



STAFF REPORT

DATE: October 30, 2020

FILE: 0540-04 EASC

TO: Chair and Directors
Electoral Areas Services Committee

FROM: David Leitch
Chief Administrative Officer

RE: 2020 PRELIMINARY SURPLUS REPORT – ELECTORAL AREA SERVICES

PURPOSE/PROBLEM

To provide the Committee with preliminary information pertaining to annual surpluses in advance of the upcoming 2021-2025 budget sessions.

EXECUTIVE SUMMARY

Staff monitor actual results to those projected by the Financial Plan through regular review and reporting provided by the Finance department. As the budget cycle progresses and initial estimates are being proposed a necessary step is to review prior year surplus, carry forwards, and any unspent contingency amounts to determine the effect of changing surplus balances on the upcoming tax requisitions.

The information in this report is preliminary and staff will be monitoring the balances for the current budget until a 2021-2025 Financial Plan is recommended. With the onset of COVID-19 this has been a particularly challenging step relative to prior years, so an added degree of caution is likely warranted for any forecasted data presented during the overall budget cycle. As reporting progresses staff will revise amounts as necessary and advise the Committee of any significant changes to these estimates.

Each section of the attached report leads off with a overview chart comparing the 2020 preliminary surplus estimates to the 2019 actual surplus carry forward. These charts are then followed with detailed information for each function, providing supplemental details on the forecast.

RECOMMENDATION

THAT the report from the Chief Administrative Officer be received.

Respectfully:



David Leitch
Chief Administrative Officer

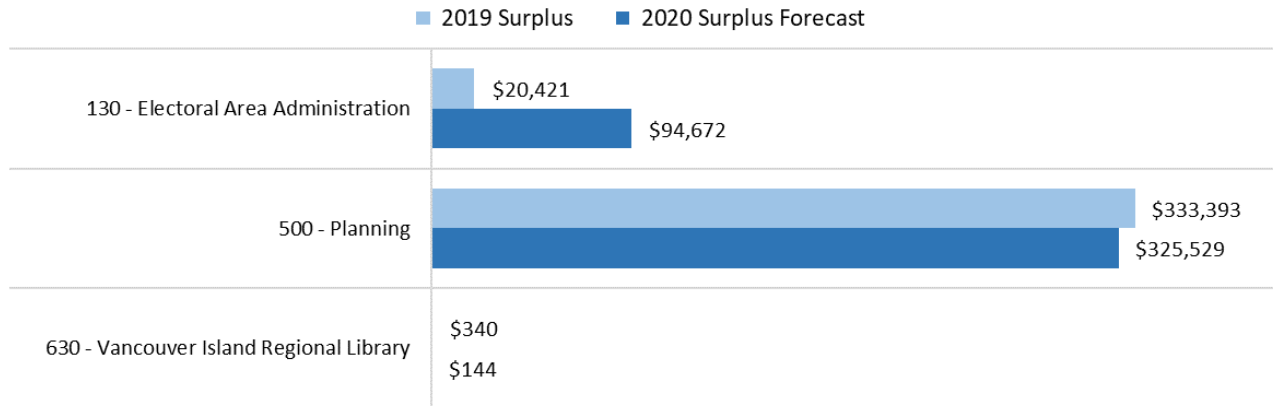
Prepared by: Mike Harmston, CPA, CGA, Chief Financial Officer

Attachments: 2020 Preliminary Surplus Forecast

Strathcona Regional District
2020 Preliminary Surplus Forecast

Electoral Area Services

Electoral Area Services surplus forecast vs the prior year :



130 - Electoral Area Administration

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 676,835	\$ 676,835	\$ -	0.0%
Government transfers	484,685	484,685	-	0.0%
Prior year surplus	20,422	17,931	2,491	13.9%
Operating Revenue Total	1,181,942	1,179,451	2,491	0.2%
Operating Expense				
Operating expenses	589,389	681,767	92,378	13.5%
Transfers to reserves	497,881	497,684	(197)	(0.0%)
Operating Expense Total	1,087,270	1,179,451	(197)	(0.0%)
Surplus/(Deficit)	\$ 94,672	\$ -		

Notes:

- Higher than normal expense variance due to reduced travel, training, meeting and contingency spending.

500 - Planning

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 639,493	\$ 639,493	\$ -	0.0%
Sales of services	2,100	15,000	(12,900)	(86.0%)
Other revenue	39,872	53,850	(13,978)	(26.0%)
Government transfers	26,250	52,500	(26,250)	(50.0%)
Prior year surplus	333,393	319,334	14,059	4.4%
Operating Revenue Total	1,041,108	1,080,177	(26,169)	(2.4%)
Operating Expense				
Operating expenses	490,579	855,177	364,598	42.6%
Transfers to reserves	225,000	225,000	-	0.0%
Operating Expense Total	715,579	1,080,177	364,598	33.8%
Surplus/(Deficit)	\$ 325,529	\$ -		

Notes:

- Sale of services and other revenue decline due to COVID; anticipated to be a temporary deferral. Less client interaction offset by works done to increase employee and client safety protocols.
- \$26,250 government transfers due to 50% carryforward of Integrated Community Stability Plan. (SPF Grant)
- \$23,600 expense variance due to deferral of software costs related to incoming land use software adoption.
- \$30,000 carry forward of GIS and Floodplain Assessment project and \$18,000 legal fee contingency.
- General spending reduction due to staff vacancies, reduced travel, meeting, legal and office contingencies, and expenses.

