

VILLAGE OF MIDWAY
BYLAW NO. 548

**A BYLAW BEING THE VILLAGE OF MIDWAY 2023 – 2027 FIVE YEAR FINANCIAL PLAN
BYLAW NO. 548, 2023.**

The Council of the Village of Midway in open meeting assembled, enacts as follows:

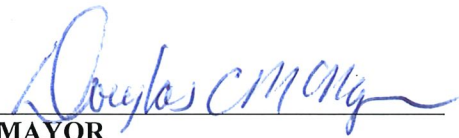
1. Schedule “A” attached hereto and made part of this bylaw is hereby adopted and is the Financial Plan of the Village of Midway for the years 2023 - 2027.
2. This Bylaw may be cited for all purposes as “The Village of Midway Five-Year Financial Plan Bylaw No. 548, 2023.”

READ A FIRST TIME this 10th day of May 2023.

READ A SECOND TIME this 10th day of May 2023.

READ A THIRD TIME this 10th day of May 2023.

ADOPTED this 12th day of May 2023.



MAYOR



CHIEF ADMINISTRATIVE OFFICER

I hereby certify Bylaw No. 548 to be a true and correct copy of “*The Village of Midway 2023 – 2027 Five Year Financial Plan Bylaw No. 548, 2023*” as adopted on this 12th day of **May, 2023**.



Lisa Teggarty
Chief Administrative Officer

VILLAGE OF MIDWAY
2023-2027 5-YEAR FINANCIAL PLAN
Schedule "A" of Village of Midway Bylaw No. 548, 2023
GENERAL OPERATING FUND

