



## COMMITTEE OF THE WHOLE

**Thursday, October 27, 2022**

**Held Electronically  
and Transmitted via the SCRD Boardroom,  
1975 Field Road, Sechelt, B.C.**

### AGENDA

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**CALL TO ORDER      9:30 a.m.**

#### AGENDA

1. Adoption of Agenda

#### PRESENTATIONS AND DELEGATIONS

#### REPORTS

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|---|------------------------|
| 2. Strategic Plan Update<br><i>Chief Administrative Officer</i><br><b>(Voting – All Directors)</b>  | Annex A<br>Pages 1-6   |
| 3. MNP LLP Audit Service Plan for Year Ended December 31, 2022<br><i>General Manager, Corporate Services / Chief Financial Officer</i><br><b>(Voting – All Directors)</b> | Annex B<br>pp. 7-30    |
| 4. Sunshine Coast Regional District Q3 Corporate Financial Variance<br><i>Manager, Financial Services</i><br><b>(Voting – All Directors)</b>                              | Annex C<br>pp. 31-136  |
| 5. Status of Reserves and Holding Funds at September 30, 2022<br><i>Budget and Financial Analyst</i><br><b>(Voting – All Directors)</b>                                   | Annex D<br>pp. 137-144 |
| 6. Gas Tax Community Works Funding Update<br><i>Manager, Financial Planning</i><br><b>(Voting – Electoral Area Directors)</b>   | Annex E<br>pp. 145-148 |

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| <b>7.</b> 2135203 Sechelt Landfill Cover Material Contract Extension<br><i>General Manager, Infrastructure Services</i><br><b>(Voting – All Directors)</b>        | Annex F<br>pp. 149-151 |
| <b>8.</b> Development Variance Permit Application DVP00082 (13230 Pinehaven Way)<br><i>Planner</i><br><b>(Voting – Electoral Area Directors)</b>                  | Annex G<br>pp. 152-162 |
| <b>9.</b> Contracts between \$50,000 and \$100,000 (July, August, September)<br><i>Manager, Purchasing and Risk Management</i><br><b>(Voting – All Directors)</b> | Annex H<br>p. 163      |
| <b>10.</b> Directors Constituency and Travel Expenses (July, August, September)<br><i>Accounts Payable Technician</i><br><b>(Voting – All Directors)</b>          | Annex I<br>pp. 164-165 |

## COMMUNICATIONS

## NEW BUSINESS

## IN CAMERA

## ADJOURNMENT

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** Committee of the Whole, October 27, 2022

**AUTHOR:** Dean McKinley, Chief Administrative Officer

**SUBJECT:** 2019-2023 STRATEGIC PLAN REVIEW

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### RECOMMENDATION(S)

**THAT** the report titled 2019-2023 Strategic Plan Review be received for information;

**AND THAT** the 2022 Strategic Plan Review amendments be adopted and incorporated into the 2019-2023 Strategic Plan.

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### BACKGROUND

The 2019-2023 Strategic Plan reflects the collective vision of the SCRD Board of Directors and provides strategies to guide the SCRD's decisions and allocation of resources. This report is being presented for information.

The plan also supports and encourages collaboration among our partners and community stakeholders in the pursuit of regional goals and aspirations.

On Friday, April 22 the Board and staff held the 2022 annual Strategic Plan review.

### DISCUSSION

A review of the 2019-2023 Strategic Plan was conducted utilizing the Strategic Plan Report Card and Service Plan Lites. The Board's previous top priorities were reviewed, resulting in a new list of top priorities.

#### 2022 Top Priorities

- **\*NEW** Build regional capacity to respond to emergencies and disasters, and support community resilience.
- Develop Growth Management Plan.
- Investigate and/or develop long and short-term water supply plans/sources for North and South Pender, Langdale, Soames, Granthams, Eastbourne, Cove Cay, Egmont and Chapman Creek water systems.
- Review climate change projections, complete climate change impact mapping, undertake risk/vulnerability assessments for communities and infrastructure and develop climate change adaptation strategy.
- Adopt a social equity lens.
- Complete development and implementation of water metering program.

- Provide promote and improve online access to services such as building permit applications and inspection scheduling, development applications, bill payment and facility bookings.
- Redesign and replace corporate website.
- Undertake effectiveness review of current Solid Waste Management Plan, develop options for long-term solid waste management approach for garbage and recycling organics and update plan with future waste disposal strategies.
- Complete implementation of asset stewardship plan components including asset inventory, condition assessments, levels of service, risk assessments, capital and operational maintenance plans and funding strategies.
- **\*NEW** Reviewing and updating policies/processes, including planning and bylaw.

## 2021 Top Priorities

- Develop Growth Management Plan.
- Complete development and implementation of water metering program.
- Provide promote and improve online access to services such as building permit applications and inspection scheduling, development applications, bill payment and facility bookings.
- Undertake effectiveness review of current Solid Waste Management Plan, develop options for long-term solid waste management approach for garbage and recycling organics and update plan with future waste disposal strategies.
- Undertake risk/vulnerability assessments for communities and infrastructure and develop climate change adaptation strategy
- Adopt a social equity lens.
- Redesign and replace corporate website.
- Complete implementation of asset stewardship plan components including asset inventory, condition assessments, levels of service, risk assessments, capital and operational maintenance plans and funding strategies
- Provide promote and improve online access to services such as building permit applications and inspection scheduling, development applications, bill payment and facility bookings.
- Undertake effectiveness review of current Solid Waste Management Plan, develop options for long-term solid waste management approach for garbage and recycling organics and update plan with future waste disposal strategies.

## CONCLUSION

Strategies will be implemented through annual budgets and Service Plans, and we will monitor and measure the implementation of this plan through regular updates to the Board and our Annual Report. The Strategic Plan is reviewed annually for alignment.

## ATTACHMENT:

A - 2019-2023 Strategic Plan Report Card

Reviewed by:			
Manager		Finance	
GM		Legislative	
CAO	X – D. McKinley	Other	

Responsible SLT member	Focus Area	Strategies	Tactics	Original Targets	Revised Targets (2022)	Alignment	Rationale	Snapshot	Progress Summary	Critical dependencies
SR	Engagement and Communications	Develop public outreach strategy	Develop public engagement policy and review and update public participation toolkit	2019-20	2023 Q1	Yes	Capacity challenges have delayed this work. We are also waiting for evolution of public health orders so we can better understand if/how/what form of in-person engagement will be acceptable going forward.	0%	Development of a public engagement policy and review of the participation toolkit has been deferred to focus efforts on developing Let's Talk SCRD and other forms of digital, print and electronic information and engagement tools.  In Q4 2021 and into 2022, Parks will be developing a formalized process for working with community groups for improvement projects in SCRD parks/assets	Capacity of Communications team in relation to other identified priorities.
SR			Provide training and ensure adequate resources for the planning and delivery of public engagement activities	2020	Accomplished this year but will be ongoing	Yes		100%	Developed an engagement guide/resource and provided training for staff to facilitate implementation of the Let's Talk SCRD public engagement platform. The focus of public engagement has taken a temporary pivot from in-person initiatives to online as a result of the pandemic	
SR			Develop displays, materials and other media to increase awareness about SCRD programs and services at SCRD facilities and events		Accomplished this year but will be ongoing	Yes		100%	Developed display materials primarily in print and digital/electronic form as a result of the lack of in-person opportunities for engagement. Examples include: producing the SCRD Annual Report, Financial Plan, informational/educational videos, animated whiteboard stories, creation of info-graphics, and development of informational newspaper ads. Electronic/digital content has been shared on the SCRD website, Let's Talk SCRD, Facebook, YouTube and published in the Coast Reporter newspaper. There has also been a significant increase in the volume of information we are putting out via news releases (at least tripled) which now also include 'good to know' information about SCRD facilities and services.	
SR			Review role and mandate of advisory committees and commissions	2020	Commissions 2023 Volunteer Advisory 2021	Yes	no capacity due to other more pressing and emerging operational priorities	<25%	This review will be primarily led by Legislative Services but must also involve the Planning and Infrastructure Services departments as they are the 'host' departments for SCRD advisory committees and commissions. A preliminary scan of committee and commission structures in other local governments has occurred however a review framework and scope of work still need to be developed. Some progress has been made with respect to the Planning division's proposed APC process improvements. Work is underway to review APC form, function and meeting format in alignment with the Planning Enhancement Project (as led by the Planning department). Community engagement with respect to agricultural issues and natural resource issues is also being contemplated in light of the recent dissolution of the Agricultural Advisory Committee and Natural Resources Advisory Committee. For Infrastructure Services, there is an opportunity to review and confirm the Terms of Reference for the Water Supply Advisory Committee when the majority of the membership comes up for re-appointment later in 2022. The Solid Waste Plan Monitoring Advisory Committee is close to fulfilling its mandate and will be transitioning to a newly created Solid Waste Planning and Technical Advisory Committee in 2022.	
GP		Ensure effective internal engagement	Enhance the distribution of internal communication to include elected officials, volunteers and staff without e-mails.	2019	Substantially complete	Yes	one on one meetings site visits water cooler work	100%	While perhaps never complete, "enhancement" has been achieved. Organization-wide "telephone tree" created via email, phone, text for COVID communications. CAO Corner. Let's Talk SCRD.	HR, in collaboration with Manager, Communications and Engagement and exempt staff.
GP			Review and update employee recognition programs	2020	Substantially complete	Yes	preliminary work done interrupted by COVID	100%	Long service awards, along with some individual STAR awards, team TIER awards, exempt SOAREE awards continue. Staff appreciation week and MOSAIC celebrations held in 2021. MOSAIC continuing in 2022 and staff celebration event being held in Q4, 2022. New Festive Committee formed in Q3, 2022.	Need for additional Committee members. Capacity of HR.
GP			Develop employee and volunteer engagement program	2020	2022 Q4 / 2023 Q1	Yes	preliminary work done, hampered by unavailable relief due to COVID	-75%	Draft Volunteer Recognition Program created and reviewed in 2020. New employee engagement strategy draft in progress in Q4, 2022	Capacity of HR
SR		Enhance on-line tools to improve functionality and user experience	Redesign and replace corporate website	2019-20	2022	Yes	in progress - RFP drafted	<25%	The redevelopment of the website was interrupted by COVID and impacted by the budget amendment to delay recruitment of a Communications and Engagement Manager. Other emerging communications-related priorities have taken precedent in 2021. The revised timeline aims to have vendor selected and workplan for redesign mapped out by end of 2022. The tendering process for the project is complete and a contract award will be provided for the Board's consideration at the February CAS meeting. Work on the replacement site is expected to continue throughout 2022.	The replacement website will require major content editing that will impact other departments' work plans.
SR			Provide online access to services such as building permit applications and inspection scheduling, development applications, bill payment and development applications	2019-20	2022	Yes	to be incorporated in website redesign	<25%	Online payments available via MySCRD for Building permits, development applications and dog tags in addition to utility payments. Further development to occur in conjunction with the website renewal/redevelopment.	Enabled online payments. Preparing 2021 grant application to review processes and software options.
SR			Develop apps for services such as 'call for service' and waste/recycling collection	2020	ongoing	Yes	opportunities for development of apps to be considered in conjunction with website redesign	<75%	Implemented online garbage/green bin collection schedule app.	
RR	Plan for and ensure year-round water availability now and in the future	Plan for and ensure year-round water availability now and in the future	Complete and adopt Water Sourcing Policy.	2020	2022	Yes	Was deferred pending conformation development water supply sources to address 2025 Water Supply Deficit	<25%	Project started and need the for it need confirmed during 2021 drought response. Target completion Q2 2022	
RR			Investigate and/or develop water supply plans for North and South Pender, Langdale, Soames, Granthams, Eastbourne, Cove Cay, Egmont and Chapman Creek water systems	2022	2023	Yes		<25%	Development of Water Strategy has been initiated to guide the technical assessments that will be completed later in 2022 and 2023 and will result in the	
RR			Investigate and/or develop water supply sources for North and South Pender, Langdale, Soames, Granthams, Eastbourne, Cove Cay, Egmont and Chapman Creek water systems	2023	2022-2024	Yes		<25%	Church Rd well field: Under construction, commissioning scheduled for Winter 2023 Langdale well field: Development under way, completion anticipated in 2025 Gray creek treatment upgrades: Field confirmation of potential initiated, completed in 2022 Eastbourne well development: Development under way, completion date TBD	
RR			Review and update Drought Management Plan to ensure alignment with water supply capacity	2019 and annually	ongoing	Yes		<75%	Additional updates adopted by Board for implementation in 2022	
RR			Expand water conservation programs and increase engagement with residents and stakeholders on water conservation	2020	ongoing	Yes		<75%	Increased presence on website, social media and thru Let's Talk page. Several Let's Talk Water events	
RR			Hold public engagement events to provide status update on water supply expansion initiatives and implementation water metering program, including timelines for community engagement.	2020	2021/2022	Yes		100%	Completed in 2022	

Responsible SLT member	Focus Area	Strategies	Tactics	Original Targets	Revised Targets (2022)	Alignment	Rationale	Snapshot	Progress Summary	Critical dependencies	
RR	Asset Stewardship		Complete development and implementation and plan for community engagement of a water metering program	2021-2022	2024	Yes		<25%	Secured Long-Term Loan and planning for meter installation Phase 3 - <b>completed</b> Expanded leak-notification program - <b>procurement of contractor for installation of meters for part of the phase 3 project.</b> Expanded data-analytics Development of online portal underway Development CRM underway Rate Review phase 1 initiated in <b>Fall 2022</b>	Project management Capacity	
RR			Undertake a feasibility study to create a new regional service for the for protection of watersheds and aquifers.	TBD	2022	Yes		100%	<b>Audit completed and presented to Board.</b>		
TP		Continue to develop and implement comprehensive asset management strategy	Develop and implement asset management plan components including asset inventory, condition assessments, levels of service, risk assessments, capital and operational maintenance plans and funding strategies	2019-2022	2023	Yes	Divisional assistance and staff resources to validate information gathered are constrained within utilities and Parks, however, progress does continue.	<25%	Preliminary Parks Capital Plan anticipated for 2022 Rec Equipment Capital Plan anticipated for 2022 Significant Review of Rec Facilities Capital Plan Completed Capital Plans for Wastewater and Protective Services updated - Capital Plans drafted for Regional Water, North and South Pender could partially inform rates. AM Staff also assisting with new ARO standard.	Resourcing available within critical services. Have faced staffing vacancies in key roles to assist with .	
TP			Integrate asset management policies into growth management strategies/official community plans	2020-2021	TBD	Yes	Focus is to complete comprehensive asset management plans for all SCRD services. Although direct links to growth and OCP plans are not yet formalized, consideration to impacts are being explored with some asset classes such as new and existing wastewater treatment facilities.	0%	AM Staff and Strategic planning staff coordinate and have begun integration of financial projections		
TP			Incorporate natural asset management into Corporate Asset Management Strategy	2020-2022	2023	Yes	Staff looking at opportunities to incorporate natural asset considerations into AM Plans	<25%	Natural Asset considerations integrated into current plans and will be further explored for Water and Parks in particular. AM Staff have continue to pursue potential grant opportunities.	Completion of service level AM Plans such as water, wastewater and Parks which are underway.	
RR		Achieve sustainable solid waste management	Update and implement Regional Organics Diversion Strategy, including curbside collection services, outreach and education program and organics ban from landfill	2020	2022	Yes	July 1, 2022 timeline approved by Board	100%	Green Bin program initiated Oct 2020 <b>May 1, 2022: Implementation Food waste drop-off option Pender Harbour and implementation landfill disposal regulations</b>		
RR			Undertake Solid Waste Management Demand Analysis and develop options for long-term solid waste management approach for garbage, recycling, organics	2020	2022	Yes	first study completed in 2020 and follow-up studies required before decision could be made one option	<25%	3 potential site for landfill identified and 1 for transfer station, including preliminary cost-estimates Second opinion on landfill sitting options initiated, <b>completion scheduled for late Fall 2022</b>	Project management Capacity	
RR			Undertake effectiveness review of current Solid Waste Management Plan and update plan with future waste disposal strategies	2021-22	2022/2023	Yes	funding approved as part of 2021 budget	<25%	<b>SWMP - update project is initiated</b>	Decision on long-term waste disposal option	
RR			Re-establish Solid Waste Plan Monitoring Advisory Committee	2019		Yes		100%			
DM		Working Together	Enhance First Nations relations and reconciliation	shishalh Nation - Meet at the governance and administration levels to discuss opportunities for collaboration and process improvement	2019-2022	ongoing	Yes	Governance level participation was hampered by COVID but has resumed Staff to staff relationship building is ongoing	<75%	<b>Staff to staff relationship continues to build, including meetings between he nation and the District of Sechelt. CFO included as part of monthly regional government meetings which has been very positive. HR staff also meeting monthly with other municipal HR in attendance and has been very positive.</b>	Capacity, priority, availability
DM	Squamish Nation - Meet at the governance and administration levels to discuss opportunities for collaboration and process improvement			2019-2022	ongoing	Yes	Governance level participation was hampered by COVID but has resumed Staff to staff relationship building is ongoing	<25%	Staff level relationships beginning to build. Working with newly formed Skwawu/mesh Territory Network (Q1 2022)	Capacity, priority, availability	
DM / GP	Enhance corporate and community knowledge and awareness of First Nations history and culture			2019-2022	ongoing	Yes	First Nations history and cultural awareness has been operationalized as standard operating practice - continues to evolve.	<75%	Corporate knowledge commenced 2020 Q4 with MI TELNEXW Leadership custom workshop. Shishalh Nation cultural training for SCRD staff commenced in Q1 2022. <b>New Working Group formed in Q3 2022, initial meeting held, meeting booked for Q4 and plans for a blanket exercise emerging for Q1, 2023.</b>	Capacity, priority, availability	
DM	Develop or update protocol agreements with First Nations governments			2020	ongoing	Yes	Foundation Agreement MOU in progress	<75%	SCRD staff are now substantially integrated into the process with shishalh Nation. Staff to consider revisiting approach on protocol agreements.	Capacity, priority, availability	
IH	Develop growth management plan		Pursue regional planning framework for local governments and First Nations to address regional growth with consideration to economic, social, and environmental values and impacts. Phase 1	2020	2022	Yes	Project started with clear timeline and project team.	-75%	An inter-governmental and multi-agency project team has been struck, with terms of reference confirmed. Project awarded to MODUS. Kickoff in Q3 2021. <b>Completion planned for late Q4 2022. Project behind schedule due to staffing shortage and illness (SCRD and partners). Updated completion date Q4 2022.</b>	Consultant proposals acceptable and within budget; buy-in from municipal partners	
DM			Increase intergovernmental collaboration	Strive to align processes and policies across jurisdictions	2020	ongoing	Yes	COVID-19 pandemic curtailed the speed at which some of these opportunities can be pursued.	100%	Several examples of success including planning process improvements, looking at possibilities for building process harmonization, bylaw consistency and other opportunities. This has been operationalized within our day to day operations.	Capacity, priority, availability
DM	Identify and implement opportunities for joint initiatives, collaboration and information sharing between local governments			2019-2020	ongoing	Yes	Entered into service agreement for GIS support with ToG; Established Sunshine Coast Bay Group with other local governments. Ongoing meetings CAOs and CFO's. HR leaders from SCRD, DoS, ToG & SIGD meet monthly.	100%	This has been operationalized within our day to day operations. Senior staff group has been formed (Q3 2021) to discuss interjurisdictional/boundary issues/opportunities with regular meetings being scheduled for 2022. <b>Leadership from sNGD, ToG, DoS, SCRD and SD46 exploring joint sport field strategy study for 2023.</b>	Capacity, priority, availability	
IH			Develop climate change adaptation strategy	Review climate change projections and complete climate change impact mapping	2020	2022	Yes	Delayed by COVID-19; deferred to 2021 per #130/20	100%	ICLEI Building Adaptive and Resilient Communities Project underway. Climate Impact Statement completed. <b>Climate Science Report and Climate Risk Assessment completed and available at <a href="http://letstalk.scrd.ca/climate">letstalk.scrd.ca/climate</a>.</b>	<b>Staffing - 0.0FTE allocated; staffing of 0.67FTE deferred to 2023</b>
				Undertake risk/vulnerability assessments for communities and infrastructure		2022	Yes	Delayed by COVID-19; deferred to 2021 per #130/20	-75%	Vulnerability survey and risk assessment workshop being prepared for Community Project Team. Preparations underway for stakeholder and community at large public participation to validate risk and vulnerability assessments. <b>Will be initiated in November</b>	
IH				Develop and implement asset adaptation strategies and measures including emergency plans, for priority risk areas	2021-22	2022-23	Yes	Delayed by COVID-19; deferred to 2021 per #130/22	0%	Future work item. This is planned to follow items above. On track.	<b>Staffing - 0.0FTE allocated; staffing of 0.67FTE deferred to 2023</b>
IH		Update community energy and emissions plan	Update community emissions inventory	2020	2022	Yes	Delayed by COVID-19; deferred to 2021 per #130/23	<75%	<b>Drafts reports being reviewed. Information will be synthesized for public.</b>	<b>Staffing - 0.0FTE allocated; staffing of 0.67FTE deferred to 2023</b>	
IH			Set community emission reduction targets.	2021	2022/2023	Yes	Delayed by COVID-19; deferred to 2021 per #130/24	0%	Future work item. This is planned to follow items above. On track.	<b>Staffing - 0.0FTE allocated; staffing of 0.67FTE deferred to 2023</b>	
IH			Develop community partnership model for emission reduction projects	2022	2023	Yes	Delayed by COVID-19; deferred to 2021 per #130/25	-25%	Future work item. This is planned to follow items above. On track. <b>Action planning underway. Developing mechanisms to support community action will follow.</b>	<b>Staffing - 0.0FTE allocated; staffing of 0.67FTE deferred to 2023</b>	
IH			Update corporate emissions inventory and set new targets	2020	2022	Yes	Completed annually	<75%	New targets for when SCRD will achieve carbon neutrality will be integrated in Plan for Board adoption. <b>Corporate Carbon Neutrality Plan scheduled for Board in December 2022</b>	<b>Staffing - 0.12 FTE allocated to Corp Sustainability</b>	

Responsible SLT member	Focus Area	Strategies	Tactics	Original Targets	Revised Targets (2022)	Alignment	Rationale	Snapshot	Progress Summary	Critical dependencies
IH	Community Resilience and Climate Change Adaptation	Achieve carbon neutrality (corporate)	Undertake steps to achieve Climate Action Revenue Incentive Program (CARIP) Level 4 (carbon neutrality)	2021	2022	Yes	Staff report coming to committee - next 45 days.	<75%	Corporate Carbon Neutrality Framework adopted. Design at specific sites to be initiated shortly and organization plan under development. EV charging program being completed and electrical upgrades of some sites being designed to accommodate EVs. Some short term equipment opportunities being considered to avoid carbon lock-in. <b>Corporate Carbon Neutrality Plan scheduled for Board in December 2022. Feasibility of electrification of recreation sites, which are largest GHG emitters, almost complete. Fleet electrification continues.</b>	<b>Updated inventory, staffing, project resourcing</b> Design work on complex sites using fossil fuels to better understand costs and timelines for achieving carbon neutrality.
SG			Develop corporate fleet management strategy	2020	2022/2023	Yes	delayed due to COVID-19 pandemic and capacity	0%	Corporate Fleet Strategy identified as a priority beginning Q3/4 2022. Intent is to pursue grants to look at hiring a consultant to help develop the plan. <b>Proposal for consideration in 2023 Budget in development.</b>	
DM		Enhance COVID-19 Resilience	Review programs/facilities/services and in accordance with public health directives implement methods to deliver programs/services remotely		ongoing	Yes		100%	Recreation and Parks continued to adjust operations to respond to ongoing changes in Public Health Orders throughout 2021, including gyms/fitness centres closing again in Q4 2021. Business continuity was stretched in Q3 and Q4 2021 and continues into Q1 2022 due to staffing shortages, and ongoing recruitment challenges especially in aquatics. COVID safety plans reviews were completed for all areas within the SCRD in Q1 2022. Transit operations continued with enhanced cleaning and disinfecting protocols in place throughout 2021 and into 2022. Transit Driver recruitment and retention was extremely challenging in 2021, but throughout Q4 seemed to improve with additional drivers trained. Beginning in Q1 2022, PHO's restrictions began to lift, with more changes anticipated for Q2 2022. <b>By Q2, all PHO's were lifted in Recreation. Staff work to rebuild patronage and understand how recreation behaviors have changed over COVID and the impact on facility use and program registration, which is still lower than pre-pandemic levels. Continue to experience challenges in recruitment of aquatic staff which has impacted service levels (pools are operating at reduced hours and offering of swim lessons and aquafit are also reduced). Transit ridership continues to increase. Enhanced cleaning and disinfecting protocols are now embedded into the contract and are the new standard. Driver recruitment challenges continue.</b>	
IH		Promote Social Equity	Active commitment to fairness, justice and equality in the formulation and implementation of public policy, distribution of public services and management of all institutions serving the public directly or by contract		ongoing	Yes		<25%	This could be operationalized through implementation of social equity lens. <b>Social equity lens included in draft OCP amendment policy. This policy is in referral process and planned for report to Board late Q4/Q1 2023.</b>	
IH			Develop a social equity lens - mission - Checklist/framework for social equity for consideration when making board decisions		2023	Yes	Not started	0%	Not started. In Sustainable Development division service plan.	

		Topic	Audience	Original Targets	Revised Targets (2022)	Rationale	Critical dependencies	
		Transportation – Improvements to highway infrastructure, development of cycling/pedestrian infrastructure, ferry service	Ministry of Transportation and Infrastructure, BC Ferries, Transport Canada, Member of the Legislative Assembly, Member of Parliament				2019 UBCM Resolution on improvements to AT infrastructure 2019 UBCM Resolution on BC Ferries service improvements and foot passenger service expansion 2019 UBCM Resolution on Parking enforcement in rural areas 2020 UBCM Resolution on abandoned vehicles 2020 UBCM Resolution on rural road maintenance Quarterly meetings with MOTI including discussions on the Corridor Review, Highway 101 Safety and Active Transportation possibilities. Letters to Minister Fleming requesting increased communication and consultation, and BC Ferry Service increases Meetings with MLA Simons Signed a MOU; advocated for more active transportation infrastructure funding coming from the Province. Work with MOTI/Minister to have highway standard changed such that multi use paths on roadsides are included in standard highway designs Participation in MOTI AT infrastructure discussions at AVICC and the EA Forum, spring 2022 Directors met with the MOTI Approving Officer to clarify roles and procedures around subdivision. The Board met with Moti at UBCM in 2022 and the Board Chair had a subsequent meeting with senior MoTI staff which will lead to additional meetings between MoTI and staff to better coordinate activities.Directors met with MoTI staff at UBCM to discuss how the SCRD can be more informed and involved with Capital and Rehabilitation Plans for the Sunshine Coast.	
		Regional Land Use and Resource Planning with Province and First Nations - opportunities to participate in collaborative planning	Ministry of Forests, Lands and Natural Resource Operations and Rural Development, Ministry of Indigenous Relations and Reconciliation, Ministry of Municipal Affairs and Housing, Ministry of Transportation and Infrastructure, Indigenous and Northern Affairs Canada, Member of the Legislative Assembly, Member of Parliament					
		Watershed Governance – opportunities for improved protection of watersheds	Ministry of Forests, Lands and Natural Resource Operations and Rural Development, Ministry of Transportation and Infrastructure, Ministry of Environment and Climate Change Strategy, Department of Fisheries and Oceans, Member of the Legislative Assembly, Member of Parliament				Stormwater Resolution submitted to UBCM Regarding Tree cutting in densely populated areas of RD's - UBCM motion introduced, discussed in meeting with Minister, on-going dialogue with Nicholas Simons. Regarding storm water management; met with 3 different Ministers at the same time; asked for better coordination between Ministries at UBCM Town of Gibsons has been taking the lead on aquifer protection strategiesSubmitted a resolution to UBCM regarding stormwater management. UBCM Resolutions Committee recommendation: Endorse. Directors met with MoTI staff at UBCM to discuss Stormwater Management and called for increased collaboration between local governments and MoTI to work towards implementing stormwater management strategies.	

