

		<p>The following is an active document reflecting questions and answers in relation to the 2024-2028 Financial Plan. This is a living document and as such, will continue to be updated accordingly throughout the financial planning process. All financial planning questions and responses will be added to this document which will be circulated at each financial planning meeting until the process has concluded. Any reference to page numbers made throughout this document coincide directly with the Financial Plan contained within the agenda package.</p>																																	
Date & Meeting Type	Question Number	Question	Response																																
2023-10-18 Special	Q.1	<p>On page 4 of 33, the proposed tax increase is approximately 5% (\$152,700), with 3/5 being covered by increased tax base, and the effective tax increase to the community being proposed at 2% (\$61,200). Am I correct in that understanding of the proposal? Or have I missed anything?</p>	<p>Correct. The proposed tax increase for existing properties is 2%, for a total of \$61,200. The new houses [non-market change as of October 3, 2023] will contribute \$91,500. NOTE: BC Assessment will be providing the District with non-market value changes in the new year. <i>Refer to Summary of Proposed Taxation 2024 - 2028 table on page 4 - description below table of non-market change.</i></p>																																
2023-10-18 Special	Q.2	<p>On pages 4 and 5 of 33, the cost-of-living increase for wages and benefits is at \$99,153. Is that including CUPE and exempt staff? If so, can it please be divided into the two groups, just so we get a clearer picture of our financial commitments in the years to come?</p>	<p><b>Budgeted Labour Costs</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">2023</th> <th style="text-align: center;">2024</th> <th style="text-align: center;">Increase</th> </tr> </thead> <tbody> <tr> <td>Council Remuneration</td> <td style="text-align: right;">\$ 87,300</td> <td style="text-align: right;">\$ 92,388</td> <td style="text-align: right;">\$ 5,088</td> </tr> <tr> <td>Council Benefits</td> <td></td> <td style="text-align: right;">\$ 6,137</td> <td style="text-align: right;">\$ 6,137</td> </tr> <tr> <td>CUPE Wages</td> <td style="text-align: right;">\$ 839,327</td> <td style="text-align: right;">\$ 878,010</td> <td style="text-align: right;">\$ 38,683</td> </tr> <tr> <td>CUPE Benefits</td> <td style="text-align: right;">\$ 199,105</td> <td style="text-align: right;">\$ 227,280</td> <td style="text-align: right;">\$ 28,175</td> </tr> <tr> <td>Mgmt Salaries</td> <td style="text-align: right;">\$ 968,173</td> <td style="text-align: right;">\$ 976,410</td> <td style="text-align: right;">\$ 8,237</td> </tr> <tr> <td>Mgmt Benefits</td> <td style="text-align: right;">\$ 201,326</td> <td style="text-align: right;">\$ 214,159</td> <td style="text-align: right;">\$ 12,833</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>\$ 2,295,231</b></td> <td style="text-align: right;"><b>\$ 2,394,384</b></td> <td style="text-align: right;"><b>\$ 99,153</b></td> </tr> </tbody> </table> <p>NOTE: Budgeted labour costs are estimates. See page 4. Council &amp; Management [if in contract] are subject to CPI increase. CPI not known until early February 2024.</p>		2023	2024	Increase	Council Remuneration	\$ 87,300	\$ 92,388	\$ 5,088	Council Benefits		\$ 6,137	\$ 6,137	CUPE Wages	\$ 839,327	\$ 878,010	\$ 38,683	CUPE Benefits	\$ 199,105	\$ 227,280	\$ 28,175	Mgmt Salaries	\$ 968,173	\$ 976,410	\$ 8,237	Mgmt Benefits	\$ 201,326	\$ 214,159	\$ 12,833	<b>Total</b>	<b>\$ 2,295,231</b>	<b>\$ 2,394,384</b>	<b>\$ 99,153</b>
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2023-10-18 Special	Q.3	If you take \$152,700 and subtract the \$99,153 in the cost-of-living increase, as well as the \$2,000 in additional CPP required, I am left with \$51,547 in increased operation costs. May we please be provided with a breakdown of where the \$51,547 in increased costs are allocated? I see the Fire Chief's full-time hours are now reflected in 2024, as per page 5 of 33. Is this part of the \$51,547? Is the increased Nanaimo water bill trend included?	<p>Yes, the Fire Chief's hours are included in \$51,547.</p> <p>Increased Nanaimo water bill is included in the budget and paid by water users fees.</p> <p>Proposed tax increases of \$152,700 is an estimate [minimum increase] to cover incremental operating costs, calculated as follows:</p> <ul style="list-style-type: none"> <li>- 2024 increase labour costs: \$ 99,153</li> <li>- 2024 increase other operating costs: \$ 53,250</li> </ul> <p>The 2024 total General Government operating cost is estimated at \$4,165,000 of which \$2,390,689 is labour cost. Other operating costs (net of labour) are around \$1,775,000 and the 3% increase on \$1,775,000 is \$53,250.</p>
2023-10-18 Special	Q.4	On page 11 of 33, a \$65,000 PHEV is proposed, with 100% coverage from a grant. Is there a way to word this in the budget such that the purchase is contingent on approval of the grant. I think a PHEV is great, but the savings provided would only be realized if a grant is provided for the purchase. Would a motion be required for that?	No motion is required. The District already has the funds through the Local Government Climate Action Program. Council approval is through the approval of the Financial Plan Bylaw. We have received \$67,082 in 2022 and 2023 for a total of \$134,164 in cash with no contingency on approval of the grant. We will receive another payment (same amount \$67,082) in 2024. Currently, the grant funder requires "that Local Government Climate Action Program funds held in reserve to be spent by March 31, 2025" and they support the proposed purchase of a PHEV.
2023-10-18 Special	Q.5	On page 11 of 33, \$100,000 is allocated from reserves for the replacement of the Fire Chief's truck. I fully realize that vehicles need replacing, but I am having trouble finding details of why this needs replacing and where the price comes from. May we please be provided with these details?	To replace the 2009 Chevy pickup truck [duty officer vehicle] which has become very unreliable over the last few years. The truck was never designed to be used as a fire truck and did not have the appropriate systems installed when it was purchased. The truck's ongoing maintenance is also on the rise, we have had to put funds into repairing the truck over the last few years. It is at the point now where we need to replace it to ensure reliability for emergency situations. Subject to budget approval, we would replace this vehicle with a more fuel-efficient vehicle that would be used by the Fire Chief. NOTE: The FC current vehicle would become the duty officer's truck. The cost of the truck is an estimate and would include the emergency equipment that is needed to ensure firefighters' safety.

