |
| Total PROT. SERVICES - JOINT SAFETY CO | 12,841.44 | 53,250 | 40,409 | 75.88 | 6,640.24 | |
| TRANSPORTATION - ENGINEERING SERVICES | | | | | | |
| 1-2-244-000 ENGINEERING | 9,467.50 | 20,000 | 10,533 | 52.66 | 14,602.50 | |
| 1-2-244-001 TRAVEL, SEMINARS, TRAINING - P.W. STAFF | 20,178.43 | 25,000 | 4,822 | 19.29 | 17,406.20 | |
| 1-2-244-002 GIS | 0.00 | 4,000 | 4,000 | 100.00 | 3,210.00 | |
| 1-2-244-550 EQUIPMENT - SUPERVISORS SALARIES | 16,788.41 | 38,500 | 21,712 | 56.39 | 14,131.33 | Expenses down \$2,916 from 2024. Current deficit \$2,684. Projected to be on budget. |
| Total TRANSPORTATION - ENGINEERING SER | 46,434.34 | 87,500 | 41,066 | 46.93 | 49,350.03 | |
| TRANSPORTATION - GENERAL EQUIPMENT | | | | | | |
| 1-2-245-000 EQUIPMENT - GAS & OIL | 38,874.96 | 117,000 | 78,125 | 66.77 | 46,827.81 | |
| 1-2-245-001 EQUIP - TOOLS & SHOP | 18,733.92 | 25,000 | 6,266 | 25.06 | 5,745.82 | |
| 1-2-245-002 EQUIPMENT - MAINTENANCE (MATERIAL) | 56,733.50 | 108,000 | 51,267 | 47.47 | 85,553.29 | |
| 1-2-245-003 EQUIPMENT - SHOP (MATERIAL) | 692.96 | 7,000 | 6,307 | 90.10 | 1,950.88 | |
| 1-2-245-004 GENERAL - EQUIPMENT COSTS | 14,052.54 | 28,200 | 14,147 | 50.17 | 14,052.54 | |
| 1-2-245-500 EQUIPMENT - MAINTENANCE (WAGES) | 66,537.85 | 146,700 | 80,162 | 54.64 | 47,416.95 | Expenses down \$5,922 from 2024. Current surplus \$20,325. Projected to be on budget. |
| Total TRANSPORTATION - GENERAL EQUIPME | 195,625.73 | 431,900 | 236,274 | 54.71 | 201,547.29 | |
| TRANSPORTATION - STORM DRAINS | | | | | | |
| 1-2-246-000 STORM DRAINS - MATERIAL | 538.05 | 14,000 | 13,462 | 96.16 | 1,886.14 | |
| 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 | 1,439.00 | Expenses down \$2,689 from 2024. Current surplus \$21,614. Projected surplus \$20,000. |
| Total TRANSPORTATION - STORM DRAINS | 636.81 | 44,500 | 43,863 | 98.57 | 3,325.14 | |
| TRANSPORTATION - TRAFFIC SIGNS | | | | | | |
| 1-2-248-000 TRAFFIC SIGNS - MATERIAL | 1,260.50 | 10,200 | 8,940 | 87.64 | 6,241.60 | |
| 1-2-248-500 TRAFFIC SIGNS - WAGES | 100.58 | 8,000 | 7,899 | 98.74 | 2,612.93 | Expenses down \$7,493 from 2024. Current surplus \$7,739. Projected to be on budget. |
| Total TRANSPORTATION - TRAFFIC SIGNS | 1,361.08 | 18,200 | 16,839 | 92.52 | 8,854.53 | |
| TRANSPORTATION - ROAD MARKING | | | | | | |
| 1-2-249-000 ROAD MARKING - MATERIAL | 0.00 | 46,400 | 46,400 | 100.00 | 40,782.25 | |
| 1-2-249-500 ROAD MARKING - WAGES | 0.00 | 1,500 | 1,500 | 100.00 | 0.00 | Expenses down \$40,782 from 2024. Current surplus \$23,950. Projected to be on budget. |
| Total TRANSPORTATION - ROAD MARKING | 0.00 | 47,900 | 47,900 | 100.00 | 40,782.25 | |
| TRANSPORTATION - ROAD MAINTENANCE | | | | | | |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-2025