Responsible SLT member	Focus Area	Strategies	Tactics	Original Targets	Revised Targets (2022)	Alignment	Rationale	Snapshot	Progress Summary	Critical dependencies
	Advocacy	Health Care – service improvements across health care spectrum	Ministry of Health, Vancouver Coastal Health, Member of the Legislative Assembly, Member of Parliament						Letters supporting fire fighter fund raising efforts, ambulance workers, police based victim services funding resolution sent to UBCM. Budget meeting with Patrick Wieler Brought issue and scope of cannabis regulations around ability to grow and medical cannabis licenses to attention of MP and National Ministry of Health	
		Climate Emergency	Ministry of Environment and Climate Change Strategy, Member of the Legislative Assembly, Member of Parliament						Director McMahon is involved with the National Climate Caucus Director McMahon is also on the AVICC Special Committee on Climate Change Meeting Sept 7, 2021 with Ministry of Enr. And Climate Change Submitted a resolution to UBCM regarding Hybrid UBCM Conferences as an effort to reducing GHG emissions in response to the global climate emergency rentals. UBCM Resolutions Committee recommendation: Not Endorse. Submitted a resolution to UBCM regarding accessing vehicular greenhouse gas emissions data so a better estimate of greenhouse gas emissions can be determined. UBCM Resolutions Committee recommendation: Endorse. Advocated to Provincial and Federal Governments to support Emergency Drought Response efforts.	
		Child Care – funding to support child care facilities and services and increased wages for workers and subsidies for users	Ministry of Children and Family Development, Ministry of Education, Member of the Legislative Assembly, Member of Parliament						Director Siegers has been liasing with Cap U and UBCM on this May is Child Care Month.	
		Marine Protection - derelict vessels, habitat restoration	Fisheries and Oceans Canada, Coast Guard, Member of the Legislative Assembly, Member of Parliament						Advocate for funding from Federal MP for "not for profit" groups to take action such as: Harbour Association for disposing of boats abandoned on Public Wharfs and initiating immediate action from coast guard when derelict boat sinks anywhere in a harbour where they operate. For other not for profit groups such as community associations - Advocate to Government such that they take ownership of derelict or abandoned boats so they can be destroyed by not for profit groups, Grants to not for profit groups so they can manage disposal of selected derelict boats. Advocate to government for large vessel disposal yard somewhere in B.C. Work with Transport Canada to put in place a process so not for profit groups can apply for funding and remove wharfs/floats illegally tied to buoys.	
		Housing – funding and partnership for affordable housing initiatives	Ministry of Municipal Affairs and Housing, Canada Mortgage and Housing Corporation, Member of the Legislative Assembly, Member of Parliament						Directors have been attending Emergency Housing Group meetings and done some advocacy with SC Tourism and Destination BC Delegation to UBCM Annual conference re: release Crown Lands for affordable housing Meetings with MP regarding homelessness Directors McMahon and Pratt are on the Affordable Housing Intergovernmental Liaison Group.	
		Advanced Education funding and partnership opportunities for delivering post-secondary courses	Ministry of Advanced Education Skills and Training, Capilano University, Vancouver Island University, School District 46, Ministry of Education, Member of the Legislative Assembly, Member of Parliament						Directors McMahon, Siegers and Beamish sit on the Capilano U kála-x-ay Campus advisory committee	
		Mental Health and Addiction - cumulative effect of pandemic is drug addiction/homelessness and more intervention/treatment and support need for municipalities affected	Ministry of Health, Vancouver Coastal Health, Ministry of Mental Health and Addiction, Member of the Legislative Assembly, Member of Parliament						Attending Minister of Health Meetings - Sheila Malcolmson Minister of Health and substance Use, Mental Health and Addiction Phone meeting check-ins with VCH every two weeks	
		Local Government Structure and Regulation, Public process, Governance, Regulatory framework, Intergovernmental relations, Cumulative impact on decision making	Ministry of Municipal Affairs and Housing, Member of the Legislative Assembly, Member of Parliament						Monthly meetings with Minister of Municipal Affairs (Nathan Cullen) to talk about the impact of the pandemic, legislative changes due to pandemic and internet access to remote areas. Meeting with Ministry of Municipal Affairs Sept 10, 2021 - reform of RD legislation and better tools for bylaw enforcement Participation in conferences, including a legislative reform workshop at the AVICC in April 2022 Director McMahon was elected to the AVICC executive in April 2022 as Electoral Area Rep Submitted a resolution on short term rentals in Electoral Areas to AVICC, which was endorsed by the membership April 2022 Submitted a resolution to UBCM regarding enforcement tools for short-term rentals. UBCM Resolutions Committee recommendation: No Recommendation.	



## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** Committee of the Whole – October 27, 2022

**AUTHOR:** Tina Perreault, General Manager, Corporate Services / Chief Financial Officer  
Brad Wing, Manager, Financial Services

**SUBJECT:** MNP LLP 2022 AUDIT SERVICE PLAN

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### RECOMMENDATION

**THAT** the report titled MNP LLP 2022 Audit Service Plan be received for information;

**AND THAT** the Audit Service Plan from MNP LLP with respect to the Audit of the Financial Statements of the Sunshine Coast Regional District (SCRD) and Foreshore Leases (Hillside) for the year ended December 31, 2022 be approved as presented.

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### BACKGROUND

Per Section 692 of the *Local Government Act* and Section 169 of the *Community Charter*, a Regional District Board must appoint an Independent Auditor to report to the Board on the annual financial statements and any other matters deemed pertinent.

Audit services for the SCRD and the Hillside Development Foreshore Leases will be conducted by MNP LLP.

The purpose of MNP's "*Audit Service Plan*" is to communicate key issues, responsibilities and audit strategy which will be undertaken for the SCRD's annual financial audit. The audit conducted by MNP is in accordance with Canadian Generally Accepted Auditing Standards (GAAS), which requires the explicit communication for roles and responsibilities by both parties.

The SCRD Board has the responsibility of providing oversight of the financial reporting process. As part of the two way communication with the auditors, the Board may highlight any areas of specific concerns or questions it may have for the auditors prior to the final audit.

### DISCUSSION

MNP's Audit Service Plan, summarizing the plans and other matters pertinent to the 2022 audit for the SCRD and Foreshore (Hillside), which is attached for reference.

The 2022 interim audit is scheduled for late November 2022 with the final audit scheduled for the March 2023. The draft financial statements and audit report is scheduled for presentation at an April 2023 Finance Committee in preparation for the SCRD Board's final adoption.

As part of the 2021 Audit Findings (presented at the April 28, 2022 Corporate and Administrative Services Committee Meeting – the following items were identified within the Management Letter, excerpt below:

**Expense Claim Reimbursements**

**Observation:**

MNP observed a discrepancy between an Expense Report and the actual amount reimbursed.

An expense claim reviewed during audit testing had a reimbursement total of \$134.16, but only \$104.57 was reimbursed to the individual.

**Recommendation:**

MNP recommends that Expense Forms are prepared and reimbursed in a timely manner. Payment (i.e., cheques or EFT) should be compared to the Expense Form before being released.

**Management's response:**

Management notes that the discrepancy was due to a keying error and has confirmed that the discrepancy was not paid out on a subsequent claim. The outstanding amount will be processed and paid. Procedures have been modified to ensure the keyed in total is verified against the Expense Form total when entered and to compare payments to the expense form before being released.

**SCRD Status Update:** This item has been addressed and implemented.

**Purchase Order (PO) Allocation in Unit 4 ERP**

**Observation:**

MNP notes that in the purchasing process, there is opportunity for Purchase Order information to be altered without the proper approvals. This may result in misallocation of expenses when the actual invoices are processed.

During testing of expenditures, MNP noted an item where the allocation between tangible capital assets and repairs expenses did not agree to the original PO allocation. Subsequent investigation determined that the allocation of capital vs. expense for this project had been altered after the original purchase requisition.

**Impact:**

The potential impact is that expenditures may be misclassified between expense accounts, or possibly between tangible capital assets and expenses.

**Recommendation:**

MNP recommends that changes to Purchase Orders or allocations between accounts are reviewed and approved before being entered in the Unit 4 ERP.

**Management's response:**

The ability to alter Purchase Order information is restricted to specific roles within the organization and controls are in place to ensure proper approvals are obtained before making any alterations outside of specific parameters. This particular instance was deemed to be a unique circumstance whereby the set parameters did not contemplate the scenario at hand. Parameters will be reviewed and updated to reduce the likelihood of this scenario re-occurring in the future and additional system based controls will be explored.

**SCRD Status Update:** This item has been addressed and implemented. It will be monitored and reassessed on a regular basis.

**3 Way Match in Unit 4 ERP**

**Observation:**

MNP noted that the Regional District's processes allow for the possibility to post an invoice in Unit 4 ERP without a 3 Way Match being made related to the goods purchased.

MNP noted in expense testing that an invoice had been posted without verification that the goods had been received (known as 3 Way Match – Purchase Order to Invoice to Receiving).

**Impact:**

The potential impact is for expenses to be recorded where goods or services are not actually received by the Regional District.

**Recommendation:**

MNP recommends that the Regional District implement a review process in which invoices are matched to goods receipts before being processed for payment.

**Management's response:**

This control had previously been identified by Management as an area of concern and preliminary work to scope potential system improvements was completed in 2021. Through that process, it was determined that a comprehensive review of the entire Procure to Pay business process in Unit ERP was warranted to ensure the system is functioning as intended. The item was included on the Finance Service plan for 2022 as part of our continuous improvement initiatives but is complex and will require coordination with the Information Technology and Purchasing divisions and may be subject to resource constraints in light of other corporate priorities. In the interim, Management will review options to enhance or modify this specific control (3 Way Match) given it is a key component of the payment process.

**SCRD Status Update:** This item has been addressed and implemented.

**Volunteer Fire Fighter Honorarium**

**Observation:**

Through discussions with management, MNP identified that there are no formal policies and procedures related to paying volunteer fire fighter honorariums.

**Impact:**

MNP notes the possible impact of over or under paying volunteer firefighters for work performed (or not performed in the case of possible overpayments).

**Recommendation:**

MNP recommends that the Regional District engage in discussions with the Volunteer Fire Departments around the consistency of information being provided to the Finance department, and the appropriate control procedures and policies around remuneration - including, but not limited to, controls over timesheets and other tracking information, reviews and approvals by the appropriate individuals, and timeliness of information provided to the Regional District.

**Management's response:**

SCRD recognizes the importance of controls over time and compensation. In 2022 two projects are planned to be initiated to address the observed needs: (1) procurement and implementation of new Fire Department Software that will enhance current record keeping of training and incident responses and enable continued Management oversight thereof; and (2) a review, involving external expertise, of honoraria for all SCRD Fire Departments that will enable the development of a formal policy. These projects are expected to be completed in 2023.

**SCRD Status Update:** An expression of interest has been issued for external review with recommendations anticipated for Q1 2023.

**Financial Plan Amendments**

**Observation:**

Through discussion with management and Board representatives, MNP was informed that the Regional District's financial plan was amended multiple times throughout the year.

**Impact:**

MNP notes that multiple financial plan amendments can reduce the accountability to the public of budget versus actual comparisons, and can impact completion of projects (for example, if cost increases result in the financial plan amendment process taking place and delaying staff ability to complete the work).

**Recommendation:**

MNP recommends that the Regional District perform a review of policies and procedures around budgeting, financial plan amendments, project management and purchasing authorities and thresholds, with the goal of balancing efficiency, internal controls, risk management and public accountability.

**Management's response:**

As part of the 2022-2026 Financial Plan de-brief, the Board approved the development of a Financial Plan Policy to be brought forward for consideration in 2022. One of the items to be addressed in the Policy will be the criteria and parameters for Financial Plan Bylaw amendments.

**SCRD Status Update:** The SCRD Board adopted a new Financial Planning Policy in 2022 which addressed Financial Plan Bylaw amendments. This issue will continue to be monitored over the coming months.

**Prior year auditor observation #1**

**Observation:**

The prior year auditor in their management letter noted that the District's Human Resources Policy had not been updated since 2008. A recommendation was made to update policies on employee benefits and compensation to reflect current practices and provide clarity on areas frequently requiring management to exercise judgment. A further recommendation was made to integrate, where practicable, key elements of the updated policies and processes into the Unit 4 ERP.

**Management's response:**

Management are aware and acknowledge the importance of addressing HR policies in a timely manner. Interim measures are in place and management continues to work towards an implementation plan to resolve the issues as time and resources allow. As an example, the draft Benefit Policy still remains in progress and is a top priority.

**SCRD Status Update:** This item still remains outstanding with some progress made in 2022.

**Prior year auditor observation #2**

**Observation:**

The prior year auditor in their management letter noted that the flow of information between departments (for example, from planning and development to finance) lacked structure and that this could result in key information indirectly impacting the Regional District's financial statements through a lack of timeliness or accuracy. A recommendation was made to strengthen policies and procedures, and to perform an internal review of the key inputs to estimates such as contributed tangible capital assets, to develop an internal set of criteria that could facilitate improved information flow.

**Management's response:**

Management commented last year that the establishment of clearly defined processes and policies with respect to contributed tangible capital assets will be developed in conjunction with the Regional Growth Strategy. Until that time, existing processes will be strengthened.

Existing processes were strengthened for 2021 by adding additional internal reviews between Finance and Infrastructure Services Management and Staff to ensure completeness and accuracy with respect to contributed tangible capital assets. This involved independent internal reviews by both divisions and subsequent conversations and meetings to validate the information and address any anomalies or questions from either side.

**SCRD Status Update:** Existing processes have been reviewed and strengthened. Development of clearly defined processes and policies with respect to contributed tangible capital assets is to be completed in conjunction with the Regional Growth Strategy.

Prior year auditor observation #3

Observation:

The prior year auditor noted the potential impact of upcoming audit standard PS 3280 Asset Retirement Obligations (ARO) and recommended that management continue planning for implementation, including assessing whether the Regional District has sufficient internal resources to execute the plan.

Impact:

MNP discussed the implementation of the new ARO standard with the finance leadership team and notes that the team has made progress with implementation plans, including cataloguing and beginning to investigate various sites and assets that have been identified as having the potential for an ARO liability.

Management's response:

Management is actively working on its implementation plan for the new ARO standard and has made considerable progress in 2021 and 2022. It is anticipated that the initial review of the new standard will be ready for the auditors input as part of the 2022 interim audit in Q4.

**SCRD Status Update:** Staff have made significant process and will be reviewing drafts as part of 2022 interim and final audit in time for implementation for next year.

Management will be working with MNP to transition and review prior items addressed within the prior audit. Planning for the new PSAS accounting standards for Asset Retirement Obligations will be a priority for the coming year.

**STRATEGIC PLAN AND RELATED POLICIES**

The annual financial audit is a statutory requirement for the SCRD Board.

**CONCLUSION**

The purpose of this report is to provide information to the Board related to their fiduciary responsibilities for the financial oversight of the SCRD.

It is recommended that MNP's "*Audit Service Plan*" be approved as presented or amended by the Board, subject to any additional items arising. The Board may at any time communicate items with MNP prior to the final audit.

Attachment:

A - MNP LLP - SCRD 2022 Audit Service Plan to the Board of Directors

Reviewed by:			
Manager		Finance	
GM		Legislative	
CAO	X – D. McKinley	Other	



# Sunshine Coast Regional District

2022 Audit Service Plan

Report to the Board of Directors

December 31, 2022

Cory Vanderhorst, CPA, CA

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October 5, 2022

Members of the Board of Directors of Sunshine Coast Regional District

Dear Directors:

We are pleased to present our Audit Service Plan for Sunshine Coast Regional District (the "District"). In this plan we describe MNP's audit approach, our engagement team, the scope of our audit and a timeline of anticipated deliverables. We are providing this Audit Service Plan to the Board of Directors on a confidential basis. It is intended solely for the use of the Board of Directors and is not intended for any other purpose. Accordingly, we disclaim any responsibility to any other party who may rely on this report.

Our audit will include an audit of the District's financial statements for the year ended December 31, 2022, prepared in accordance with Canadian public sector accounting standards. Our audit will be conducted in accordance with Canadian generally accepted auditing standards.

At MNP, our objective is to perform an efficient, high quality audit which focuses on those areas that are considered higher risk. We adhere to the highest level of integrity and professionalism. We are dedicated to maintaining open channels of communication throughout this engagement and will work with management to coordinate the effective performance of the engagement. Our goal is to exceed the Board of Directors's expectations and ensure you receive outstanding service.

Additional material provided along with this report includes our Engagement Letter. Our Engagement Letter is the formal written agreement of the terms of our audit engagement as negotiated with management and outlines our responsibilities under Canadian generally accepted auditing standards.

We look forward to discussing our Audit Service Plan with you and look forward to responding to any questions you may have.

Sincerely,



MNP LLP

Chartered Professional Accountants



# MNP's Client Service Commitment

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To make strategic business decisions with confidence, your stakeholders and the Board of Directors of the District need relevant, reliable and independently audited financial information. But that's not all. You need an audit team that can deliver insight beyond the numbers and enhance the District's strategic planning and implementation processes so you can embrace new opportunities while effectively managing risk. Our audit strategy is risk based, and considers the limitations and opportunities you encounter each day, allowing our recommendations to be implemented with greater ease. Committed to your success, MNP delivers meaningful, reliable financial information to not only help you fulfill your compliance obligations, but also to achieve your key strategic goals.

Our Audit Service Plan outlines the strategy we will follow to provide the District's Board of Directors with our Independent Auditor's Report on the December 31, 2022 financial statements.



## Topics for Discussion

We are committed to providing superior client service by maintaining effective two-way communication. Topics for discussion include, but are not limited to:

- Changes to your business operations and developments in the financial reporting and regulatory environment
- Business plans and strategies
- Any other issues and/or concerns
- Documents comprising the annual report, and their timing of issuance
- Fraud, including how fraud could occur, the risk of fraud and misstatement, and any actual, suspected or alleged fraud
- The management oversight process
- Your specific needs and expectations

# Key Changes and Developments

Based on our knowledge of the District and our discussions with management, we have noted the recent developments set out below. Our audit strategy has been developed considering these factors.

Other Key Issues and Developments		Summary
	<b>New Reporting Developments</b>	<ul style="list-style-type: none"><li>• PS 1201 Financial Statement Presentation (Amendments)</li><li>• PS 3280 Asset Retirement Obligations (New)</li><li>• PS 3400 Revenue (New)</li><li>• PS 3450 Financial Instruments (Amendment)</li></ul>
	<b>New Assurance Developments</b>	<ul style="list-style-type: none"><li>• CAS 315 Identifying and Assessing the Risks of Material Misstatement (Amendment)</li></ul>

Detailed information on Key Changes and Developments are included as Appendix A.

# Other Matters

## CAS 315 Update

The Canadian Auditing Standards (CAS) has revised the auditing standard related to identifying and assessing risks of material misstatements.

The revised CAS 315 will be effective for our audit of the District's financial statements ending December 31, 2022.

### Key changes include:

- Re-analyse financial statement risks by component parts: complexity, subjectivity, etc.;
- In depth understanding of the District's use of information technology (IT);
- Additional requirements around management's control environment

### What does this mean for our audit?

There will be an increase in upfront planning time required from both management and our audit team to meet the revised requirements. Specifically:

1. Audit risk assessment currently considers fraud schemes and significant risks, and assertion-level evaluation of financial statement risk. The addition of inherent risk factors (complexity, subjectivity, change, uncertainty or susceptibility to misstatement due to management bias or other fraud factors) is more granular and will require both careful assessment at planning, and specific audit procedures in response.
2. We will require assistance from management and the District's information technology department to understand the District's use of IT. Based on this detailed understanding, our audit team will evaluate the risks arising from IT and the design and implementation of the IT general controls. Implications may include the involvement of an IT specialist and testing of the District's IT general controls and IT application controls. In addition to the IT environment, our audit team will be assessing key controls and the benefits of testing the operating effectiveness of these controls as it relates to the overall audit approach.
3. Even where we do not plan to rely on controls, additional requirements apply to understand components of management's entity-level control environment including oversight, culture, assignment of responsibility and how individuals are held accountable.

The new requirements noted above may result in the identification of deficiencies in the design and implementation of certain controls. We will then engage with management through the subsequent period to ensure our parallel assessment of efforts aimed at remediating control deficiencies.

### Sample questions to consider asking management are:

1. Has the District evaluated controls over risk assessment, oversight, culture, assignment of authority/responsibility?
2. Has the District extended the evaluation of controls to the District's information technology system (e.g. changes to manage change or logical access IT general controls, implementation of new IT applications) and were any weaknesses identified?
3. Were there any challenges in applying the new requirements?

Further we encourage you to ask us questions to stay informed, here are a sample of questions to consider:

1. How has the revised CAS 315 influenced the risk assessment for the current year audit? Has the scope changed from the prior year?
2. How has the assessed risks of material misstatement related to the District's information technology systems affect the audit and how have you addressed those potential risks?
3. To what extent did you engage IT specialists to be involved in the audit of financial statements? If so, how were the specialists used, and did the use of specialists change in the current year?
4. How has your risk assessment of the internal control policies and procedures impacted the audit strategy for the current year?
5. Are there any areas where management could be of greater assistance to reduce the amount of time spent by you?
6. Were there any challenges in applying the new requirements to the audit?

## Key Milestones

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Based on the audit planning performed and areas of audit risks identified, the following timelines for key deliverables have been discussed and agreed upon with management:

Key Deliverable	Expected Date
Interim procedures	November 22, 2022 to November 24, 2022
Year-end fieldwork procedures	March 13, 2023 to March 17, 2023
Draft year-end financial statements to be discussed with management	April 2023
Presentation of December 31, 2022 Audit Findings Report to the Board of Directors	April 2023
Presentation of Management Letter to the Board of Directors	April 2023
Issuance of Independent Auditor's Report	April 2023

# Audit Materiality

Materiality is an important audit concept. It is used to assess the significance of misstatements or omissions that are identified during the audit and is used to determine the level of audit testing that is carried out. Specifically, a misstatement or the aggregate of all misstatements in financial statements as a whole (and, if applicable, for particular classes of transactions, account balances or disclosures) is considered to be material if it is probable that the decision of the party relying on the financial statements, who has reasonable understanding of business and economic activities, will be changed or influenced by such a misstatement or the aggregate of all misstatements.

The scope of our audit work is tailored to reflect the relative size of operations of the District and our assessment of the potential for material misstatements in the District's financial statements as a whole (and, if applicable, for particular classes of transactions, account balances or disclosures). In determining the scope, we emphasize relative audit risk and materiality, and consider a number of factors, including:

- The size, complexity, and growth of the District;
- Changes within the organization, management or accounting systems; and
- Concerns expressed by management.

**The scope of our audit work is tailored to reflect the relative size of operations of the District and our assessment of the potential for material misstatements in the District's financial statements as a whole.**

Judgment is applied separately to the determination of materiality in the audit of each set of financial statements (and, if applicable, for particular classes of transactions, account balances or disclosures) and is affected by our perception of the financial information needs of users of the financial statements. In this context, it is reasonable to assume that users understand that financial statements are prepared, presented and audited to levels of materiality; recognize uncertainties inherent in the measurement of amounts based on the use of estimates, judgment and consideration of future events; and make reasonable economic decisions based on the financial statements. The foregoing factors are taken into account in establishing the materiality level.

We propose to use \$2,000,000 as overall materiality for audit planning purposes.

## Audit Team

In order to ensure effective communication between the Board of Directors and MNP, we outline below the key members of our audit team that will be responsible for the audit of the District and the role they will play:

Team Members	Contact Information
Cory Vanderhorst, CPA, CA, Engagement Partner	E: Cory.Vanderhorst@mnp.ca
Debbie Bass, CPA, CA, Concurring Partner	E: Debbie.Bass@mnp.ca
Kristy Rowbotham, CPA, Engagement Manager	E: Kristy.Rowbotham@mnp.ca

In order to serve you better and meet our professional responsibilities, we may find it necessary to expand our audit team to include other professionals whose consultation will assist us to evaluate and resolve complex, difficult and/or contentious matters identified during the course of our audit.



Any changes to the audit team will be discussed with you to ensure a seamless process and that all concerned parties' needs are met.

## Fees and Assumptions

DESCRIPTION	2022 ESTIMATE	2021 ACTUAL
Base audit fee	\$ 28,400	\$ 27,000
Hillside Development Project	\$ 2,600	\$ 2,500
Disbursements	\$ 1,550	\$ 1,475
<b>Total</b>	<b>\$ 32,550</b>	<b>\$ 30,975</b>

If any significant issues arise during the course of our audit work which indicate a possibility of increased procedures or a change in the audit timetable, these will be discussed with management by the engagement partner, so a mutually agreeable solution can be reached.

Invoices will be rendered as work progresses in accordance with the following schedule:

DESCRIPTION	AMOUNT
Progress billing #1 - upon deliver of Audit Service Plan	\$ 15,500
Progress billing #2 - start of year end field work	\$ 7,750
Final billing – upon release of auditor's report	\$ 7,750
<b>Total</b>	<b>\$ 31,000</b>

# Appendix A – Key Changes and Developments

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We would like to bring to your attention the following accounting and auditing developments, which may have some impact on your financial reporting.

## Issues and Developments Summary

### New Reporting Developments

#### PS 1201 Financial Statement Presentation (Amendments)

In April 2021, the Public Sector Accounting Board (PSAB) issued amendments to PS 1201 *Financial Statement Presentation*.

The narrow-scope amendments clarify the presentation of derivatives, specifically allowing public sector entities to present the remeasurement impact of derivatives separately on the statement of change in net debt. Other minor presentation clarifications have also been included such as allowing a new subtotal for the change in net debt excluding the impact of remeasurement gains and losses on the statement of change in net debt and allowing the inclusion of a footnote on the net debt indicator in the statement of financial position to refer to additional detail provided on the statement of change in net debt.

The amendments are effective in the same period PS 2601 *Foreign Currency Translation* and PS 3450 *Financial Instruments* are adopted. PS 2601 and PS 3450 are to be adopted together and are effective for annual financial statements relating to fiscal years beginning on or after April 1, 2022. Early application continues to be permitted.

#### PS 3280 Asset Retirement Obligations (New)

In August 2018, new PS 3280 *Asset Retirement Obligations* was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new PS 3280 establishes standards on how to account for and report a liability for asset retirement obligations (ARO). As asset retirement obligations associated with landfills are included in the scope of new PS 3280, PS 3270 *Solid Waste Landfill Closure and Post-Closure Liability* will be withdrawn.

The main features of this standard are as follows:

- An ARO represents a legal obligation associated with the retirement of a tangible capital asset.
- Asset retirement costs increase the carrying amount of the related tangible capital asset and are expensed in a rational and systematic manner.
- When an asset is no longer in productive use, the associated asset retirement costs are expensed.
- Measurement of the ARO liability should result in the best estimate of the amount required to retire a tangible capital asset at the financial statement date.
- Subsequent measurement of the ARO liability results in either a change in the carrying amount of the related tangible capital asset or an expense. The accounting treatment depends on the nature of the remeasurement and whether the asset remains in productive use.
- The best method to estimate the liability is often a present value technique.

This standard was to be effective for fiscal years beginning on or after April 1, 2021. On June 25, 2020, the PSAB made the decision to defer the effective date by one year due to the impact of the COVID-19 pandemic. The new Section is now effective for annual financial statements relating to fiscal years beginning on or after April 1, 2022. Early application continues to be permitted.

### **PS 3400 Revenue (New)**

In November 2018, new PS 3400 *Revenue* was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new PS 3400 establishes standards on how to account for and report on revenue by distinguishing between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The main features of this Section are as follows:

- Performance obligations are enforceable promises to provide specific goods or services to a specific payor.
- Performance obligations can be satisfied at a point in time or over a period of time.
- The new standard outlines five indicators to determine if the revenue would be recognized over a period of time.
- Revenue from a transaction with a performance obligation(s) is recognized when, or as, the entity has satisfied the performance obligation(s).
- Revenue from transactions with no performance obligation is recognized when a public sector entity has the authority to claim or retain an inflow of economic resources and a past event that gives rise to a claim of economic resources has occurred.

Further editorial changes have also been made to other standards as a result of the issuance of PS 3400.

This Section was to be effective for fiscal years beginning on or after April 1, 2022. On June 25, 2020, the PSAB made the decision to defer the effective date by one year due to the impact of the COVID-19 pandemic. The new Section is now effective for annual financial statements relating to fiscal years beginning on or after April 1, 2023. Early application continues to be permitted.

### **PS 3450 Financial Instruments (Amendment)**

In April 2020, the Public Sector Accounting Board (PSAB) issued amendments to PS 3450 *Financial Instruments*. The main features of the amendments include:

#### *Bond Repurchase Transactions*

- Bond repurchase transactions are only to be treated as extinguishments when they are either:
  - Legally discharged;
  - An exchange of debt instruments with substantially different terms; or
  - A substantial modification of the terms of an existing financial liability or part of it.

#### *Section Application*

- Clarification that PS 3450 does not apply unless a contractual right or a contractual obligation underlies a receivable or payable. By definition, there must be a contract for there to be a financial instrument.
- Clarification for how to account for a transfer of collateral pursuant to a credit risk management mechanism in a derivative contract.
- Addition of application guidance explaining that derecognition of a financial asset does not occur if the transferor of a financial asset retains substantially all the risks and benefits of ownership.

#### *Transitional Provisions*

- Clarification that a controlling government should use carrying values of the financial assets and liabilities in the records of its government organizations when consolidating a government organization.
- For financial assets or financial liabilities in the cost or amortized cost category which have an associated unamortized discount, premium or transaction costs, the unamortized discount, premium or transaction costs should be included in the item's opening carrying value.
- For derivatives which may not have been recognized or may not have been measured at fair value prior to the adoption of PS 3450, any difference between the previous carrying value and fair value should be recognized in the opening balance of accumulated remeasurement gains and losses.

The amendments were to be effective for fiscal years beginning on or after April 1, 2021. On June 25, 2020, the PSAB made the decision to defer the effective date by one year due to the impact of the COVID-19 pandemic.



The new Section and amendments are now effective for annual financial statements relating to fiscal years beginning on or after April 1, 2022. Early application continues to be permitted.

## **New Assurance Developments**

### **CAS 315 Identifying and Assessing the Risks of Material Misstatement (Amendment)**

In May 2020, the Auditing and Assurance Standards Board (AASB) issued the revised CAS 315 *Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and its Environment*, to align with the International Auditing and Assurance Standards Board's (IAASB) changes to International Standards on Auditing (ISA) 315 (revised), with the same title.

The revised CAS 315 incorporates changes to establish more robust requirements and detailed guidance to assist auditors in performing appropriate risk assessment procedures corresponding with the size and nature of the entity. It also includes changes to enhance the application of professional skepticism in audits. The revised CAS 315 accomplishes the following:

- Distinguishes the nature and extent of work needed for indirect and direct controls in the system of internal control;
- Clarifies which controls need to be identified for evaluating the design of a control, and determining whether the control has been implemented;
- Highlights scalability of the standard by keeping the principles-based requirements focused on what needs to be done, and using separate headings in the application material to illustrate scaling based on the complexity of the situation;
- Clarifies the definition of "significant risk" and introduces the concept of spectrum of inherent risk to assist the auditor in making a judgment, based on the likelihood and magnitude of a possible misstatement, on a range from higher to lower, when assessing risks of material misstatement;
- Introduces the concept of inherent risk factors, including complexity, subjectivity, change, uncertainty or susceptibility to misstatement due to management bias or other fraud risk factors insofar as they affect inherent risk;
- Introduces the concepts of "significant classes of transactions, account balances and disclosures" and "relevant assertions" to assist with the identification and assessment of the risk of material misstatement;
- Separates the assessment of inherent and control risk;
- Enhances the auditor's considerations regarding the entity's use of information technology and how it affects the audit, and includes considerations for using automated tools and techniques in the application material;
- Introduces a requirement to "stand back" to evaluate the completeness of the significant classes of transactions, account balances and disclosures at the end of the risk assessment process;
- Uses more explicit language and enhances requirements and application material to reinforce the importance of exercising professional skepticism when performing risk assessment procedures; and
- Clarifies the threshold for identifying possible risks of material misstatement in CAS 200 *Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Canadian Auditing Standards*.