630 - Vancouver Island Regional Library

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 529,864	\$ 529,864	\$ -	0.0%
Grants in lieu	1,100	1,100	-	0.0%
Prior year surplus	341	197	144	73.1%
Operating Revenue Total	531,305	531,161	144	0.0%
Operating Expense				
Operating expenses	531,161	531,161	-	0.0%
Operating Expense Total	531,161	531,161	-	0.0%
Surplus/(Deficit)	\$ 144	\$ -		

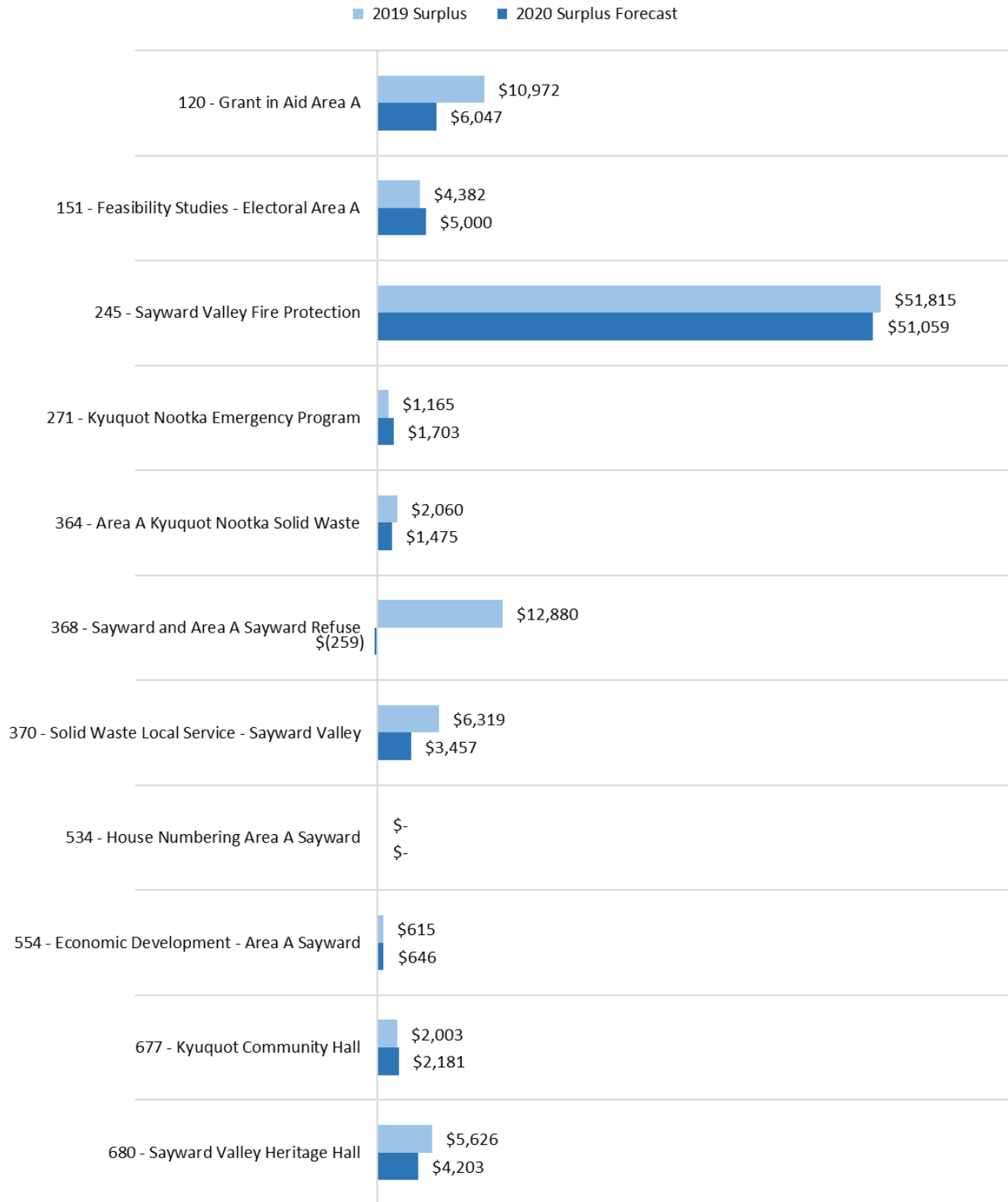
Notes:

- On budget.

Strathcona Regional District
2020 Preliminary Surplus Forecast

Electoral Area A

Electoral Area A: 2020 surplus forecast vs the prior year :



120 - Grant In Aid Area A

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 452	\$ 452	\$ -	0.0%
Prior year surplus	10,972	9,942	1,030	10.4%
Operating Revenue Total	11,424	10,394	1,030	9.9%
Operating Expense				
Operating expenses	5,377	10,394	5,017	48.3%
Operating Expense Total	5,377	10,394	5,017	48.3%
Surplus/(Deficit)	\$ 6,047	\$ -		

Notes:

- 50% of budget (\$5,000) assumed to be spent for 2020; \$0 actual spend as of October 19th, 2020.

151 - Feasibility Studies - Electoral Area A

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 874	\$ 874	\$ -	0.0%
Prior year surplus	4,382	4,382	-	0.0%
Operating Revenue Total	5,256	5,256	-	0.0%
Operating Expense				
Operating expenses	256	5,256	5,000	95.1%
Operating Expense Total	256	5,256	5,000	95.1%
Surplus/(Deficit)	\$ 5,000	\$ -		

Notes:

- No feasibility studies for Area A in 2020; contingency budget unspent.

245 - Sayward Valley Fire Protection

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 75,000	\$ 75,000	\$ -	0.0%
Other revenue	551	550	1	0.2%
Government transfers	-	10,000	(10,000)	(100.0%)
Prior year surplus	51,815	53,570	(1,755)	(3.3%)
Operating Revenue Total	127,366	139,120	(11,754)	(8.4%)
Operating Expense				
Operating expenses	59,607	122,420	62,813	51.3%
Transfers to reserves	16,700	16,700	-	0.0%
Operating Expense Total	76,307	139,120	62,813	45.2%
Surplus/(Deficit)	\$ 51,059	\$ -		

Notes:

- \$10,000 government transfer relates to Fire Study grant that was budgeted but not received. Project was ultimately included along with Area D Fire Study, lowering the anticipated costs from \$25,000 to \$15,000, offsetting the grant amount.
- \$47,000 of deferred maintenance expenses to be carried forward. \$3,500 maintenance contingency not spent in 2020.

271 - Kyuquot Nootka Emergency Program

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 1,000	\$ 1,000	\$ -	0.0%
Prior year surplus	1,164	1,164	-	0.0%
Operating Revenue Total	2,164	2,164	-	0.0%
Operating Expense				
Operating expenses	461	2,164	1,703	78.7%
Operating Expense Total	461	2,164	1,703	78.7%
Surplus/(Deficit)	\$ 1,703	\$ -		

Notes:

- Contingencies unspent for 2020.