| | 2025 ACTUAL | 2025 BUDGET | BUDGET VARIANCE \$ | BUDGET VARIANCE % | 2024 ACTUAL | |
|--|-------------------|------------------|--------------------|-------------------|-------------------|---|
| GENERAL OPERATING FUND | | | | | | |
| 1-2-250-000 ROAD MAINTENANCE - MATERIAL | 14,928.09 | 42,900 | 27,972 | 65.20 | 22,498.06 | Expenses down \$2,536 from 2024. Current surplus \$8,435. Projected to be on budget. |
| 1-2-250-500 ROAD MAINTENANCE - WAGES | 21,337.26 | 46,500 | 25,163 | 54.11 | 16,303.08 | |
| Total TRANSPORTATION - ROAD MAINTENANC | 36,265.35 | 89,400 | 53,135 | 59.43 | 38,801.14 | |
| TRANSPORTATION - SIDEWALK MAINTENANCE | | | | | | |
| 1-2-251-000 SIDEWALK MAINTENANCE - MATERIAL | 0.00 | 10,000 | 10,000 | 100.00 | 221.31 | Expenses down \$1,362 from 2024. Current surplus \$11,289. Projected to be on budget. |
| 1-2-251-500 SIDEWALK MAINTENANCE - WAGES | 4,561.28 | 21,700 | 17,139 | 78.98 | 5,701.98 | |
| Total TRANSPORTATION - SIDEWALK MAINTENANCE | 4,561.28 | 31,700 | 27,139 | 85.61 | 5,923.29 | |
| 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 \$21,557. 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 & MATEF | 14,978.32 | 42,000 | 27,022 | 64.34 | 21,961.02 | Expenses down \$22,339 from 2024. Current surplus \$17,776. 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 | 36,746.17 | 95,100 | 58,354 | 61.36 | 52,102.52 | |
| Total TRANSPORTATION - STREET LIGHTING | 51,724.49 | 139,000 | 87,276 | 62.79 | 74,063.54 | |
| 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 \$2,469. 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 | 10,442.15 | 43,000 | 32,558 | 75.72 | 32,979.20 | Expenses down \$11,963 from 2024. Current surplus \$151,089. Projected to be on budget. |
| 1-2-258-001 REFUSE - LANDFILL CONTRACTOR | 200,404.34 | 456,000 | 255,596 | 56.05 | 195,629.27 | |
| 1-2-258-002 REFUSE - COLLECTION CONTRACTOR | 107,878.28 | 330,000 | 222,122 | 67.31 | 102,789.75 | |
| 1-2-258-003 RECYCLING PROGRAM | 84,241.01 | 194,000 | 109,759 | 56.58 | 90,055.25 | |
| 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 | 34,946.11 | 100,000 | 65,054 | 65.05 | 28,421.32 | |
| Total ENVIRON. HEALTH - GARBAGE | 437,911.89 | 1,178,000 | 740,088 | 62.83 | 449,874.79 | |
| ENVIRON. HEALTH - TOWN CLEANUP | | | | | | |
| 1-2-260-000 TOWN CLEANUP - MATERIAL & GARBAGE C | 8,566.55 | 13,000 | 4,433 | 34.10 | 7,167.86 | Expenses up \$4,563 from 2024. Current deficit \$5,728. Projected to be on budget. |
| 1-2-260-500 TOWN CLEANUP - WAGES | 26,762.27 | 46,200 | 19,438 | 42.07 | 23,597.41 | |
| Total ENVIRON. HEALTH - TOWN CLEANUP | 35,328.82 | 59,200 | 23,871 | 40.32 | 30,765.27 | |
| HEALTH & WELFARE - CEMETERY | | | | | | |
| 1-2-264-000 CEMETERY - LINERS PURCHASED | 6,115.00 | 7,950 | 1,835 | 23.08 | 0.00 | |
| 1-2-264-001 CEMETERY - MAINTENANCE (MATERIAL) | 5,378.55 | 7,200 | 1,821 | 25.30 | 909.56 | |
| 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) | 19,867.49 | 21,700 | 1,833 | 8.44 | 4,995.59 | |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-2025

| | 2025 ACTUAL | 2025 BUDGET | BUDGET VARIANCE \$ | BUDGET VARIANCE % | 2024 ACTUAL | | |
|--|-------------------|----------------|--------------------|-------------------|-------------------|--|--|
| GENERAL OPERATING FUND | | | | | | | |
| 1-2-264-501 CEMETERY - OPEN & CLOSE WAGES | 10,192.94 | 17,800 | 7,607 | 42.74 | 5,724.09 | Expenses up \$25,923 from 2024. Current deficit \$12,228. Projected to be on budget. | |
| Total HEALTH & WELFARE - CEMETERY | 41,553.98 | 58,650 | 17,096 | 29.15 | 15,629.24 | | |
| COMMUNITY SERVICES - DESERT PARK | | | | | | | |
| 1-2-265-002 DESERT PARK - BLDG/GROUNDS MAINT. | 14,046.21 | 10,500 | -3,546 | -33.77 | 6,675.03 | Expenses up \$8,412 from 2024. Current deficit \$11,150. Projected deficit \$20,000. | |
| 1-2-265-800 DESERT PARK - UTILITIES & TELEPHONE | 6,754.22 | 8,800 | 2,046 | 23.25 | 5,713.59 | | |
| Total COMMUNITY SERVICES - DESERT PARK | 20,800.43 | 19,300 | -1,500 | -7.77 | 12,388.62 | | |
| COMMUNITY SERVICES - SONORA | | | | | | | |
| 1-2-266-000 SONORA - MAINTENANCE | 11,049.35 | 36,000 | 24,951 | 69.31 | 9,698.76 | Expenses up \$4,082 from 2024. Current surplus \$6,972. Projected to be on budget. | |
| 1-2-266-800 SONORA - UTILITIES | 22,529.08 | 45,100 | 22,571 | 50.05 | 19,797.64 | | |
| Total COMMUNITY SERVICES - SONORA | 33,578.43 | 81,100 | 47,522 | 58.60 | 29,496.40 | | |
| COMMUNITY SERVICES - OTHER EXPENSE | | | | | | | |
| 1-2-268-000 EQUIPMENT & SUPPLIES - COMM. SERVICE | 4,407.81 | 18,400 | 13,992 | 76.04 | 3,022.88 | Expenses up \$29,954 from 2024. Current deficit \$5,235. Projected to be on budget. | |
| 1-2-268-001 VEHICLE EXPENSE - COMM. SERVICES | 1,941.99 | 6,600 | 4,658 | 70.58 | 2,069.76 | | |
| 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 | 3,976.67 | 8,000 | 4,023 | 50.29 | 2,846.89 | | |
| 1-2-268-005 MEMORIAL BENCHES | 1,942.05 | 25,000 | 23,058 | 92.23 | 0.00 | | |
| 1-2-268-010 PRESCHOOL PROGRAMS | 646.83 | 1,600 | 953 | 59.57 | 799.00 | | |
| 1-2-268-011 CHILDRENS PROGRAMS | 12,338.33 | 12,300 | -38 | -0.31 | 2,385.51 | | |
| 1-2-268-012 TEEN PROGRAM | 627.54 | 1,100 | 472 | 42.95 | 440.00 | | |
| 1-2-268-013 ADULT PROGRAMS | 33,376.65 | 22,500 | -10,877 | -48.34 | 15,292.90 | | |
| 1-2-268-014 SPECIAL EVENTS | 1,890.08 | 3,600 | 1,710 | 47.50 | 854.33 | | |
| 1-2-268-200 ADVERTISING - COMM. SERVICES | 1,494.50 | 14,300 | 12,806 | 89.55 | 4,983.62 | | |
| Total COMMUNITY SERVICES - OTHER EXPEN | 63,935.45 | 117,400 | 53,465 | 45.54 | 33,981.89 | | |
| COMMUNITY SERVICES - FIELDS | | | | | | | |
| 1-2-269-000 FIELD MAINT. - MATERIALS | 1,112.50 | 7,650 | 6,538 | 85.46 | 6,366.50 | | Expenses down \$6,169 from 2024. Current surplus \$7,457. Projected to be on budget. |
| 1-2-269-500 FIELD MAINTENANCE - WAGES | 4,905.81 | 19,300 | 14,394 | 74.58 | 5,820.75 | | |
| Total COMMUNITY SERVICES - FIELDS | 6,018.31 | 26,950 | 20,932 | 77.67 | 12,187.25 | | |
| COMMUNITY SERVICES - WAGES & INSTRUCTI | | | | | | | |
| 1-2-270-001 PROGRAM INSTRUCTORS | 8,980.28 | 61,200 | 52,220 | 85.33 | 8,754.03 | Expenses up \$21,877 from 2024. Current surplus \$1,765. Projected to be on budget. | |
| 1-2-270-005 EQUIP REPAIRS & MAINT. - COMM. SERVICE | 11,903.68 | 16,300 | 4,396 | 26.97 | 12,628.55 | | |
| 1-2-270-006 STAFF TRAINING - COMM. SERVICES | 13,051.85 | 14,300 | 1,248 | 8.73 | 4,998.49 | | |
| 1-2-270-007 MISC. EXPENSE - COMM. SERVICES | 4,501.91 | 12,500 | 7,998 | 63.98 | 1,397.76 | | |
| 1-2-270-500 COMMUNITY SERVICES - WAGES | 266,947.45 | 510,000 | 243,053 | 47.66 | 255,730.14 | | |
| Total COMMUNITY SERVICES - WAGES & INS | 305,385.17 | 614,300 | 308,915 | 50.29 | 283,508.97 | | |
| PUBLIC WORKS - PARKS | | | | | | | |
| 1-2-273-000 PARKS - MAINTENANCE (MATERIAL) | 46,323.68 | 82,500 | 36,176 | 43.85 | 55,928.72 | | |
| 1-2-273-001 PARKS - TREES | 2,379.59 | 10,000 | 7,620 | 76.20 | 7,285.20 | | |
| 1-2-273-002 PARKS - WASHROOM MAINTENANCE MATE | 15,565.16 | 32,700 | 17,135 | 52.40 | 11,163.93 | | |
| 1-2-273-003 MARINA - MAINTENANCE | 11,384.76 | 9,000 | -2,385 | -26.50 | 5,069.52 | | |
| 1-2-273-004 PARKS - IRRIGATION | 12,901.19 | 10,000 | -2,901 | -29.01 | 5,054.91 | | |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-2025