As a result of issuing the revised CAS 315, requirements for several other standards have been amended to better articulate the auditor's responsibilities regarding identifying and assessing the risks of material misstatement:

- CAS 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*
- CAS 330 *The Auditor's Responses to Assessed Risks*
- CAS 402 *Audit Considerations Relating to an Entity Using a Service Organization*
- CAS 540 *Auditing Accounting Estimates and Related Disclosures*

The revised CAS 315 and other conforming amendments to other standards are effective for audits of financial statements for periods beginning on or after December 15, 2021. Earlier application is permitted.

# Appendix B – The Audit Process

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## Our Plan

Our audit process focuses on significant risks identified during the pre-planning and planning and risk assessment stage, ensuring that audit procedures are tailored to your specific circumstances and appropriately address those risks.

The Board of Directors is responsible for approval of the financial statements and District policies, and for monitoring management's performance. The Board of Directors should consider the potential for management override of controls or other inappropriate influences, such as earnings management, over the financial reporting process. The Board of Directors, together with management, is also responsible for the integrity of the accounting and financial reporting systems, including controls to prevent and detect fraud and misstatement, and to monitor compliance with relevant laws and regulations.

Effective discharge of these respective responsibilities is directed toward a common duty to provide appropriate and adequate financial accountability, and quality financial disclosure.

Key responsibilities of MNP and management are outlined in the Engagement Letter (see attached).

Our overall audit strategy is risk-based and controls-oriented. Assessment and identification of risk is performed continuously throughout the audit process. We focus on the risks that have a potential impact on the financial accounting systems and subsequent financial reporting.

Our overall audit strategy does not, and is not intended to involve the authentication of documents, nor are our team members trained or expected to be experts in such authentication. Unless we have reason to believe otherwise, we accept records and documents as genuine. The subsequent discovery of a material misstatement resulting from fraud does not, in and of itself, indicate a failure to comply with Canadian generally accepted auditing standards.

# Appendix B – The Audit Process

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## Audit Procedures

To meet our responsibilities in accordance with Canadian generally accepted auditing standards, our audit examination includes:


- Obtaining an understanding of the entity and its environment, the applicable financial reporting framework and the entity's system of internal controls, in order to identify and assess the risk that the financial statements contain material misstatements due to fraud or misstatement;
- Assessing the design and implementation of and examining, on a test basis, the key controls over significant transaction streams and over the general organizational and computer environments;
- Assessing the systems used to ensure compliance with applicable legislative and related authorities pertaining to financial reporting, revenue raising, borrowing, and investing activities;
- Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- Assessing the appropriateness and consistency of accounting principles used and their application;
- Assessing the significant estimates used by management; and,
- Assessing the entity's use of the going concern basis of accounting in the preparation of the financial statements.

As part of our planning process, we will also undertake to inform the Board of Directors of concerns relating to management's implementation and maintenance of controls, and the effects of any such concerns on the overall strategy and scope of the audit. These concerns might arise from the nature, extent and frequency of management's assessments of controls in place to detect fraud and misstatement, and of the risk that the financial statements may be misstated; from a failure by management to appropriately address significant deficiencies in controls identified in prior audits; and, from our evaluation of the District's control environment, and management's competence and integrity.

# Appendix B – The Audit Process

(continued from previous page)

## Overall Reliance

Control Reliance Level	Low/None	Moderate	High
Description	Where we cannot rely on controls because they are weak or absent, or where it is deemed to be more efficient to carry out a high level of direct substantive tests of details. Audit evidence is primarily obtained through detailed verification procedures and sufficient substantive tests of details.	Where there are some deficiencies in systems application or procedural controls, or where it is deemed to be inefficient to test systems application controls, but where we can test and rely on the management monitoring systems in place to detect and correct material misstatements in the financial reporting systems. Testing of controls is supplemented with a moderate level of substantive tests of details.	Where a high degree of control is in place in the areas of management monitoring controls AND systems application and procedural controls. Our audit work focuses on testing both management monitoring and systems application and procedural controls, and is supplemented with a low level of substantive tests of details.
Planned Reliance		—	—

For the December 31, 2022 audit, we are planning to place low reliance on the District's controls. This level of reliance is consistent with the prior year, and will involve mainly substantive tests of details.

The amount of substantive work will be reduced for cycles where there are controls in place that MNP can test and rely on.

# Appendix B – The Audit Process

(continued from previous page)

As part of our audit work we will update our understanding of the entity and its environment, the applicable financial reporting framework and the entity's system of internal controls relevant to our audit of the principal transaction cycles, sufficient to identify and assess the risks of material misstatement of the financial statements resulting from fraud or misstatement. This will be accomplished through inquiries with management and others within the entity, analytical procedures and observation and inspection. Furthermore, we will consider whether effective controls have been established to adequately respond to the risks arising from the use of IT or manual systems and test the operation of those controls to an extent sufficient to enable us to reduce our substantive work. Our review of the District's controls will not be sufficient to express an opinion as to their effectiveness or efficiency.

Although we will provide the Board of Directors with any information about significant deficiencies in internal control that have come to our attention, we may not be aware of all the significant deficiencies in internal control that do, in fact, exist.



# Appendix B – The Audit Process

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## Inherent Limitations in the Auditing Process

An auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected due to factors such as the use of significant judgment regarding the gathering of evidence and the drawing of conclusions based on the audit evidence acquired; the use of testing of the data underlying the financial statements; inherent limitations of controls; and, the fact that much of the audit evidence available to the auditor is persuasive, rather than conclusive in nature.

Because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material fraud. While effective controls reduce the likelihood that misstatements will occur and remain undetected, they do not eliminate that possibility. Therefore, the auditor cannot guarantee that fraud, misstatements and non-compliance with laws and regulations, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

The likelihood of not detecting material misstatements resulting from management fraud is greater than for employee fraud, because management is in a position to manipulate records, present fraudulent information or override controls.

We will inform the appropriate level of management or the Board of Directors with respect to identified:

- Misstatements resulting from errors, other than clearly trivial misstatements;
- Fraud, or any information obtained that indicates that fraud may exist;
- Evidence obtained that indicates non-compliance or possible non-compliance with laws and regulations, other than that considered inconsequential;
- Significant deficiencies in the design or implementation of controls to prevent and detect fraud or misstatement; and
- Related party transactions that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure.

Our concern as auditors is with material misstatements, and thus, we are not responsible for the detection of misstatements that are not material to the financial statements taken as a whole.

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And proud of it!

At MNP we're proud to be the national accounting, consulting and tax firm that is 100% Made in Canada.

Our history defines who we are and our approach to business. Being a Canadian firm has helped shape our values, our collaborative approach, and the way we work with our clients, engaging them every step of the way.

We have a unique perspective. Our decisions are made here – decisions that drive Canadian business and help us all achieve success — and we know the impact that our choices have on the cities and towns we call home.

Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

Being 100% Canadian is something we wear proudly. This country provides us with great opportunities, and we're here to help our clients seize the opportunities so we can create a brighter future for the generations to come.



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## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** Committee of the Whole – October 27, 2022

**AUTHORS:** Brad Wing, Manager, Financial Services

**SUBJECT:** SUNSHINE COAST REGIONAL DISTRICT Q3 CORPORATE FINANCIAL VARIANCE

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### RECOMMENDATION(S)

**THAT the report titled Sunshine Coast Regional District Q3 Corporate Financial Variance be received for information.**

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### BACKGROUND

As part of the Sunshine Coast Regional District's (SCRD) financial process, quarterly variance reports are provided for the second and third quarters, with the fourth quarter provided at year-end.

This budget variance report provides an overview for key line items that make up the financial impacts in the amended 2022-2026 Financial Plan for the third quarter (Q3) period ending September 30, 2022.

### DISCUSSION

#### *Variance Analysis to September 30, 2022*

A consolidated year to date variance summary report is attached hereto as Attachment A. A more detailed year to date variance by service report provides a statement of revenues and expenses by service for the period ending September 30, 2022 and it is listed as Attachment B. Please note the 'Budget YTD (\$)' column represents the budget from January to September 2022. The anticipated percentage for this period is 100%.

The variance report aligns with the revenue and expense groupings found in the SCRD's Annual Financial Plan Bylaw and Financial Statements. This report includes expenses relating to operations, one-time operating projects and capital expenditures to date. Capital projects are currently reported as part of the Budget Project Status Report, provided every other month.

Accrual estimates are necessary in some functions as actual information was not available at the time of the report. Actual results could differ from these estimates. Adjustments, if any, will be reflected in yearend values.

#### Timing Differences

There are a number of normal variances to revenues and expenses which are affected by timing throughout the year. These include debt payments, grants to or from organizations, contract

fees, dues, insurance and project costs that occur during specific times of the year or as contracts are awarded. Debt payments and investments occur at specified dates throughout the year and as a result, the percentage realized varies by function.

#### Overall Revenue and Expenditure Position

Revenues and expenses are recognized equally across the 12 months of the year when feasible to ensure revenue is matched with applicable expenses. Revenue from grants and for capital projects are recognized as the project progresses and expenses are incurred.

User fees and charges in most functions are trending at or above expected YTD budget values with some minor variances due to timing differences. Services where user fee revenue tends to be more variable include Transit [310], Solid Waste [350], Building Inspection [520], Community Recreation Facilities [615] and Community Parks [650]. Fee revenue for these services must be monitored closely to ensure mitigation strategies can be put in place should unfavorable variances occur. A summary of the current state of user fee revenue for each of these services is detailed below:

- Transit [310] – favourable variance of \$115,219; 127% of YTD budget (Q2 2022 – favourable variance of \$52,658; 118% of YTD budget).
- Solid Waste [350] – favourable variance of \$208,886; 110% of YTD budget (Q2 2022 – unfavorable variance of \$93,357; 107% of YTD budget).
- Building Inspection [520] – favourable variance of \$63,945; 109% of YTD budget (Q2 2022 – favourable variance of \$66,684; 115% of YTD budget).
- Community Recreation Facilities [615] – unfavourable variance of \$265,362; 80% of YTD budget. (Q2 2022 – unfavourable variance of \$175,209; 80% of YTD budget).
- Community Parks Service [650] – unfavourable variance of \$36,121; 36% of YTD budget (Q2 2022 – unfavorable variance of \$24,790; 34% of YTD budget).

Overall base budget operating expenses are within budget values but are trending higher than in prior years as a percentage of the overall budget. In fact, there has been a marked increase in quarterly base operating expenses during the year increasing from \$3.2M in Q1 to \$3.9M in Q2 and up to \$4.1M in Q3.

Other items such as transfers to/from reserves and debt repayments are generally tied to specific project expenditures and as a result, variances in these line items can be more pronounced. These variances do not translate into the bottom line surplus/deficit as funding for projects is transferred monthly to match project expenditures.

#### Expense Line Item Review

Administration expenses percentage should be 100% for this period; actual expenses incurred overall total 100%.

The anticipated Wages and Benefits expense percentage should be 100% for this period (to Oct 1 pay period cutoff); actual expenses incurred overall total 95% (Q2 2022 – 91%) for a favorable variance of \$1.00M (Q2 2022 - \$1.07M). A portion of this variance is attributable to timing

differences associated with staffing new positions approved as part 2022 budget and should be partially offset in the fourth quarter. The remaining variance is mainly attributable to temporary vacancies as a result of staff turnover and it is anticipated this will persist through to year end.

The anticipated operating expense percentage should be 100% for this period; actual expenses incurred overall total 77% (Q2 2022 - 73%) inclusive of budgets for one-time projects. Excluding one-time items, honorariums, community benefit grants and cost of goods sold, base budget operating expenses are 99% (Q2 2022 - 91%) of the YTD budget for a favourable variance of \$75,865 (Q2 2022 - \$727,956).

As there are several areas of both favourable and unfavourable variances, specific line items will be assessed as part of the Base Budget reviews for the upcoming 2023 Budget deliberations. Areas where the SCRD is experiencing unfavourable variances are with fuel- specifically diesel, and materials and supplies. These can be directly attributed to market conditions. Some of the favourable variances are also the result of staff vacancies and capacity within services to deliver on planned projects. Interest charges for debt are \$170,577 under budget year to date due to timing differences and delays in debt issuance for projects that have been delayed or deferred.

#### Surplus/Deficit Positions

The majority of functions are in a surplus position, with the SCRD's overall surplus being \$2,558,353 (Q2 2022 - \$2,427,100) which is equivalent to 5% (Q2 2022 - 8%) of year to date revenue. As per the *Local Government Act* (LGA), and unlike a municipality, each Regional District Service must be distinct from one another, therefore, surplus or funds from one service cannot be transferred to another. Likewise for reserve funds. The surplus/deficit position on the variance report is located under the 'Variance (\$)' column. Deficits are indicated in brackets ().

An analysis of deficit positions greater than \$1,000 is provided below as well as a follow up on any services which reported a deficit at Q2 but are now in a surplus position. Functional area summaries are as follows:

- [117] Information Services – Surplus of \$16,906 as of September 30 (Deficit of \$3,948 reported as of June 30). A detailed review of this service after Q2 variance identified that \$32,882 in one-time operating and capital project expenses had been coded against the operating budget in error. Correcting for these, the Q2 variance position was actually a \$28,834 surplus.
- [121-129] Grants in Aid Functions – Combined deficit of \$24,032 (No deficit reported in Q2). These deficits are purely a timing difference. Grants in Aid are paid out in the third quarter each year; all functions are expected to be within budget at year end.
- [131] Electoral Area Services - Elections – Deficit of \$26,434 as of September 30 (Balanced as of June 30). This function was reported as balanced in Q2 based on funding from reserves being allocated to match expenditures to date; however, it was noted at the time that YTD wages were over budget by \$3,202. That trend has intensified in the lead up to the election on October 15 with wages now \$22,667 over budget as of September 30. Changes in legislation requiring the revision of established election procedures, new requirements for the implementation of electronic vote tabulators, and expanded mail in ballot processes have led to an increase staffing

requirement as compared to previous elections. At this time, it is anticipated that this service may end the year in a deficit position pending final election costs and recoveries from SD46 and Islands Trust in Q4.

- [135] Corporate Sustainability Services – Surplus of \$5,785 as of September 30 (Deficit of \$1,294 as of June 30). The minor deficit reported in Q2 was a result of higher than anticipated wages. Although still over budget at the end of Q3, lower than expected operating expenses are offsetting such that the service is now in a surplus position overall.
- [136] Regional Sustainability Services – Deficit of \$12,817 as of September 30 (No deficit reported for Q2). YTD wages for this service are \$22,292 over budget (\$17,029 over budget in Q3 alone) resulting in a deficit position.
- [150] Regional Feasibility Studies – Deficit of \$2,080 as of September 30 (Deficit of \$2,080 as of June 30). There was no activity in this service during Q3.
- [222] Sunshine Coast Emergency Planning – Deficit of \$16,551 as of September 30 (No deficit reported for Q2). This deficit is a result of higher than budgeted salaries and wages associated, in part, with EOC operations.
- [312] Fleet Maintenance Services – Deficit of \$21,316 as of September 30 (No deficit reported for Q2). Staffing vacancies in Q3 have resulted in lower than anticipated billing recoveries for this service which are below the threshold needed to cover fixed overhead costs. It is expected the situation will stabilize in Q4 but a year end deficit is likely.
- [313] Building Maintenance Services – Surplus of \$18,885 as of September 30 (Deficit of \$4,361 as of June 30). A return to full staffing compliment for this service has resulted in increased internal billing recoveries and a surplus position for Q3.
- [346] Langdale Dock - Deficit of \$7,858 as of September 30 (Deficit of \$15,714 as of June 30). The deficit is a result of a timing difference due to full revenue not yet recorded against the full contract payment. This budget is expected to be balanced for 2022.
- [386] Lee Bay Waste Water Plant – Deficit of \$9,172 as of September 30 (Deficit of \$8,942 as of June 30). This deficit is mainly due to an unexpected failure and plant maintenance which required a full pump out of the facility in February.
- [387] Square Bay Waste Water Plant – Deficit of \$12,295 as of September 30 (Deficit of \$7,384 as of June 30). This deficit is due to extra pump outs of the sludge holding tank as a result of high infiltration of rainwater in collection system during weather events earlier in the year.
- [392] Roberts Creek Co-Housing Waste Water Plant – Deficit of \$8,680 as of September 30 (No deficit reported for Q2). This deficit is a result of the administrative penalty levied by the Province because of ongoing non-compliance with regulatory requirements.
- [393] Lily Lake Village Waste Water Plant – Surplus of \$2,413 as of September 30. (Deficit of \$2,251 as of June 30). Lower than budgeted operating expenses in Q3 have

offset higher than anticipated operating expenses incurred during the first half of the year.

- [394] Painted Boat Waste Water Plant – Deficit of \$4,666 as of September 30 (No deficit reported for Q2). This deficit is a result of higher than budgeted salaries and wages which are partly associated with minor capital works at the facility.
- [504] Rural Planning Services – Deficit of \$53,946 as of September 30 (Deficit of \$54,585 as of June 30). This deficit is due mainly to legal expenses recorded in the reporting period. A portion of these expenses were attributable to the previous fiscal year (2021) but were received by Finance after year end cutoff and process.
- [630] School Facilities Joint Use – Deficit of \$15,847 as of September 30 (Deficit of \$10,354 as of June 30). This was reported as part of the June 23, 2022 COW, whereas, an amount was not budgeted to account for the school use of SCRD facilities.
- [670] Regional Recreation Programs – Deficit of \$12,903 as of September 30 (No deficit reported for Q2). This deficit is due to a timing difference with respect to stakeholder payments for youth programs which are issued in August. The function is expected to be within budget at year end.

### *Financial Implications*

Surpluses are transferred to reserves at yearend for use towards future one-time funding, rate mitigation or other specific initiatives as approved by the Board. Deficits for individual services must be funded either through operational reserves or in the following year's budget, usually through taxation.

The Regional District overall is in a strong financial position as evidenced by the overall year to date surplus and minimal service level deficits. However, there are some individual services experiencing revenue and/or cost pressures which may lead to deficits at year end. Staff will continue to monitor these closely and apply mitigation strategies wherever possible to avoid deficits.

## **STRATEGIC PLAN AND RELATED POLICIES**

Reviewing and analyzing the overall financial results aligns with the Board's Financial Sustainability Policy.

## **CONCLUSION**

As part of the SCRD budget process, quarterly variance reports are provided to the Committee for the second and third quarters, with the fourth quarter provided as part of the year-end audit process.

A number of normal variances to revenues and expenses are noted in the report and are affected by timing throughout the year.

Staff recommend that this report be received for information.

**Attachments:**

Attachment A: Consolidated Year to Date Variance: January 1 to September 30, 2022

Attachment B: Year to Date Variance by Service: January 1 to September 30, 2022

Reviewed by:			
Manager		CFO/Finance	X- T. Perreault
GM	X - S. Gagnon X - R. Rosenboom X - I. Hall	Legislative	X- S. Reid
CAO	X – D. McKinley	Human Resources	



# Sunshine Coast Regional District

## Attachment A Year to Date Variance

**Budget Version:** Amended Budget  
**From Period:** 202201  
**To Period:** 202209

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Grants in Lieu of Taxes	101,713	72,750	(28,963)	140%
Tax Requisitions	19,178,767	19,696,842	518,075	97%
Frontage & Parcel Taxes	4,638,175	4,780,920	142,745	97%
Government Transfers	2,465,120	4,939,533	2,474,413	50%
User Fees & Service Charges	12,196,800	11,791,113	(405,687)	103%
Member Municipality Debt	1,220,555	1,300,655	80,100	94%
Investment Income	548,579	551,635	3,056	99%
Developer Contributions	100,944	408,375	307,431	25%
Gain on Disposal of Tangible Assets	(1,618)	0	1,618	
Internal Recoveries	5,835,475	5,629,875	(205,600)	104%
Other Revenue	895,682	798,977	(96,705)	112%
<b>Total Revenues</b>	<b>47,180,232</b>	<b>49,970,682</b>	<b>(2,790,450)</b>	<b>94%</b>
<b>Expenses</b>				
Administration	4,143,089	4,143,089	0	100%
Wages and Benefits	17,290,128	18,292,021	1,001,893	95%
Operating	14,480,603	18,811,329	4,330,726	77%
Debt Charges Member Municipalities	963,656	963,662	6	100%
Debt Charges - Interest	941,015	1,111,592	170,577	85%
Amortization of Tangible Capital Assets	3,708,036	3,616,831	(91,205)	103%
<b>Total Expenses</b>	<b>41,512,909</b>	<b>46,938,641</b>	<b>(5,425,732)</b>	<b>88%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	9,512,732	33,684,174	24,171,442	28%
Proceeds from Sale of TCA	(5,581)	0	5,581	
Proceeds from Long Term Debt	(7,024,034)	(16,912,949)	(9,888,915)	42%
Debt Principal Repayment	1,809,871	2,139,849	329,978	85%
Transfer to/(from) Reserves	472,680	(10,949,628)	(11,422,308)	-4%
Transfer to/(from) Appropriated Surplus	220,965	(221,770)	(442,735)	-100%
Transfer to/(from) Other Funds	1,319,373	(65,399)	(1,384,772)	-2017%
Transfer to/(from) Accumulated Surplus	(1,511)	0	1,511	
Prior Year (Surplus)/Deficit	(162,533)	(162,318)	215	100%
Deficit Required Revenue	0	0	0	
Unfunded Amortization	(3,708,036)	(3,616,831)	91,205	103%
Transfer (to)/from Unfunded Liability	675,000	(1,200,000)	(1,875,000)	-56%
<b>Total Other</b>	<b>3,108,970</b>	<b>2,695,095</b>	<b>413,875</b>	<b>115%</b>
<b>Suplus/(Deficit)</b>	<b>2,558,353</b>	<b>336,946</b>	<b>2,221,407</b>	<b>759%</b>



Budget Version: Amended Budget  
From Period: 202201  
To Period: 202209  
Service \*

**110 General Government**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Grants in Lieu of Taxes	101,229	72,750	28,479	139%
Tax Requisitions	1,220,638	1,220,637	1	100%
Government Transfers	691,625	629,287	62,338	110%
User Fees & Service Charges	2,600	0	2,600	
Investment Income	40,396	43,500	(3,104)	93%
Internal Recoveries	643,100	631,881	11,219	102%
Other Revenue	47,229	6,305	40,924	749%
<b>Total Revenues</b>	<b>2,746,813</b>	<b>2,604,357</b>	<b>142,456</b>	<b>105%</b>
<b>Expenses</b>				
Administration	528,319	528,319	0	100%
Wages and Benefits	1,345,209	1,317,488	27,721	102%
Operating	320,968	431,725	(110,757)	74%
Amortization of Tangible Capital Assets	11,531	43,935	(32,404)	26%
<b>Total Expenses</b>	<b>2,206,025</b>	<b>2,321,469</b>	<b>(115,444)</b>	<b>95%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	0	103,875	(103,875)	0%
Transfer to/(from) Reserves	(102,447)	(149,865)	47,418	68%
Transfer to/(from) Appropriated Surplus	396,065	372,787	23,278	106%
Transfer to/(from) Other Funds	789	0	789	
Unfunded Amortization	(11,531)	(43,935)	32,404	26%
<b>Total Other</b>	<b>282,876</b>	<b>282,861</b>	<b>15</b>	<b>100%</b>
<b>110 General Government Surplus/(Deficit)</b>	<b>257,912</b>	<b>(27)</b>	<b>257,939</b>	<b>-955230%</b>





Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**111 Asset Management**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Internal Recoveries	242,309	242,309	0	100%
<b>Total Revenues</b>	<b>242,307</b>	<b>242,307</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Wages and Benefits	188,116	197,600	(9,484)	95%
Operating	28,285	44,710	(16,425)	63%
Amortization of Tangible Capital Assets	29,762	29,762	0	100%
<b>Total Expenses</b>	<b>246,165</b>	<b>272,079</b>	<b>(25,914)</b>	<b>90%</b>
<b>Other</b>				
Transfer to/(from) Reserves	0	0	0	
Unfunded Amortization	(29,762)	(29,762)	0	100%
<b>Total Other</b>	<b>(29,763)</b>	<b>(29,763)</b>	<b>0</b>	<b>100%</b>
<b>111 Asset Management Surplus/(Deficit)</b>	<b>25,905</b>	<b>0</b>	<b>25,905</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
**To Period:** 202209  
**Service** \*

### 113 Finance

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Internal Recoveries	782,224	782,224	0	100%
<b>Total Revenues</b>	<b>782,217</b>	<b>782,226</b>	<b>(9)</b>	<b>100%</b>
<b>Expenses</b>				
Wages and Benefits	660,149	708,225	(48,076)	93%
Operating	93,180	201,311	(108,131)	46%
Debt Charges - Interest	0	0	0	
Amortization of Tangible Capital Assets	28,152	131,159	(103,007)	21%
<b>Total Expenses</b>	<b>781,484</b>	<b>1,040,697</b>	<b>(259,213)</b>	<b>75%</b>
<b>Other</b>				
Debt Principal Repayment	0	0	0	
Transfer to/(from) Reserves	(52,500)	(127,312)	74,812	41%
Unfunded Amortization	(28,152)	(131,159)	103,007	21%
<b>Total Other</b>	<b>(80,650)</b>	<b>(258,471)</b>	<b>177,821</b>	<b>31%</b>
<b>113 Finance Surplus/(Deficit)</b>	<b>81,383</b>	<b>0</b>	<b>81,383</b>	



**Budget Version:** Amended Budget  
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**Service** \*

## 114 Administration Office

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Government Transfers	8,000	0	8,000	
Investment Income	59,550	59,551	(1)	100%
Internal Recoveries	382,730	382,730	0	100%
<b>Total Revenues</b>	<b>450,287</b>	<b>442,287</b>	<b>8,000</b>	<b>102%</b>
<b>Expenses</b>				
Wages and Benefits	8,605	19,045	(10,440)	45%
Operating	150,913	245,156	(94,243)	62%
Debt Charges - Interest	108,043	108,044	(1)	100%
Amortization of Tangible Capital Assets	75,111	80,867	(5,756)	93%
<b>Total Expenses</b>	<b>342,678</b>	<b>453,114</b>	<b>(110,436)</b>	<b>76%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	45,643	75,038	(29,395)	61%
Debt Principal Repayment	133,900	133,901	(1)	100%
Transfer to/(from) Reserves	13,725	(7,615)	21,340	-180%
Transfer to/(from) Appropriated Surplus	(49,297)	(131,288)	81,991	38%
Transfer to/(from) Other Funds	(4,606)	0	(4,606)	
Unfunded Amortization	(75,111)	(80,867)	5,756	93%
<b>Total Other</b>	<b>64,254</b>	<b>(10,827)</b>	<b>75,081</b>	<b>-593%</b>
<b>114 Administration Office Surplus/(Deficit)</b>	<b>43,355</b>	<b>0</b>	<b>43,355</b>	



**Budget Version:** Amended Budget  
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**Service** \*

### 115 Human Resources

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Internal Recoveries	566,936	566,936	0	100%
Other Revenue	3,935	0	3,935	
<b>Total Revenues</b>	<b>570,871</b>	<b>566,937</b>	<b>3,934</b>	<b>101%</b>
<b>Expenses</b>				
Wages and Benefits	443,971	467,792	(23,821)	95%
Operating	71,258	98,207	(26,949)	73%
Amortization of Tangible Capital Assets	4,945	22,253	(17,308)	22%
<b>Total Expenses</b>	<b>520,175</b>	<b>588,258</b>	<b>(68,083)</b>	<b>88%</b>
<b>Other</b>				
Transfer to/(from) Reserves	7,235	937	6,298	772%
Transfer to/(from) Other Funds	265	0	265	
Unfunded Amortization	(4,945)	(22,253)	17,308	22%
<b>Total Other</b>	<b>2,551</b>	<b>(21,321)</b>	<b>23,872</b>	<b>-12%</b>
<b>115 Human Resources Surplus/(Deficit)</b>	<b>48,145</b>	<b>0</b>	<b>48,145</b>	



**Budget Version:** Amended Budget  
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**Service** \*

### 116 Purchasing & Risk Management

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Internal Recoveries	295,628	295,628	0	100%
<b>Total Revenues</b>	<b>295,632</b>	<b>295,632</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Wages and Benefits	285,293	280,054	5,239	102%
Operating	7,848	15,574	(7,726)	50%
<b>Total Expenses</b>	<b>293,141</b>	<b>295,623</b>	<b>(2,482)</b>	<b>99%</b>
<b>116 Purchasing &amp; Risk Management Surplus/(Deficit)</b>	<b>2,491</b>	<b>0</b>	<b>2,491</b>	



**Budget Version:** Amended Budget  
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**Service** \*

## 117 Information Services

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Internal Recoveries	953,855	953,855	0	100%
<b>Total Revenues</b>	<b>953,856</b>	<b>953,856</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Wages and Benefits	522,743	567,453	(44,710)	92%
Operating	247,118	324,815	(77,697)	76%
Debt Charges - Interest	161	98	63	164%
Amortization of Tangible Capital Assets	86,593	99,341	(12,748)	87%
<b>Total Expenses</b>	<b>856,618</b>	<b>991,710</b>	<b>(135,092)</b>	<b>86%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	190,973	290,951	(99,978)	66%
Proceeds from Long Term Debt	0	0	0	
Debt Principal Repayment	18,012	17,187	825	105%
Transfer to/(from) Reserves	55,858	(60,629)	116,487	-92%
Transfer to/(from) Appropriated Surplus	(97,916)	(157,570)	59,654	62%
Transfer to/(from) Other Funds	0	(28,451)	28,451	0%
Unfunded Amortization	(86,593)	(99,341)	12,748	87%
<b>Total Other</b>	<b>80,332</b>	<b>(37,854)</b>	<b>118,186</b>	<b>-212%</b>
<b>117 Information Services Surplus/(Deficit)</b>	<b>16,906</b>	<b>0</b>	<b>16,906</b>	



