

# 2021 – 2025 Financial Plan

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## Message from the Chief Administrative Officer

To the residents of the Strathcona Regional District,

On behalf of the Strathcona Regional District (SRD), I am pleased to present the 2021-2025 Financial Plan. This plan focuses on keeping the property tax requisition low to help offset the impacts communities and residents are experiencing due to COVID -19. This year's budget is designed to be responsive to the needs of the community, mindful of the current economic climate, while sustaining the delivery of all regional district services. It is also informed by the Board's strategic priorities which focus on community well being, service delivery, environmental advocacy, and relationships with stakeholders throughout our region.

The SRD must reconcile service demands and costs with scarce resources. Our constituents want us to find that delicate balance between providing useful and valuable services while cautiously managing the spending of their tax dollars. Our challenge is to ensure spending is both sustainable and affordable for our taxpayers over the long term.

The COVID-19 pandemic created unprecedented challenges for local residents, staff, directors and government. I would like to acknowledge the dedication and hard work from all those within the organization; we were able to adapt processes, adjust staffing levels and navigate the necessary protocols to keep staff, patrons, and elected officials safe. I admire the resilience and flexibility of our team as everyone worked to maintain services.

Despite the challenges experienced in 2020, we continued to make progress to increase service delivery.

Significant advancement in the design of the Connected Coast Broadband Project took place in 2020 and construction will begin in the summer of 2021. The Connected Coast project will bring new and/or improved connectivity to communities along the BC coastline from Prince Rupert south to Vancouver and around Vancouver Island.

The Strathcona Emergency Program was very successful in garnering senior government grant funding to expand its scope of service to residents. "SRD Delivers" was a new initiative enacted in light of COVID-19 to aid vulnerable sections of the population get food deliveries and essential supplies to the more remote locations in the region. Other grants were received to support community volunteer groups, provide training, and procure essential supplies to support wildfire and flooding relief efforts. Group lodging supplies include emergency generators, blankets, cots, and rations that will be stored in protected enclosures to be employed should communities be cut-off in the event of a natural disaster.

The SRD Board is committed to the journey of reconciliation and improving relations with local First Nations. In 2021, the SRD will hire a coordinator dedicated to facilitating important relationship building initiatives.

I look forward to the year ahead and working with the Board, staff, and the community in delivering quality services and advancing the strategic priorities of the District.

Dave Leitch  
Chief Administrative Officer

## MISSION

To provide the citizens with a healthy environment and social well being that leads to a vibrant quality of life through responsible economic development and effective delivery of service.

## VALUES

In fulfilling our vision, we are guided at all levels by the core values of teamwork, respect, integrity, effectiveness and accountability. We adhere to the following principles:

- We work as a committed team in a spirit of collaboration and community.
- We are caring and respectful in all our interactions and relationships.
- We are open and honest. We adhere to the highest standards of ethical conduct.
- We deliver effective public service through professionalism and creativity.
- We are accountable to the region as a whole, as well as our individual constituents.

## VISION

We are a connected region, where people, businesses, our environment and unique communities thrive. We are resilient and self-sufficient and diversity is valued and honoured as a key strength. We seek opportunities to leverage our collective strength to work on common goals and lend support to individual community initiatives.

We are innovative and open to new ways of working and delivering services. We build partnerships and are willing collaborators. We support reconciliation with First Nations communities within the region. We are active stewards of our natural environments.

## Elected Officials, Appointed Officers and Senior Managers

### Elected Officials & Associate Members

City of Campbell River	Andy Adams
City of Campbell River	Charlie Cornfield
City of Campbell River	Claire Moglove (Vice-Chair)
City of Campbell River	Colleen Evans
City of Campbell River	Ron Kerr
Village of Gold River	Brad Unger (Chair)
Village of Sayward	Mark Baker
Village of Tahsis	Martin Davis
Village of Zeballos	Julie Colborne
Ka:'yu:'k't'h' / Che:k'tles7et'h First Nations	Kevin Jules
Electoral Area A – Kyuquot-Nootka/Sayward	Gerald Whalley
Electoral Area B – Cortes Island	Noba Anderson
Electoral Area C – Discovery Islands-Mainland Inlets	Jim Abram
Electoral Area D – Oyster Bay-Buttle Lake	Brenda Leigh

### Appointed Officers & Senior Management

Chief Administrative Officer * §	David Leitch
Chief Financial Officer †	Mike Harmston
Corporate Officer ‡ ¿	Tom Yates
Senior Manager, Community Services	Aniko Nelson
Senior Manager, Engineering Services	Wolfgang Parada
Senior Manager, Human Resources	Laurie Gage
Senior Manager, Strathcona Gardens	Koreen Gurak

\*Chief Administration †Chief Financial Officer ‡Corporate Administrator §Approving Officer ¿Chief Election Officer

The Strathcona Regional District (SRD) operates under a four-year strategic plan. In building the 2020-2024 plan, individual Director's views and varying community priorities and needs were brought forward, previous strategic priorities were reviewed as well as comments gathered from public meetings. Rather than setting many goals and achieving mediocrity, the Board deliberately chose to strive for excellence by focusing on core goals consisting of a set of 4 high-level strategic priorities.

Once the strategic plan has been approved by the Board, staff incorporate these priorities into their short and long -rate work plans and work community stakeholders to accomplish these goals. The annual budget is then drafted to reflect these stated objectives.

In 2020-2024, the SRD will focus on building better connections; in our communities, with our environment, through service delivery and in our internal and external relationships.

## Community Well-Being

- Improve broadband and cellular infrastructure as well as digital initiatives that enable our communities to access the benefits of being more connected to each other and the world.
- Identify and support transportation initiatives that safely move people, goods and services between our communities and beyond.
- Support initiatives that develop robust and diverse economic conditions for our communities with income-generating opportunities for our residents.
- Identify and support initiatives that improve health and well-being in our communities.
- Support housing diversity so that our residents, young and old, can grow and stay in our communities.

## Service Delivery

- Value and respect the region's diverse service needs and have regard for our impact on each other's fiscal capacity.
- Build sound and efficient systems to protect the region's assets and records and sustain service levels in a fiscally responsible way.

## Environment

- Support and advocate for waste management initiatives that are both fiscally and environmentally responsible.
- Support adaptation and mitigation of climate change through local and sub-regional initiatives.
- Improve our understanding and ability to respond to flooding (sea level rise and storm surge) and wildfire.

## Relationships

- Prioritize good governance that recognizes the diversity of our region and focuses on areas of common interests.
- Continue to build relationships with First Nations communities within the region and explore areas of shared focus and opportunity.
- Utilize our collective voice to advocate for issues of importance to our region.
- Find ways to better lend our support to individual community needs.
- Develop a proactive approach to engaging with our communities and communicating our decisions to the public.

March 4, 2021

SRD Stakeholders,

I am pleased to present the 2021-2025 Financial Plan for the Strathcona Regional District. The financial plan included in this document is compiled using the modified accrual basis of accounting in accordance with GAAP and the established financial policies approved by the Board. Refer to the Finance section of our webpage for more detailed information. The same standards apply to all financial reports produced by the SRD.

The plan is comprised of the General Fund, Water Fund, and Sewer Fund; in broad terms, the General Fund represents the cost of providing all municipal services other than the water and sanitary sewer utilities. Costs that are in excess of user fees and other non-tax revenue raised are funded by property taxes. The Community Charter requires that all revenue sources be identified to cover all anticipated expenditures and balance to zero. The Charter does not allow the SRD to budget an accumulated deficit. The Water and Sanitary Sewer Funds are both self-sufficient utilities. The revenue raised by each fund through user fees or other sources can only be used to fund the expenses in each respective fund. Like the General Fund, the Community Charter does not allow the Regional District to incur an accumulated deficit. Funds and individual functions are appropriated, obligations, revenues, surplus (deficits) cannot be transferred between services.

This document is intended to provide greater public understanding of the financial priorities, policies, constraints, as well as overall fiscal environment within which the SRD operates. Where this document quotes average household tax estimates, those amounts only include tax amounts directly requisitioned by the SRD and exclude other jurisdictional taxes and the provincial Surveyor of Taxes collection fee. This document is intended to augment the many reports and presentations that are submitted to the Board annually and to inform residents of the Boards' strategic priorities, financial policies, resource, and service challenges — overall providing the public a greater understanding of the context in which spending decisions are made.

The financial plan is a balanced budget that represents a responsible spending plan for the upcoming fiscal year, with an eye to future needs as well. Significant work has gone into ensuring that this plan is fiscally responsible, advances the Boards' vision and priorities, supports our citizens and economy, and meets the needs of a growing community.

**Priorities and issues for the upcoming year**

The Ka:'yu:'k't'h'/ Che:k'tles7et'h First Nations will be joining the Board as voting member on April 1, 2021.

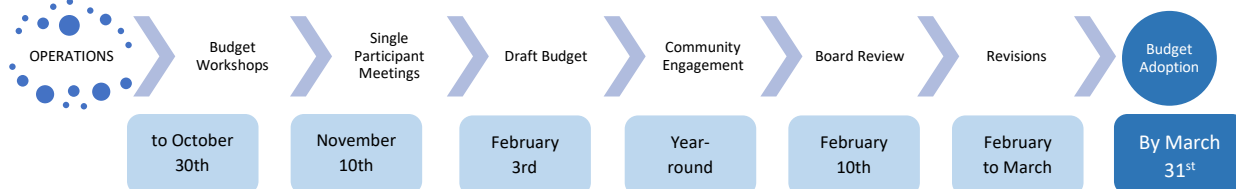
With the onset of COVID-19, minimizing the tax requisition was a key Board priority for 2021 in order to provide the broadest possible financial relief to taxpayers. No new business cases were introduced for the upcoming year however the district is establishing two new services; the 'Home Away From Home' service will provide temporary housing to north island families needing accommodation near the Campbell River Hospital, and the 'Public Libraries Facilities' function to assist VURL in financing a new local public library branch.

**Significant budgetary items and trends**

Rising costs, increased levels of real estate development and economic stimulus through COVID-19 relief and federal/provincial infrastructure grants have generally kept economies running at an elevated pace. The demand on local labour and suppliers remains high going into 2021 as the SRD continues to recruit for vacant positions and fill key roles. Demand from both public and private sectors has contributed to higher-than-average turnover at the regional district with several employees leaving in 2020 for other positions. Despite the difficulties associated with pandemic, recruitment has been ongoing, and several positions have been filled toward the end of the year. 2020 also marks the expiration of the current union agreement for Strathcona Gardens operations staff; negotiations are under way at the time of writing this report.

Connected Coast remains the largest value project on the capital plan however as the project is largely funded with external grants the SRD will be contributing less than 1% on the capital portion of the build. Significant grant applications have also been submitted for REC-REATE and the Q-Cove Waste-Water Treatment Plant replacement. Strathcona Emergency Program (SEP) has also been very successful with obtaining grant funding, most notably for the Tsunami Risk Assessment project being completed in partnership with Kyuquot and Nuchatlaht First Nations; with each party successfully obtaining \$150,000 to contribute. This is a significant amount of community investment given the amount of local dollars contributed.

**Budget process and timeline**



I trust that you find this document easy to read and understand, and that it provides you greater understanding of our financial plan. If you have questions or concerns, please contact me at [finance@srd.ca](mailto:finance@srd.ca) or 250-830-6720.

Mike Harmston, CGA, CPA  
Chief Financial Officer

Tables below show how the Functions/Services are numbered and how they are organized within the Financial Plan:

Function # Range	Function Category
100's	General government services
200's	Protective services
300's	Environmental health services
500's	Development services
600's	Parks, recreation and cultural services
700's	Transportation services

Function #	Function Name
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**Municipalities**

100	Municipalities - Administration
190	Municipalities Debt
192	Municipalities Debt - Campbell River
196	Municipalities Debt - Sayward

**Corporate Services**

110	Administration - General Government
111	Administration - Management Services
113	Administration - Financial Services
114	Administration - Corporate Office Space
115	Administration - Human Resources
116	Administration - Information Technology
117	Administration - Vehicle Pool
118	Administration - Strategic Initiatives
119	Administration - Fiscal Services & Capital

**Regional Services**

145	Home Away From Home
149	Regional Broadband
150	Feasibility Studies - Regional
199	Vancouver Island Regional Library Debt
272	Strathcona Emergency Program
275	911 Answering Service
510	Planning (Non Part 26)

**Electoral Areas**

130	Electoral Area Administration
131	Election Services
135	Gas Tax (CWF) Projects
340	Liquid Waste
500	Planning
501	Planning - GIS
502	Planning - Bylaw
630	Vancouver Island Regional Library

**Area A**

120	Grant in Aid Area A
151	Feasibility Studies - Electoral Area A
245	Sayward Valley Fire Protection
271	Kyuquot Nootka Emergency Program
364	Area A Kyuquot Nootka Solid Waste
368	Sayward and Area A Sayward Refuse
370	Solid Waste Local Service - Sayward Valley
534	House Numbering Area A Sayward
554	Economic Development - Area A Sayward
677	Kyuquot Community Hall
680	Sayward Valley Heritage Hall

Function #	Function Name
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**Area B**

126	Grant In Aid Area B
157	Feasibility Studies - Electoral Area B
250	South Cortes Fire Protection
251	Cortes Island First Responder
374	Area B Refuse Disposal
376	Cortes Island Refuse Collection
535	House Numbering Area B
617	Community Parks Area B
682	Cortes Island Community Halls
697	Heritage Conservation - Area B

**Area C**

127	Grant In Aid Area C
132	Wharves
158	Feasibility Studies - Electoral Area C
255	North Quadra Assistance Response
331	Quathiaski Cove Sewer
332	Quathiaski Cove Sewer Ext #1
536	House Numbering Area C
555	Economic Development - Area C
618	Community Parks Area C
685	Quadra Island Community Hall Subsidy
698	Heritage Conservation - Area C
770	Electoral Area C Street Lighting Service

**Area D**

123	Grant In Aid Area D
154	Feasibility Studies - Electoral Area D
210	Campbell River Fire Protection
285	Building Inspection
290	Electoral Area D Animal Control
295	Noise Control
297	Soil Deposit & Removal Control
298	Unightly Premises
318	Craig Road Water
319	Electoral Area D Water
533	House Numbering Area D
614	Community Parks Area D
750	Electoral Area D Street Lighting Service
785	Transit - Area D
790	Oyster River Bank Protection

**Strathcona Gardens**

640	Strathcona Gardens
641	Strathcona Gardens - Administration & Concession
642	Strathcona Gardens - Aquatics, Fitness & Rehab
643	Strathcona Gardens - Facility Operations
644	Strathcona Gardens - Ice & Other Programs

**Strathcona Regional District<sup>6</sup>**  
(Incorporated February 15, 2008)  
Voting Unit: 1,500 population

	Area as of Dec 31, 2018 <sup>1</sup>	2016 Census including subsequent population changes certified by the Minister		Number of Directors <sup>4</sup>	Voting Strength <sup>5</sup>	2019 Hospital Purposes Assessment	2019 General Purposes Assessment
		<sup>2</sup>	<sup>3</sup>			\$	\$
<b>CITIES:</b> Campbell River	16,179.1	32,588	33,465	5	23	6,153,404,194	6,105,615,853
<b>VILLAGES:</b>							
Gold River	1,284.3	1,212	1,212	1	1	113,638,001	113,141,001
Sayward	594.7	311	311	1	1	37,071,300	36,963,250
Tahsis	801.9	248	248	1	1	39,040,400	38,861,800
Zeballos	292.8	107	107	1	1	9,748,701	9,675,101
<b>ELECTORAL AREAS:</b>							
A (Kyuquot / Nootka - Sayward) <sup>7</sup>	8,739.9	764	1,255	1	1	236,478,323	244,498,472
B (Cortes Island) <sup>8</sup>	347.9	1,035	1,099	1	1	335,172,752	343,844,625
C (Discovery Islands-Mainland Inlets) <sup>9</sup>	10,645.4	2,431	2,578	1	2	791,975,549	799,813,297
D (Oyster Bay-Buttle Lake)	1,879.8	4,396	4,396	1	3	1,014,241,498	1,019,826,814
G (Kyuquot-Nootka) <sup>7</sup>	-	-	-	-	-	-	-
H (Sayward-Bloedel) <sup>7</sup>	-	-	-	-	-	-	-
<b>Totals:</b>	<b>21,804.5</b>	<b>43,092</b>	<b>44,671</b>	<b>13</b>	<b>34</b>	<b>8,730,770,718</b>	<b>8,712,240,213</b>

<sup>1</sup> Area shown for municipalities in hectares.

The area for regional district electoral areas is shown in square kilometres (km<sup>2</sup>)

Conversion factors: 1 acre = .4047 hectares  
1 square mile = 2.59 square kilometres  
1 square kilometre = 100 hectares

Area values reflect local government administrative boundaries as of December 31, 2018 and are inclusive of population changes resulting from boundary amendments to the same date.

<sup>2</sup> Shows the certified population of the Census subdivision for this area, which is exclusive of people residing on Indian Reserves, as at November 1, 2017. Those Indian Reserves are distinct Census subdivisions.

<sup>3</sup> Shows the certified population of the total area, inclusive of people residing on Indian Reserves that are part of the area, as at November 1, 2017. These figures are used to determine the number of Directors at the Regional District Board and their voting strength (the number of votes a municipality or electoral area is entitled to) in accordance with Section 196 of the *Local Government Act*.

<sup>4</sup> A municipality or electoral area has an assigned number of Directors. In the case of an electoral area, there is only one Director regardless of population size. The number of Directors for a municipality is determined by dividing the number of votes by the number of five (5) with the result raised to the next whole number.

<sup>5</sup> A municipality or electoral area is entitled to a predetermined number of votes (e.g. for financial decisions). This is known as *voting strength*. Voting strength is determined by dividing the population of the political unit (municipality or electoral area) by the voting unit with the result raised to the next whole number. The voting unit for each regional district is set out in Letters Patent. For ease of reference, the respective voting unit is provided on each regional district page in this publication.

<sup>6</sup> The Comox Strathcona Regional District (RD) was split into the Comox Valley RD and the Strathcona RD effective February 15, 2008.

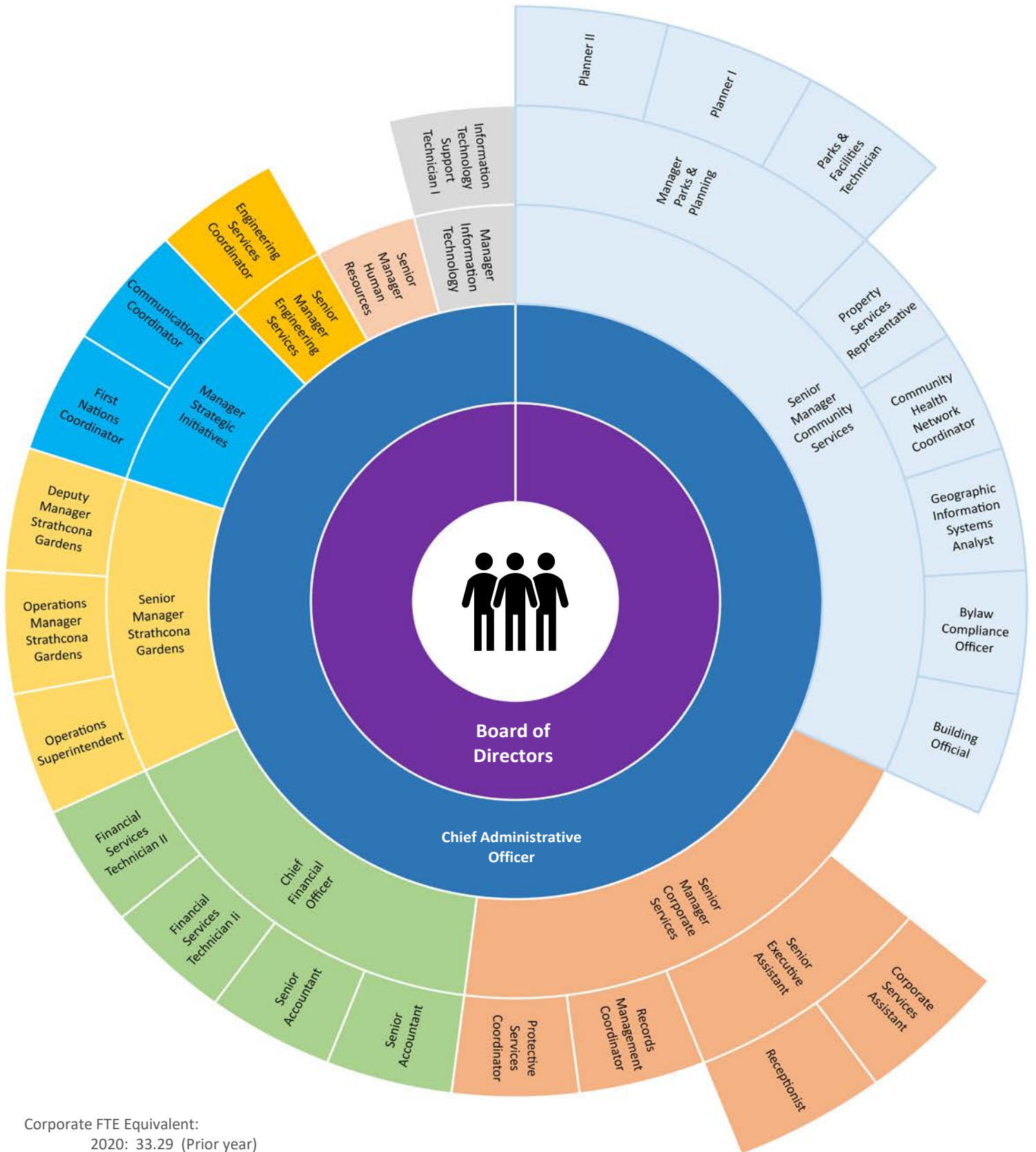
<sup>7</sup> Electoral Areas G and H were amalgamated and renamed as Electoral Area A (Kyuquot / Nootka - Sayward) effective December 8, 2008.

<sup>8</sup> Electoral Area I was renamed Electoral Area B (Cortes Island) effective December 8, 2008.

<sup>9</sup> Electoral Area J was renamed Electoral Area C (Discovery Islands - Mainland Inlets) effective December 8, 2008.

**2016 Census Statistics:**

Description	SRD	BC	Description	SRD	BC
Single	39%	42%	Without employment income	31%	28%
Married/Common Law	61%	58%	With employment income	69%	72%
			Total Income	\$ 77,876	\$ 88,451
Single person households	33%	34%			
One family households	65%	64%	Owner	74%	68%
Multiple family households	1%	3%	Renter	26%	32%



Corporate FTE Equivalent:  
 2020: 33.29 (Prior year)  
 2021: 33.29 (Current/Financial plan year)

Function	Municipalities					Electoral Areas				Total Taxation*	
	Campbell River	Gold River	Sayward	Tahsis	Zeballos	Area A	Area B	Area C	Area D	2020	2021
100 - Municipalities - Administration	X	X	X	X	X					\$ 376,933	\$ 327,728
110 - Administration - General Government	X	X	X	X	X	X	X	X	X	1,002,551	983,578
120 - Grant in Aid Area A						X				452	309
123 - Grant In Aid Area D									X	62,030	48,610
126 - Grant In Aid Area B							X			25,709	25,665
127 - Grant In Aid Area C								X		24,815	18,207
130 - Electoral Area Administration						X	X	X	X	676,835	663,266
132 - Wharves								X		-	-
135 - Gas Tax (CWF) Projects						X	X	X	X	-	-
145 - Home Away from Home	X	X	X	X	X	X	X	X	X	-	180,000
149 - Regional Broadband	X	X	X	X	X	X	X	X	X	312,839	312,839
150 - Feasibility Studies - Regional	X	X	X	X	X	X	X	X	X	-	391
151 - Feasibility Studies - Electoral Area A						X				874	250
154 - Feasibility Studies - Electoral Area D									X	-	250
157 - Feasibility Studies - Electoral Area B							X			-	1,409
158 - Feasibility Studies - Electoral Area C								X		1,305	1,176
199 - Public Library Facilities	X	X	X	X	X	X	X	X	X	-	-
210 - Campbell River Fire Protection									O	475,000	486,875
245 - Sayward Valley Fire Protection						O				75,000	75,000
250 - South Cortes Island Fire Protection							O			225,500	234,275
251 - Cortes Island First Responder							X			44,061	21,244
255 - North Quadra Assistance Response								O		253	250
271 - Kyuquot Nootka Emergency Program						O				1,000	1,000
272 - Strathcona Emergency Program	X	X	X	X	X	X	X	X	X	310,422	336,174
275 - 911 Answering Service	X	X	X	X	X	X	X	X	X	421,376	478,176
285 - Building Inspection									X	153,870	157,715
290 - Electoral Area D Animal Control									X	42,451	43,504
295 - Noise Control									X	57	232
296 - Cortes Unsightly Premise Regualtion							O			-	-
297 - Soil Deposit & Removal Control									X	-	-
298 - Unsightly Premises									X	273	250
318 - Craig Road Water									O	11,323	11,941
319 - Electoral Area D Water									O	587,100	598,842
331 - Quathiaski Cove Sewer								O		-	-
332 - Quathiaski Cove Sewer Ext #1								O		-	9,957
340 - Liquid Waste							X		X	5,000	250
364 - Area A Kyuquot Nootka Solid Waste						O				10,000	10,250
368 - Sayward and Area A Refuse			X			O				11,312	23,660
370 - Solid Waste Local Service - Sayward Valley						O				-	-
374 - Area B Refuse Disposal							O			57,079	57,935
376 - Cortes Island Refuse Collection											
500 - Planning						X	X	X	X	639,493	559,516

Function	Municipalities					Electoral Areas				Total Taxation*	
	Campbell River	Gold River	Sayward	Tahsis	Zeballos	Area A	Area B	Area C	Area D	2020	2021
510 - Planning (Non Part 14)	X	X	X	X	X	X	X	X	X	-	250
533 - House Numbering Area D									X	533	605
534 - House Numbering Area A Sayward						O				305	377
535 - House Numbering Area B							X			432	504
536 - House Numbering Area C								X		\$ 432	\$ 504
554 - Economic Development - Area A Sayward						O				500	500
555 - Economic Development - Area C								X		20,000	20,000
614 - Community Parks Area D									X	212,035	212,671
617 - Community Parks Area B							X			174,352	177,720
618 - Community Parks Area C								X		188,664	190,122
630 - Vancouver Island Regional Library						X	X	X	X	529,864	543,281
640 - Strathcona Gardens	X								X	5,791,517	5,791,517
682 - Cortes Island Community Halls							X			80,250	69,982
677 - Kyuquot Community Hall						O				495	495
680 - Sayward Valley Heritage Hall						O				24,275	24,275
685 - Quadra Island Community Hall Subsidy								O		157,294	175,477
697 - Heritage Conservation - Area B							X			-	1,250
698 - Heritage Conservation - Area C								X		1,270	1,250
750 - Electoral Area D Street Lighting Service									O	35,030	34,990
770 - Electoral Area C Street Lighting Service								X		7,333	6,617
785 - Transit - Area D									X	159,037	166,313
790 - Oyster River Bank Protection									O	9,000	9,000
										<b>\$ 12,947,531</b>	<b>\$ 13,098,424</b>

Note:

Note: Listing only includes functions with requisition funding.

\* Surveyor of taxes charges a 5.25% fee to collect electoral area taxes. The amounts shown do not include this fee.

\* Approximate rates based on current property tax assessments; rates may differ from actual rates shown on tax notices.