	2022 Budget	2022 Actual	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
	<i>Unaudited actuals at Dec 31, 2022</i>						
REVENUE:							
General Taxation:							
General Property Taxes	\$ 646,561	\$ 646,561	\$ 672,424	\$ 679,293	\$ 696,275	\$ 713,682	\$ 731,524
Interest and penalties on taxes	6,000	5,505	6,000	6,000	6,000	6,000	6,000
Grants in Lieu of Taxes:	31,791	31,791	34,130	34,813	35,509	36,219	36,943
Interest on Investments:	34,570	29,646	30,000	25,000	25,000	25,000	25,000
Provincial Grants:							
Small Community Grants	355,000	353,000	350,000	357,000	364,000	371,000	378,000
Street Light Assistance	2,031	2,388	2,400	2,400	2,400	2,400	2,400
FLNRO Wildland Fires Recovery	10,000	22,288	20,000	20,000	20,000	20,000	20,000
HeritageBC /Legacy Fund	8,500	7,075	-	-	-	-	-
Other Prov. Funding	25,000	-	15,000	100,000	75,000	75,000	75,000
Climate Action Grant	-	45,082	-	-	-	-	-
Infr Planning Grant Program -	10,000	-	-	10,000	10,000	10,000	10,000
Community Centre Upgrade Grants :	516,610	-	-	-	-	-	-
ICIP /Rural & Northern Communities Fund	-	108,656	703,211	373,793	-	-	-
Heritage Canada Legacy Fund	-	41,363	238,320	120,317	-	-	-
CERIP Grant	-	162,706	-	-	-	-	-
CRIP Grant (Community Resiliency Investment P	150,389	70,390	-	-	-	-	-
CEPF Grant (Community Emergency Preparedne	111,280	83,411	64,517	-	-	-	-
Prov of BC - Destination BC Development	-	-	555,215	-	-	-	-
Prov of BC - REDIP FIT	-	-	165,000	-	-	-	-
EMBC DFA	5,000	-	-	-	-	-	-
Government of Canada - CSJ	2,741	-	-	3,000	3,000	3,000	3,000
Grants Other:							
Misc. Grant	57,761	-	16,700	5,000	5,000	5,000	5,000
Special Events	12,000	-	8,000	8,000	8,000	8,000	8,000
RDKB - Arena Grant	24,277	24,227	27,000	27,500	28,000	29,000	29,500
Community Garden Grant	3,000	6,375	3,000	3,000	3,000	3,000	3,000
MIA Risk Management Grant	2,666	-	3,169	3,232	3,297	3,363	3,430
Road Rescue Service	45,000	35,054	30,000	30,000	30,000	30,000	30,000
Federal Grant:							
Community Works Fund Agreement	86,444	86,444	90,663	-	-	-	-
Ambulance Building Lease:	35,600	34,880	37,800	37,800	37,800	38,600	39,400
Other Building Rentals:	38,000	26,129	39,000	45,000	47,000	49,000	51,000
Arena Revenue:							
Ice Bookings	24,500	8,731	12,000	12,000	12,000	12,000	12,000
Drop-in Rates & Other Revenue	3,800	5,255	18,640	5,400	5,500	5,600	5,700
Other Sundry Income:							
Midway Comm garden	5,000	6,877	7,000	7,200	7,300	7,500	7,600
Midway Comm garden/recycling	6,100	3,879	4,000	4,080	4,162	4,245	4,330
Sales of services (eg. Adopt a Bench)	3,000	2,150	2,200	2,300	2,400	2,500	2,600
Subdivision Fees	1,500	775	500	500	500	500	500
Misc. Revenue (Medical centre)	3,000	18,310	52,000	52,000	52,000	52,000	52,000
Terasen Gas Operating Agreement	13,979	13,979	18,119	18,481	18,851	19,228	19,613
Campground Fees: Riverfront Park	17,500	16,054	20,638	17,300	17,600	18,000	19,000
Licences and Permits:							
Building permits	4,500	7,523	6,000	6,000	6,000	6,000	6,000
Business licences	1,950	1,850	1,900	1,940	1,980	2,020	2,060
Sale of Tax Cert.	800	629	700	710	720	730	740
Dog licences	1,675	1,645	1,700	1,725	1,750	1,775	1,810
Protective Services:							
Rural Fire Protection: KVFPs	98,934	91,503	98,631	100,604	102,616	104,668	106,761
Police Based Victim Services Program:	98,878	98,878	97,046	97,200	97,400	97,600	97,800
ICBC Commissions:	135,000	127,794	130,000	130,000	130,000	130,000	130,000
Sale of Tangible Capital Assets:							
Sale of Tangible Capital Assets:	5,000	-	5,000	5,000	5,000	5,000	5,000
Equity Income from WBCF:	400,000	500,000	100,000	100,000	100,000	100,000	100,000
Transfers from Other Funds:							
Appropriated Surplus - Wildfire Suppressio	29,343	-	-	-	-	-	-
Prior years surplus	160,500	-	57,900	220,000	-	-	-
Deferred Revenue	584,503	-	-	-	74,182	39,683	-
Transfers from Reserve Funds:							
Land Sales Capital	150,000	-	-	150,000	-	-	-
Gas Tax Reserve	608,372	385,733	173,000	400,000	-	-	-
Other Non-Statutory Reserve - CF	411,073	-	115,000	115,000	-	-	-
Community Hall Reserve	160,000	-	75,000	75,000	-	-	-
TOTAL REVENUE	\$ 5,149,127	\$ 3,114,536	\$ 4,108,523	\$ 3,413,588	\$ 2,039,241	\$ 2,037,312	\$ 2,030,711

VILLAGE OF MIDWAY
2023-2027 5-YEAR FINANCIAL PLAN
Schedule "A" of Village of Midway Bylaw No. 548, 2023
GENERAL OPERATING FUND