364 - Area A Kyuquot Nootka Solid Waste

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 10,000	\$ 10,000	\$ -	0.0%
Transfers from reserves	1,458	1,458	-	0.0%
Prior year surplus	2,060	2,102	(42)	(2.0%)
Operating Revenue Total	13,518	13,560	(42)	(0.3%)
Operating Expense				
Operating expenses	12,043	13,560	1,517	11.2%
Operating Expense Total	12,043	13,560	1,517	11.2%
Surplus/(Deficit)	\$ 1,475	\$ -		

Notes:

- Expected to be on budget; surpluses mainly dependant on volume of garbage processed.
- Travel contingency anticipated not to be spent in 2020.

368 - Solid Waste Local Service - Sayward Valley

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 11,312	\$ 11,311	\$ 1	0.0%
Other revenue	-	13,800	(13,800)	(100.0%)
Prior year surplus	12,880	4,775	8,105	169.7%
Operating Revenue Total	24,192	29,886	(5,694)	(19.1%)
Operating Expense				
Operating expenses	24,451	29,886	5,435	18.2%
Operating Expense Total	24,451	29,886	5,435	18.2%
Surplus/(Deficit)	\$ (259)	\$ -		

Notes:

- \$13,800 variance due to billing arrangement with Comox Strathcona Waste Management service (CSWMS). Historically CSWMS has contributed to offset costs of annual cleanup events however they are no longer offering this support.
- Under budget due to cancelling the initial cleanup event during the onset of COVID-19.

370 - Solid Waste Local Service - Sayward Valley

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Sales of services	\$ 68,900	\$ 71,492	\$ (2,592)	(3.6%)
Other revenue	5,379	5,387	(8)	(0.1%)
Transfers from reserves	1,140	1,140	-	0.0%
Prior year surplus	6,320	4,165	2,155	51.7%
Operating Revenue Total	81,739	82,184	(445)	(0.5%)
Operating Expense				
Operating expenses	78,282	82,184	3,902	4.7%
Operating Expense Total	78,282	82,184	3,902	4.7%
Surplus/(Deficit)	\$ 3,457	\$ -		

Notes:

- Operating expenses underbudget due to lower than anticipated tipping fees and unspent contingencies. Tipping fees were to rise 7% in 2020 with budgets assuming increase would occur in January, increase did not occur until September. Volumes also decreased slightly year to date.
- Service was budgeted to raise rates in 2020 due to increased tipping fees mentioned above. Fee increase was deferred given the delays in tipping fee increases and forecasted surplus.

534 - House Numbering Area A Sayward

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 305	\$ 305	\$ -	0.0%
Operating Revenue Total	305	305	-	0.0%
Operating Expense				
Operating expenses	305	305	-	0.0%
Operating Expense Total	305	305	-	0.0%
Surplus/(Deficit)	\$ -	\$ -		

Notes:

- On budget.

554 - Economic Development - Area A Sayward

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 500	\$ 500	\$ -	0.0%
Other revenue	-	3,600	(3,600)	(100.0%)
Prior year surplus	615	615	-	0.0%
Operating Revenue Total	1,115	4,715	(3,600)	(76.4%)
Operating Expense				
Operating expenses	469	1,115	646	57.9%
Transfers to reserves	-	3,600	3,600	100.0%
Operating Expense Total	469	4,715	4,246	90.1%
Surplus/(Deficit)	\$ 646	\$ -		

Notes:

- \$3,600 Other Revenue relates to Sayward Valley Communications Internet lease which is no longer being remitted due to contract breach(s).
- No reserve transfer given the issues in shared service agreement revenues.

677 - Kyuquot Community Hall

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 495	\$ 495	\$ -	0.0%
Prior year surplus	2,003	1,999	4	0.2%
Operating Revenue Total	2,498	2,494	4	0.2%
Operating Expense				
Operating expenses	317	2,494	2,177	87.3%
Operating Expense Total	317	2,494	2,185	87.6%
Surplus/(Deficit)	\$ 2,181	\$ -		

Notes:

- Contingency budgets unspent in 2020.

680 - Sayward Valley Heritage Hall

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 24,275	\$ 24,275	\$ -	0.0%
Transfers from reserves	-	5,500	(5,500)	(100.0%)
Prior year surplus	5,627	6,924	(1,297)	(18.7%)
Operating Revenue Total	29,902	36,699	(6,797)	(18.5%)
Operating Expense				
Operating expenses	25,699	36,699	11,000	30.0%
Operating Expense Total	25,699	36,699	-	0.0%
Surplus/(Deficit)	\$ 4,203	\$ -		

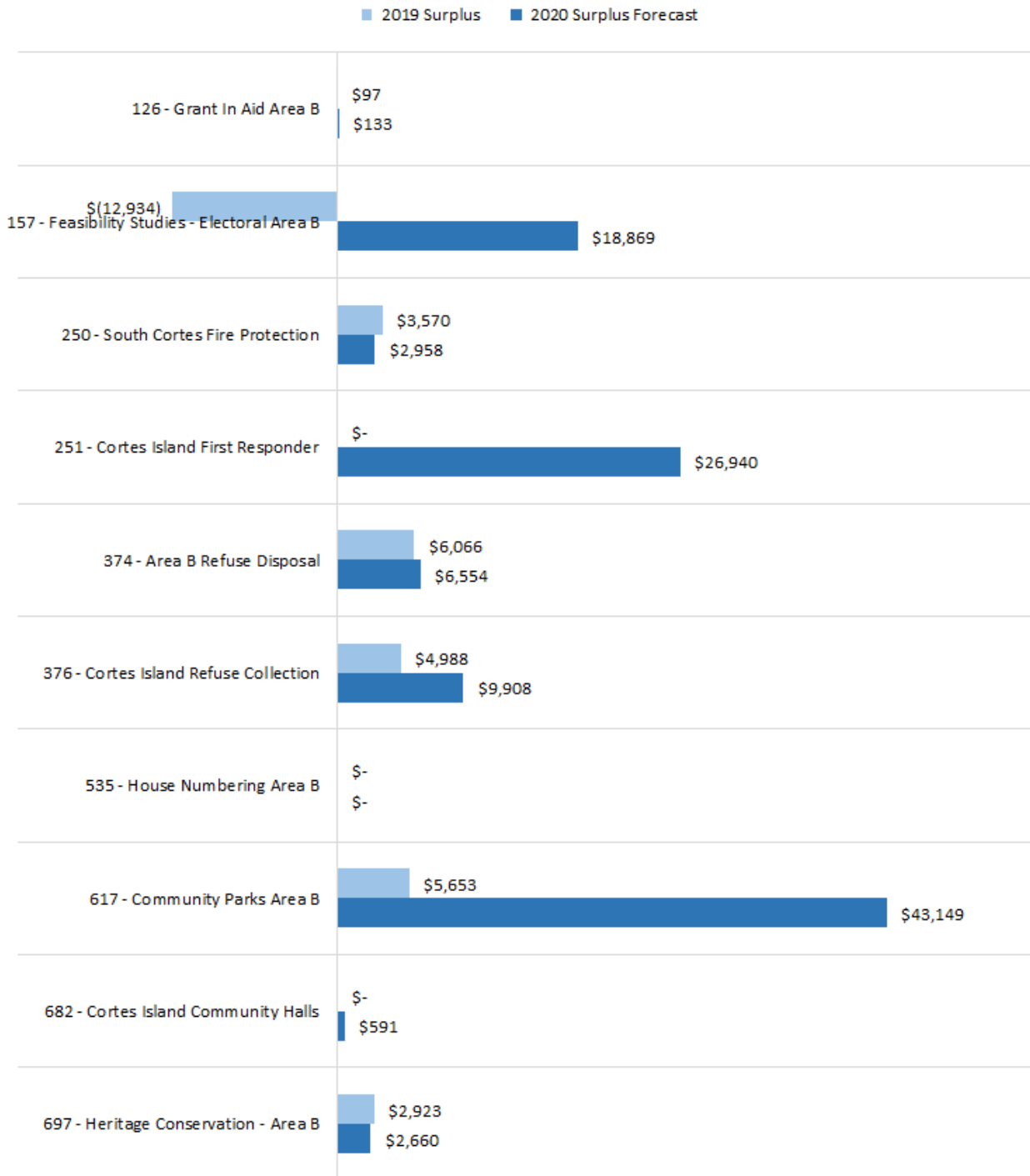
Notes:

- Contingency budgets unspent in 2020.

Strathcona Regional District
2020 Preliminary Surplus Forecast

Electoral Area B

Electoral Area B: 2020 surplus forecast vs the prior year :



126 - Grant In Aid Area B

	2020 Projection	2020 Budget	\$ Variance	% Variance	Notes:
Operating Revenue					- On budget.
Property tax requisition	\$ 25,709	\$ 25,709	\$ -	0.0%	
Prior year surplus	97	-	97	100.0%	
Operating Revenue Total	25,806	25,709	97	0.4%	
Operating Expense					
Operating expenses	25,673	25,709	36	0.1%	
Operating Expense Total	25,673	25,709	-	0.0%	
Grant In Aid Area B Surplus/(Deficit)	\$ 133	\$ -			

157 - Feasibility Studies - Electoral Area B

	2020 Projection	2020 Budget	\$ Variance	% Variance	Notes:
Operating Revenue					- Contingencies unspent for 2020.
Other revenue	32,071	31,083	988	3.2%	
Operating Revenue Total	32,071	31,083	988	3.2%	
Operating Expense					
Operating expenses	268	19,136	18,868	98.6%	
Deficit prior year	12,934	11,947	(987)	(8.3%)	
Operating Expense Total	13,202	31,083	(987)	(3.2%)	
Surplus/(Deficit)	\$ 18,869	\$ -			

250 - South Cortes Fire Protection

	2020 Projection	2020 Budget	\$ Variance	% Variance	Notes:
Operating Revenue					- On budget.
Property tax requisition	\$ 225,500	\$ 225,500	\$ -	0.0%	
Sales of services	4,620	4,620	-	0.0%	
Prior year surplus	3,570	3,570	-	0.0%	
Operating Revenue Total	233,690	233,690	-	0.0%	
Operating Expense					
Operating expenses	180,732	183,690	2,958	1.6%	
Transfers to reserves	50,000	50,000	-	0.0%	
Operating Expense Total	230,732	233,690	2,958	1.3%	
Surplus/(Deficit)	\$ 2,958	\$ -			

251 - Cortes Island First Responder

	2020 Projection	2020 Budget	\$ Variance	% Variance	Notes:
Operating Revenue					- Cortes Fire Department opted to defer rollout of service to 2021 due to COVID.
Property tax requisition	\$ 44,061	\$ 44,061	\$ -	0.0%	
Operating Revenue Total	44,061	44,061	-	0.0%	
Operating Expense					
Operating expenses	1,086	28,520	27,434	96.2%	
Other transfers	16,035	15,541	(494)	(3.2%)	
Operating Expense Total	17,121	44,061	(494)	(1.1%)	
Surplus/(Deficit)	\$ 26,940	\$ -			

374 - Area B Refuse Disposal

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 57,079	\$ 57,079	\$ -	0.0%
Other revenue	9,999	9,999	-	0.0%
Transfers from reserves	5,480	5,480	-	0.0%
Prior year surplus	6,067	2,909	3,158	108.6%
Operating Revenue Total	78,625	75,467	3,158	4.2%
Operating Expense				
Operating expenses	72,071	75,467	3,396	4.5%
Operating Expense Total	72,071	75,467	3,396	4.5%
Surplus/(Deficit)	\$ 6,554	\$ -		

Notes:

- Operating expenses underbudget due to lower than anticipated tipping fees and unspent contingencies. Tipping fees were to rise 7% in 2020 with budgets assuming increase would occur in January, increase did not occur until September.

376 - Cortes Island Refuse Collection

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Sales of services	\$ 75,780	\$ 75,844	\$ (64)	(0.1%)
Transfers from reserves	4,512	4,512	-	0.0%
Prior year surplus	4,987	3,136	1,851	59.0%
Operating Revenue Total	85,279	83,492	1,787	2.1%
Operating Expense				
Operating expenses	75,371	83,492	8,121	9.7%
Operating Expense Total	75,371	83,492	-	0.0%
Surplus/(Deficit)	\$ 9,908	\$ -		

Notes:

- \$5,000 public education (recycling) budget not spent in 2020.
- \$3,100 travel/training and contingencies unspent in 2020.

535 - House Numbering Area B

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 432	\$ 432	\$ -	0.0%
Operating Revenue Total	432	432	-	0.0%
Operating Expense				
Operating expenses	432	432	-	0.0%
Operating Expense Total	432	432	-	0.0%
Surplus/(Deficit)	\$ -	\$ -		

Notes:

- On budget.