**Budget Version:** Amended Budget  
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**Service** \*

### 118 SCRHD Administration

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Other Revenue	39,334	29,501	9,833	133%
<b>Total Revenues</b>	<b>39,334</b>	<b>29,502</b>	<b>9,832</b>	<b>133%</b>
<b>Expenses</b>				
Administration	9,416	9,416	0	100%
Wages and Benefits	12,251	34,628	(22,377)	35%
Operating	5,250	6,450	(1,200)	81%
<b>Total Expenses</b>	<b>26,912</b>	<b>50,499</b>	<b>(23,587)</b>	<b>53%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(20,993)	(20,993)	0	100%
<b>Total Other</b>	<b>(20,993)</b>	<b>(20,997)</b>	<b>4</b>	<b>100%</b>
<b>118 SCRHD Administration Surplus/(Deficit)</b>	<b>33,415</b>	<b>0</b>	<b>33,415</b>	



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**121 Grants in Aid - Area A**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	32,374	32,374	0	100%
<b>Total Revenues</b>	<b>32,373</b>	<b>32,373</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	1,977	1,977	0	100%
Wages and Benefits	491	617	(126)	80%
Operating	38,905	32,017	6,888	122%
<b>Total Expenses</b>	<b>41,376</b>	<b>34,614</b>	<b>6,762</b>	<b>120%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(2,236)	(2,237)	1	100%
<b>Total Other</b>	<b>(2,236)</b>	<b>(2,241)</b>	<b>5</b>	<b>100%</b>
<b>121 Grants in Aid - Area A Surplus/(Deficit)</b>	<b>(6,767)</b>	<b>0</b>	<b>(6,767)</b>	





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**122 Grants in Aid - Area B**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	24,610	24,610	0	100%
<b>Total Revenues</b>	<b>24,606</b>	<b>24,606</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	1,571	1,571	0	100%
Wages and Benefits	491	617	(126)	80%
Operating	30,827	24,008	6,819	128%
<b>Total Expenses</b>	<b>32,893</b>	<b>26,208</b>	<b>6,685</b>	<b>126%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(1,585)	(1,586)	1	100%
<b>Total Other</b>	<b>(1,585)</b>	<b>(1,584)</b>	<b>(1)</b>	<b>100%</b>
<b>122 Grants in Aid - Area B Surplus/(Deficit)</b>	<b>(6,702)</b>	<b>18</b>	<b>(6,720)</b>	<b>-37233%</b>



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**123 Grants in Aid - Area E & F**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	3,984	3,984	0	100%
<b>Total Revenues</b>	<b>3,987</b>	<b>3,987</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	367	367	0	100%
Wages and Benefits	491	617	(126)	80%
Operating	1,190	3,312	(2,122)	36%
<b>Total Expenses</b>	<b>2,050</b>	<b>4,302</b>	<b>(2,252)</b>	<b>48%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(312)	(312)	0	100%
<b>Total Other</b>	<b>(312)</b>	<b>(315)</b>	<b>3</b>	<b>99%</b>
<b>123 Grants in Aid - Area E &amp; F Surplus/(Deficit)</b>	<b>2,249</b>	<b>0</b>	<b>2,249</b>	



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**125 Grants in Aid - Community Schools**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	8,220	8,220	0	100%
<b>Total Revenues</b>	<b>8,217</b>	<b>8,217</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	515	515	0	100%
Wages and Benefits	299	617	(318)	48%
Operating	10,000	7,500	2,500	133%
<b>Total Expenses</b>	<b>10,811</b>	<b>8,631</b>	<b>2,180</b>	<b>125%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(411)	(411)	0	100%
<b>Total Other</b>	<b>(411)</b>	<b>(414)</b>	<b>3</b>	<b>99%</b>
<b>125 Grants in Aid - Community Schools Surplus/ (Deficit)</b>	<b>(2,183)</b>	<b>0</b>	<b>(2,183)</b>	



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 Service \*

**126 Greater Gibsons Community Participation**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	8,638	8,638	0	100%
<b>Total Revenues</b>	<b>8,640</b>	<b>8,640</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	521	521	0	100%
Wages and Benefits	491	617	(126)	80%
Operating	8,455	8,218	237	103%
<b>Total Expenses</b>	<b>9,468</b>	<b>9,360</b>	<b>108</b>	<b>101%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(719)	(718)	(1)	100%
<b>Total Other</b>	<b>(719)</b>	<b>(720)</b>	<b>1</b>	<b>100%</b>
<b>126 Greater Gibsons Community Participation Surplus/ (Deficit)</b>	<b>(109)</b>	<b>0</b>	<b>(109)</b>	



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**127 Grants in Aid - Area D**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	26,848	26,848	0	100%
<b>Total Revenues</b>	<b>26,847</b>	<b>26,847</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	1,648	1,648	0	100%
Wages and Benefits	491	617	(126)	80%
Operating	32,776	26,834	5,942	122%
<b>Total Expenses</b>	<b>34,914</b>	<b>29,106</b>	<b>5,808</b>	<b>120%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(2,250)	(2,250)	0	100%
<b>Total Other</b>	<b>(2,250)</b>	<b>(2,250)</b>	<b>0</b>	<b>100%</b>
<b>127 Grants in Aid - Area D Surplus/(Deficit)</b>	<b>(5,817)</b>	<b>0</b>	<b>(5,817)</b>	



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**128 Grants In Aid - Area E**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	20,950	20,951	(1)	100%
<b>Total Revenues</b>	<b>20,952</b>	<b>20,952</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	1,310	1,310	0	100%
Wages and Benefits	491	617	(126)	80%
Operating	24,113	21,733	2,380	111%
<b>Total Expenses</b>	<b>25,918</b>	<b>23,670</b>	<b>2,248</b>	<b>109%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(2,709)	(2,709)	0	100%
<b>Total Other</b>	<b>(2,709)</b>	<b>(2,709)</b>	<b>0</b>	<b>100%</b>
<b>128 Grants In Aid - Area E Surplus/(Deficit)</b>	<b>(2,257)</b>	<b>0</b>	<b>(2,257)</b>	



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**129 Grants In Aid - Area F**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	17,712	17,712	0	100%
<b>Total Revenues</b>	<b>17,712</b>	<b>17,712</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	1,150	1,150	0	100%
Wages and Benefits	491	617	(126)	80%
Operating	25,223	22,654	2,569	111%
<b>Total Expenses</b>	<b>26,866</b>	<b>24,426</b>	<b>2,440</b>	<b>110%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(6,708)	(6,709)	1	100%
<b>Total Other</b>	<b>(6,708)</b>	<b>(6,705)</b>	<b>(3)</b>	<b>100%</b>
<b>129 Grants In Aid - Area F Surplus/(Deficit)</b>	<b>(2,446)</b>	<b>0</b>	<b>(2,446)</b>	



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**130** Electoral Area Services - UBCM/AVICC

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	86,290	86,290	0	100%
<b>Total Revenues</b>	<b>86,292</b>	<b>86,292</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	3,758	3,758	0	100%
Wages and Benefits	14,468	56,083	(41,615)	26%
Operating	15,704	26,450	(10,746)	59%
<b>Total Expenses</b>	<b>33,933</b>	<b>86,292</b>	<b>(52,359)</b>	<b>39%</b>
<b>130</b> Electoral Area Services - UBCM/AVICC Surplus/ (Deficit)	<b>52,359</b>	<b>0</b>	<b>52,359</b>	





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**131 Electoral Area Services - Elections**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	0	0	0	
Other Revenue	0	13,500	(13,500)	0%
<b>Total Revenues</b>	<b>0</b>	<b>13,500</b>	<b>(13,500)</b>	<b>0%</b>
<b>Expenses</b>				
Administration	8,042	8,042	0	100%
Wages and Benefits	73,311	50,645	22,666	145%
Operating	45,796	48,032	(2,236)	95%
<b>Total Expenses</b>	<b>127,153</b>	<b>106,722</b>	<b>20,431</b>	<b>119%</b>
<b>Other</b>				
Transfer to/(from) Reserves	(100,719)	(93,219)	(7,500)	108%
<b>Total Other</b>	<b>(100,719)</b>	<b>(93,222)</b>	<b>(7,497)</b>	<b>108%</b>
<b>131 Electoral Area Services - Elections Surplus/ (Deficit)</b>	<b>(26,434)</b>	<b>0</b>	<b>(26,434)</b>	



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**135 Corporate Sustainability Services**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Internal Recoveries	38,335	38,335	0	100%
<b>Total Revenues</b>	<b>38,331</b>	<b>38,331</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Wages and Benefits	32,190	30,550	1,640	105%
Operating	358	19,035	(18,677)	2%
Amortization of Tangible Capital Assets	0	2,152	(2,152)	0%
<b>Total Expenses</b>	<b>32,546</b>	<b>51,732</b>	<b>(19,186)</b>	<b>63%</b>
<b>Other</b>				
Transfer to/(from) Reserves	0	(11,250)	11,250	0%
Unfunded Amortization	0	(2,152)	2,152	0%
<b>Total Other</b>	<b>0</b>	<b>(13,401)</b>	<b>13,401</b>	<b>0%</b>
<b>135 Corporate Sustainability Services Surplus/(Deficit)</b>	<b>5,785</b>	<b>0</b>	<b>5,785</b>	



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**136 Regional Sustainability Services**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	101,537	130,726	(29,189)	78%
<b>Total Revenues</b>	<b>101,538</b>	<b>130,725</b>	<b>(29,187)</b>	<b>78%</b>
<b>Expenses</b>				
Administration	6,287	6,287	0	100%
Wages and Benefits	107,255	84,963	22,292	126%
Operating	45,420	84,476	(39,056)	54%
<b>Total Expenses</b>	<b>158,965</b>	<b>175,725</b>	<b>(16,760)</b>	<b>90%</b>
<b>Other</b>				
Transfer to/(from) Reserves	(44,610)	(45,000)	390	99%
<b>Total Other</b>	<b>(44,610)</b>	<b>(45,000)</b>	<b>390</b>	<b>99%</b>
<b>136 Regional Sustainability Services Surplus/(Deficit)</b>	<b>(12,817)</b>	<b>0</b>	<b>(12,817)</b>	



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**140 Member Municipality Debt**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Member Municipality Debt	1,220,555	1,300,655	(80,100)	94%
<b>Total Revenues</b>	<b>1,220,556</b>	<b>1,300,653</b>	<b>(80,097)</b>	<b>94%</b>
<b>Expenses</b>				
Debt Charges Member Municipalities	963,656	963,662	(6)	100%
Debt Charges - Interest	0	0	0	
<b>Total Expenses</b>	<b>963,656</b>	<b>963,662</b>	<b>(6)</b>	<b>100%</b>
<b>140 Member Municipality Debt Surplus/(Deficit)</b>	<b>256,900</b>	<b>(336,991)</b>	<b>593,891</b>	<b>-76%</b>



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**150 Feasibility Studies - Regional**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	0	0	0	
Government Transfers	0	39,887	(39,887)	0%
Other Revenue	53,183	0	53,183	
<b>Total Revenues</b>	<b>53,182</b>	<b>39,888</b>	<b>13,294</b>	<b>133%</b>
<b>Expenses</b>				
Wages and Benefits	20,312	21,851	(1,539)	93%
Operating	34,951	55,536	(20,585)	63%
<b>Total Expenses</b>	<b>55,263</b>	<b>77,391</b>	<b>(22,128)</b>	<b>71%</b>
<b>Other</b>				
Transfer to/(from) Appropriated Surplus	0	(37,500)	37,500	0%
Prior Year (Surplus)/Deficit	0	0	0	
<b>Total Other</b>	<b>0</b>	<b>(37,503)</b>	<b>37,503</b>	<b>0%</b>
<b>150 Feasibility Studies - Regional Surplus/(Deficit)</b>	<b>(2,081)</b>	<b>0</b>	<b>(2,081)</b>	



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152 Feasibility Studies - Area B				
Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	(21,197)	(21,197)	0	100%
<b>Total Revenues</b>	<b>(21,195)</b>	<b>(21,195)</b>	<b>0</b>	<b>100%</b>
<b>Other</b>				
Transfer to/(from) Reserves	(28,340)	(21,197)	(7,143)	134%
<b>Total Other</b>	<b>(28,339)</b>	<b>(21,195)</b>	<b>(7,144)</b>	<b>134%</b>
<b>152 Feasibility Studies - Area B Surplus/(Deficit)</b>	<b>7,144</b>	<b>0</b>	<b>7,144</b>	



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**153 Feasibility Studies - Area D**

<b>Revenues</b>	<b>Actuals YTD (\$)</b>	<b>Budget YTD (\$)</b>	<b>Variance (\$)</b>	<b>Actuals/ Budget (%)</b>
Tax Requisitions	(21,197)	(21,197)	0	100%
<b>Total Revenues</b>	<b>(21,195)</b>	<b>(21,195)</b>	<b>0</b>	<b>100%</b>
<b>Other</b>				
Transfer to/(from) Reserves	(28,340)	(21,197)	(7,143)	134%
<b>Total Other</b>	<b>(28,339)</b>	<b>(21,195)</b>	<b>(7,144)</b>	<b>134%</b>
<b>153 Feasibility Studies - Area D Surplus/(Deficit)</b>	<b>7,144</b>	<b>0</b>	<b>7,144</b>	



Budget Version: Amended Budget  
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 Service \*

**200 Bylaw Enforcement**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	263,061	263,061	0	100%
User Fees & Service Charges	16,190	385	15,805	4205%
<b>Total Revenues</b>	<b>279,251</b>	<b>263,448</b>	<b>15,803</b>	<b>106%</b>
<b>Expenses</b>				
Administration	40,214	40,214	0	100%
Wages and Benefits	180,641	208,342	(27,701)	87%
Operating	47,795	15,096	32,699	317%
Amortization of Tangible Capital Assets	0	4,255	(4,255)	0%
<b>Total Expenses</b>	<b>268,650</b>	<b>267,903</b>	<b>747</b>	<b>100%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	38,082	37,500	582	102%
Transfer to/(from) Reserves	(38,179)	(37,706)	(473)	101%
Transfer to/(from) Other Funds	97	0	97	
Unfunded Amortization	0	(4,255)	4,255	0%
<b>Total Other</b>	<b>0</b>	<b>(4,464)</b>	<b>4,464</b>	<b>0%</b>
<b>200 Bylaw Enforcement Surplus/(Deficit)</b>	<b>10,601</b>	<b>0</b>	<b>10,601</b>	





Budget Version: Amended Budget  
 From Period: 202201  
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 Service \*

**204 Halfmoon Bay Smoke Control**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	0	0	0	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses</b>				
Administration	107	107	0	100%
Wages and Benefits	87	706	(619)	12%
<b>Total Expenses</b>	<b>194</b>	<b>810</b>	<b>(616)</b>	<b>24%</b>
<b>Other</b>				
Transfer to/(from) Reserves	(814)	(814)	0	100%
<b>Total Other</b>	<b>(810)</b>	<b>(810)</b>	<b>0</b>	<b>100%</b>
<b>204 Halfmoon Bay Smoke Control Surplus/(Deficit)</b>	<b>616</b>	<b>0</b>	<b>616</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**206 Roberts Creek Smoke Control**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	0	0	0	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses</b>				
Administration	106	106	0	100%
Wages and Benefits	0	706	(706)	0%
<b>Total Expenses</b>	<b>108</b>	<b>810</b>	<b>(702)</b>	<b>13%</b>
<b>Other</b>				
Transfer to/(from) Reserves	(813)	(813)	0	100%
<b>Total Other</b>	<b>(810)</b>	<b>(810)</b>	<b>0</b>	<b>100%</b>
<b>206 Roberts Creek Smoke Control Surplus/(Deficit)</b>	<b>702</b>	<b>0</b>	<b>702</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
**To Period:** 202209  
**Service** \*

## 210 Gibsons & District Fire Protection

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	1,104,929	1,104,929	0	100%
Government Transfers	0	37,500	(37,500)	0%
Other Revenue	250	0	250	
<b>Total Revenues</b>	<b>1,105,180</b>	<b>1,142,433</b>	<b>(37,253)</b>	<b>97%</b>
<b>Expenses</b>				
Administration	96,068	96,068	0	100%
Wages and Benefits	407,983	445,892	(37,909)	91%
Operating	325,867	310,600	15,267	105%
Debt Charges - Interest	4,735	3,701	1,034	128%
Amortization of Tangible Capital Assets	146,469	114,955	31,514	127%
<b>Total Expenses</b>	<b>981,118</b>	<b>971,217</b>	<b>9,901</b>	<b>101%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	36,744	878,361	(841,617)	4%
Proceeds from Long Term Debt	(398,456)	(438,750)	40,294	91%
Debt Principal Repayment	89,816	117,592	(27,776)	76%
Transfer to/(from) Reserves	135,889	(271,034)	406,923	-50%
Transfer to/(from) Appropriated Surplus	250	0	250	
Transfer to/(from) Other Funds	398,456	0	398,456	
Unfunded Amortization	(146,469)	(114,955)	(31,514)	127%
<b>Total Other</b>	<b>116,239</b>	<b>171,216</b>	<b>(54,977)</b>	<b>68%</b>
<b>210 Gibsons &amp; District Fire Protection Surplus/(Deficit)</b>	<b>7,823</b>	<b>0</b>	<b>7,823</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**212 Roberts Creek Fire Protection**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	530,840	530,840	0	100%
Other Revenue	3,000	0	3,000	
<b>Total Revenues</b>	<b>533,838</b>	<b>530,838</b>	<b>3,000</b>	<b>101%</b>
<b>Expenses</b>				
Administration	51,768	51,768	0	100%
Wages and Benefits	166,439	183,723	(17,284)	91%
Operating	162,879	184,003	(21,124)	89%
Debt Charges - Interest	1,955	1,012	943	193%
Amortization of Tangible Capital Assets	65,414	53,025	12,389	123%
<b>Total Expenses</b>	<b>448,455</b>	<b>473,535</b>	<b>(25,080)</b>	<b>95%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	396,019	343,555	52,464	115%
Proceeds from Long Term Debt	(183,977)	0	(183,977)	
Debt Principal Repayment	17,060	18,781	(1,721)	91%
Transfer to/(from) Reserves	(281,719)	(252,001)	(29,718)	112%
Transfer to/(from) Appropriated Surplus	2,400	0	2,400	
Transfer to/(from) Other Funds	183,977	0	183,977	
Unfunded Amortization	(65,414)	(53,025)	(12,389)	123%
<b>Total Other</b>	<b>68,342</b>	<b>57,312</b>	<b>11,030</b>	<b>119%</b>
<b>212 Roberts Creek Fire Protection Surplus/(Deficit)</b>	<b>17,041</b>	<b>0</b>	<b>17,041</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**216 Halfmoon Bay Fire Protection**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	548,867	736,367	(187,500)	75%
User Fees & Service Charges	175	0	175	
Other Revenue	48,912	0	48,912	
<b>Total Revenues</b>	<b>597,952</b>	<b>736,371</b>	<b>(138,419)</b>	<b>81%</b>
<b>Expenses</b>				
Administration	42,716	42,716	0	100%
Wages and Benefits	167,151	200,441	(33,290)	83%
Operating	219,943	375,743	(155,800)	59%
Debt Charges - Interest	1,585	1,162	423	136%
Amortization of Tangible Capital Assets	32,734	35,474	(2,740)	92%
<b>Total Expenses</b>	<b>464,131</b>	<b>655,533</b>	<b>(191,402)</b>	<b>71%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	535,614	697,611	(161,997)	77%
Proceeds from Long Term Debt	(170,621)	(281,925)	111,304	61%
Debt Principal Repayment	13,026	21,355	(8,329)	61%
Transfer to/(from) Reserves	(215,768)	(320,736)	104,968	67%
Transfer to/(from) Appropriated Surplus	0	0	0	
Transfer to/(from) Other Funds	(49,500)	0	(49,500)	
Unfunded Amortization	(32,734)	(35,474)	2,740	92%
<b>Total Other</b>	<b>80,018</b>	<b>80,829</b>	<b>(811)</b>	<b>99%</b>
<b>216 Halfmoon Bay Fire Protection Surplus/(Deficit)</b>	<b>53,803</b>	<b>0</b>	<b>53,803</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**218 Egmont Fire Protection**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	168,240	168,240	0	100%
Investment Income	2,017	2,018	(1)	100%
Gain on Disposal of Tangible Assets	150	0	150	
Other Revenue	0	8,625	(8,625)	0%
<b>Total Revenues</b>	<b>170,403</b>	<b>178,875</b>	<b>(8,472)</b>	<b>95%</b>
<b>Expenses</b>				
Administration	10,632	10,632	0	100%
Wages and Benefits	46,867	86,222	(39,355)	54%
Operating	32,935	61,457	(28,522)	54%
Debt Charges - Interest	3,660	3,660	0	100%
Amortization of Tangible Capital Assets	10,888	14,865	(3,977)	73%
<b>Total Expenses</b>	<b>104,979</b>	<b>176,841</b>	<b>(71,862)</b>	<b>59%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	0	10,500	(10,500)	0%
Proceeds from Sale of TCA	(150)	0	(150)	
Debt Principal Repayment	4,536	4,537	(1)	100%
Transfer to/(from) Reserves	3,900	1,875	2,025	208%
Transfer to/(from) Accumulated Surplus	150	0	150	
Deficit Required Revenue	0	0	0	
Unfunded Amortization	(10,888)	(14,865)	3,977	73%
<b>Total Other</b>	<b>(2,448)</b>	<b>2,043</b>	<b>(4,491)</b>	<b>-120%</b>
<b>218 Egmont Fire Protection Surplus/(Deficit)</b>	<b>67,872</b>	<b>0</b>	<b>67,872</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**220 Emergency Telephone - 911**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	335,858	335,858	0	100%
Other Revenue	11,250	0	11,250	
<b>Total Revenues</b>	<b>347,112</b>	<b>335,862</b>	<b>11,250</b>	<b>103%</b>
<b>Expenses</b>				
Administration	24,717	24,717	0	100%
Wages and Benefits	33,329	34,165	(836)	98%
Operating	196,490	206,260	(9,770)	95%
Amortization of Tangible Capital Assets	50,652	50,652	0	100%
<b>Total Expenses</b>	<b>305,183</b>	<b>315,792</b>	<b>(10,609)</b>	<b>97%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	38,160	391,736	(353,576)	10%
Transfer to/(from) Reserves	37,621	(321,020)	358,641	-12%
Transfer to/(from) Other Funds	116	0	116	
Unfunded Amortization	(50,652)	(50,652)	0	100%
<b>Total Other</b>	<b>25,245</b>	<b>20,061</b>	<b>5,184</b>	<b>126%</b>
<b>220 Emergency Telephone - 911 Surplus/(Deficit)</b>	<b>16,684</b>	<b>0</b>	<b>16,684</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**222** Sunshine Coast Emergency Planning

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	300,105	300,105	0	100%
Government Transfers	28,861	369,856	(340,995)	8%
Other Revenue	11,480	0	11,480	
<b>Total Revenues</b>	<b>340,446</b>	<b>669,960</b>	<b>(329,514)</b>	<b>51%</b>
<b>Expenses</b>				
Administration	56,467	56,467	0	100%
Wages and Benefits	165,470	131,815	33,655	126%
Operating	82,977	454,106	(371,129)	18%
Amortization of Tangible Capital Assets	6,793	5,125	1,668	133%
<b>Total Expenses</b>	<b>311,706</b>	<b>647,505</b>	<b>(335,799)</b>	<b>48%</b>
<b>Other</b>				
Transfer to/(from) Reserves	18,497	(5,894)	24,391	-314%
Transfer to/(from) Other Funds	123	0	123	
Prior Year (Surplus)/Deficit	33,467	33,467	0	100%
Unfunded Amortization	(6,793)	(5,125)	(1,668)	133%
<b>Total Other</b>	<b>45,291</b>	<b>22,455</b>	<b>22,836</b>	<b>202%</b>
<b>222</b> Sunshine Coast Emergency Planning Surplus/ (Deficit)	<b>(16,551)</b>	<b>0</b>	<b>(16,551)</b>	





Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**290 Animal Control**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	36,510	36,510	0	100%
User Fees & Service Charges	28,941	24,366	4,575	119%
<b>Total Revenues</b>	<b>65,456</b>	<b>60,876</b>	<b>4,580</b>	<b>108%</b>
<b>Expenses</b>				
Administration	11,150	11,150	0	100%
Wages and Benefits	28,284	33,625	(5,341)	84%
Operating	8,013	16,306	(8,293)	49%
Amortization of Tangible Capital Assets	0	3,252	(3,252)	0%
<b>Total Expenses</b>	<b>47,450</b>	<b>64,332</b>	<b>(16,882)</b>	<b>74%</b>
<b>Other</b>				
Transfer to/(from) Reserves	(97)	(205)	108	47%
Transfer to/(from) Other Funds	97	0	97	
Unfunded Amortization	0	(3,252)	3,252	0%
<b>Total Other</b>	<b>0</b>	<b>(3,456)</b>	<b>3,456</b>	<b>0%</b>
<b>290 Animal Control Surplus/(Deficit)</b>	<b>18,006</b>	<b>0</b>	<b>18,006</b>	



Budget Version: Amended Budget  
 From Period: 202201  
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 Service \*

**291 Keats Island Dog Control**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	192	192	0	100%
User Fees & Service Charges	0	263	(263)	0%
<b>Total Revenues</b>	<b>189</b>	<b>450</b>	<b>(261)</b>	<b>42%</b>
<b>Expenses</b>				
Administration	167	167	0	100%
Wages and Benefits	0	1,028	(1,028)	0%
Operating	0	975	(975)	0%
<b>Total Expenses</b>	<b>171</b>	<b>2,169</b>	<b>(1,998)</b>	<b>8%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(1,714)	(1,715)	1	100%
<b>Total Other</b>	<b>(1,714)</b>	<b>(1,719)</b>	<b>5</b>	<b>100%</b>
<b>291 Keats Island Dog Control Surplus/(Deficit)</b>	<b>1,732</b>	<b>0</b>	<b>1,732</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
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**Service** \*

## 310 Public Transit

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	2,293,333	2,293,334	(1)	100%
Government Transfers	1,606,281	1,475,508	130,773	109%
User Fees & Service Charges	548,082	432,863	115,219	127%
Gain on Disposal of Tangible Assets	198	0	198	
Other Revenue	8,437	1,500	6,937	562%
<b>Total Revenues</b>	<b>4,456,334</b>	<b>4,203,207</b>	<b>253,127</b>	<b>106%</b>
<b>Expenses</b>				
Administration	407,162	407,162	0	100%
Wages and Benefits	2,243,654	2,209,548	34,106	102%
Operating	1,733,269	1,886,974	(153,705)	92%
Amortization of Tangible Capital Assets	12,788	25,954	(13,166)	49%
<b>Total Expenses</b>	<b>4,396,872</b>	<b>4,529,637</b>	<b>(132,765)</b>	<b>97%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	0	10,875	(10,875)	0%
Proceeds from Sale of TCA	(305)	0	(305)	
Transfer to/(from) Reserves	(290,962)	(311,354)	20,392	93%
Transfer to/(from) Appropriated Surplus	0	0	0	
Transfer to/(from) Other Funds	38	0	38	
Transfer to/(from) Accumulated Surplus	305	0	305	
Unfunded Amortization	(12,788)	(25,954)	13,166	49%
<b>Total Other</b>	<b>(303,710)</b>	<b>(326,439)</b>	<b>22,729</b>	<b>93%</b>
<b>310 Public Transit Surplus/(Deficit)</b>	<b>363,172</b>	<b>0</b>	<b>363,172</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
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**Service** \*

## 312 Fleet Maintenance

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	0	0	0	
Government Transfers	2,000	0	2,000	
Investment Income	8,210	8,211	(1)	100%
Internal Recoveries	1,421,373	1,190,245	231,128	119%
Other Revenue	2,864	6,825	(3,961)	42%
<b>Total Revenues</b>	<b>1,434,446</b>	<b>1,205,271</b>	<b>229,175</b>	<b>119%</b>
<b>Expenses</b>				
Administration	37,259	37,259	0	100%
Wages and Benefits	438,126	454,296	(16,170)	96%
Operating	948,601	685,481	263,120	138%
Debt Charges - Interest	14,896	15,583	(687)	96%
Amortization of Tangible Capital Assets	26,987	27,455	(468)	98%
<b>Total Expenses</b>	<b>1,465,868</b>	<b>1,220,076</b>	<b>245,792</b>	<b>120%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	5,866	142,875	(137,009)	4%
Proceeds from Long Term Debt	0	(121,500)	121,500	0%
Debt Principal Repayment	18,461	31,272	(12,811)	59%
Transfer to/(from) Reserves	(7,480)	(39,985)	32,505	19%
Transfer to/(from) Other Funds	38	0	38	
Unfunded Amortization	(26,987)	(27,455)	468	98%
<b>Total Other</b>	<b>(10,106)</b>	<b>(14,796)</b>	<b>4,690</b>	<b>68%</b>
<b>312 Fleet Maintenance Surplus/(Deficit)</b>	<b>(21,316)</b>	<b>0</b>	<b>(21,316)</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**313 Building Maintenance Services**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Internal Recoveries	259,794	296,541	(36,747)	88%
<b>Total Revenues</b>	<b>259,793</b>	<b>296,541</b>	<b>(36,748)</b>	<b>88%</b>
<b>Expenses</b>				
Administration	8,584	8,584	0	100%
Wages and Benefits	204,889	248,977	(44,088)	82%
Operating	20,762	31,301	(10,539)	66%
Debt Charges - Interest	67	157	(90)	43%
Amortization of Tangible Capital Assets	0	5,264	(5,264)	0%
<b>Total Expenses</b>	<b>234,306</b>	<b>294,282</b>	<b>(59,976)</b>	<b>80%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	0	18,750	(18,750)	0%
Proceeds from Long Term Debt	0	(18,750)	18,750	0%
Debt Principal Repayment	6,602	8,930	(2,328)	74%
Transfer to/(from) Reserves	(6)	(1,406)	1,400	0%
Transfer to/(from) Other Funds	6	0	6	
Unfunded Amortization	0	(5,264)	5,264	0%
<b>Total Other</b>	<b>6,602</b>	<b>2,259</b>	<b>4,343</b>	<b>292%</b>
<b>313 Building Maintenance Services Surplus/(Deficit)</b>	<b>18,885</b>	<b>0</b>	<b>18,885</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**315** Mason Road Works Yard