	2022 Budget	2022 Actual	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
EXPENDITURES:							
Administrative & Common Services:							
Wages & benefits	\$ 312,500	\$ 314,049	\$ 358,200	\$ 342,000	\$ 345,000	\$ 348,000	\$ 351,000
Council indemnities	54,300	54,048	58,000	59,450	60,936	62,460	64,021
Audit & legal	45,000	40,175	40,000	40,000	40,000	40,000	40,000
Insurance	18,000	17,177	18,200	19,000	19,400	20,000	20,600
Office exp & postage	45,000	43,289	44,000	46,000	46,500	47,000	47,500
Office building exp	16,000	3,829	4,000	5,000	5,100	5,202	5,306
Telephone/Fax/Internet	4,500	4,300	4,550	4,600	4,650	4,700	4,750
Convention & travel	30,000	17,438	30,000	31,500	32,300	33,100	33,900
Elections & referenda	7,500	8,307	2,500	2,500	2,500	8,000	2,500
Admin. Recovery	(31,036)	(20,768)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Other Expenses	304,008	32,161	229,520	25,312	25,000	25,000	25,000
Subdivision Expense	25,000	1,760	15,000	5,000	5,000	5,000	5,000
Computer Equip. & Maint.	41,300	28,624	30,000	30,600	31,212	31,836	32,473
Economic Dev.	8,200	2,597	3,000	3,060	3,121	3,184	3,247
Special Event Celebrations	13,000	11,895	13,000	13,260	13,525	13,796	14,072
	<u>893,272</u>	<u>558,880</u>	<u>829,970</u>	<u>607,282</u>	<u>614,245</u>	<u>627,277</u>	<u>629,369</u>
Protective Services:							
Midway Fire Protection	95,953	89,298	95,450	97,360	99,310	101,300	103,330
Midway Fire Wages & Benefits	89,000	90,717	94,000	95,880	97,798	99,754	101,749
Emergency Services Recognition	2,000	3,314	3,000	3,000	3,000	3,000	3,000
Rural Fire Protection - KVFPs	96,887	96,887	104,231	106,000	108,000	110,000	112,000
Road Rescue Service	30,000	9,801	15,000	15,300	15,600	15,900	16,200
Police Based Victim Services	98,824	91,503	98,631	100,604	102,616	104,668	106,761
Bylaw Enforcement	25,460	15,647	37,000	37,740	38,495	39,265	40,050
Building inspection	21,556	19,417	18,171	18,540	18,900	19,300	19,700
Animal control	800	922	900	900	900	900	900
Emerg. Measures / Recovery	5,200	191	15,200	15,500	15,800	16,100	16,400
Weed program	12,000	11,177	11,400	11,630	11,870	12,110	12,350
Risk Management	8,300	5,760	7,000	7,140	7,283	7,428	7,577
Ambulance Bldg Maint/Repair	2,500	2,826	2,883	2,940	2,999	3,059	3,120
	<u>488,480</u>	<u>437,460</u>	<u>502,866</u>	<u>512,534</u>	<u>522,570</u>	<u>532,784</u>	<u>543,137</u>
Transportation Services:							
St Main./Snow Remov/Dust Control	27,000	33,521	35,000	35,700	36,414	37,142	37,885
St Lighting Expenses	7,000	7,148	7,500	7,650	7,803	7,959	8,118
Airport	7,300	9,958	10,700	10,914	11,132	11,355	11,582
	<u>41,300</u>	<u>50,627</u>	<u>53,200</u>	<u>54,264</u>	<u>55,349</u>	<u>56,456</u>	<u>57,585</u>
Public Works:							
Wages & benefits	62,500	43,740	66,500	75,600	78,100	80,600	82,212
Equip. maint. & ins.	61,000	81,774	62,000	63,000	64,000	65,000	67,000
Pub. works recoveries	(11,000)	-	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Supplies & materials	4,500	4,341	4,500	4,590	4,682	4,775	4,871
Public Works building expenses	16,500	11,665	17,000	17,340	17,687	18,041	18,401
Risk Management	5,000	1,607	2,000	2,040	2,081	2,122	2,165
Cemetery Maint.	6,000	2,712	3,000	3,060	3,121	3,184	3,247
Landfill & Recycling Facility Maint.	4,500	3,236	4,000	4,080	4,162	4,245	4,330
Wellhead Protection	10,000	-	-	-	-	-	-
	<u>159,000</u>	<u>149,075</u>	<u>148,000</u>	<u>158,710</u>	<u>162,832</u>	<u>166,967</u>	<u>171,226</u>
Municipal Building Expenses:							
Museum	14,989	11,917	13,450	13,720	13,994	14,274	14,560
Medical building	75,000	51,344	110,000	75,000	75,000	75,000	75,000
Library	7,100	8,730	10,600	10,800	11,000	11,300	11,600
Community Hall	13,775	17,150	17,900	18,300	18,700	19,000	19,400
Community Centre Upgrade	30,000	150,000	30,000	30,000	-	-	-
Seniors Centre	7,000	5,074	5,300	5,500	5,700	6,000	6,200
Bunkhouse	3,500	4,007	4,300	4,400	4,500	4,600	4,700
Other Munc. Bldgs.	850	575	600	650	700	750	800
	<u>152,214</u>	<u>248,797</u>	<u>192,150</u>	<u>158,370</u>	<u>129,594</u>	<u>130,924</u>	<u>132,260</u>
Parks & General Recreation:							
Arena Wages & benefits	48,000	51,227	50,000	52,000	53,000	54,000	55,000
Arena Utilities	42,000	35,380	46,000	42,000	43,700	45,500	47,300
Arena Building maintenance/Insur.	45,000	43,602	44,500	45,400	46,300	47,200	48,200