617 - Community Parks Area B

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 174,352	\$ 174,352	\$ -	0.0%
Government transfers	-	8,000	(8,000)	(100.0%)
Transfers from reserves	4,000	4,000	-	0.0%
Prior year surplus	5,652	3,998	1,654	41.4%
Operating Revenue Total	184,004	190,350	(6,346)	(3.3%)
Operating Expense				
Operating expenses	140,855	190,350	49,495	26.0%
Operating Expense Total	140,855	190,350	49,495	26.0%
Surplus/(Deficit)	\$ 43,149	\$ -		

Notes:

- Government Transfers include \$8,000 project carry forward.
- \$2,500 carryforward for minor capital improvement project.
- \$29,000 operating variance due to staff vacancies.
- \$10,000 under budget for minor capital expenditure and misc. maintenance.

682 - Cortes Island Community Halls

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 80,250	\$ 80,250	\$ -	0.0%
Operating Revenue Total	80,250	80,250	-	0.0%
Operating Expense				
Operating expenses	63,624	64,708	1,084	1.7%
Other transfers	16,035	15,542	(493)	(3.2%)
Operating Expense Total	79,659	80,250	591	0.7%
Surplus/(Deficit)	\$ 591	\$ -		

Notes:

- Projected to be within budget.

697 - Heritage Conservation - Area B

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Prior year surplus	2,922	2,923	(1)	(0.0%)
Operating Revenue Total	2,922	2,923	(1)	(0.0%)
Operating Expense				
Operating expenses	262	2,923	2,661	91.0%
Operating Expense Total	262	2,923	2,661	91.0%
Surplus/(Deficit)	\$ 2,660	\$ -		

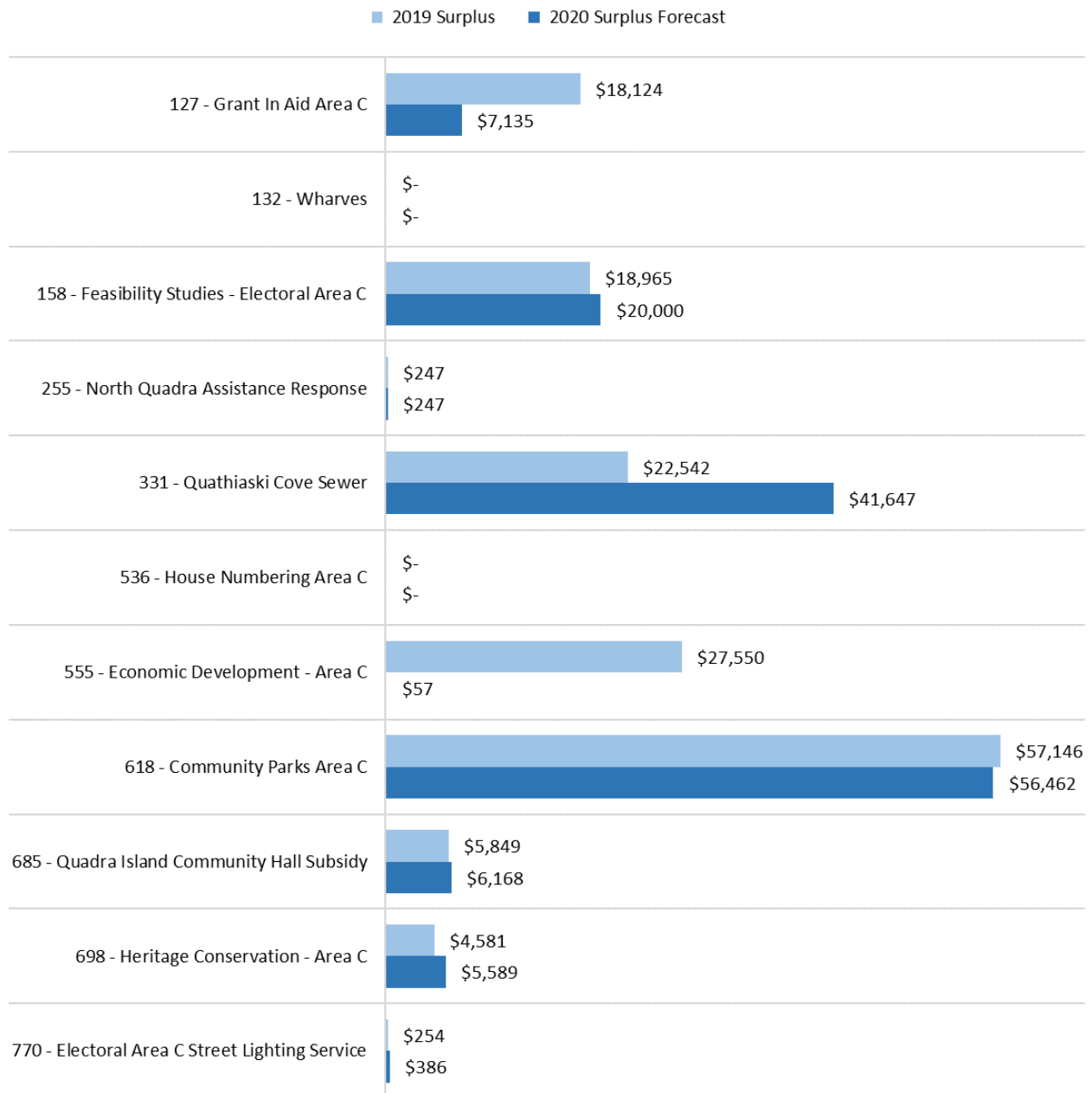
Notes:

- Contingency amounts unspent in 2020.

Strathcona Regional District
2020 Preliminary Surplus Forecast

Electoral Area C

Electoral Area C: 2020 surplus forecast vs the prior year :



Function 127 – Area C Grants in Aid

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 24,815	\$ 24,815	\$ -	0.0%
Prior year surplus	18,124	16,046	2,078	13.0%
Operating Revenue Total	42,939	40,861	2,078	5.1%
Operating Expense				
Operating expenses	35,804	40,861	5,057	12.4%
Operating Expense Total	35,804	40,861	-	0.0%
Surplus/(Deficit)	\$ 7,135	\$ -		

Notes:

- \$19,560 actual spend to date as of Oct 20/20. (2019 Annual spend was \$25,860).
- Typically this function maintains a surplus and budget to account for any opportunities that arise through the year.