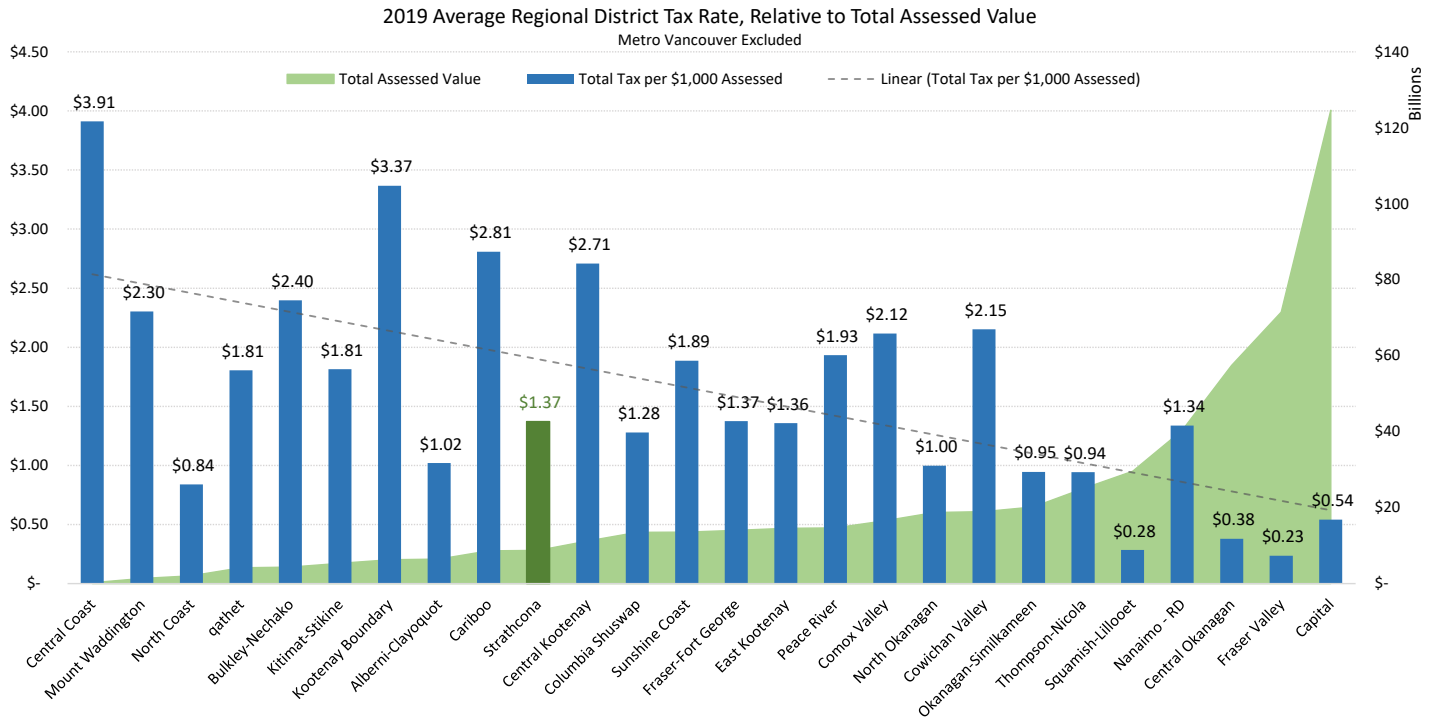
**Key:**

X	Entire area pays for service
O	Part of an area pays for service

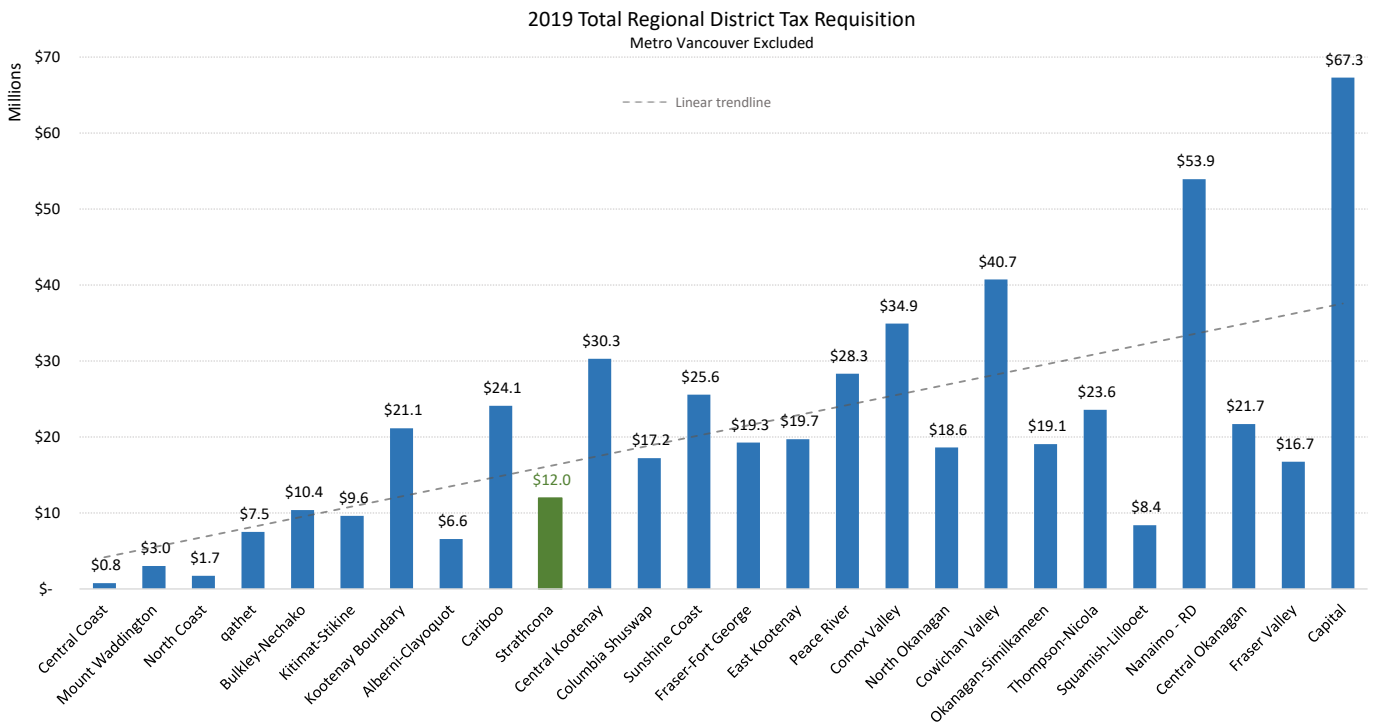
# 2021 Operating Summary

# Strathcona Regional District

	TOTAL	Area A	Area B	Area C	Area D	Campbell River	Gold River	Sayward	Tahsis	Zeballos
<b>REVENUE BY TYPE:</b>										
Reserves	\$ 3,267,056	\$ 210,031	\$ 239,660	\$ 422,852	\$ 806,711	\$ 1,555,300	\$ 18,092	\$ 6,756	\$ 6,055	\$ 1,600
Taxation	13,098,424	470,576	881,848	1,161,923	3,569,159	6,943,757	38,379	15,969	12,842	3,972
Sales and Other	4,064,364	153,938	147,507	357,704	1,738,726	1,629,711	20,596	7,467	6,894	1,822
Grants	1,966,581	84,175	106,708	461,165	438,665	854,026	12,247	3,853	4,099	1,642
	22,396,426	918,720	1,375,723	2,403,644	6,553,261	10,982,794	89,314	34,044	29,889	9,036
<b>EXPENSES BY FUNCTION:</b>										
100 - Municipalities - Administration	419,528	-	-	-	-	405,468	8,094	2,548	2,706	711
110 - Administration - General Government	3,531,159	137,128	118,264	299,243	416,919	2,473,666	49,453	15,558	16,553	4,375
120 - Grant in Aid Area A	11,356	11,356	-	-	-	-	-	-	-	-
123 - Grant In Aid Area D	84,716	-	-	-	84,716	-	-	-	-	-
126 - Grant In Aid Area B	25,797	-	25,797	-	-	-	-	-	-	-
127 - Grant In Aid Area C	40,782	-	-	40,782	-	-	-	-	-	-
130 - Electoral Area Administration	735,800	103,853	89,566	226,630	315,751	-	-	-	-	-
131 - Election Services	25,100	3,543	3,055	7,731	10,771	-	-	-	-	-
132 - Wharves	194,134	-	-	194,134	-	-	-	-	-	-
135 - Gas Tax (CWF) Projects	516,575	46,476	61,944	146,046	262,109	-	-	-	-	-
145 - Home Away from Home	180,000	6,990	6,028	15,254	21,252	126,095	2,521	793	844	223
149 - Regional Broadband	806,585	31,323	27,014	68,353	95,232	565,033	11,296	3,554	3,781	999
150 - Feasibility Studies - Regional	115,250	4,506	3,886	9,833	13,699	80,534	1,608	506	538	141
151 - Feasibility Studies - Electoral Area A	5,250	5,250	-	-	-	-	-	-	-	-
154 - Feasibility Studies - Electoral Area D	38,270	-	-	-	38,270	-	-	-	-	-
157 - Feasibility Studies - Electoral Area B	20,277	-	20,277	-	-	-	-	-	-	-
158 - Feasibility Studies - Electoral Area C	19,915	-	-	19,915	-	-	-	-	-	-
210 - Campbell River Fire Protection	486,875	-	-	-	486,875	-	-	-	-	-
245 - Sayward Valley Fire Protection	133,325	133,325	-	-	-	-	-	-	-	-
250 - South Cortes Island Fire Protection	250,841	-	250,841	-	-	-	-	-	-	-
251 - Cortes Island First Responder	48,184	-	48,184	-	-	-	-	-	-	-
255 - North Quadra Assistance Response	497	-	-	497	-	-	-	-	-	-
271 - Kyuquot Nootka Emergency Program	2,703	2,703	-	-	-	-	-	-	-	-
272 - Strathcona Emergency Program	658,382	25,523	22,012	55,697	77,599	460,412	9,205	2,896	3,081	1,958
275 - 911 Answering Service	509,951	19,937	17,194	43,507	60,616	356,341	7,113	2,239	2,379	625
285 - Building Inspection	260,001	-	-	-	260,001	-	-	-	-	-
290 - Electoral Area D Animal Control	46,204	-	-	-	46,204	-	-	-	-	-
295 - Noise Control	2,250	-	-	-	2,250	-	-	-	-	-
298 - Unsightly Premises	750	-	-	-	750	-	-	-	-	-
318 - Craig Road Water	11,941	-	-	-	11,941	-	-	-	-	-
319 - Electoral Area D Water	2,130,765	-	-	-	2,130,765	-	-	-	-	-
331 - Quathiaski Cove Sewer	230,539	-	-	230,539	-	-	-	-	-	-
332 - Quathiaski Cove Sewer Ext #1	9,957	-	-	9,957	-	-	-	-	-	-
340 - Liquid Waste	15,370	-	3,396	-	11,974	-	-	-	-	-
364 - Area A Kyuquot Nootka Solid Waste	12,163	12,163	-	-	-	-	-	-	-	-
368 - Sayward and Area A Refuse	36,123	30,180	-	-	-	-	-	5,943	-	-
370 - Solid Waste Local Service - Sayward Valley	85,277	85,277	-	-	-	-	-	-	-	-
374 - Area B Refuse Disposal	75,235	-	75,235	-	-	-	-	-	-	-
376 - Cortes Island Refuse Collection	86,616	-	86,616	-	-	-	-	-	-	-
500 - Planning	683,187	96,427	83,162	210,425	293,173	-	-	-	-	-
501 - Planning - GIS	186,323	26,298	22,680	57,388	79,956	-	-	-	-	-
502 - Planning - Bylaw	155,574	21,958	18,937	47,918	66,761	-	-	-	-	-
510 - Planning (Non Part 14)	1,733	68	58	148	206	1,211	24	8	8	2
533 - House Numbering Area D	605	-	-	-	605	-	-	-	-	-
534 - House Numbering Area A Sayward	377	377	-	-	-	-	-	-	-	-
535 - House Numbering Area B	504	-	504	-	-	-	-	-	-	-
536 - House Numbering Area C	504	-	-	504	-	-	-	-	-	-
554 - Economic Development - Area A Sayward	500	500	-	-	-	-	-	-	-	-
555 - Economic Development - Area C	35,358	-	-	35,358	-	-	-	-	-	-
614 - Community Parks Area D	268,477	-	-	-	268,477	-	-	-	-	-
617 - Community Parks Area B	244,461	-	244,461	-	-	-	-	-	-	-
618 - Community Parks Area C	299,319	-	-	299,319	-	-	-	-	-	-
630 - Vancouver Island Regional Library	544,639	76,872	66,297	167,752	233,719	-	-	-	-	-
640 - Strathcona Gardens	7,510,574	-	-	-	996,540	6,514,034	-	-	-	-
677 - Kyuquot Community Hall	2,676	2,676	-	-	-	-	-	-	-	-
680 - Sayward Valley Heritage Hall	34,015	34,015	-	-	-	-	-	-	-	-
682 - Cortes Island Community Halls	76,402	-	76,402	-	-	-	-	-	-	-
685 - Quadra Island Community Hall Subsidy	202,103	-	-	202,103	-	-	-	-	-	-
697 - Heritage Conservation - Area B	3,910	-	3,910	-	-	-	-	-	-	-
698 - Heritage Conservation - Area C	6,839	-	-	6,839	-	-	-	-	-	-
750 - Electoral Area D Street Lighting Service	57,769	-	-	-	57,769	-	-	-	-	-
770 - Electoral Area C Street Lighting Service	7,773	-	-	7,773	-	-	-	-	-	-
785 - Transit - Area D	175,584	-	-	-	175,584	-	-	-	-	-
790 - Oyster River Bank Protection	32,777	-	-	-	32,777	-	-	-	-	-
	22,396,426	918,720	1,375,723	2,403,644	6,553,262	10,982,794	89,314	34,044	29,889	9,036
<b>Balance</b>	-	-	-	-	-	-	-	-	-	-

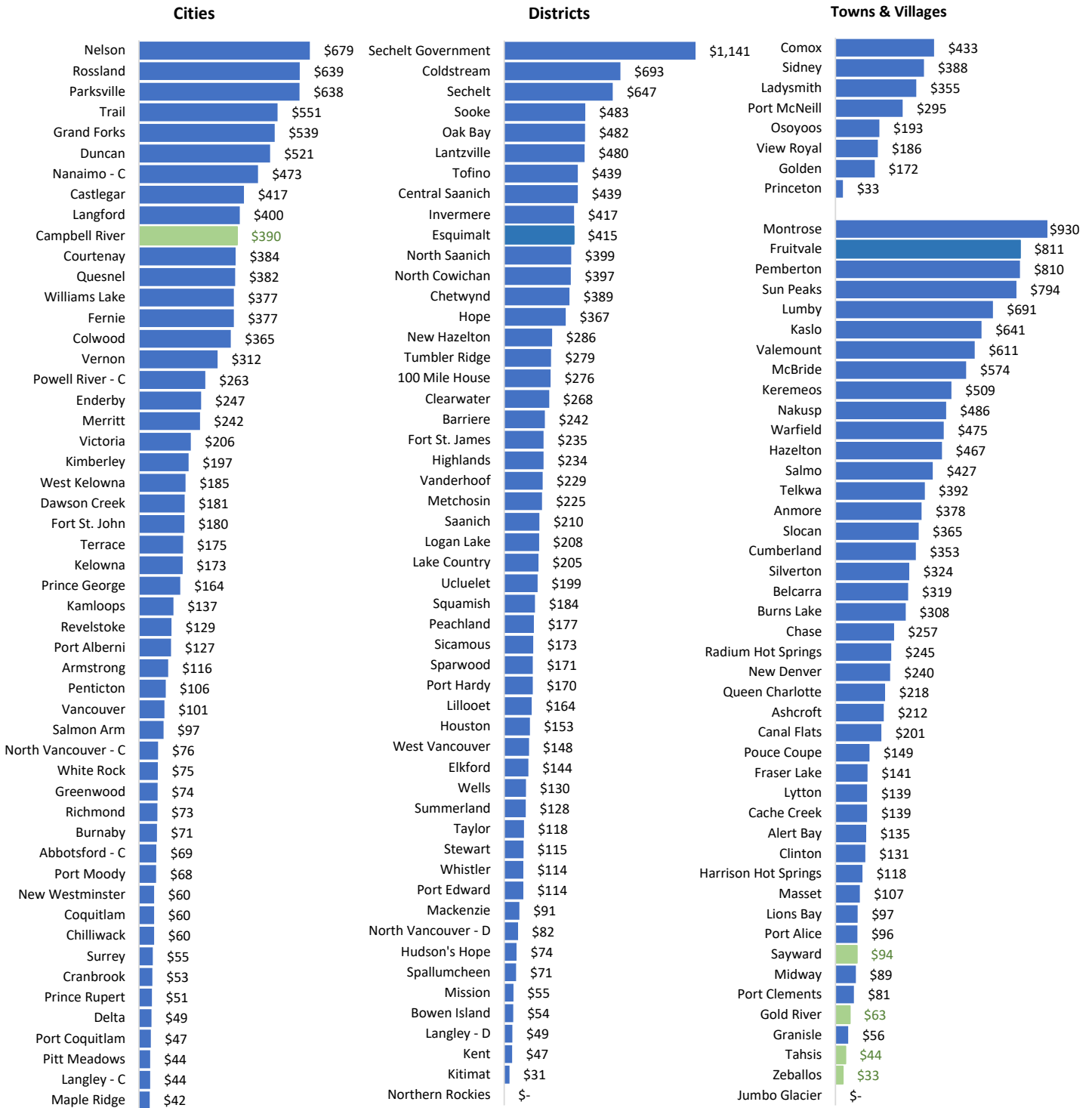


NOTE: This chart includes total "Regional District" tax amounts which includes SRD requisition plus any/all, CVRD Solid Waste, improvement district taxes, provincial surcharges, etc. Most other charts in this document include only amounts requisitioned by the Strathcona Regional District. Chart depicts "Total Average Tax Rate" for all BC Assessment Classes, including residential.



**Regional District Portion of Residential Taxes on a “Representative House†” in BC.:**

NOTE: These charts include total Regional District tax amounts which include the tax requisition made by SRD plus all requisitions for CSWM Solid Waste, improvement districts, provincial collection surcharges, etc. Most other charts in this financial plan are based on “average residential home values” and only include amounts directly requisitioned by the Strathcona Regional District, therefore shown residential taxes rates will differ.



† These charts are based on BC Assessments “Representative House” value whereas most other charts in this document are based on “Average House” value. Representative houses exclude split-use housing, supportive housing, retirement homes, and some types of strata dwellings. See BC Assessment for more details.

Source: Government of BC - Local Government Infrastructure and Finance Branch (2020 not yet available)



# 2021 – 2025 Financial Plan

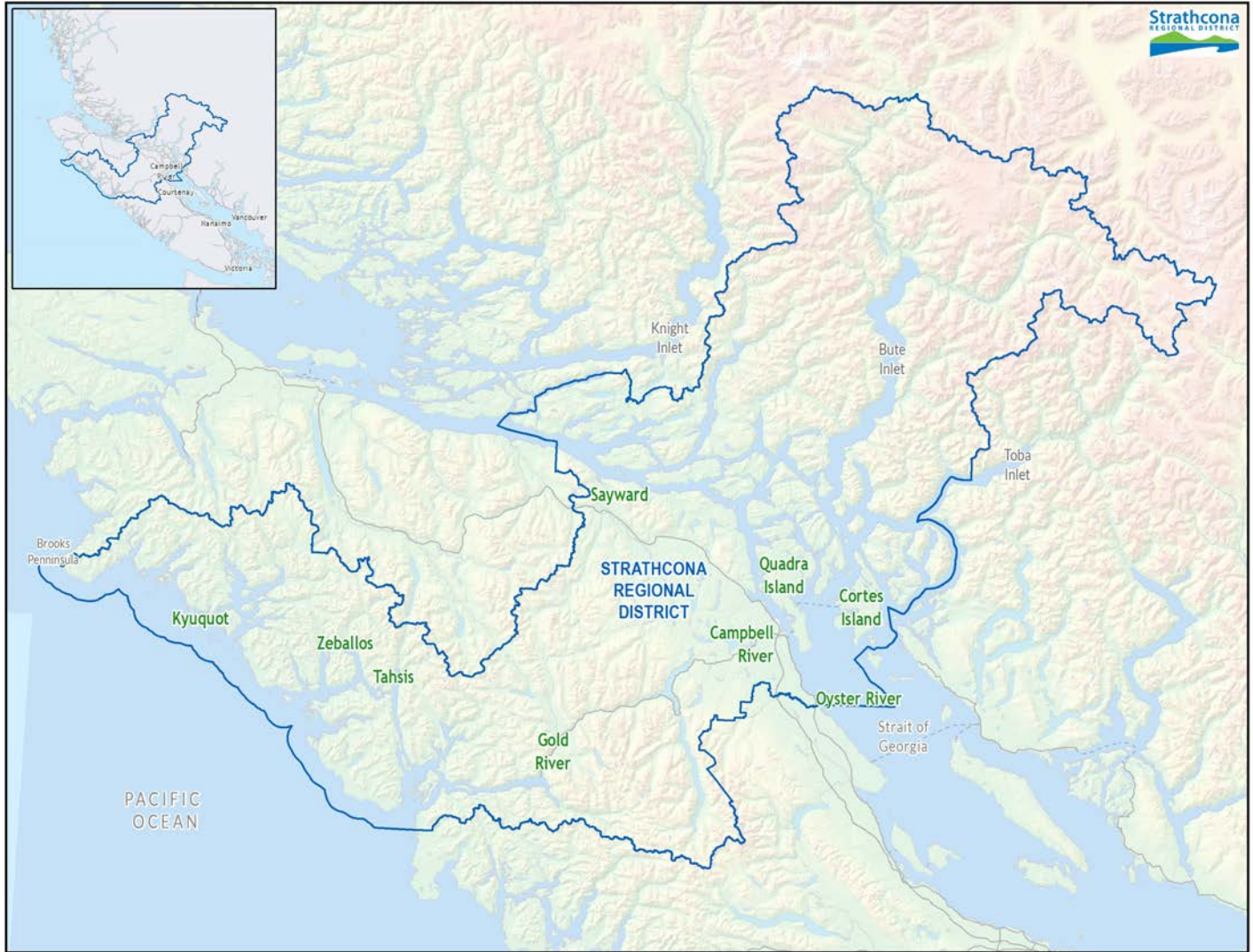
Section:

Regional Board

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## Municipalities



These functions support municipal representatives for SRD board governance and management costs for the five **municipalities** within the Strathcona Regional District boundary, which includes the City of Campbell River, Village of Gold River, Village of Sayward, Village of Tahsis, and the Village of Zeballos.

**Municipalities section includes:**

Executive Summary

Assessment Detail – Roll Stratification for all municipalities

Assessment & Requisition Detail – Campbell River

Assessment & Requisition Detail – Village of Gold River

Assessment & Requisition Detail – Village of Sayward

Assessment & Requisition Detail – Village of Gold River

Assessment & Requisition Detail – Village of Tahsis

Assessment & Requisition Detail – Village of Zeballos

**Municipalities section includes the following functions:**

**Function # - Function Description**

100 - Municipality Administration

190 - Municipality Debt

### Summary of 2021 Tax Requisition for Municipalities

	City of Campbell River	Village of Gold River	Village of Sayward	Village of Tahsis	Village of Zeballos
<b>Tax Requisition</b>					
2021 Draft:	\$ 6,943,757	\$ 38,379	\$ 15,969	\$ 12,842	\$ 3,972
2020:	6,808,239	33,299	13,381	10,985	3,837
<b>\$ Change:</b>	<b>135,518</b>	<b>5,080</b>	<b>2,588</b>	<b>1,856</b>	<b>134</b>
<b>Average Home Value</b>					
2021:	470,061	166,322	196,804	106,046	65,357
2020:	437,730	145,510	186,414	88,124	59,094
<b>\$ Change:</b>	<b>32,332</b>	<b>20,812</b>	<b>10,389</b>	<b>17,923</b>	<b>6,263</b>
<b>% Change</b>	<b>7.4%</b>	<b>14.3%</b>	<b>5.6%</b>	<b>20.3%</b>	<b>10.6%</b>
<b>Average Household Tax Impact</b>					
2021 Draft:	392.68	38.22	59.98	24.37	17.59
2020:	379.99	32.98	49.27	19.97	15.91
<b>Change:</b>	<b>\$ 12.69</b>	<b>\$ 5.24</b>	<b>\$ 10.72</b>	<b>\$ 4.39</b>	<b>\$ 1.68</b>

### OVERALL SRD TAX RATE CHANGE

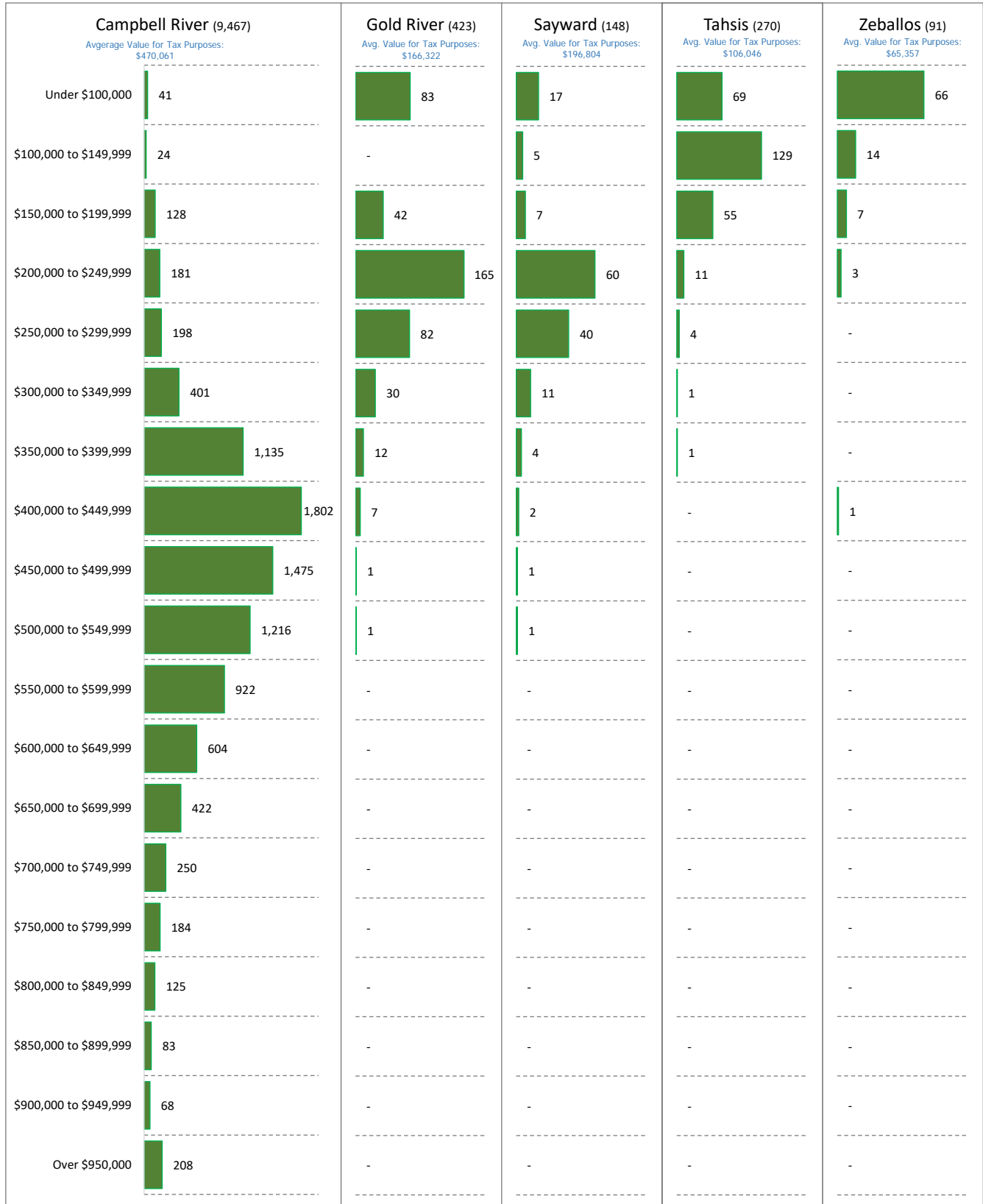
**1.08%**

**The fine print:**

- 2021 values based on 2021 BC Assessment Completed Roll (January 2021). Final taxes will be calculated on BC Assessment 2021 Revised Roll (March 2021).
- 2020 Values based on 2020 BC Assessment Revised Roll (March 2020)
- Report only includes property tax (ad valorem) amounts requisitioned by the Strathcona Regional District. Parcel taxes, user fees, provincial tax surcharges, hospital levies, and/or other jurisdictional tax levies not included.