| | 2025 ACTUAL | 2025 BUDGET | BUDGET VARIANCE \$ | BUDGET VARIANCE % | 2024 ACTUAL | |
|--|-------------------|----------------|--------------------|-------------------|-------------------|--|
| GENERAL OPERATING FUND | | | | | | |
| 1-2-273-005 PARKS - SEASONAL VEGETATION | 633.04 | 10,000 | 9,367 | 93.67 | 260.97 | Expenses up \$1,402 from 2024. Current deficit \$31,391. Projected to be on budget. |
| 1-2-273-010 PARKS - VANDALISM MATERIALS | 517.82 | 8,000 | 7,482 | 93.53 | 1,317.93 | |
| 1-2-273-500 PARKS - MAINTENACE (WAGES) | 215,023.50 | 369,800 | 154,777 | 41.85 | 218,431.79 | |
| 1-2-273-510 PARKS - VANDALISM WAGES | 499.13 | 10,900 | 10,401 | 95.42 | 186.79 | |
| 1-2-273-520 PARKS - WASHROOM - WAGES | 43,513.30 | 91,800 | 48,287 | 52.60 | 42,640.22 | |
| Total PUBLIC WORKS - PARKS | 348,741.17 | 634,700 | 285,959 | 45.05 | 347,339.98 | |
| PUBLIC WORKS - SPRAYING | | | | | | |
| 1-2-275-000 SPRAYING - MATERIAL | 113.88 | 7,000 | 6,886 | 98.37 | 3,869.56 | Expenses down \$3,552 from 2024. Current surplus \$10,350. Projected to be on budget. |
| 1-2-275-500 SPRAYING - WAGES | 10,137.10 | 34,200 | 24,063 | 70.36 | 9,932.46 | |
| Total PUBLIC WORKS - SPRAYING | 10,250.98 | 41,200 | 30,949 | 75.12 | 13,802.02 | |
| PUBLIC WORKS - TREE PRUNING | | | | | | |
| 1-2-276-000 TREE PRUNING - MATERIAL & RENTALS | 0.00 | 3,000 | 3,000 | 100.00 | 408.65 | Expenses down \$1,902 from 2024. Current deficit 2,937. Projected deficit \$5,000. |
| 1-2-276-500 TREE PRUNING - WAGES | 6,637.90 | 4,400 | -2,238 | -50.86 | 8,130.58 | |
| Total PUBLIC WORKS - TREE PRUNING | 6,637.90 | 7,400 | 762 | 10.30 | 8,539.23 | |
| SOUTH OKANAGAN EMERGENCY PREPAREDNESS | | | | | | |
| 1-2-290-102 SOEP - TELEPHONE | 288.90 | 800 | 511 | 63.89 | 365.94 | Expenses down \$77 from 2024. Current surplus \$112. Projected to be on budget. |
| Total SOUTH OKANAGAN EMERGENCY PREPARE | 288.90 | 800 | 511 | 63.89 | 365.94 | |
| EMERGENCY SOCIAL SERVICES | | | | | | |
| 1-2-292-002 ESS - DIRECTOR FEES | 0.00 | 2,400 | 2,400 | 100.00 | 0.00 | Current surplus \$2,350. Projected surplus \$4,700. |
| 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 | Expenses 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 | 5,333,125 | 5,333,125 | 100.00 | 1,728,175.36 | Transfer to taxes to be adjusted by supplementary assessments received. Projected to be on budget. |
| 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 | 127,535 | 127,535 | 100.00 | 0.00 | |
| 1-2-282-004 TRANS OF TAXES - MFA | 0.00 | 679 | 679 | 100.00 | 0.00 | |
| 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 | 1,302,891 | 1,302,891 | 100.00 | 0.00 | |
| 1-2-282-007 TRANS OF TAXES - OK LIBRARY BOARD | 157,133.14 | 314,266 | 157,133 | 50.00 | 150,076.74 | |
| 1-2-282-008 TRANS OF TAXES - R.D.O.S. HOSPITAL | 0.00 | 696,055 | 696,055 | 100.00 | 0.00 | |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-2025

