



**VILLAGE OF SAYWARD
REGULAR COUNCIL MEETING AGENDA
May 6, 2025 - 7:00 PM
COUNCIL CHAMBERS**

The Village of Sayward respectfully acknowledges that the land we gather on is on the unceded territory of the K'ómoks First Nation, the traditional keepers of this land.

1. Call to Order

2. Public Input (Maximum of 2 minutes per speaker, 15 minutes total)

Mayor: "Public input is for the purpose of permitting people in the gallery to provide feedback and shall be no longer than 15 minutes unless approved by majority vote of Council; each speaker may provide respectful comment on any topic they deem appropriate and not necessarily on the topics on the agenda of the meeting. Each speaker may not speak for longer than 2 minutes but may have a second opportunity if time permits. Each speaker must not be allowed to speak regarding a bylaw in respect of which a public hearing has been held. For the record, please state your name and address."

3. Introduction of Late Items

4. Approval of Agenda

Recommended Resolution:

THAT the agenda for the Regular Meeting of Council for **May 6, 2025**, be approved [as presented **or** as amended].

5. Minutes of Previous Meetings

Recommended Resolutions:

- a) THAT the minutes from the Regular Council Meeting held on **April 15, 2025**, be adopted [as presented **or** as amended].
- b) THAT the minutes from the Special Council Meeting held on **April 4, 2024**, be adopted [as presented **or** as amended].
- c) THAT the minutes from the Special Council Meeting held on **April 9, 2024**, be adopted [as presented **or** as amended].
- d) THAT the minutes from the Regular Council Meeting held on **March 5, 2024**, be adopted [as presented **or** as amended].

6. Petitions and Delegations – 3

- a) Draft Audited Financial Statements – CNB – Gaby Martin and Travis Sapala**

Recommended Resolution:

THAT Council receives the 2024 Audited Financial Statements for information and discussion.

THAT Council approves the 2024 Audited Financial Statements as presented.

THAT Council approves the reappointment of Chan Nowosad Boates as the Auditor of record for the 2025 financial audit year, should they accept the invitation.

- b) Mural Proposal Update – Sarah Levin, Member of the Community**

7. Correspondence

- a) AVICC AGM Presentations and Videos**

Recommendation:

THAT Council receives this correspondence for information.

8. Council Reports - None

9. Reports of Committees - None

10. Mayor's Report - None

11. Unfinished Business

- a) Housing Needs Assessment Project Plan Update**

Recommendation:

THAT Council receives this report for information.

12. Staff Reports

- a) 2024 SOFI Report**

Recommendation:

THAT the Statement of Financial Information 2024 Staff Report be received for information and discussion; and,

THAT Council approves the 2024 Statement of Financial Information report.

- b) Finance Variance Report**

Recommendation:

THAT Council receives the Budget Variance Report from January 1 to April 30, 2025 staff report for information and discussion.

c) Meeting Management Software – Future Budget

Recommendation:

WHEREAS the Village of Sayward currently completes all Council meeting preparation, agenda packaging, minutes recording, and resolution/bylaw tracking manually, which is time-consuming and inefficient;

AND WHEREAS meeting management software can streamline administrative processes, improve coordination, support legislative tracking, enhance public access to Council information, and allow staff to focus on higher-value work;

NOW THEREFORE BE IT RESOLVED THAT Council direct the Acting Chief Administrative Officer to research appropriate meeting management software options and report back to Council with recommendations and potential cost implications for consideration during the 2026 operating budget discussions.

d) Facilities Rental Inquiry Process Reimagined

Note: this change will take effect in the week of May 5, 2025.

Recommendation:

THAT Council receives this report for information.

13. Emergency Services/Public Works/Recreation Department Reports - None

14. Bylaws - none

15. New Business - None

16. Public Question Period (maximum 15 minutes)

Mayor: “The purpose of the public question period is to enable citizens to ask questions of Council about issues that are important to the citizen asking the question. Speakers are asked to limit their questions to one each and, if time permits after everyone has had an opportunity to ask questions, speakers may ask a second question. Citizens will be asked to state their name and address.”

17. In Camera

Recommended Resolution:

THAT in accordance with Section 92 of the *Community Charter*, this Council meeting will be closed to the public at this time in order that Council may give consideration to matters in accordance with the following sections of the *Community Charter*:

1. 90(1)(i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

2. 90(1)(j) information that is prohibited, or information that if it were presented in a document would be prohibited, from disclosure under section 21 of the *Freedom of Information and Protection of Privacy Act*.
3. 90(2)(c) a matter that is being investigated under the Ombudsperson Act of which the municipality has been notified under section 14 (*Ombudsperson to notify authority*) of that Act.

18. Adjournment



**VILLAGE OF SAYWARD
REGULAR COUNCIL MEETING MINUTES
April 15, 2025
COUNCIL CHAMBERS**

The Village of Sayward respectfully acknowledges that the land we gather on is on the unceded territory of the K'ómoks First Nation, the traditional keepers of this land.

Present: Mayor Mark Baker
Councillor Scott Burchett
Councillor Debbie Coates
Councillor Jason Johnson

Absent: Councillor Poulsen (with notice)

In Attendance: John Thomas, Acting CAO/Corporate Officer
Lisa Clark, Chief Financial Officer
Jennifer Redshaw, Office Administrator

1. Call to Order

The meeting was called to order at 7:00pm.

2. Public Input

a) Art Bowbrick of 77 Kelsey Lane discussed water management planning for the 200 year storm event that was raised at the previous meeting. He mentioned the SRD discusses a 300 year storm event in the Sayward Valley and would like to know the difference between them.

b) Milena Gradisar of 261 Ambleside Dr inquired where Councillor Poulsen was today.
Mayor Baker responded that Councillor Poulsen is not available today.

c) Irene Callaghan of 230 Kelsey Way inquired if the SRD has agreed to go half with the village on the Kelsey Centre. She asked why there are surveys about it if no decision has been made. Ms. Callaghan also asked what these surveys are costing the village.

Mayor Baker responded that the SRD has not made any decisions at this time and that the surveys gather information about what the village and valley residents want. The survey results will be provided to the SRD's Kelsey Centre Committee.

CAO Thomas clarified that there are two surveys. The Financial Plan survey for Village residents was due April 11 and the Sayward Community Survey is due May 9. He advised

that the surveys are inexpensive. Surveys will help get a clear answer from village, valley and SRD on the Kelsey Centre topic so that Council can make an informed decision.

3. Introduction of Late Items - None

4. Approval of Agenda

MOTION R25/132

MOVED AND SECONDED

THAT the agenda for the Regular Meeting of Council for **April 15, 2025**, be approved as presented.

CARRIED

5. Minutes of Previous Meetings

MOTION R25/133

MOVED AND SECONDED

THAT the minutes from the Regular Council Meeting held on **April 1, 2025**, be adopted as presented.

CARRIED

MOTION R25/134

MOVED AND SECONDED

THAT the minutes from the Committee of the Whole meeting held on **February 29, 2024**, be adopted as presented.

CARRIED

MOTION R25/135

MOVED AND SECONDED

THAT the minutes from the Regular Council meeting held on **March 5, 2024**, be adopted as presented.

Motion Rescinded by Mover: Cllr Johnson and Seconder: Cllr Coates

MOTION R25/136

MOVED AND SECONDED

THAT council table the minutes from March 5/6, 2024, until the date can be defined.

CARRIED

6. Petitions and Delegations

a) Sayward Community Food Program – Sheri Braun

Council requested that this delegation bring more information back to the Special Meeting of Council being held April 17, 2025.

7. Correspondence

a) AVICC Nomination and Election Information

b) Preparation for Potential Drought Conditions – 2025 – Province

MOTION R25/137

MOVED AND SECONDED

THAT staff apply to the infrastructure planning grant up to \$10,000.00 to develop or update a water conservation plan, and;

THAT the Village of Sayward participate in the WLRS survey.

Opposed Cllr Burchett CARRIED

c) 2025-2026 Policing Priorities – RCMP

MOTION R25/138

MOVED AND SECONDED

THAT Council confirms its policing priorities for the RCMP impaired driving, traffic enforcement, community involvement (in x, y, z group), and marine patrols.

CARRIED

d) Cathy Peters – Human Sex Trafficking, Sexual Exploitation, and Child Sex Trafficking

e) Workplace Nasal Naloxone Pilot Initiative – Province

MOTION R25/139

MOVED AND SECONDED

THAT Council directs staff to submit an order and agreement form through the Province for the purposes of obtaining a nasal naloxone kit; and;

THAT the CAO ensures appropriate personnel are trained and assigned to use the kit prior to its deployment.

CARRIED

f) Philip Perras – BC Hydro

g) Sayward School Parent Advisory Committee Request for Donation

MOTION R25/140

MOVED AND SECONDED

THAT Council directs staff to provide a donation not to exceed the value of \$500.00.

Opposed Cllr Coates CARRIED

MOTION R25/141

MOVED AND SECONDED

THAT Council receives correspondence a-g for information.

CARRIED

8. Council Reports

a) Cllr Burchett Report – MIFLAG

9. Reports of Committees - None

10. Mayor's Report – None

11. Unfinished Business - None

12. Staff Reports

a) Finance Department Update

MOTION R25/142

MOVED AND SECONDED

THAT the Finance Department Update Staff Report be received for information and discussion.

CARRIED

MOTION R25/143

MOVED AND SECONDED

THAT in consideration of the Financial Department report, no more time or money be spent on the separation of utilities from tax.

CARRIED

13. Emergency Services/Public Works/Recreation Department Reports – none

14. Bylaws

a) 2025-2029 Financial Plan Bylaw, No. 514, 2025

MOTION R25/144

MOVED AND SECONDED

THAT the Five-Year Financial Plan Bylaw No. 514, 2025 staff report be received for information and discussion.

CARRIED

MOTION R25/145

MOVED AND SECONDED

THAT Five Year Financial Plan Bylaw No. 514, 2025 be given first and second readings.