132 - Wharves

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Government transfers	46,859	139,417	(92,558)	(66.4%)
Sales of services	365	365	-	0.0%
Other revenue	30,000	30,000	-	0.0%
Operating Revenue Total	77,224	169,782	(92,558)	(54.5%)
Operating Expense				
Operating expenses	77,224	169,782	92,558	54.5%
Operating Expense Total	77,224	169,782	-	0.0%
Surplus/(Deficit)	\$ -	\$ -		

Notes:

- This budget accounts for the 3 wharves acquired in 2014 and funded by Transport Canada. Funds are drawn as expenses occur, therefore these wharves do not generate any annual surplus.
- Work plan delayed by staff vacancies and turnover.
- \$30,000 operating contract budget unspent.
- \$62,000 variance due to unspent contingencies.

158 - Feasibility Studies - Electoral Area C

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 1,305	\$ 1,305	\$ -	0.0%
Prior year surplus	18,965	18,965	-	0.0%
Operating Revenue Total	20,270	20,270	-	0.0%
Operating Expense				
Operating expenses	270	20,270	20,000	98.7%
Operating Expense Total	270	20,270	20,000	98.7%
Surplus/(Deficit)	\$ 20,000	\$ -		

Notes:

- Contingencies unspent for 2020.

255 - North Quadra Assistance Response

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 253	\$ 253	\$ -	0.0%
Prior year surplus	247	247	-	0.0%
Operating Revenue Total	500	500	-	0.0%
Operating Expense				
Operating expenses	253	500	247	49.4%
Operating Expense Total	253	500	247	49.4%
Surplus/(Deficit)	\$ 247	\$ -		

Notes:

- On budget.

331 - Quathiaski Cove Sewer

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Sales of services	\$ 185,545	\$ 194,111	\$ (8,566)	(4.4%)
Prior year surplus	22,543	22,388	155	0.7%
Operating Revenue Total	208,088	216,499	(8,411)	(3.9%)
Operating Expense				
Operating expenses	166,441	216,499	50,058	23.1%
Operating Expense Total	166,441	216,499	-	0.0%
Surplus/(Deficit)	\$ 41,647	\$ -		

Notes:

- \$5,000 carry forward of roof replacement project.
- \$8,600 under budget on repairs/maintenance contingencies and misc. expenses.
- \$28,000 wastewater treatment plant engineering, \$3,500 outfall/inspection, \$1,000 legal contingency unspent.
- \$3,800 under budget on materials, tipping fees, travel, and insurance.

536 - House Numbering Area C

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 432	\$ 432	\$ -	0.0%
Operating Revenue Total	432	432	-	0.0%
Operating Expense				
Operating expenses	432	432	-	0.0%
Operating Expense Total	432	432	-	0.0%
Surplus/(Deficit)	\$ -	\$ -		

Notes:

- On budget.

555 - Economic Development - Area C

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 20,000	\$ 20,000	\$ -	0.0%
Prior year surplus	27,550	27,550	-	0.0%
Operating Revenue Total	47,550	47,550	-	0.0%
Operating Expense				
Operating expenses	40,750	40,807	57	0.1%
Transfers to reserves	6,743	6,743	-	0.0%
Operating Expense Total	47,493	47,550	57	0.1%
Surplus/(Deficit)	\$ 57	\$ -		

Notes:

- Full spend assumed for 2020 in case opportunities arise in the remainder of the year.
- This function is typically underspent each year; budget serves as a contingency for grant funding opportunities that arise throughout the year.

618 - Community Parks Area C

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 188,664	\$ 188,664	\$ -	0.0%
Government transfers	-	43,000	(43,000)	(100.0%)
Other revenue	3,600	3,600	-	0.0%
Prior year surplus	57,150	57,634	(484)	(0.8%)
Operating Revenue Total	249,414	292,898	(43,484)	(14.8%)
Operating Expense				
Operating expenses	182,952	282,898	99,946	35.3%
Transfers to reserves	10,000	10,000	-	0.0%
Operating Expense Total	192,952	292,898	99,946	34.1%
Surplus/(Deficit)	\$ 56,462	\$ -		

Notes:

- Government Transfers include \$35,000 carry forward for projects.
- \$6,000 carry forward for various new parks signage.
- Staff vacancies, training, and travel under spent \$30,700 to operating variance.
- Under spent \$2,250 legal fees, permits, and memberships.
- Minor capital expenditure and misc. maintenance contingencies for parks and wharves were underbudget a total of \$15,300.
- \$2,500 materials/supplies, advertising, and office expenses.

685 - Quadra Island Community Hall Subsidy

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 157,294	\$ 157,294	\$ -	0.0%
Grants in lieu	460	460	-	0.0%
Transfers from reserves	-	20,000	(20,000)	(100.0%)
Prior year surplus	5,849	5,805	44	0.8%
Operating Revenue Total	163,603	183,559	(19,956)	(10.9%)
Operating Expense				
Operating expenses	157,435	183,559	26,124	14.2%
Operating Expense Total	157,435	183,559	26,124	14.2%
Surplus/(Deficit)	\$ 6,168	\$ -		

Notes:

- \$20,000 Quadra Community Hall Assessment Project being carried forward.
- \$6,100 under budget on maintenance and contract contingencies.

698 - Heritage Conservation - Area C

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 1,270	\$ 1,270	\$ -	0.0%
Prior year surplus	4,581	4,581	-	0.0%
Operating Revenue Total	5,851	5,851	-	0.0%
Operating Expense				
Operating expenses	262	5,851	5,589	95.5%
Operating Expense Total	262	5,851	5,589	95.5%
Surplus/(Deficit)	\$ 5,589	\$ -		

Notes:

- Contingency amounts unspent in 2020.