| | 2025 ACTUAL | 2025 BUDGET | BUDGET VARIANCE \$ | BUDGET VARIANCE % | 2024 ACTUAL |
|--|---------------------|-------------------|--------------------|-------------------|---------------------|
| GENERAL OPERATING FUND | | | | | |
| Total FISCAL SERVICES - TRANSFER OF TA | 157,133.14 | 7,783,151 | 7,626,018 | 97.98 | 1,878,252.10 |
| FISCAL SERVICES - CONTINGENCIES | | | | | |
| 1-2-284-000 CONTINGENCY | 6,875.10 | 50,000 | 43,125 | 86.25 | 34,873.92 |
| 1-2-284-009 TRANSFER TO RESORT MUNICIPALITY FUN | 0.00 | 0 | 0 | 0.00 | 31,657.48 |
| 1-2-284-010 TRANSFER TO RESERVES | 1,829,291.65 | 1,531,753 | -297,539 | -19.42 | 956,063.00 |
| 1-2-284-011 TRANS TO RESERVE - FIRE DEPT. EQUIPMI | 338,000.00 | 338,000 | 0 | 0.00 | 338,000.00 |
| Total FISCAL SERVICES - CONTINGENCIES | 2,174,166.75 | 1,919,753 | -254,414 | -13.25 | 1,360,594.40 |
| GENERAL CAPITAL EXPENDITURES | | | | | |
| 1-2-286-001 CAPITAL - CIVIC HALL EQUIPMENT | 50,213.14 | 137,742 | 87,529 | 63.55 | 11,208.65 |
| 1-2-286-002 CAPITAL - CIVIC HALL BLDG IMPROVEMENT | 18,359.68 | 378,605 | 360,245 | 95.15 | 312.50 |
| 1-2-286-005 ASBESTOS REMOVAL - CIVIC BUILDINGS | 0.00 | 87,000 | 87,000 | 100.00 | 0.00 |
| 1-2-286-012 CAPITAL - ACCESSIBILITY TRAILER | 0.00 | 0 | 0 | 0.00 | 11,005.49 |
| 1-2-286-013 ACCESSIBILITY UPGRADES | 11,099.31 | 33,000 | 21,901 | 66.37 | 2,358.37 |
| 1-2-286-014 CAPITAL - PLANNING | 97,146.50 | 295,431 | 198,285 | 67.12 | 137,215.20 |
| 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 | 1,802,725.93 | 2,500,000 | 697,274 | 27.89 | 0.00 |
| 1-2-286-040 CAPITAL - DESERT PARK COMPLEX | 4,387.33 | 20,000 | 15,613 | 78.06 | 0.00 |
| 1-2-286-047 CAPITAL - PARKS/GREENSPACE | 0.00 | 110,000 | 110,000 | 100.00 | 6,040.15 |
| 1-2-286-055 CAPITAL - FIRE DEPT EQUIPMENT | 88,806.13 | 160,000 | 71,194 | 44.50 | 59,984.83 |
| 1-2-286-062 CAPITAL - LANDFILL UPGRADES | 23,552.48 | 466,541 | 442,989 | 94.95 | 3,632.77 |
| 1-2-286-068 CAPITAL - ROADS | 53,839.10 | 1,280,200 | 1,226,361 | 95.79 | 0.00 |
| 1-2-286-077 CAPITAL - OIB - CEDAR LANE | 592,357.94 | 1,142,665 | 550,307 | 48.16 | 0.00 |
| 1-2-286-089 CAPITAL - SONORA UPGRADES | 24,636.75 | 105,000 | 80,363 | 76.54 | 987.55 |
| 1-2-286-093 CAPITAL - PW EQUIPMENT | 397,678.10 | 1,162,000 | 764,322 | 65.78 | 254,016.93 |
| 1-2-286-095 CAPITAL - PARKS AND TRAILS | 7,457.41 | 371,194 | 363,737 | 97.99 | 0.00 |
| 1-2-286-096 CAPITAL - PARK IMPROVEMENTS | 2,432.38 | 379,000 | 376,568 | 99.36 | 25,994.18 |
| 1-2-286-097 RMI - TRAILS | 4,823.03 | 0 | -4,823 | 0.00 | 54,779.93 |
| 1-2-286-098 RMI - WAYFINDING INTERACTIVE SIGNAGE | 0.00 | 0 | 0 | 0.00 | 175,044.10 |
| 1-2-286-099 RMI - BEACH CLEANER | 2,127.96 | 40,741 | 38,613 | 94.78 | 3,325.00 |
| 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 | 841.57 | 18,415 | 17,573 | 95.43 | 938.89 |
| 1-2-286-103 RMI - WATERFRONT FACILITY ENHANCEME | 0.00 | 557,523 | 557,523 | 100.00 | 71,617.10 |
| 1-2-286-105 RMI - VISITOR ACTIVITY ENHANCEMENT | 85,500.00 | 0 | -85,500 | 0.00 | 85,900.00 |
| 1-2-286-106 RMI- COMMUNITY BEAUTIFICATION | 0.00 | 0 | 0 | 0.00 | 50,943.77 |
| 1-2-286-107 RMI - DOWNTOWN REVITALIZATION | 750.00 | 0 | -750 | 0.00 | 205,512.05 |
| 1-2-286-110 RMI - WATERFRONT SAFETY | 5,473.05 | 0 | -5,473 | 0.00 | 3,968.58 |
| 1-2-286-111 RMI - PROGRAM ADMINISTRATION | 4,500.00 | 0 | -4,500 | 0.00 | 0.00 |
| 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 | 328.15 | 0 | -328 | 0.00 | 42,485.68 |
| Total GENERAL CAPITAL EXPENDITURES | 3,279,035.94 | 9,594,877 | 6,315,841 | 65.83 | 1,207,271.72 |
| Total General Rev Expense | 9,836,537.26 | 29,047,514 | 19,210,977 | 66.14 | 8,347,378.00 |

Current surplus \$18,125. Projected surplus \$20,000.