CARRIED

MOTION R25/146

MOVED AND SECONDED

THAT Council receives the public input regarding the 2025-2029 Financial Plan.

CARRIED

MOTION R25/147

MOVED AND SECONDED

THAT Five Year Financial Plan Bylaw No. 514, 2025 be given third reading.

CARRIED

b) Fees and Charges Amendment Bylaw

MOTION R25/148

MOVED AND SECONDED

THAT the Fees and Charges Amendment Bylaw, Bylaw No. 515, 2025 be given first and second readings.

CARRIED

MOTION R25/149

Moved AND SECONDED

THAT the Fees and Charges Amendment Bylaw, Bylaw No. 515 be given third reading.

CARRIED

c) Bylaw 516 – 2025 Tax Rate Bylaw

MOTION R25/150

Moved AND SECONDED

THAT the Tax Rate Bylaw No. 516, 2025 be given first and second readings.

CARRIED

MOTION R25/151

Moved AND SECONDED

THAT the Tax Rate Bylaw No. 516, 2025 be given third reading.

CARRIED

15. New Business - None

16. Public Question Period

- a) Sheri Braun of 713 Ruby Road advised that the Sea-Can discussed in her presentation to Council is 20' x 8'.

17. In Camera

MOTION R25/152

Moved AND SECONDED

THAT in accordance with Section 92 of the *Community Charter*, this Council meeting will be closed to the public at this time in order that Council may give consideration to matters in accordance with the following sections of the *Community Charter*:

1. 90(1)(c) labour relations or other employee relations.
2. 90(1)(i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

CARRIED

18. Adjournment

The meeting adjourned at 8:35pm.

Mayor

Corporate Officer



**VILLAGE OF SAYWARD
SPECIAL COUNCIL MEETING MINUTES
APRIL 4, 2024
COUNCIL CHAMBERS**

The Village of Sayward respectfully acknowledges that the land we gather on is on the unceded territory of the K'ómoks First Nation, the traditional keepers of this land.

Present: Mayor Mark Baker
Councillor Scott Burchett
Councillor Sue Poulsen
Councillor Tom Tinsley

In Attendance: Keir Gervais, CAO/Corporate Officer
Janice Aver, Acting CFO

1. Call to Order

The meeting was called to order at 6:35 pm.

2. Public Input

- a) William Ives of 121 Seaview St.: Commented that in 2023 Councillor Burchett and Councillor Poulsen stated that the Village could not afford to attend a delegation to a conference, and therefore he would expect Council to give the same similar consideration to the same topic tonight.

3. Introduction of Late Items - None

4. Approval of Agenda

MOTION S24/1

MOVED AND SECONDED

THAT the agenda for the Special Meeting of Council for April 4, 2024, be approved.

CARRIED

5. Minutes of Previous Meetings - None

6. Petitions and Delegations - None

7. Correspondence - None

8. Council Reports - None

9. Reports of Committees - None

10. Mayor's Report - None

11. Unfinished Business - None

12. Staff Reports - None

13. Emergency Services/Public Works/Recreation Department Reports - None

14. Bylaws - None

15. New Business

a) Village of Sayward Delegation to Attend AVICC Convention

MOTION S24/2

MOVED AND SECONDED

THAT, if staff can arrange for late registrations, staff be directed to register any Councillor wishing to attend the AVICC Conference April 12-14, 2024, inclusive of accommodation, travel and per diem expenses.

Opposed Cllr Tinsley

CARRIED

16. Public Question Period - None

17. In Camera - None

18. Adjournment

The meeting was adjourned at 7:05 PM

Mayor

Corporate Officer



**VILLAGE OF SAYWARD
SPECIAL COUNCIL MEETING MINUTES
APRIL 9, 2024
COUNCIL CHAMBERS**

The Village of Sayward respectfully acknowledges that the land we gather on is on the unceded territory of the K'ómoks First Nation, the traditional keepers of this land.

Present: Mayor Mark Baker
Councillor Scott Burchett
Councillor Sue Poulsen
Councillor Tom Tinsley

In Attendance: Keir Gervais, CAO/Corporate Officer

1. Call to Order

The meeting was called to order at 6:03pm.

2. Public Input - None

3. Introduction of Late Items - None

4. Approval of Agenda

MOTION S24/3

MOVED AND SECONDED

THAT the agenda for the Special Meeting of Council for April 9, 2024, be approved.

CARRIED

5. Minutes of Previous Meetings - None

6. Petitions and Delegations - None

7. Correspondence - None

8. Council Reports - None

9. Reports of Committees - None

10. Mayor's Report - None

11. Unfinished Business

a) Review of Rezoning Application before Council RE: 18 Sayward Rd.

Councillor Tinsley left the meeting at 7:41pm.

MOTION S24/4
MOVED AND SECONDED

THAT Council receives the presentation by John Manson.

CARRIED

Direction to Staff to add Bylaw 504 to the April 16, 2024 agenda for 3rd reading.

12. Staff Reports - None

13. Emergency Services/Public Works/Recreation Department Reports - None

14. Bylaws - None

15. New Business – None

16. Public Question Period

- a) Alex Turner of 1720 Sayward Rd. asked Council if they had an update RE: his request to meet with Council to discuss dissolution.

Mayor Baker responded that an update will be provided at the April 16, 2024 Regular Council meeting.

- b) Jason Johnson of 151 Sayward St. asked in light of the change of ownership with Western Forest Products, if staff have asked the new ownership about their thoughts about water usage at the log sort.

Councillor Burchett indicated he would raise the topic at the next Mid Island Forestry Lands Advisory Group meeting.

17. In Camera - None

18. Adjournment

MOTION S24/5
MOVED AND SECONDED

THAT the Special Meeting of Council for April 9, 2024 be adjourned.

CARRIED

The meeting was adjourned at 7:49pm.

Mayor

Corporate Officer



**VILLAGE OF SAYWARD
REGULAR COUNCIL MEETING MINUTES
MARCH 5, 2024
COUNCIL CHAMBERS**

The Village of Sayward respectfully acknowledges that the land we gather on is on the unceded territory of the K'ómoks First Nation, the traditional keepers of this land.

Present: Mayor Mark Baker
Councillor Scott Burchett
Councillor Kohen Gilkin
Councillor Sue Poulsen
Councillor Tom Tinsley

In Attendance: Keir Gervais, CAO/Corporate Officer

1. Call to Order

The meeting was called to order at 7:00 pm.

2. Public Input

- a) Lorna Agnew of 754 Sayward Rd: Inquired about the zoning to their property and requested the Village change the zoning based on a previous subdivision error.

The CAO outlined the history of the work staff have completed, the legal review, the recent decision by Council, and the opportunity that Mr. and Mrs. Agnew have to make an application for rezoning and subdivision should they wish.

- b) Mark Agnew of 754 Sayward Rd: Expressed his disappointment in how he and his wife have been treated since they began inquiring about subdividing their property.

Mayor Baker confirmed that he, the CAO and Mr. and Mrs. Agnew are meeting tomorrow to discuss their concerns.

- c) Serena Gill of Lot 2 Kelsey Way: Informed Council that she and her husband are proceeding with building on Lot 2 Kelsey Way and that they have submitted their application.

3. Introduction of Late Items

- a) Cllr Burchett requested a Staff Update re: the status of the books gifted to the Village by We Wai Kai and Wei Wai Kum First Nation's and the Ethnohistory presentation to occur in Sayward be added to the agenda as New Business 15. a).

**MOTION R24/XX1
MOVED AND SECONDED**

THAT a Staff Update re: the status of the books gifted to the Village by We Wai Kai and Wei Wai Kum First Nation's and the Ethnohistory presentation to occur in Sayward be added to the agenda as New Business 15. a).

CARRIED

4. Approval of Agenda

**MOTION R24/XX2
MOVED AND SECONDED**

THAT the agenda for the Regular Meeting of Council for March 5, 2024, be approved, as amended.

Opposed Cllr Poulsen

CARRIED

5. Minutes of Previous Meetings

**MOTION R24/XX3
MOVED AND SECONDED**

THAT the minutes from the Regular Council meeting held on February 20, 2024, be adopted.

Opposed Mayor Baker, Cllr Burchett, Cllr Poulsen

DEFEATED

**MOTION R24/XX4
MOVED AND SECONDED**

THAT the minutes from the Regular Council meeting held on February 20, 2024, be deferred until the March 20, 2024 Council meeting.

CARRIED

6. Petitions and Delegation - None

7. Correspondence

a) MLA Babchuk, RE: Monthly Update February 2024.

**MOTION R24/XX5
MOVED AND SECONDED**

THAT correspondence a) be received.

CARRIED

8. Council Reports - None

9. Reports of Committees - None

10. Mayor's Report

MOTION R24/XX6

Moved and Seconded

THAT Council support a request for governance assistance from the Ministry of Municipal Affairs.

CARRIED

11. Unfinished Business

- a) **Verbal Update RE: Village Fireworks Bylaw, Keir Gervais, CAO**

MOTION R24/XX7

Moved and Seconded

THAT Council receive the CAO verbal report.

Opposed Cllr Burchett

CARRIED

12. Staff Reports

- a) **Regional Collaboration Opportunity – Indigenous Engagement Requirements, Keir Gervais, CAO**

MOTION R24/XX8

Moved and Seconded

THAT Council receive the Regional Collaboration Opportunity – Indigenous Engagement Requirements staff for information and discussion; and,

THAT as part of the Village of Sayward's ongoing work in relation to emergency planning that the Village commits it's \$40,000 Indigenous Engagement Requirement funding grant to the Strathcona Regional District to fund a multi-year Emergency Services Indigenous Engagement Coordinator staff position.

CARRIED

13. Emergency Services/Public Works/Recreation Department Reports – None

14. Bylaws – None

15. New Business

- a) **Staff Update re: the status of the books gifted to the Village by We Wai Kai and Wei Wai Kum First Nation's and the Ethnohistory presentation to occur in Sayward.**

MOTION R24/XX9

Moved and Seconded

THAT Council donate the books gifted to the Village by We Wai Kai and Wei Wai Kum First Nation's to the local library to remain in the library, not for withdrawal, if the library agrees to accept them.