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2023-10-18 Special	Q.6	Page 12 of 33 and Page 31 of 33 indicated the replacement of Fire Engine 1 in 2028 with a ladder truck. I realize this is not for 2024, but may we please know the details of this ladder truck? In particular, I would like to know the price difference between a regular Fire Engine and this ladder truck. As well as any costs associated with space and training for this different type of truck. In previous discussions it was indicated that such a truck would only be required if we have four storey buildings, which we do not have in Lantzville. Knowing these differences in dollar amounts and training will allow Council to effectively negotiate with any developers who plan to propose 4-storey buildings and who should (in my opinion) contribute the price difference.	To buy a full-size engine today it would cost, at minimum \$1M dollars. The District will need to replace the engine by 2028. While currently 4 storey buildings are not present in Lantzville, they are permitted in the new phase of the Foothills. The request for a ladder truck is not guided by four storey buildings, but rather the heights of the buildings that make it a requirement. The Fire Underwriters Survey states that a response area with five buildings that are 3 storeys or 10.7 meters (35 feet or more in height, or Districts that have a basic fire flow greater than 15,000 LPM (3000 IGPM) or a combination of these criteria should have a ladder company. A ladder truck would allow for improved fire fighting prevention by allowing us to have, for example, an elevated water stream over fires that cannot be safely reached from the ground or the interior of the structure where homes have limited access, and any of the structures in the industrial park. Cost of training for a ladder truck will depend on what class of truck is purchased. If a Class 3 truck is purchased, all members would need to upgrade their driver's licences. It would also require an instructor to provide training to firefighters in ladder operations.
2023-10-18 Special	Q.7	Page 13 of 33 and page 32 of 33 indicate Beach Road End work, specifically bike racks for Harper. This was already approved by Council, and it indicates COVID-19 grant as the funding sources, but does not provide a dollar amount. Please help to provide a rough estimate for this, or any other details you may have at hand?	The bike racks were ordered late September with an estimated delivery date of 12-16 weeks [2 bike racks @ \$329.33 each plus \$150 shipping and taxes = \$905.70], plus \$100 worth of materials i.e., concrete.
2023-10-18 Special	Q.8	Page 14 of 33 indicates \$12,500 from Water & Sewer for an updated Water and Sewer Map. May we please receive the details of what this is and why it is being proposed? Who would be completing this work?	Koers Engineering surveys and updates water & sewer maps as and when directed to reflect system updates. These are shared with RDN for mapping updates, e.g., as built for Foothills, new sewer connections, etc. The work for 2024 includes replacing laminated water & sewer maps the PW crew vehicles contain due to age and incomplete or outdated information. It is critical that maps used by staff in the performance of their duties show all pipe materials/sizes, valve/hydrant locations, etc.

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2023-10-18 Special	Q.9	Page 14 of 33 indicates \$145,555 for replacing the Ware Road Culvert. This was approved and completed in 2023. However, I see \$260,000 listed on the same row under "Asset Replacement Reserve". May we please be advised as to the details of the \$260,000.	After Koers submits all invoices, costs will be updated. \$260,000 is likely to be taken out of the Asset Replacement Reserve to complete the Ware Road project. The project cost was increased twice with Council's approval. We are currently seeking updates from the engineering company.
2023-10-18 Special	Q.10	Page 16 of 33 indicates that \$24,000 was spent on a Thermal Imaging Camera. I do not recall this item. May we please be provided with the details?	This was a fully funded grant project under the UBCM volunteer and composite fire department equipment and training grant fund. There was no cost to the District and the grant application was approved by Council. This 2023 project is complete and staff have submitted the final report to UBCM for reimbursement.
2023-10-18 Special	Q.11	Is it possible to add a 2023 budget and/or Actual column so that we can see where changes are being made? Or, if less work, maybe just highlight which rows are changing so we can compare to our recent agenda budget package?	We will add a column to include 2023 Budget.
2023-10-18 Special	Q.12	On Page 32 of 33, G/L 06-5-55-527 indicates that Venture Road will need Asphalt Replacement. However, it does not include a year or amount. Is it possible to update that? Or hear more about the plans?	<p><b>November 14 - Updated Response</b></p> <p>The project is complete as part of Commercial Core Revitalization PH2, and no longer requires budgeting. The answer below was provided in the Q &amp; R dated October 18, 2023 but no longer applicable.</p> <p><i>October 18 response   Future paving project - The practice is to resurface a road after water main and sewer main projects. Venture Rd had a new water main and sewer main (2020/2021) so it could be resurfaced. Venture Road Asphalt Replacement was shown in the 2023 Financial Plan with a note that the capital budget in 2021 was \$233K. Staff have requested an updated paving estimate for budget purposes.</i></p>
2023-10-18 Special	Q.13	On Page 32 of 33, G/L 06-5-55-527 indicates that Dickinson Road has a culvert issue. However, it does not include a year or amount. Is it possible to update that? Or hear more about the plans? Would this culvert not be handled as part of the major Dickinson Road roadworks already budgeted?	Much like the Ware Road culvert replacement project there are indications of culvert failure on Dickinson Road causing 2 large dips. The lowered speed limit in this area is a temporary remedy. To assess and determine the extent and work required and timing of the work, engineering design work is required. The potential requirement to reconfigure the drainage to remove the outflow from private property would not be part of the future Dickinson Road project. Also, the timing of the Dickinson Road design improvements and roadworks is not known at this time.