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Roll Stratification by Municipality - Residential Assessment Values  
(2021 BC Assessment Data – Only Includes Single Family Dwellings and Vacant Lots)

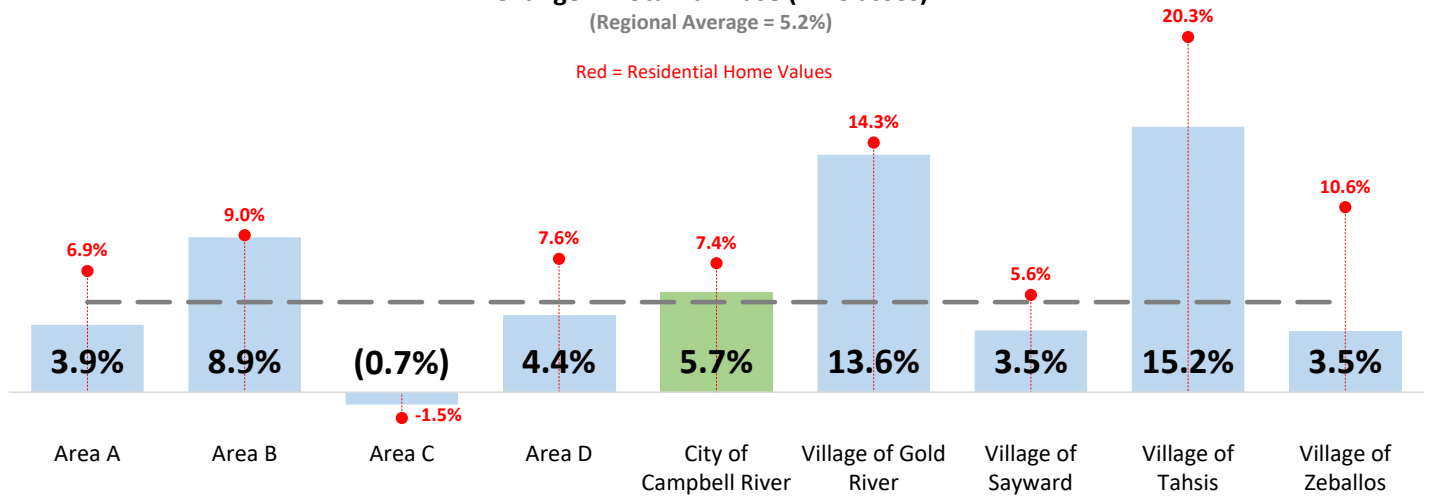


City of Campbell River:

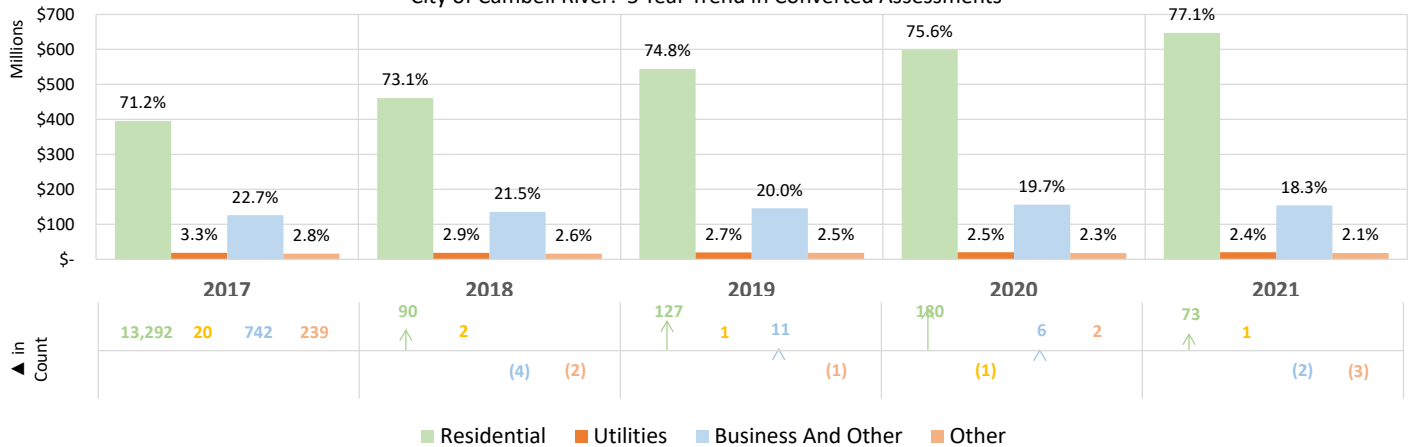
Change in Total Tax Base (All Classes)

(Regional Average = 5.2%)

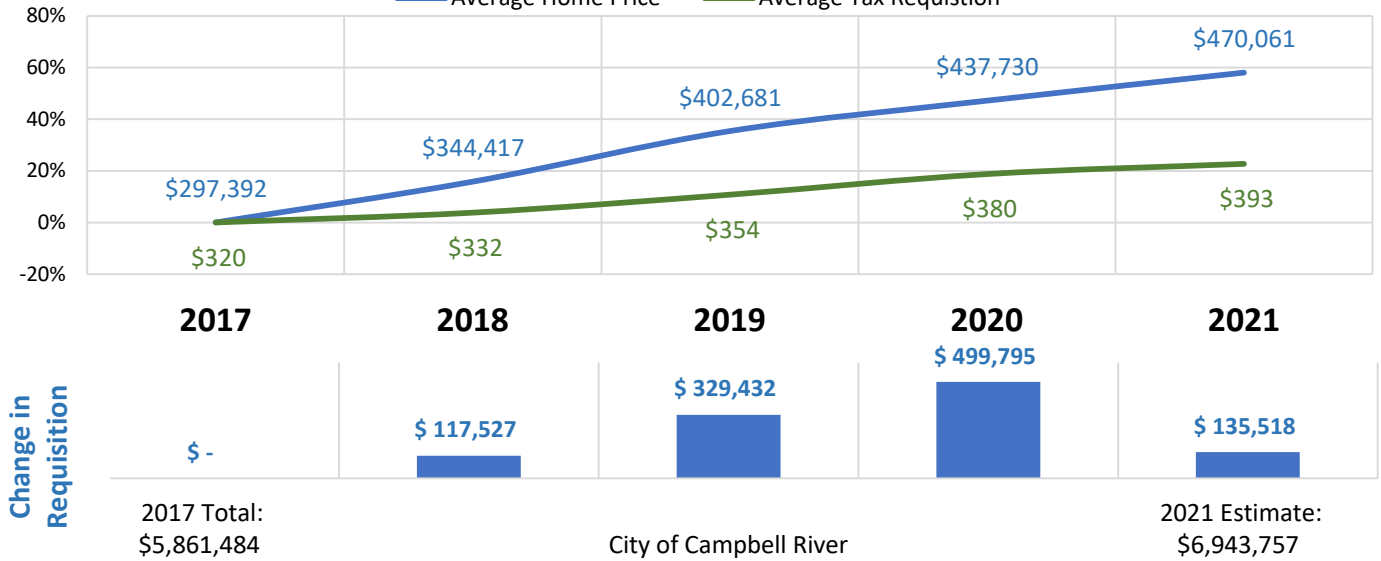
Red = Residential Home Values



City of Campbell River: 5 Year Trend in Converted Assessments



Average Home Price vs Average Tax Requirement



2017 Total: \$5,861,484

City of Campbell River

2021 Estimate: \$6,943,757

City of Campbell River:

Property Tax Requisition Summary

Based on BC Assessment Completed Roll (Jan 1, 2021)

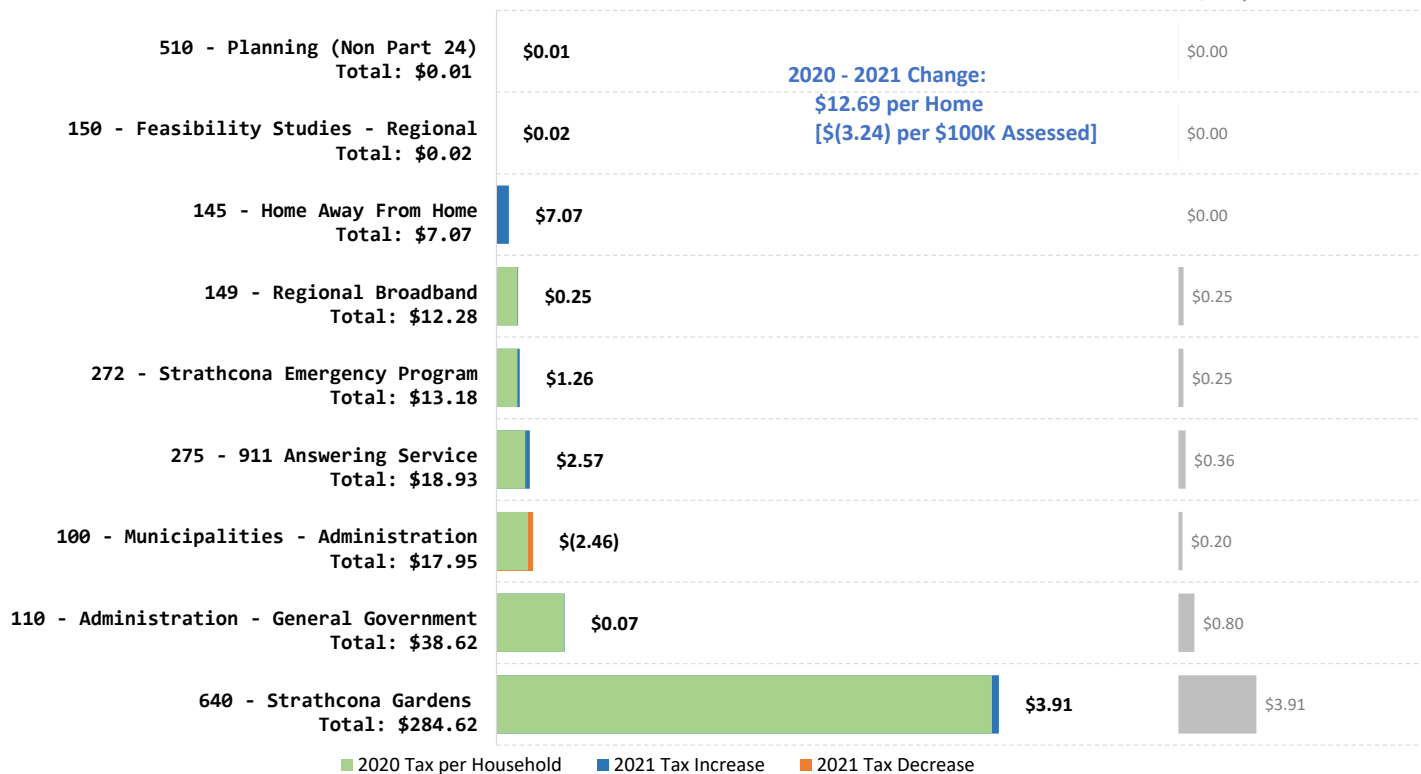
Estimated 2020 to 2021 Tax Rate Change

Taxes will be calculated on BC Assessment Revised Roll (March 2021)

Function	Requisition			Estimated Tax (per \$100K)		
	2020 Actual	2021 Budget	% Change	2020 Actual	2021 Budget	\$ Change
<b>Municipalities:</b>						
100 - Municipalities - Administration	\$ 364,909	\$ 316,745	(13.2)%	\$ 4.65	\$ 3.81	\$ (0.84)
<b>Corporate Services:</b>						
110 - Administration and General Government	698,442	689,021	(1.3)%	8.81	8.22	(0.59)
<b>Regional Services:</b>						
145 - Home Away From Home	-	126,095	100.0 %	-	1.50	1.50
149 - Regional Broadband	217,944	219,152	0.6 %	2.75	2.61	(0.13)
150 - Regional Feasibility Studies	-	273	100.0 %	-	0.00	0.00
272 - Strathcona Emergency Program	215,835	235,089	8.9 %	2.72	2.80	0.08
275 - 911 Emergency Answering Service	292,618	334,137	14.2 %	3.73	4.02	0.29
510 - Planning Non Part 26	-	175	100.0 %	-	0.00	0.00
<b>Strathcona Gardens:</b>						
640 - Strathcona Gardens	5,018,490	5,023,070	0.1 %	64.01	60.46	(3.56)
<b>Total</b>	<b>\$ 6,808,239</b>	<b>\$ 6,943,757</b>	<b>2.0 %</b>	<b>\$ 86.68</b>	<b>\$ 83.43</b>	<b>\$ (3.24)</b>
Average Residential Property Value: \$ 437,730 \$ 470,061						
Estimated Tax Per Average Residential Property \$ 379.99 \$ 392.68						

Estimated Requisition Cost per Average Household is \$392.68 for 2021. [2020 = \$379.99]

Impact of Assessment Shift: \$5.77 per Home

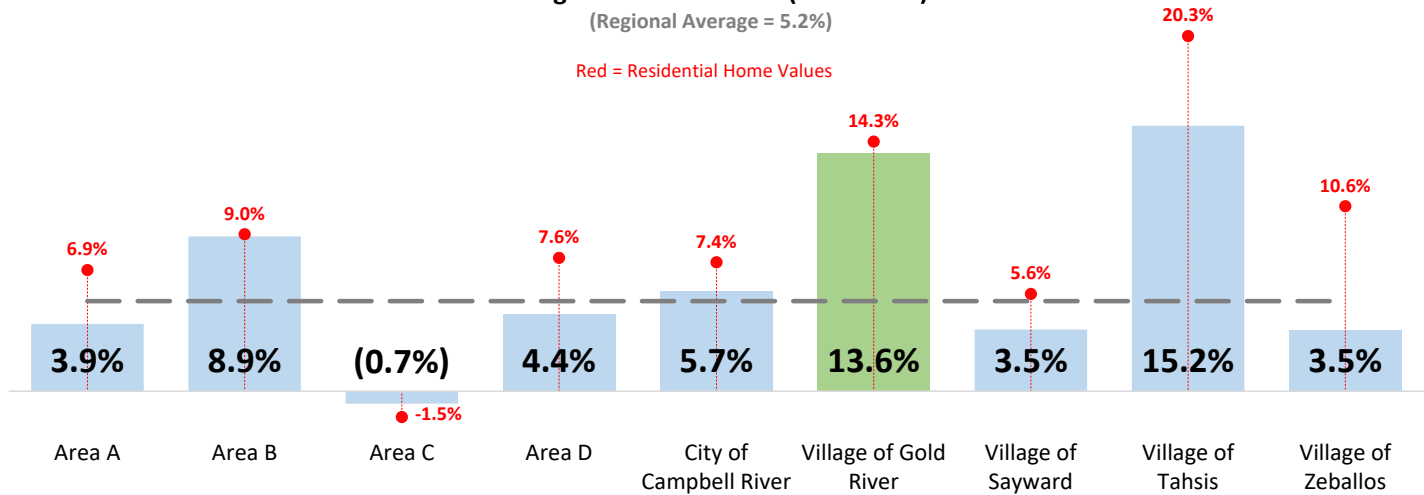


Village of Gold River:

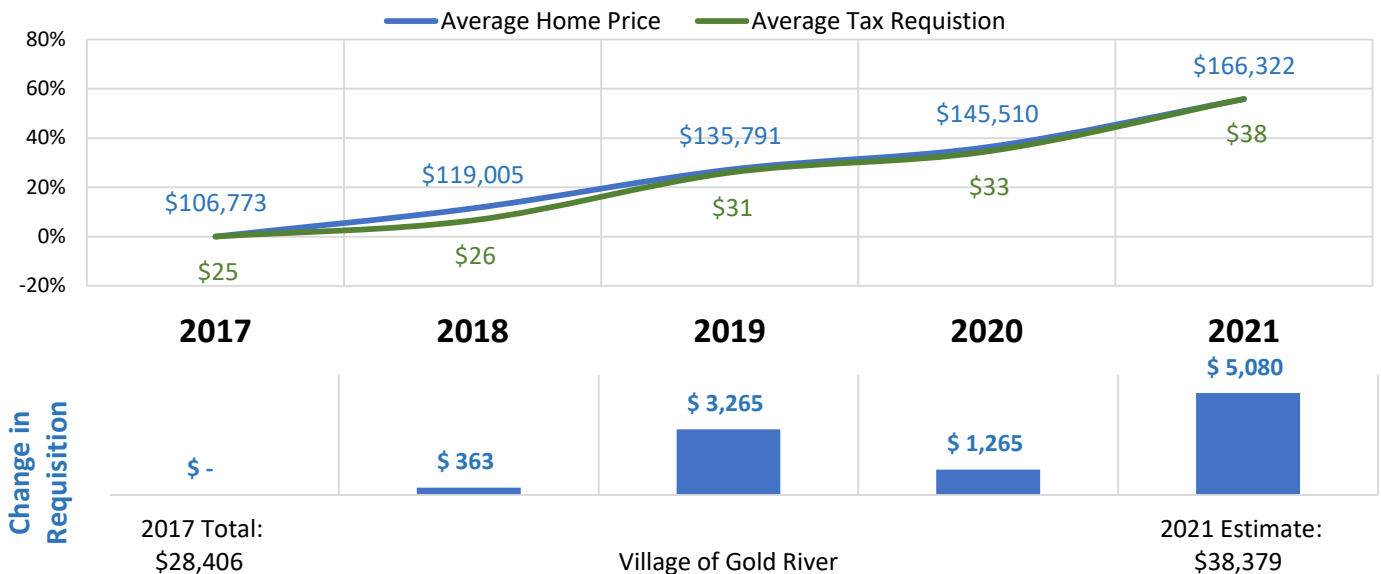
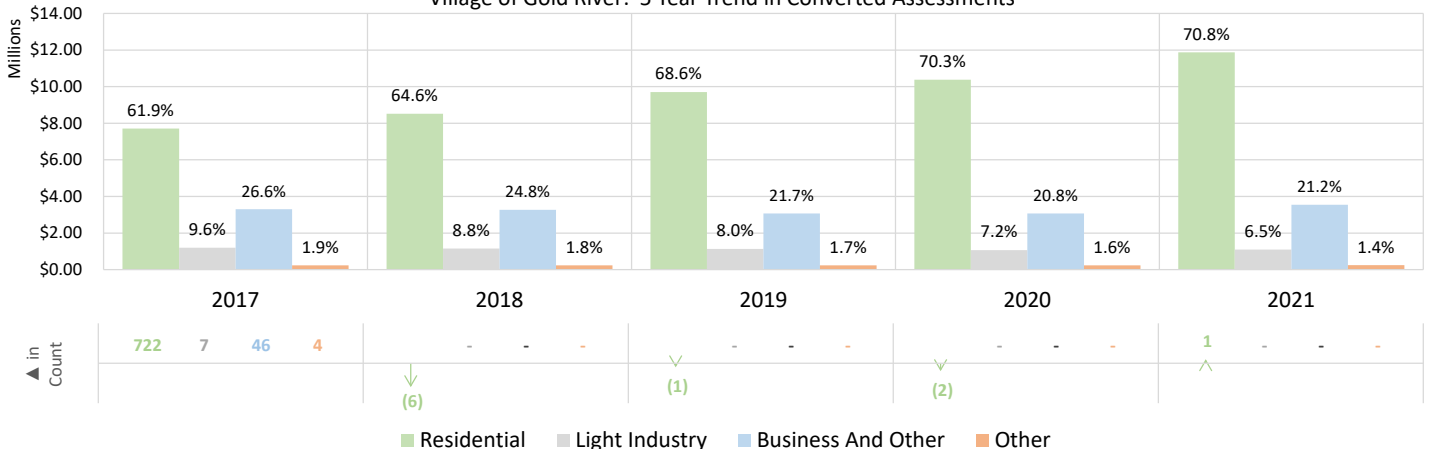
Change in Total Tax Base (All Classes)

(Regional Average = 5.2%)

Red = Residential Home Values



Village of Gold River: 5 Year Trend in Converted Assessments



Change in Requisition

2017 Total: \$28,406

Village of Gold River

2021 Estimate: \$38,379

Village of Gold River:

Property Tax Requisition Summary

Based on BC Assessment Completed Roll (Jan 1, 2021)

Estimated 2020 to 2021 Tax Rate Change

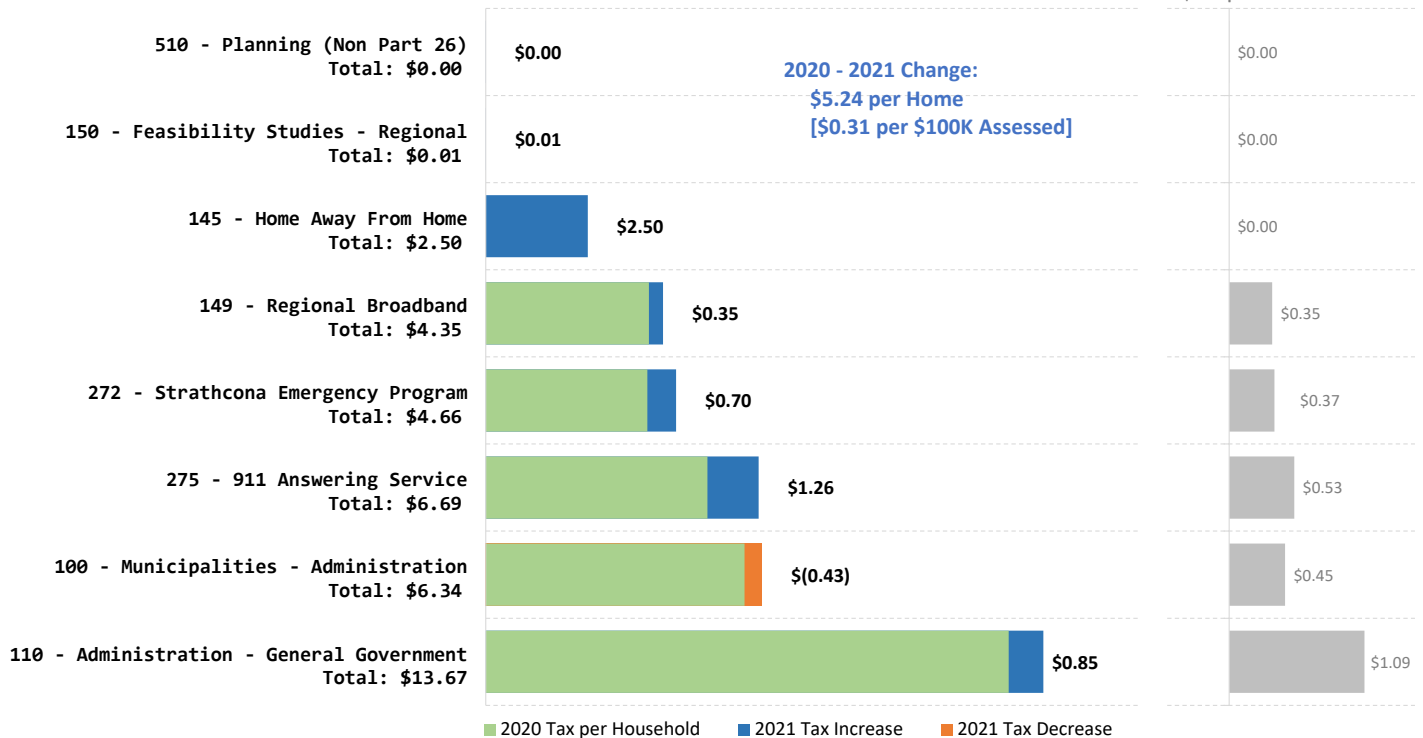
Taxes will be calculated on BC Assessment Revised Roll (March 2021)

Function	Requisition			Estimated Tax (per \$100K)		
	2020 Actual	2021 Budget	% Change	2020 Actual	2021 Budget	\$ Change
<b>Municipalities:</b>						
100 - Municipalities - Administration	\$ 6,787	\$ 6,323	(6.8)%	\$ 4.65	\$ 3.81	\$ (0.84)
<b>Corporate Services:</b>						
110 - Administration and General Government	12,997	13,775	6.0 %	8.81	8.22	(0.59)
<b>Regional Services:</b>						
145 - Home Away From Home	-	2,521	100.0 %	-	1.50	1.50
149 - Regional Broadband	4,056	4,381	8.0 %	2.75	2.61	(0.13)
150 - Regional Feasibility Studies	-	5	100.0 %	-	0.00	0.00
272 - Strathcona Emergency Program	4,016	4,700	17.0 %	2.72	2.80	0.08
275 - 911 Emergency Answering Service	5,442	6,670	22.6 %	3.73	4.02	0.29
510 - Planning Non Part 26	-	3	100.0 %	-	0.00	0.00
<b>Total</b>	<b>\$ 33,299</b>	<b>\$ 38,379</b>	<b>15.3 %</b>	<b>\$ 22.66</b>	<b>\$ 22.98</b>	<b>\$ 0.31</b>

Average Residential Property Value:	\$ 145,510	\$ 166,322
Estimated Tax Per Average Residential Property	\$ 32.98	\$ 38.22

Estimated Requisition Cost per Average Household is \$38.22 for 2021. [2020 = \$32.98]

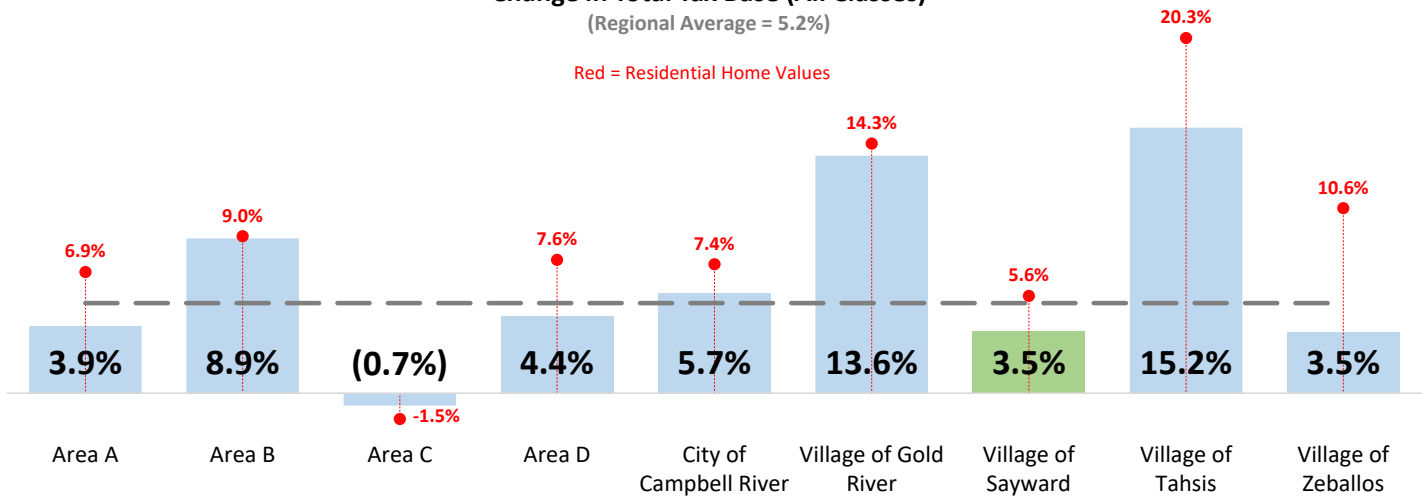
Impact of Assessment Shift: \$2.78 per Home



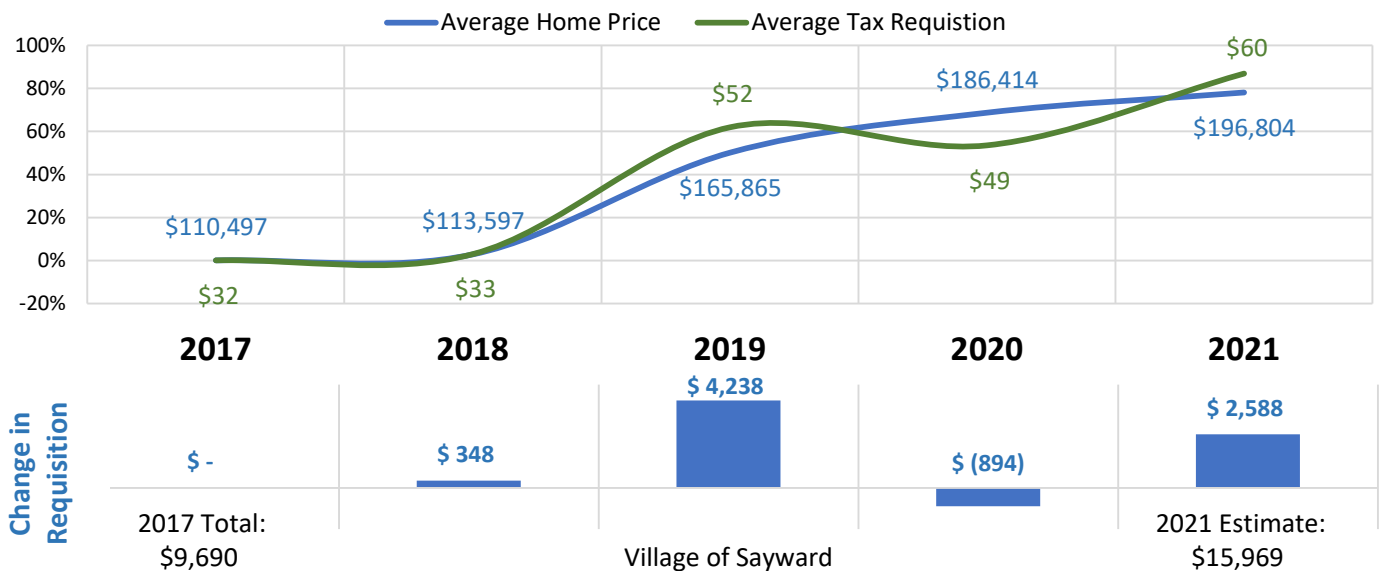
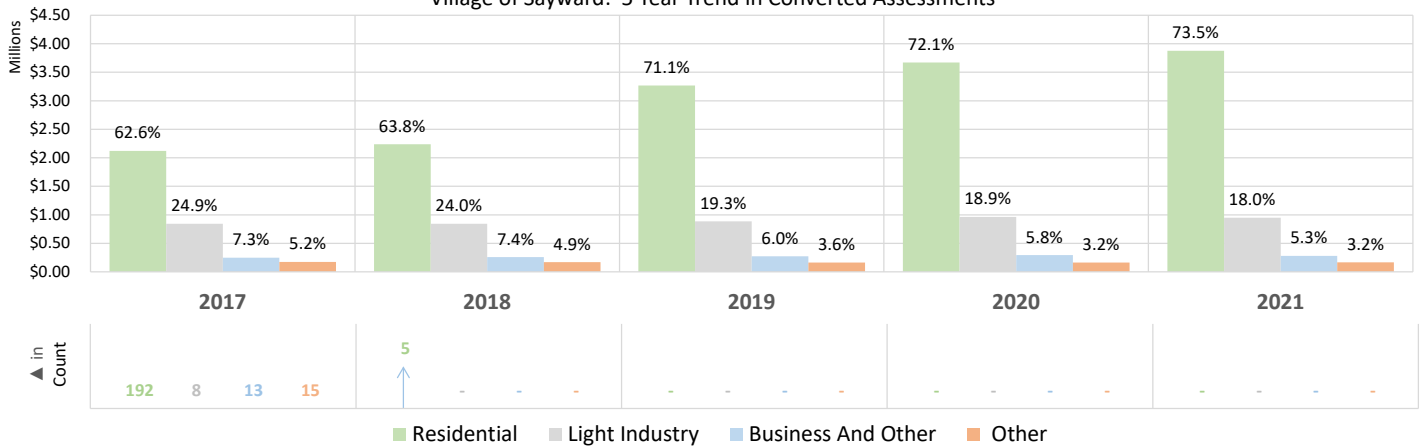
Village of Sayward:

**Change in Total Tax Base (All Classes)**  
(Regional Average = 5.2%)

Red = Residential Home Values



Village of Sayward: 5 Year Trend in Converted Assessments



Village of Sayward:

Property Tax Requisition Summary

Based on BC Assessment Completed Roll (Jan 1, 2021)