CARRIED

MOTION R24/XX10

Moved and Seconded

THAT staff be directed to schedule the Ethnohistory presentation in the Kelsey Centre.

CARRIED

16. Public Question Period

- a) Mark Agnew of 754 Sayward Rd: Inquired if some of the housing grant will be spent on 754 Sayward Rd.

The CAO indicated that any decision on where funds are spent is made by Council and there has been no information brought before Council at this time.

- b) Mark Agnew of 754 Sayward Rd: Asked if there is a timeline on the funding, and who gives direction about how the housing grant is dispersed.

The CAO indicated there is currently no specific plan on how to spend the funds. There have been many questions from several municipalities about how to apply the funds.

Mayor Baker said that they are waiting for direction on how to apply the funds.

- c) Lorna Agnew of 754 Sayward Rd: Asked who gives the municipality direction on how to apply the housing grant?

Mayor Baker replied that the province primarily provides this direction.

The CAO indicated that spending the grant on any one private property is not an eligible expense and outlined various eligible expenses categories like planning, development, revisions of plans.

17. In Camera

MOTION R24/XX11

MOVED AND SECONDED

THAT in accordance with Section 92 of the *Community Charter*, this Council meeting will be closed to the public at this time in order that Council may give consideration to matters in accordance with the following sections of the *Community Charter*:

1. 90(1)(c) labor relations or other employee relations.
2. 90(1)(k) negotiations and related discussion respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of council, could reasonably be expected to harm the interests of the municipality if they were held in public.

CARRIED

18. Rise & Report - None

19. Adjournment

The meeting was adjourned at 10:42 PM

Mayor

Corporate Officer

**THE CORPORATION OF THE
VILLAGE OF SAYWARD
Financial Statements
December 31, 2024**

DRAFT

THE CORPORATION OF THE VILLAGE OF SAYWARD

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Year Ended December 31, 2024

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MANAGEMENT REPORT

December 31, 2024

The Mayor and Council of The Corporation of the Village of Sayward (the "Village") has delegated the responsibility for the integrity and objectivity of the financial information contained in the financial statements to the management of the Village. The financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and that financial records are reliable for preparation of the financial statements. These systems are monitored and evaluated by management.

The Village's independent auditors, Chan Nowosad Boates Inc., Chartered Professional Accountants, are engaged to express an opinion as to whether these financial statements present fairly the Village's financial position and operating results in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards. These statements present, in all significant respects the financial position of the Village as at December 31, 2024.

John Thomas
Acting CAO

May 6, 2025

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of The Corporation of the Village of Sayward

Opinion

We have audited the accompanying financial statements of The Corporation of the Village of Sayward (the "Village"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion, the Village's financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2024, and of its financial performance and its cash flows for the year then ended. The financial statements have been prepared by management in accordance with Canadian public sector accounting standards.

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends for the Village to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for over-seeing the Village's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of these financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants
Campbell River, BC

May 6, 2025

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Financial Position

December 31, 2024

2024

2023
(Note 15)

FINANCIAL ASSETS

Cash	\$ 1,738,203	\$ 1,633,894
Portfolio Investments (Note 2)	42	44,143
Accounts Receivable (Note 3)	<u>157,454</u>	<u>111,182</u>
	<u>1,895,699</u>	<u>1,789,219</u>

LIABILITIES

Accounts Payable (Note 4)	236,817	174,873
Deferred Revenue (Note 5)	275,230	233,717
Long Term Debt (Note 6)	12,745	36,982
Liability for Contaminated Site (Note 7)	20,377	30,000
Asset Retirement Obligations (Note 8)	<u>1,003,319</u>	<u>979,803</u>
	<u>1,548,488</u>	<u>1,455,375</u>

NET FINANCIAL ASSETS

<u>347,211</u>	<u>333,844</u>
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NON-FINANCIAL ASSETS

Prepaid Expenses	32,552	25,709
Tangible Capital Assets (Note 9)	<u>11,670,458</u>	<u>11,840,513</u>
	<u>11,703,010</u>	<u>11,866,222</u>

ACCUMULATED SURPLUS (Note 13)

\$ <u>12,050,221</u>	\$ <u>12,200,066</u>
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Contingencies (Note 11)

Approved by:

Mayor

Chief Financial Officer

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Operations

Year Ended December 31, 2024

	2024		2023
	Budget	Actual	
	(Note 14)		(Note 15)
Revenues (Schedules 2 and 3)			
Taxation (Note 10)	\$ 510,673	\$ 471,898	\$ 431,483
User Fees	302,762	310,222	297,992
Government Grants and Transfers (Schedule 1)	2,699,578	746,447	1,186,233
Sales of Services	45,106	127,977	122,001
Investment and Other Income	204,210	203,892	102,241
	<u>3,762,329</u>	<u>1,860,436</u>	<u>2,139,950</u>
Expenditures (Schedules 2 and 3)			
General Government Services	933,985	823,844	644,255
Recreation and Parks Services	339,799	402,739	386,600
Protection Services	78,638	124,187	139,105
Transportation Services	70,035	48,289	34,937
Solid Waste Services	48,500	50,621	47,721
Public Works Services	103,402	125,153	116,820
Sewer Services	155,162	129,294	143,262
Water Services	294,839	306,154	245,747
	<u>2,024,360</u>	<u>2,010,281</u>	<u>1,758,447</u>
Annual Surplus (Deficit)	1,737,969	(149,845)	381,503
Accumulated Surplus - Beginning of Year	<u>12,200,066</u>	<u>12,200,066</u>	<u>11,818,563</u>
Accumulated Surplus - End of Year	<u>\$13,938,035</u>	<u>\$12,050,221</u>	<u>\$12,200,066</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Change in Net Financial Assets

Year Ended December 31, 2024

	2024		2023
	Budget	Actual	
	(Note 14)		(Note 15)
Annual Surplus (Deficit)	\$ 1,737,969	\$ (149,845)	\$ 381,503
Use of Prepaid Expenses	-	25,709	31,907
Acquisition of Prepaid Expenses	-	(32,552)	(25,709)
Net Acquisition of Tangible Capital Assets	(1,860,076)	(96,926)	(72,932)
Amortization of Tangible Capital Assets	260,038	290,497	309,858
Remeasurement of Asset Retirement Obligations	-	(23,516)	-
Recognition of Asset Retirement Obligations	-	-	(979,803)
	<u>137,931</u>	<u>13,367</u>	<u>(355,176)</u>
Net Financial Assets - Beginning of Year	<u>333,844</u>	<u>333,844</u>	<u>689,020</u>
Net Financial Assets - End of Year	<u>\$ 471,775</u>	<u>\$ 347,211</u>	<u>\$ 333,844</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Cash Flows

Year Ended December 31, 2024

2024

2023

Cash Flows From Operating Activities:

Annual Surplus (Deficit)	\$ (149,845)	\$ 381,503
Items Not Involving Cash		
Amortization of Tangible Capital Assets	290,497	309,858
Actuarial Adjustment to Long Term Debt	(4,219)	(3,903)
	<u>136,433</u>	<u>687,458</u>
Changes in Non-Cash Operating Balances		
Accounts and Taxes Receivable	(46,272)	306,219
Account Payable	52,321	(3,834)
Deferred Revenue	41,513	152,653
Prepaid Expenses	(6,843)	6,198
	<u>177,152</u>	<u>1,148,694</u>

Cash Flows From Capital Activities:

Purchase of Tangible Capital Assets	<u>(96,926)</u>	<u>(72,929)</u>
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Cash Flows From Investing Activities:

Disposition (Acquisition) of Portfolio Investments	44,101	(1,229)
Repayments of Long Term Debt	(20,018)	(19,358)
	<u>24,083</u>	<u>(20,587)</u>

Increase in Cash and Cash Equivalents

104,309 1,055,178

Cash and Cash Equivalents - Beginning of Year

1,633,894 578,716

Cash and Cash Equivalents - End of Year

\$ 1,738,203 \$ 1,633,894

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2024

The Corporation of the Village of Sayward (the "Village") was incorporated as a municipality in 1968 under the provisions of the British Columbia Municipal Act. Its principal activities are the provision of local government services to residents of the Village. These services include fire protection, public works, planning, parks and recreation, water distribution and sewer collection, and other general government services, as governed by the Community Charter and Local Government Act.

1. Significant Accounting Policies:

a) Basis of Presentation:

The Village prepares its financial statements in accordance with Canadian public sector accounting standards using guidelines developed by the Public Sector Accounting Board ("PSAS") for the Chartered Professional Accountants of Canada.

b) Cash:

Cash balances comprise of cash on hand and demand deposits.

c) Portfolio Investments:

Portfolio investments are recorded at cost. Portfolio investments in Municipal Finance Authority of British Columbia (MFA) Bond and Money Market Funds are recorded at cost plus earnings that are reinvested in the funds.

d) Tangible Capital Assets:

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Amortization is recorded on a straight-line basis over the estimated useful life of the tangible capital asset commencing once the asset is in use. Donated tangible capital assets are recorded at fair value at the time of the donation.

Estimated useful lives of tangible capital assets are as follows:

Land Improvements	10 to 40 years
Buildings	20 to 70 years
Equipment, Vehicles & Furniture	10 to 40 years
Water Infrastructure	100 years
Sewer and Drainage Infrastructure	100 years
Roads and Bridges	25 to 75 years

e) Collection of Taxes on Behalf of Other Taxation Authorities:

The Village collects taxation on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these other entities are not reflected in these financial statements. Levies imposed by other taxation authorities are not included as taxes for municipal purposes.

f) Deferred Revenue:

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specific purpose.

g) Revenue Recognition:

Revenues are recorded on the accrual basis of accounting and include revenue in the period in which the transaction or events occurred.

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2024

1. Significant Accounting Policies (Continued):

g) Revenue Recognition (continued):

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Taxes receivable are recognized net of allowance for anticipated uncollectible amounts.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The affects of these adjustments on taxes are recognized at the time they are awarded.

Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.

Government grants and transfers, which include legislative grants, are recognized in the financial statements when received or when the funding becomes receivable if the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Sale of service and other revenue is recognized when performance of services is complete, amounts are measurable and collectibility is reasonably assured.

h) Financial Instruments:

Financial instruments consist of cash, portfolio investments, accounts receivable, accounts payable and long term debt. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest rate, currency or credit risk arising from these financial instruments.

i) Use of Estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period.

Significant areas requiring the use of management estimates relates to the collectibility of accounts receivable, valuation of investments, estimates of contingent liabilities, the provision of amortization and the estimation of potential environmental liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

j) Contaminated Sites:

Governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standards, the government has a responsibility for the remediation, future economic benefits will be given up, and a reasonable estimate can be made.

Management has assessed its potential liabilities under the new standard including sites that are no longer in productive use and sites which the Village accepts responsibility. There is one such sites that had contamination in excess of an environmental standard which required remediation, and a liability has been recognized as at December 31, 2024 and December 31, 2023.

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2024

1. Significant Accounting Policies (Continued):

k) Asset Retirement Obligations:

The Village recognizes a liability for an asset retirement obligation when there is a legal obligation to incur retirement costs in relation to a tangible capital asset; the past transaction or event giving rise to the liability has occurred; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability is recorded at an amount that is the best estimate of the expenditure required to retire a tangible capital asset at the financial statement date.

2. Portfolio Investments:

	<u>2024</u>	<u>2023</u>
MFA: Short Term Bonds	\$ 42	\$ 39
MFA: Ultra-Short Bonds	-	21,737
MFA: Money Market Fund	-	22,367
	<u>\$ 42</u>	<u>\$ 44,143</u>

3. Accounts Receivable:

	<u>2024</u>	<u>2023</u>
Property Taxes	\$ 67,730	\$ 58,951
Other Governments	22,561	33,764
Trade and Other	67,163	18,467
	<u>\$ 157,454</u>	<u>\$ 111,182</u>

4. Accounts Payable:

	<u>2024</u>	<u>2023</u>
Other Governments	\$ 16,229	\$ 35,212
Trade and Other	195,076	109,258
Payroll Liabilities	25,512	30,403
	<u>\$ 236,817</u>	<u>\$ 174,873</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2024

5. Deferred Revenue:

	<u>2023</u>	<u>Collections</u>	<u>Transfers</u>	<u>2024</u>
Complete Communities	\$ 61,800	\$ -	\$ -	\$ 61,800
CRI Firesmart	25,353	-	(24,318)	1,035
Internet Maintenance	62,595	-	(62,595)	-
Kelsey Centre	2,438	-	(2,438)	-
Next Generation 911	22,500	-	-	22,500
Disaster Risk Reduction	36,000	-	-	36,000
Plan H	4,000	-	(4,000)	-
Teens	-	1,548	-	1,548
Housing Capacity Study	-	151,313	(10,097)	141,216
Taxes and Other	19,031	6,963	(14,863)	11,131
	<u>\$ 233,717</u>	<u>\$ 159,824</u>	<u>\$ (118,311)</u>	<u>\$ 275,230</u>

6. Long Term Debt:

The Village has debt instruments through the MFA obtained for the purposes of Water and Sewer. The Village also has financing from MFA for a Public Works Truck. The gross amount borrowed for Sewer and Water in 2005 was \$121,015 and \$41,635, respectively. The gross amount borrowed for the Public Works Truck was \$65,000 in 2020. The current balance of water, sewer and public works long-term debt is as follows:

	<u>2024</u>	<u>2023</u>
Total Outstanding Debt - Beginning of Year	\$ 36,982	\$ 60,243
Reduction of Long-Term Debt	(24,237)	(23,261)
Total Outstanding Debt - End of Year	<u>\$ 12,745</u>	<u>\$ 36,982</u>

The interest rate on water and sewer long-term debt is 8.92% per annum (2023 - 5.42%). The interest rate on the public works truck long-term debt is at the variable MFA rate, which was 4.4% at December 31, 2024 (2023 - 5.7%). The interest expense on all debt held by the Village in the year ended December 31, 2024 is \$1,960 (2023 - \$2,619).

Future payments on net outstanding debt over the next year are:

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Public Works Truck</u>	<u>Total</u>
2025	\$ 8,312	\$ 2,860	\$ 1,573	\$ 12,745

The MFA provides capital financing for regional districts and their member municipalities. The MFA is required to establish a debt reserve fund. Each regional district, through its member municipalities who are in the proceeds of the debt issue, is required to pay into the debt reserve fund certain amounts set out in the debt agreements. The MFA pays into the debt reserve fund these monies from which interest earned thereon less administrative expenses becomes an obligation to the regional districts. It must then use this fund if at any time there are insufficient funds to meet payments on its obligations. When this occurs, the regional district or municipality may be called upon to restore the fund.

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2024

6. Long Term Debt (continued):

Upon maturity of a debt issue, the unused portion of the debt reserve fund established for the issue will be discharged to the Village. The proceeds from these discharges will be credited to income in the year they are received. As at December 31, 2024, the Village debt reserve fund was \$7,406 (2023 - \$7,308), which was not recorded as the Village does not consider it to be material.

7. Liability for Contaminated Site:

In June 2021, the Village water supply dam was deconstructed and replaced with a low head intake. During the construction, rain events flooded the worksite resulting in incomplete work including the removal of dam concrete particles. In August 2022, work began with removal of remaining dam concrete and reservoir sediment. During construction, the Department of Fisheries and Oceans (DFO) visited the site and issued the Village a Fisheries Act Direction to remove concrete that was or could wash into fish habitat. The Village undertook remediation by removing concrete, hand picking drifted pieces in the lower reaches and using an excavator in the dam site. In September 2022, instream cleanup was completed and the DFO was notified. In June 2024, DFO served a corrective measure to develop a plan to remove the remaining concrete and monitor the effectiveness for 3 years.

The plan to remediate the site involves handpicking of remaining concrete and post-remediation monitoring. A preliminary estimate of the total cost to remediate this site was made by the Village in 2023, and work to remediate the site began during the year ended December 31, 2024. Because the timeline for remediation is expected to occur over the next fiscal year, the estimated liability has not been discounted as the difference is not material and has been recorded at its estimated remediation cost.

	<u>2024</u>	<u>2023</u>
Balance - Beginning of Year	\$ 30,000	\$ -
Additions	-	30,000
Reduction of liability	(9,623)	-
Balance - End of Year	<u>\$ 20,377</u>	<u>\$ 30,000</u>

8. Asset Retirement Obligations:

The Village has a number of buildings and a weir that are still in use which have a legal remediation requirement associated with them. The Village estimated that removal and remediation costs for these assets will total \$1,003,319 (2023 - \$979,803). The assets had an estimated useful life of 50 to 70 years each when purchased, of which 13 to 48 years remain. The timing of post-closure care cannot yet be reasonably estimated, so no discounting has been applied to the liability. In the year ended December 31, 2024, the asset retirement obligations were remeasured to account for inflation at a rate of 2.40%.

	<u>2024</u>	<u>2023</u>
Balance - Beginning of Year	\$ 979,803	\$ -
Additions	-	979,803
Remeasurement of AROs	23,516	-
Balance - End of Year	<u>\$ 1,003,319</u>	<u>\$ 979,803</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2024

9. Tangible Capital Assets:

	Cost				Accumulated Amortization				Net Book Value	
	Opening	Additions	Disposals	Closing	Opening	Amort	Disposals	Closing	2024	2023
General Capital Assets										
Land	\$ 2,122,436	\$ -	\$ -	\$ 2,122,436	\$ -	\$ -	\$ -	\$ -	\$ 2,122,436	\$ 2,122,436
Buildings	3,653,688	45,116	-	3,698,804	1,283,889	80,690	-	1,364,579	2,334,225	2,369,799
Equipment, Vehicles and Furniture	1,017,582	31,268	-	1,048,850	707,558	45,632	-	753,190	295,660	310,024
Engineered Structures										
Water	5,090,953	7,200	-	5,098,153	762,114	84,505	-	846,619	4,251,534	4,328,839
Sewer and Drainage	3,196,332	36,858	-	3,233,190	1,210,603	54,703	-	1,265,306	1,967,884	1,985,729
Roads	506,386	-	-	506,386	453,154	2,446	-	455,600	50,786	53,232
Park Infrastructure	789,531	-	-	789,531	119,077	22,521	-	141,598	647,933	670,454
	<u>\$16,376,908</u>	<u>\$ 120,442</u>	<u>\$ -</u>	<u>\$16,497,350</u>	<u>\$ 4,536,395</u>	<u>\$ 290,497</u>	<u>\$ -</u>	<u>\$ 4,826,892</u>	<u>\$11,670,458</u>	<u>\$11,840,513</u>

Included in Buildings and Sewer and Drainage at December 31, 2024 is \$70,324 (2023 - \$36,845) of capitalized costs for the Fire Hall #1 Stair Replacement Project and Drainage Project that are not presently being amortized as the related projects were not complete and the physical assets had not been put into use at the financial statement date. The assets are expected to be placed in use during the year ending December 31, 2025, at which time amortization will begin to be recorded on the assets.