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2023-10-18 Special	Q.14	The dollar amount of staff and Council wage and benefit increases please: <ul style="list-style-type: none"> <li>- Cupe</li> <li>- Exempt Staff</li> <li>- Council</li> </ul>	<p><b>Budgeted Labour Costs</b></p> <table border="1" data-bbox="1209 321 1923 643"> <thead> <tr> <th></th> <th>2023</th> <th>2024</th> <th>Increase</th> </tr> </thead> <tbody> <tr> <td>Council Remuneration</td> <td>\$ 87,300</td> <td>\$ 92,388</td> <td>\$ 5,088</td> </tr> <tr> <td>Council Benefits</td> <td></td> <td>\$ 6,137</td> <td>\$ 6,137</td> </tr> <tr> <td>CUPE Wages</td> <td>\$ 839,327</td> <td>\$ 878,010</td> <td>\$ 38,683</td> </tr> <tr> <td>CUPE Benefits</td> <td>\$ 199,105</td> <td>\$ 227,280</td> <td>\$ 28,175</td> </tr> <tr> <td>Mgmt Salaries</td> <td>\$ 968,173</td> <td>\$ 976,410</td> <td>\$ 8,237</td> </tr> <tr> <td>Mgmt Benefits</td> <td>\$ 201,326</td> <td>\$ 214,159</td> <td>\$ 12,833</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$ 2,295,231</b></td> <td><b>\$ 2,394,384</b></td> <td><b>\$ 99,153</b></td> </tr> </tbody> </table> <p>Individual's salary (over \$75,000) and expenses are published annually in the public SOFI report. Note: Specific exempt staff information can be provided in a Closed meeting only.</p>		2023	2024	Increase	Council Remuneration	\$ 87,300	\$ 92,388	\$ 5,088	Council Benefits		\$ 6,137	\$ 6,137	CUPE Wages	\$ 839,327	\$ 878,010	\$ 38,683	CUPE Benefits	\$ 199,105	\$ 227,280	\$ 28,175	Mgmt Salaries	\$ 968,173	\$ 976,410	\$ 8,237	Mgmt Benefits	\$ 201,326	\$ 214,159	\$ 12,833	<b>Total</b>	<b>\$ 2,295,231</b>	<b>\$ 2,394,384</b>	<b>\$ 99,153</b>
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2023-10-18 Special	Q.15	What percent cost of living increase is being used to calculate exempt staff cost increases?	4% (Estimate of CPI @ Jan 2024 and only applies if in employment agreement) - See Q2 + Q14																																
2023-10-18 Special  2024-01-24 Regular (update)	Q.16	What is approximate cost of producing the community updates flyer each month, including printing costs and post office costs.	<table border="1" data-bbox="1209 930 1577 1157"> <thead> <tr> <th colspan="2">Monthly</th> </tr> <tr> <th>Vendor</th> <th>Cost</th> </tr> </thead> <tbody> <tr> <td>Canada Post</td> <td>\$ 332.16</td> </tr> <tr> <td>Paper Supplies*</td> <td>\$ 59.99</td> </tr> <tr> <td>Print Cost**</td> <td>\$ 160.51</td> </tr> <tr> <td>Contractor Cost***</td> <td>\$ 500.00</td> </tr> <tr> <td></td> <td><b>\$ 1,052.66</b></td> </tr> </tbody> </table> <table border="1" data-bbox="1629 930 1997 1157"> <thead> <tr> <th colspan="2">Yearly</th> </tr> <tr> <th>Vendor</th> <th>Cost</th> </tr> </thead> <tbody> <tr> <td>Canada Post</td> <td>\$ 3,985.92</td> </tr> <tr> <td>Paper Supplies*</td> <td>\$ 719.90</td> </tr> <tr> <td>Print Cost**</td> <td>\$ 1,926.14</td> </tr> <tr> <td>Contractor Cost***</td> <td>\$ 6,000.00</td> </tr> <tr> <td></td> <td><b>\$ 12,631.97</b></td> </tr> </tbody> </table> <p>*1900 copies per edition  **Vendor charge per print  ***Contractor cost for layout for both paper and electronic (220 subscribers) editions</p>	Monthly		Vendor	Cost	Canada Post	\$ 332.16	Paper Supplies*	\$ 59.99	Print Cost**	\$ 160.51	Contractor Cost***	\$ 500.00		<b>\$ 1,052.66</b>	Yearly		Vendor	Cost	Canada Post	\$ 3,985.92	Paper Supplies*	\$ 719.90	Print Cost**	\$ 1,926.14	Contractor Cost***	\$ 6,000.00		<b>\$ 12,631.97</b>				
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	Q.17	What date does the bylaw officer's contract end?	October 31, 2025																																
	Q.18	What is the approximate year to date legal expense?	2023 Year to Date: \$104,798																																

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2023-10-18 Special	Q.19	<p>The Building inspector contractor is paid from tax income. Is that correct? Into what reserve do collected inspection fees go? What is the balance of building inspection fees year to date for 2023?</p> <p>Is there any legislative restriction on what these collected fees can they be spent?</p>	<p>No inspection fee reserve: funds go into general revenue; no legislative restrictions other than the Financial Plan establishing what funds are spent on. Building permit fees collected cover building inspection fees. Per fees established in the Misc. Fees Bylaw which are based on cost of delivering the service and reviewed and bylaw amended regularly.</p> <p>2023 Revenues and Expenses:</p> <table border="0"> <tr> <td>Building Permit Application fees (Revenues):</td> <td>\$87,750</td> </tr> <tr> <td>Building Inspection Contract:</td> <td>\$42,646</td> </tr> <tr> <td>Other Expenses:</td> <td>\$34,407</td> </tr> <tr> <td>Total Expenses:</td> <td>\$77,053</td> </tr> <tr> <td>Surplus:</td> <td>\$10,697</td> </tr> </table>	Building Permit Application fees (Revenues):	\$87,750	Building Inspection Contract:	\$42,646	Other Expenses:	\$34,407	Total Expenses:	\$77,053	Surplus:	\$10,697
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2023-10-18 Special	Q.20	<p>The proposed 65,000 hybrid vehicle – will this only be purchased if we are successful in getting a grant to pay for it, or is it being proposed we fund it from taxes, with the hope of getting a grant?</p>	<p>See Q-4. Regarding the Climate Action Program grant, we have received \$67,082 in 2022 and 2023 for a total of \$134,164. The hybrid vehicle will be 100% funded from this grant.</p> <p>Any action that reduces GHG emissions and/or that addresses climate risks/hazards (flooding, extreme heat etc.,) falls within the scope of this grant. Another payment (same amount) will be received in 2024. Currently, the grant funder requires "that Local Government Climate Action Program funds held in reserve will be spent by March 31, 2025."</p>										
2023-10-18 Special	Q.21	<p>Page 21, 01-5-10-532, \$35,000 &amp; Page 24, 01-5-20-532, \$9,400. Why are there 2 separate entries, and what is the end date of the janitorial/cleaning contract?</p>	<p>One transaction is Municipal Hall. The other is the Fire Hall. (Note: Accounts with "20" are Fire Department) The janitorial contract ends March 31, 2025.</p>										