Capital Expenses projected to be on budget.

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-2025

| | 2025 ACTUAL | 2025 BUDGET | BUDGET VARIANCE \$ | BUDGET VARIANCE % | 2024 ACTUAL |
|-------------------------------|---------------|-------------|-----------------------|----------------------|---------------|
| GENERAL OPERATING FUND | | | | | |
| Total GENERAL OPERATING FUND | -8,448,546.52 | 0 | 8,448,547 | 0.00 | -9,281,592.29 |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-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 | -2,306,329.31 | -4,168,600 | -1,862,271 | 44.67 | -3,864,042.88 | Revenue billed quarterly. Projected surplus \$50,000. |
| 3-1-134-001 SEWER - USER FEES - NW SECTOR | -49,788.26 | -112,400 | -62,612 | 55.70 | -103,113.20 | |
| 3-1-134-002 SEWER - CON & INSPECTION FEES | 2,542.65 | -4,500 | -7,043 | 156.50 | -4,329.22 | |
| 3-1-134-005 SEWER - PARCEL TAX | -378,324.00 | -326,790 | 51,534 | -15.77 | -328,011.00 | |
| 3-1-134-007 SEWER - OBWB FACILITY GRANT | 0.00 | -16,401 | -16,401 | 100.00 | 0.00 | |
| Total SEWER UTILITY - REVENUE | -2,731,898.92 | -4,628,691 | -1,896,792 | 40.98 | -4,299,496.30 | |
| SEWER - CAPITAL REVENUE | | | | | | |
| 3-1-135-000 SEWER - INFRASTRUCTURE GRANT | 0.00 | -903,463 | -903,463 | 100.00 | 0.00 | Transfer from other funds 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 | -2,731,898.92 | -7,339,871 | -4,607,972 | 62.78 | -4,305,218.89 | |
| Sewer Expense | | | | | | |
| SEWER UTILITY OPERATING EXPENSE | | | | | | |
| 3-2-297-001 SEWER - ENGINEERING | 6,053.25 | 10,000 | 3,947 | 39.47 | 0.00 | |
| 3-2-297-002 SEWER - TRAINING | 7,361.85 | 25,000 | 17,638 | 70.55 | 11,462.14 | |
| 3-2-297-003 SEWER - ADMINISTRATION | 0.00 | 137,500 | 137,500 | 100.00 | 120,000.00 | Expenses up \$11,656 from 2024. Current surplus \$449,716. Projected surplus \$50,000. |
| 3-2-297-004 SEWER - GIS | 0.00 | 10,000 | 10,000 | 100.00 | 0.00 | |
| 3-2-297-005 SEWER - MAINTENANCE (MATERIAL) | 16,868.13 | 87,500 | 70,632 | 80.72 | 35,286.31 | |
| 3-2-297-006 SEWER - PUMP MAINTENANCE (MATERIAL) | 31,568.78 | 51,500 | 19,931 | 38.70 | 66,570.38 | |
| 3-2-297-007 SEWER - PUMPHOUSE MAINT. (MATERIAL) | 635.97 | 10,500 | 9,864 | 93.94 | 1,787.91 | |
| 3-2-297-008 SEWER - ODOR CONTROL | -686.16 | 50,000 | 50,686 | 101.37 | 970.13 | |
| 3-2-297-009 SEWER - RIGHT OF WAY & SURVEYS | 0.00 | 2,100 | 2,100 | 100.00 | 1,670.00 | |
| 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 | 1,866.90 | 3,800 | 1,933 | 50.87 | 1,866.90 | |
| 3-2-297-013 SEWER - WWT - MAINTENANCE | 26,081.29 | 90,000 | 63,919 | 71.02 | 30,864.76 | |
| 3-2-297-014 SEWER - WWT - CHLORINE | 31,624.61 | 35,000 | 3,375 | 9.64 | 18,653.75 | |
| 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 | 18,741.01 | 39,000 | 20,259 | 51.95 | 17,957.25 | |
| 3-2-297-500 SEWER - SALARIES | 353,021.48 | 644,000 | 290,979 | 45.18 | 249,733.04 | |
| 3-2-297-501 SEWER - MAINTENANCE (WAGES) | 119,459.83 | 698,500 | 579,040 | 82.90 | 156,973.37 | |
| 3-2-297-850 SEWER - PUMP POWER | 78,855.79 | 170,000 | 91,144 | 53.61 | 72,502.96 | |
| 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 | 1,624,400.00 | 1,624,400 | 0 | 0.00 | 1,523,300.00 | |
| Total SEWER UTILITY OPERATING EXPENSE | 2,335,134.05 | 3,945,300 | 1,610,166 | 40.81 | 2,323,478.13 | |
| SEWER UTILITY - DEBT CHARGES | | | | | | |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-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 | Expenses 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 | 4,016.37 | 219,000 | 214,984 | 98.17 | 0.00 | Capital expenses 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 | 13,416.41 | |
| 3-2-299-020 SEWER - FLOOD WORKS | 2,350.00 | 903,463 | 901,113 | 99.74 | 18,228.47 | |
| 3-2-299-201 SEWER - MAGNOLIA PLACE | 2,144.28 | 360,453 | 358,309 | 99.41 | 6,966.50 | |
| 3-2-299-202 SEWER - SCADA UPGRADES | 0.00 | 0 | 0 | 0.00 | 24,176.25 | |
| 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 | 3,251.23 | 147,000 | 143,749 | 97.79 | 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 | 12,766.88 | 3,185,916 | 3,173,149 | 99.60 | 284,141.38 | |
| Total Sewer Expense | 2,387,100.93 | 7,339,871 | 4,952,770 | 67.48 | 2,646,819.51 | |
| Total SEWER OPERATING FUND | -344,797.99 | 0 | 344,798 | 0.00 | -1,658,399.38 | |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-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 | -273,125.87 | -547,000 | -273,874 | 50.07 | -499,674.25 | Revenue billed quarterly. 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 | -3,881.42 | -8,000 | -4,119 | 51.48 | 0.00 | | |
| 5-1-130-005 WATER DISTRICT - PARCEL IRRIGATION CH | -330,796.09 | -666,000 | -335,204 | 50.33 | -613,724.75 | | |
| Total WATER UTILITY REVENUE - WATER DI | -607,803.38 | -1,226,000 | -618,197 | 50.42 | -1,113,399.00 | | |
| WATER UTILITY - REVENUE | | | | | | | |
| 5-1-131-000 WATER - RATES EARNED | -1,956,936.10 | -3,989,000 | -2,032,064 | 50.94 | -3,598,540.11 | Revenue billed quarterly. Projected surplus \$33,000. | |
| 5-1-131-002 WATER - CON & INSPECTION FEES | -7,897.26 | -10,000 | -2,103 | 21.03 | -10,825.62 | | |
| 5-1-131-003 WATER - CAPITAL COST RECOVERED FRO | 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 | -242,820.00 | -209,400 | 33,420 | -15.96 | -210,600.00 | | |
| 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 | -2,207,653.36 | -8,383,716 | -6,176,063 | 73.67 | -3,830,281.42 | | |
| WATER - CAPITAL REVENUES | | | | | | | |
| 5-1-132-000 WATER - APPROPRIATED FROM SURPLUS | 0.00 | -140,112 | -140,112 | 100.00 | 0.00 | Transfers and grants 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 | -2,815,456.74 | -17,641,894 | -14,826,437 | 84.04 | -4,943,680.42 | | |
| Water Expense | | | | | | | |
| WATER UTILITY - WATER DISTRICT | | | | | | | |
| 5-2-290-000 WATER DISTRICT - SALARIES | 71,584.09 | 162,000 | 90,416 | 55.81 | 66,453.77 | Expenses down \$30,776 from 2024. Current surplus \$194,594. 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 | 35,669.58 | 92,000 | 56,330 | 61.23 | 32,576.19 | | |
| 5-2-290-004 WATER DISTRICT - PUMP MAINT. MATERIAL | 2,061.30 | 52,000 | 49,939 | 96.04 | 31,350.00 | | |
| 5-2-290-005 WATER DISTRICT - PUMPHSE MAIT. MATER | 4,519.49 | 3,000 | -1,519 | -50.65 | 2,338.40 | | |
| 5-2-290-009 WATER DISTRICT - EQUIPMENT COSTS | 746.76 | 1,500 | 753 | 50.22 | 905.40 | | |
| 5-2-290-014 WATER DISTRICT - CHLORINE | 12,008.44 | 58,000 | 45,992 | 79.30 | 11,210.12 | | |
| 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 | 15,809.46 | 33,000 | 17,191 | 52.09 | 14,533.61 | | |
| 5-2-290-500 WATER DISTRICT - MAINTENANCE WAGES | 115,670.09 | 339,000 | 223,330 | 65.88 | 101,379.04 | | |
| 5-2-290-850 WATER DISTRICT - PUMP POWER | 41,937.22 | 220,000 | 178,063 | 80.94 | 49,306.92 | | |
| Total WATER UTILITY - WATER DISTRICT | 303,156.43 | 995,500 | 692,344 | 69.55 | 333,932.68 | | |
| WATER UTILITY - SUPPLY | | | | | | | |
| 5-2-291-000 WATER - ENGINEERING | 6,203.25 | 20,000 | 13,797 | 68.98 | 1,480.00 | | |
| 5-2-291-001 WATER - ADMINISTRATION | 0.00 | 130,000 | 130,000 | 100.00 | 105,000.00 | | |
| 5-2-291-002 WATER - MAINTENANCE (MATERIAL) | 48,993.18 | 140,000 | 91,007 | 65.00 | 111,986.14 | | |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-2025