10. Taxation:

	Budget 2024	Actual 2024	Actual 2023
General Municipal Purposes	\$ 510,673	\$ 471,898	\$ 431,483
Collections for Other Governments			
Province of British Columbia - School Tax	100,000	105,431	110,633
Comox Strathcona Waste Management	8,500	7,809	8,471
Comox Strathcona Regional Hospital District	21,000	19,711	21,490
Strathcona Regional District	16,500	17,147	17,730
Vancouver Island Regional Library	14,700	16,844	14,623
Municipal Finance Authority	15	15	-
British Columbia Assessment Authority	2,600	2,697	2,843
Province of BC - Police Tax	18,000	21,727	21,366
	<u>691,988</u>	<u>663,279</u>	<u>628,639</u>
Transfers			
Province of British Columbia - School Tax	100,000	105,431	110,633
Comox Strathcona Waste Management	8,500	7,809	8,469
Comox Strathcona Regional Hospital District	21,000	19,711	21,492
Strathcona Regional District	16,500	17,147	17,743
Vancouver Island Regional Library	14,700	16,844	14,889
Municipal Finance Authority	15	15	17
British Columbia Assessment Authority	2,600	2,697	2,843
Province of BC - Police Tax	18,000	21,727	21,336
	<u>181,315</u>	<u>191,381</u>	<u>197,422</u>
Available for General Municipal Purposes	<u>\$ 510,673</u>	<u>\$ 471,898</u>	<u>\$ 431,217</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2024

11. Contingencies:

- (a) The Village is responsible as a member of the Strathcona Regional District and a member of the Comox Strathcona Waste Management Function for its share of any operating deficits or long-term debt related to functions in which it participates. Management of the Village has assessed the risks of any contingent liabilities as unlikely at this time therefore no provision has been recorded in the financial statements.
- (b) The Village is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Village along with the other participants, would be required to contribute towards the deficit.

12. Pension Plan:

The Village and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2023, the plan had about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2024.

The Village paid \$16,466 (2023 - \$25,488) of employer contributions while employees contributed \$14,880 (2023 - \$23,572) to the plan in fiscal 2024.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2024

13. Accumulated Surplus:

The Village segregates its accumulated surplus in the following categories:

	<u>2024</u>	<u>2023</u>
Unappropriated Surplus (Deficit)		
General	\$ (58,745)	\$ 154,452
Sewer	132,207	139,196
Water	<u>102,863</u>	<u>126,551</u>
	<u>176,325</u>	<u>420,199</u>
Reserves (Schedule 4)	<u>1,219,502</u>	<u>956,139</u>
Equity in Tangible Capital Assets		
General	3,253,679	3,331,510
Sewer	1,943,015	1,952,790
Water	<u>5,457,700</u>	<u>5,539,428</u>
	<u>10,654,394</u>	<u>10,823,728</u>
Accumulated Surplus	<u>\$ 12,050,221</u>	<u>\$ 12,200,066</u>

14. Fiscal Plan:

The Fiscal Plan amounts represent the Financial Plan Bylaw adopted by Council on May 16, 2024.

The budget anticipated use of surpluses accumulated in previous years to balance against current expenditures in excess of current year revenues. In addition, the budget anticipated capital expenditures rather than amortization expense. The following schedule reconciles the approved bylaw to the amounts presented in the financial statements.

	<u>2024</u>
Financial Plan (Budget) Bylaw	\$ -
Add:	
Debt Principal Repayments	35,929
Capital Expenditures	1,860,076
Budgeted Transfers to Reserves	102,002
Less:	
Amortization Adjustment	<u>(260,038)</u>
Annual Surplus Presented in Financial Statements	<u>\$ 1,737,969</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2024

15. Prior Period Adjustment:

During the year ended December 31, 2024 the Village identified that in the year ended December 31, 2022, certain funding received from the Province of BC was recorded as deferred revenue when it should have been recognized as revenue in 2022. The funding remained in deferred revenue in the comparative figures for the year ending December 31, 2023. The amount has been adjusted appropriately in the current year, the impact of which is detailed below:

	Balance at December 31, 2023, as Previously Stated	Adjustment	Balance at December 31, 2023, as Restated
Deferred Revenue	\$ 274,799	\$ (41,082)	\$ 233,717
Accumulated Surplus - Beginning of Year	11,777,481	41,082	11,818,563
Accumulated Surplus - End of Year	12,158,984	41,082	12,200,066

16. Segmented Information:

The Village provides various services within various departments. The segmented information as disclosed in Schedules 2 and 3 reflects those functions offered by the Village as summarized below:

General government – activities related to the administration of the Village as a whole including central administration, finance, human resources, information systems and legislative and election operations.

Recreation and parks – activities related to all recreational and parks services including the maintenance of parks and facilities for recreational activities.

Protective – activities related to providing for the security of the property and citizens of the Village including policing, fire protection, health and emergency planning.

Transportation – activities related to transportation including maintenance of roads, sidewalks, street lighting and drainage.

Solid waste – activities related to solid waste management.

Public works – activities related to overall maintenance of the Village including green initiatives, building maintenance and insurance, animal control and recycling.

Sewer – activities related to gathering, treating, transporting, storing and discharging sewage or reclaimed water.

Water – activities related to supplying, storing, treating and transporting water.

For each reported segment, revenues and expenses represent amounts that are directly attributable to the segment, in addition to amounts that are allocated to each segment on a reasonable basis.

17. Comparative Figures:

Certain comparative figures have been reclassified to conform with the current year presentation.

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 1 - Government Grants and Transfers to the Village and Ratepayers

Year Ended December 31, 2024

	2024		2023
	Budget	Actual	
	(Note 14)		
Federal Government			
Grants in Lieu of Taxes	\$ 8,872	\$ 7,922	\$ 7,525
Gas Tax Community Works Fund	<u>75,149</u>	<u>78,620</u>	<u>75,149</u>
	<u>84,021</u>	<u>86,542</u>	<u>82,674</u>
Province of BC and Federal/Provincial Programs			
General Fund			
Small Communities Grant	384,000	368,200	343,000
Growing Communities Fund	-	-	622,000
Other	<u>382,453</u>	<u>253,877</u>	<u>96,752</u>
	<u>766,453</u>	<u>622,077</u>	<u>1,061,752</u>
General Capital			
Other	<u>1,849,104</u>	<u>37,828</u>	<u>41,807</u>
	<u>\$ 2,699,578</u>	<u>\$ 746,447</u>	<u>\$ 1,186,233</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 2 - Combined Statement of Operations by Segment

Year Ended December 31, 2024

	General Government	Recreation and Parks	Protective	Transportation	Solid Waste	Public Works	Sewer	Water	2024 Actual	2024 Budget (Note 14)
Revenues										
Taxation	\$ 463,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,032	\$ 2,075	\$ 471,898	\$ 510,673
User Fees	-	-	-	-	50,258	-	95,002	164,962	310,222	302,762
Government Grants and Transfers	668,836	-	77,611	-	-	-	-	-	746,447	2,699,578
Sales of Services	44,774	54,501	17,884	10,818	-	-	-	-	127,977	45,106
Investment and Other Income	187,080	7,107	330	-	4,540	330	3,425	1,080	203,892	204,210
	<u>1,364,481</u>	<u>61,608</u>	<u>95,825</u>	<u>10,818</u>	<u>54,798</u>	<u>330</u>	<u>104,459</u>	<u>168,117</u>	<u>1,860,436</u>	<u>3,762,329</u>
Expenses										
Amortization	14,605	57,424	21,659	2,446	-	18,111	54,703	121,549	290,497	260,038
Debt Charges	-	-	-	-	-	-	1,101	379	1,480	1,480
Minor Capital	-	4,518	-	-	-	-	-	-	4,518	37,625
Operating	546,176	154,259	82,197	36,705	50,621	37,629	26,735	110,854	1,045,176	979,823
Wages and Benefits	263,063	186,538	20,331	9,138	-	69,413	46,755	73,372	668,610	745,394
	<u>823,844</u>	<u>402,739</u>	<u>124,187</u>	<u>48,289</u>	<u>50,621</u>	<u>125,153</u>	<u>129,294</u>	<u>306,154</u>	<u>2,010,281</u>	<u>2,024,360</u>
Excess (Deficiency) of Revenues over Expenses	<u>\$ 540,637</u>	<u>\$ (341,131)</u>	<u>\$ (28,362)</u>	<u>\$ (37,471)</u>	<u>\$ 4,177</u>	<u>\$ (124,823)</u>	<u>\$ (24,835)</u>	<u>\$ (138,037)</u>	<u>\$ (149,845)</u>	<u>\$ 1,737,969</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 3 - Combined Statement of Operations by Segment

Year Ended December 31, 2023

	General Government	Recreation and Parks	Protective	Transportation	Solid Waste	Public Works	Sewer	Water	2023 Actual	2023 Budget
Revenues										
Taxation	\$ 423,376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,032	\$ 2,075	\$ 431,483	\$ 468,200
User Fees	-	-	-	-	46,990	-	91,511	159,491	297,992	295,240
Government Grants and Transfers	1,102,644	-	83,589	-	-	-	-	-	1,186,233	2,738,368
Sales of Services	52,776	55,483	5,539	7,203	-	-	300	700	122,001	32,150
Investment and Other Income	77,056	13,718	-	-	4,123	800	3,209	3,335	102,241	91,058
	<u>1,655,852</u>	<u>69,201</u>	<u>89,128</u>	<u>7,203</u>	<u>51,113</u>	<u>800</u>	<u>101,052</u>	<u>165,601</u>	<u>2,139,950</u>	<u>3,625,016</u>
Expenses										
Amortization	13,803	57,172	27,361	2,446	-	27,649	58,041	123,387	309,859	214,986
Debt Charges	-	-	-	-	-	-	1,101	379	1,480	1,480
Minor Capital	-	6,750	-	-	-	-	-	-	6,750	29,050
Operating	271,729	140,969	92,489	25,414	47,721	28,114	30,566	47,780	684,782	764,596
Wages and benefits	358,723	181,709	19,255	7,077	-	61,057	53,554	74,201	755,576	730,557
	<u>644,255</u>	<u>386,600</u>	<u>139,105</u>	<u>34,937</u>	<u>47,721</u>	<u>116,820</u>	<u>143,262</u>	<u>245,747</u>	<u>1,758,447</u>	<u>1,740,669</u>
Excess (Deficiency) of Revenues over Expenses	<u>\$ 1,011,597</u>	<u>\$ (317,399)</u>	<u>\$ (49,977)</u>	<u>\$ (27,734)</u>	<u>\$ 3,392</u>	<u>\$ (116,020)</u>	<u>\$ (42,210)</u>	<u>\$ (80,146)</u>	<u>\$ 381,503</u>	<u>\$ 1,884,347</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 4 - Reserve Fund Transactions