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2023-10-18 Special	Q.22	Page 9, the use of Nanaimo bulk water rose from 13 m3 in 2022, to 27, 426 m3 in 2023 which cost the District \$60,000. The reason for the increase was to reduce the strain/risk of failure on the aquifer pumps during the summer drought, which were continually pumping to keep the reservoir levels adequate. For future summer droughts, is it feasible this \$60,000 would be better spent acquiring extra pumps to share the load, pumping our aquifer well water to the reservoirs? If so, what is the approximate cost of each extra pump? Are there not separate pumps used to deliver Nanaimo water, and are we increasing wear and tear, and shortening the life of those pumps, with the increase in Nanaimo water use – another potential cost of Nanaimo water use?	No. It is a combination of the amount of water in the aquifer and capacity of the well that is causing the pump to work beyond its designed performance rating. The Foothills well running at full capacity didn't keep up with demand. Staff are currently reviewing neighbourhood use to determine if irrigation misuse was a contributing factor, in which case greater enforcement, including ticketing will be required. Also, when the aquifer is low, the pump has to work much harder for much longer, and produces less volume the lower the aquifer level. Even at peak production levels the demand exceeds what our wellfield can produce physically with our licence. Also, the fact the Harwood reservoir only has 1 cell there is no way to separate Lantzville water and Nanaimo water at that location. It is not so; however, it would be good to have a spare pump on hand, but that would not change the issue of supply and demand during drought conditions. There are not any pumps involved in our interconnection with Nanaimo - it is a valve that activates based on differential pressure (gravity fed). There will be an increased hydro cost too due to pumping Lantzville water to the Foothills which was necessary because of extreme low level in the Foothills aquifer. It was a drought, both aquifers suffered early and extreme decreases in water levels. Based on trends this may continue. Also, water to the Winds will substantially increase demand.
2023-10-18 Special	Q.23	Page 21, 01-5-10-530 - Contract Computer Maintenance \$70,000. What is this? The Sea to Sky contract?	Yes, the majority is the Sea to Sky contract; however, there are also miscellaneous other small contracts, i.e., BraveNet webmaster.
2023-10-18 Special	Q.24	Page 28, 70-5-70-552, \$25,000 - What is this, Koers engineering or another engineering firm, providing advice on running our water system?	This GL code is for recording engineering/consulting fees allocated to the Water Fund. For example, Koers consulting on Water System Update mapping, Fire Hydrant Map updates and other assignments that come up, e.g., unforeseen emergency repair, permits from Island Health, etc. are recorded under this GL code as well as a portion of the Interim PW Director's contract fees were allocated to this GL code as well.



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2023-11-15 Special	Q.30	Referring to Q.3 - May we please know [in-camera, if necessary] how much of the \$51,547 is allocated to the increase?	<p>\$51,547 barely covers the increase in other operating expenses of \$53,250 (net of labour costs). Here is the calculation: FYI, operating expenses (other than labour costs) are budgeted at a 3% increase rate in year-over-year inflation. The proposed tax increase of \$152,700 is an estimated minimum increase to cover the incremental operating costs. The calculation is as follows:</p> <table data-bbox="1186 487 2005 592"> <tr> <td>2024 increase on labour cost:</td> <td style="text-align: right;">\$99,153</td> </tr> <tr> <td>2024 increase on other operating costs:</td> <td style="text-align: right;">\$53,250</td> </tr> <tr> <td>2024 total General Government operating cost increase:</td> <td style="text-align: right;">\$152,403</td> </tr> </table> <p>The 2024 total General Government operating cost is estimated at \$4,165,000, of which \$2,390,689 is labour cost. Other operating costs (net of labour) are around \$1,775,000, and the 3% increase on \$1,775,000 is \$53,250.</p>	2024 increase on labour cost:	\$99,153	2024 increase on other operating costs:	\$53,250	2024 total General Government operating cost increase:	\$152,403
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2023-11-15 Special	Q.31	Referring to Q.9 - It is my understanding that Council originally approved \$100,000 for the Ware Road Culvert and then an additional \$45,555 when the price increased. I recall that Council did not approve the \$260,000 total. This would make the culvert \$114,445 over budget without Council granting approval. Is that correct? May we please have records of all motions related to this culvert?	Increasing the budget for the Ware Road Culvert project was discussed twice at Council meetings, once on June 7, 2023 [motion was postponed] and again on June 21, 2023 when the motion carried. Staff misunderstood the direction and added \$75,000 twice [total of \$150,000]. Nevertheless, when we amend the 2023 – 2027 Five Year Financial Plan, the actual project cost will be used. As of November 9, 2023, the actual project cost is \$148,540. <i>[ Dec. 7, 2022 - Res. No. C22-231   THAT the Special Project (Capital Request) proposed for the 2023 Financial Plan to provide \$110,000 to replace the lower Ware Road culvert be approved for early release.</i> <i>June 7, 2023 - Res. No. C23-146   THAT Council postpones the motion on the floor [C23-165] to the June 21, 2023 regular Council meeting to be returned with information from Koers Engineering showing existing and future schematics showing the diameter of the culvert and any other relevant details, and for staff to determine if there is a possibility of a developer paying for oversizing if there is oversizing.</i> <i>June 21, 2023 - Res. No. C23-165   THAT the 2023-2027 Financial Plan Bylaw be amended to reflect additional funding of \$75,000 for the Ware Road Culvert Replacement Project, with funding from Asset Replacement Drainage and Transportation Infrastructure Reserve.]</i>
2023-11-15 Special	Q.32	Referring to Q.16 - Is the labour amount of \$1,968 per year additional costs to the wages of the employee(s) working on this item? Or, is it the portion of their wage allocated in the accounting software?	The response in Q.16 identifies contractor costs v. labour. Please note that the Q & R Council may be referring to is a version that was manually distributed just prior to the start time of the special meeting held on October 18, 2023, that had staff time underreported (no management time) and was replaced with contractor time as staff time is already paid and not an additional cost.

Date & Meeting Type	Question Number	Question	Response
2023-11-15 Special	Q.33	01-5-10-530 Computer Maintenance - Please outlined why computer maintenance will increase by \$19,900 in one year? This is around a 65% increase.	The budget reflects \$70,000 for 2024 and based on the actual expenses that occurred over the past two years. The budgeted amount of \$70,000 is below the 2023 actual expense and slightly above the 2022 level.
2023-11-15 Special	Q.34	01-5-10-532 Contract - Janitorial - Why is janitorial set to increase by about 50% in this line item and in other similar line items? We are in the same contract as before, and already increased funding for Janitorial in 2023. The previous Five Year financial plan indicated a big jump in 2023 and then steady after that. Why has this suddenly changed?	We have allocated [estimated] additional funding to account for the cleaning expense for Costin Hall being added to the District's responsibilities in 2024.
2023-11-15 Special	Q.35	01-5-10-541 Preauthorized PMT Interest - Why has this increased by almost 800%?	<p>The District is exposed to interest risk because of rising interest rates, as stated on page 49 of the 2022 Annual Report. The Bank of Canada increased its policy interest rate to 5.00% in 2023 from 0.25% in 2022—a 20-fold increase over a two-year period. The interest rates used by the District to pay out on prepayments of property taxes are based on the prime lending rate of the principal banker to the Province, which is pinned on the Bank of Canada's policy rate.</p> <p>Lantzville's actual interest expense on property tax prepayment increased from \$1,583 in 2022 to \$6,803 in the first three quarters of 2023. This high-interest environment is not likely to change in 2024, and therefore we need to budget \$9,200 to reflect the high-interest environment.</p> <p>For the same reason, the budgeted interest revenue under GL Code 01-4-10-425 has increased from \$75,000 in 2023 to \$220,000 in 2024. When interest revenue surges, interest expense increases as well.</p>