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Internal Recoveries	12,000	12,000	0	100%
<b>Total Revenues</b>	<b>11,997</b>	<b>11,997</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Wages and Benefits	0	15,001	(15,001)	0%
Operating	5,862	(36,751)	42,613	-16%
<b>Total Expenses</b>	<b>5,862</b>	<b>(21,744)</b>	<b>27,606</b>	<b>-27%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	0	33,750	(33,750)	0%
Transfer to/(from) Other Funds	(200)	0	(200)	
<b>Total Other</b>	<b>(200)</b>	<b>33,750</b>	<b>(33,950)</b>	<b>-1%</b>
<b>315 Mason Road Works Yard Surplus/(Deficit)</b>	<b>6,335</b>	<b>0</b>	<b>6,335</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**320** Regional Street Lighting

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	36,250	36,251	(1)	100%
<b>Total Revenues</b>	<b>36,252</b>	<b>36,252</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	1,733	1,733	0	100%
Wages and Benefits	954	3,383	(2,429)	28%
Operating	28,186	30,286	(2,100)	93%
<b>Total Expenses</b>	<b>30,876</b>	<b>35,406</b>	<b>(4,530)</b>	<b>87%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	849	849	0	100%
<b>Total Other</b>	<b>849</b>	<b>846</b>	<b>3</b>	<b>100%</b>
<b>320</b> Regional Street Lighting Surplus/(Deficit)	<b>4,527</b>	<b>0</b>	<b>4,527</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
**To Period:** 202209  
**Service** \*

### 322 Langdale Street Lighting

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	1,995	1,995	0	100%
<b>Total Revenues</b>	<b>1,998</b>	<b>1,998</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	122	122	0	100%
Operating	1,906	1,986	(80)	96%
<b>Total Expenses</b>	<b>2,032</b>	<b>2,115</b>	<b>(83)</b>	<b>96%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(151)	(113)	(38)	134%
<b>Total Other</b>	<b>(151)</b>	<b>(117)</b>	<b>(34)</b>	<b>129%</b>
<b>322 Langdale Street Lighting Surplus/(Deficit)</b>	<b>117</b>	<b>0</b>	<b>117</b>	





Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**324** Granthams Street Lighting

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	1,834	1,834	0	100%
<b>Total Revenues</b>	<b>1,836</b>	<b>1,836</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	122	122	0	100%
Operating	2,121	1,986	135	107%
<b>Total Expenses</b>	<b>2,247</b>	<b>2,115</b>	<b>132</b>	<b>106%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(366)	(275)	(91)	133%
<b>Total Other</b>	<b>(366)</b>	<b>(279)</b>	<b>(87)</b>	<b>131%</b>
<b>324 Granthams Street Lighting Surplus/(Deficit)</b>	<b>(45)</b>	<b>0</b>	<b>(45)</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
**To Period:** 202209  
**Service** \*

**326 Veterans Street Lighting**

<b>Revenues</b>	<b>Actuals YTD (\$)</b>	<b>Budget YTD (\$)</b>	<b>Variance (\$)</b>	<b>Actuals/ Budget (%)</b>
Tax Requisitions	367	367	0	100%
<b>Total Revenues</b>	<b>369</b>	<b>369</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	25	25	0	100%
Operating	424	397	27	107%
<b>Total Expenses</b>	<b>450</b>	<b>423</b>	<b>27</b>	<b>106%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(74)	(56)	(18)	132%
<b>Total Other</b>	<b>(74)</b>	<b>(54)</b>	<b>(20)</b>	<b>137%</b>
<b>326 Veterans Street Lighting Surplus/(Deficit)</b>	<b>(7)</b>	<b>0</b>	<b>(7)</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
**To Period:** 202209  
**Service** \*

### 328 Spruce Street Lighting

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	183	183	0	100%
<b>Total Revenues</b>	<b>180</b>	<b>180</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	12	12	0	100%
Operating	212	199	13	107%
<b>Total Expenses</b>	<b>222</b>	<b>207</b>	<b>15</b>	<b>107%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(38)	(29)	(9)	131%
<b>Total Other</b>	<b>(38)</b>	<b>(27)</b>	<b>(11)</b>	<b>141%</b>
<b>328 Spruce Street Lighting Surplus/(Deficit)</b>	<b>(4)</b>	<b>0</b>	<b>(4)</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**330** Woodcreek Street Lighting

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	(401)	(401)	0	100%
<b>Total Revenues</b>	<b>(405)</b>	<b>(405)</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	250	250	0	100%
Operating	1,860	1,625	235	114%
<b>Total Expenses</b>	<b>2,111</b>	<b>1,881</b>	<b>230</b>	<b>112%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(2,277)	(2,277)	0	100%
<b>Total Other</b>	<b>(2,277)</b>	<b>(2,277)</b>	<b>0</b>	<b>100%</b>
<b>330</b> Woodcreek Street Lighting Surplus/(Deficit)	<b>(239)</b>	<b>0</b>	<b>(239)</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
**To Period:** 202209  
**Service** \*

**332 Fircrest Street Lighting**

<b>Revenues</b>	<b>Actuals YTD (\$)</b>	<b>Budget YTD (\$)</b>	<b>Variance (\$)</b>	<b>Actuals/ Budget (%)</b>
Tax Requisitions	817	817	0	100%
<b>Total Revenues</b>	<b>819</b>	<b>819</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	25	25	0	100%
Operating	424	847	(423)	50%
<b>Total Expenses</b>	<b>450</b>	<b>873</b>	<b>(423)</b>	<b>52%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(73)	(55)	(18)	133%
<b>Total Other</b>	<b>(73)</b>	<b>(54)</b>	<b>(19)</b>	<b>135%</b>
<b>332 Fircrest Street Lighting Surplus/(Deficit)</b>	<b>442</b>	<b>0</b>	<b>442</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**334 Hydaway Street Lighting**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	182	182	0	100%
<b>Total Revenues</b>	<b>180</b>	<b>180</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	12	12	0	100%
Operating	212	199	13	107%
<b>Total Expenses</b>	<b>222</b>	<b>207</b>	<b>15</b>	<b>107%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(38)	(29)	(9)	131%
<b>Total Other</b>	<b>(38)</b>	<b>(27)</b>	<b>(11)</b>	<b>141%</b>
<b>334 Hydaway Street Lighting Surplus/(Deficit)</b>	<b>(4)</b>	<b>0</b>	<b>(4)</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**336 Sunnyside Street Lighting**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	734	734	0	100%
<b>Total Revenues</b>	<b>738</b>	<b>738</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	49	49	0	100%
Operating	848	794	54	107%
<b>Total Expenses</b>	<b>893</b>	<b>837</b>	<b>56</b>	<b>107%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(145)	(109)	(36)	133%
<b>Total Other</b>	<b>(145)</b>	<b>(108)</b>	<b>(37)</b>	<b>134%</b>
<b>336 Sunnyside Street Lighting Surplus/(Deficit)</b>	<b>(10)</b>	<b>0</b>	<b>(10)</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**340 Burns Road Street Lighting**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	196	196	0	100%
<b>Total Revenues</b>	<b>198</b>	<b>198</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	11	11	0	100%
Operating	222	181	41	123%
<b>Total Expenses</b>	<b>231</b>	<b>189</b>	<b>42</b>	<b>122%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	5	4	1	125%
<b>Total Other</b>	<b>5</b>	<b>0</b>	<b>5</b>	
<b>340 Burns Road Street Lighting Surplus/(Deficit)</b>	<b>(38)</b>	<b>0</b>	<b>(38)</b>	





Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**342** Stewart Road Street Lighting

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	367	367	0	100%
<b>Total Revenues</b>	<b>369</b>	<b>369</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	25	25	0	100%
Operating	424	397	27	107%
<b>Total Expenses</b>	<b>450</b>	<b>423</b>	<b>27</b>	<b>106%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(74)	(56)	(18)	132%
<b>Total Other</b>	<b>(74)</b>	<b>(54)</b>	<b>(20)</b>	<b>137%</b>
<b>342</b> Stewart Road Street Lighting Surplus/(Deficit)	<b>(7)</b>	<b>0</b>	<b>(7)</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
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**Service** \*

## 345 Ports Services

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	591,677	591,677	0	100%
Gain on Disposal of Tangible Assets	(66)	0	(66)	
Other Revenue	3,000	1,999	1,001	150%
<b>Total Revenues</b>	<b>594,612</b>	<b>593,676</b>	<b>936</b>	<b>100%</b>
<b>Expenses</b>				
Administration	29,227	29,227	0	100%
Wages and Benefits	42,868	79,214	(36,346)	54%
Operating	138,976	207,435	(68,459)	67%
Debt Charges - Interest	0	0	0	
Amortization of Tangible Capital Assets	96,259	59,042	37,217	163%
<b>Total Expenses</b>	<b>307,325</b>	<b>374,913</b>	<b>(67,588)</b>	<b>82%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	0	502,302	(502,302)	0%
Proceeds from Sale of TCA	(2,500)	0	(2,500)	
Debt Principal Repayment	67,500	67,500	0	100%
Transfer to/(from) Reserves	289,750	(292,002)	581,752	-99%
Transfer to/(from) Accumulated Surplus	(66)	0	(66)	
Unfunded Amortization	(96,259)	(59,042)	(37,217)	163%
<b>Total Other</b>	<b>258,429</b>	<b>218,754</b>	<b>39,675</b>	<b>118%</b>
<b>345 Ports Services Surplus/(Deficit)</b>	<b>28,858</b>	<b>0</b>	<b>28,858</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
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**Service** \*

**346 Langdale Dock**

<b>Revenues</b>	<b>Actuals YTD (\$)</b>	<b>Budget YTD (\$)</b>	<b>Variance (\$)</b>	<b>Actuals/ Budget (%)</b>
Tax Requisitions	25,026	25,026	0	100%
<b>Total Revenues</b>	<b>25,029</b>	<b>25,029</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	1,454	1,454	0	100%
Operating	31,429	23,572	7,857	133%
<b>Total Expenses</b>	<b>32,887</b>	<b>25,029</b>	<b>7,858</b>	<b>131%</b>
<b>346 Langdale Dock Surplus/(Deficit)</b>	<b>(7,858)</b>	<b>0</b>	<b>(7,858)</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**350 Regional Solid Waste**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	2,641,016	2,695,075	(54,059)	98%
User Fees & Service Charges	2,305,825	2,096,939	208,886	110%
Investment Income	27	0	27	
Gain on Disposal of Tangible Assets	(1,750)	0	(1,750)	
Other Revenue	384,285	270,451	113,834	142%
<b>Total Revenues</b>	<b>5,329,415</b>	<b>5,062,464</b>	<b>266,951</b>	<b>105%</b>
<b>Expenses</b>				
Administration	453,815	453,815	0	100%
Wages and Benefits	945,331	999,364	(54,033)	95%
Operating	2,892,817	3,293,495	(400,678)	88%
Debt Charges - Interest	0	559	(559)	0%
Amortization of Tangible Capital Assets	64,755	40,696	24,059	159%
<b>Total Expenses</b>	<b>4,356,720</b>	<b>4,787,928</b>	<b>(431,208)</b>	<b>91%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	50,750	2,197,437	(2,146,687)	2%
Proceeds from Sale of TCA	(775)	0	(775)	
Proceeds from Long Term Debt	(1,563,198)	(1,376,487)	(186,711)	114%
Debt Principal Repayment	78,160	232,481	(154,321)	34%
Transfer to/(from) Reserves	(96,526)	(574,564)	478,038	17%
Transfer to/(from) Other Funds	1,559,012	1,183,026	375,986	132%
Transfer to/(from) Accumulated Surplus	(1,750)	0	(1,750)	
Prior Year (Surplus)/Deficit	(146,660)	(146,660)	0	100%
Unfunded Amortization	(64,755)	(40,696)	(24,059)	159%
Transfer (to)/from Unfunded Liability	675,000	(1,200,000)	1,875,000	-56%
<b>Total Other</b>	<b>489,256</b>	<b>274,536</b>	<b>214,720</b>	<b>178%</b>
<b>350 Regional Solid Waste Surplus/(Deficit)</b>	<b>483,439</b>	<b>0</b>	<b>483,439</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**355 Refuse Collection**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
User Fees & Service Charges	873,916	873,623	293	100%
Other Revenue	0	0	0	
<b>Total Revenues</b>	<b>873,915</b>	<b>873,621</b>	<b>294</b>	<b>100%</b>
<b>Expenses</b>				
Administration	73,046	73,046	0	100%
Wages and Benefits	11,093	41,452	(30,359)	27%
Operating	690,514	759,125	(68,611)	91%
Amortization of Tangible Capital Assets	7,263	0	7,263	
<b>Total Expenses</b>	<b>781,921</b>	<b>873,621</b>	<b>(91,700)</b>	<b>90%</b>
<b>Other</b>				
Transfer to/(from) Reserves	0	0	0	
Unfunded Amortization	(7,263)	0	(7,263)	
<b>Total Other</b>	<b>(7,263)</b>	<b>0</b>	<b>(7,263)</b>	
<b>355 Refuse Collection Surplus/(Deficit)</b>	<b>99,257</b>	<b>0</b>	<b>99,257</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**365 North Pender Harbour Water Service**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	199,754	200,011	(257)	100%
User Fees & Service Charges	351,120	325,753	25,367	108%
<b>Total Revenues</b>	<b>550,874</b>	<b>525,762</b>	<b>25,112</b>	<b>105%</b>
<b>Expenses</b>				
Administration	45,704	45,704	0	100%
Wages and Benefits	174,916	194,007	(19,091)	90%
Operating	120,153	197,165	(77,012)	61%
Debt Charges - Interest	6,803	6,579	224	103%
Amortization of Tangible Capital Assets	121,747	97,851	23,896	124%
<b>Total Expenses</b>	<b>469,321</b>	<b>541,296</b>	<b>(71,975)</b>	<b>87%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	19,337	779,015	(759,678)	2%
Debt Principal Repayment	24,713	24,937	(224)	99%
Transfer to/(from) Reserves	148,715	(39,143)	187,858	-380%
Transfer to/(from) Other Funds	155	(682,500)	682,655	0%
Unfunded Amortization	(121,747)	(97,851)	(23,896)	124%
<b>Total Other</b>	<b>71,170</b>	<b>(15,534)</b>	<b>86,704</b>	<b>-458%</b>
<b>365 North Pender Harbour Water Service Surplus/ (Deficit)</b>	<b>10,383</b>	<b>0</b>	<b>10,383</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
**To Period:** 202209  
**Service** \*

## 366 South Pender Harbour Water Service

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	312,617	328,503	(15,886)	95%
Government Transfers	13,732	30,506	(16,774)	45%
User Fees & Service Charges	587,726	583,774	3,952	101%
Investment Income	10,322	10,322	0	100%
Other Revenue	15,477	0	15,477	
<b>Total Revenues</b>	<b>939,873</b>	<b>953,109</b>	<b>(13,236)</b>	<b>99%</b>
<b>Expenses</b>				
Administration	75,947	75,947	0	100%
Wages and Benefits	290,157	325,401	(35,244)	89%
Operating	152,055	375,856	(223,801)	40%
Debt Charges - Interest	38,587	38,708	(121)	100%
Amortization of Tangible Capital Assets	246,934	224,537	22,397	110%
<b>Total Expenses</b>	<b>803,692</b>	<b>1,040,463</b>	<b>(236,771)</b>	<b>77%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	61,521	1,033,681	(972,160)	6%
Proceeds from Long Term Debt	0	(60,000)	60,000	0%
Debt Principal Repayment	70,194	73,160	(2,966)	96%
Transfer to/(from) Reserves	209,093	(379,513)	588,606	-55%
Transfer to/(from) Other Funds	(39,489)	(530,137)	490,648	7%
Unfunded Amortization	(246,934)	(224,537)	(22,397)	110%
<b>Total Other</b>	<b>54,388</b>	<b>(87,354)</b>	<b>141,742</b>	<b>-62%</b>
<b>366 South Pender Harbour Water Service Surplus/ (Deficit)</b>	<b>81,793</b>	<b>0</b>	<b>81,793</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
**To Period:** 202209  
**Service** \*

## 370 Regional Water Services

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	2,667,226	2,794,129	(126,903)	95%
Government Transfers	38,205	30,247	7,958	126%
User Fees & Service Charges	5,090,806	4,831,480	259,326	105%
Investment Income	52,999	53,000	(1)	100%
Developer Contributions	100,944	408,375	(307,431)	25%
Gain on Disposal of Tangible Assets	(149)	0	(149)	
Other Revenue	105,809	49,350	56,459	214%
<b>Total Revenues</b>	<b>8,055,845</b>	<b>8,166,582</b>	<b>(110,737)</b>	<b>99%</b>
<b>Expenses</b>				
Administration	735,840	735,840	0	100%
Wages and Benefits	2,761,997	2,863,630	(101,633)	96%
Operating	1,511,038	3,221,713	(1,710,675)	47%
Debt Charges - Interest	25,686	192,591	(166,905)	13%
Amortization of Tangible Capital Assets	1,307,195	1,235,925	71,270	106%
<b>Total Expenses</b>	<b>6,341,755</b>	<b>8,249,697</b>	<b>(1,907,942)</b>	<b>77%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	7,669,228	19,188,536	(11,519,308)	40%
Proceeds from Sale of TCA	(1,851)	0	(1,851)	
Proceeds from Long Term Debt	(4,707,781)	(12,485,219)	7,777,438	38%
Debt Principal Repayment	219,494	247,099	(27,605)	89%
Transfer to/(from) Reserves	305,143	(6,230,201)	6,535,344	-5%
Transfer to/(from) Other Funds	(612,805)	432,592	(1,045,397)	-142%
Transfer to/(from) Accumulated Surplus	(149)	0	(149)	
Unfunded Amortization	(1,307,195)	(1,235,925)	(71,270)	106%
<b>Total Other</b>	<b>1,564,088</b>	<b>(83,124)</b>	<b>1,647,212</b>	<b>-1882%</b>
<b>370 Regional Water Services Surplus/(Deficit)</b>	<b>150,002</b>	<b>0</b>	<b>150,002</b>	





Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**381 Greaves Rd Waste Water Plant**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	1,800	1,800	0	100%
User Fees & Service Charges	1,829	1,829	0	100%
<b>Total Revenues</b>	<b>3,627</b>	<b>3,627</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	155	155	0	100%
Wages and Benefits	1,734	1,456	278	119%
Operating	130	5,739	(5,609)	2%
Debt Charges - Interest	6	4	2	150%
<b>Total Expenses</b>	<b>2,020</b>	<b>7,353</b>	<b>(5,333)</b>	<b>27%</b>
<b>Other</b>				
Debt Principal Repayment	90	93	(3)	97%
Transfer to/(from) Reserves	(69)	(3,818)	3,749	2%
<b>Total Other</b>	<b>22</b>	<b>(3,726)</b>	<b>3,748</b>	<b>-1%</b>
<b>381 Greaves Rd Waste Water Plant Surplus/(Deficit)</b>	<b>1,585</b>	<b>0</b>	<b>1,585</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**382 Woodcreek Park Waste Water Plant**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	21,900	21,900	0	100%
Government Transfers	10,347	576,750	(566,403)	2%
User Fees & Service Charges	36,656	36,040	616	102%
<b>Total Revenues</b>	<b>68,901</b>	<b>634,680</b>	<b>(565,779)</b>	<b>11%</b>
<b>Expenses</b>				
Administration	3,764	3,764	0	100%
Wages and Benefits	18,992	19,501	(509)	97%
Operating	12,843	37,771	(24,928)	34%
Debt Charges - Interest	50	32	18	156%
Amortization of Tangible Capital Assets	6,719	6,719	0	100%
<b>Total Expenses</b>	<b>42,370</b>	<b>67,797</b>	<b>(25,427)</b>	<b>62%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	10,347	726,443	(716,096)	1%
Proceeds from Long Term Debt	0	(74,693)	74,693	0%
Debt Principal Repayment	784	803	(19)	98%
Transfer to/(from) Reserves	15,168	(71,805)	86,973	-21%
Transfer to/(from) Other Funds	(997)	(7,126)	6,129	14%
Unfunded Amortization	(6,719)	(6,719)	0	100%
<b>Total Other</b>	<b>18,582</b>	<b>566,901</b>	<b>(548,319)</b>	<b>3%</b>
<b>382 Woodcreek Park Waste Water Plant Surplus/ (Deficit)</b>	<b>7,949</b>	<b>18</b>	<b>7,931</b>	<b>44161%</b>



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**383 Sunnyside Waste Water Plant**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	2,491	2,492	(1)	100%
User Fees & Service Charges	4,471	4,472	(1)	100%
<b>Total Revenues</b>	<b>6,966</b>	<b>6,966</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	217	217	0	100%
Wages and Benefits	1,036	1,602	(566)	65%
Operating	555	4,783	(4,228)	12%
Debt Charges - Interest	6	4	2	150%
<b>Total Expenses</b>	<b>1,811</b>	<b>6,597</b>	<b>(4,786)</b>	<b>27%</b>
<b>Other</b>				
Debt Principal Repayment	90	93	(3)	97%
Transfer to/(from) Reserves	3,264	264	3,000	1236%
<b>Total Other</b>	<b>3,357</b>	<b>351</b>	<b>3,006</b>	<b>956%</b>
<b>383 Sunnyside Waste Water Plant Surplus/(Deficit)</b>	<b>1,798</b>	<b>(18)</b>	<b>1,816</b>	<b>-9989%</b>



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**384 Jolly Roger Waste Water Plant**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	3,534	3,648	(114)	97%
User Fees & Service Charges	19,579	19,357	222	101%
<b>Total Revenues</b>	<b>23,117</b>	<b>23,004</b>	<b>113</b>	<b>100%</b>
<b>Expenses</b>				
Administration	1,668	1,668	0	100%
Wages and Benefits	7,966	9,073	(1,107)	88%
Operating	8,734	14,690	(5,956)	59%
Debt Charges - Interest	25	16	9	156%
Amortization of Tangible Capital Assets	970	970	0	100%
<b>Total Expenses</b>	<b>19,363</b>	<b>26,415</b>	<b>(7,052)</b>	<b>73%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	2,351	4,702	(2,351)	50%
Debt Principal Repayment	392	401	(9)	98%
Transfer to/(from) Reserves	156	(5,550)	5,706	-3%
Transfer to/(from) Other Funds	(2,351)	(1,996)	(355)	118%
Unfunded Amortization	(970)	(970)	0	100%
<b>Total Other</b>	<b>(419)</b>	<b>(3,420)</b>	<b>3,001</b>	<b>12%</b>
<b>384 Jolly Roger Waste Water Plant Surplus/(Deficit)</b>	<b>4,173</b>	<b>0</b>	<b>4,173</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**385 Secret Cove Waste Water Plant**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	3,420	3,876	(456)	88%
User Fees & Service Charges	18,563	18,642	(79)	100%
<b>Total Revenues</b>	<b>21,983</b>	<b>22,518</b>	<b>(535)</b>	<b>98%</b>
<b>Expenses</b>				
Administration	1,535	1,535	0	100%
Wages and Benefits	10,419	9,175	1,244	114%
Operating	8,420	12,826	(4,406)	66%
Debt Charges - Interest	25	16	9	156%
Amortization of Tangible Capital Assets	1,036	1,036	0	100%
<b>Total Expenses</b>	<b>21,437</b>	<b>24,588</b>	<b>(3,151)</b>	<b>87%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	2,404	5,045	(2,641)	48%
Debt Principal Repayment	392	401	(9)	98%
Transfer to/(from) Reserves	1,565	(4,241)	5,806	-37%
Transfer to/(from) Other Funds	(2,404)	(2,239)	(165)	107%
Unfunded Amortization	(1,036)	(1,036)	0	100%
<b>Total Other</b>	<b>924</b>	<b>(2,061)</b>	<b>2,985</b>	<b>-45%</b>
<b>385 Secret Cove Waste Water Plant Surplus/(Deficit)</b>	<b>(378)</b>	<b>0</b>	<b>(378)</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**386 Lee Bay Waste Water Plant**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	26,667	27,119	(452)	98%
User Fees & Service Charges	44,213	42,793	1,420	103%
<b>Total Revenues</b>	<b>70,879</b>	<b>69,912</b>	<b>967</b>	<b>101%</b>
<b>Expenses</b>				
Administration	3,378	3,378	0	100%
Wages and Benefits	18,373	16,337	2,036	112%
Operating	32,887	35,167	(2,280)	94%
Debt Charges - Interest	25	16	9	156%
Amortization of Tangible Capital Assets	6,669	1,048	5,621	636%
<b>Total Expenses</b>	<b>61,333</b>	<b>55,935</b>	<b>5,398</b>	<b>110%</b>
<b>Other</b>				
Debt Principal Repayment	392	401	(9)	98%
Transfer to/(from) Reserves	24,999	14,612	10,387	171%
Unfunded Amortization	(6,669)	(1,048)	(5,621)	636%
<b>Total Other</b>	<b>18,718</b>	<b>13,977</b>	<b>4,741</b>	<b>134%</b>
<b>386 Lee Bay Waste Water Plant Surplus/(Deficit)</b>	<b>(9,172)</b>	<b>0</b>	<b>(9,172)</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**387 Square Bay Waste Water Plant**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	0	0	0	
Frontage & Parcel Taxes	15,165	15,165	0	100%
User Fees & Service Charges	50,399	50,418	(19)	100%
Investment Income	476	476	0	100%
Other Revenue	0	0	0	
<b>Total Revenues</b>	<b>66,043</b>	<b>66,060</b>	<b>(17)</b>	<b>100%</b>
<b>Expenses</b>				
Administration	6,290	6,290	0	100%
Wages and Benefits	36,326	34,119	2,207	106%
Operating	32,853	38,363	(5,510)	86%
Debt Charges - Interest	5,636	5,618	18	100%
Amortization of Tangible Capital Assets	32,011	6,803	25,208	471%
<b>Total Expenses</b>	<b>113,117</b>	<b>91,197</b>	<b>21,920</b>	<b>124%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	591	11,008	(10,417)	5%
Debt Principal Repayment	9,075	9,094	(19)	100%
Transfer to/(from) Reserves	(12,426)	(38,433)	26,007	32%
Transfer to/(from) Accumulated Surplus	0	0	0	
Unfunded Amortization	(32,011)	(6,803)	(25,208)	471%
<b>Total Other</b>	<b>(34,779)</b>	<b>(25,137)</b>	<b>(9,642)</b>	<b>138%</b>
<b>387 Square Bay Waste Water Plant Surplus/(Deficit)</b>	<b>(12,295)</b>	<b>0</b>	<b>(12,295)</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**388** Langdale Waste Water Plant

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	12,000	12,000	0	100%
User Fees & Service Charges	34,785	33,793	992	103%
<b>Total Revenues</b>	<b>46,784</b>	<b>45,792</b>	<b>992</b>	<b>102%</b>
<b>Expenses</b>				
Administration	3,128	3,128	0	100%
Wages and Benefits	13,547	18,459	(4,912)	73%
Operating	26,365	21,038	5,327	125%
Debt Charges - Interest	25	469	(444)	5%
Amortization of Tangible Capital Assets	2,823	2,823	0	100%
<b>Total Expenses</b>	<b>45,895</b>	<b>45,927</b>	<b>(32)</b>	<b>100%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	0	195,750	(195,750)	0%
Proceeds from Long Term Debt	0	(75,000)	75,000	0%
Debt Principal Repayment	392	7,901	(7,509)	5%
Transfer to/(from) Reserves	(2,203)	(31,453)	29,250	7%
Transfer to/(from) Other Funds	0	(94,500)	94,500	0%
Unfunded Amortization	(2,823)	(2,823)	0	100%
<b>Total Other</b>	<b>(4,635)</b>	<b>(126)</b>	<b>(4,509)</b>	<b>3679%</b>
<b>388</b> Langdale Waste Water Plant Surplus/(Deficit)	<b>5,524</b>	<b>0</b>	<b>5,524</b>	





Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**389 Canoe Rd Waste Water Plant**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	3,182	3,182	0	100%
User Fees & Service Charges	4,569	4,434	135	103%
<b>Total Revenues</b>	<b>7,757</b>	<b>7,623</b>	<b>134</b>	<b>102%</b>
<b>Expenses</b>				
Administration	369	369	0	100%
Wages and Benefits	1,888	2,147	(259)	88%
Operating	558	2,029	(1,471)	28%
Debt Charges - Interest	6	4	2	150%
Amortization of Tangible Capital Assets	1,320	0	1,320	
<b>Total Expenses</b>	<b>4,140</b>	<b>4,545</b>	<b>(405)</b>	<b>91%</b>
<b>Other</b>				
Debt Principal Repayment	3,008	3,011	(3)	100%
Transfer to/(from) Reserves	56	56	0	100%
Unfunded Amortization	(1,320)	0	(1,320)	
<b>Total Other</b>	<b>1,746</b>	<b>3,069</b>	<b>(1,323)</b>	<b>57%</b>
<b>389 Canoe Rd Waste Water Plant Surplus/(Deficit)</b>	<b>1,871</b>	<b>0</b>	<b>1,871</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**390 Merrill Crescent Waste Water Plant**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	4,200	4,200	0	100%
User Fees & Service Charges	20,907	20,457	450	102%
Other Revenue	0	0	0	
<b>Total Revenues</b>	<b>25,110</b>	<b>24,660</b>	<b>450</b>	<b>102%</b>
<b>Expenses</b>				
Administration	1,375	1,375	0	100%
Wages and Benefits	6,262	8,612	(2,350)	73%
Operating	4,330	7,995	(3,665)	54%
Debt Charges - Interest	25	16	9	156%
Amortization of Tangible Capital Assets	1,536	418	1,118	367%
<b>Total Expenses</b>	<b>13,532</b>	<b>18,414</b>	<b>(4,882)</b>	<b>73%</b>
<b>Other</b>				
Debt Principal Repayment	2,574	2,584	(10)	100%
Transfer to/(from) Reserves	4,075	4,075	0	100%
Unfunded Amortization	(1,536)	(418)	(1,118)	367%
<b>Total Other</b>	<b>5,111</b>	<b>6,246</b>	<b>(1,135)</b>	<b>82%</b>
<b>390 Merrill Crescent Waste Water Plant Surplus/ (Deficit)</b>	<b>6,467</b>	<b>0</b>	<b>6,467</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**391 Curran Rd Waste Water Plant**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	13,282	13,282	0	100%
User Fees & Service Charges	27,558	27,377	181	101%
Other Revenue	0	0	0	
<b>Total Revenues</b>	<b>40,843</b>	<b>40,662</b>	<b>181</b>	<b>100%</b>
<b>Expenses</b>				
Administration	2,360	2,360	0	100%
Wages and Benefits	13,559	12,698	861	107%
Operating	14,024	14,178	(154)	99%
Debt Charges - Interest	25	16	9	156%
Amortization of Tangible Capital Assets	4,696	2,493	2,203	188%
<b>Total Expenses</b>	<b>34,661</b>	<b>31,743</b>	<b>2,918</b>	<b>109%</b>
<b>Other</b>				
Debt Principal Repayment	392	401	(9)	98%
Transfer to/(from) Reserves	11,006	11,006	0	100%
Unfunded Amortization	(4,696)	(2,493)	(2,203)	188%
<b>Total Other</b>	<b>6,702</b>	<b>8,919</b>	<b>(2,217)</b>	<b>75%</b>
<b>391 Curran Rd Waste Water Plant Surplus/(Deficit)</b>	<b>(520)</b>	<b>0</b>	<b>(520)</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
**To Period:** 202209  
**Service** \*

**392 Roberts Creek Co-Housing Treatment Plant**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	9,300	9,300	0	100%
User Fees & Service Charges	20,380	20,776	(396)	98%
Other Revenue	15,000	11,250	3,750	133%
<b>Total Revenues</b>	<b>44,677</b>	<b>41,319</b>	<b>3,358</b>	<b>108%</b>
<b>Expenses</b>				
Administration	2,477	2,477	0	100%
Wages and Benefits	14,881	17,057	(2,176)	87%
Operating	18,196	10,824	7,372	168%
Debt Charges - Interest	50	32	18	156%
Amortization of Tangible Capital Assets	3,574	3,575	(1)	100%
<b>Total Expenses</b>	<b>39,179</b>	<b>33,966</b>	<b>5,213</b>	<b>115%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	18,076	11,250	6,826	161%
Debt Principal Repayment	784	803	(19)	98%
Transfer to/(from) Reserves	(1,117)	(1,117)	0	100%
Transfer to/(from) Appropriated Surplus	14,225	0	14,225	
Transfer to/(from) Other Funds	(14,225)	0	(14,225)	
Unfunded Amortization	(3,574)	(3,575)	1	100%
<b>Total Other</b>	<b>14,178</b>	<b>7,362</b>	<b>6,816</b>	<b>193%</b>
<b>392 Roberts Creek Co-Housing Treatment Plant Surplus/(Deficit)</b>	<b>(8,680)</b>	<b>0</b>	<b>(8,680)</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**393 Lillies Lake Waste Water Plant**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	4,437	4,284	153	104%
User Fees & Service Charges	15,119	14,950	169	101%
<b>Total Revenues</b>	<b>19,556</b>	<b>19,233</b>	<b>323</b>	<b>102%</b>
<b>Expenses</b>				
Administration	1,904	1,904	0	100%
Wages and Benefits	9,809	10,205	(396)	96%
Operating	10,859	12,543	(1,684)	87%
Debt Charges - Interest	25	16	9	156%
Amortization of Tangible Capital Assets	3,645	3,645	0	100%
<b>Total Expenses</b>	<b>26,246</b>	<b>28,323</b>	<b>(2,077)</b>	<b>93%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	1,073	26,250	(25,177)	4%
Debt Principal Repayment	392	401	(9)	98%
Transfer to/(from) Reserves	(6,927)	(32,086)	25,159	22%
Unfunded Amortization	(3,645)	(3,645)	0	100%
<b>Total Other</b>	<b>(9,103)</b>	<b>(9,072)</b>	<b>(31)</b>	<b>100%</b>
<b>393 Lillies Lake Waste Water Plant Surplus/(Deficit)</b>	<b>2,413</b>	<b>18</b>	<b>2,395</b>	<b>13406%</b>



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**394 Painted Boat Waste Water Plant**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	7,248	7,701	(453)	94%
User Fees & Service Charges	16,858	17,737	(879)	95%
<b>Total Revenues</b>	<b>24,102</b>	<b>25,443</b>	<b>(1,341)</b>	<b>95%</b>
<b>Expenses</b>				
Administration	1,685	1,685	0	100%
Wages and Benefits	11,452	7,796	3,656	147%
Operating	4,144	7,512	(3,368)	55%
Debt Charges - Interest	25	16	9	156%
Amortization of Tangible Capital Assets	5,415	5,415	0	100%
<b>Total Expenses</b>	<b>22,723</b>	<b>22,428</b>	<b>295</b>	<b>101%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	9,346	5,625	3,721	166%
Debt Principal Repayment	392	401	(9)	98%
Transfer to/(from) Reserves	1,725	2,403	(678)	72%
Unfunded Amortization	(5,415)	(5,415)	0	100%
<b>Total Other</b>	<b>6,045</b>	<b>3,015</b>	<b>3,030</b>	<b>200%</b>
<b>394 Painted Boat Waste Water Plant Surplus/(Deficit)</b>	<b>(4,666)</b>	<b>0</b>	<b>(4,666)</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**395 Sakinaw Ridge Waste Water Plant**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Frontage & Parcel Taxes	18,385	18,385	0	100%
User Fees & Service Charges	10,193	9,927	266	103%
<b>Total Revenues</b>	<b>28,581</b>	<b>28,314</b>	<b>267</b>	<b>101%</b>
<b>Expenses</b>				
Administration	3,305	3,305	0	100%
Wages and Benefits	8,333	15,065	(6,732)	55%
Operating	4,863	12,119	(7,256)	40%
Debt Charges - Interest	50	32	18	156%
Amortization of Tangible Capital Assets	12,096	12,095	1	100%
<b>Total Expenses</b>	<b>28,644</b>	<b>42,624</b>	<b>(13,980)</b>	<b>67%</b>
<b>Other</b>				
Debt Principal Repayment	784	802	(18)	98%
Transfer to/(from) Reserves	(3,011)	(3,011)	0	100%
Transfer to/(from) Accumulated Surplus	0	0	0	
Unfunded Amortization	(12,096)	(12,095)	(1)	100%
<b>Total Other</b>	<b>(14,320)</b>	<b>(14,310)</b>	<b>(10)</b>	<b>100%</b>
<b>395 Sakinaw Ridge Waste Water Plant Surplus/ (Deficit)</b>	<b>14,257</b>	<b>0</b>	<b>14,257</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**400 Cemetery**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	82,559	82,559	0	100%
User Fees & Service Charges	51,488	45,851	5,637	112%
<b>Total Revenues</b>	<b>134,046</b>	<b>128,412</b>	<b>5,634</b>	<b>104%</b>
<b>Expenses</b>				
Administration	12,530	12,530	0	100%
Wages and Benefits	37,942	55,346	(17,404)	69%
Operating	80,304	65,784	14,520	122%
Amortization of Tangible Capital Assets	3,108	2,399	709	130%
<b>Total Expenses</b>	<b>133,886</b>	<b>136,062</b>	<b>(2,176)</b>	<b>98%</b>
<b>Other</b>				
Transfer to/(from) Reserves	(11,500)	(5,250)	(6,250)	219%
Unfunded Amortization	(3,108)	(2,399)	(709)	130%
<b>Total Other</b>	<b>(14,606)</b>	<b>(7,650)</b>	<b>(6,956)</b>	<b>191%</b>
<b>400 Cemetery Surplus/(Deficit)</b>	<b>14,766</b>	<b>0</b>	<b>14,766</b>	





Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**410 Pender Harbour Health Clinic**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	128,143	128,143	0	100%
<b>Total Revenues</b>	<b>128,142</b>	<b>128,142</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	5,795	5,795	0	100%
Operating	118,086	146,825	(28,739)	80%
<b>Total Expenses</b>	<b>123,881</b>	<b>152,622</b>	<b>(28,741)</b>	<b>81%</b>
<b>Other</b>				
Transfer to/(from) Reserves	3,750	(24,545)	28,295	-15%
Prior Year (Surplus)/Deficit	90	68	22	132%
<b>Total Other</b>	<b>3,843</b>	<b>(24,471)</b>	<b>28,314</b>	<b>-16%</b>
<b>410 Pender Harbour Health Clinic Surplus/(Deficit)</b>	<b>418</b>	<b>0</b>	<b>418</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**500 Regional Planning**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Grants in Lieu of Taxes	3	0	3	
Tax Requisitions	136,365	143,865	(7,500)	95%
Government Transfers	39,625	64,501	(24,876)	61%
User Fees & Service Charges	0	322	(322)	0%
<b>Total Revenues</b>	<b>175,997</b>	<b>208,692</b>	<b>(32,695)</b>	<b>84%</b>
<b>Expenses</b>				
Administration	27,942	27,942	0	100%
Wages and Benefits	83,122	100,799	(17,677)	82%
Operating	78,731	109,542	(30,811)	72%
<b>Total Expenses</b>	<b>189,801</b>	<b>238,284</b>	<b>(48,483)</b>	<b>80%</b>
<b>Other</b>				
Transfer to/(from) Reserves	(35,883)	(29,595)	(6,288)	121%
<b>Total Other</b>	<b>(35,884)</b>	<b>(29,592)</b>	<b>(6,292)</b>	<b>121%</b>
<b>500 Regional Planning Surplus/(Deficit)</b>	<b>22,080</b>	<b>0</b>	<b>22,080</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**504 Rural Planning Services**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	776,581	862,831	(86,250)	90%
Government Transfers	0	189,750	(189,750)	0%
User Fees & Service Charges	63,755	45,147	18,608	141%
Other Revenue	200	0	200	
<b>Total Revenues</b>	<b>840,538</b>	<b>1,097,721</b>	<b>(257,183)</b>	<b>77%</b>
<b>Expenses</b>				
Administration	156,421	156,421	0	100%
Wages and Benefits	622,524	646,834	(24,310)	96%
Operating	123,419	309,159	(185,740)	40%
Amortization of Tangible Capital Assets	391	1,188	(797)	33%
<b>Total Expenses</b>	<b>902,751</b>	<b>1,113,597</b>	<b>(210,846)</b>	<b>81%</b>
<b>Other</b>				
Transfer to/(from) Reserves	(8,338)	(14,686)	6,348	57%
Transfer to/(from) Other Funds	458	0	458	
Unfunded Amortization	(391)	(1,188)	797	33%
<b>Total Other</b>	<b>(8,267)</b>	<b>(15,876)</b>	<b>7,609</b>	<b>52%</b>
<b>504 Rural Planning Services Surplus/(Deficit)</b>	<b>(53,946)</b>	<b>0</b>	<b>(53,946)</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**506 Geographic Information Services**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
User Fees & Service Charges	23,250	15,375	7,875	151%
Internal Recoveries	237,191	237,191	0	100%
<b>Total Revenues</b>	<b>260,446</b>	<b>252,567</b>	<b>7,879</b>	<b>103%</b>
<b>Expenses</b>				
Wages and Benefits	204,071	192,397	11,674	106%
Operating	33,383	48,920	(15,537)	68%
Amortization of Tangible Capital Assets	15,164	16,845	(1,681)	90%
<b>Total Expenses</b>	<b>252,616</b>	<b>258,165</b>	<b>(5,549)</b>	<b>98%</b>
<b>Other</b>				
Transfer to/(from) Reserves	11,250	11,250	0	100%
Unfunded Amortization	(15,164)	(16,845)	1,681	90%
<b>Total Other</b>	<b>(3,911)</b>	<b>(5,598)</b>	<b>1,687</b>	<b>70%</b>
<b>506 Geographic Information Services Surplus/(Deficit)</b>	<b>11,741</b>	<b>0</b>	<b>11,741</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
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**Service** \*

**510 Civic Addressing**

<b>Revenues</b>	<b>Actuals YTD (\$)</b>	<b>Budget YTD (\$)</b>	<b>Variance (\$)</b>	<b>Actuals/ Budget (%)</b>
User Fees & Service Charges	24,250	28,103	(3,853)	86%
<b>Total Revenues</b>	<b>24,250</b>	<b>28,107</b>	<b>(3,857)</b>	<b>86%</b>
<b>Expenses</b>				
Administration	4,288	4,288	0	100%
Wages and Benefits	8,288	22,045	(13,757)	38%
Operating	286	1,771	(1,485)	16%
<b>Total Expenses</b>	<b>12,857</b>	<b>28,098</b>	<b>(15,241)</b>	<b>46%</b>
<b>510 Civic Addressing Surplus/(Deficit)</b>	<b>11,393</b>	<b>0</b>	<b>11,393</b>	

**Budget Version:** Amended Budget**From Period:** 202201**To Period:** 202209**Service** \***515 Heritage Conservation Service**

<b>Revenues</b>	<b>Actuals YTD (\$)</b>	<b>Budget YTD (\$)</b>	<b>Variance (\$)</b>	<b>Actuals/ Budget (%)</b>
Tax Requisitions	0	0	0	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses</b>				
Administration	0	0	0	
Wages and Benefits	0	0	0	
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>515 Heritage Conservation Service Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**520 Building Inspection Services**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	(695)	(696)	1	100%
User Fees & Service Charges	749,246	685,301	63,945	109%
Other Revenue	1,691	450	1,241	376%
<b>Total Revenues</b>	<b>750,245</b>	<b>685,062</b>	<b>65,183</b>	<b>110%</b>
<b>Expenses</b>				
Administration	104,576	104,576	0	100%
Wages and Benefits	508,675	532,720	(24,045)	95%
Operating	104,864	44,370	60,494	236%
Amortization of Tangible Capital Assets	5,971	8,851	(2,880)	67%
<b>Total Expenses</b>	<b>724,081</b>	<b>690,516</b>	<b>33,565</b>	<b>105%</b>
<b>Other</b>				
Transfer to/(from) Reserves	3,978	3,390	588	117%
Transfer to/(from) Other Funds	522	0	522	
Unfunded Amortization	(5,971)	(8,851)	2,880	67%
<b>Total Other</b>	<b>(1,467)</b>	<b>(5,454)</b>	<b>3,987</b>	<b>27%</b>
<b>520 Building Inspection Services Surplus/(Deficit)</b>	<b>27,631</b>	<b>0</b>	<b>27,631</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**531 Economic Development Area A**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	60,388	60,388	0	100%
<b>Total Revenues</b>	<b>60,390</b>	<b>60,390</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	2,891	2,891	0	100%
Wages and Benefits	45	0	45	
Operating	32,077	58,912	(26,835)	54%
<b>Total Expenses</b>	<b>35,011</b>	<b>61,803</b>	<b>(26,792)</b>	<b>57%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(1,415)	(1,415)	0	100%
<b>Total Other</b>	<b>(1,415)</b>	<b>(1,413)</b>	<b>(2)</b>	<b>100%</b>
<b>531 Economic Development Area A Surplus/(Deficit)</b>	<b>26,794</b>	<b>0</b>	<b>26,794</b>	





Budget Version: Amended Budget  
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 Service \*

**532 Economic Development Area B**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Grants in Lieu of Taxes	480	0	480	
Tax Requisitions	37,418	37,418	0	100%
<b>Total Revenues</b>	<b>37,902</b>	<b>37,422</b>	<b>480</b>	<b>101%</b>
<b>Expenses</b>				
Administration	1,838	1,838	0	100%
Wages and Benefits	45	0	45	
Operating	6,503	36,567	(30,064)	18%
<b>Total Expenses</b>	<b>8,384</b>	<b>38,403</b>	<b>(30,019)</b>	<b>22%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(988)	(988)	0	100%
<b>Total Other</b>	<b>(987)</b>	<b>(990)</b>	<b>3</b>	<b>100%</b>
<b>532 Economic Development Area B Surplus/(Deficit)</b>	<b>30,505</b>	<b>0</b>	<b>30,505</b>	



Budget Version: Amended Budget  
 From Period: 202201  
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 Service \*

**533 Economic Development Area D**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	32,453	32,453	0	100%
<b>Total Revenues</b>	<b>32,454</b>	<b>32,454</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	1,662	1,662	0	100%
Wages and Benefits	45	0	45	
Operating	5,414	32,968	(27,554)	16%
<b>Total Expenses</b>	<b>7,124</b>	<b>34,632</b>	<b>(27,508)</b>	<b>21%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(2,177)	(2,176)	(1)	100%
<b>Total Other</b>	<b>(2,177)</b>	<b>(2,178)</b>	<b>1</b>	<b>100%</b>
<b>533 Economic Development Area D Surplus/(Deficit)</b>	<b>27,507</b>	<b>0</b>	<b>27,507</b>	



Budget Version: Amended Budget  
 From Period: 202201  
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 Service \*

**534 Economic Development Area E**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	24,518	24,517	1	100%
<b>Total Revenues</b>	<b>24,516</b>	<b>24,516</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	1,238	1,238	0	100%
Wages and Benefits	45	0	45	
Operating	6,533	24,695	(18,162)	26%
<b>Total Expenses</b>	<b>7,820</b>	<b>25,938</b>	<b>(18,118)</b>	<b>30%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(1,415)	(1,415)	0	100%
<b>Total Other</b>	<b>(1,415)</b>	<b>(1,413)</b>	<b>(2)</b>	<b>100%</b>
<b>534 Economic Development Area E Surplus/(Deficit)</b>	<b>18,111</b>	<b>0</b>	<b>18,111</b>	



Budget Version: Amended Budget  
 From Period: 202201  
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 Service \*

**535 Economic Development Area F**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	39,105	39,105	0	100%
<b>Total Revenues</b>	<b>39,105</b>	<b>39,105</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	1,940	1,940	0	100%
Wages and Benefits	45	0	45	
Operating	10,173	38,579	(28,406)	26%
<b>Total Expenses</b>	<b>12,162</b>	<b>40,527</b>	<b>(28,365)</b>	<b>30%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(1,414)	(1,414)	0	100%
<b>Total Other</b>	<b>(1,413)</b>	<b>(1,413)</b>	<b>0</b>	<b>100%</b>
<b>535 Economic Development Area F Surplus/(Deficit)</b>	<b>28,356</b>	<b>0</b>	<b>28,356</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**540 Hillside Development Project**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	0	0	0	
Other Revenue	115,935	117,254	(1,319)	99%
<b>Total Revenues</b>	<b>115,935</b>	<b>117,252</b>	<b>(1,317)</b>	<b>99%</b>
<b>Expenses</b>				
Administration	8,054	8,054	0	100%
Wages and Benefits	8,483	29,341	(20,858)	29%
Operating	10,783	73,871	(63,088)	15%
<b>Total Expenses</b>	<b>27,320</b>	<b>111,267</b>	<b>(83,947)</b>	<b>25%</b>
<b>Other</b>				
Transfer to/(from) Reserves	5,988	5,988	0	100%
<b>Total Other</b>	<b>5,985</b>	<b>5,985</b>	<b>0</b>	<b>100%</b>
<b>540 Hillside Development Project Surplus/(Deficit)</b>	<b>82,630</b>	<b>0</b>	<b>82,630</b>	



**Budget Version:** Amended Budget  
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**Service** \*

## 615 Community Recreation Facilities

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	4,196,662	4,316,490	(119,828)	97%
Frontage & Parcel Taxes	1,275,185	1,273,555	1,630	100%
User Fees & Service Charges	1,052,693	1,318,055	(265,362)	80%
Investment Income	328,012	327,988	24	100%
Other Revenue	9,569	13,393	(3,824)	71%
<b>Total Revenues</b>	<b>6,862,121</b>	<b>7,249,482</b>	<b>(387,361)</b>	<b>95%</b>
<b>Expenses</b>				
Administration	694,882	694,882	0	100%
Wages and Benefits	2,643,819	2,732,305	(88,486)	97%
Operating	1,321,213	1,512,955	(191,742)	87%
Debt Charges - Interest	693,496	697,857	(4,361)	99%
Amortization of Tangible Capital Assets	801,513	713,526	87,987	112%
<b>Total Expenses</b>	<b>6,154,922</b>	<b>6,351,525</b>	<b>(196,603)</b>	<b>97%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	236,313	2,144,190	(1,907,877)	11%
Proceeds from Long Term Debt	0	(819,450)	819,450	0%
Debt Principal Repayment	908,045	987,943	(79,898)	92%
Transfer to/(from) Reserves	361,672	(682,805)	1,044,477	-53%
Transfer to/(from) Appropriated Surplus	0	(19,875)	19,875	0%
Transfer to/(from) Other Funds	0	1,480	(1,480)	0%
Unfunded Amortization	(801,513)	(713,526)	(87,987)	112%
<b>Total Other</b>	<b>704,524</b>	<b>897,948</b>	<b>(193,424)</b>	<b>78%</b>
<b>615 Community Recreation Facilities Surplus/(Deficit)</b>	<b>2,675</b>	<b>0</b>	<b>2,675</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**625 Pender Harbour Pool**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	446,052	446,052	0	100%
Frontage & Parcel Taxes	36,380	36,389	(9)	100%
User Fees & Service Charges	42,053	67,575	(25,522)	62%
Investment Income	13,096	13,097	(1)	100%
Other Revenue	250	0	250	
<b>Total Revenues</b>	<b>537,825</b>	<b>563,103</b>	<b>(25,278)</b>	<b>96%</b>
<b>Expenses</b>				
Administration	44,224	44,224	0	100%
Wages and Benefits	276,346	333,356	(57,010)	83%
Operating	126,372	148,745	(22,373)	85%
Debt Charges - Interest	14,599	14,599	0	100%
Amortization of Tangible Capital Assets	77,508	73,499	4,009	105%
<b>Total Expenses</b>	<b>539,053</b>	<b>614,430</b>	<b>(75,377)</b>	<b>88%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	0	18,328	(18,328)	0%
Debt Principal Repayment	34,886	34,886	0	100%
Transfer to/(from) Reserves	(359)	(29,712)	29,353	1%
Transfer to/(from) Appropriated Surplus	0	(1,312)	1,312	0%
Unfunded Amortization	(77,508)	(73,499)	(4,009)	105%
<b>Total Other</b>	<b>(42,982)</b>	<b>(51,318)</b>	<b>8,336</b>	<b>84%</b>
<b>625 Pender Harbour Pool Surplus/(Deficit)</b>	<b>41,754</b>	<b>0</b>	<b>41,754</b>	



**Budget Version:** Amended Budget  
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**Service** \*

**630 School Facilities - Joint Use**

<b>Revenues</b>	<b>Actuals YTD (\$)</b>	<b>Budget YTD (\$)</b>	<b>Variance (\$)</b>	<b>Actuals/ Budget (%)</b>
Tax Requisitions	2,036	2,036	0	100%
<b>Total Revenues</b>	<b>2,034</b>	<b>2,034</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	210	210	0	100%
Wages and Benefits	3,485	1,789	1,696	195%
Operating	14,189	38	14,151	37339%
<b>Total Expenses</b>	<b>17,881</b>	<b>2,034</b>	<b>15,847</b>	<b>879%</b>
<b>630 School Facilities - Joint Use Surplus/(Deficit)</b>	<b>(15,847)</b>	<b>0</b>	<b>(15,847)</b>	





**Budget Version:** Amended Budget  
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**Service** \*

## 640 Gibsons & Area Library

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	581,565	581,565	0	100%
<b>Total Revenues</b>	<b>581,562</b>	<b>581,562</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	36,506	36,506	0	100%
Wages and Benefits	4,284	6,022	(1,738)	71%
Operating	546,633	501,537	45,096	109%
Debt Charges - Interest	0	0	0	
Amortization of Tangible Capital Assets	39,131	39,137	(6)	100%
<b>Total Expenses</b>	<b>626,549</b>	<b>583,200</b>	<b>43,349</b>	<b>107%</b>
<b>Other</b>				
Debt Principal Repayment	0	0	0	
Transfer to/(from) Reserves	37,500	37,500	0	100%
Transfer to/(from) Other Funds	(58,884)	0	(58,884)	
Unfunded Amortization	(39,131)	(39,137)	6	100%
<b>Total Other</b>	<b>(60,512)</b>	<b>(1,638)</b>	<b>(58,874)</b>	<b>3694%</b>
<b>640 Gibsons &amp; Area Library Surplus/(Deficit)</b>	<b>15,525</b>	<b>0</b>	<b>15,525</b>	



**Budget Version:** Amended Budget  
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**Service** \*

**643 Egmont/Pender Harbour Library Service**

<b>Revenues</b>	<b>Actuals YTD (\$)</b>	<b>Budget YTD (\$)</b>	<b>Variance (\$)</b>	<b>Actuals/ Budget (%)</b>
Grants in Lieu of Taxes	0	0	0	
Tax Requisitions	41,177	41,177	0	100%
<b>Total Revenues</b>	<b>41,175</b>	<b>41,175</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	2,271	2,271	0	100%
Operating	39,776	38,906	870	102%
<b>Total Expenses</b>	<b>42,045</b>	<b>41,175</b>	<b>870</b>	<b>102%</b>
<b>643 Egmont/Pender Harbour Library Service Surplus/ (Deficit)</b>	<b>(870)</b>	<b>0</b>	<b>(870)</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**645 Halfmoon Bay Library Service**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Grants in Lieu of Taxes	2	0	2	
Tax Requisitions	121,035	121,035	0	100%
<b>Total Revenues</b>	<b>121,034</b>	<b>121,032</b>	<b>2</b>	<b>100%</b>
<b>Expenses</b>				
Administration	6,774	6,774	0	100%
Operating	114,263	114,262	1	100%
<b>Total Expenses</b>	<b>121,041</b>	<b>121,041</b>	<b>0</b>	<b>100%</b>
<b>Other</b>				
Prior Year (Surplus)/Deficit	(2)	(2)	0	100%
<b>Total Other</b>	<b>(2)</b>	<b>0</b>	<b>(2)</b>	
<b>645 Halfmoon Bay Library Service Surplus/(Deficit)</b>	<b>(5)</b>	<b>0</b>	<b>(5)</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
**To Period:** 202209  
**Service** \*

**646 Roberts Creek Library Service**

<b>Revenues</b>	<b>Actuals YTD (\$)</b>	<b>Budget YTD (\$)</b>	<b>Variance (\$)</b>	<b>Actuals/ Budget (%)</b>
Tax Requisitions	147,145	147,145	0	100%
<b>Total Revenues</b>	<b>147,141</b>	<b>147,141</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	4,939	4,939	0	100%
Operating	83,289	142,206	(58,917)	59%
<b>Total Expenses</b>	<b>88,229</b>	<b>147,150</b>	<b>(58,921)</b>	<b>60%</b>
<b>Other</b>				
Transfer to/(from) Other Funds	58,884	0	58,884	
<b>Total Other</b>	<b>58,884</b>	<b>0</b>	<b>58,884</b>	
<b>646 Roberts Creek Library Service Surplus/(Deficit)</b>	<b>28</b>	<b>0</b>	<b>28</b>	

**Budget Version:** Amended Budget**From Period:** 202201**To Period:** 202209**Service** \***648 Museum Service**

<b>Revenues</b>	<b>Actuals YTD (\$)</b>	<b>Budget YTD (\$)</b>	<b>Variance (\$)</b>	<b>Actuals/ Budget (%)</b>
Tax Requisitions	128,352	128,352	0	100%
<b>Total Revenues</b>	<b>128,349</b>	<b>128,349</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	6,665	6,665	0	100%
Operating	120,570	121,688	(1,118)	99%
<b>Total Expenses</b>	<b>127,239</b>	<b>128,358</b>	<b>(1,119)</b>	<b>99%</b>
<b>648 Museum Service Surplus/(Deficit)</b>	<b>1,110</b>	<b>0</b>	<b>1,110</b>	