Year Ended December 31, 2024

	Transportation Infrastructure	Growing Community Fund	Capital	Sewer Capital	Community Works Gas Tax	Climate Action	Election	2024 Total	2023 Total
Revenue									
Government Grants	\$ -	\$ -	\$ -	\$ -	\$ 78,620	\$ 120,373	\$ -	\$ 198,993	\$ 738,230
Other Income	49	42,638	142	376	17,245	191	366	61,007	10,798
	49	42,638	142	376	95,865	120,564	366	260,000	749,028
Expenses									
Other	-	-	-	-	-	-	-	-	110,115
Net Surplus	49	42,638	142	376	95,865	120,564	366	260,000	638,913
Transfers									
From (to) Operating Fund	-	-	-	-	-	-	3,363	3,363	(6,637)
Change in Reserve Fund Balances	49	42,638	142	376	95,865	120,564	3,729	263,363	632,276
Opening Fund Surplus Balance	709	612,000	2,044	5,391	247,520	84,902	3,573	956,139	323,863
Ending Fund Surplus Balance	\$ 758	\$ 654,638	\$ 2,186	\$ 5,767	\$ 343,385	\$ 205,466	\$ 7,302	\$ 1,219,502	\$ 956,139

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 5 - Growing Communities Fund Unaudited

Year Ended December 31, 2024

The Province of British Columbia distributed conditional Growing Communities Fund ("GCF") grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia. The Village of Sayward received \$622,000 in funding in March 2023.

	<u>2024</u>
Growing Communities Funds Carried Forward	\$ 612,000
Interest Allocated	42,638
Eligible Costs	<u>-</u>
Balance, December 31, 2024	<u>\$ 654,638</u>

Mural Proposal for the Kelsey Centre

Submitted by: Sarah Levin, 441 Macmillan Drive

Date: April 1, 2025

1. Introduction

I am submitting this proposal to seek approval from the Village Council for the creation of a mural on a 12x7 foot wall located between the two lobby washrooms at the Kelsey Centre. This mural will be a collaborative project with local artists, and it aims to bring vibrant, community-centered art into a key public space in our village. It will celebrate our community's natural beauty, heritage, and the spirit of togetherness, providing a creative and uplifting experience for residents and visitors alike.

2. Project Overview

The mural will occupy the 12x7 foot wall in the Kelsey Centre, an area frequently visited by both residents and newcomers seeking information about local activities. The theme of the mural has been developed through multiple community consultations, and it will depict local wildlife, nature, and cherished memories of the Kelsey Centre. Importantly, it will serve as an expression of unity, pride, and the enduring spirit of our village.

The painting process will be open and inclusive, with everyone from children to seniors and members of the First Nations community invited to participate, making this a truly communal effort.

3. Design Concept

The mural's design will reflect the following key themes:

- **Nature and Local Wildlife:** Inspired by Mount Kusam, local wildlife such as elk, cougar, and grizzly bear will be depicted, celebrating the natural beauty that surrounds our village.
- **Community Memories:** Themes from the Kelsey Centre, including sleepovers, swimming, floor hockey, and the Tour de Rock, will be incorporated, evoking the special moments shared by the people of Sayward.
- **Unity and Gathering:** The mural will convey a sense of gathering, togetherness, and community pride. The words "Bringing UNITY back into community" may also be included to highlight the central theme of the mural, depending on available space.

This mural will visually represent the collective memory, spirit, and strength of our community, while promoting the values of inclusion and togetherness.

4. Artist Selection and Collaboration

The artists leading this project are local women from Sayward who have been working together on this project since February. We have held two planning meetings—on February 26th and March 12th—and have collaborated on finalizing the concept and design. This project will not only be created by local artists but also will include community involvement throughout the painting process.

5. Materials and Techniques

The paint for this mural has been generously donated by **Details Painting** in Nanaimo, BC. We will be using **Sherwin Williams Acrylic paint**, known for its durability and vibrant colors. The paint and supplies have been provided at no cost to the Village, making this a cost-effective project for our community.

The mural will be applied using techniques suited for indoor use, ensuring the artwork will remain vibrant and well-preserved for years to come.

6. Timeline

- **Design Phase:** Completed (ongoing consultations with the community and artists).
 - **Council Approval:** Request for approval submitted on March 18th (this is the third time presenting).
 - **Painting Phase:** We anticipate beginning the painting process in April 2025.
 - **Completion:** The mural is expected to be completed in 3-4 days once we begin painting.
-

7. Community Involvement

The project is designed to involve as many community members as possible:

- **Community Workshops:** We will invite people of all ages and backgrounds—children, families, seniors, and members of the First Nations community—to participate, share ideas, and even help paint.

- **Open Painting Sessions:** Throughout the mural painting process, the community will be encouraged to engage with the artwork, either as painters or as spectators, celebrating the collaborative nature of this endeavor.

This is an opportunity for everyone to contribute, be part of something special, and take pride in the final result.

8. Budget

Thanks to the generous donation of paint from **Details Painting**, the cost of materials has been covered. Therefore, there will be no financial burden on the Village of Sayward for this project. All necessary resources for the mural, including paint and supplies, will be provided at no cost, and any labor costs will be volunteer-based or supported through community contributions.

9. Benefits to the Community

The mural will provide several important benefits:

- **Cultural Enrichment:** It will celebrate the unique cultural heritage of our village and the natural beauty that surrounds it.
 - **Community Pride:** The mural will serve as a lasting symbol of unity and pride for both the residents of Sayward and the surrounding valley.
 - **Tourism and Visitor Engagement:** Visitors to the Kelsey Centre will be greeted by an inspiring work of art that tells the story of our village, creating a warm and welcoming environment.
 - **Creativity and Celebration:** The mural process itself will become a community celebration, bringing people together and fostering creativity.
-

10. Conclusion

This mural will be a unique and exciting addition to the Kelsey Centre, enriching the cultural landscape of Sayward. It will create an engaging space for residents and visitors alike, and serve as a proud symbol of our community's unity and shared history. I respectfully request approval from the Village Council to move forward with this project, and I look forward to your support in bringing this vision to life.

Thank you for your consideration.

Sincerely,
Sarah Levin
(604) 367-6322



Trees and activities submitted by local children / Activities collected from community contributors / Silhouette of Mount Kusam with Grizzly Mother and baby in foreground.

From: [Theresa Dennison](#)
To: [AVICC Info](#)
Subject: 2025 AVICC AGM & Convention- Presentations and Videos
Date: April 29, 2025 7:16:09 AM
Attachments: [image001.png](#)

Please forward to elected officials, the CAO, and Corporate Officer

Hello AVICC Members,

Thank you to everyone who attended the 2025 AVICC AGM & Convention in Nanaimo earlier this month. We acknowledge and appreciate the time and expense required for our members to attend the in-person event. The AVICC Executive have considered hosting a hybrid event in the past, and due to the additional costs and logistical requirements, as well as the potential impact a hybrid convention would have on the networking opportunities at the convention, it was decided to continue hosting the event in-person. To ensure that as many members as possible benefit from some of the educational sessions at the convention, AVICC has video recorded seven of the sessions from the 2025 AGM & Convention and has made most of the presentation slides available online.

The presentation slides are now available here: <https://avicc.ca/agm-convention/2025-nanaimo-april-11-13/2025-convention-presentations/>

The recordings can be accessed through the AVICC YouTube Channel [by clicking HERE](#).
The recorded sessions can be accessed at the links below:

- **April 11:** Community Healthcare Solutions: https://youtu.be/X_GpWE7Mz44?si=AO5JRew4UzRfb8nf
- **April 12:**
 - Towards Prosperity for All : Redefining Regional and Community Economic Development: <https://youtu.be/qRfqIWD2ywl>
 - Transforming Coastal Economic Development — A Path to Co-Governance and Sustainable Investment: <https://youtu.be/F4wghLto4os>
 - Regional District Legislation: A Roadmap: https://youtu.be/7BJp_KwdksU (continued from April 11)
 - UBCM: Taking Stock of the Trade War - Local Government Impacts: <https://youtu.be/TKdM406Bwcl>
 - Amplify Climate Solutions through Regional Collaboration: <https://youtu.be/QU7sax4fziQ>
- **April 13:** Eli Mina: Meeting Rules and Responsible Governance: <https://youtu.be/6CCBtuF2Nvs>

Access to these recordings is only available at the above links and will not be available by searching for them online. They are available for members (both elected officials and staff) to view until June 15, 2025, at which point they will be removed. Please do not share the links with non-members – direct them to email info@avicc.ca if they are interested in accessing the recordings.

Thank you,

Theresa Dennison

Executive Director | Association of Vancouver Island and Coastal Communities

236.237.1202

tdennison@avicc.ca

www.avicc.ca



The AVICC acknowledges that we are grateful to live, work, and play on the traditional territories of the Coast Salish, Nuu-Chah-Nulth and Kwak-Waka'wakw Peoples

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STAFF REPORT

To: Mayor and Council
From: John Thomas, A/CAO
Subject: Housing Needs Assessment Project Plan Update
Meeting date: May 6, 2025

BACKGROUND

The purpose of this report is to update Council and by extension, the community on this project.

DISCUSSION

Methodology and Work Plan	
Task	Timeline/ Deadline
Phase 1 – Review & Extraction	
- Review prepared HNR - Extract relevant information from HNR to create a concise memo of key information taken from the research.	May 12 th - 16th
Deliverables	
- Recommendations Memo - Draft list of OCP updates (including Sections, and Goals & Policies) - Follow Up Review with Staff - Update list, prepare Open House materials	Week of May 26th
Phase 2 – Drafting Updates & Community Engage	
Community Open House to present and have the public review proposed updates	
Deliverables	
- Community Open House Results - Summary of Open House	Week of June 16th Week of June 23
Phase 3 – Final Steps	
- Meeting with Staff - Review Proposed Updates to OCP	Week of June 23
Deliverables	
- Council Presentation - Final Version of Proposed OCP Updates	Next Council Meeting Following July 7 th

STAFF RECOMMENDATIONS

THAT Council receives this report for information.