Date & Meeting Type	Question Number	Question	Response
2023-11-15 Special	Q.36	01-5-55-552 Engineering/Consultants - Professional Development - Please indicate what professional development is needed for our consultants? Why would consultants not have their own professional development? Please indicate why this has increased from \$5,000 to \$30,000 in one year [approx. 6x]?	<p>Staff confirm Account 01-5-55-552 is titled Engineering/Consultants only and does not reflect 'professional development' extension as identified in the question. Account 01-5-55-558 [immediately above 01-5-55-552] is identified as professional development for staff.</p> <p>The 2024 budgeted figure is based on the actual expenses incurred during the past two years for engineering/consultants.</p> <p>In 2022, the Multi-Use Path project consulting cost is moved to this GL code due to the project cancellation. After a capital project is cancelled, we need to expense the consulting and feasibility study costs.</p> <p>In 2023, the Interim Director of Public Works' expenses are recorded under this GL code.</p> <p>If Council doesn't foresee the need for Public Works contractors or capital project cancellations in 2024, we can reduce the budget to \$5,000.</p>
2023-11-15 Special	Q.37	A. 01-4-59-455 - BUILDING PERMIT APPLICATION - This very much concerns me to see our income from building permits drop by \$60,000 in one year, when we are at an all time high for construction in Lantzville. Please explain the drop. 01-5-59-552 BLDG INSP - CONTRACTS - CONTRACTOR & PROFESSIONAL FEES increases by \$10,000. If our expenses are going up by \$10,000 and our income is going down by \$60,000, then that is \$70,000 worse than last year in this service area. A report at the last budget meeting showed we were only a mere \$10,000 in the positive from building inspection services. So, with these new calculations, 2024 would be projected at \$60,000 in the negative for building inspection services. Please provide a report of how much we will need to increase building inspection fees in order to (at the very least) break even in 2024.	<p>At the October 18th special Council meeting, the Director of Financial Services explained the difficulty of forecasting building permit application revenues for the next five years with a staff shortage and suggested that we wait for the new Director of Planning and Community Services to participate.</p> <p>Based on the 2023 year-to-date data, revenue is on a downward trend compared to prior years. This is the reason that the 2024 revenue is budgeted at \$60,000 less than the 2023 level.</p> <p>Typically, when the number of building permit applications decreases, the payment to the building inspector (contractor) will decrease accordingly because the inspection hours required would reduce given fewer applications.</p>

Date & Meeting Type	Question Number	Question	Response									
2023-11-15 Special	Q.38	A. 01-5-10-997 - TAX RATE STABILIZATION RESERVE - Please explain this reserve increase from \$0 to \$23,100 in one year. And then a drastic growth rate every year after that? If this is for police reserve, Council already passed a motion in 2023 that instead of this coming from taxpayers, it should be primarily from increased CACs as development drives the police cost increases. We recently approved an increase in CAC targets. Instead of billing the taxpayers, is it possible for Council to allocate a percentage of CACs into this reserve instead? Such as 5% of CACs? Can this be achieved via motion?	<p>There was a contribution in 2022 of \$23,100 for the police reserve. No contribution in 2023 per February 2023 council motion.</p> <p>\$40K from this account went to cover election expenses. The purpose of this reserve was to keep year to year requisitions even (and not have a big bump up say with election expenses).</p> <p>New legislation is fundamentally changing how municipalities plan for and collect CACs. Staff are awaiting legislative updates and will advise Council once additional information is available.</p>									
2023-11-15 Special	Q.39	A. 01-5-25-592 - EMERGENCY PREPAREDNESS - RDN - Please advise why this increases by \$47,700 in one year and then drops down by \$14,000 in 2025?	<p>This is the service provided by RDN and Lantzville pays for RDN's invoiced amount each year. Here are the invoiced amounts:</p> <table border="1" data-bbox="1186 738 1743 836"> <thead> <tr> <th></th> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>RDN Invoiced Amount</td> <td>\$36,475</td> <td>\$46,140</td> </tr> <tr> <td>Actual Expense</td> <td>\$38,208</td> <td>\$47,424</td> </tr> </tbody> </table> <p>The 2023 budgeted amount of \$2,300 is significantly understated compared to the actual expense of \$46,140. Council reduced the 2023 budget by \$36,000 in anticipation of a UBCM Grant, which could be available in 2024/2025.</p>		2022	2023	RDN Invoiced Amount	\$36,475	\$46,140	Actual Expense	\$38,208	\$47,424
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2023-11-15 Special	Q.40	70-5-70-552 - ENGINEERING/CONSULTING WATER - Please outline why this jumps from \$5,000 to \$25,000 in one year?	Budgeted amount is based on actual expenses occurred during 2022 and 2023. Koers Fire Hydrant map update and Interim Public Works Director (Contractor's) fees are recorded/allocated to this GL.									
2023-11-15 Special	Q.41	70-5-70-604 - METER REPLACEMENT PROGRAM - Please outline the details of this new program that increases expenses by \$9,000 in one year.	<p>We spent \$9,147 on meter purchases in 2022. Meter purchases typically are recorded under 70-5-70-572. \$9,147 was recorded under 70-5-70-604 in error, which leads to the budgeting of \$9,000. We only need to keep one GL code of the two. Staff will disable GL code 70-5-70-604 and delete the budgeted amount of \$9,000 for 2024 so that no one can use it in error.</p> <p>Going forward, only one GL code will be used for meter purchases, that is, 70-5-70-572.</p>									