Estimated 2020 to 2021 Tax Rate Change

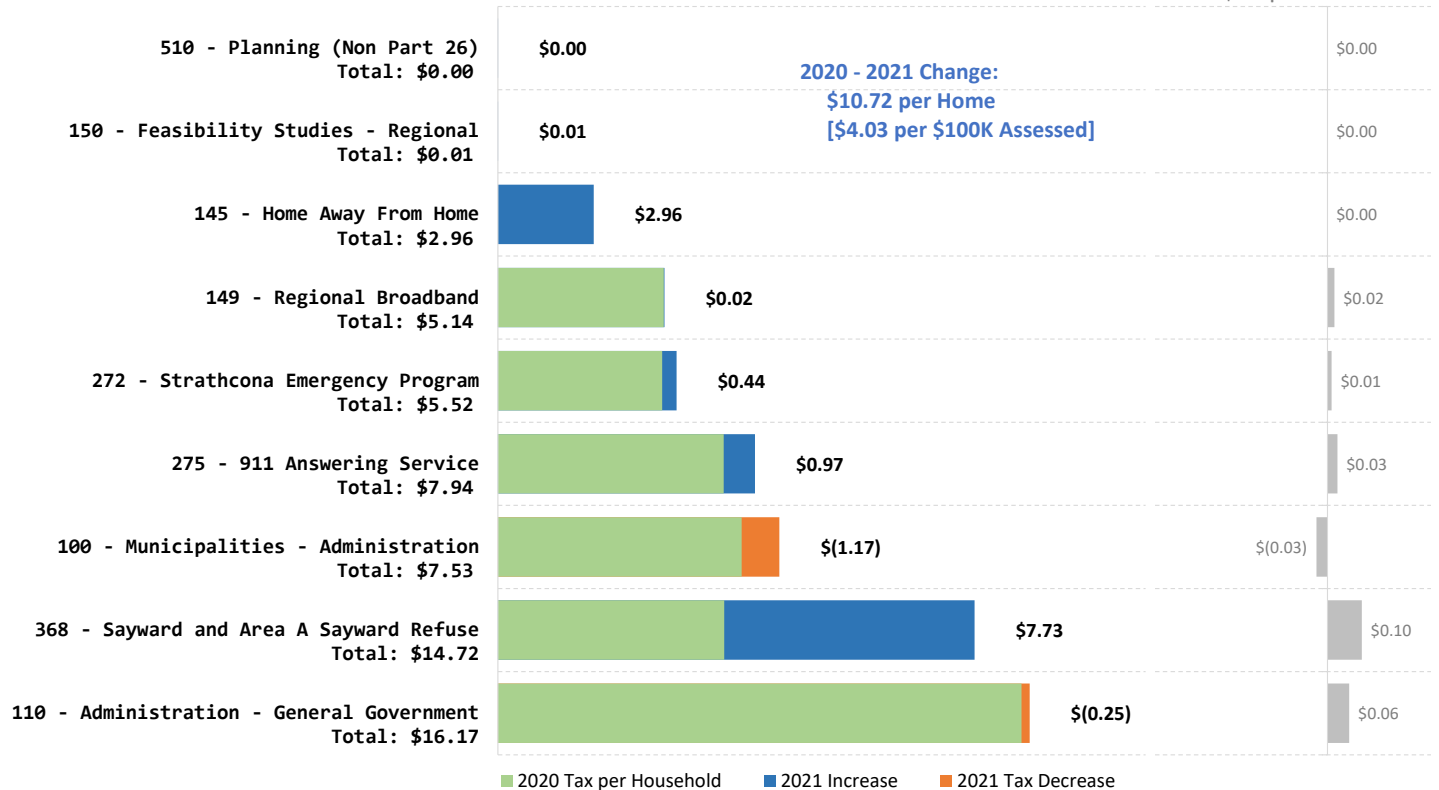
Taxes will be calculated on BC Assessment Revised Roll (March 2021)

Function	Requisition			Estimated Tax (per \$100K)		
	2020 Actual	2021 Budget	% Change	2020 Actual	2021 Budget	\$ Change
<b>Municipalities:</b>						
100 - Municipalities - Administration	\$ 2,344	\$ 1,991	(15.1)%	\$ 4.65	\$ 3.81	\$ (0.84)
<b>Corporate Services:</b>						
110 - Administration and General Government	4,486	4,333	(3.4)%	8.81	8.22	(0.59)
<b>Regional Services:</b>						
145 - Home Away From Home	-	793	100.0 %	-	1.50	1.50
149 - Regional Broadband	1,400	1,378	(1.5)%	2.75	2.61	(0.13)
150 - Regional Feasibility Studies	-	2	100.0 %	-	0.00	0.00
272 - Strathcona Emergency Program	1,386	1,479	6.6 %	2.72	2.80	0.08
275 - 911 Emergency Answering Service	1,880	2,100	11.7 %	3.73	4.02	0.29
368 - Sayward Valley Refuse Disposal	1,885	3,893	106.5 %	3.74	7.46	3.71
510 - Planning Non Part 26	-	1	100.0 %	-	0.00	0.00
<b>Total</b>	<b>\$ 13,381</b>	<b>\$ 15,969</b>	<b>19.3 %</b>	<b>\$ 26.41</b>	<b>\$ 30.43</b>	<b>\$ 4.03</b>

Average Residential Property Value:	\$ 186,414	\$ 196,804
Estimated Tax Per Average Residential Property	\$ 49.27	\$ 59.98

Estimated Requisition Cost per Average Household is \$59.98 for 2021. [2020 = \$49.27]

Impact of Assessment Shift: \$0.19 per Home

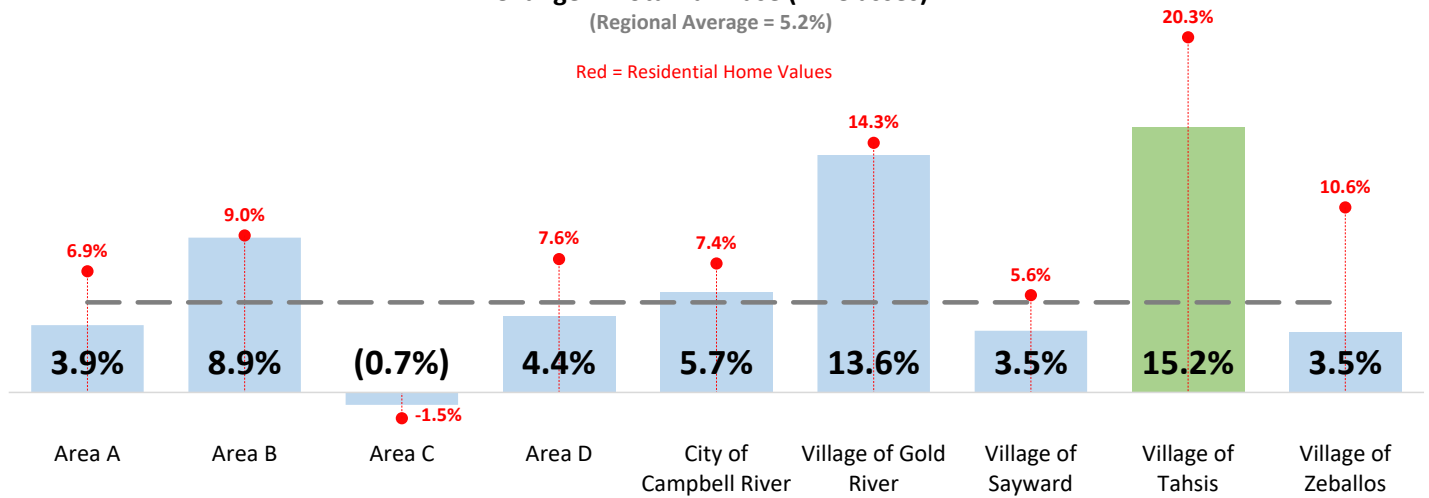


Village of Tahsis:

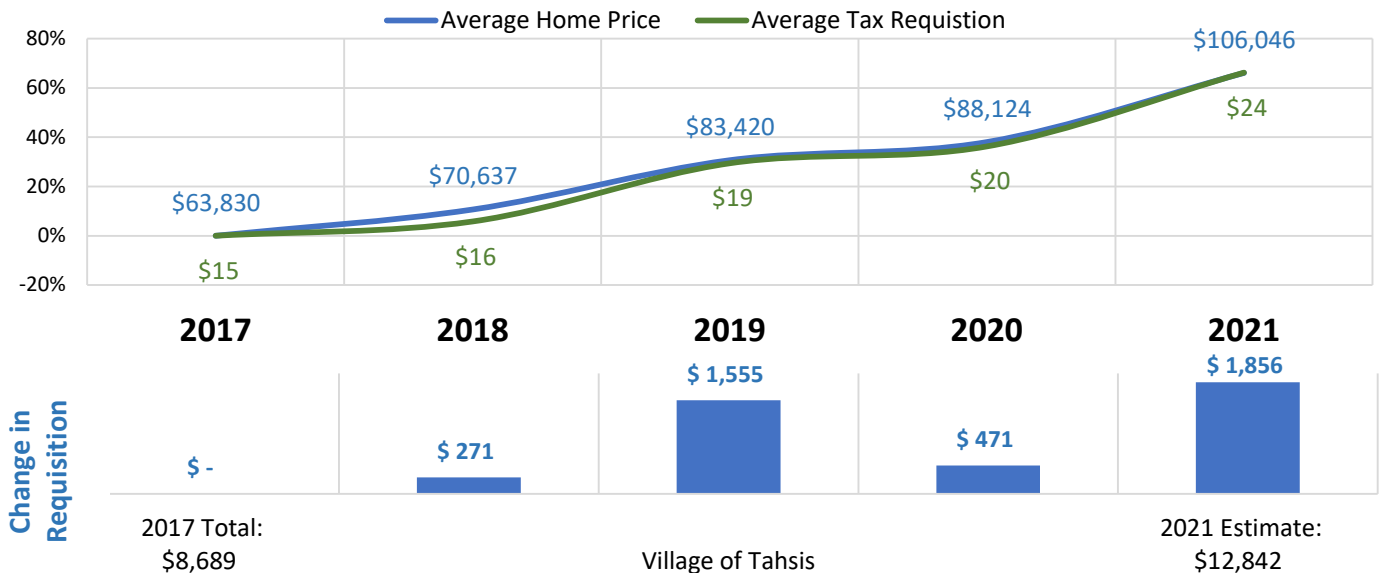
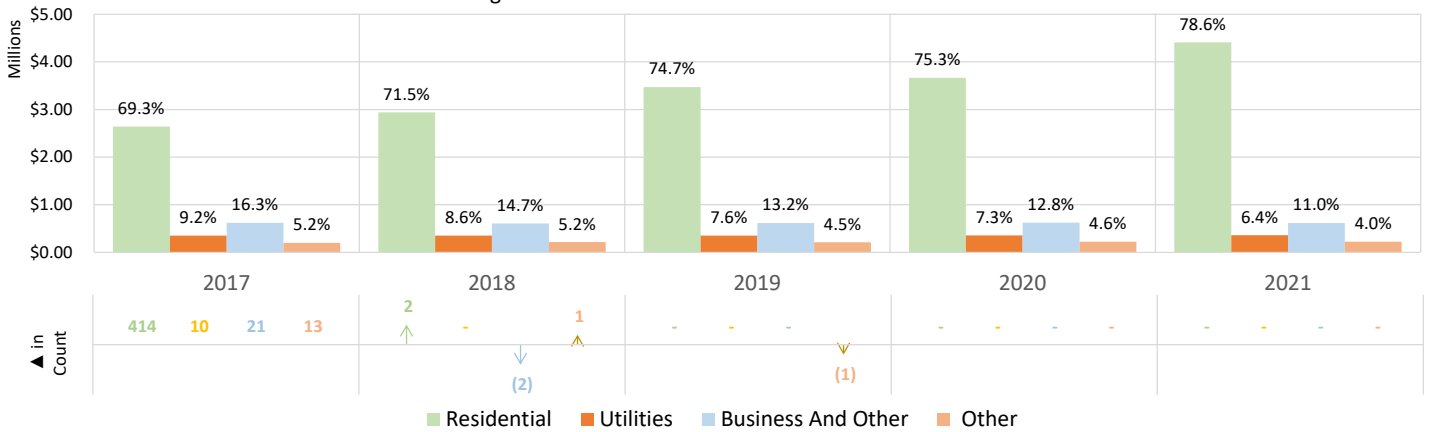
Change in Total Tax Base (All Classes)

(Regional Average = 5.2%)

Red = Residential Home Values



Village of Tahsis: 5 Year Trend in Converted Assessments



Village of Tahsis:

Property Tax Requisition Summary

Based on BC Assessment Completed Roll (Jan 1, 2021)

Estimated 2020 to 2021 Tax Rate Change

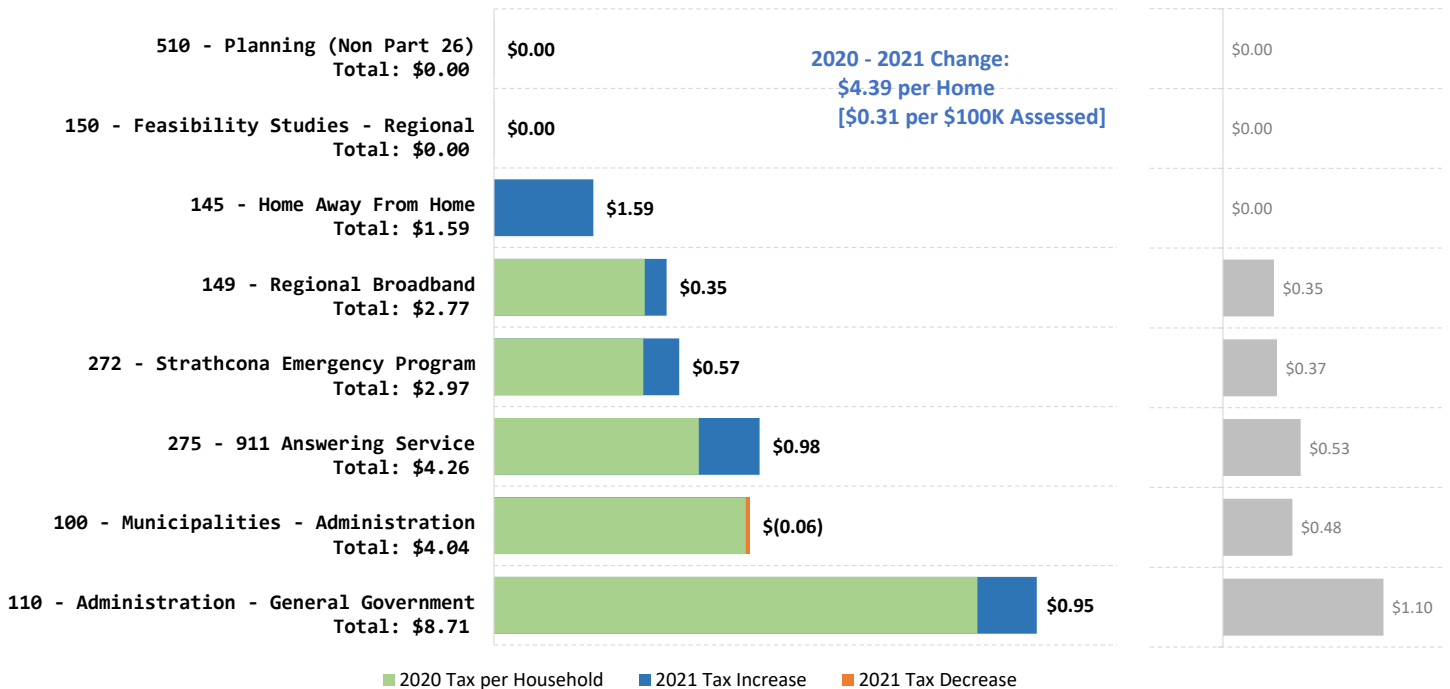
Taxes will be calculated on BC Assessment Revised Roll (March 2021)

Function	Requisition		% Change	Estimated Tax (per \$100K)		
	2020 Actual	2021 Budget		2020 Actual	2021 Budget	\$ Change
<b>Municipalities:</b>						
100 - Municipalities - Administration	\$ 2,237	\$ 2,114	(5.5)%	\$ 4.65	\$ 3.81	\$ (0.84)
<b>Corporate Services:</b>						
110 - Administration and General Government	4,290	4,611	7.5 %	8.81	8.22	(0.59)
<b>Regional Services:</b>						
145 - Home Away From Home	-	844	100.0 %	-	1.50	1.50
149 - Regional Broadband	1,339	1,466	9.6 %	2.75	2.61	(0.13)
150 - Regional Feasibility Studies	-	2	100.0 %	-	0.00	0.00
272 - Strathcona Emergency Program	1,326	1,573	18.7 %	2.72	2.80	0.08
275 - 911 Emergency Answering Service	1,794	2,230	24.3 %	3.73	4.02	0.29
510 - Planning Non Part 26	-	1	100.0 %	-	0.00	0.00
<b>Total</b>	<b>\$ 10,985</b>	<b>\$ 12,842</b>	<b>16.9 %</b>	<b>\$ 22.66</b>	<b>\$ 22.98</b>	<b>\$ 0.31</b>

Average Residential Property Value: \$	88,124	\$	106,046
Estimated Tax Per Average Residential Property \$	19.97	\$	24.37

Estimated Requisition Cost per Average Household is \$24.37 for 2021. [2020 = \$19.97]

Impact of Assessment Shift: \$2.83 per Home

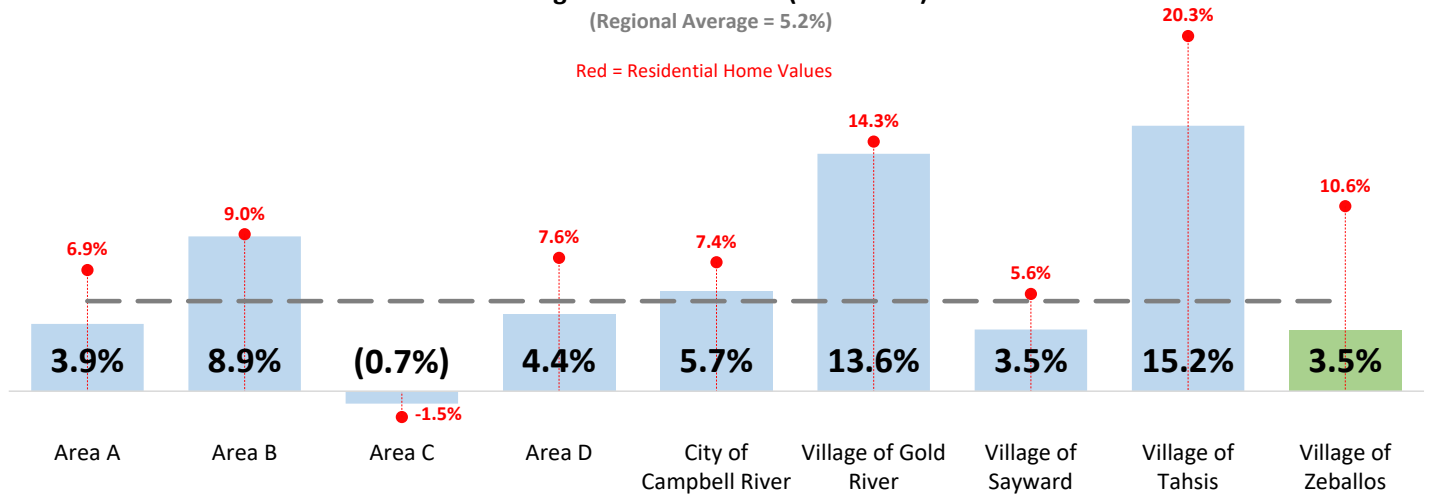


Village of Zeballos:

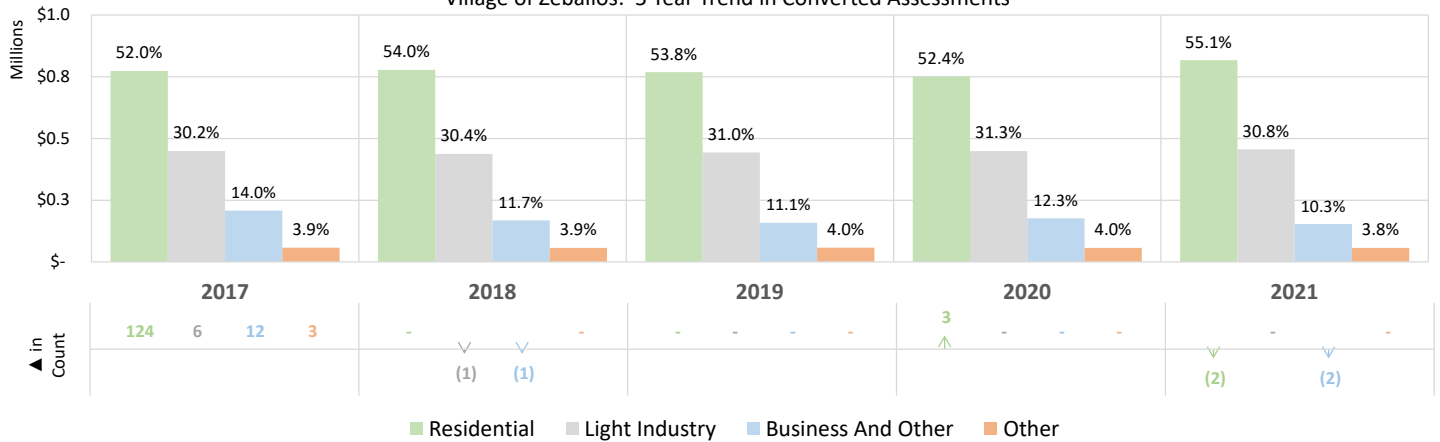
Change in Total Tax Base (All Classes)

(Regional Average = 5.2%)

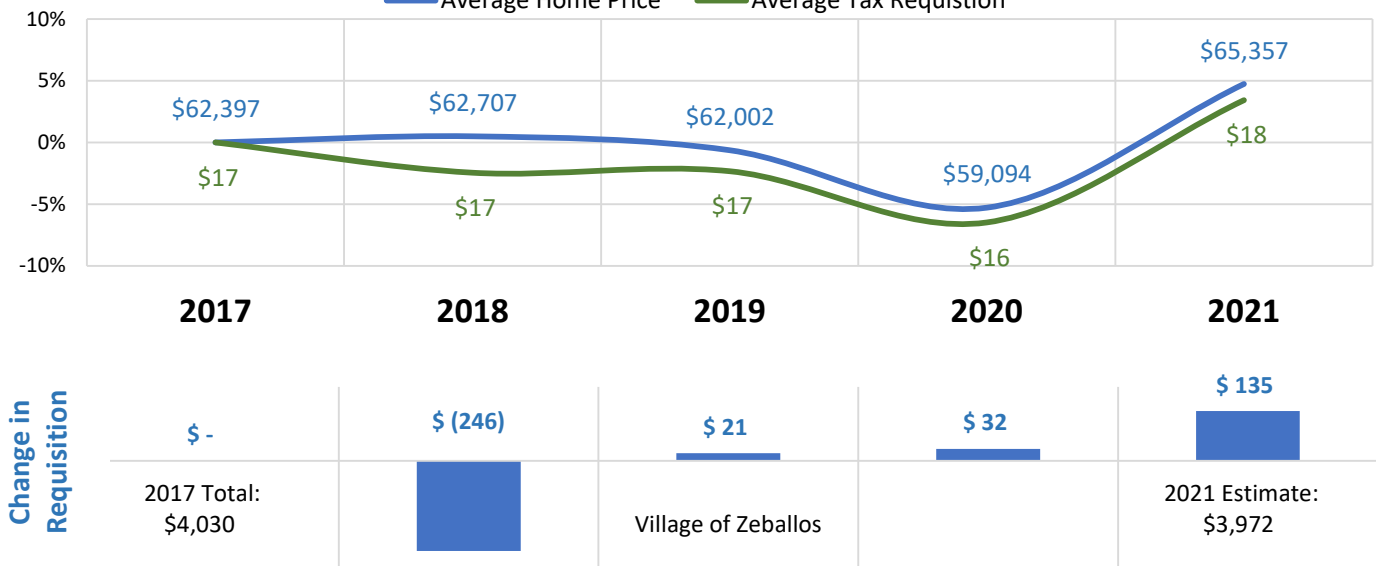
Red = Residential Home Values



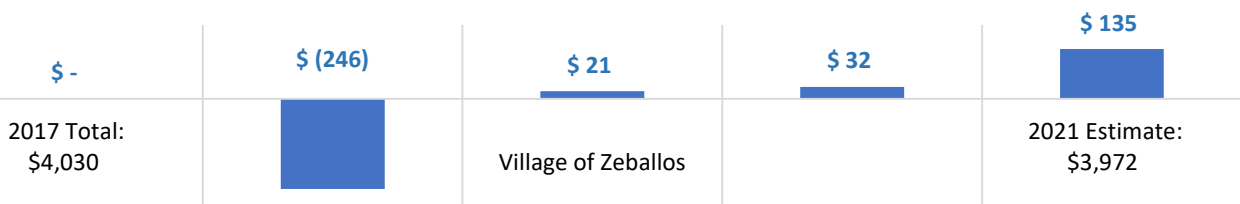
Village of Zeballos: 5 Year Trend in Converted Assessments



Average Home Price vs Average Tax Requisition



Change in Requisition



Village of Zeballos:

Property Tax Requisition Summary

Based on BC Assessment Completed Roll (Jan 1, 2021)

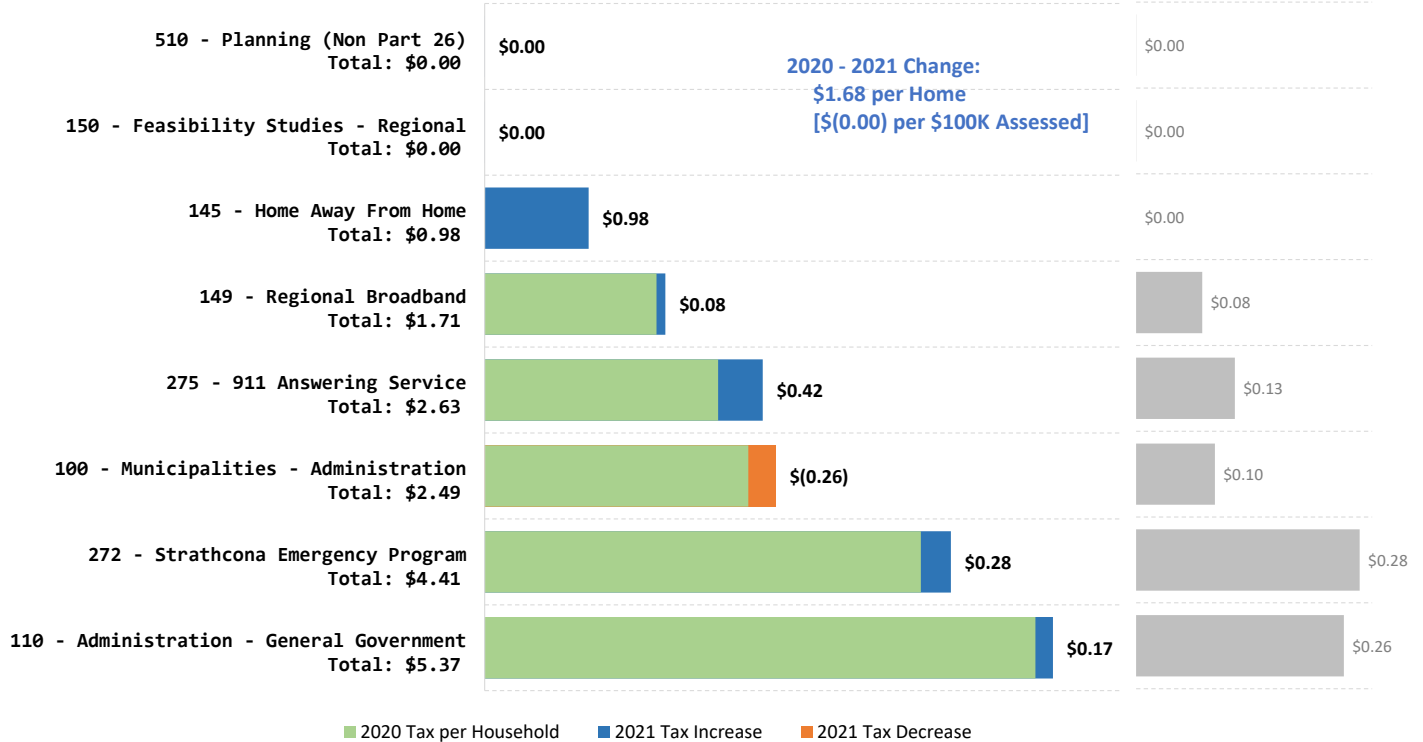
Estimated 2020 to 2021 Tax Rate Change

Taxes will be calculated on BC Assessment Revised Roll (March 2021)

Function	Requisition			Estimated Tax (per \$100K)		
	2020 Actual	2021 Budget	% Change	2020 Actual	2021 Budget	\$ Change
<b>Municipalities:</b>						
100 - Municipalities - Administration	\$ 655	\$ 556	(15.2)%	\$ 4.65	\$ 3.81	\$ (0.84)
<b>Corporate Services:</b>						
110 - Administration and General Government	1,263	1,219	(3.5)%	8.81	8.22	(0.59)
<b>Regional Services:</b>						
145 - Home Away From Home	-	223	100.0 %	-	1.50	1.50
149 - Regional Broadband	394	388	(1.6)%	2.75	2.61	(0.13)
150 - Regional Feasibility Studies	-	0	100.0 %	-	0.00	0.00
272 - Strathcona Emergency Program	1,000	1,000	0.0 %	6.98	6.74	(0.23)
275 - 911 Emergency Answering Service	526	586	11.5 %	3.73	4.02	0.29
<b>Total</b>	<b>\$ 3,837</b>	<b>\$ 3,972</b>	<b>3.5 %</b>	<b>\$ 26.92</b>	<b>\$ 26.91</b>	<b>\$ (0.01)</b>
<b>Average Residential Property Value: \$ 59,094 \$ 65,357</b>						
<b>Estimated Tax Per Average Residential Property \$ 15.91 \$ 17.59</b>						

Estimated Requisition Cost per Average Household is \$17.59 for 2021. [2020 = \$15.91]

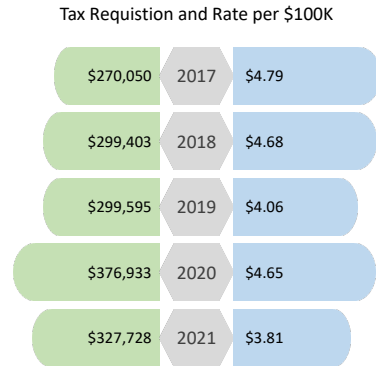
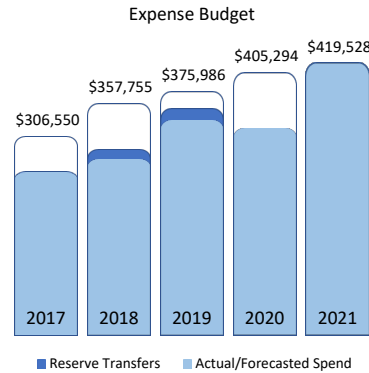
Impact of Assessment Shift: \$0.86 per Home



**Service Description**

This function supports member municipality representatives for SRD board governance and management costs which includes the City of Campbell River, Village of Gold River, Village of Sayward, Village of Tahsis, and the Village of Zeballos.