Respectfully submitted,

Original Signed

John Thomas, A/CAO



STAFF REPORT

To: Mayor and Council
From: Lisa Clark, CFO
Subject: **Statement of Financial Information (SOFI) 2024**
Meeting date: May 6, 2025

BACKGROUND

All local governments must prepare an annual statement of financial information (SOFI) in accordance with the *Financial Information Act*. The SOFI must be made available for public viewing by June 30 each year and be accessible for the following three years.

DISCUSSION

The 2024 SOFI attached to this report is being presented to Council at a public meeting, as required by legislation. It requires approval from Council before it is forwarded to the Province.

The information contained in the SOFI meets the requirements of section 168 of the *Community Charter* and Chapter 140 of the *Financial Information Act*.

STAFF RECOMMENDATIONS

THAT the Statement of Financial Information 2024 Staff Report be received for information and discussion; and,

THAT Council approves the 2024 Statement of Financial Information report.

Respectfully submitted,

Lisa Clark, CFO

Attachments:

- **2024 SOFI**



Village of Sayward

STATEMENT OF FINANCIAL INFORMATION PREPARED UNDER THE FINANCIAL INFORMATION ACT FOR THE YEAR ENDING DECEMBER 31, 2024

MANAGEMENT REPORT

Prepared under the Financial Information Regulation, Schedule 1, Section 9

The financial statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian public-sector accounting standards. Management is responsible for the integrity and objectivity of these statements as well as the supplementary statements and schedules. Management maintains a system of internal controls to provide reasonable assurance that the assets are safeguarded, and the transactions are authorized, recorded and reported properly.

Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through Council. Council reviews internal financial statements and external Audited Financial Statements.

Our external auditors, Chan Nowosad Boates Inc., conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Village's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to financial management of the Corporation of the Village of Sayward and meet when required.

On behalf of the Village of Sayward,

Lisa Clark, CPA, CGA
Chief Financial Officer

Village of Sayward

Schedule of Remuneration and Expenses for 2024

1) Elected Officials

Name and Position	Remuneration	Expenses
Baker, Mark - Mayor	10,540	28
Burchett, Scott - Councillor	8,140	6,434
Coates, Debbie - Councillor	2,820	28
Gilkin, Kohen - Councillor	1,760	0
Johnson, Jason - Councillor	2,820	4,127
Poulsen, Sue - Councillor	7,920	6,259
Tinsley, Tom - Councillor	4,780	0
	38,780	16,877

2) Employees earning more than \$75,000 per year

Name and Position	Remuneration	Expenses
Gervais, Keir - Chief Administrative Officer	77,389	77
Read, Colin - Public Works Manager	100,279	1,239
	177,668	1,316

3) Employees earning less than \$75,000 per year

Consolidated total of other employees with remuneration less than \$75,000	386,349	9,963
Total Remuneration	602,797	28,156

Village of Sayward

Schedule of Payments made for the Provision of Goods or Services for 2024

1) List of suppliers who received aggregate payments exceeding \$25,000

Supplier name	Aggregate
B.C.HYDRO	81,416
Chan Nowosad Boates Inc.	39,790
CLEARTECH INDUSTRIES INC.	40,590
Janice Aver	34,179
Manulife Insurance Company	30,763
McElhanney	33,173
Municipal Insurance Association	78,843
MUNICIPAL PENSION PLAN	30,663
Owl Vision Inc.	58,066
RBC ROYAL BANK VISA	68,126
RECEIVER GENERAL OF CANADA	161,835
STEWART McDANNOLD STUART BARRISTERS	36,669
STRATHCONA REGIONAL DISTRICT	116,298
SUPERIOR PROPANE	60,322
WASTE MANAGEMENT	28,216
Total Suppliers Equal & Over \$25,000	898,949

2) Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less	587,902
--	----------------

Total Payments	1,486,851
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**Note: The Village prepares the Schedule of Payments made to Suppliers based on actual disbursements through the accounts payable system, which is on a cash basis. Therefore, this figure will differ significantly from the expenses reported on an accrual basis in the consolidated financial statements.*

Village of Sayward
Statement of Severances, Guarantees and Indemnity Agreements

Severance Agreements

There were no severance agreements made between the Village of Sayward and its employees during the fiscal year 2024.

Guarantees & Indemnities

The Village of Sayward has not given any guarantees or indemnities under the Guarantees & indemnities Regulation during fiscal year 2024.

Village of Sayward
Statement of Financial Information Approval

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules in this Statement of Financial Information, produced under the *Financial Information Act* .

Lisa Clark
Chief Financial Officer
May 6, 2025

Mark Baker
Mayor
May 6, 2025



STAFF REPORT

To: Mayor and Council
From: Lisa Clark, CFO
Subject: Budget Variance Report to April 30, 2025
Meeting date: May 6, 2025

BACKGROUND

Staff would like to provide a Budget Variance Report (Report) for Council's review approximately every three months. The Report summarizes the approved budget, actual expenditures, and the variance between the two. It also shows comparisons to the previous year. As well, the Report shows progress on the Council approved work plan, demonstrates that expenditures align with the approved Financial Plan and any variances are accounted for.

DISCUSSION

The Village's operational revenues and expenses up to the end of April 30, 2025 are summarized below, with a comparison to the same period in 2024, as well as the variance to the 2025 approved budget. As Council is aware, 2024 was a year with many challenges including a lack of timely posting of revenues and expenditures. **Many items were not posted until late summer and into fall, which has distorted some of the data in the 2024 column – this will be explained in detail below.**

For 2025, an analysis of the operating budget indicates revenues and expenditures are aligned with the Financial Plan. Summary notes on highlighted revenue sources and departmental expenditure are included below with additional information.

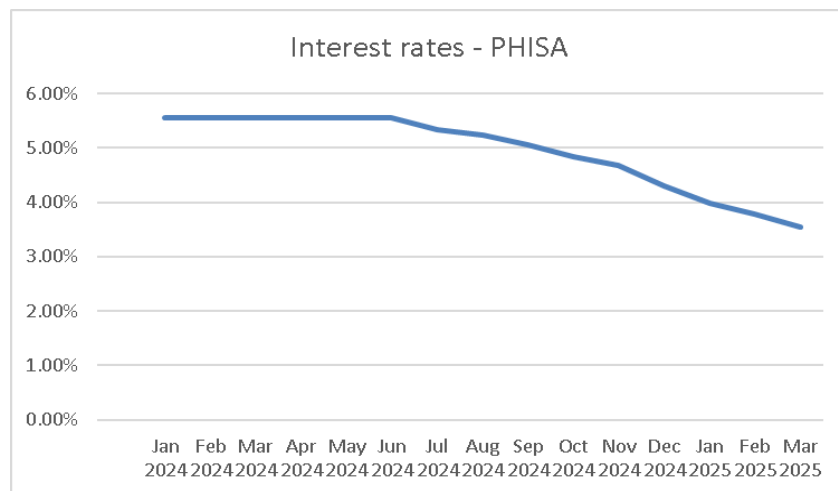
Note: The line items not highlighted did not receive any in-depth analysis as variances year over year were minimal, and staff did not identify any issues in the accounts. The highlighted rows have been analyzed in more detail and additional information is provided below.

Summary	2024 Budget	2024 Actual to Apr 30, 2025	2025 Budget	2025 Actual to Apr 30, 2025	Y/Y Variance \$
OPERATING REVENUE					
Taxation - General Municipal Purpose	456,492	0	625,395	0	0
Other taxes	15,008	0	14,349	0	0
Federal Community Works Fund Grant	75,149	0	78,620	0	0
Provincial Govt Grants	384,000	0	368,500	0	0
LGCAP Grant	120,373	0	0	0	0
Interest & Tax Penalties	13,275	0	11,300	(74)	(74)
General Investment Income	74,622	0	85,750	14,125	14,125
Other Revenue	48,850	29	5,450	626	597
Licences, Permits & Fines	12,100	2,680	13,310	1,057	(1,623)
General Operating Grants	259,980	2,800	171,500	35,634	32,834
Sale of Service - Recreation Centre	25,216	6,901	22,528	7,541	640
Donations - Recreation Centre	7,790	467	13,950	514	47
Sale of Service - Other	29,805	2,435	37,407	7,448	5,013
Fire Rescue Revenue	5,000	0	0	0	0
RCMP Rent	24,000	8,000	25,000	8,300	300
RCMP Maintenance	9,748	3,248	9,748	3,249	1
Sewer Revenue	98,561	0	110,539	57	57
Water Revenue	163,565	0	201,152	0	0
Solid Waste Revenue	52,654	101	55,882	348	247
Total Operating Revenue	1,876,188	26,660	1,850,379	78,826	52,166
OPERATING EXPENDITURES					
Legislative Services	78,455	9,526	57,400	17,202	7,676
Administration	721,754	83,011	659,540	235,792	152,781
Election	13,363	0	0	0	0
Recreation Centre	300,388	93,919	231,103	84,085	(9,833)
Parks	39,410	4,820	43,217	6,792	1,972
Public Works	103,650	28,043	107,791	33,805	5,761
Roads	54,264	9,379	47,621	9,593	214
Drainage	14,325	797	15,461	220	(577)
Planning	23,479	2,803	32,950	13,099	10,296
Police	11,186	783	10,491	1,196	414
Fire	58,329	32,422	44,000	8,961	(23,461)
Emergency	9,123	0	9,218	1,256	1,256
Health Clinic	1,000	353	1,000	40	(313)
Solid Waste	48,500	6,614	52,100	6,610	(4)
Sewer Operations	102,052	17,960	109,119	21,496	3,536
Water Operations	190,928	34,083	199,852	54,365	20,282
Total Departmental Expenditures	1,770,206	324,512	1,620,863	494,513	170,000
Surplus/(Deficit) Before Amortization and transfers to Reserves	105,982	(297,852)	229,516	(415,687)	

REVENUES

Tax Revenues, User Fees for Water, Sewer and Solid Waste, and Annual Provincial Grants: Tax revenues, user fees, and annual provincial grants (Small Communities grant) are not posted to the general ledger (GL) until mid-year. The variance report planned for the August 19, 2025 council meeting will contain this data.