Date & Meeting Type	Question Number	Question	Response
2023-11-15 Special	Q.42	50-5-50-644 - REGIONAL WASTEWATER TREATMENT - Please outline why this increases by almost 50% in one year?	<p>2022 billing from the RDN was \$125,519 and in 2023 the RDN billing was \$161,487. The 2024 budgeted amount of \$165,000 is consistent with 2023 RDN billing. With Foothills and other new developments, this expense item will increase in the future simply due to population growth.</p> <p>The District reserves off setting revenue from sewer utility billing which needs to be adjusted regularly to remain cost neutral. Staff will follow-up with the RDN to confirm if increased costs are related to increased volume or RDN sewer treatment projects or a combination thereof.</p>
2023-11-15 Special	Q.43	Please provide an estimate of the balance of the Accumulated General Operating Reserve Fund.	<p><b>Amended Response</b> [November 29, 2023] following discussion with District's auditor.</p> <p>Previous staff have not set up a GL Code to record this reserve. Present staff plan to identify this fund in Schedule B - Reserve Funds on Financial Statements starting from 2023 year end.</p>
2023-11-15 Special	Q.44	Please provide the balance of the Bylaw No. 174 A BYLAW TO ESTABLISH THE LANTZVILLE/NANAIMO WATER AGREEMENT - LOWER LANTZVILLE (LOWER PRESSURE ZONE) AND NON_AGREEMENT COMMITTED WATER CONNECTION RESERVE FUND	SEE Q.28.
2023-11-15 Special	Q.45	What other reserve funds are there, not included on our spread sheet list of the agenda?	NEXT GEN 911 - UBCM provided grant of \$45,000 of which \$22,500 received in 2023. This will be put into a new reserve at 2023 year end.

Date & Meeting Type	Question Number	Question	Response
2023-11-29 Special	Q.46	<p>1. The One Time Project reserve has been substantially increased (GL 01-5-10-998). It says this is due to a motion on November 15 where any savings were put into this reserve. However, my understanding of the motion that was passed on November 15, was that only savings that reduced the tax rate below last year's tax rate would be offset by an increase to the special project reserve. I did not think that the motion passed meant that all reductions anywhere in the budget, would be transferred to this reserve.</p> <p>In other words, the market rate revenue covers an increase of 3% in spending. If we go below a 3% increase in spending, then the special projects reserve should be increased so that we do not go below that 3% spending threshold. That is how I understood the motion it was passed.</p> <p>2. At the Nov 15 budget meeting, council passed the following motion:  <i>THAT the Financial Plan be amended to ensure that cost decreases approved by Council must be used:</i></p> <p>a) <i>First, to ensure there is no District property tax increase and no tax decrease in 2024;</i></p> <p>b) <i>Second, any further cost savings beyond that, this saved money must be placed in the One Time Operating Special Project Reserve fund.</i></p> <p>In our Nov 29 budget summary, it appears council's Nov 15 approved cost savings, have been put directly into the One Time Operating Special Project Reserve fund, without first using these savings to ensure there is no property tax increase.</p> <p>For Wednesday's Nov 29 budget meeting, could the figures please be adjusted to reflect council's above directive.</p> <p>That is, all cost savings first be applied to achieve no property tax increase over 2023, and only then any excess savings be placed in the One Time Operating Special Project Reserve fund.</p> <p>(Of note, while we may end up with no property tax increase, there will still be a 3% spending increase.)</p>	<p>There is no net increase in the One-Time Project Reserve. The Reserve has a net decrease of <b>-\$16,900</b>. [\$43,100 contribution minus \$60,000 expenses].</p> <ol style="list-style-type: none"> <li>1. The expenses paid from One-Time Project Reserves have increased       <ol style="list-style-type: none"> <li>a. Incremental DCC review expense \$10,000 [Koers increased the budget from \$50,000 to \$60,000] and</li> <li>b. Housing Study 2024 \$50,000</li> </ol> </li> <li>2. Contribution is increased by \$43,100 due to budget cut per Nov. 15 Council motion.</li> <li>3. Net Decrease <b>-\$16,900</b></li> </ol> <p><i>*Please refer to One-Time Special Projects Reserve Fund Budget Analysis handout for more detail. Please insert this handout into your 2024 - 2028 Financial Plan binder.</i></p>

Date & Meeting Type	Question Number	Question	Response
2023-11-29 Special	Q.47	Item 6.d - Tennis Court Rehabilitation and possible grant funding in the amount of \$50,000. Are staff able to confirm if this project would be eligible for funding?	Staff have confirmed that the rehabilitation of the tennis courts would qualify to apply for grant funding; however, like other funding programs, it will likely be oversubscribed and application approval cannot be guaranteed.
2023-11-29 Special	Q.48	What is \$50,000 for a housing study?	<p>The Provincial Government, as part of its Homes For People Action Plan, has introduced new legislation (Bill 44) that will require local governments to provide for additional housing. Some of the changes are targeted at municipalities with a population of 5000 or more, but there are several items that staff have identified that will impact Lantzville, including a requirement for a new Housing Needs Report (HNR) based on a standard method with a 20 year time frame. The deadline for the updated HNRs is December 31, 2024.</p> <p>Following an updated HNR, updates to the OCP to include policies on housing based on the HNR are required. All OCPs must plan for enough homes for 20 years and include policies to provide for a range of housing types. The deadline for updating the OCP is December 31, 2025. As part of the budgeting process staff have requested \$50,000 in 2024 to retain a consultant to complete a HNR, which is the first of the legislative requirements. An additional \$50,000 will be required in 2025 to carry out the second part of the study.</p>
2023-11-29 Special	Q.49	\$5,000 Lisa Zwarn - is this for both the Construction Traffic Bylaw and Bylaw 175 amendments? Has Lisa Zwarn yet been requested to do the Construction Traffic bylaw?	No - \$5,000 is an estimate for Bylaw 175 amendments. Actual cost is not known at this point. The Traffic and Parking Regulation Bylaw rewrite is being prepared by legal counsel. The Bylaw was assigned to legal counsel prior to Council's motion directing L. Zwarn to conduct the work.