770 - Electoral Area C Street Lighting Service

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 7,333	\$ 7,333	\$ -	0.0%
Prior year surplus	254	254	-	0.0%
Operating Revenue Total	7,587	7,587	-	0.0%
Operating Expense				
Operating expenses	7,201	7,587	386	5.1%
Operating Expense Total	7,201	7,587	386	5.1%
Surplus/(Deficit)	\$ 386	\$ -		

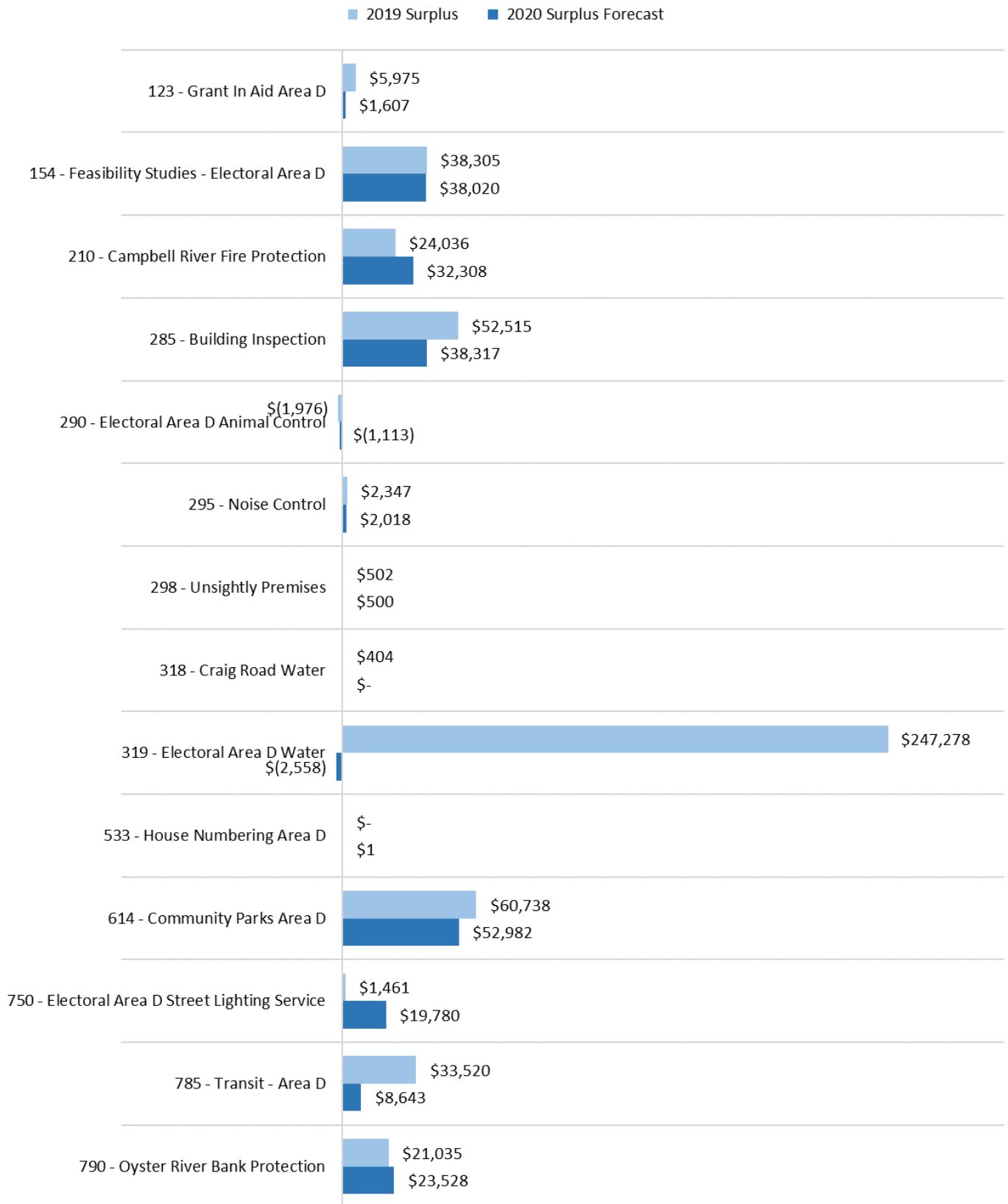
Notes:

- On budget.

Strathcona Regional District
2020 Preliminary Surplus Forecast

Electoral Area D

Electoral Area D: 2020 surplus forecast vs the prior year :



Function 123 – Area D Grants in Aid

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 62,030	\$ 62,030	\$ -	0.0%
Prior year surplus	5,975	4,454	1,521	34.1%
Operating Revenue Total	68,005	66,484	1,521	2.3%
Operating Expense				
Operating expenses	66,398	66,484	86	0.1%
Operating Expense Total	66,398	66,484	86	0.1%
Surplus/(Deficit)	\$ 1,607	\$ -		

Notes:

- Full spend assumed for 2020.
- \$29,500 actual spend on grants to date. (Oct 13/20.)

Function 154 – Feasibility Studies Area D

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Prior year surplus	38,305	38,305	-	0.0%
Operating Revenue Total	38,305	38,305	-	0.0%
Operating Expense				
Operating expenses	285	38,305	38,020	99.3%
Operating Expense Total	285	38,305	38,020	99.3%
Surplus/(Deficit)	\$ 38,020	\$ -		

Notes:

- No feasibility studies undertaken in 2020.

Function 210 – Campbell River Fire Protection

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 475,000	\$ 475,000	\$ -	0.0%
Transfers from reserves	49,233	49,233	-	0.0%
Prior year surplus	24,035	5,729	18,306	319.5%
Operating Revenue Total	548,268	529,962	18,306	3.5%
Operating Expense				
Operating expenses	515,960	529,962	14,002	2.6%
Operating Expense Total	515,960	529,962	14,002	2.6%
Surplus/(Deficit)	\$ 32,308	\$ -		

Notes:

- Fire Service Review Study currently underway. Estimated for completion in 2020.
- \$13,000 operating expense surplus was earmarked for additional reserve contribution given Campbell River Fire is proposing a new Firehall build in 2023. Added reserves may be required to smooth tax requisition should service levels/costs be increased.

Function 285 – Building Inspection

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 153,870	\$ 153,870	\$ -	0.0%
Sales of services	11,000	12,000	(1,000)	(8.3%)
Other revenue	41,272	44,050	(2,778)	(6.3%)
Prior year surplus	52,514	42,585	9,929	23.3%
Operating Revenue Total	258,656	252,505	6,151	2.4%
Operating Expense				
Operating expenses	216,339	248,505	32,166	12.9%
Transfers to reserves	4,000	4,000	-	0.0%
Operating Expense Total	220,339	252,505	32,166	12.7%
Surplus/(Deficit)	\$ 38,317	\$ -		

Notes:

- Declines in service and other revenues anticipated due to COVID-19.
- \$16,000 operating surplus due to staff vacancies.
- \$12,000 in software licencing fees (due to delay in Land use software project).
- \$4,400 misc. spending and contingencies.