This service was established on January 1, 2001 under the Local Government Act section 800, and Board Policy adopted February 26, 2001. There is no stated requisition limit for this function.



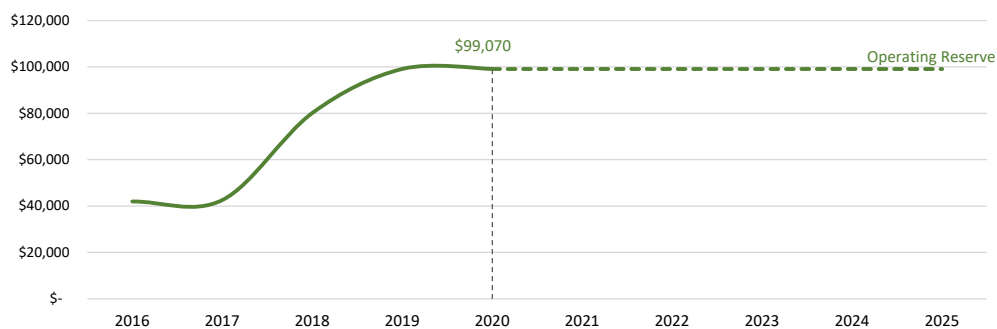
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 376,933	\$ 376,933	\$ 327,728	\$ 423,624	\$ 430,860	\$ 438,241	\$ 445,769
Grants in lieu	3,591	3,000	3,000	3,000	3,000	3,000	3,000
Prior year surplus	26,084	25,361	88,800	-	-	-	-
	<b>406,608</b>	<b>405,294</b>	<b>419,528</b>	<b>426,624</b>	<b>433,860</b>	<b>441,241</b>	<b>448,769</b>
<b>Expense:</b>							
Operating expenses	317,808	405,294	419,528	426,624	433,860	441,241	448,769
	<b>317,808</b>	<b>405,294</b>	<b>419,528</b>	<b>426,624</b>	<b>433,860</b>	<b>441,241</b>	<b>448,769</b>
<b>Surplus/(Deficit)</b>	<b>\$ 88,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
<b>Municipalities:</b>								
City of Campbell River	\$ 17.95	\$ 218.12	\$ 109.21	\$ 74.17	\$ 77.79	\$ 16.11	\$ 24.02	\$ 0.25
Village of Gold River	6.34	23.66	-	59.63	29.43	-	0.51	-
Village of Sayward	7.53	8.11	-	45.31	8.20	3.52	1.21	-
Village of Tahsis	4.04	14.08	-	15.70	12.37	6.05	1.42	-
Village of Zeballos	2.49	11.07	-	34.79	6.49	-	0.71	-
<b>Regional Average</b>	<b>\$ 7.67</b>	<b>\$ 55.01</b>	<b>\$ 109.21</b>	<b>\$ 45.92</b>	<b>\$ 26.86</b>	<b>\$ 8.56</b>	<b>\$ 5.57</b>	<b>\$ 0.25</b>
<b>Tax Rate per \$100K:</b>	<b>\$ 3.81</b>	<b>\$ 13.34</b>	<b>\$ 12.96</b>	<b>\$ 12.96</b>	<b>\$ 9.34</b>	<b>\$ 11.44</b>	<b>\$ 3.81</b>	<b>\$ 3.81</b>

**Reserve Summary**



**Budget Commentary:**

- Surplus due to general spending declines from transitioning to online Board meetings and reduced travel and training expenses.
- 13.1% requisition decline anticipated for 2021.

**Service Description**

The Regional District provides long term capital financing for member municipalities through the Municipal Finance Authority (MFA). The SRD board approves the security issuing bylaws for all member municipalities and the debt is received by the Regional District and paid back to the member municipality. The SRD financial statements

and financial plan bylaw must include the member municipality debt and related repayments through legislation.

**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Revenue:							
Debt recoveries	\$ 1,217,254	\$ 1,219,765	\$ 1,203,267	\$ 1,203,267	\$ 1,183,573	\$ 1,094,813	\$ 1,085,141
	1,217,254	1,219,765	1,203,267	1,203,267	1,183,573	1,094,813	1,085,141
Expense:							
Debt principal	785,915	785,915	788,944	788,944	771,827	720,023	713,355
Debt interest	431,339	433,850	414,323	414,323	411,746	374,790	371,786
	1,217,254	1,219,765	1,203,267	1,203,267	1,183,573	1,094,813	1,085,141
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

All debt in this function is serviced by the applicable municipality who borrowed the funds. The SRD does not requisition any tax for this function.

**Budget Commentary:**

- On budget.
- Future goals include implementing billing/process efficiencies to reduce administration time.

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## Corporate Services



The **Corporate Services** functions at the Strathcona Regional District (SRD) provide general administration support to regional services, electoral area services, and Strathcona Gardens. This includes chief administration, legislative services, finance, human resources, information technology, corporate office, vehicle fleet, and strategic initiatives.

Corporate Services includes the following functions:

**Function # - Function Description**

110 - Administration - General Government *(Complete, totals include amounts from all subfunctions below)*

111 - Administration - Management Services

113 - Administration - Financial Services

114 - Administration - Corporate Office Space

115 - Administration - Human Resources

116 - Administration - Corporate Office Space

117 - Administration - Vehicle Pool

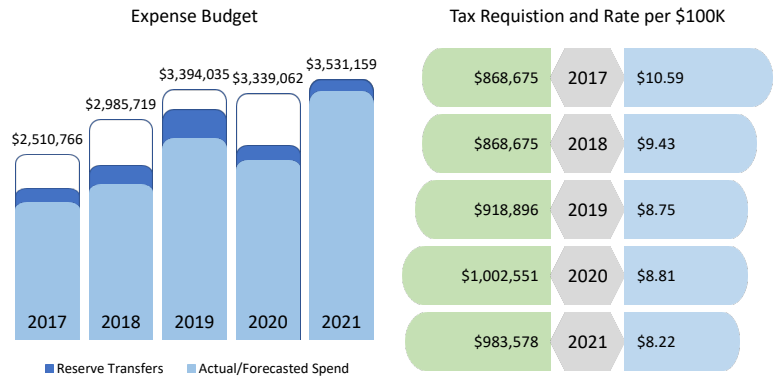
118 - Administration - Strategic Initiatives

119 - Administration - Fiscal Services & Capital

**Service Description**

Function 110 and related general administration functions separated into Functions 111, 113, 114, 115, 116, 117, 118, and 119 provide general administration to all Regional District services including Strathcona Gardens.

This service was established at inception of the Regional District through SLP and the Local Government Act section 800. There is no stated requisition limit for this function. General administration is funded by all four electoral areas and five member municipalities. The requisition for corporate services functions is apportioned to each based on assessed values in the participating areas.



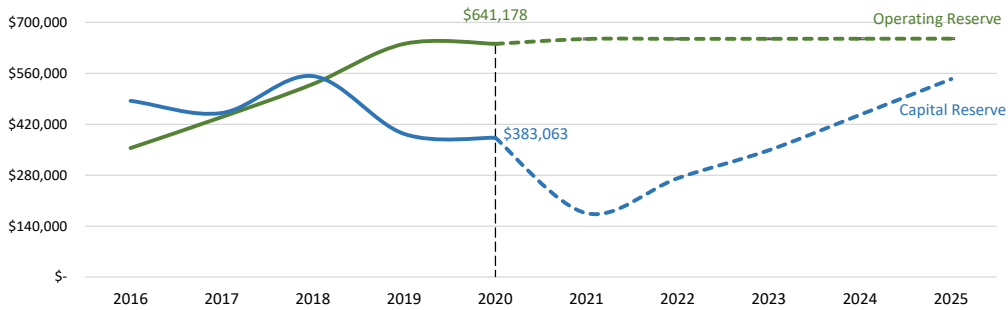
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 1,002,551	\$ 1,002,551	\$ 983,578	\$ 1,367,632	\$ 1,400,572	\$ 1,413,942	\$ 1,435,749
Grants in lieu	146,528	137,000	142,000	142,000	142,000	142,000	142,000
Government transfers	248,060	321,646	407,260	270,500	270,500	270,500	270,500
Other revenue	1,306,497	1,414,872	1,368,365	1,391,631	1,415,363	1,439,569	1,464,259
Sales of services	52,420	52,420	52,420	52,420	52,420	52,420	52,420
Prior year surplus	459,884	410,573	577,536	-	-	-	-
	<b>3,215,940</b>	<b>3,339,062</b>	<b>3,531,159</b>	<b>3,224,183</b>	<b>3,280,855</b>	<b>3,318,431</b>	<b>3,364,928</b>
<b>Expense:</b>							
Operating expenses	2,320,130	3,020,788	3,249,625	2,990,909	3,027,581	3,075,157	3,121,654
Transfers to reserves	210,000	210,000	173,260	125,000	145,000	135,000	135,000
Debt principal	42,925	42,925	42,925	42,925	42,925	42,925	42,925
Debt interest	65,349	65,349	65,349	65,349	65,349	65,349	65,349
	<b>2,638,404</b>	<b>3,339,062</b>	<b>3,531,159</b>	<b>3,224,183</b>	<b>3,280,855</b>	<b>3,318,431</b>	<b>3,364,928</b>
<b>Surplus/(Deficit)</b>	<b>\$ 577,536</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
<b>Electoral Area:</b>								
Area A	\$ 21.00	\$ 203.62	\$ -	\$ 42.16	\$ 25.68	\$ 57.34	\$ 7.07	\$ 2.29
Area B	34.54	32.58	-	10.19	23.18	35.81	21.17	0.33
Area C	32.75	23.91	-	10.40	55.09	29.59	16.23	0.98
Area D	40.61	56.79	5,636.79	27.84	113.43	115.67	31.83	1.33
<b>Municipalities:</b>								
City of Campbell River	38.62	715.73	235.39	159.93	167.77	34.71	51.77	0.27
Village of Gold River	13.67	66.08	-	128.53	63.44	-	1.09	-
Village of Sayward	16.17	24.26	-	97.65	17.68	7.59	2.17	-
Village of Tahsis	8.71	29.66	-	33.83	26.66	13.04	3.05	-
Village of Zeballos	5.37	22.50	-	74.99	14.00	-	1.53	-
<b>Regional Average</b>	<b>\$ 23.49</b>	<b>\$ 130.57</b>	<b>\$ 2,936.09</b>	<b>\$ 65.06</b>	<b>\$ 56.32</b>	<b>\$ 41.96</b>	<b>\$ 15.10</b>	<b>\$ 1.04</b>
<b>Tax Rate per \$100K:</b>	<b>\$ 8.22</b>	<b>\$ 28.76</b>	<b>\$ 27.94</b>	<b>\$ 27.94</b>	<b>\$ 20.13</b>	<b>\$ 24.65</b>	<b>\$ 8.22</b>	<b>\$ 8.22</b>

Reserve Summary:



Budget Commentary & Service Goals:

- See following sections for specific commentary on each Corporate Services sub-function.
- 1.9% requisition reduction budgeted for 2021.
- 2020 budget Includes \$52,260 allocation from SRD’s Provincial COVID-19 relief fund to support additional IT purchases, increased cleaning expenses, and human resource policy development.

Function 111 – Administration - Management Services *(Included in Function 110. Amounts presented for additional commentary)*

Overview:

Function 111 includes the SRD’s Corporate Services department including the Chief Administrative Officer, Corporate Officer and related staff, and general administration costs of the Regional District.

The department is responsible for providing Board and committee support, agendas and minutes, bylaws and legislative services, elections, referenda and other elector approvals, and records management.

Operating Budget:

Administration - Management Services	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Expense:							
Operating expenses	\$ 983,694	\$ 1,146,701	\$ 1,233,520	\$ 1,229,167	\$ 1,249,425	\$ 1,270,086	\$ 1,291,159
Transfers to reserves	-	-	13,260	-	-	-	-
<b>Net Operating</b>	<b>\$ 983,694</b>	<b>\$ 1,146,701</b>	<b>\$ 1,246,780</b>	<b>\$ 1,229,167</b>	<b>\$ 1,249,425</b>	<b>\$ 1,270,086</b>	<b>\$ 1,291,159</b>

Capital Budget:

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>Records Management System</b> Development of records management system to improve efficiency and productivity, and to facilitate compliance with FOIPPA legislation.	\$ 105,000	-	-	-	-	-	Reserves
<b>Speaker Queue System / Clocks</b> Will relieve Chair of managing speaker priorities via paper and to synchronize clocks throughout SRD offices to improve efficiency of Board and committee meetings.	\$ 10,000	-	-	-	-	-	Reserves
<b>Multi-Device Replacement</b> Replacement of existing multifunction copiers at SRD corporate office, serviceability issues on both machines are leading to downtime and extra printing costs.	\$ 30,000	-	-	-	-	-	Reserves
<b>Director Information Portal</b> One-stop portal for Director access to agendas, minutes, media releases, convention information, etc. Improved efficiency for directors and staff.	\$ 12,606	-	-	-	-	-	Reserves

**Budget Commentary & Service Goals:**

- Budget surplus primarily due to staff vacancies and records management consulting project carryforward. Surplus partially offset by higher than budgeted legal expenses.
- Additional \$30,000 grant funding issued to support community groups during pandemic.
- Additional operating reserve transfers for 2021 for COVID-19 Relief fund, to support increase cleaning, janitorial, and other misc. expenses.

**Function 113 – Administration - Financial Services** *(Included in Function 110. Amounts presented for additional commentary)*

**Overview:**

Function 113 is responsible for all financial matters at the Regional District including financial planning, reporting, grant management, asset management reporting, purchasing and procurement policy, utility billings, accounts receivable, accounts payable, payroll, and all required senior government financial filings.

**Operating Budget:**

Administration - Financial Services	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Expense:							
Operating expenses	\$ 520,551	\$ 648,067	\$ 676,121	\$ 688,323	\$ 700,768	\$ 713,462	\$ 726,410
Net Operating	\$ 520,551	\$ 648,067	\$ 676,121	\$ 688,323	\$ 700,768	\$ 713,462	\$ 726,410

**Capital Budget:**

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>Asset Management Software</b>	-	-	-	-	\$ 50,000	-	Grant
Database software to better facilitate corporate wide asset management efforts.							

**Budget Commentary & Service Goals:**

- Under budget due to staffing vacancies and reduced travel/training due to COVID.
- Asset Management Software project deferred to future years. Funding changed to “grants” instead of using internal reserves. Staff will monitor for Provincial/Federal grant funding opportunities to support this initiative.
- Future goals include improvements to departmental records and data management protocols and procedural changes to streamline customer communications and administration of complaints.

**Function 114 – Administration - Corporate Office Space** *(Included in Function 110. Amounts presented for additional commentary)*

**Overview:**

The purpose of this function is to provide a corporate office facility for:

- meetings of the Regional Board, the Strathcona Gardens Commission, and various Board committees.
- a customer service centre for members of the public to pay water or sewer billings, to submit applications for zoning or other land use amendments, or to obtain information on SRD service offerings.
- office space for staff to provide services across the region.

The costs of operating and maintaining the corporate office building are recovered from the various functions and services that are administered from the facility based on the amount of space allocated to each. The Regional District also receives rental revenue from a lease of the 2nd floor of the building.

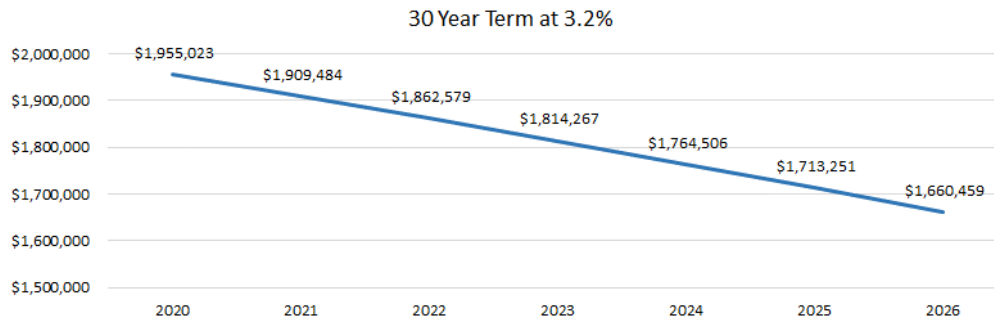
Operating Budget:

Administration - Corporate Office Space	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Expense:							
Other revenue	\$ 101,027	\$ 101,027	\$ 114,851	\$ 114,851	\$ 114,851	\$ 114,851	\$ 114,851
Sales of services	52,420	52,420	52,420	52,420	52,420	52,420	52,420
	153,447	153,447	167,271	167,271	167,271	167,271	167,271
Operating Expense							
Operating expenses	101,994	162,274	198,651	142,713	143,682	144,679	145,704
Debt principal	42,925	42,925	42,925	42,925	42,925	42,925	42,925
Debt interest	65,349	65,349	65,349	65,349	65,349	65,349	65,349
	210,268	270,548	306,925	250,987	251,956	252,953	253,978
Net Operating	\$ (56,821)	\$ (117,101)	\$ (139,654)	\$ (83,716)	\$ (84,685)	\$ (85,682)	\$ (86,707)

Capital Budget:

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
990 Cedar St Building Renovations	\$ 112,449	-	-	-	-	-	Debt/ Reserves
Carryforward of corporate office renovations.							
Corporate Offices Renovation	-	25,000	\$ -	-	-	-	Reserves
Renovations to 3rd floor foyer, reception, and office.							

Debt Summary:



Budget Commentary & Service Goals:

- \$25,000 carry forward of the Building Condition Assessment project.
- Additional building projects and repairs to continue in 2021.

Function 115 – Administration - Human Resources *(Included in Function 110. Amounts presented for additional commentary)*

Overview:

Function 115 is responsible for human resources at the Regional District including labour and employee relations; recruiting and retention; compensation and benefits; performance management; learning and development; and health, safety and wellness.

Operating Budget:

Administration - Human Resources	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Expense:							
Operating expenses	\$ 186,457	\$ 227,622	\$ 241,289	\$ 233,291	\$ 226,353	\$ 229,476	\$ 232,661
Net Operating	\$ 186,457	\$ 227,622	\$ 241,289	\$ 233,291	\$ 226,353	\$ 229,476	\$ 232,661

Capital Budget:

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>Human Resources Information System (HRIS)</b>	-	-	\$ 30,000	-	-	-	Grant
To provide HR the ability to automate operational tasks and unify employee data in a single electronic system.							

Budget Commentary & Service Goals:

- Human Resources was significantly impacted from implications stemming from the onset of the COVID-19 pandemic. Unplanned Strathcona Gardens layoffs, worker safety concerns, new legislation, and higher than normal employee turnover, and other demands did supplant much of the original workplan for the year. Staff continue to monitor the general health environment and ensure the SRD can adapt relevant policy as required. \$4,000 allocated from the COVID-19 Relief fund to offset costs of policy development and employee orientation and training.
- 2021 budget includes additional projects related to development of COVID related safety plans, policy and procedures; COVID staff orientation and training; and increase in administration related to layoff and recall of staff. Projects to be funded in part using provincial COVID-19 restart grant funds.
- \$17,000 Safety Review project carry forward.

Function 116 – Administration - Information Services *(Included in Function 110. Amounts presented for additional commentary)*

Overview:

This function includes overall responsibility for the design, implementation, support and maintenance of the SRD’s information technology architecture. This includes all software, servers, storage, network equipment, website, applications, phone systems, and audio-visual equipment at the SRD Corporate Office and the Strathcona Gardens Recreation Complex. The IT service provides technology solutions and support to all staff across all departments at both locations.

The SRD partners with a managed technology service company that provides 24x7 IT infrastructure support including servers, network, storage, database, connectivity and data backups.

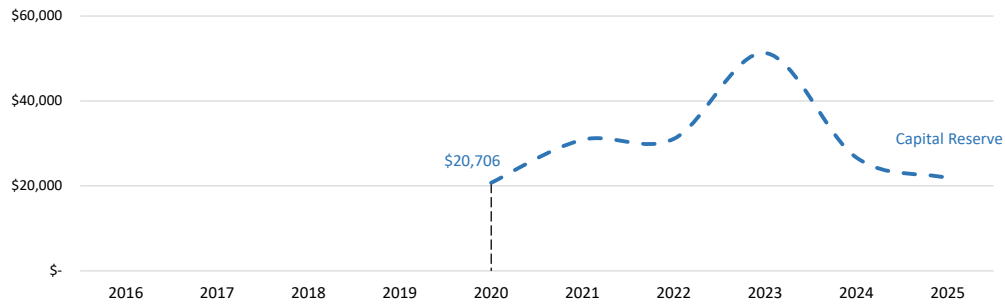
Operating Budget:

Administration - Information Services	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Expense:							
Operating expenses	\$ 400,599	\$ 443,683	\$ 457,193	\$ 465,700	\$ 474,336	\$ 483,103	\$ 490,002
Transfers to reserves	40,000	40,000	40,000	30,000	50,000	40,000	40,000
<b>Net Operating</b>	<b>\$ 440,599</b>	<b>\$ 483,683</b>	<b>\$ 497,193</b>	<b>\$ 495,700</b>	<b>\$ 524,336</b>	<b>\$ 523,103</b>	<b>\$ 530,002</b>

Capital Budget:

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>IT Infrastructure Replacements</b>	-	\$ 15,000	\$ 15,000	\$ 15,000	\$ 50,000	\$ 30,000	Reserves
Scheduled replacement of server and networking equipment. Ensuring current infrastructure and network security standards are met.							
<b>Workstation Replacements</b>	-	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	Reserves
Annual workstation / laptops for SRD Corporate Office staff as per replacement schedule. Ensures staff have up-to-date computer equipment to conduct RD work.							

Reserves Summary:



Budget Commentary & Service Goals:

- Savings from staffing vacancies offset by higher than usual spend on equipment required to mobilize staff and facilitate working from home.
- Separate reserve established in 2020 to better facilitate long-term planning and reporting of IT purchases.
- 2021 Reserve transfer includes \$10,000 amount for COVID-19 relief allocation.

Function 117 – Administration - Vehicle Pool *(Included in Function 110. Amounts presented for additional commentary)*

Overview:

Function 117 is responsible for managing the SRD corporate fleet of vehicles including insurance, fuel, and repairs and maintenance. The recovery costs charged to Regional District services through the support services allocation includes an annual transfer to the general capital reserve to allow for vehicle replacement.

Operating Budget:

Administration - Vehicle Pool	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Revenue:							
Other revenue	\$ 40,200	\$ 40,200	\$ 40,200	\$ 40,200	\$ 40,200	\$ 40,200	\$ 40,200
	40,200	40,200	40,200	40,200	40,200	40,200	40,200
Expense:							
Operating expenses	12,800	20,200	20,200	20,200	20,200	20,200	20,200
Transfers to reserves	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	32,800	40,200	40,200	40,200	40,200	40,200	40,200
Net Operating	\$ 7,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Budget:

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
2012 Ford Escape SUV Replacement	-	\$ 35,000	-	-	-	-	Reserves
Replacement of aging equipment.							

Budget Commentary & Service Goals:

- On budget. Some vehicles saw reduced travel due to COVID implications and restricted vehicle sharing.
- 2021 goals include replacement of aging assets

Function 118 – Administration - Strategic Initiatives *(Included in Function 110. Amounts presented for additional commentary)*

**Overview:**

Function 118 was established in 2019 to better identify and summarize the Board’s strategic initiative priorities. This will provide ease in reporting to the Board on any strategic priority project updates and will also provide increased clarity on allocated budgets for monitoring deliverables and performance of these initiatives. This function also includes many of the communication initiatives of the SRD.

**Operating Budget:**

Administration - Strategic Initiatives	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Expense:							
Operating expenses	\$ 114,035	\$ 372,241	\$ 422,651	\$ 211,515	\$ 212,817	\$ 214,151	\$ 215,518
Net Operating	\$ 114,035	\$ 372,241	\$ 422,651	\$ 211,515	\$ 212,817	\$ 214,151	\$ 215,518

**Capital Budget:**

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>External Website Development</b>	-	-	-	\$ 20,000	-	-	Reserves
The SRD’s website was redeveloped in 2018 to enhance corporate communications and engagement with residents in the region. Periodic future updates are planned to ensure levels of service are maintained and the site is kept current.							

**Budget Commentary & Service Goals:**

- Key staffing position was filled late in 2020.
- Goals for 2021 include filling First Nations Coordinator position.
- \$15,000 carry forward for templates and branding project.
- \$29,500 carry forward of community wellness grant.
- \$80,675 in other project carry forwards. (\$4K BC Ferries Advocacy, \$5K Senior Government Advocacy, \$2K Climate Change/Sea Level Rise, \$29,765 Strategic Priorities Initiatives, and \$40K First Nations Engagement Review.)

Function 119 – Administration - Fiscal Services & Capital *(Included in Function 110. Amounts presented for additional commentary)*

**Overview:**

Function 119 allocates transfers from the general administration budget in Function 110 to the general capital reserve to fund the corporate services capital plan. There is an annual contribution, which is in addition to the transfer from 117 Fleet to fund the corporate services capital plan.

Additional transfers are made as funds are available through prior year surpluses or if the capital projects planned require additional funding.

**Operating Budget:**

Administration - Fiscal Services & Capital	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Expense:							
Transfers to reserves	\$ 150,000	\$ 150,000	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Net Operating	\$ 150,000	\$ 150,000	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000

**Budget Commentary & Service Goals:**

- 2021 Includes \$25,000 allocation to building reserve from COVID-19 relief fund.
- Staff working to complete a building condition assessment for 990 Cedar Street; future transfer amounts should diminish as renovation projects complete.

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## Regional Services



The Strathcona Regional District (SRD) includes four electoral areas and five member municipalities. The borders extend from the Oyster River south of Campbell River to Gold River, Sayward, Tahsis, Zeballos and Kyuquot-Nootka in the north and west, and east to Cortes Island, Quadra Island and the Discovery Islands as well as a portion of the adjacent mainland north of Powell River. The **regional services** of the Regional District benefit all participants of the Regional District.

Regional Services include the following functions:

**Function # - Function Description**

145 - Home Away From Home

149 - Regional Broadband

150 - Feasibility Studies – Regional

199 – Public Library Facilities

272 - Strathcona Emergency Program

275 - 911 Answering Service

510 - Planning (Non-Part 26)

# Function 145 – Home Away From Home

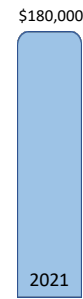
# Regional Services

### Service Description

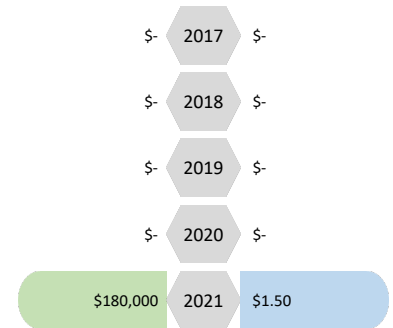
This service was established in 2020 in order to fund a short-stay home for out-of-town patients and families receiving care at the Campbell River Hospital.

The authority for this service is provided by Bylaw 389 approved on March 11, 2020. The maximum levy for this function is \$0.023 per \$1,000 of the net taxable value of land and improvements in the service area.