Date & Meeting Type	Question Number	Question	Response
2023-11-29 Special	Q.50	Pg. 9 [agenda] GL 01-4-10-852 What does "Surplus" mean, the Accumulated General Operating Surplus?	<p>Yes. This was a transfer from Surplus to cover expenses yet to be determined at budget adoption - including wage and benefit increases not yet negotiated. An arbitrary number was chosen as not to isolate any particular anticipated expense. It was budgeted out of surplus with no net effect on the reserves or 2023 property taxes.</p> <p>Any expenditures recorded under 2023 Contingency will be taken out of the accumulated surplus.</p> <p>Annual surplus is equal to the revenue less expenses for the year and is added to the amount from the previous year to equal the accumulated surplus. All expenditures incurred over the one-year period will decrease the annual surplus, and ultimately reduce the accumulated surplus.</p> <p>Accumulated surplus tells you what assets the District owns after what it owes has been subtracted. These are known as the "net assets" or "accumulated surplus". The lower this number the more worrisome it is for the future ability of the District to provide services to residents. If this amount is negative, moneys from provision of services will need to be diverted to cover these accumulated deficits, or additional revenue will need to be generated.</p>

Date & Meeting Type	Question Number	Question	Response
2023-11-29 Special	Q.51	Pg. 11 [agenda] GL 01-5-10-989 It states "all remaining surplus contributed to Road Reserve \$518,273". This is different than pg. 22 of the October 2024 budget binder, which states \$650,000 with no mention of surplus. What exactly is this "surplus", and why is it being proposed to go into road reserve?	<p>We have adjusted the 2024 budget since October 2023 based on the updated quotes received, Council motions as well as staff feedback. Road Reserve needs a large amount of funding due to the high costs of the projects. In compliance with the District's bylaws, we need to contribute to the following statutory reserves.</p> <p>\$25,000 to Asset Replacement - PW truck  \$10,000 to Parkland Capital Reserve (10% of non-market change)  \$20,000 to Tax Rate Stabilization Reserve (Nov. 15, 2023 motion)  \$143,000 to One-Time Project Reserve (Nov. 15, 2023 motion) as well the requirement of DCC Review, Housing Study &amp; L. Zwarn  \$1,600 to Property Acquisition Reserve (1% of General Tax Increase)</p> <p>and the remaining balance of the surplus went to Road Reserve.</p>
2023-11-29 Special	Q.52	Pg. 11 [agenda] GL 01-5-10-996 shows a \$1,600 contribution in 2024 for Property Acquisition, but this same GL 01-5-10-996 on pg. 22 of the October budget binder shows a contribution of \$20,000. Please explain. And, what does the comment "1% General Tax Increase" mean?	<p>General Tax means the tax levy used for General Government Services. The proposed General Tax Increase from 2023 to 2024 is  \$3,220,300 - \$3,067,600 = \$152,700  \$152,700 x 1% = approx. \$1,600</p>
2023-11-29 Special	Q.53	Pg. 16 [agenda] GL 01-5-20-900 - Please explain. Is this the GL entry for this post presentation of budget idea to create a fire department vehicle reserve? Or is it something different?	<p>This is the contribution to the Fire Department Equipment and Vehicle Reserve at \$40,000 for each category and for a total of \$80,000. The department code "20" represents the Fire Department. In previous years, this contribution was recorded under department code "10" which is used for General Government, not Fire Department. We made a correction to the GL code in the 2024 budget.</p>
2023-11-29 Special	Q.54	Pg. 21 [agenda] Six GL numbers are highlighted at the bottom of the page. All have the same 2024 dollar figures as pg. 29 of the October budget binder except for "Contribution to Water Connection Reserve" which has increased from \$98,700 to \$167,714. Please explain this increase and why the other GL's with no changes are highlighted.	<p>After the new Planning Director came on board, projected new water connections were reviewed for 2024. This budget item is amended to reflect the updated reserve contribution. The Director of Financial Services explained to Council at the October 18, 2023 meeting that it is difficult (at the time) to budget revenues and expenses related to new subdivisions given the vacancy of the Director of Planning &amp; Community Services.</p>

Date & Meeting Type	Question Number	Question	Response
2023-11-29 Special	Q.55	Pg. 22 [agenda] GL 50-4-50-450 Sewer User Fees - Why are sewer user fees increasing from \$428,700 in 2023 to \$494,000 in 2024, and why is this increase being attributed to "Adjusted user fees based on proposed 2024 fees bylaw"? This bylaw simply apportions fees more evenly, it does not increase the total fees collected. The bylaw's intent was to relieve gardeners from subsidizing sewer costs.	The Sewer Fund had a deficit of <b>-\$325,190</b> in 2020 and a deficit of <b>-\$127,993</b> in 2021. In 2022, it has a surplus of \$224,564. Union labour costs will increase by 4% according to the Collective Agreement. Sewer rates need to increase in line with labour costs and RDN rate increase. The proposed 2024 fees bylaw has a 6% increase in water and sewer flat fees, which is consistent with last year's water fee increase.
2023-11-29 Special	Q.56	Pg. 23 [agenda] GL 50-5-50-900 Contribution to Reserve - Why has it increased from \$152,100 (2023) to \$182,100 (previous Oct-Nov 2024 GL spreadsheets) to \$188,800.	This increase is due to the projection of more connections.
2023-11-29 Special	Q.57	Pg. 27 [agenda] There are three new infrastructure spending proposals labelled "New" and they total \$575,000. "New" means "proposed". Council already approved every single "New/Proposed" infrastructure spending from the October budget binder. Is this the last of the new proposed infrastructure expenses for the budget, or can Council expect more to come?	<p>Staff continue to receive updates to the Capital Budget. Staff are waiting on quotes for:</p> <ul style="list-style-type: none"> <li>Pierce Woods Marine Park disposal cost; and</li> <li>Multi-use path from Leland to Huddleston Road</li> </ul> <p>The new Director of Public Works has added two new capital projects:</p> <ol style="list-style-type: none"> <li>1. Slip Gate Hydrant Replacement at \$90,000; and</li> <li>2. Valve Replacement at \$75,000</li> </ol> <p>The capital expense of the playground equipment is subject to grant application and approval.</p> <p>Koers has also increased the budget on the Watermain Replacement - Harby to Joy to Rossiter to \$750,000 from \$493,000 due to rising costs in the construction market.</p>