**Budget Version:** Amended Budget  
**From Period:** 202201  
**To Period:** 202209  
**Service** \*

## 650 Community Parks

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	1,490,500	1,524,250	(33,750)	98%
Government Transfers	26,445	1,495,740	(1,469,295)	2%
User Fees & Service Charges	20,579	56,700	(36,121)	36%
Investment Income	33,473	33,473	0	100%
Other Revenue	14,595	267,075	(252,480)	5%
<b>Total Revenues</b>	<b>1,585,590</b>	<b>3,377,232</b>	<b>(1,791,642)</b>	<b>47%</b>
<b>Expenses</b>				
Administration	171,304	171,304	0	100%
Wages and Benefits	644,854	769,224	(124,370)	84%
Operating	520,117	666,991	(146,874)	78%
Debt Charges - Interest	20,740	20,972	(232)	99%
Amortization of Tangible Capital Assets	145,998	192,700	(46,702)	76%
<b>Total Expenses</b>	<b>1,503,014</b>	<b>1,821,186</b>	<b>(318,172)</b>	<b>83%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	144,294	3,757,610	(3,613,316)	4%
Proceeds from Long Term Debt	0	(1,161,175)	1,161,175	0%
Debt Principal Repayment	85,533	90,700	(5,167)	94%
Transfer to/(from) Reserves	125,665	(355,828)	481,493	-35%
Transfer to/(from) Appropriated Surplus	(44,762)	(247,012)	202,250	18%
Transfer to/(from) Other Funds	(98,200)	(335,549)	237,349	29%
Unfunded Amortization	(145,998)	(192,700)	46,702	76%
<b>Total Other</b>	<b>66,535</b>	<b>1,556,055</b>	<b>(1,489,520)</b>	<b>4%</b>
<b>650 Community Parks Surplus/(Deficit)</b>	<b>16,041</b>	<b>0</b>	<b>16,041</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**665** Bicycle & Walking Paths

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	38,814	38,814	0	100%
<b>Total Revenues</b>	<b>38,817</b>	<b>38,817</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	13,475	13,475	0	100%
Wages and Benefits	7,890	12,020	(4,130)	66%
Operating	1,261	62,069	(60,808)	2%
Amortization of Tangible Capital Assets	64,532	74,705	(10,173)	86%
<b>Total Expenses</b>	<b>87,157</b>	<b>162,279</b>	<b>(75,122)</b>	<b>54%</b>
<b>Other</b>				
Transfer to/(from) Reserves	6,589	(48,750)	55,339	-14%
Unfunded Amortization	(64,532)	(74,705)	10,173	86%
<b>Total Other</b>	<b>(57,947)</b>	<b>(123,462)</b>	<b>65,515</b>	<b>47%</b>
<b>665</b> Bicycle & Walking Paths Surplus/(Deficit)	<b>9,607</b>	<b>0</b>	<b>9,607</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**667 Area A Bicycle & Walking Paths**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	10,935	10,935	0	100%
<b>Total Revenues</b>	<b>10,935</b>	<b>10,935</b>	<b>0</b>	<b>100%</b>
<b>Expenses</b>				
Administration	1,389	1,389	0	100%
Wages and Benefits	1,050	6,358	(5,308)	17%
Operating	0	3,188	(3,188)	0%
Amortization of Tangible Capital Assets	4,762	4,673	89	102%
<b>Total Expenses</b>	<b>7,196</b>	<b>15,597</b>	<b>(8,401)</b>	<b>46%</b>
<b>Other</b>				
Unfunded Amortization	(4,762)	(4,673)	(89)	102%
<b>Total Other</b>	<b>(4,761)</b>	<b>(4,671)</b>	<b>(90)</b>	<b>102%</b>
<b>667 Area A Bicycle &amp; Walking Paths Surplus/(Deficit)</b>	<b>8,500</b>	<b>0</b>	<b>8,500</b>	





Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**670 Regional Recreation Programs**

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	112,812	112,812	0	100%
User Fees & Service Charges	0	7,739	(7,739)	0%
<b>Total Revenues</b>	<b>112,815</b>	<b>120,555</b>	<b>(7,740)</b>	<b>94%</b>
<b>Expenses</b>				
Administration	7,355	7,355	0	100%
Wages and Benefits	1,483	1,789	(306)	83%
Operating	116,885	114,407	2,478	102%
<b>Total Expenses</b>	<b>125,718</b>	<b>123,552</b>	<b>2,166</b>	<b>102%</b>
<b>Other</b>				
Transfer to/(from) Reserves	0	(3,000)	3,000	0%
<b>Total Other</b>	<b>0</b>	<b>(2,997)</b>	<b>2,997</b>	<b>0%</b>
<b>670 Regional Recreation Programs Surplus/(Deficit)</b>	<b>(12,903)</b>	<b>0</b>	<b>(12,903)</b>	



Budget Version: Amended Budget  
 From Period: 202201  
 To Period: 202209  
 Service \*

**680** Dakota Ridge Recreation Service Area

Revenues	Actuals YTD (\$)	Budget YTD (\$)	Variance (\$)	Actuals/ Budget (%)
Tax Requisitions	153,263	153,263	0	100%
User Fees & Service Charges	38,027	28,500	9,527	133%
Other Revenue	0	1,500	(1,500)	0%
<b>Total Revenues</b>	<b>191,288</b>	<b>183,267</b>	<b>8,021</b>	<b>104%</b>
<b>Expenses</b>				
Administration	20,897	20,897	0	100%
Wages and Benefits	31,161	64,129	(32,968)	49%
Operating	74,288	98,237	(23,949)	76%
Amortization of Tangible Capital Assets	34,475	34,475	0	100%
<b>Total Expenses</b>	<b>160,832</b>	<b>217,737</b>	<b>(56,905)</b>	<b>74%</b>
<b>Other</b>				
Capital Expenditures (Excluding Wages)	0	41,625	(41,625)	0%
Transfer to/(from) Reserves	0	(41,625)	41,625	0%
Unfunded Amortization	(34,475)	(34,475)	0	100%
<b>Total Other</b>	<b>(34,479)</b>	<b>(34,479)</b>	<b>0</b>	<b>100%</b>
<b>680</b> Dakota Ridge Recreation Service Area Surplus/ (Deficit)	<b>64,935</b>	<b>0</b>	<b>64,935</b>	

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

**TO:** Committee of the Whole– October 27, 2022

**AUTHOR:** Alex Taylor, Budget and Financial Analyst

**SUBJECT:** STATUS OF RESERVES AND HOLDING FUNDS AS AT SEPTEMBER 30, 2022

### RECOMMENDATION(S)

**THAT the report titled Status of Reserves and Holding Funds as at September 30, 2022 be received for information.**

### BACKGROUND

This purpose of this report is to provide the Committee with information regarding the status of the Sunshine Coast Regional District's (SCRD's) reserve and holding funds, which is provided on a semi-annual basis.

### DISCUSSION

As at September 30, 2022 the Regional District has \$39,387,341 of reserve funds, \$11,055,939 of Parkland Acquisition, Development Cost Charges (DCC's) and Gas Tax Community Work Funds, \$4,399,542 of Landfill Closure reserve funds, \$1,391,713 of Government Transfers & Amenity Funds invested in term deposits, the Municipal Finance Authority (MFA) bond fund, high interest savings accounts, and individual corporate bond placements. Combined investments for the above noted funds totaled \$56,234,535.

The table below illustrates the current amount of investments and commitments in each fund:

Fund	Total Investments	Total 2022	
		Commitments	Net Investments
Reserves	\$39,387,341	(\$26,036,626)	\$13,350,715
Parkland Acquisition, Development Cost Charges and Community Work Funds	\$11,055,939	(\$2,618,471)	\$8,437,468
Landfill Closure	\$4,399,542	(\$2,500,000)	\$1,899,542
Government Transfers & Amenity Funds	\$1,391,713	(\$750,768)	\$640,945
	<b>\$56,234,535</b>	<b>(\$31,905,865)</b>	<b>\$24,328,670</b>

Detailed balances of Operating and Capital reserves, Landfill Closure Reserves, Parkland Acquisition, DCC's, and Gas Tax Community Works Fund, and Government Transfers & Amenity Fund accounts are shown in Attachments A through D.

The difference between the amounts set aside in reserve and the amount invested is due to the timing of investment transfers and short term cash flow requirements. These differences will be addressed by either a future subscription or redemption to the investment as appropriate.

Tax requisition funds collected in August 2022 are held in a high interest savings account and short-term investment certificates. These funds are available for use as required to meet operating cash flow requirements. The amount held as of September 30th was \$15,604,229. These funds are expected to be expended by March 2023.

Reserves are a source of funding for future capital and service level needs which are contemplated as part of the overall Financial Planning processes, such as capital renewal funding as part of asset management planning. Reserve funds for fire departments, community recreation and the wastewater services are for planned future projects. Capital renewal plans and funding policy levels are set by the Board on an annual basis. For 2022, over \$16 million is budgeted to be used to fund projects with almost \$3 million to be contributed, netting to \$13 million of transfers. This reflects an over 35% redemption of the total funds held. Strategies for sustainable funding are part of the ongoing asset management and long-term service planning with water utilities being under way.

The landfill reserve is a source of funding to fund the closure and post-closure care costs at the Sechelt and Pender Harbour landfill sites. The total estimated liability at December 31, 2021 was \$8,025,529. This liability estimation is updated annually at year end based on estimates and assumptions with respect to events extending over the remaining life and post-closure of the sites. At September 30, 2022 there was \$4,399,542 in investments with \$2,500,000 committed to the Stage H+ closure project which is included in the \$8,025,529 liability. The funding shortfall is therefore \$3,625,987. The Board has committed to contributing \$900,000 to the landfill closure reserve per year.

At the May 12<sup>th</sup> SCRd board meeting the following resolution was passed:

124/22      **Recommendation No. 4**      *Community Benefits and Amenities Contribution Funds*

THAT staff report to a future Committee meeting related to the investments in community benefits and amenities contributions with context as to current fund usage, historical background of usage and providing future options for the funds (Master Plans, Amenities, etc.).

Staff are working to compile the data to report back on the information requested in this recommendation. A forthcoming staff report will be brought forward in a future Committee meeting.

## **STRATEGIC PLAN AND RELATED POLICIES**

Investment decisions are guided by the Corporate Investment Policy which states that funds are to be invested in a socially responsible manner that will provide the highest investment return with the maximum security while meeting the cash flow and the statutory requirements of the *Community Charter* and *Local Government Act*.

**CONCLUSION**

The SCRD had \$56,234,535 invested in term deposits, the MFA bond fund, high interest savings accounts and individual corporate bond placements as at September 30, 2022 for Reserves, Parkland Acquisition, DCC's, Gas Tax Community Works Funds, Landfill Closure Reserves and Government Transfers & Amenity Funds. Short term investments of 2022 tax requisition funds have been invested in a high interest savings account and Short-term investment certificates and totaled \$15,604,229 at September 30th.

Differences between amounts set aside in reserves and amounts invested are due to the timing of investment transfers and short term cash flow requirements.

**Attachments:**

Attachment A - Investments of Reserves Tables

Attachment B - Investments of Landfill Closure

Attachment C - Investments of Gas Tax, Parkland Acquisition and Development Costs Charges

Attachment D - Investments of Government Transfers and Amenity Funds

Reviewed by:			
Manager		CFO/Finance	X -Tina Perreault
GM		Legislative	
CAO	X – D. McKinley	Other	

**Attachment A**  
**Investments of Reserves**  
**As at September 30, 2022**

Page 1 of 2

Bylaw	Description	2022 Opening Balance	Transfers	YTD Interest	Closing Balance	Budgeted Transfers	Unallocated / Committed Capital Renewal Funding	Unbudgeted Commitments	Uncommitted Balance after unbudgeted Commitments
<b>General</b>									
504	Administration - Capital	\$ 657	\$ -	\$ (0)	\$ 657	0		657	657
495	Administration - Vehicle Acquisition	44,802	-	(21)	44,780	0		44,802	44,802
648	Administration - Operating	620,815	(100,947)	(588)	519,280	(209,820)	410,995	-	410,995
648	Administration - Operating (Risk Management)	37,290	-	(18)	37,272	10,000	47,290	-	47,290
648	Finance - Operating	727,939	(52,500)	(511)	674,929	(169,750)	558,189	-	558,189
496	Office Building Upgrades - Capital	250,629	20,000	(78)	270,551	(5,000)	245,629	-	245,629
	Office Building Upgrades - Operating	126,503	(1,275)	(65)	125,164	(5,154)	121,349	-	121,349
648	Human Resources - Operating	312,330	9,735	(130)	321,935	1,250	313,580	-	313,580
504	Information Services - Capital	477,996	144,802	62	622,860	(75,838)	402,158	(402,158)	-
648	Information Services - Operating	154,161	(5,000)	(84)	149,077	(5,000)	149,161	-	149,161
648	Area D Grant in Aid - Operating	3,397	-	(2)	3,396	0	3,397	-	3,397
648	Elections - Operating	197,881	(55,593)	(95)	142,193	(124,292)	73,589	-	73,589
648	Corporate Sustainability - Operating	125,076	-	(60)	125,016	(15,000)	110,076	-	110,076
648	Regional Sustainability - Operating	115,412	(44,610)	(188)	70,614	(60,000)	55,412	-	55,412
	Feasibility Studies - Area B	28,340	(28,340)	(53)	(53)	(28,262)	78	-	78
	Feasibility Studies - Area D	28,340	(28,340)	(53)	(53)	(28,262)	78	-	78
649	Bylaw Enforcement - Vehicle Acquisition	67,543	(38,082)	(112)	29,349	(50,000)	17,543	-	17,543
677	Bylaw Enforcement - Operating	198,067	(97)	(95)	197,875	(274)	197,793	-	197,793
	Halfmoon Bay Smoke Control - Operating	1,938	(814)	(3)	1,120	(1,085)	853	-	853
650	Roberts Creek Smoke Control - Operating	13,112	(813)	(9)	12,290	(1,084)	12,028	-	12,028
497	Gibsons and District Fire Protection - Land	44,115	-	(21)	44,094	0	44,115	-	44,115
489	Gibsons and District Fire Protection - Capital	579,236	202,641	157	782,034	(261,051)	318,185	(318,185)	-
678	Gibsons and District Fire Protection - Operating	300,750	(7,377)	(159)	293,214	(100,327)	200,423	-	200,423
490	Roberts Creek Fire Protection - Capital	538,171	(127,650)	(729)	409,792	(138,650)	399,521	(399,521)	-
679	Roberts Creek Fire Protection - Operating	302,723	(114,819)	(582)	187,321	(197,352)	105,371	-	105,371
491	Halfmoon Bay Fire Protection - Capital	652,225	(142,493)	(1,677)	508,055	(335,600)	316,625	(316,625)	-
	Halfmoon Bay Fire Protection - Operating	189,647	(30,025)	(281)	159,341	(140,448)	49,199	-	49,199
601	Egmont Fire Protection - Capital	131,872	5,150	(53)	136,969	2,500	134,372	(134,372)	-
	Egmont Fire Protection - Operating	140,267	-	(67)	140,200	0	140,267	-	140,267
492	Emergency Telephone 911 - Capital	849,210	71,640	(289)	920,561	(412,515)	436,695	-	436,695
	Emergency Telephone 911 - Operating	57,540	(6,569)	(45)	50,927	(15,512)	42,028	-	42,028
493	Sunshine Coast Emergency Planning - Capital	37,950	-	(18)	37,932	0	37,950	-	37,950
	Sunshine Coast Emergency Planning - Operating	36,514	24,746	34	61,294	(7,858)	28,656	-	28,656
651	Animal Control - Vehicle Acquisition	57,537	-	(28)	57,510	0	57,537	-	57,537
680	Animal Control - Operating	156,735	(97)	(76)	156,562	(274)	156,461	-	156,461
529	Transit - Capital	-	305	2	307	0	-	-	-
652	Transit - Operating	1,104,546	(291,267)	(1,421)	811,857	(415,139)	689,407	-	689,407
563	Fleet Maintenance - Capital	98,659	-	(47)	98,612	(10,000)	88,659	-	88,659
	Fleet Maintenance - Operating	148,782	(7,480)	(111)	141,191	(43,313)	105,469	-	105,469
	Building Maintenance - Operating	86,692	(6)	(42)	86,645	(1,875)	84,817	-	84,817
486	Ports - Capital	949,821	367,500	310	1,317,631	(304,736)	645,085	(645,085)	-
607	Ports - Operating	139,246	18,000	(29)	157,216	(84,600)	54,646	(10,200)	44,446
653	Regional Solid Waste - Operating	418,399	(44,461)	(320)	373,618	(234,010)	184,389	-	184,389
670	Zero Waste Initiatives (Eco Fee) - Operating	376,695	(10,642)	(225)	365,829	(296,427)	80,268	-	80,268
653	Landfill - Operating	246,246	(41,423)	(318)	204,504	(235,649)	10,597	-	10,597
654	Refuse Collection - Operating	155,563	-	(75)	155,488	0	155,563	-	155,563
655	Cemetery - Operating	407,494	(7,000)	(292)	400,202	(7,000)	400,494	-	400,494
515	Pender Harbour Health Clinic - Capital	43,673	5,000	(11)	48,662	(32,726)	10,947	-	10,947
681	Regional Planning - Operating	167,270	(35,883)	(206)	131,180	(39,460)	127,810	-	127,810
656	Rural Planning - Vehicle Acquisition	18,954	-	(9)	18,945	0	18,954	-	18,954
657	Rural Planning - Operating	110,235	(8,338)	(83)	101,814	(19,582)	90,653	-	90,653
504	Property Information & Mapping - Capital	79,422	15,000	(7)	94,415	15,000	94,422	(15,000)	79,422
648	Property Information & Mapping - Operating	180,402	-	(87)	180,316	-	180,402	-	180,402
	Civic Addressing - Operating	132,527	-	(64)	132,463	0	132,527	-	132,527
659	Building Inspection - Vehicles Acquisition	31,448	6,000	(3)	37,445	6,000	37,448	-	37,448
	Building Inspection - Operating	1,394,349	(522)	(671)	1,393,155	(1,480)	1,392,869	-	1,392,869
715	Hillside - Operating	963,975	7,984	(446)	971,513	7,984	971,959	-	971,959
590	Community Recreation Facilities - Capital	2,338,314	607,967	225	2,946,507	(770,703)	1,567,611	(1,567,611)	-
682	Community Recreation Facilities - Operating	910,931	(56,109)	(722)	854,099	(139,704)	771,227	-	771,227
494	Pender Harbour Pool - Capital	63,165	23,372	21	86,558	10,563	73,728	-	73,728
660	Pender Harbour Pool - Operating	451,338	(18,469)	(254)	432,615	(50,179)	401,159	-	401,159
	School Facilities - Joint Use - Operating	7,178	-	(3)	7,174	0	7,178	-	7,178
609	Gibsons & Area Library - Capital	130,457	50,000	42	180,499	50,000	180,457	-	180,457
	Gibsons & Area Library - Operating	79,176	-	(38)	79,138	0	79,176	-	79,176
533	Community Parks - Capital	607,311	330,000	398	937,709	(262,724)	344,587	(400,000)	(55,413)
662	Community Parks - Operating	238,848	3,415	(129)	242,134	(211,714)	27,134	-	27,134
683	Bicycle and Walking Paths - Operating	281,732	9,089	(119)	290,702	(65,000)	216,732	-	216,732
	Area A - Bicycle and Walking Paths - Operating	109,128	-	(52)	109,075	0	109,128	-	109,128
	Regional Recreation Programs - Operating	86,319	-	(41)	86,278	(4,000)	82,319	-	82,319
	Dakota Ridge - Operating	328,786	-	(158)	328,628	(55,500)	273,286	-	273,286
<b>Total General Reserve Funds</b>		<b>\$ 20,493,799</b>	<b>\$ 615,305</b>	<b>\$ (10,922)</b>	<b>\$ 21,098,181</b>	<b>\$ (5,570,632)</b>	<b>\$ 14,923,167</b>	<b>\$ (4,208,756)</b>	<b>\$ 10,714,411</b>

**Attachment A**  
**Investments of Reserves**  
**As at September 30, 2022**

Page 2 of 2

Bylaw	Description	2022 Opening Balance	Transfers	YTD Interest	Closing Balance	Budgeted Transfers	Unallocated / Committed Capital Renewal Funding	Unbudgeted Commitments	Uncommitted Balance after unbudgeted Commitments
<b>Water Services</b>									
589	North Pender Harbour - Capital	\$ 410,663	\$ 198,536	\$ 152	\$ 609,350	\$ 80,424	\$ 491,087	(491,087)	-
605	North Pender Harbour - Operating	498,725	(1,904)	(244)	496,577	(132,614)	366,111	-	366,111
602	South Pender Harbour - Capital	785,008	278,773	230	1,064,011	(354,210)	430,798	(430,798)	-
663	South Pender Harbour - Operating	849,810	(3,653)	(416)	845,741	(151,807)	698,003	-	698,003
488	Regional - Capital	9,872,859	908,640	(1,971)	10,779,528	(5,602,139)	4,270,720	(4,270,720)	-
498	Regional - Land	18,674	-	(9)	18,665	0	18,674	-	18,674
664	Regional - Operating	3,614,034	(113,625)	(2,059)	3,498,350	(2,904,796)	709,238	-	709,238
<b>Total Water Services Reserves</b>		<b>\$ 16,049,772</b>	<b>\$ 1,266,767</b>	<b>\$ (4,317)</b>	<b>\$ 17,312,222</b>	<b>\$ (9,065,142)</b>	<b>\$ 6,984,630</b>	<b>\$ (5,192,605)</b>	<b>\$ 1,792,024</b>
<b>Waste Water Plants</b>									
512	Greaves Road - Capital	\$ 3,359	\$ 2,271	\$ 3	\$ 5,633	\$ 2,271	\$ 5,630	(5,630)	-
608	Greaves Road - Operating	11,452	(1,772)	(10)	9,670	(7,362)	4,090	-	4,090
665	Woodcreek Park - Capital	30,393	28,087	44	58,524	3,087	33,480	(33,480)	-
666	Woodcreek Park - Operating	166,129	(5,897)	(86)	160,146	(98,827)	67,302	-	67,302
512	Sunnyside - Capital	19,857	3,193	(3)	23,047	3,193	23,050	(23,050)	-
608	Sunnyside - Operating	19,132	1,634	(7)	20,759	(2,841)	16,291	-	16,291
512	Jolly Roger - Capital	39,772	4,307	(10)	44,069	699	40,471	(40,471)	-
608	Jolly Roger - Operating	34,141	(3,074)	(21)	31,046	(8,099)	26,042	-	26,042
512	Secret Cove - Capital	12,540	4,611	4	17,155	869	13,409	(13,409)	-
608	Secret Cove - Operating	50,375	(1,893)	(29)	48,454	(6,524)	43,851	-	43,851
512	Lee Bay - Capital	268,205	35,601	(54)	303,751	35,601	303,806	(303,806)	-
608	Lee Bay - Operating	316,999	(1,619)	(155)	315,225	(16,119)	300,880	-	300,880
512	Square Bay - Capital	46,974	1,239	(20)	48,193	1,239	48,213	(48,213)	-
608	Square Bay - Operating	58,874	(13,355)	(34)	45,485	(52,483)	6,391	-	6,391
512	Langdale - Capital	764	4,839	10	5,613	4,839	5,603	(5,603)	-
608	Langdale - Operating	68,455	(5,832)	(37)	62,586	(46,776)	21,679	-	21,679
512	Canoe Road - Capital	3,347	107	(1)	3,452	107	3,454	(3,454)	-
608	Canoe Rd - Operating	7,558	443	(4)	7,997	(32)	7,526	-	7,526
512	Merrill Crescent - Capital	-	2,045	4	2,049	2,045	2,045	(2,045)	-
608	Merrill Crescent - Operating	8,232	3,863	3	12,097	3,388	11,620	-	11,620
512	Curran Road - Capital	21,193	17,153	26	38,372	17,153	38,346	(38,346)	-
608	Curran Road - Operating	71,829	(1,828)	(40)	69,961	(2,478)	69,351	-	69,351
512	Roberts Creek Co-Housing - Capital	270	16,725	29	17,024	11,287	11,557	(11,557)	-
608	Roberts Creek Co-Housing - Operating	25,908	(9,582)	(17)	16,310	(12,776)	13,132	-	13,132
667	Lily Lake Village - Operating	65,048	(6,927)	(36)	58,086	(42,781)	22,267	-	22,267
668	Painted Boat - Capital	5,363	9,711	18	15,091	9,711	15,074	(15,074)	-
669	Painted Boat - Operating	80,227	(4,835)	(68)	75,324	(6,507)	73,720	-	73,720
N/A	No Bylaw - Sakinaw Ridge - Operating	26,499	(3,011)	(54)	23,434	(4,014)	22,485	-	22,485
728	Sakinaw Ridge Capital Reserve	19,258	-	(36)	19,221	-	19,258	(19,258)	-
<b>Total Waste Water Plants Reserves</b>		<b>\$ 1,482,153</b>	<b>\$ 76,204</b>	<b>\$ (582)</b>	<b>\$ 1,557,775</b>	<b>\$ (212,130)</b>	<b>\$ 1,270,023</b>	<b>\$ (563,395)</b>	<b>\$ 706,628</b>
<b>Total Reserve Funds</b>		<b>\$ 38,025,723</b>	<b>\$ 1,958,276</b>	<b>\$ (15,821)</b>	<b>\$ 39,968,178</b>	<b>\$ (14,847,904)</b>	<b>\$ 23,177,819</b>	<b>\$ (9,964,757)</b>	<b>\$ 13,213,063</b>
					Investments \$	39,387,341			
					Accrued Interest \$	279,853			

**Attachment B**  
**Investments of Landfill Closure Reserve**  
**As at September 30, 2022**

Description	Opening Balance	Transfers	YTD Interest	Closing Balance
Provision for Landfill Closure & Post-Closure (PHTS)	474,226.20			
Landfill Closure (Unfunded) (PHTS)	(474,226.20)			
Net Funded Liability	\$ -	\$ -	\$ -	\$ -
Provision for Landfill Closure & Post-Closure (SL)	7,551,302			
Landfill Closure (Unfunded) (SL)	(4,090,788)			
Net Funded Liability	3,460,514	900,000	\$ 53,842.13	4,414,356.39
<b>Totals</b>	<b>\$ 3,460,514</b>	<b>\$ 900,000</b>	<b>\$ 53,842</b>	<b>\$ 4,414,356</b>

Investments \$ 4,399,542  
Accrued Interest 18,559



**Attachment C**  
**Investments of Gas Tax, Parkland Acquisition and Development Costs Charges**  
**As at September 30, 2022**

Description	Opening Balance	Transfers	YTD Interest	Closing Balance
<b>Gas Tax Community Works Fund</b>				
Area A	\$ 1,743,111	\$ 27,114	\$ 1,513	\$ 1,771,738
Area B	1,280,336	30,786	1,196	1,312,318
Area D	1,714,891	77,390	1,737	1,794,018
Area E	2,074,431	84,302	2,075	2,160,807
Area F	1,103,146	52,875	1,125	1,157,145
<b>Parkland Acquisition</b>	839,093	-	758	839,851
<b>Development Cost Charges</b>				
North Pender Harbour Water Service	38,676	-	35	38,711
South Pender Harbour Water Service	189,964	10,500	235	200,699
Regional Water Service	2,405,594	251,406	3,266	2,660,267
<b>Totals</b>	<b>\$ 11,389,241</b>	<b>\$ 534,373</b>	<b>\$ 11,939</b>	<b>\$ 11,935,554</b>

Investments \$ 11,055,939  
Accrued Interest 113,732

**Attachment D**  
**Summary of Government Transfers and Amenity Funds**  
**As at September 30, 2022**

Description	Opening Balance	Transfers	YTD Interest	Closing Balance
Climate Action Revenue Incentive Program	\$ 298,615	\$ (19,720)	\$ 3,554	\$ 282,449.55
COVID-19 Safe Restart	676,620	(151,053)	8,100	\$ 533,667.63
Box Canyon Hydro Amenities Funds	10,000	10,000	155	\$ 20,155.43
Res. 411/15 No. 5 - Amenities Contribution to Support Agriculture on the Suns	75,000	-	961	\$ 75,961.28
Voluntary Community Amenity Contribution to Support Agriculture Initiatives	8,500	-	109	\$ 8,608.96
Bear Creek Hydro Amenity Funds	\$ 217,322	15,320	2,843	\$ 235,484.84
Narrows Inlet Hydro Amenities (Blue Earth Renewables, Coopers Green Hall)	\$ 10,000	2,000	154	\$ 12,153.80
Parks Master Plan Funds	\$ 67,762	-	869	\$ 68,630.57
<b>Totals</b>	<b>\$ 1,363,819</b>	<b>\$ (143,453)</b>	<b>\$ 16,745</b>	<b>\$ 1,237,112.06</b>

Investments \$ 1,391,713  
Accrued Interest 9,804

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** Committee of the Whole – October 27, 2022

**AUTHOR:** Lana Smith, Manager Financial Planning

**SUBJECT:** GAS TAX COMMUNITY WORKS FUND UPDATE

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### RECOMMENDATION(S)

**THAT the report titled Gas Tax Community Works Fund Update be received for information.**

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### BACKGROUND

The purpose of this financial report is to provide the Committee with an update on the current status of the Community Works Fund (CWF) provided through the Federal Gas Tax Fund in British Columbia (Gas Tax Agreement or GTA) including budgeted project commitments, year to date spending and uncommitted funds available to be spent on eligible projects.

Since 2005, \$11,020,935 has been received from the Gas Tax Fund under the 2005-2015 CWF Agreement and the renewed 2014-2024 CWF Agreement. Funding is based on Regional District rural area population (2021 census) and payments are typically advanced on a semi-annual basis with funds allocated to the five rural areas per the Sunshine Coast Regional District (SCRD) Board Federal Gas Tax - Community Works Fund Policy. Funds may be used toward eligible costs in various infrastructure investment categories. Eligible investments permitted to be funded from Community Works Funds are those associated with acquiring, planning, designing, constructing or renovating a tangible capital asset; or strengthening the ability of local governments to improve local or regional planning; and asset management.

### DISCUSSION

#### Funding Allocation

CWF are allocated to all local governments in British Columbia based on a per capita funding formula with a funding floor. Consistent with this method, funding received since inception of the CWF has been allocated to each of the five electoral areas based on the most current census data.

#### Summary of Funding Commitments

Unspent funding received as at December 31, 2021 totaled \$7,915,914. This year's first installment payment totalling \$347,542 was received in late August. The second installment of \$347,543 is expected to be received in early December bringing the total available funding for eligible projects in 2022 to \$8,610,999. Of this, \$2,609,697 is currently budgeted or committed for projects and \$6,001,302 remains uncommitted.