Function 290 – Area D Animal Control

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 42,451	\$ 42,451	\$ -	0.0%
Other revenue	100	100	-	0.0%
Prior year surplus	-	1,431	(1,431)	(100.0%)
Operating Revenue Total	42,551	43,982	(1,431)	(3.3%)
Operating Expense				
Operating expenses	41,687	43,982	2,295	5.2%
Deficit prior year	1,977	-	(1,977)	100.0%
Operating Expense Total	43,664	43,982	(1,977)	(4.5%)
Surplus/(Deficit)	\$ (1,113)	\$ -		

Notes:

- Deficit anticipated due to 2019 actual costs exceeding City of Campbell River's budget estimate by \$3,400.
- Legal fee contingency unspent.

Function 295 – Noise Control

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 57	\$ 57	\$ -	0.0%
Prior year surplus	2,347	2,347	-	0.0%
Operating Revenue Total	2,404	2,404	-	0.0%
Operating Expense				
Operating expenses	386	2,404	2,018	83.9%
Operating Expense Total	386	2,404	2,018	83.9%
Surplus/(Deficit)	\$ 2,018	\$ -		

Notes:

- \$2,000 contingency budget expected to be unspent in 2020.

Function 298 – Unsightly Premises

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 273	\$ 273	\$ -	0.0%
Prior year surplus	502	502	-	0.0%
Operating Revenue Total	775	775	-	0.0%
Operating Expense				
Operating expenses	275	775	500	64.5%
Operating Expense Total	275	775	500	64.5%
Surplus/(Deficit)	\$ 500	\$ -		

Notes:

- \$500 legal fee contingency unspent in 2020.

Function 318 - Craig Road Water

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Frontage and parcel taxes	\$ 11,323	\$ 11,323	\$ -	0.0%
Prior year surplus	404	404	-	0.0%
Operating Revenue Total	11,727	11,727	-	0.0%
Operating Expense				
Operating expenses	504	504	-	0.0%
Debt principal	4,648	4,648	-	0.0%
Debt interest	6,575	6,575	-	0.0%
Operating Expense Total	11,727	11,727	-	0.0%
Surplus/(Deficit)	\$ -	\$ -		

Notes:

- On budget.

Function 319 – Electoral Area D Water

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 587,100	\$ 587,100	\$ -	0.0%
Sales of services	1,247,297	1,229,566	17,731	1.4%
Other revenue	50,790	-	50,790	100.0%
Prior year surplus	247,275	336,846	(89,571)	(26.6%)
Operating Revenue Total	2,132,462	2,153,512	(38,781)	(1.8%)
Operating Expense				
Operating expenses	1,834,020	1,852,512	18,492	1.0%
Transfers to reserves	301,000	301,000	-	0.0%
Operating Expense Total	2,135,020	2,153,512	18,492	0.9%
Surplus/(Deficit)	\$ (2,558)	\$ -		

Notes:

- Other revenues mainly consist of unbudgeted connection and meter fees. \$17,700 under revenue for flat and metered sales.
- Carry forward of \$20,000 flushing program and \$15,000 legal fees.
- \$15,000 underspent on contingencies fees, \$36,500 engineering
- \$23,700 under budget on repairs/maintenance and \$12,600 advertising, travel, and general office.
- \$53,500 over budget for bulk water, volumes up 8.8% as at Sept.30 2020. Projection based on usage returning to prior year levels.

533 - House Numbering Area D

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 533	\$ 533	\$ -	0.0%
Prior year surplus	1	-	1	100.0%
Operating Revenue Total	534	533	1	0.2%
Operating Expense				
Operating expenses	533	533	-	0.0%
Operating Expense Total	533	533	1	0.2%
House Numbering Area D Surplus/(De	\$ 1	\$ -		

Notes:

- On budget.

Function 614 – Community Parks Area D

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 212,035	\$ 212,035	\$ -	0.0%
Government transfers	-	8,000	(8,000)	(100.0%)
Prior year surplus	60,738	56,400	4,338	7.7%
Operating Revenue Total	272,773	276,435	(3,662)	(1.3%)
Operating Expense				
Operating expenses	176,366	233,010	56,644	24.3%
Transfers to reserves	43,425	43,425	-	0.0%
Operating Expense Total	219,791	276,435	56,644	20.5%
Surplus/(Deficit)	\$ 52,982	\$ -		

Notes:

- Government transfers of \$8,000 relate to project carry forward.
- Under budget \$28,700 due to staff vacancies.
- \$5,200 under budget on staff travel & training, material & supplies repairs, printing and public relations.
- \$10,250 on repairs & maintenance, contracted services, and minor capital.
- \$4,500 unspent legal contingency.

Function 750 – Electoral Area D Street Lighting Service

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 35,030	\$ 35,030	\$ -	0.0%
Other revenue	360	360	-	0.0%
Prior year surplus	1,461	1,434	27	1.9%
Operating Revenue Total	36,851	36,824	27	0.1%
Operating Expense				
Operating expenses	17,071	36,824	19,753	53.6%
Operating Expense Total	17,071	36,824	-	0.0%
Surplus/(Deficit)	\$ 19,780	\$ -		

Notes:

- Expense variance due to streetlight audit undertaken by Engineering Services. \$21,300 credit obtained from BC Hydro for prior year overages.

Function 785 – Transit Area D

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 159,037	\$ 159,037	\$ -	0.0%
Prior year surplus	33,520	26,243	7,277	27.7%
Operating Revenue Total	192,557	185,280	7,277	3.9%
Operating Expense				
Operating expenses	163,914	165,280	1,366	0.8%
Transfers to reserves	20,000	20,000	-	0.0%
Operating Expense Total	183,914	185,280	1,366	0.7%
Surplus/(Deficit)	\$ 8,643	\$ -		

Notes:

- 2019 contract expenses with the City of Campbell River were under budget by \$7,200.

Function 790 - Oyster River Bank Protection

	2020 Projection	2020 Budget	\$ Variance	% Variance
Operating Revenue				
Property tax requisition	\$ 9,000	\$ 9,000	\$ -	0.0%
Prior year surplus	21,036	19,941	1,095	5.5%
Operating Revenue Total	30,036	28,941	1,095	3.8%
Operating Expense				
Operating expenses	6,508	28,941	22,433	77.5%
Operating Expense Total	6,508	28,941	22,433	77.5%
Surplus/(Deficit)	\$ 23,528	\$ -		

Notes:

- Contingency budget unspent for 2020, surpluses to be carried forward.