Date & Meeting Type	Question Number	Question	Response																																																
2023-11-29 Special	Q.58	<p>Pg. 15 of the October budget binder shows under "General Operating Surplus Reserve" a \$75,000 expense for the "Winds Area Water System" which reduced the Reserve balance to \$500,348 as of October 2023. What was this \$75,000 expenditure? Is \$500,348 the actual current balance of the General Operating Surplus Reserve?</p> <p>The "Accumulated General Operating Reserve Surplus Reserve Fund" was established in Bylaw No. 215 on September 9, 2019. In October I requested all the reserve funds and their balances, but have yet to receive the balance of the Accumulated General Operating Reserve Surplus Reserve Fund, as well as some of the other lesser known reserve funds.</p>	<p>Winds Area water system construction costs will be funded out of Debt, Parcel Tax and grant. The District budgeted \$75,000 for preliminary feasibility analysis during the grant application process. So far, \$85,921 of professional engineering costs have been incurred in 2023. All costs will be charged to Parcel Tax or Debt proceed after these funds are secured through an internal transfer. The General Operating Surplus reserve balance is \$760,032 as at December 31, 2022. We only reconcile the balance at fiscal year end.</p> <table border="1" data-bbox="1199 570 1990 1138"> <thead> <tr> <th colspan="3">Accumulated Surplus:</th> </tr> <tr> <th></th> <th>2022</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Equity in Tangible Capital Assets</td> <td>\$ 62,787,052</td> <td>\$ 60,100,070</td> </tr> <tr> <td><b>Unrestricted General Fund Surplus</b></td> <td><b>\$ 1,335,379</b></td> <td><b>\$ 1,376,507</b></td> </tr> <tr> <td>Unrestricted Sewer Fund Surplus</td> <td>\$ 224,564</td> <td>-\$ 127,993</td> </tr> <tr> <td>Unrestricted Water Fund Surplus</td> <td>\$ 410,432</td> <td>\$ 463,182</td> </tr> <tr> <td>Statutory Reserve Funds</td> <td>\$ 6,734,029</td> <td>\$ 6,348,066</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$ 71,491,456</b></td> <td><b>\$ 68,159,832</b></td> </tr> <tr> <td colspan="3"><b>General Fund Surplus is comprised of:</b></td> </tr> <tr> <td colspan="3"><b>Restricted Operating Reserves:</b></td> </tr> <tr> <td>COVID Recovery Reserve</td> <td>\$ 425,735</td> <td>\$ 754,950</td> </tr> <tr> <td>Winter Road Maintenance Reserve</td> <td>\$ 94,713</td> <td>\$ 92,399</td> </tr> <tr> <td>Tax Stabilization Reserve</td> <td>\$ 54,899</td> <td>\$ 70,044</td> </tr> <tr> <td><b>Total Restricted Operating Reserves</b></td> <td><b>\$ 575,347</b></td> <td><b>\$ 917,394</b></td> </tr> <tr> <td><b>Remaining Balance</b></td> <td><b>\$ 760,032</b></td> <td><b>\$ 459,113</b></td> </tr> <tr> <td><b>Total General Fund A + B</b></td> <td><b>\$ 1,335,379</b></td> <td><b>\$ 1,376,507</b></td> </tr> </tbody> </table>	Accumulated Surplus:				2022	2021	Equity in Tangible Capital Assets	\$ 62,787,052	\$ 60,100,070	<b>Unrestricted General Fund Surplus</b>	<b>\$ 1,335,379</b>	<b>\$ 1,376,507</b>	Unrestricted Sewer Fund Surplus	\$ 224,564	-\$ 127,993	Unrestricted Water Fund Surplus	\$ 410,432	\$ 463,182	Statutory Reserve Funds	\$ 6,734,029	\$ 6,348,066	<b>Total</b>	<b>\$ 71,491,456</b>	<b>\$ 68,159,832</b>	<b>General Fund Surplus is comprised of:</b>			<b>Restricted Operating Reserves:</b>			COVID Recovery Reserve	\$ 425,735	\$ 754,950	Winter Road Maintenance Reserve	\$ 94,713	\$ 92,399	Tax Stabilization Reserve	\$ 54,899	\$ 70,044	<b>Total Restricted Operating Reserves</b>	<b>\$ 575,347</b>	<b>\$ 917,394</b>	<b>Remaining Balance</b>	<b>\$ 760,032</b>	<b>\$ 459,113</b>	<b>Total General Fund A + B</b>	<b>\$ 1,335,379</b>	<b>\$ 1,376,507</b>
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2024-01-10 Regular	Q.59	b) Was it Koers Engineering who gave the estimate of 525 000 for the Leland to Huddleston walkway, and did the quote include any engineering costs?	The quote was revised by Koers to accommodate Council's request to modify scope to permeable surface which included engineering.																																																

Date & Meeting Type	Question Number	Question	Response																		
2024-01-24 Regular	Q.60	RE: Q.16. Provide Council with an update to Q.16: i.e., a table showing a breakdown of the cost savings for the new one-page, double-sided format. I will be making a motion on Wednesday to amend the GL code to reflect this savings.	Annual newsletter production savings are estimated at approximately \$9,373, comprised of paper (\$373), Print cost (\$3,016) and Contractor cost (\$6,000). No change to Canada Post cost. However, this does not include the increased staff time required (Director, Deputy & Admin Assistant) or first template set-up costs. For clarity, the Print cost is charged to GL 01-510-626; however, staff do not recommend reducing this account as with many major new legislative and bylaw projects in 2024, it is anticipated that copying costs will increase. The Contractor costs (per a previous Council motion), were funded from COVID funds to GL 01-5-10-552 Consultants (Administration), resulting in no tax impact. Staff do not recommend reducing this GL for Administration Consultants further as it is already low at \$10,000 as there are other anticipated expenses to this GL, including Administration consultants, and recording Council meetings which may be underfunded if the anticipated return to 2 meetings/month does not transpire.																		
2024-01-24 Regular	Q.61	<p>Page 18 of our open agenda includes a Property Tax Comparison 2023 vs. 2024, showing -7,400 (-0.24%). However, some updates have happened recently, including contractor rate updates and CPI finalization.</p> <p>Would it please be possible to get an updated table for consideration at the meeting?</p>	<p>If we incorporate the tax savings of \$35,864 and summarize it in a table:</p> <table border="1" data-bbox="1188 922 2007 1185"> <thead> <tr> <th></th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Property Tax General Levy</td> <td>3,067,600</td> <td>3,115,836 (3,151,700 - 35,864)</td> </tr> <tr> <td>Gross Increase (Y/Y)</td> <td></td> <td>48,236</td> </tr> <tr> <td>Non Market Change Revenue</td> <td></td> <td>91,500</td> </tr> <tr> <td>Net Decrease \$ (Y/Y)</td> <td></td> <td>-43,264</td> </tr> <tr> <td>Net Decrease % (Y/Y)</td> <td></td> <td>-1.41%</td> </tr> </tbody> </table> <p>The alternative is to put \$35,864 of tax savings in reserve and keep the tax levy unchanged at \$3,151,700.</p>		2023	2024	Property Tax General Levy	3,067,600	3,115,836 (3,151,700 - 35,864)	Gross Increase (Y/Y)		48,236	Non Market Change Revenue		91,500	Net Decrease \$ (Y/Y)		-43,264	Net Decrease % (Y/Y)		-1.41%
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