VILLAGE OF MIDWAY
2023-2027 5-YEAR FINANCIAL PLAN
Schedule "A" of Village of Midway Bylaw No. 548, 2023
GENERAL OPERATING FUND

	2022 Budget	2022 Actual	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Arena Materials & supplies	5,756	6,184	6,300	6,400	6,500	6,600	6,700
Arena Risk Management	8,000	4,352	4,500	4,750	5,000	5,250	5,500
Arena Equip. Maintenance	26,500	6,097	12,000	7,140	7,280	7,430	7,580
Parks Wages & benefits	57,000	44,795	50,000	52,000	54,000	56,000	58,000
Parks Materials & supplies	9,500	8,947	9,000	9,360	9,734	6,750	7,020
Parks Risk Management	2,300	1,266	2,000	2,040	2,080	2,120	2,160
Riverfront Park/Trails Materials & Supplies	7,500	1,865	10,000	7,500	7,650	7,800	7,950
Parks Equip. Maintenance/Ins	5,100	5,877	6,000	6,100	6,200	6,300	6,400
Parks Miscellaneous/Utilities	12,000	1,147	3,000	3,400	3,600	3,800	4,000
Property Upgrade	30,000	-	-	-	-	-	-
Midway Comm Garden	11,100	12,000	12,300	12,600	12,900	13,200	13,500
	309,756	222,739	255,600	250,690	257,944	261,950	269,310
Grants to Community Groups:							
Midway Public Library	14,938	14,938	20,237	15,541	15,852	16,169	16,493
Kettle River Museum Society	9,838	9,838	10,035	10,235	10,440	10,649	10,862
Midway Seniors Citz. Brch 117	7,380	7,380	7,528	7,678	7,832	7,988	8,148
Miscellaneous grants:	6,231	5,568	6,624	6,756	6,892	7,029	7,170
GIA to Community Grps:	7,500	7,500	7,650	7,803	7,959	8,118	8,281
Midway Partnership Fund / Midway Legac	-	5,626	-	-	-	-	-
	45,887	50,850	52,073	48,014	48,975	49,954	50,954
General Capital Expenditures	2,635,579	781,454	1,789,346	1,504,110	155,000	125,000	75,000
GCF Debt repayment	27,195	11,722	27,355	23,614	6,732	-	-
Transfer to General Capital Fund		15,140					
Transfer to Other Funds:							
Fire Truck Reserve	15,000	15,000	46,000	46,000	46,000	46,000	46,000
Carbon Tax Offset Reserve	-	-	-	-	-	-	-
Capital Equip. Res.	5,000	5,000	10,000	10,000	10,000	10,000	10,000
Depr. Equipment Res	5,000	5,000	10,000	10,000	10,000	10,000	10,000
Sick & Sev. Reserve	5,000	5,000	10,000	10,000	10,000	10,000	10,000
Building Repl. Res.	5,000	5,000	10,000	10,000	10,000	10,000	10,000
Community Hall Res.	50,000	50,000	50,000	-	-	-	-
Gas Tax Reserve	86,444	86,444	90,663	-	-	-	-
Other Non-Statutory Reserve Funds	225,000	225,000	31,300	10,000	-	-	15,870
	396,444	396,444	257,963	96,000	86,000	86,000	101,870
TOTAL EXPENDITURES	\$ 5,149,127	\$ 2,908,048	\$ 4,108,523	\$ 3,413,588	\$ 2,039,241	\$ 2,037,312	\$ 2,030,711
OPERATING SURP / (DEF)	0	206488	0	0	0	0	0

VILLAGE OF MIDWAY
2023 - 2027 / 5-YEAR FINANCIAL PLAN
Schedule "A" of Village of Midway Bylaw No. 548, 2023
WATER OPERATING FUND