A summary of CWF allocations and funding commitments by Electoral Area for 2022 is provided in Table 1 below with more detailed information in Attachment A, titled Gas Tax Community Works Fund Summary of Commitments.

<b>Table 1: Summary of Gas Tax Community Works Funding</b>				
Electoral Area	Unspent Funding as at December 31, 2021	2022 Funding Allocations	2022 Funding Commitments	Uncommitted Funds for Available for 2022
Area A- Egmont/Pender Harbour	\$ 1,743,111	\$ 133,516	\$ (1,662,127)	\$ 214,500
Area B - Halfmoon Bay	1,280,336	130,441	(453,045)	957,732
Area D - Roberts Creek	1,714,891	154,781	-	1,869,672
Area E - Elphinstone	2,074,431	170,597	(9,502)	2,235,526
Area F - West Howe Sound	1,103,146	105,750	(485,023)	723,872
<b>Totals</b>	<b>\$ 7,915,914</b>	<b>\$ 695,085</b>	<b>\$ (2,609,697)</b>	<b>\$ 6,001,302</b>

#### Unspent Funds

Staff note that the 10-year Gas Tax Fund agreement is set to expire in March 2024. The government recognizes that there is a considerable amount of funds in local government Gas Tax-CWF accounts that are still unspent. The SCRD is currently working with the Union of British Columbia Municipalities (UBCM) on a plan to expend funds by this time.

#### Incomplete Projects

There is a total of \$88,918 in incomplete active transportation projects which remain open on the SCRD's Annual Expenditure Report to UBCM. Expenditures to date for these projects have not yet resulted in a tangible capital asset, there is no further direction on the projects, and they were not included in the 2022-2026 Financial Plan. Should these projects remain incomplete at the completion of the current agreement, there is a risk that the funding will be required to be returned.

Planning consideration for the 2023 work-plan and budgeting process are being explored. One area as an example is related to active transportation now that there is an understanding with the Ministry of Transportation and Infrastructure (MoTI) and UBCM.

### **STRATEGIC PLAN AND RELATED POLICIES**

Gas Tax CWF are intended for capital purposes and, subject to eligibility requirements, can be considered as a funding strategy in the achieving the Boards Strategic Focus Area of Asset Stewardship.

**CONCLUSION**

This report is an update on the current status of the CWF (provided through the Federal Gas Tax Fund) including funding commitments, year to date spending and uncommitted funds available to be spent on eligible projects. There is \$8,610,999 of CWF available to fund eligible projects in 2022. Of this, \$2,609,697 has been committed for projects and \$6,001,302 remains uncommitted.

**Attachment A:** Gas Tax Community Works Funds – Summary of Commitments

Reviewed by:			
Manager		CFO/Finance	X-T. Perreault
GM		Legislative	
CAO	X – D. McKinley	Other	

**Gas Tax Community Works Fund  
Summary of Commitments  
2022 Funding Year**

		A	B	D	E	F	Total
<b>CWF Funding</b>	<b>Function</b>	<u>Z10159</u>	<u>Z10160</u>	<u>Z10161</u>	<u>Z10162</u>	<u>Z10163</u>	
Balance of 2021 Uncommitted Funds to 2022		\$ 1,425,698	\$ 1,223,602	\$ 1,709,798	\$ 2,058,661	\$ 1,055,244	\$ 7,473,003
2021 Interest Earned		5,564	3,814	5,093	6,267	3,308	24,046
Balance of 2021 Committed Funds to 2022 (Carry Forwards)		311,849	52,920		9,502	44,594	418,865
<b>Funding Available as at December 31, 2021</b>		<b>\$ 1,743,110.67</b>	<b>\$ 1,280,336.36</b>	<b>\$ 1,714,890.89</b>	<b>\$ 2,074,430.55</b>	<b>\$ 1,103,145.52</b>	<b>\$ 7,915,914</b>
<b>2022 Anticipated Funding Allocation (based on 2021 Census data)</b>							
First Installment (August)		66,758.23	65,220.52	77,390.33	85,298.51	52,874.98	347,542.57
Second Installment (December)		66,758.21	65,220.51	77,390.32	85,298.50	52,874.96	347,542.50
<b>Funding Available for Projects in 2022</b>		<b>\$ 1,876,628.11</b>	<b>\$ 1,410,776</b>	<b>\$ 1,869,672</b>	<b>\$ 2,245,028</b>	<b>\$ 1,208,894</b>	<b>\$ 8,610,999</b>
<b>2022 Budgeted and Committed Funding</b>							
Area A- Garden Bay Pump Station – Feasibility Study – Treatment Improvements (CF)	365	20,000					20,000
Area A- Emergency Generator (CF)	365	125,000					125,000
Area A- McNeil Lake Dam Upgrades (CF)	366	38,581					38,581
Area A- Dogwood Reservoir Feasibility (CF)	366	108,000					108,000
Area A- South Pender Harbour Water Treatment Plant - Upgrades - Phase Two (CF)	366	20,268					20,268
Area A- North Pender Harbour Watermain Replacement	365	765,000					765,000
Area A- South Pender Harbour Watermain Replacement	366	540,000					540,000
Area B - Coopers Green Park - Hall & Parking Design Plans (CF)	650		47,274				47,274
Area B - Coopers Green Hall Replacement	650		400,125				400,125
Area B- Jolly Rodger WWTP Headworks Replacement (CF)	384		2,661				2,661
Area B- Secret Cove WWTP Headworks Replacement (CF)	385		2,985				2,985
Area E- Woodcreek Park-WWTP Collection System Designs (CF)	382				9,502		9,502
Area F- Eastbourne Groundwater Investigation (CF)	370					44,594	44,594
Area F- Langdale WWTP Remediation Project	388					126,000	126,000
<b>Unbudgeted Commitments</b>							
Area A- Res. 070/22 No. 12 Connected Coast contribution in Principle (Earls Cove/Egmont)		45,278					45,278
Area F- Res. 070/22 No. 12 Connected Coast contribution in Principle (Gambier & Keats Islands)						314,429	314,429
		<b>\$ 1,662,127</b>	<b>\$ 453,045</b>	<b>\$ -</b>	<b>\$ 9,502</b>	<b>\$ 485,023</b>	<b>\$ 2,609,697</b>
<b>Uncommitted CWF Gax Tax Funds for 2022</b>		<b>\$ 214,501</b>	<b>\$ 957,731</b>	<b>\$ 1,869,672</b>	<b>\$ 2,235,526</b>	<b>\$ 723,871</b>	<b>\$ 6,001,302</b>
<b>CWF Funds allocation (per capita basis using 2021 Census data)</b>		<b>19.21%</b>	<b>18.77%</b>	<b>22.27%</b>	<b>24.54%</b>	<b>15.21%</b>	<b>100.00%</b>

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** SCRD Board– October 27, 2022

**AUTHOR:** Remko Rosenboom, General Manager, Infrastructure Services

**SUBJECT:** 2135203 SECHELT LANDFILL COVER MATERIAL CONTRACT EXTENSION

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### RECOMMENDATION(S)

**THAT the report titled 2135203 Sechelt Landfill Cover Material Contract Extension be received for information;**

**AND THAT the contract with Salish Environmental Group Inc. for the supply and delivery of cover material to the Sechelt Landfill be extended for an additional one (1) year period to November 28, 2023;**

**AND THAT the contract with Salish Environmental Group Inc. be increased by \$124,520 to \$199,520 (not including taxes);**

**AND FURTHER THAT the delegated authorities be authorized to execute the contract.**

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### BACKGROUND

In 2021, the Sunshine Coast Regional District (SCRD) requested quotations from qualified companies for the supply and delivery of cover material to the Sechelt Landfill on a bi-weekly or monthly basis, depending on operational needs. The contract was awarded to Salish Environmental Group Inc. (Salish) for a one-year term and expires on November 28, 2022 with the option to extend up to three (3) additional one-year terms.

The purpose of this report is to seek Board approval to extend the existing contract with Salish to November 28, 2023 for the supply and delivery of cover material to the Sechelt Landfill. However, to do so will result in a contract value over \$100,000 and thus requires Board approval.

### DISCUSSION

The supply and delivery of cover material is an essential component of Sechelt Landfill operations and is required on an ongoing basis to remain in compliance with the Ministry of Environment and Climate Change Strategy regulations.

#### *2022 Projections*

The current contract value was an estimate of volumes required based on best practices for cover composition throughout the seasons. The volume of cover material required, however, is expected to be exceeded. The exceedance is attributed to reviewing landfill contours and maximizing the full footprint to gain additional airspace. The current Design Operations and

Closure Plan is closely followed to ensure that cover material meets regulatory requirements and does not exceed them.

For 2022, the anticipated cover material required is approximately 4,700 cubic meters.

Staff therefore recommend amending the contract with Salish to increase the total contract value to reflect the increased volume.

#### *Contract Extension*

The SCR D has benefitted from Salish's ability to provide this service and Salish is interested in extending their contract for the supply and delivery of cover material to the Sechelt Landfill for an additional one-year term as permitted in the contract.

As such, staff recommend to extend the contract for an additional one-year period. During this period the anticipated amount of cover material required is expected to be 5,000 cubic meters.

#### *Financial Implications*

A summary of the overall cover material contract costs is provided in Table 1 below.

Table 1 – Cover Material Contract Value Details

	<b>Cost</b>
Original Contract Value – 1 Year (November 29, 2021 – November 28, 2022)	\$75,000
Projected Increase to Year 1 Contract value	\$18,520
First Contract Extension Value (November 29, 2022 – November 28, 2023)	\$106,000
<b>Total Contract Value</b>	<b>\$199,520</b>

The additional budget of \$18,520 for the current contract reflects the higher than anticipated cover material volumes required to date. This cost increase for 2022 will try to be absorbed and staff will report back as part of year-end.

The current approved annual budget for this contract is \$75,000. The costs for 2023 are estimated to increase to \$106,000, therefore, this amount will need to be reflected in the 2023-2027 draft Financial Plan. Staff will therefore bring forward an associated 2023 Budget Proposal.

#### **STRATEGIC PLAN AND RELATED POLICIES**

N/A



**CONCLUSION**

The SCRD entered into a one-year contract in 2021 with Salish for the supply and delivery of cover material which expires on November 28, 2022. The current contract includes the option to extend the original contract for up to three (3) additional one (1) year terms.

Staff recommend extending the contract for the additional one (1) year term and will bring forward a 2023 Budget Proposal to guarantee sustainable funding for this service.

Reviewed by:			
Manager		Finance	X - T. Perreault
GM		Legislative	
CAO	X - D. McKinley	Purchasing	X - V. Cropp

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

**TO:** Committee of the Whole – October 27, 2022

**AUTHOR:** Chris Humphries, Planner 1

**SUBJECT:** DEVELOPMENT VARIANCE PERMIT DVP00082 (13230 PINEHAVEN WAY)

### RECOMMENDATION

**THAT** the report titled Development Variance Permit DVP00082 (13230 Pinehaven Way) be received for information;

**AND THAT** Development Variance Permit DVP00082 to vary Zoning Bylaw No. 337, Section 1011.5(b) by reducing the setback from a side parcel line for a structure including roof overhang from 1.5 m to 0.5 m, in order to facilitate construction of a single-family dwelling with a garage, be issued.

### BACKGROUND

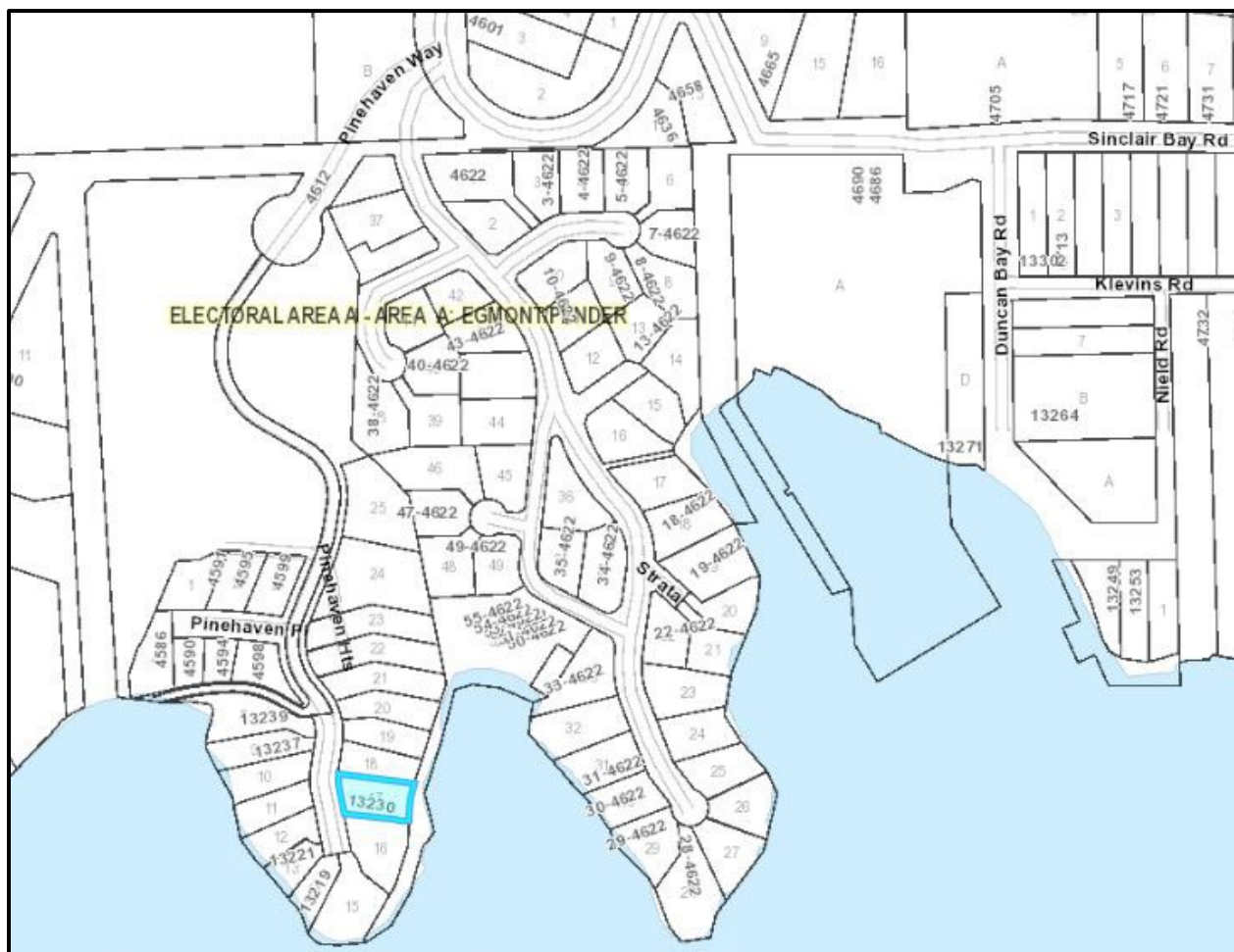
The Sunshine Coast Regional District (SCRD) received a Development Variance Permit application (DVP00082) to reduce a building setback to facilitate construction of a new single-family dwelling with a garage located at 13230 Pinehaven Way in Electoral Area A. The applicant seeks to reduce the 1.5 m minimum building setback from the west side parcel line to 0.5 m for the proposed building including roof overhang.

The purpose of this report is to present this application to the Committee of the Whole for consideration and decision. The proposed development plans are included in Attachment A. Table 1 below provides a summary of the application.

*Table 1: Application Summary*

<b>Applicant:</b>	Kale Angus
<b>Legal Description:</b>	STRATA LOT 17 DISTRICT LOTS 1397 AND 1397A GROUP 1 NEW WESTMINSTER DISTRICT STRATA PLAN BCS2151 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
<b>PID:</b>	026-920-697
<b>Electoral Area:</b>	Area A
<b>Civic Address:</b>	13230 Pinehaven Way
<b>Zoning:</b>	RU1 – Rural Residential 1
<b>OCP Land Use:</b>	Residential A
<b>Proposed Use:</b>	Single family dwelling with garage

Figure 1 - Location Map



Subject property highlighted in blue

The property is within an RU1 zoned strata. The property is approximately 768 m<sup>2</sup> and the applicant wishes to construct a single-family dwelling with a garage. Due to the lot configuration, the central location of a significant bedrock protrusion on the lot, and coastal slope hazards on the east portion of the lot, the applicant is requesting a variance to accommodate construction of the garage portion of the dwelling.

The subject parcel is within a strata development and the access route providing vehicular access to this and neighboring strata properties is not classified a "highway" under the definition of "highway" in Zoning Bylaw No. 337 (the Bylaw). As such, the west lot line is not considered a front parcel line under the definition of "parcel line, front" in the Bylaw, requiring a minimum 5 m setback per the Bylaw, Section 1011.5(a); rather, it is a side parcel line per the definition of "parcel line, side" in the Bylaw which requires a minimum 1.5 m setback per the Bylaw, Section 1011.5(b).

### ***Applicant's Rationale***

The parcel must provide for off-street parking for the proposed single-family dwelling, and such parking must be an enclosed parking facility per the strata building scheme registered on Title.

The parcel contains a significant bedrock protrusion located centrally on the parcel, and there is a small, flat area of land between the rock and the west parcel line abutting the strata access route that is too small to accommodate a garage. The applicant has determined that rather than blasting the bedrock mass and altering the land in order to fully construct the garage portion of the residential structure fully behind the 1.5 m parcel line setback, it would be less environmentally destructive to vary the 1.5 m setback. The variance will permit the applicant to minimize the amount of land alteration for construction of the garage while also allowing them to construct the garage clear of the access route. The dwelling portion of the structure will be constructed generally atop the bedrock mass and atop the easternmost third of the garage, 5 m from the west parcel line.

## DISCUSSION

### ***Zoning Bylaw No. 337***

Section 1011.5 of the zoning bylaw states that:

*(1) No structure may be located within:*

*(b) 1.5 metres of a side parcel line*

The applicant's proposal does not meet the required 1.5 m setback from the side parcel line.

### ***Consultation***

The development variance permit application has been referred to the following agencies for comment:

Referral Agency	Comments
SCRD Building Division	No concerns.
shíshálh Nation	Referral was sent on September 8, 2022. The shíshálh Nation has requested additional details on the proposed development prior to commenting.
Egmont and District Volunteer Fire Department	No concerns.
Ministry of Transportation and Infrastructure	Not a highway setback. Referral not required.
SCRD Parks Division	No concerns.
Neighbouring Property Owners/Occupiers	Notifications were mailed on October 6, 2022 to owners and occupiers of properties within a 100 m radius of the subject property. No comments have been received prior to the report review deadline.

Notifications to surrounding properties were completed in accordance with Section 499 of the *Local Government Act* and the Sunshine Coast Regional District Bylaw No. 522. Those who consider their interests affected may attend the Committee of the Whole meeting and speak at the call of the Chair.

The applicant provided letters of support at the time of application from the existing neighbor and from the Director of BCWC Developments Inc. (the strata), and both letters are in support of the variance. The letters are attached.

The applicant is responsible for ensuring all work undertaken complies with the *Heritage Conservation Act*, and it is anticipated that if the subject DVP is approved the applicant will be able to satisfy their duty under this legislation through normal process that applies to all development.

### ***Planning Analysis***

Staff have evaluated this application using SCRD Board policy 13-6410-6 (Development Variance Permits) as criteria. These criteria and the analysis related to the proposal are below.

1. *The variance should not defeat the intent of the bylaw standard or significantly depart from the planning principle or objective intended by the bylaw;*

The bylaw requires a 1.5 m setback from the side parcel line to a building or structure, and a 0.75 m setback from the parcel line to roof overhangs and certain building projections. The intent of the bylaw is to minimize impacts of a parcel's use on neighboring parcels, public property, or natural ecosystems. In this case, a variance to the setback from the west parcel line from 1.5 m to 0.50 m can be considered minor in nature due to the fact that the planned structure within the setback will be a single-story garage unit, and the west parcel line abuts a strata access route.

2. *The variance should not negatively affect adjacent or nearby properties or public lands;*

First, the portion of the structure proposed to be within the reduced parcel line setback is a flat-roofed, single-story garage structure with the remainder of the house 4.5 m further setback into the parcel; second, the parcel line in question abuts a road rather than a neighboring residential parcel, thus minimizing impacts of the reduced parcel line setback on neighbours; third, the proposed structure does not affect vehicular or pedestrian flows along the road; and finally, the road in question is a private strata road (access route), and so the structure does not need to meet Ministry of Transportation and Infrastructure setback standards.

3. *The variance should not be considered a precedent, but should be considered as a unique solution to a unique situation or set of circumstances;*

The property is constrained by its size, topography, geology and orientation to the road. Given the combination of these three characteristics, a variance request is reasonable in order to construct the proposed structure.

4. *The proposed variance represents the best solution for the proposed development after all other options have been considered.*

The design of the home reflects the shape of the lot, and the garage structure is sufficient to park two motor vehicles. The alternative solution of modifying the bedrock mass requires

significant land alteration, and positioning any part of the structure further east on the lot would be difficult due to existing coastal slope hazards.

5. *The variance should not negatively affect the natural site characteristics or environmental qualities of the property.*

On this property the following are known site / environmental considerations: a) coastal slope hazards, and b) unique coastal slope topography due to rock structures:

- a) A Development Permit is required for construction on the parcel. The applicant has submitted a Development Permit application and the Planning Department has reviewed the application to determine the parcel's suitability for the planned structure. As part of the development permit process, a Section 219 Covenant is being registered to save harmless the SCRD and help ensure development conformance with the required geotechnical report.
- b) This proposal includes significant retention of the centrally located, large bedrock structure on the parcel.

### **Options / Staff Recommendation**

Possible options to consider:

**Option 1: Issue the permit**

This would permit the proposed residential development on the property to proceed.

Staff recommend this option.

**Option 2: Refer the application to the Area A APC**

The APC would discuss the proposed variance in consideration of the Board's DVP policy and provide a recommendation to the EAS or CoW. Further notification is not required with this option. This option is not recommended as the issue is extremely local and the applicant has worked collaboratively with staff and the neighbourhood to address concerns.

**Option 3: Deny the permit**

The zoning bylaw regulation would continue to apply, and no new development would be permitted within the parcel line setback without a variance. The applicant could, as an alternative option, seek relief through the SCRD Board of Variance.

### **STRATEGIC PLAN AND RELATED POLICIES**

N/A

**CONCLUSION**

The proposed development variance permit would facilitate the construction of a single-family home with garage. The proposal is the most practical way for the applicant to construct this structure on the property given the site's unique characteristics.

Staff recommend issuing the development variance permit as noted in the recommendation.

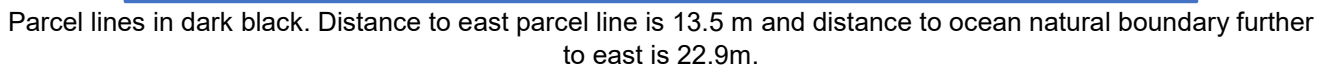
**ATTACHMENTS**

Attachment A – Proposed development plans

Attachment B – Comments from neighbouring residents received

Reviewed by: J. Clark (Senior Planner), Y. Siao (Senior Planner)			
Manager	X – J. Jackson	Finance	
GM	X – I. Hall	Legislative	
CAO	X – D. McKinley		

## Full Site Plan



Site plan showing a proposed garage structure. The plan includes the following details:

- Garage:** A large grey-shaded area labeled "Garage".
- Setback:** A red line indicates a "1.5 m Setback" from the road.
- Dimensions:**
  - Property Line (6.50m): 6.50m
  - 2.32
  - 1.87
  - 5.00
  - Exterior Wall Extent: 0.66m
  - Roof Overhang Extent: 0.53m
- Other Features:**
  - LANDSCAPED STAIRS
  - DECK
- Road:** Labeled "Road" on the left side.



## Design



Red box indicating general location of structure subject of variance.

***Attachment B – Comments from neighbouring residents received***

**May 16, 2022**

SCRD Building & Planning Department  
Ministry of Transportation

**To Whom it may concern:**

RE: Application for Building Variance

LOT 17, Civic Address: 13230 Pinehaven Way, Garden Bay, V0N 1S1

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I am Dal Brynelsen, Director with signing authority of BCWC Developments Inc, owner of lots 18, 19 & 20 Pinehaven Way, Garden Bay, BC. I wish to offer our full support to approve the variance as it applies to the new proposed setback from the property line, to accommodate off street parking due to hardship caused by bedrock outcrop.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dal Brynelsen', written over a horizontal line.

**Dal Brynelsen**

**Director, BCWC Developments Inc.**

**May 16, 2022**

SCRD Building & Planning Department  
Ministry of Transportation

**To Whom it may concern:**

RE: Application for Building Variance

LOT 17, Civic Address: 13230 Pinehaven Way, Garden Bay, V0N 1S1

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I am the registered owner of **LOT 13, PINEHAVEN WAY**, and have reviewed the application for variance for Lot 17. I wish to offer my full support to approve the variance as it applies to the new proposed setback from the property line, to accommodate off street parking due to hardship caused by bedrock outcrop.

Sincerely,



**Matt Rogers**  
**RODGERS**

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

**TO:** Corporate and Administrative Services Committee – October 27, 2022

**AUTHOR:** Valerie Cropp – Manager, Purchasing and Risk Management

**SUBJECT:** **CONTRACTS BETWEEN \$50,000 AND \$100,000 FROM JULY 1, 2022 TO SEPTEMBER 30, 2022**

### RECOMMENDATION

**THAT the report titled Contracts between \$50,000 and \$100,000 from July 1, 2022 to September 30, 2022 be received for information.**

### BACKGROUND

The Sunshine Coast Regional District's (SCRD) Delegation Bylaw No. 710 directs staff to provide the Committee with a quarterly report of all new contracts entered into that fall between \$50,000 and \$100,000.

This report includes vendor, purpose, function, amount and the authoritative budget.

### DISCUSSION

A total of 116 contracts/purchase orders were issued during the time period July 1, 2022 to September 30, 2022 with 2 valued between \$50,000 and \$100,000.

	Supplier	Account Code	Awarded	Budget
1.	Powerland Computers Ltd	117 – Information Technology	\$74,310.70	Capital
	6010q-87610 - 10ZiG 6010q (87610), 32GB SATA, 8GB RAM & Windows 10 2021 LTSC license			
2.	Sunshine Coast Affordable Housing Society	500 – Regional Planning	\$79,250.00	Operating
	Housing Program Coordinator			

### STRATEGIC PLAN AND RELATED POLICIES

The disclosure of Contract Awards aligns with the Board's Purchasing Policy and Delegation Bylaw.

### CONCLUSION

SCRD Delegation Bylaw No. 710 requires that a report be provided quarterly to Committee on contracts between \$50,000 and \$100,000.

Reviewed by:			
Manager		Finance/CFO	X - T.Perreault
GM		Legislative	
CAO	X – D. McKinley	Other	

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** Committee of the Whole – October 27, 2022

**AUTHOR:** Michelle Goetz, Accounts Payable Technician

**SUBJECT:** DIRECTOR CONSTITUENCY AND TRAVEL EXPENSES FOR PERIOD ENDING SEPTEMBER 30, 2022

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### RECOMMENDATION

**THAT the report titled Director Constituency and Travel Expenses for Period Ending September 30, 2022 be received for information.**

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### BACKGROUND

The 2022 Financial Plan for line items Legislative Services Constituency Expenses and UBCM/AVICC Constituency Expenses provide a combined budget of \$20,300. The applicable policy provides a maximum \$2,500 allowance per Director from Legislative Services [110] and an additional \$1,000 for Electoral Area Directors from UBCM/AVICC [130] for the expense of running an elected official office. Based on historical use, the amount budgeted is less than the amount available under the policy.

Travel expenses budgeted within Legislative Services and UBCM/AVICC – Electoral Area Services total \$34,544 for mileage, meals, hotel and other various charges associated with travelling or attending conferences on Sunshine Coast Regional District (SCRD) business, as outlined under the applicable Board policy.

### DISCUSSION

The total amount posted to Constituency Expenses for the nine-month period ending September 30, 2022 is \$9,460 leaving a remaining budget of \$10,840.

The total amount posted to Legislative and UBCM/AVICC Travel Expenses is \$11,412 leaving a remaining budget of \$23,132.

Figures are based on expense reports submitted up to October 7, 2022 for the nine month period ended September 30, 2022 and a breakdown by Electoral Area is provided below.

Electoral Area	Constituency Expense	Travel Expense (Excluding GST)
Director Area A	\$2,978	\$4,672
Director Area B	869	2,154
Director Area D	2,447	200
Director Area E	443	2,317
Director Area F	2,499	676
Director DOS (2)	224	1,393
Director TOG	-	-
Director SIGD	-	-
<b>YTD Totals</b>	<b>\$ 9,460</b>	<b>\$ 11,412</b>

**STRATEGIC PLAN AND RELATED POLICIES**

Applicable Board policies:

- 5-1800-1 - Reimbursement of Travel and Other Expenses
- 5-1800-2 - Constituency Expenses

Proposed amendments to both of the above noted policies were reviewed at the Special Corporate and Administrative Services Committee meeting on September 29, 2021.

Based on the Committee's recommendations, an amended *Reimbursement of Travel and Other Expenses* policy was approved by the Board on October 14, 2021 while the *Constituency Expenses* policy was referred to a future Committee meeting for further consideration (Board resolutions 273/21 No. 4 & 5).

An updated Board Constituency Expense policy was brought forward at the July 28, 2022 Committee of the Whole meeting and was subsequently referred back to staff for further review and clarification (Board resolution 212/22 No. 4).

**CONCLUSION**

The 2022 Financial Plan for Constituency Expenses and Travel Expenses provides a total budget of \$54,844. For the period ending September 30, 2022, the total amount posted to Constituency and Electoral Expenses is \$ 20,872 leaving a remaining budget of \$33,972.

Reviewed by:			
Manager		Finance	X – B. Wing
GM		Legislative	
CAO	X – D. McKinley	Other	