| | 2025 ACTUAL | 2025 BUDGET | BUDGET VARIANCE \$ | BUDGET VARIANCE % | 2024 ACTUAL | |
|---|---------------------|-------------------|--------------------|-------------------|---------------------|---|
| WATER OPERATING FUND | | | | | | |
| 5-2-291-003 WATER - PUMP MAINTENANCE (MATERIAL) | 2,234.98 | 50,000 | 47,765 | 95.53 | 75,042.70 | Expenses up \$110,130 from 2024. Current surplus \$226,114. Projected surplus \$50,000. |
| 5-2-291-004 WATER - PUMPHOUSE MAINT. (MATERIAL) | 2,012.44 | 10,000 | 7,988 | 79.88 | 42.78 | |
| 5-2-291-005 WATER - TRAINING | 5,176.89 | 22,000 | 16,823 | 76.47 | 13,152.56 | |
| 5-2-291-006 WATER - GIS | 0.00 | 10,000 | 10,000 | 100.00 | 0.00 | |
| 5-2-291-007 WATER - EQUIPMENT COSTS | 2,385.34 | 2,300 | -85 | -3.71 | 1,120.14 | |
| 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 | 1,782,770.00 | 1,782,770 | 0 | 0.00 | 1,536,966.00 | |
| 5-2-291-012 WATER - BLDG INSP/DEV SVC COSTS | 0.00 | 10,500 | 10,500 | 100.00 | 12,307.72 | |
| 5-2-291-014 WATER - CHLORINE | 33,919.43 | 100,000 | 66,081 | 66.08 | 22,987.68 | |
| 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 | 14,992.70 | 32,000 | 17,007 | 53.15 | 14,365.72 | |
| 5-2-291-500 WATER - MAINTENANCE (WAGES) | 250,280.10 | 548,000 | 297,720 | 54.33 | 197,862.87 | |
| 5-2-291-550 WATER - SALARIES | 242,610.84 | 445,000 | 202,389 | 45.48 | 177,919.37 | |
| 5-2-291-850 WATER - PUMP POWER | 51,827.65 | 150,000 | 98,172 | 65.45 | 62,313.60 | |
| Total WATER UTILITY - SUPPLY | 2,446,556.80 | 3,562,570 | 1,116,013 | 31.33 | 2,336,426.52 | |
| 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 | Expenditures 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 | | | | | | |
| 5-2-293-000 WATER - GROUNDWATER PRODUCTION W | 1,310.00 | 0 | -1,310 | 0.00 | 0.00 | Capital Expenditures projected to be on budget. |
| 5-2-293-001 WATER - TREATMENT PLANT - DESIGN | 1,325.96 | 0 | -1,326 | 0.00 | 195,795.81 | |
| 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 | 17,673.84 | |
| 5-2-293-005 WATER - ASSET MANAGEMENT/MASTER PI | 14,139.00 | 100,000 | 85,861 | 85.86 | 0.00 | |
| 5-2-293-009 WATER - WATER SERVICE EXTENSION | 416,420.23 | 475,316 | 58,896 | 12.39 | 7,682.00 | |
| 5-2-293-012 WATER - Quail Place Watermain Upgrades | 1,250.44 | 232,000 | 230,750 | 99.46 | 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 | 18,228.43 | |
| 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 | 474,683.17 | 714,000 | 239,317 | 33.52 | 3,496.00 | |
| 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 | 2,144.28 | 321,000 | 318,856 | 99.33 | 2,011.50 | |
| 5-2-293-205 WATER - 340-402 BOOSTER | 0.00 | 846,752 | 846,752 | 100.00 | 0.00 | |
| 5-2-293-206 WATER - METERING | 476,073.92 | 3,928,190 | 3,452,116 | 87.88 | 1,531.25 | |
| 5-2-293-208 WATER - TREATMENT PLANT | 383,214.60 | 4,910,000 | 4,526,785 | 92.20 | 24,883.00 | |
| 5-2-293-300 WATER - CENTRAL 74TH | 25,460.90 | 0 | -25,461 | 0.00 | 7,446.50 | |
| 5-2-293-301 WATER - HERON LANE AND LOON CRESCE | 0.00 | 0 | 0 | 0.00 | 1,976.00 | |
| 5-2-293-309 WATER - EAST OSOYOOS RESERVOIR | 68,072.56 | 200,000 | 131,927 | 65.96 | 0.00 | |
| Total WATER - CAPITAL EXPENSES | 1,866,885.66 | 12,982,348 | 11,115,462 | 85.62 | 280,724.33 | |
| Total Water Expense | 4,636,450.17 | 17,641,894 | 13,005,444 | 73.72 | 2,970,934.81 | |