Expense Budget



Tax Requisition and Rate per \$100K



■ Reserve Transfers ■ Actual/Forecasted Spend

### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Revenue:							
Property tax requisition	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Expense:							
Operating expenses	-	-	179,333	180,000	180,000	180,000	180,000
Other transfers	-	-	667	-	-	-	-
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area A	\$ 3.84	\$ 37.26	\$ -	\$ 7.71	\$ 4.70	\$ 10.49	\$ 1.29	\$ 0.42
Area B	6.32	5.96	-	1.87	4.24	6.55	3.87	0.06
Area C	5.99	4.38	-	1.90	10.08	5.41	2.97	0.18
Area D	7.43	10.39	1,031.56	5.10	20.76	21.17	5.83	0.24
Municipalities:								
City of Campbell River	7.07	130.98	43.08	29.27	30.70	6.35	9.47	0.05
Village of Gold River	2.50	12.09	-	23.52	11.61	-	0.20	-
Village of Sayward	2.96	4.44	-	17.87	3.24	1.39	0.40	-
Village of Tahsis	1.59	5.43	-	6.19	4.88	2.39	0.56	-
Village of Zeballos	0.98	4.12	-	13.72	2.56	-	0.28	-
Regional Average	\$ 4.30	\$ 23.89	\$ 537.32	\$ 11.91	\$ 10.31	\$ 7.68	\$ 2.76	\$ 0.19
Tax Rate per \$100K:	\$ 1.50	\$ 5.26	\$ 5.11	\$ 5.11	\$ 3.68	\$ 4.51	\$ 1.50	\$ 1.50

### Budget Commentary:

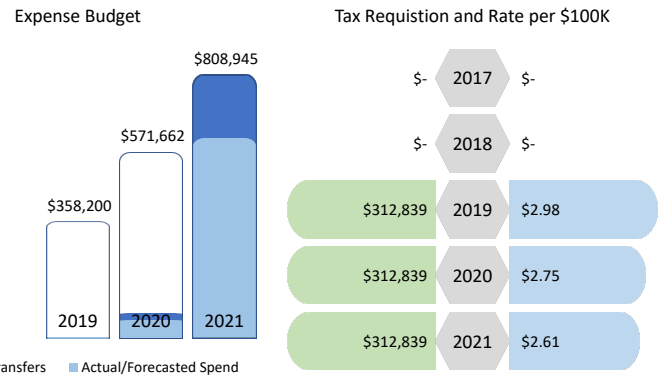
- New service for 2020.
- \$667 to reimburse feasibility study costs incurred in 2020 in Function 150 – Regional Feasibility Studies.

**Service Description**

The purpose of this function is to provide telecommunication infrastructure that improves access to high-speed internet and other telecommunications throughout the Strathcona Regional District. This function was established in 2019 after an alternative approval process in the fall of 2018. This initiative originated as a strategic priority of the Board over several years.

The authority for this service is provided by Bylaw 321 approved on September 19, 2018. The maximum levy for this function is \$0.25 per \$1,000 of the net taxable value of land and improvements in the service area which includes all four electoral areas and five member municipalities.

The first initiative for this service is the Connected Coast project. The Regional District obtained a grant from the Federal and Provincial governments for \$33 million to install a new subsea fibre-optic backbone network with a connection to Vancouver Internet Exchange and points of presence throughout the Regional District and other BC coastal communities. This project will be a collaboration with City West, a subsidiary of the City of Prince Rupert.



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 312,839	\$ 312,839	\$ 312,839	\$ 81,679	\$ 255	\$ 260	\$ 265
Prior year surplus	258,823	258,823	496,106	-	-	-	-
	571,662	571,662	808,945	81,679	255	260	265
<b>Expense:</b>							
Operating expenses	10,575	526,582	566,597	81,679	255	260	265
Transfers to reserves	19,901	-	197,268	-	-	-	-
Other transfers	45,080	45,080	45,080	-	-	-	-
	75,556	571,662	808,945	81,679	255	260	265
Surplus/(Deficit)	\$ 496,106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

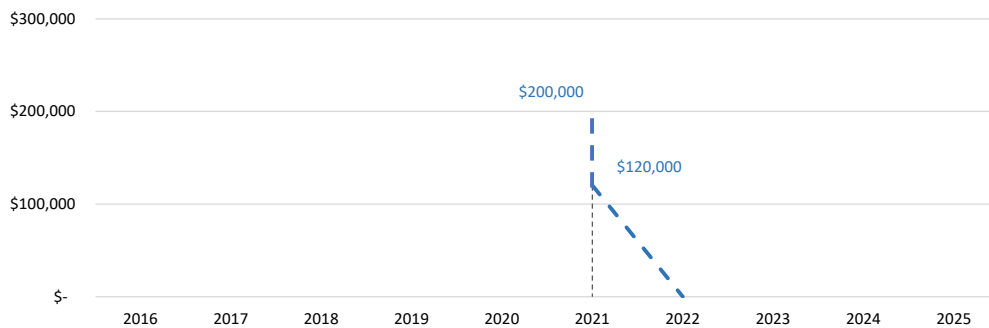
**Capital Budget:**

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>Connected Coast Broadband</b>	-	\$ 12,585,300	\$ 19,355,907	-	-	-	Grants/ Reserves
Broadband connectivity is a key strategic priority of the Board; \$33 million of grant funds from the Federal and Provincial governments received for coastal connectivity project to provide broadband connection to the region.							

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
<b>Electoral Area:</b>								
Area A	\$ 6.68	\$ 64.76	\$ -	\$ 13.41	\$ 8.17	\$ 18.24	\$ 2.25	\$ 0.73
Area B	10.98	10.36	-	3.24	7.37	11.39	6.73	0.10
Area C	10.42	7.61	-	3.31	17.52	9.41	5.16	0.31
Area D	12.92	18.06	1,792.85	8.86	36.08	36.79	10.12	0.42
<b>Municipalities:</b>								
City of Campbell River	12.28	227.65	74.87	50.87	53.36	11.04	16.47	0.09
Village of Gold River	4.35	21.02	-	40.88	20.18	-	0.35	-
Village of Sayward	5.14	7.72	-	31.06	5.62	2.41	0.69	-
Village of Tahsis	2.77	9.43	-	10.76	8.48	4.15	0.97	-
Village of Zeballos	1.71	7.16	-	23.85	4.45	-	0.49	-
<b>Regional Average</b>	<b>\$ 7.47</b>	<b>\$ 41.53</b>	<b>\$ 933.86</b>	<b>\$ 20.69</b>	<b>\$ 17.91</b>	<b>\$ 13.35</b>	<b>\$ 4.80</b>	<b>\$ 0.33</b>
<b>Tax Rate per \$100K:</b>	<b>\$ 2.61</b>	<b>\$ 9.15</b>	<b>\$ 8.89</b>	<b>\$ 8.89</b>	<b>\$ 6.40</b>	<b>\$ 7.84</b>	<b>\$ 2.61</b>	<b>\$ 2.61</b>

**Reserve Summary:**



**Budget Commentary:**

- Capital budget currently reflects construction schedule as written in the senior government contacts. (40% year 1 & 60% year 2) SRD stated capital contribution is \$200,000, or 0.6% of project total.
- Funding ratios: Connect to Innovate (federal) 47.8%, Department of Indigenous Services (federal) 26.5%, Northern Development Initiative Trust (provincial) 25.5%, Pathways to Technology (federal) 0.6%, SRD (local) 0.6%.
- Advance the Connected Coast Project to deploy fibre.
- Proceed with project consultation, permitting and communications.
- Explore option to attract ISPs to connect to the CCP backbone.

**Service Description**

The Vancouver Island Regional Library (VIRL) currently requisitions funds from each of its member municipalities and regional districts to meet its operational budget requirements. Since the VIRL does not have authority to incur long-term debt it must consider other means to generate funds for major library facilities or alternatively, avoid the need for long-term borrowing by relying on other parties to provide suitable facilities. Traditionally this has been accomplished by entering into agreements with community partners for the acquisition of library space on a leasehold basis however more recently VIRL has entered into agreements with regional districts, including Cowichan Valley and Nanaimo, to finance the purchase.

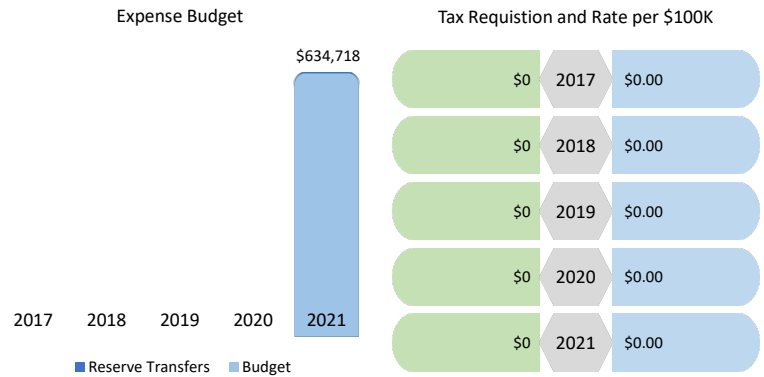
This service/agreement is being managed to ensure cost neutrality and no additional requisition will occur. Ultimately the service will lower financing costs for VIRL and provide a benefit to everyone within the region.

The authority for this service is provided by Bylaw 393 approved on August 19, 2020. The maximum levy for this function is \$0.10 per \$1,000 of the net taxable value of land and improvements in the

service area which includes the entirety of the Strathcona Regional District.

**Related bylaws:**

- Bylaw No. 394, being Public Library Facility Loan Authorization Bylaw 2020



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Debt recoveries	\$ -	\$ -	\$ 630,413	\$ 630,413	\$ 630,413	\$ 630,413	\$ 630,413
Other revenue	-	-	4,305	-	-	-	-
	-	-	634,718	630,413	630,413	630,413	630,413
<b>Expense:</b>							
Debt principal	-	-	451,213	451,213	451,213	451,213	451,213
Debt interest	-	-	179,200	179,200	179,200	179,200	179,200
Other transfers	-	-	4,305	-	-	-	-
	-	-	634,718	630,413	630,413	630,413	630,413
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Budget Commentary:**

- Budget based on \$14,000,000 borrowing amount over 20-year term to be serviced by VIRL. No additional requisition to the SRD taxpayer.
- 2021 budget includes additional costs/fees incurred (See Function 150 - Regional Feasibility Studies) to establish the service which will be recouped from VIRL in 2021.

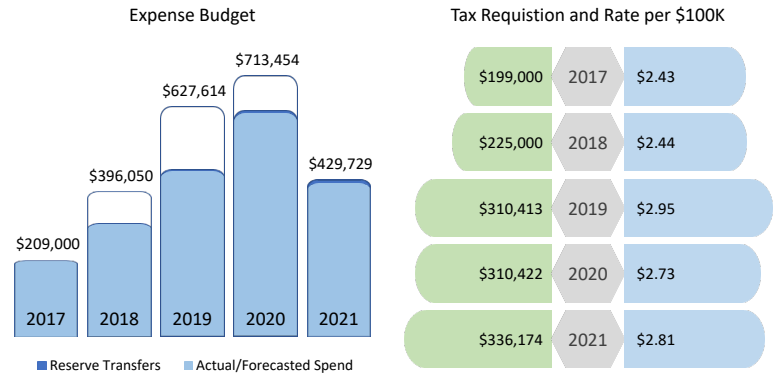
# Function 272 – Strathcona Emergency Program

# Regional Services

## Service Description

The Strathcona Emergency Program (SEP) is responsible for emergency mitigation, preparedness, response and recovery within the Regional District. SEP provides emergency management coordination, leadership and support for the five municipalities and four electoral areas in the Regional District.

The authority for this service is provided by Bylaw 2733 approved February 28, 2004 and subsequently amended with Bylaw 275. The maximum levy for this function is \$0.0375 per \$1,000 of the net taxable value of land and improvements in the service area which includes all four electoral areas and five member municipalities.



## Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 310,422	\$ 310,422	\$ 336,174	\$ 340,005	\$ 343,347	\$ 346,755	\$ 350,231
Government transfers	271,986	389,835	321,653	-	-	-	-
Prior year surplus	12,002	13,197	555	-	-	-	-
	<u>594,410</u>	<u>713,454</u>	<u>658,382</u>	<u>340,005</u>	<u>343,347</u>	<u>346,755</u>	<u>350,231</u>
<b>Expense:</b>							
Operating expenses	583,855	703,454	648,382	330,005	333,347	336,755	340,231
Transfers to reserves	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	<u>593,855</u>	<u>713,454</u>	<u>658,382</u>	<u>340,005</u>	<u>343,347</u>	<u>346,755</u>	<u>350,231</u>
<b>Surplus/(Deficit)</b>	\$ 555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Capital Budget:

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>Strathcona Emergency Program Small Equipment</b>	-	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	Reserves
Minor equipment purchases to support regional emergency preparedness. 2020 includes a Mt. Washington repeater installation project.							

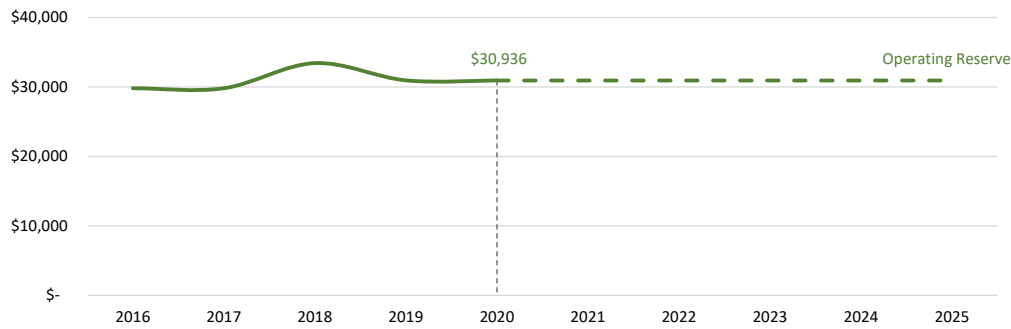
## Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
<b>Electoral Area:</b>								
Area A	\$ 7.16	\$ 69.47	\$ -	\$ 14.38	\$ 8.76	\$ 19.56	\$ 2.41	\$ 0.78
Area B	11.78	11.11	-	3.48	7.91	12.22	7.22	0.11
Area C	11.17	8.16	-	3.55	18.80	10.09	5.54	0.34
Area D	13.86	19.38	1,923.23	9.50	38.70	39.47	10.86	0.45
<b>Municipalities:</b>								
City of Campbell River	13.18	244.20	80.31	54.57	57.24	11.84	17.66	0.09
Village of Gold River	4.66	22.55	-	43.85	21.64	-	0.37	-
Village of Sayward	5.52	8.28	-	33.32	6.03	2.59	0.74	-
Village of Tahsis	2.97	10.12	-	11.54	9.10	4.45	1.04	-
Village of Zeballos	4.41	18.47	-	61.53	11.48	-	1.25	-
<b>Regional Average</b>	\$ 8.30	\$ 45.75	\$ 1,001.77	\$ 26.19	\$ 19.96	\$ 14.32	\$ 5.23	\$ 0.36
<b>Tax Rate per \$100K:</b>	\$ 2.75	\$ 9.62	\$ 9.34	\$ 9.34	\$ 6.73	\$ 8.24	\$ 2.75	\$ 2.75

**Tax Requisition Note:** The service establishment bylaw for this service includes a \$1,000 minimum requisition which affects the amounts requisitioned from the Village of Zeballos; the tax rate per \$100K for this function is:

Tax Rate per \$100K:	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Village of Zeballos	\$ 6.98	\$ 24.42	\$ -	\$ 23.72	\$ 17.09	\$ -	\$ 6.98	\$ -

**Reserve Summary:**



**2020 External Agency Grants include:**

Project Title	2020 Spend
Campbell River Emergency Support Services	\$7,000
Quadra Island Emergency Support Services	\$6,500
Cortes Island Emergency Support Services	\$3,000
Gold River Emergency Support Services	\$2,800
Sayward Emergency Support Services	\$2,500
Tahsis Emergency Support Services	\$2,500
Zeballos Emergency Support Services	\$2,300
Volunteer Campbell River	\$1,800
Cortes Community Radio	\$1,300
Immigrant Welcome Centre	\$300

**Budget Commentary & Service Goals:**

- 2021 budget includes carry forwards for several projects which the SRD obtained senior grant funding for. This includes \$75,000, or 50% of the SRD’s portion of the Tsunami Mapping project (project total = \$450,000); \$10,000 for the Cortes Island Wildfire Protection project, and \$8,000 for the 2020 EOC Dam Exercise.
- Base budget expected fully spent in 2020.
- Future goals include completion of carry forward projects, per senior government grant agreements.
- Enhance long range radio communications capacity for all SRD member communities, work with Emergency Management BC (EMBC) towards the modernization of the emergency support services program.
- Continue to liaise with local stakeholders, the Mid Island Emergency Coordinators and Managers and senior levels of government to respond to the Covid-19 pandemic.
- Update community evacuation plans based on new data obtained from our floodplain modernization and wildfire protection plan projects.
- Continue to apply for grants and facilitate virtual regional Emergency Support Services training sessions in conjunction with member municipalities and First Nations.
- Collect household preparedness data through a formal survey.
- Follow best practices as outlined in the Sendai Framework For Disaster Risk Reduction to to:
  - Better understand disaster risk;
  - Invest in disaster risk reduction for resilience;
  - Enhance disaster preparedness for effective response.

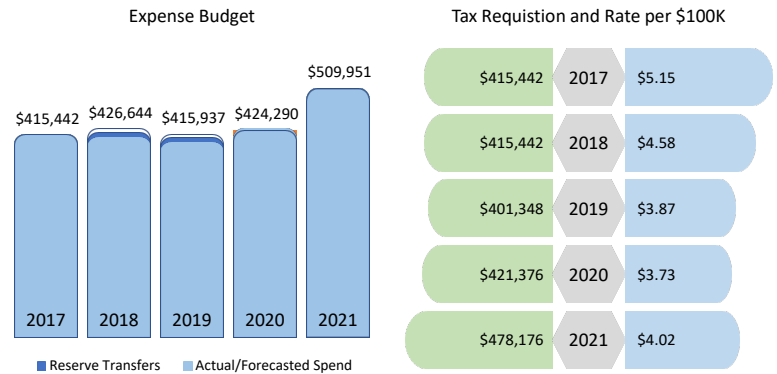
**Service Description**

The purpose of this function is to provide funding for annual contributions to the North Island 911 Corporation which administers the 9-1-1 service on behalf of 6 regional districts in central and northern Vancouver Island and on the central coast of British Columbia. The members of the service include the following regional districts: Comox Valley, Nanaimo, Alberni-Clayoquot, Mt. Waddington, quathet, and the Strathcona Regional District.

The service is delivered via contracts with E-Comm (Vancouver) for initial call-taking (aka Primary Safety Answering Point) and the City of Campbell River for fire dispatch services. Calls for medical emergencies are handed off to the BC Ambulance Service.

The authority for this service is provided by Bylaw 1579 which was approved November 29, 1993. The costs of providing the service are shared between the participating regional districts based on real property assessments included within the service area. The maximum

levy for this function is \$0.35 per \$1,000 of the net taxable value of land and improvements in the service area.



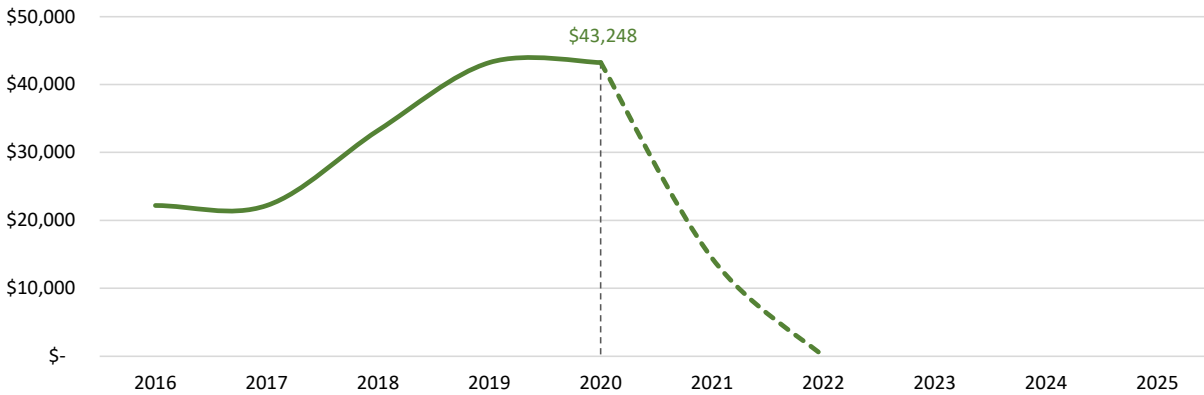
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 421,376	\$ 421,376	\$ 478,176	\$ 504,097	\$ 523,183	\$ 526,381	\$ 530,566
Grants in lieu	2,880	-	-	-	-	-	-
Transfers from reserves	-	-	28,832	14,416	-	-	-
Prior year surplus	5,696	2,914	2,943	-	-	-	-
	<u>429,952</u>	<u>424,290</u>	<u>509,951</u>	<u>518,513</u>	<u>523,183</u>	<u>526,381</u>	<u>530,566</u>
<b>Expense:</b>							
Operating expenses	427,009	424,290	509,951	518,513	523,183	526,381	530,566
	<u>427,009</u>	<u>424,290</u>	<u>509,951</u>	<u>518,513</u>	<u>523,183</u>	<u>526,381</u>	<u>530,566</u>
<b>Surplus/(Deficit)</b>	\$ 2,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
<b>Electoral Area:</b>								
Area A	\$ 10.28	\$ 99.66	\$ -	\$ 20.63	\$ 12.57	\$ 28.06	\$ 3.46	\$ 1.12
Area B	16.90	15.94	-	4.99	11.34	17.52	10.36	0.16
Area C	16.03	11.70	-	5.09	26.96	14.48	7.95	0.48
Area D	19.88	27.79	2,758.89	13.63	55.52	56.61	15.58	0.65
<b>Municipalities:</b>								
City of Campbell River	18.93	230.09	115.21	78.25	82.06	16.99	25.34	0.27
Village of Gold River	6.69	24.96	-	62.91	31.05	-	0.53	-
Village of Sayward	7.94	8.56	-	47.79	8.65	3.72	1.28	-
Village of Tahsis	4.26	14.85	-	16.56	13.05	6.38	1.49	-
Village of Zeballos	2.63	11.68	-	36.70	6.85	-	0.75	-
<b>Regional Average</b>	\$ 11.50	\$ 49.47	\$ 1,437.05	\$ 31.84	\$ 27.56	\$ 20.54	\$ 7.42	\$ 0.54
<b>Tax Rate per \$100K:</b>	\$ 4.02	\$ 14.08	\$ 13.67	\$ 13.67	\$ 9.85	\$ 12.06	\$ 4.02	\$ 4.02

**Reserves Summary:**



**Budget Commentary & Service Goals:**

- NI 911 will be changing their cost allocation methodology which will affect how costs are allocated to each of its members. There are several potential methods being considered and each option will increase the SRD’s share, relative to the existing contract. For budget purposes staff have incorporated the most advantageous option for the SRD which would result in an estimated year-over-year increase of \$85,876, or 20.3% based on the NI 911 November 2020 budget estimate. Estimates have since been lowered by approximately \$25,000; budget will be adjusted when NI 911 finalizes.
- Reserves to be used to smooth transition to new rate structure over two years. Amounts will be adjusted when final NI 911 requisition is announced.
- Requisition currently budgeted to increase 13.5% and 5.42% for the next two years.

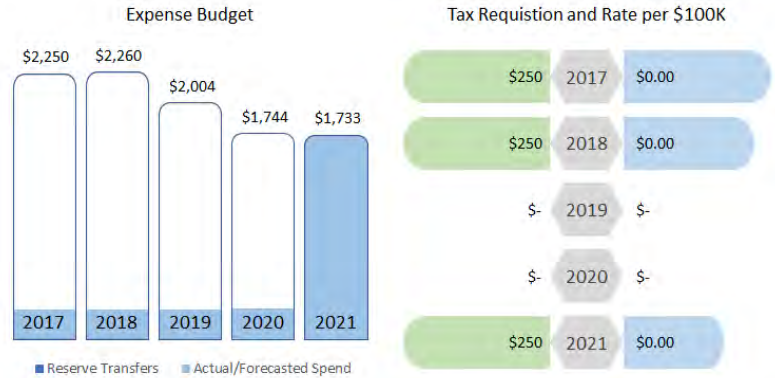
## Function 510 – Planning Non-Part 14

## Regional Services

### Service Description

This function covers all areas of the Regional District and pertains to planning items that are not related to 'Part 26' of the "pre-RS2015 Local Government Act," now Part 14 of the Act. This would include regional growth strategies and other planning studies that are not confined to the electoral areas of the region.

A related function to this service is Function 500 – Planning.



### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Prior year surplus	1,744	1,744	1,483	-	-	-	-
	<u>1,744</u>	<u>1,744</u>	<u>1,733</u>	<u>250</u>	<u>250</u>	<u>250</u>	<u>250</u>
<b>Expense:</b>							
Operating expenses	261	1,744	1,733	250	250	250	250
	<u>261</u>	<u>1,744</u>	<u>1,733</u>	<u>250</u>	<u>250</u>	<u>250</u>	<u>250</u>
<b>Surplus/(Deficit)</b>	\$ 1,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
<b>Electoral Area:</b>								
Area A	\$ 0.01	\$ 0.05	\$ -	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.00
Area B	0.01	0.01	-	0.00	0.01	0.01	0.01	0.00
Area C	0.01	0.01	-	0.00	0.01	0.01	0.00	0.00
Area D	0.01	0.01	1.44	0.01	0.03	0.03	0.01	0.00
<b>Municipalities:</b>								
City of Campbell River	0.01	0.12	0.06	0.04	0.04	0.01	0.01	0.00
Village of Gold River	0.00	0.01	-	0.03	0.02	-	0.00	-
Village of Sayward	0.00	0.00	-	0.02	0.00	0.00	0.00	-
Village of Tahsis	0.00	0.01	-	0.01	0.01	0.00	0.00	-
Village of Zeballos	0.00	0.01	-	0.02	0.00	-	0.00	-
<b>Regional Average</b>	\$ 0.01	\$ 0.03	\$ 0.75	\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.00
<b>Tax Rate per \$100K:</b>	\$ 0.00	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.00

### Budget Commentary & Service Goals:

- 2021 requisition to support function's minimum service fee.
- Operating budget serves as a spending contingency for any miscellaneous costs.

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# 2021 – 2025 Financial Plan

Section:

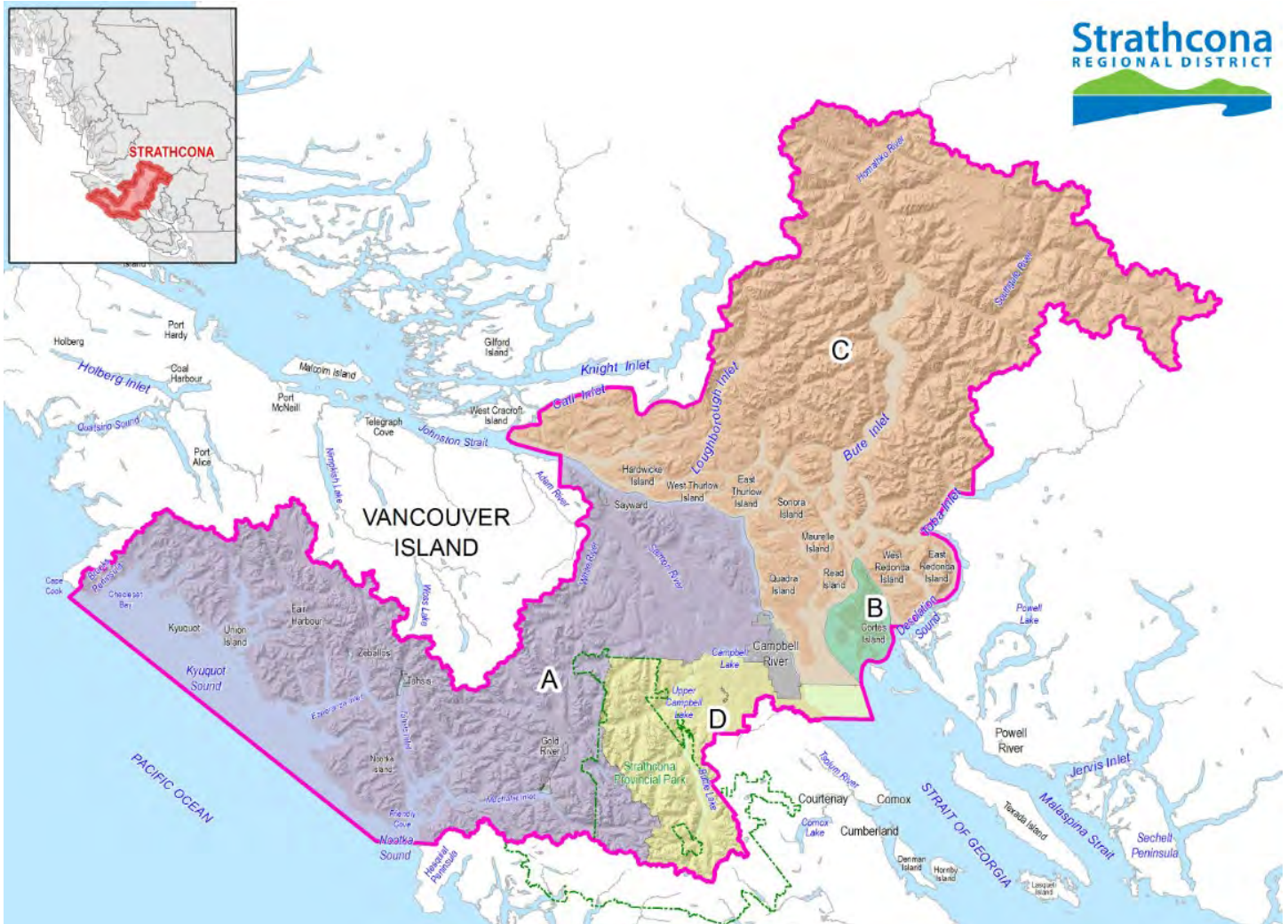
Electoral Area Services Commission

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# Electoral Area Services

## Strathcona Regional District



The Strathcona Regional District (SRD) includes four **electoral areas**. The borders extend from the Oyster River south of Campbell River to Gold River, Sayward, Tahsis, Zeballos and Kyuquot-Nootka in the north and west, and east to Cortes Island, Quadra Island and the Discovery Islands as well as a portion of the adjacent mainland north of Powell River. The electoral area services of the Regional District are solely for one or more of the four electoral areas, including Electoral Area A (Kyuquot/Nootka-Sayward), Electoral Area B (Cortes Island), Electoral Area C (Discovery Islands-Mainland Inlets), and Electoral Area D (Oyster Bay-Buttle Lake). The five member municipalities do not participate in these services.