	Budget 2022	Actual 2022	2023	2024	2025	2026	2027
REVENUE:							
Water user fees	100,723	100,352	105,296	110,060	116,880	118,000	119,120
Interest	600	440	440	640	660	680	700
Other / Water Connections	15,000	21,178	11,086	6,800	8,000	6,000	6,133
Grant Contributions	23,130	-	34,734	10,000		10,000	
Contrib. to Water Infrastructure Reserve			8,683				16,054
Transfer from Gas Tax Funds	-	-	-	-	-	-	-
	139,453	121,970	160,239	127,500	125,540	134,680	142,007
EXPENDITURE:							
Wages & Benefits	24,000	\$ 25,104	27,000	28,000	29,000	30,000	31,000
Maintenance & utilities	81,523	61,640	125,439	84,000	85,680	90,430	95,180
Administration & other	7,800	-	7,800	7,800	7,800	7,800	7,800
Contrib. to Water Infrastructure Reserve	3,000	35,226		7,700	3,060	6,450	8,027
Capital Expenditure	23,130		-	-	-	-	-
	139,453	121,970	160,239	127,500	125,540	134,680	142,007
OPERATING (SURPLUS) DEFICIT	0	0	0	0	0	0	0

VILLAGE OF MIDWAY
2023 - 2027 / 5-YEAR FINANCIAL PLAN
Schedule "A" of Village of Midway Bylaw No. 548, 2023
SEWER OPERATING FUND

	Budget 2022	Actual 2022	2023	2024	2025	2026	2027
REVENUE:							
Sewer user fees	\$ 98,302	99,714	\$ 108,578	\$ 110,060	\$ 116,880	\$ 122,250	\$ 127,620
Sanidump	1,800	1,248	1,850	1,900	2,000	1,900	1,800
Sewer frontage taxes	29,600	29,514	30,114	30,114	30,114	-	-
Interest	400	262	400	400	400	400	400
Other / Sewer Connections	15,000	34,265	10,000	6,958	5,000	5,000	5,000
Grant Contributions	23,130		-	-		-	-
Contribution from Sewer Reserve	-	-	-	-		-	-
Transfer from Gas Tax Funds	-	-	96,000	-		-	-
	168,232	165,003	246,942	149,432	154,394	\$ 129,550	\$ 134,820
EXPENDITURE:							
Wages & Benefits	31,000	33,756	33,000	36,000	39,000	40,000	41,000
Maintenance & utilities	68,293	81,710	73,000	76,000	79,000	82,000	85,000
Debt principal payments	27,195	11,722	27,355	23,614	6,732	-	-
Debt interest payments	6,206	6,206	6,206	3,858	1,503	-	-
Administration & other	7,800	554	7,580	7,560	7,540	7,550	7,560
Contribution to Sewer Infra. Reserve	4,608	31,055	3,801	2,400	20,619		1,260
Sewer Capital Expenditure	23,130		96,000	-	-		
	168,232	165,003	246,942	149,432	154,394	129,550	134,820
OPERATING (SURPLUS) DEFICIT	0	0	0	0	0	0	0

VILLAGE OF MIDWAY
2023 - 2027 / 5-YEAR FINANCIAL PLAN
Schedule "A" of Village of Midway Bylaw No. 548, 2023
GENERAL CAPITAL EXPENDITURES & FUNDING SOURCES