INCOME & EXPENDITURE STATEMENT



For Period Ending 30-Jun-2025

| | 2025 ACTUAL | 2025 BUDGET | BUDGET VARIANCE \$ | BUDGET VARIANCE % | 2024 ACTUAL |
|-----------------------------|---------------|-------------|--------------------|-------------------|----------------|
| WATER OPERATING FUND | | | | | |
| Total WATER OPERATING FUND | 1,820,993.43 | 0 | -1,820,993 | 0.00 | -1,972,745.61 |
| Total Surplus (-)/Deficit | -6,972,351.08 | 0 | 6,972,351 | 0.00 | -12,912,737.28 |

SUN BOWL INCOME STATEMENT



For Period Ending 30-Jun-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 | -3,000.00 | -3,000 | 0.00 | 0.00 | -3,000.00 | Revenue up \$1,292 from 2024. Current deficit \$2,999. Projected to be on budget. |
| 8-1-110-001 FIGURE SKATING CLUB REVENUE | -12,001.29 | -33,000 | -20,998.71 | 63.63 | -10,708.70 | |
| Total SKATING REVENUE | -15,001.29 | -36,000 | -20,998.71 | 58.33 | -13,708.70 | |
| HOCKEY REVENUE | | | | | | |
| 8-1-112-000 MINOR HOCKEY REVENUE | -23,650.23 | -53,000 | -29,349.77 | 55.38 | -17,672.72 | Revenue up \$5,455 from 2024. Current deficit \$4,204. 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 | -24,661.24 | -55,000 | -30,338.76 | 55.16 | -26,149.50 | |
| 8-1-112-005 JUNIOR B HOCKEY CLUB REVENUE | -6,503.49 | -15,000 | -8,496.51 | 56.64 | -5,762.09 | |
| Total HOCKEY REVENUE | -56,896.30 | -126,200 | -69,303.70 | 54.92 | -51,441.31 | |
| MAINTENANCE CONTRIBUTION | | | | | | |
| 8-1-113-000 MAINTENANCE CONTRIBUTION | 0.00 | -11,000 | -11,000.00 | 100.00 | 0.00 | Billing in July. |
| Total MAINTENANCE CONTRIBUTION | 0.00 | -11,000 | -11,000.00 | 100.00 | 0.00 | |
| CONCESSION REVENUE | | | | | | |
| 8-1-114-000 CONCESSION REVENUE | -2,624.80 | -2,400 | 224.80 | -9.37 | -905.70 | Current surplus \$1,424. Projected surplus \$2,000. |
| Total CONCESSION REVENUE | -2,624.80 | -2,400 | 224.80 | -9.37 | -905.70 | |
| MEZZANINE RENTAL REVENUE | | | | | | |
| 8-1-115-001 OTHER RINK RENTAL REVENUE | -708.08 | -2,500 | -1,791.92 | 71.68 | -427.14 | Revenue up \$281 from 2024. Current deficit \$542. Projected to be on budget. |
| Total MEZZANINE RENTAL REVENUE | -708.08 | -2,500 | -1,791.92 | 71.68 | -427.14 | |
| ADVERTISING SIGN REVENUE & DONATIONS | | | | | | |
| 8-1-117-001 MISCELLANEOUS REVENUE/SKATE SHARP | -418.33 | -1,500 | -1,081.67 | 72.11 | -624.76 | Revenue down \$207 from 2024. Current deficit \$732. 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 | -418.33 | -2,300 | -1,881.67 | 81.81 | -624.76 | |
| REQUISITION - RESERVES - GRANTS | | | | | | |
| 8-1-119-005 GRANTS | 0.00 | -515,000 | -515,000.00 | 100.00 | 0.00 | Grants subject to capital expenditures. |
| 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 | 2025 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 | -75,648.80 | -1,416,575 | -1,340,926.20 | 94.66 | -110,040.62 | |
| Sun Bowl Expense | | | | | | |
| WAGES & BENEFITS - ARENA MANAGER | | | | | | |