General Investment Income: The majority of the Village's cash is invested in a pooled high interest savings account provided by the Municipal Finance Authority (MFA) held by CIBC. Interest income on investment accounts for 2024 was not posted until November 2024 due to staff capacity in the office. This explains why there is a zero value for this line item as of April 30, 2024. Interest rates have been trending downward since June 2024 and have dropped 2 percentage points from June 2024 to March 2025 as can be seen in the chart below. Interest revenue in 2025 is therefore trending lower than 2024 due to the lower rates.



Staff would like to investigate other investment options in order to generate more interest income for 2025 and will be proposing an investment policy for Council approval at a future meeting.

Licenses, Permits and Fines: Revenue is trending lower than 2024, only due to a delay in invoicing for 2025 business licenses. Staff will be working on invoicing shortly.

General Operating Grants: Trending higher than 2024 only due to the timing of posting to the GL. For 2025 the amount of \$35,634 represents grant funding of \$13,600 for the Island Coastal Economic Trust project (carry forward from 2024) and grant funding of \$22,034 for the Next Gen 911 project which is being coordinated by SRD staff.

Sale of Service – Other: This line item includes Sayward News revenue, camping revenue, and planning revenue (building permits and other development fees). 2025 is trending higher than 2024 due to an increase in both camping revenue (2024 \$1,367, 2025 \$2,533) and planning revenue (2025 subdivision and rezoning applications totaling \$3,500).

EXPENDITURES

Administration: Total overall department expenses to the end of April are currently on track with the 2025 budget. 2025 expenditures are representative of a fully staffed Administration team, with no vacancies, and approved 2025 project costs (contract labour) being incurred, some of which will be recovered with grant funding (Housing Needs Assessment grant for example). 2024 expenditures reflect the absence of staff and the delayed posting of operational invoices to the GL.

Recreation Centre: Expenditures for 2025 are on track with the approved 2025 budget. The Centre will be closing on May 30, 2025 and staff will be working on analysis of programming, funding, and staffing for the fall. A more comprehensive report will be presented at a future date.

Planning: 2025 expenditures are on track with budget and include contract labour costs related to rezoning, subdivisions, and other land use planning matters. 2024 expenditures reflect the reduction of work in this department in the beginning of 2024 due to staff capacity.

Fire: Now that the Sayward Volunteer Fire Department fire service falls under the SRD all shared expenditures will be paid by the regional district, with the Village portion (40%) being billed as part of the annual tax requisition for the Village. 2024 expenditures reflect costs before the service switched to the regional district, and 2025 expenditures are related to an equipment project that is fully grant funded - CEPF Volunteer and Composite Fire Departments Equipment and Training, for a total of \$39,000.

Emergency: Expenditures for 2025 are on track with the approved 2025 budget and are higher than the same period in 2024 due to additional property and liability insurance coverage for a Village asset in this department (drone).

Now that Council has approved the 2025-2029 Financial Plan and the associated bylaws, staff will now implement the plan and move forward with 2025 projects and expenditures. Once some of this work has been executed a more comprehensive financial report will be brought to Council – this report is planned for the August 19, 2025 council meeting.

STAFF RECOMMENDATIONS

THAT Council receives the Budget Variance Report from January 1 to April 30, 2025 staff report for information and discussion.

Respectfully submitted,

Lisa Clark, CFO



BACKGROUND

DISCUSSION

- Drafting individual reports and agenda items in Word
- Converting each document into PDF format
- Manually compiling and formatting agenda packages
- Numbering pages manually
- Tracking resolutions and bylaw progress via spreadsheets or other manual records
- Manually maintaining policies and historical decisions i.e. resolution trackers.

As the complexity of local governance continues to increase, so does the administrative burden on small municipalities. With the added complication of attempting to restore good governance due to past years of challenges, doing this work is even more important. Meeting management software offers an effective solution to modernize and streamline core processes related to Council business. Key benefits include:

- Pkg Pg # 60

- **Integrated Report Coordination**
Managers can submit and manage their reports within the platform, allowing seamless coordination and consistency in formatting.
- **Automated Tracking of Resolutions & Bylaws**
Software can generate real-time dashboards that track the status of Council resolutions, efficiency in generating minutes, bylaw adoption, and policy updates—enhancing transparency and accountability.
- **Public Transparency**
Most platforms offer a user-friendly portal for residents to view Council agendas, minutes, and videos (where applicable), improving civic engagement and access to information.
- **Centralized Document Storage**
All Council-related documents are stored securely in one searchable platform, making it easier to retrieve historical information quickly.
- **Operational Efficiency**
By automating administrative tasks, staff can reallocate time to higher-value projects, including policy development, strategic planning, and community engagement.

Next Steps

The next step is to authorize the Acting CAO to conduct research into potential meeting management platforms suitable for the Village's size, budget, and operational needs. Findings will be presented in a report to Council for consideration during the 2026 budget deliberations.

Financial Considerations

While the cost of meeting management software varies, many providers offer packages tailored for small municipalities. Council could anticipate annual costs for licensing in the range of \$3,000 to \$9,000 depending on the features needed, onboarding, and training costs. These expenses would be reviewed as part of the 2026 operating budget process.

Examples of Software

The following are examples of some of the software that are available in the market for consideration:

I-compass:

- <https://youtu.be/8mcN8w8CbiU>
- <https://www.youtube.com/watch?v=zDeG2SdiEBU>

Escribe:

- https://youtu.be/AlGv0Nv_Kfk?si=MkzdE4G64VUtmiVQ

On-Board:

- <https://www.youtube.com/watch?v=IPPdUnca7G4>

STAFF RECOMMENDATIONS

WHEREAS the Village of Sayward currently completes all Council meeting preparation, agenda packaging, minutes recording, and resolution/bylaw tracking manually, which is time-consuming and inefficient;

AND WHEREAS meeting management software can streamline administrative processes, improve coordination, support legislative tracking, enhance public access to Council information, and allow staff to focus on higher-value work;

NOW THEREFORE BE IT RESOLVED THAT Council direct the Acting Chief Administrative Officer to research appropriate meeting management software options and report back to Council with recommendations and potential cost implications for consideration during the 2026 operating budget discussions.

Respectfully submitted,

Original Signed

John Thomas, A/CAO



STAFF REPORT

To: Mayor and Council
From: John Thomas, A/CAO
Subject: Facilities Rental Inquiry Process Reimagined
Meeting date: May 6, 2025

BACKGROUND

The purpose of this report is to make Council aware of an upcoming operational change to the way the Village manage facilities rental. The Village currently manages facility rental requests through a largely manual and fragmented process. This involves locating a dated form on the website, completing and submitting the form to the Village, multiple staff members across departments reviewing and responding to inquiries, coordinating availability, processing bookings, and handling paperwork. The current approach includes several bottlenecks and is not consistently aligned with the Village's Fees and Charges Bylaw.

Key issues with the current process include:

- Multiple points of contact resulting in delays or lost inquiries
- Lack of real-time visibility into facility availability
- Bookings processed inconsistently or outside of established fee schedules
- Time-intensive manual coordination and communications
- Inadequate rental documentation and liability protections

These inefficiencies have contributed to a loss of potential revenue, confusion for prospective renters, and staff time redirected away from other core duties.

DISCUSSION

To address these challenges, the Village is implementing a new, streamlined facility rental process that will:

1. Centralize and Simplify the Booking Process

All facility rental requests will be managed through a unified point of contact, using a standardized process to improve efficiency and consistency. The first step will be to complete a new facility rental inquiry form on the Village's website. This will capture all the necessary information for the rental, once.

2. Provide Real-Time Availability

A calendar-based system will allow staff and the public to view available rental dates and venues, reducing delays and eliminating double bookings. The Village currently has a web-

based calendar which is not in use. However, the usage will change with this change in operations.

3. Ensure Alignment with Fees and Charges Bylaw

All bookings will now reference the most current Fees and Charges Bylaw to ensure appropriate rental fees are applied and collected.

4. Introducing a Standard Facility Rental Agreement

All approved rentals will require the completion of a formal rental agreement outlining terms of use, responsibilities, indemnification, and conditions of the rental.

5. Require Proof of Insurance or Access to Coverage

All renters must provide proof of liability insurance or may obtain insurance through the Municipal Insurance Association of BC (MIABC) as an Associate Member registrant, at their own cost. This ensures the Village is adequately protected in the event of damage or liability and the Village will have a copy of this on file.

6. Support Potential Revenue Growth

With greater transparency, simplified access, and fee enforcement, the Village can expect reduced lost revenue and the potential for increased rental activity.

7. Lay the Groundwork for Bylaw and Policy Updates

As this new process is implemented, staff will monitor usage and identify additional spaces currently not included in the Fees and Charges Bylaw that could generate revenue. Future updates to bylaws and policy will be brought forward to capture these opportunities.

Benefits of the New Process

- Operational Efficiency: Reduces time spent by staff on coordination and communication
- Transparency: Improves public access to rental opportunities and requirements
- Revenue Protection: Minimizes loss of income through untracked or undercharged rentals
- Risk Management: Protects the Village with clear agreements and mandatory insurance
- User Experience: Creates simpler, more professional experience for the renter
- Strategic Planning: Provides a framework for future service improvements and fee updates

Next Steps

- Implement the updated rental request intake and calendar management system
- Launch the standard Facility Rental Agreement and integrate insurance requirements
- Monitor implementation and gather feedback from renters and staff
- Bring forward bylaw and policy recommendations, as required, to reflect additional spaces or fee changes for Council consideration

STAFF RECOMMENDATIONS

THAT Council receives this report for information.

Respectfully submitted,

Original Signed

John Thomas, A/CAO