	EXPENDITURES					FUNDING SOURCES			
	2023	2024	2025	2026	2027	General Operating Fund	Reserve Funds	Other	Funding Source Details
Admin & Comm Serv:									
New server upgrades	12,900						12,900		Covid Restart grant
Total	12,900						12,900		
Fire Protection:									
Total	-						-		
Paving Program:									
Total	-	250,000	50,000	50,000	50,000	150,000	250,000		Gas Tax Funds
Public Works:									
New Truck purchase	100,000						100,000		Gas Tax Funds
Cemetery Improv.			5,000			5,000			General operating
Equip. upgrades	50,000	50,000	50,000	50,000		200,000			General operating
Total	150,000	50,000	55,000	50,000	-	205,000	100,000		
Recreation, Parks & Green Spaces:									
Park Enhancement project	571,915					555,215		16,700	Prov - Destination BC Grant/Spray
Land Acquisition	150,000						150,000		Park Committees donation
Playground Equip.	100,000					100,000			Land Sales Capital
Riverfront Park	50,000	25,000	25,000	25,000	25,000	150,000			Grant TBD
Total	571,915	300,000	50,000	25,000	25,000	805,215	150,000	16,700	General operating/grant TBD
Municipal Buildings:									
Community Hall Upgrade	971,531	904,110				1,495,641	380,000		ICJP grant/Heritage Canada grant/Non-statutory reserves - Community
Arena - Dehumidifiers/Gas heater	65,000						65,000		Forest/Community Centre Reserve
Arena - Edger	8,000						8,000		Gas Tax Funds
Municipal Office renovation	10,000						10,000		Gas Tax Funds
Total	1,054,531	904,110	-	-	-	1,495,641	463,000	-	Covid Restart grant
TOTAL GENERAL CAPITAL	\$ 1,789,346	\$ 1,504,110	\$ 155,000	\$ 125,000	\$ 75,000	\$ 2,655,856	\$ 975,900	\$ 16,700	
Sewer:									
Main lift Station upgrade, work platform & new alarm system (opposite side of River)	96,000						96,000		Gas Tax Funds
TOTAL SEWER CAPITAL	\$ 96,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,000	\$ -	
Water:									
New Well Rehabilitation		100,000					100,000		Gas Tax Funds
TOTAL WATER CAPITAL	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	
TOTAL GEN, SEWER AND WATER CAPITAL	\$ 1,885,346	\$ 1,604,110	\$ 155,000	\$ 125,000	\$ 75,000	\$ 2,655,856	\$ 1,075,900	\$ 16,700	

THE CORPORATION OF THE VILLAGE OF MIDWAY

BYLAW #548

MIDWAY FINANCIAL PLAN 2023 – 2027 BYLAW

Table #3 contains a list of permissive exemptions granted for the taxation year. The list demonstrates the policy of council that permissive exemptions are granted to not-for-profit institutions that form a valuable part of our community.

Table #3 – The permissive tax exemptions for the year, 2023

Roll #	Owner/Occupier	Civic Address	Legal Description	Estimated 2023 General Municipal Taxes
Public Worship				
00012.030	King of Kings New Testament Church	735 Ninth Avenue	Parcel B Blk 17, Plan KAP3, DL 501, SDYD, Portion (KJ53950) land surrounding building	\$ 123.00
00231.010	The BC Conference of the Mennonite Brethren Church (Boundary Community Church)	943 Thirteenth Avenue	Lot A, Plan KAP40642, DL377, SDYD, land surrounding building	\$ 300.00
Recreation Facilities and Service Club or Associations				
00003.075	Boundary District Curling Club	706 Seventh Avenue	Lot 3, KAP39672, DL 501, SDYD	\$2,308.00
Philanthropic				
00003.031	Province of BC - BCEHS	661 Eighth Avenue	Leased Portion of Building/Land on 2,465 sq feet located on Lot A, Plan KAP64982, DL501, SDYD, except Plan KAP66388/KAP67242	\$3,744.00
TOTAL ESTIMATED GENERAL TAXES				\$6,475.00

CORPORATION OF THE VILLAGE OF MIDWAY

BYLAW # 548

MIDWAY FINANCIAL PLAN 2023-2027 BYLAW

Table #1 - The proportions of revenue proposed to come from various funding sources.

Revenue Source	% of Total Revenue
Property Tax	16%
Parcel Tax	1%
Revenue from Fees	6%
Revenue from Other Sources	77%
Total	100%

Table #1 shows the proportion of total revenue proposed to be raised from each funding source in 2023.

Table #2 - The distribution of property taxes among the property classes

Property Class	% Property Value Tax
Class 01 – Residential	50.97
Class 02 – Utilities	19.06
Class 04 – Major Industry	20.24
Class 05- Light Industry	1.95
Class 06 – Business	7.05
Class 08 – Recreation	0.02
Class 09 - Farm	0.71
Total Property Value Taxes	100%

Table #2 provides the distribution of property tax revenue among the property classes. The practice of council has been to set tax rates in order to maintain tax stability.