SUN BOWL INCOME STATEMENT



For Period Ending 30-Jun-2025

| | 2025 ACTUAL | 2025 BUDGET | BUDGET VARIANCE \$ | BUDGET VARIANCE % | 2024 ACTUAL | |
|---|-------------------|----------------|-----------------------|----------------------|-------------------|--|
| SUN BOWL | | | | | | |
| 8-2-211-000 WAGES & BENEFITS - ARENA MANAGER | 36,355.25 | 85,700 | 49,344.75 | 57.58 | 37,039.11 | Expenses up \$9,275 from 2024. Current surplus \$17,641. Projected to be on budget. |
| 8-2-211-001 WAGES & BENEFITS - ARENA PERSONNEL | 164,076.00 | 379,000 | 214,924.00 | 56.71 | 167,986.98 | |
| 8-2-211-002 WAGES - ARENA RELIEF/CASUAL STAFF | 31,577.63 | 34,600 | 3,022.37 | 8.74 | 17,707.96 | |
| Total WAGES & BENEFITS - ARENA MANAGER | 232,008.88 | 499,300 | 267,291.12 | 53.53 | 222,734.05 | |
| WEST KOOTENAY POWER (ARENA) | | | | | | |
| 8-2-213-000 FORTIS BC (ARENA) | 34,043.28 | 67,000 | 32,956.72 | 49.19 | 29,194.41 | Expenses up \$10,216 from 2024. Current deficit \$6,374. Projected to be on budget. |
| 8-2-213-001 WATER/SEWER/GARBAGE | 15,646.07 | 21,900 | 6,253.93 | 28.56 | 13,930.04 | |
| 8-2-213-002 TERASEN GAS (ARENA) | 13,384.67 | 24,500 | 11,115.33 | 45.37 | 9,735.97 | |
| Total WEST KOOTENAY POWER (ARENA) | 63,074.02 | 113,400 | 50,325.98 | 44.38 | 52,860.42 | |
| MEMBERSHIP DUES AND FEES | | | | | | |
| 8-2-214-000 MEMBERSHIP DUES EXPENSE | 0.00 | 1,500 | 1,500.00 | 100.00 | 0.00 | Expenses down \$3,550 from 2024. Current surplus \$2,435. Projected to be on budget. |
| 8-2-214-001 SOCAN FEE EXPENSE | 1,141.29 | 1,600 | 458.71 | 28.67 | 1,220.94 | |
| 8-2-214-003 OTHER MISCELLANEOUS EXPENSE | 0.00 | 1,400 | 1,400.00 | 100.00 | 498.48 | |
| 8-2-214-004 EMPLOYEE UPGRADING EXPENSE | 1,273.58 | 5,200 | 3,926.42 | 75.51 | 4,245.14 | |
| Total MEMBERSHIP DUES AND FEES | 2,414.87 | 9,700 | 7,285.13 | 75.10 | 5,964.56 | |
| ADMIN EXPENSE | | | | | | |
| 8-2-216-000 POSTAGE EXPENSE | 0.00 | 200 | 200.00 | 100.00 | 0.00 | Expenses down 14,307 from 2024. Current surplus \$12,841. Projected to be on budget. |
| 8-2-216-001 TELEPHONE EXPENSE | 1,093.24 | 2,500 | 1,406.76 | 56.27 | 836.74 | |
| 8-2-216-002 ADVERTISING EXPENSE | 0.00 | 1,000 | 1,000.00 | 100.00 | 280.58 | |
| 8-2-216-003 OFFICE SUPPLIES EXPENSE | 315.30 | 3,700 | 3,384.70 | 91.48 | 2,598.50 | |
| 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 | 1,408.54 | 28,500 | 27,091.46 | 95.06 | 15,715.82 | |
| BUILDING REPAIRS & MAINTENANCE EXPENSE | | | | | | |
| 8-2-217-000 BUILDING REPAIRS & MAINTENANCE EXPE | 37,466.43 | 72,000 | 34,533.57 | 47.96 | 28,970.44 | Expenses up \$8,463 from 2024. Current surplus \$36,307. Projected to be on budget. |
| 8-2-217-001 EQUIPMENT REPAIRS & MAINTENANCE EXI | 3,844.94 | 25,000 | 21,155.06 | 84.62 | 845.30 | |
| 8-2-217-002 VEHICLE EXPENSE | 581.40 | 6,000 | 5,418.60 | 90.31 | 3,614.21 | |
| 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 | 41,892.77 | 156,400 | 114,507.23 | 73.21 | 33,429.95 | |
| 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 reserves completed 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 | 41,390.68 | 515,000 | 473,609.32 | 91.96 | 28,884.99 | Capital Expenditures projected to be on budget. |
| Total CAPITAL EXPENDITURES | 41,390.68 | 515,000 | 473,609.32 | 91.96 | 28,884.99 | |

SUN BOWL INCOME STATEMENT



For Period Ending 30-Jun-2025

| | 2025 ACTUAL | 2025 BUDGET | BUDGET VARIANCE \$ | BUDGET VARIANCE % | 2024 ACTUAL |
|---------------------------|-------------|-------------|-----------------------|----------------------|-------------|
| SUN BOWL | | | | | |
| Total Sun Bowl Expense | 382,189.76 | 1,416,575 | 1,034,385.24 | 73.02 | 359,589.79 |
| Total SUN BOWL | 306,540.96 | 0 | -306,540.96 | 0.00 | 249,549.17 |
| Total Surplus (-)/Deficit | 306,540.96 | 0 | -306,540.96 | 0.00 | 249,549.17 |