Electoral Areas include the following functions:

**Function # - Function Description**

130 - Electoral Area Administration *(Complete, totals include amounts from all subfunctions below)*

131 - Election Services

135 - Gas Tax (CWF) Projects

340 - Liquid Waste

500 – Planning *(Complete, totals include amounts from all subfunctions below)*

501 - Planning – GIS

502 - Planning – Bylaw

630 - Vancouver Island Regional Library

### Summary of 2021 Tax Requisition for Electoral Areas

	Area A (Sayward)	Area A (Kyuquot)	Area B	Area C	Area D
<b>Tax Requisition</b>					
2021 Draft:	\$ 313,223	\$ 157,353	\$ 881,848	\$ 1,151,966	\$ 3,557,218
2020:	301,348	160,522	887,816	1,176,338	3,540,443
<b>\$ Change:</b>	<b>11,875</b>	<b>(3,169)</b>	<b>(5,968)</b>	<b>(24,372)</b>	<b>16,775</b>
<b>Average Home Value</b>					
2021:	312,324	136,016	420,308	398,572	494,228
2020:	291,701	127,985	385,639	404,509	459,144
<b>\$ Change:</b>	<b>20,623</b>	<b>8,031</b>	<b>34,669</b>	<b>(5,937)</b>	<b>35,084</b>
<b>% Change</b>	<b>7.1%</b>	<b>6.3%</b>	<b>9.0%</b>	<b>(1.5%)</b>	<b>7.6%</b>
<b>Average Household Tax Impact</b>					
2021 Draft:	490.80	197.68	1,005.39	489.11	1,763.50
2020:	471.62	193.04	1,005.15	499.15	1,720.43
<b>Change:</b>	<b>\$ 19.18</b>	<b>\$ 4.64</b>	<b>\$ 0.24</b>	<b>\$ (10.04)</b>	<b>\$ 43.07</b>

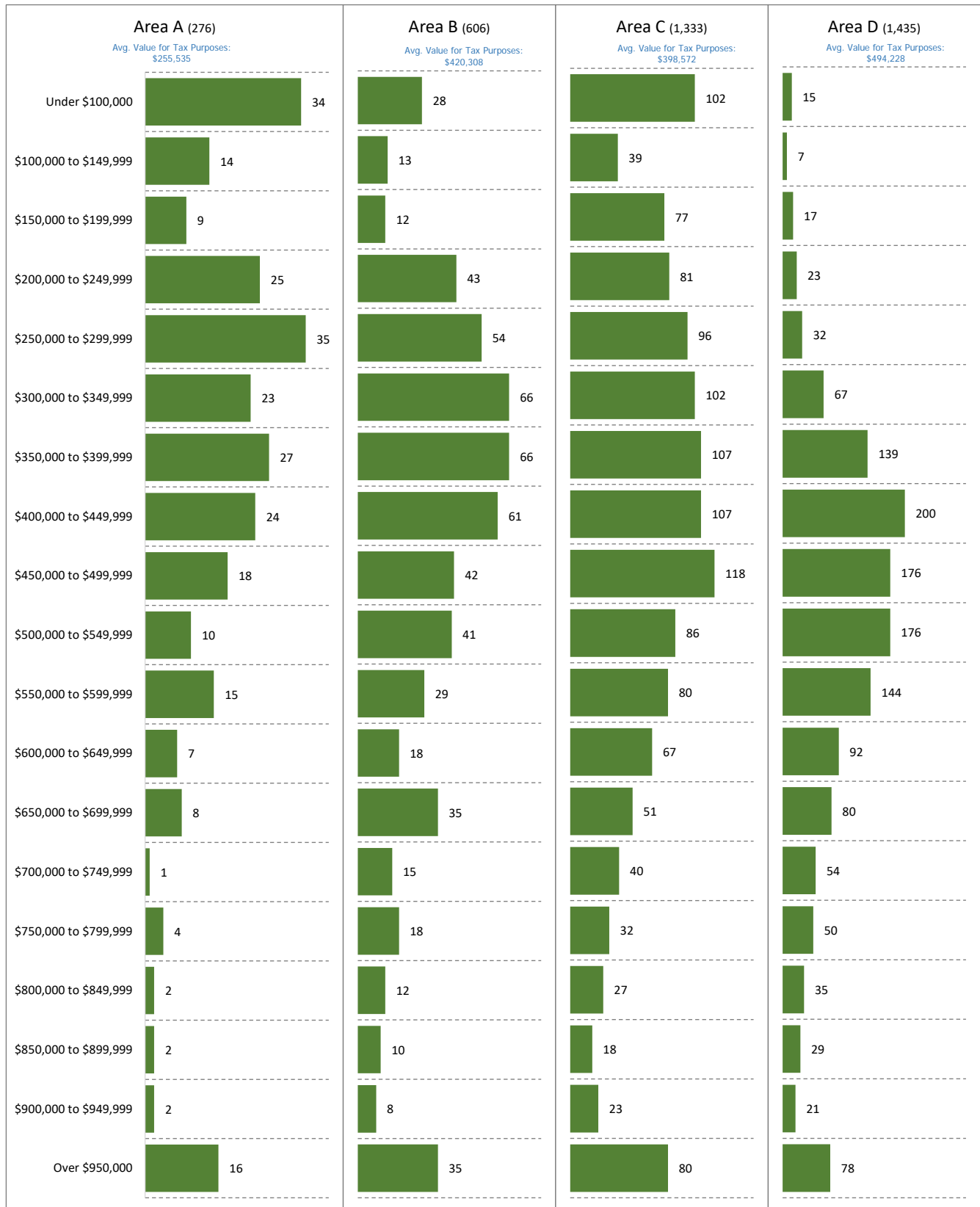
### OVERALL SRD TAX RATE CHANGE

**1.08%**

**The fine print:**

- 2021 values based on 2021 BC Assessment Completed Roll (January 2021). Final taxes will be calculated on BC Assessment 2021 Revised Roll (March 2021).
- 2020 Values based on 2020 BC Assessment Revised Roll (March 2020)
- Report only includes property tax (ad valorem) amounts requisitioned by the Strathcona Regional District. Parcel taxes, user fees, provincial tax surcharges, hospital levies, and/or other jurisdictional tax levies not included.

Roll Stratification by Electoral Area - Residential Assessment Values  
(2021 BC Assessment Data – Only Includes Single Family Dwellings and Vacant Lots)

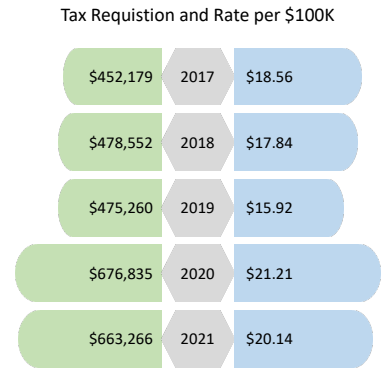
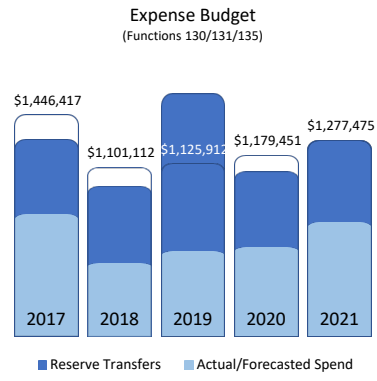


**Service Description**

The purpose of this budget is to provide funding for the administration of programs and services that are provided for the benefit of electoral area constituents only. Those include:

- o Director compensation and director expense reimbursement, including expenses paid on behalf of a director by the Regional District and costs of electoral area constituency matters;
- o Participation in the affairs of affiliate organizations (UBCM, AVICC, FCM);
- o Electoral area administrative costs attributed by resolution of the Regional Board; and
- o Electoral area activities that are not included in another service establishing bylaw.

electoral areas based on real property assessments. There is no stated requisition limit for this function.



This service was established on August 1, 1965 under the Local Government Act section 800, and Board policy adopted February 26, 2001. The annual net cost of the service is apportioned among all

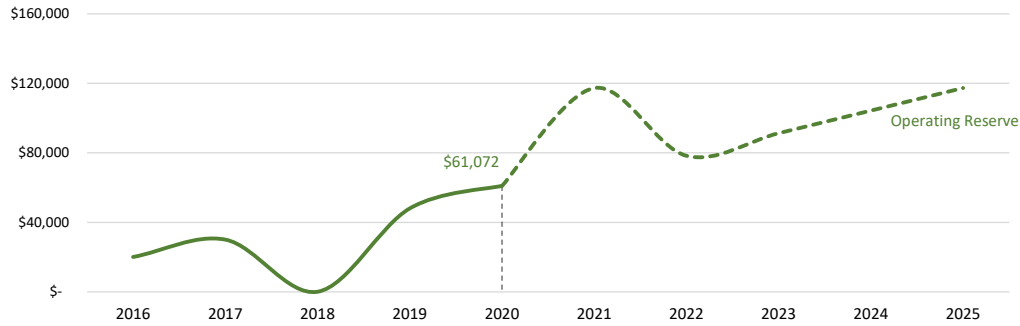
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 676,835	\$ 676,835	\$ 663,266	\$ 738,432	\$ 750,891	\$ 762,987	\$ 775,324
Government transfers	484,685	484,685	506,819	506,819	529,053	529,053	529,053
Transfers from reserves	-	-	-	39,000	-	-	-
Prior year surplus	20,422	17,931	107,390	-	-	-	-
	<u>1,181,942</u>	<u>1,179,451</u>	<u>1,277,475</u>	<u>1,284,251</u>	<u>1,279,944</u>	<u>1,292,040</u>	<u>1,304,377</u>
<b>Expense:</b>							
Operating expenses	576,671	681,767	744,406	777,432	737,891	749,987	762,324
Transfers to reserves	497,881	497,684	533,069	506,819	542,053	542,053	542,053
	<u>1,074,552</u>	<u>1,179,451</u>	<u>1,277,475</u>	<u>1,284,251</u>	<u>1,279,944</u>	<u>1,292,040</u>	<u>1,304,377</u>
<b>Surplus/(Deficit)</b>	\$ 107,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
<b>Electoral Area:</b>								
Area A	\$ 51.46	\$ 499.06	\$ -	\$ 103.32	\$ 62.93	\$ 140.53	\$ 17.32	\$ 5.62
Area B	84.64	79.84	-	24.98	56.81	87.76	51.88	0.80
Area C	80.27	58.61	-	25.49	135.02	72.51	39.79	2.41
Area D	99.53	139.18	13,815.33	68.24	278.01	283.50	78.02	3.25
<b>Regional Average</b>	\$ 78.98	\$ 194.17	\$ 13,815.33	\$ 55.51	\$ 133.19	\$ 146.07	\$ 46.75	\$ 3.02
<b>Tax Rate per \$100K:</b>	\$ 20.14	\$ 70.48	\$ 68.47	\$ 68.47	\$ 49.34	\$ 60.42	\$ 20.14	\$ 20.14

Reserve Summary:



Budget Commentary & Service Goals:

- Increased surplus due to reduced travel, training, and contingency spending; offset by increased spending on technology to facilitate remote communications.
- Increased reserve transfer for 2021 to smooth requestion. 2022 reserve draw to offset election expense budgets, occurs every four years.
- Requisition estimated to decline by 2.0% in 2021 due to transition to remote meetings and reduced travel and training.

Function 131 – Election Services *(part of Function 130 Electoral Area administration. Amounts broken out for additional commentary)*

Service Description

The purpose of this budget is to provide funding for:

- General local elections for electoral area directors in 2022 and every 4 years thereafter.
- By-elections that may be required to fill an office vacated by reason of death, resignation, or disqualification of an electoral area director.

To avoid significant variation in annual budgetary requirements, costs of general local elections are spread over the full quadrennial election cycle with unused funds being held in reserve until required.

In accordance with the requirements of the Local Government Act, costs associated with voting on referendum questions or elector approval of service initiatives are not covered by this budget since they are required to be charged against feasibility study reserves or the specific service to which they relate.

The requisition for this function is included in electoral area administration, Function 130. Costs associated with this budget are shared between the electoral areas based on real property assessments.

Related bylaws:

- Bylaw No. 327, being Local Election, Assent Voting and Referendum Procedures Bylaw 2018

Operating Budget:

Election Services	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Expense:							
Operating expenses	\$ 262	\$ 12,114	\$ <b>12,100</b>	\$ 63,500	\$ 12,100	\$ 12,100	\$ 12,100
Transfers to reserves	13,000	13,000	<b>13,000</b>	-	13,000	13,000	13,000
	<u>13,262</u>	<u>25,114</u>	<u><b>25,100</b></u>	<u>63,500</u>	<u>25,100</u>	<u>25,100</u>	<u>25,100</u>
Net Operating	\$ (13,262)	\$ (25,114)	\$ (25,100)	\$ (63,500)	\$ (25,100)	\$ (25,100)	\$ (25,100)

Budget Commentary & Service Goals:

- The budget for this function in non-election years consists mostly of contingency amounts. Next local election is October 2022.

Function 135 – Gas Tax (CWF) Projects *(part of Function 130 Electoral Area administration. Amounts broken out for additional commentary)*

**Service Description**

The purpose of this function is to track and allocate the Gas Tax (Community Works Fund) contributions received annually from UBCM. The Gas Tax program provides predictable, long-term and stable funding to local governments for investment in infrastructure and capacity building projects.

Eligible projects include broadband connectivity, public transit, drinking water, wastewater, solid waste, community energy systems, sport infrastructure, recreational infrastructure, cultural infrastructure, tourism infrastructure, disaster mitigation, and capacity building. Ineligible costs include ongoing operational costs including wages and benefits, legal costs, and land acquisitions.

Gas Tax funds are guided by three national program objectives:

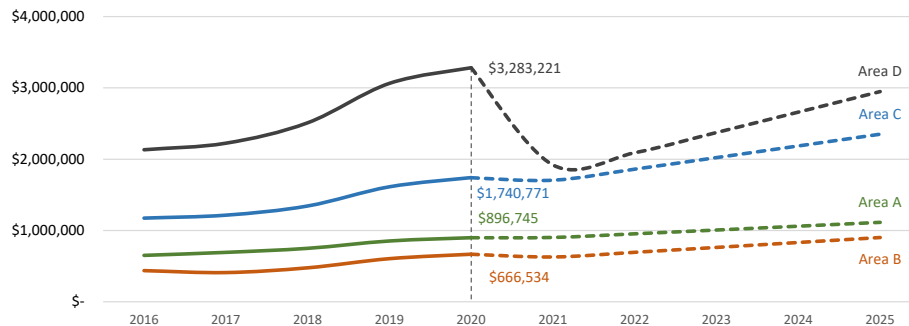
- Productivity and economic growth
- A clean environment
- Strong cities and communities

Community Works Funds received by the Regional District are all allocated to each of the four electoral areas based on their respective populations.

**Operating Budget:**

Gas Tax (CWF) Projects	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Revenue:							
Government transfers	\$ 484,685	\$ 484,685	\$ 506,819	\$ 506,819	\$ 529,053	\$ 529,053	\$ 529,053
	484,685	484,685	506,819	506,819	529,053	529,053	529,053
Expense:							
Operating expenses	9,328	9,328	39,756	9,951	10,150	10,353	10,560
Transfers to reserves	484,881	484,684	476,819	506,819	529,053	529,053	529,053
	494,209	494,012	516,575	516,770	539,203	539,406	539,613
Net Operating	\$ (9,524)	\$ (9,327)	\$ (9,756)	\$ (9,951)	\$ (10,150)	\$ (10,353)	\$ (10,560)

**Fund Balance Summary:**



**Budget Commentary & Service Goals:**

- Budget to be amended for potential draws from each area to support broadband initiatives.
- Area A annual transfer amount is \$44,889. (Estimated to increase to \$46,858 in 2023) 2021 projects include Kyuquot Community Hall Design.
- Area B annual transfer amount is \$60,811. (Estimated to increase to \$63,479 in 2023) 2021 projects include Parks Data Collection. Kwas Park Bridge Replacement, Cortes Island Trails Network.
- Area C annual transfer amount is \$142,833. (Estimated to increase to \$149,099 in 2023) 2021 projects include Parks Master Plan, Parks Data Collection, Q-Cove Village Trail System, Hoskyn Wharf Extension, Granite Bay Shoreline Repairs.
- Area D annual transfer amount is \$258,286 (Estimated to increase to \$269,617 in 2023) less a \$30,000 transfer for Area D Water Metering project. 2021 projects include Parks Data Collection, Hagel Park Greenway North/Storie Creek Trail, McGimpsey Road Connection, Water Supply Connection Improvements.

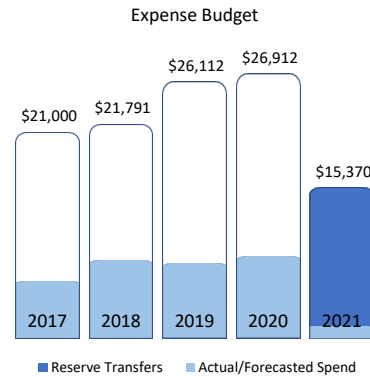
## 340 - Liquid Waste

## Electoral Area Services

### Service Description

This function was established on March 25, 2002 through Bylaw 2422, to provide development, management, and administration of liquid waste management for Electoral Area B (Cortes Island) and Electoral Area D (Oyster Bay-Buttle Lake).

The maximum levy for this service is \$0.05 per \$1,000 of assessed value of Electoral Area B and Electoral Area D.



### Tax Requisition and Rate per \$100K



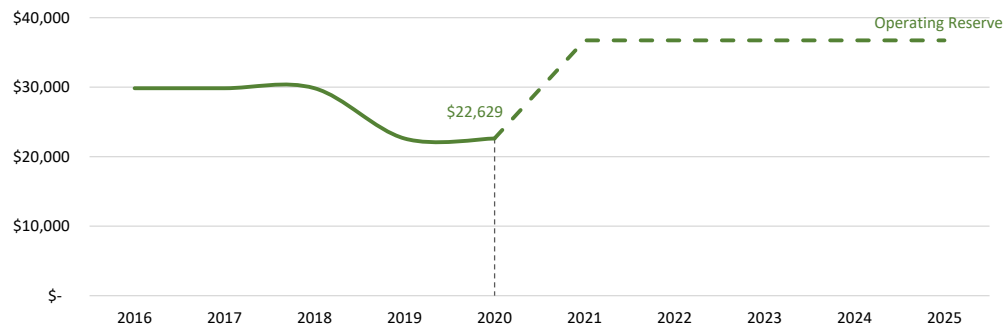
### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 5,000	\$ 5,000	\$ 250	\$ 1,255	\$ 1,260	\$ 1,265	\$ 1,270
Transfers from reserves	-	3,402	-	-	-	-	-
Prior year surplus	18,510	18,510	15,120	-	-	-	-
	<u>23,510</u>	<u>26,912</u>	<u>15,370</u>	<u>1,255</u>	<u>1,260</u>	<u>1,265</u>	<u>1,270</u>
<b>Expense:</b>							
Operating expenses	8,390	26,912	1,250	1,255	1,260	1,265	1,270
Transfers to reserves	-	-	14,120	-	-	-	-
	<u>8,390</u>	<u>26,912</u>	<u>15,370</u>	<u>1,255</u>	<u>1,260</u>	<u>1,265</u>	<u>1,270</u>
<b>Surplus/(Deficit)</b>	<b>\$ 15,120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
<b>Electoral Area:</b>								
Area B	\$ 0.06	\$ 0.05	\$ -	\$ 0.02	\$ 0.04	\$ 0.06	\$ 0.04	\$ 0.00
Area D	0.07	0.10	9.45	0.05	0.19	0.19	0.05	0.00
<b>Regional Average</b>	<b>\$ 0.06</b>	<b>\$ 0.07</b>	<b>\$ 9.45</b>	<b>\$ 0.03</b>	<b>\$ 0.11</b>	<b>\$ 0.13</b>	<b>\$ 0.04</b>	<b>\$ 0.00</b>
<b>Tax Rate per \$100K:</b>	<b>\$ 0.01</b>	<b>\$ 0.05</b>	<b>\$ 0.05</b>	<b>\$ 0.05</b>	<b>\$ 0.03</b>	<b>\$ 0.04</b>	<b>\$ 0.01</b>	<b>\$ 0.01</b>

### Reserves Summary:



### Budget Commentary & Service Goals:

- Future projects include Septic Smart Education program and Septic Sludge Dewatering Study (Cortes). Annual contingency budget for legal and advertising costs.
- Project carry forward amounts moved to reserve in 2021 for future projects.

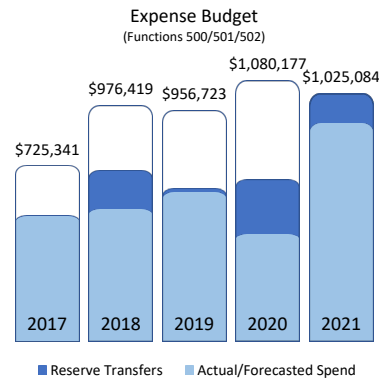
## Function 500 - Planning

## Electoral Area Services

### Service Description

The authority for Planning and Land Use Management comes from the Local Government Act (LGA), primarily within Part 14. The function of 'Regional and Community Planning' (among others) was added as Division VII by Supplementary Letters Patent (SLP) #4 February 17, 1967 to CSRD. This function was extended with Supplementary Letters Patent #9 September 24, 1968. Additional amendments were made March 12, 1971 (SLP #17) and April 6, 1972 (SLP # 19).

This function is funded by requisition as well as fees and charges. Function 501 GIS and 502 Bylaw are funded through this service.



### Tax Requisition and Rate per \$100K

Year	Requisition	Rate per \$100K
2017	\$564,941	\$23.19
2018	\$564,941	\$21.06
2019	\$635,057	\$21.27
2020	\$639,493	\$20.04
2021	\$559,516	\$16.99

### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 639,493	\$ 639,493	\$ 559,516	\$ 766,790	\$ 779,430	\$ 792,322	\$ 805,473
Sales of services	2,100	15,000	15,000	15,000	15,000	15,000	15,000
Other revenue	42,692	53,850	48,850	48,850	48,850	48,850	48,850
Government transfers	16,204	52,500	36,296	-	-	-	-
Prior year surplus	333,393	319,334	365,422	-	-	-	-
	<b>1,033,882</b>	<b>1,080,177</b>	<b>1,025,084</b>	<b>830,640</b>	<b>843,280</b>	<b>856,172</b>	<b>869,323</b>
<b>Expense:</b>							
Operating expenses	443,460	855,177	900,084	830,640	843,280	856,172	869,323
Transfers to reserves	225,000	225,000	125,000	-	-	-	-
	<b>668,460</b>	<b>1,080,177</b>	<b>1,025,084</b>	<b>830,640</b>	<b>843,280</b>	<b>856,172</b>	<b>869,323</b>
Surplus/(Deficit)	\$ 365,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

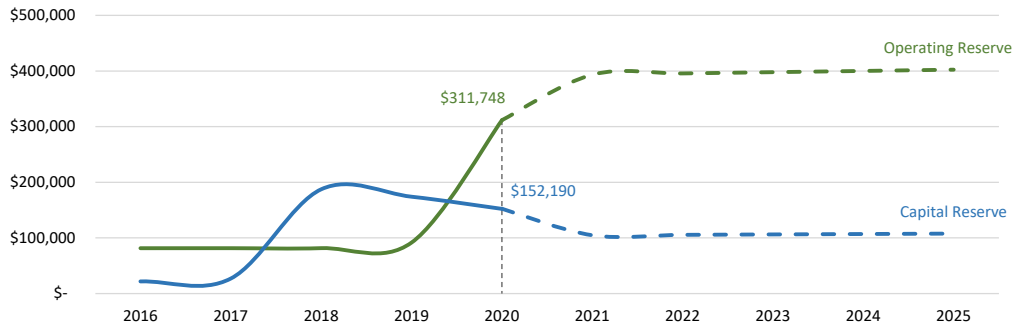
### Capital Budget:

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
Land Use Software Replacement	\$ 93,479	-	-	-	-	-	Reserves
The existing system put in place by previous CSRD and is no longer supported. \$200K project; funded 70% by Function 500 - Planning & 30% by Function 285 - Building Inspection reserves.							

### Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
<b>Electoral Area:</b>								
Area A	\$ 43.41	\$ 420.99	\$ -	\$ 87.16	\$ 53.09	\$ 118.54	\$ 14.61	\$ 4.74
Area B	71.40	67.35	-	21.07	47.92	74.03	43.76	0.68
Area C	67.71	49.44	-	21.51	113.90	61.17	33.56	2.03
Area D	83.96	117.41	11,654.30	57.57	234.52	239.16	65.81	2.75
Regional Average	\$ 66.62	\$ 163.80	\$ 11,654.30	\$ 46.83	\$ 112.36	\$ 123.22	\$ 39.44	\$ 2.55
Tax Rate per \$100K:	\$ 16.99	\$ 59.46	\$ 57.76	\$ 57.76	\$ 41.62	\$ 50.96	\$ 16.99	\$ 16.99

Reserves Summary:



Budget Commentary & Service Goals:

- \$80,000, or 12.5% decline in requisition, primarily due to accumulating surpluses.
- Sale of services and other revenue decline due to COVID.
- Maintain historical service levels.
- \$26,250 Government transfers due to 50% carryforward of Integrated Community Stability Plan. (SPF Grant)
- \$11,800 Deferred Software licencing costs due to delayed capital project.

Function 501 – Geographic Information Systems *(Included in Function 500-Planning; amounts broken out below for additional commentary)*

This service includes management and maintenance of the SRD’s cadastral fabric and all geospatial data. The service develops and maintains web mapping applications for internal and public access. The GIS service is frequently used as a go-to for property information and historic subdivision/ownership records which generally involves investigative inquiries into the archives of BC Assessment.

GIS oversees house numbering for the four electoral areas (Functions 533, 534, 535, 536) and liaises this information to third-parties and emergency personnel. This function also provides support services to Parks and Planning, Engineering, Building, Emergency Services, and Corporate Services. In 2018, SRD GIS ended a 5-year contract with the CVRD for the provision of web mapping services, advancing the maturity and service delivery of the SRD’s internal technical capability for this highly utilized service.

This function is funded by requisition, as well as fees and charges through municipal service agreements. The requisition for this service is within Function 500 – Planning.

Operating Budget:

Planning - GIS	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Expense:							
Operating expenses	\$ 88,536	\$ 162,311	\$ 186,323	\$ 168,833	\$ 171,394	\$ 174,007	\$ 176,672
Net Operating	\$ 88,536	\$ 162,311	\$ 186,323	\$ 168,833	\$ 171,394	\$ 174,007	\$ 176,672

Budget Commentary & Service Goals:

- \$20,000 Carry forward of LIDAR project.
- Update the floodplain management bylaw.

Function 502 – Bylaw Enforcement *(Included in Function 500-Planning; amounts broken out below for additional commentary)*

The Regional District’s bylaw enforcement function is granted authority by Part 12 of the Local Government Act (RSBC 2015). The Regional District’s Bylaw Enforcement Policy establishes guidelines for the staff and members of the Board of the Regional District with respect to procedures for the enforcement of the Regional District’s regulatory bylaws. The function provides bylaw enforcement services over all electoral areas. This function is funded by requisition under Function 500 – Planning.

Related bylaws and policies:

- o Bylaw Contravention Ticket Information System Bylaw, 2012, Bylaw No. 119 (SRD)
- o Bylaw Enforcement Policy 4000-00

**Operating Budget:**

Planning - Bylaw	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Expense:							
Operating expenses	\$ 33,792	\$ 141,383	\$ <b>158,034</b>	\$ 141,944	\$ 143,892	\$ 145,878	\$ 147,905
Net Operating	\$ 33,792	\$ 141,383	\$ <b>158,034</b>	\$ 141,944	\$ 143,892	\$ 145,878	\$ 147,905

**Budget Commentary & Service Goals:**

- \$18,000 carry forward of legal expense budget.
- \$11,800 expense variance due to deferral of software costs related to incoming land use software adoption.

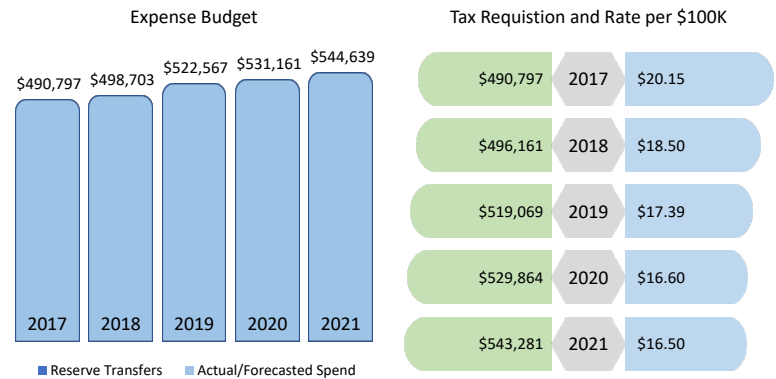
## Function 630 – Vancouver Island Regional Library

## Electoral Area Services

### Service Description

This function is for requisitioning funds to support the Vancouver Island Regional Library's (VIRL) operations in the regional district. The municipal members of the regional district fund their portion through their own municipal budgets.

The authority for this service is derived from Bylaw 1705 approved on June 17, 1995 and subsequently amended with Bylaw 2364. This service is funded by requisition and there is no stated limit on the maximum levy.



### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 529,864	\$ 529,864	\$ 543,281	\$ 560,446	\$ 576,421	\$ 592,736	\$ 609,513
Grants in lieu	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Prior year surplus	341	197	258	-	-	-	-
	<u>531,305</u>	<u>531,161</u>	<u>544,639</u>	<u>561,546</u>	<u>577,521</u>	<u>593,836</u>	<u>610,613</u>
<b>Expense:</b>							
Operating expenses	531,047	531,161	544,639	561,546	577,521	593,836	610,613
	<u>531,047</u>	<u>531,161</u>	<u>544,639</u>	<u>561,546</u>	<u>577,521</u>	<u>593,836</u>	<u>610,613</u>
Surplus/(Deficit)	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Tax Requisition:

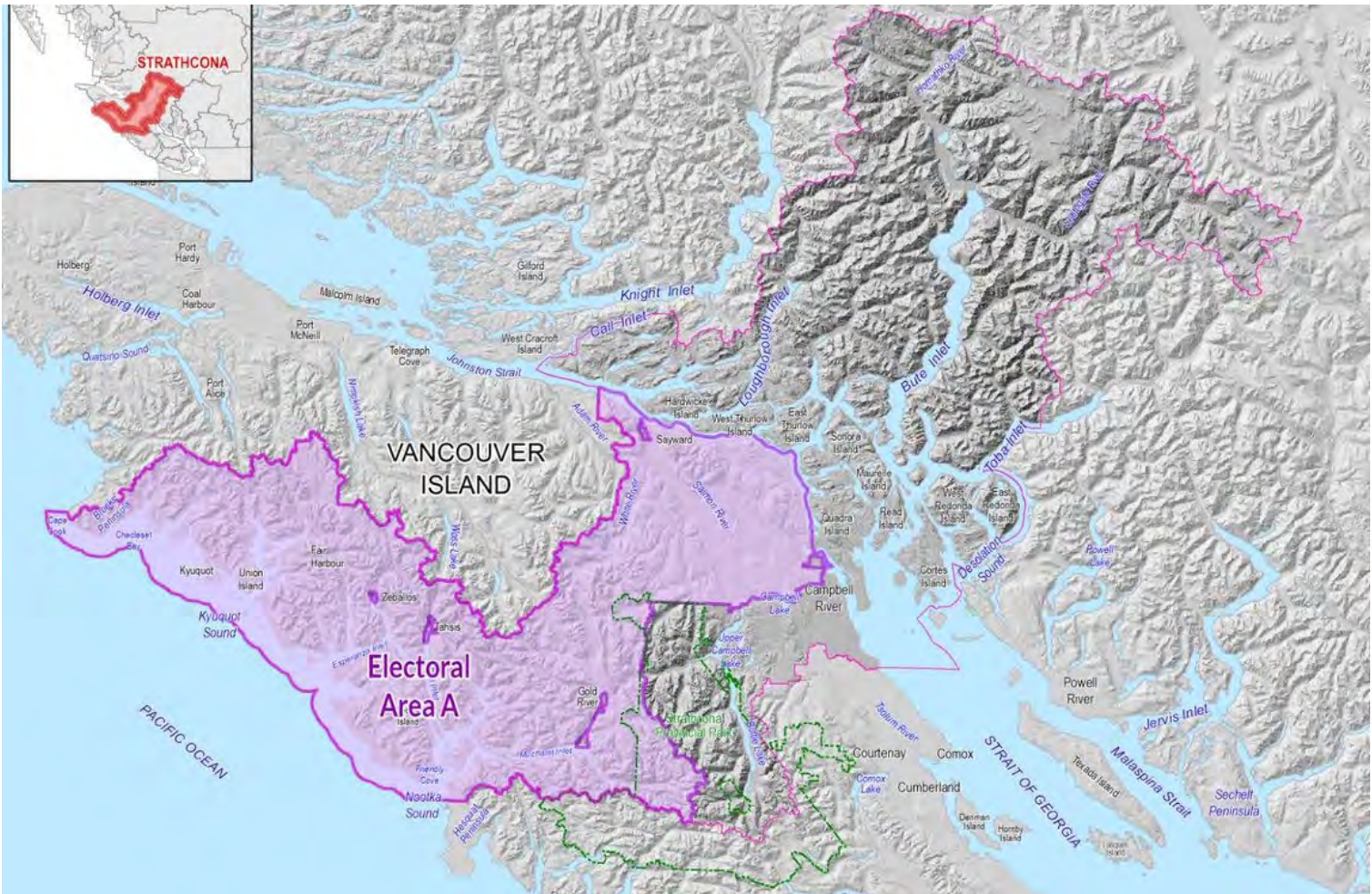
Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
<b>Electoral Area:</b>								
Area A	\$ 42.15	\$ 408.78	\$ -	\$ 84.63	\$ 51.55	\$ 115.10	\$ 14.19	\$ 4.61
Area B	69.33	65.40	-	20.46	46.53	71.88	42.49	0.66
Area C	65.75	48.01	-	20.88	110.60	59.39	32.59	1.97
Area D	81.52	114.00	11,316.14	55.90	227.72	232.22	63.91	2.67
Regional Average	\$ 64.69	\$ 159.05	\$ 11,316.14	\$ 45.47	\$ 109.10	\$ 119.65	\$ 38.29	\$ 2.48
Tax Rate per \$100K:	\$ 16.50	\$ 57.73	\$ 56.08	\$ 56.08	\$ 40.41	\$ 49.49	\$ 16.50	\$ 16.50

### Budget Commentary & Service Goals:

- VIRL budget increased 2.6% (\$13,678) for 2021. Future increase stated in VIRL 2021-2025 Financial Plan, for 2022 to 2025 are 3.11%, 2.85%, 2.83%, and 2.83%, respectively.
- 2021 SRD requisition forecasted to increase 2.6% to match VIRL.
- See Function 199 – Public Library Facilities. VIRL is planning to open a new local branch to increase future service levels in the area.

# Electoral Area A

## Kyuquot/Nootka-Sayward



**Electoral Area A** covers approximately 9,050 square kilometres and surrounds the villages of Gold River, Sayward, Tahsis and Zeballos. The region runs from the northern boundary of the City of Campbell River to just north of the Village of Sayward and extends to the western shore of Vancouver Island, including the world-famous Kyuquot/Nootka Sound. The region is known for stunning landscapes, waterways, wildlife, and recreational opportunities including hiking, camping, cave exploration, mountain biking and world-class fishing.

Electoral Area A includes the following functions:

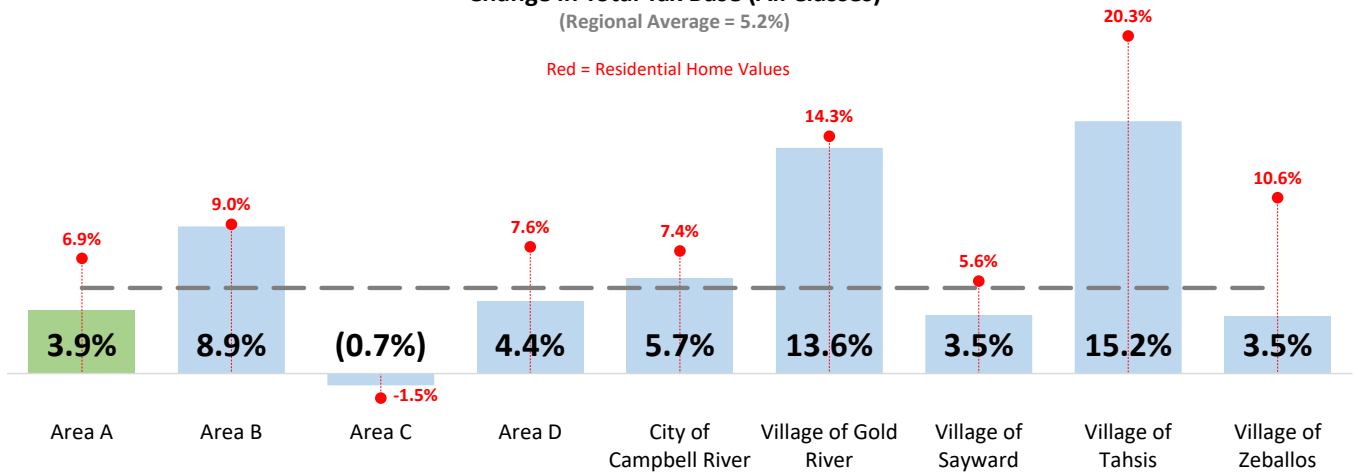
**Function # - Function Description**

- 120 - Grant in Aid Area A
- 151 - Feasibility Studies - Electoral Area A
- 245 - Sayward Valley Fire Protection
- 271 - Kyuquot Nookta Emergency Program
- 364 - Area A Kyuquot Nookta Solid Waste
- 368 - Sayward and Area A Refuse
- 370 - Solid Waste Local Service - Sayward Valley
- 534 - House Numbering Area A Sayward
- 554 - Economic Development - Area A Sayward
- 677 - Kyuquot Community Hall
- 680 - Sayward Valley Heritage Hall

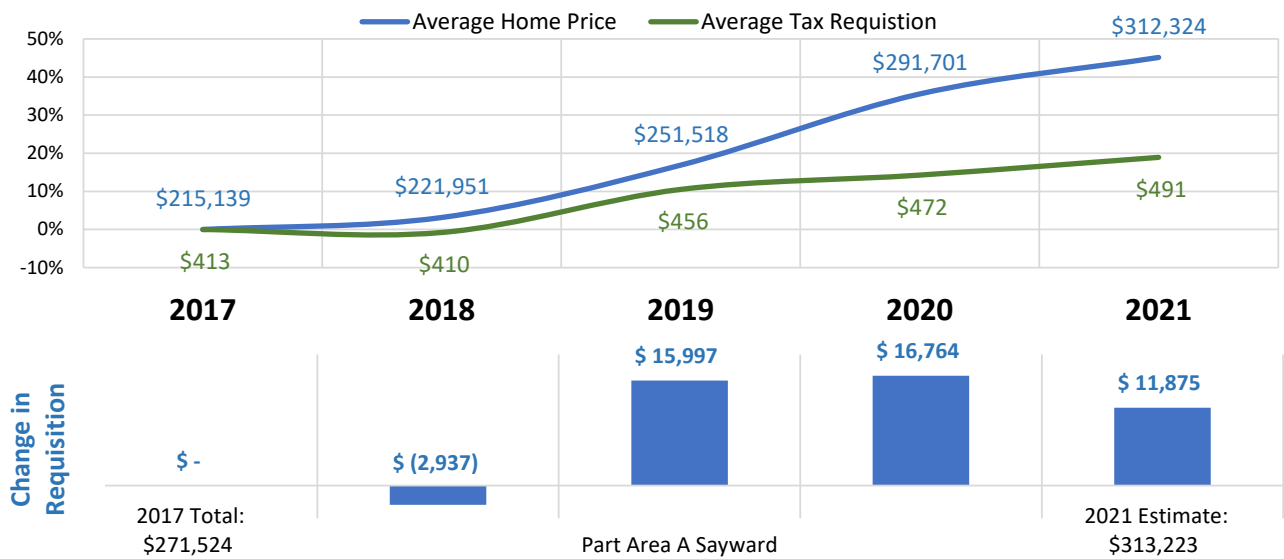
Change in Total Tax Base (All Classes)

(Regional Average = 5.2%)

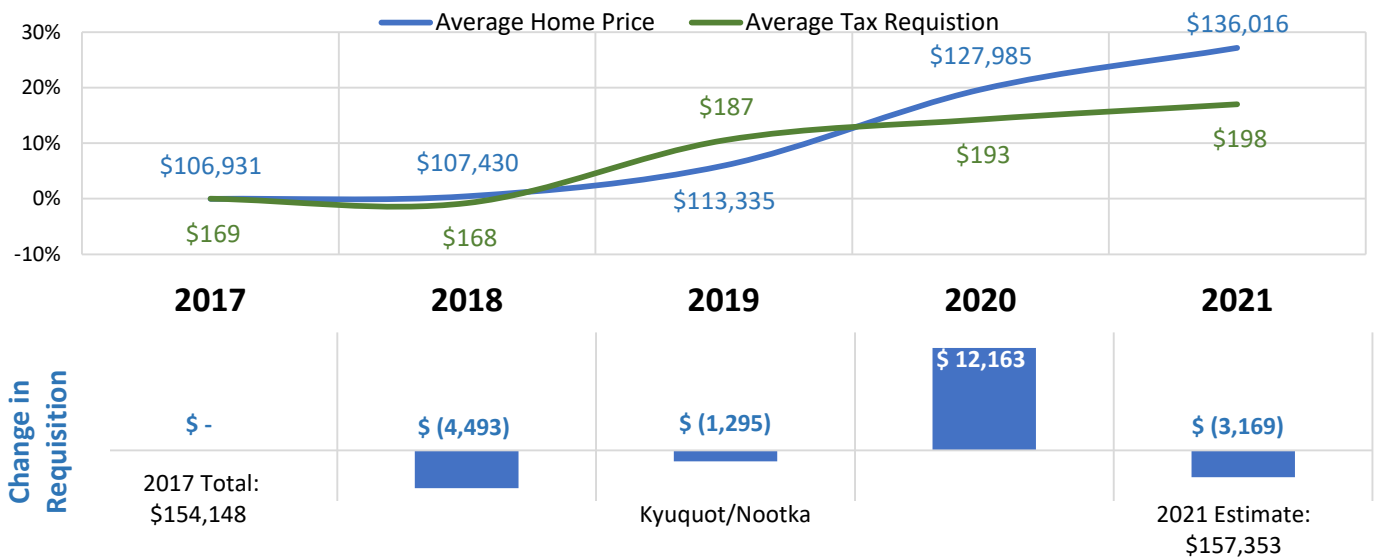
Red = Residential Home Values

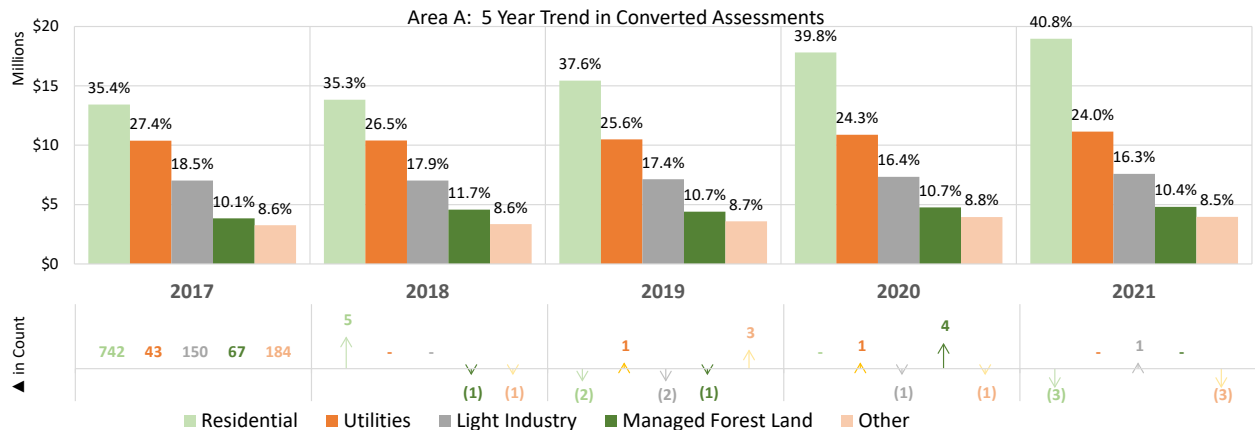


Electoral Area A: Part A Sayward



Electoral Area A: Kyuquot/Nootka





**Property Tax Requisition Summary**

Based on BC Assessment Completed Roll (Jan 1, 2021)

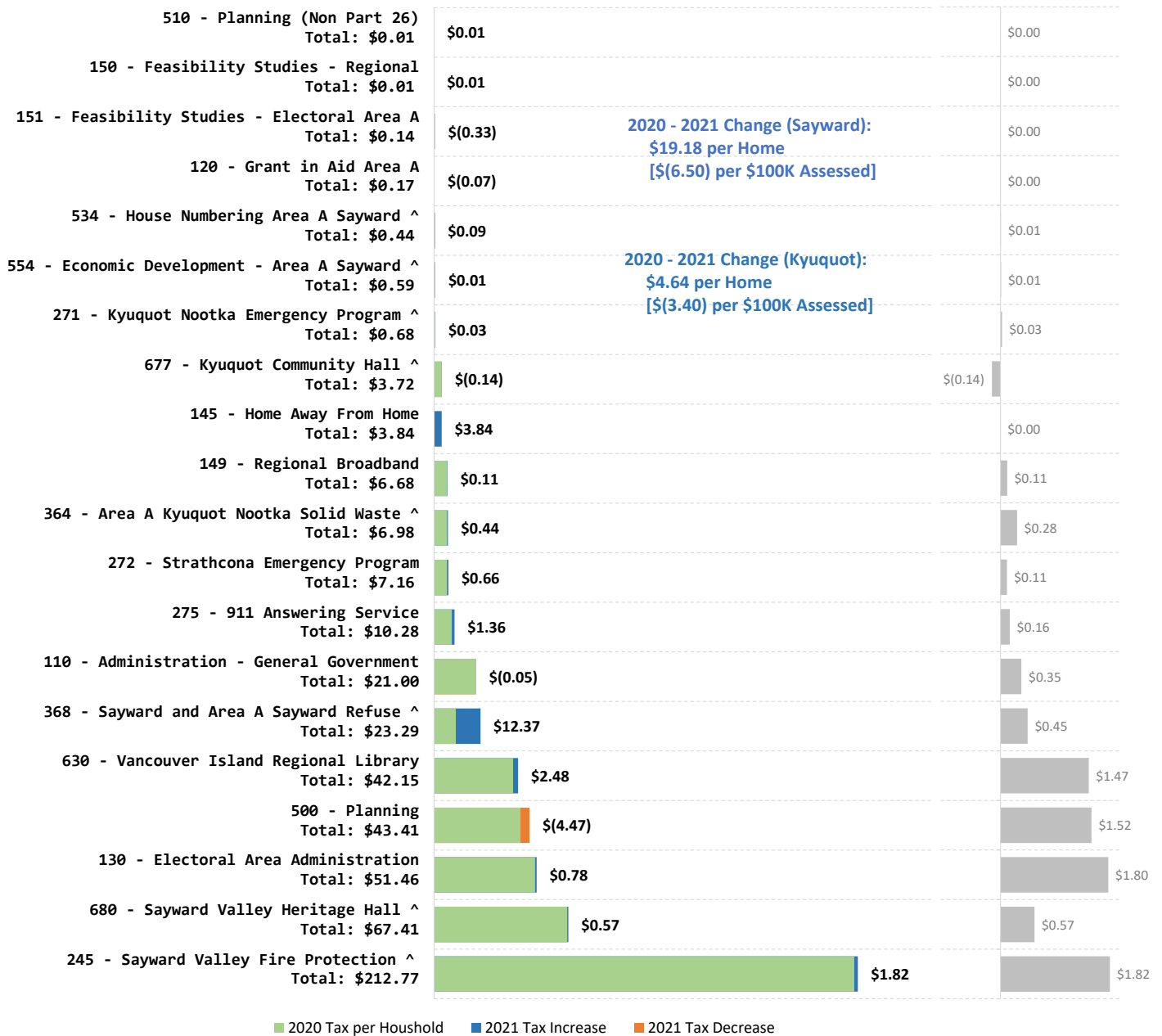
**Estimated 2020 to 2021 Tax Rate Change**

Taxes will be calculated on BC Assessment Revised Roll (March 2021)

Function	2020 Actual	Requisition 2021 Budget	% Change	Estimated Tax (per \$100K)		
				2020 Actual	2021 Budget	\$ Change
<b>Corporate Services:</b>						
110 - Administration and General Government	\$ 39,421	\$ 38,196	(3.1)%	\$ 8.81	\$ 8.22	\$ (0.59)
<b>Regional Services:</b>						
145 - Home Away From Home	-	6,990	100.0 %	-	1.50	1.50
149 - Regional Broadband	12,301	12,149	(1.2)%	2.75	2.61	(0.13)
150 - Regional Feasibility Studies	-	15	100.0 %	-	0.00	0.00
272 - Strathcona Emergency Program	12,182	13,032	7.0 %	2.72	2.80	0.08
275 - 911 Emergency Answering Service	16,706	18,695	11.9 %	3.73	4.02	0.29
510 - Planning Non Part 26	-	10	100.0 %	-	0.00	0.00
<b>Electoral Areas:</b>						
130 - Electoral Area Administration	94,927	93,615	(1.4)%	21.21	20.14	(1.07)
500 - Planning	89,690	78,971	(12.0)%	20.04	16.99	(3.05)
630 - Vancouver Island Regional Library	74,314	76,680	3.2 %	16.60	16.50	(0.11)
<b>Area A:</b>						
120 - Area A Grants In Aid	452	309	(31.6)%	0.10	0.07	(0.03)
151 - Area A Feasibility Studies	874	250	(71.4)%	0.20	0.05	(0.14)
<b>Area A Sayward:</b>						
245 - Sayward Valley Fire ^	75,000	75,000	0.0 %	84.50	79.21	(5.28)
368 - Sayward Valley Refuse Disposal ^	9,427	19,767	109.7 %	3.74	7.46	3.71
534 - Area A House Numbering ^	305	377	23.6 %	0.12	0.14	0.02
554 - Area A Sayward Economic Development ^	500	500	0.0 %	0.20	0.19	(0.01)
680 - Sayward Valley Heritage Hall ^	24,275	24,275	0.0 %	26.84	25.15	(1.69)
<b>Area A Kyuquot:</b>						
271 - Area A Emergency Program ^	1,000	1,000	0.0 %	0.51	0.50	(0.01)
364 - Area A Kyuquot/Nootka Solid Waste Dispr	10,000	10,250	2.5 %	5.11	5.13	0.02
677 - Kyuquot Community Hall ^	495	495	0.0 %	2.28	2.12	(0.16)
<b>Total - Area A Sayward:</b>	<b>\$ 301,348</b>	<b>\$ 313,223</b>	<b>3.9 %</b>	<b>\$ 191.55</b>	<b>\$ 185.06</b>	<b>\$ (6.50)</b>
<b>Total - Area A Kyuquot:</b>	<b>\$ 160,522</b>	<b>\$ 157,353</b>	<b>(2.0)%</b>	<b>\$ 84.06</b>	<b>\$ 80.66</b>	<b>\$ (3.40)</b>
^ specified area						
<b>Area A - Sayward:</b>						
Average Residential Property Value:	\$ 291,701	\$ 312,324				
Estimated Tax Per Average Residential Property	\$ 471.62	\$ 490.80				
<b>Area A - Kyuquot:</b>						
Average Residential Property Value:	\$ 127,985	\$ 136,016				
Estimated Tax Per Average Residential Property	\$ 193.04	\$ 197.68				

Estimated Requisition Cost per Average Household is \$490.80 [Sayward] & \$197.68 [Kyuquot] for 2021.  
 [2020 = \$471.62 & 193.04]

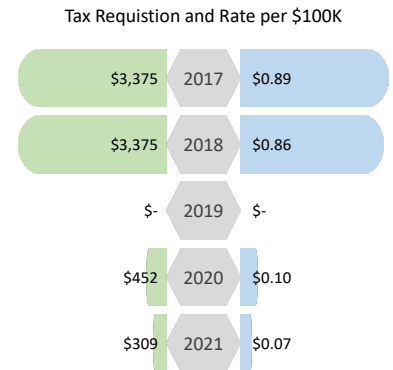
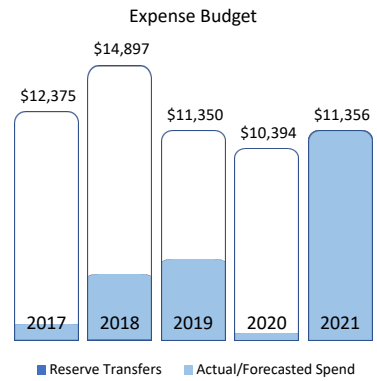
Impact of Assessment Shift:  
 \$8.37(Sayward)/\$5.68  
 (Kyuquot), per Home



**Service Description**

The purpose of this service is to provide financial resources that can be awarded to registered non-profit and other organizations to provide programs and services that serve the local community or provide a regional benefit. Proposals for funding from this program are brought forward by the electoral area director and are decided on by the Board as a whole. The authority for this service is provided through the Local Government Act, section 263(1)(c).

The total amount of financial assistance provided in any calendar year cannot exceed \$0.10 per \$1,000 of the assessed value in the region.



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 452	\$ 452	\$ 309	\$ 3,315	\$ 3,321	\$ 3,327	\$ 3,333
Prior year surplus	10,972	9,942	11,047	-	-	-	-
	11,424	10,394	11,356	3,315	3,321	3,327	3,333
<b>Expense:</b>							
Operating expenses	377	10,394	11,356	3,315	3,321	3,327	3,333
	377	10,394	11,356	3,315	3,321	3,327	3,333
<b>Surplus/(Deficit)</b>	<b>\$ 11,047</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area A	\$ 0.17	\$ 1.65	\$ -	\$ 0.34	\$ 0.21	\$ 0.46	\$ 0.06	\$ 0.02
<b>Tax Rate per \$100K:</b>	<b>\$ 0.07</b>	<b>\$ 0.23</b>	<b>\$ -</b>	<b>\$ 0.23</b>	<b>\$ 0.16</b>	<b>\$ 0.20</b>	<b>\$ 0.07</b>	<b>\$ 0.07</b>

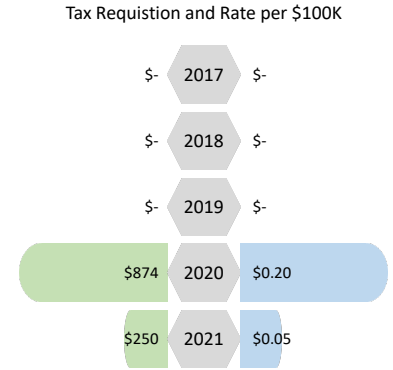
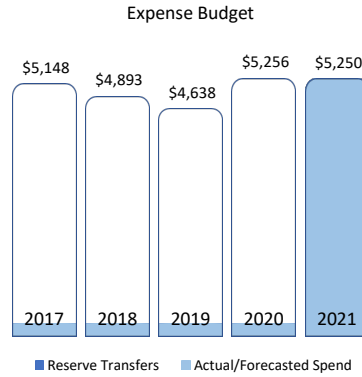
**Budget Commentary & Service Goals:**

- Process and application improvements for organizations requesting a grant in aid.

**Service Description**

The purpose of this service is to provide funds to support the study of potential new services for the electoral area. If a regional district undertakes a service after conducting a feasibility study in respect of the service, the costs of that study are deemed to be costs of that service. The authority for this service which was established on October 30, 2000 is provided through the Local Government Act, section 379(4).

The maximum levy for this service cannot exceed \$0.10 per \$1,000 of the assessed value in the region.



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 874	\$ 874	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Prior year surplus	4,382	4,382	5,000	-	-	-	-
	<u>5,256</u>	<u>5,256</u>	<u>5,250</u>	<u>250</u>	<u>250</u>	<u>250</u>	<u>250</u>
<b>Expense:</b>							
Operating expenses	256	5,256	5,250	250	250	250	250
	<u>256</u>	<u>5,256</u>	<u>5,250</u>	<u>250</u>	<u>250</u>	<u>250</u>	<u>250</u>
<b>Surplus/(Deficit)</b>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area A	\$ 0.14	\$ 1.33	\$ -	\$ 0.28	\$ 0.17	\$ 0.38	\$ 0.05	\$ 0.02
<b>Tax Rate per \$100K:</b>	<u>\$ 0.05</u>	<u>\$ 0.19</u>	<u>\$ -</u>	<u>\$ 0.18</u>	<u>\$ 0.13</u>	<u>\$ 0.16</u>	<u>\$ 0.05</u>	<u>\$ 0.05</u>

**Budget Commentary & Service Goals:**

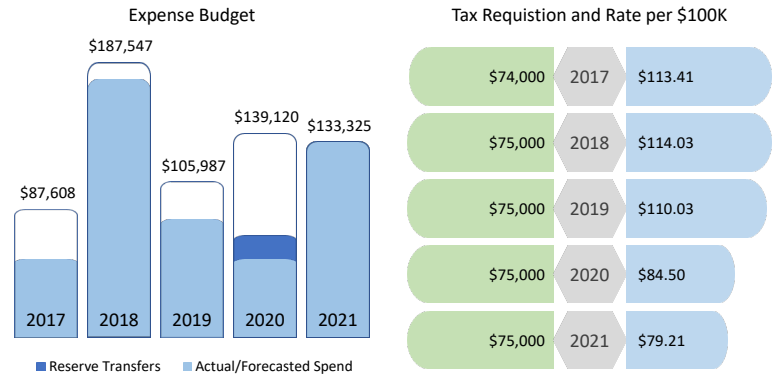
- Currently no planned studies for new services for Electoral Area A.

**Service Description**

The SRD contracts the Village of Sayward to provide fire protection services to a portion of Electoral Area A: Sayward Valley. The costs of fire protection services are shared with the Village, with the Regional District contributing 60% of the operating budget and the Village contributing 40%, excluding the maintenance costs of Firehall #1 (Village owned) and Firehall #2 (SRD owned). Capital costs for equipment shall be cost shared with each party contributing 50%. The assets owned and contributed by the Regional District for the purposes of Fire Protection Services are Fire Hall #2 and a Fort Garry Freightliner firetruck.

The remaining assets required to provide fire protection services in the region are owned by the Village, which include Fire Hall #1, a supply of fire protection, rescue operations and first response

medical emergency services equipment, a rescue truck, a pickup truck, and a tanker.



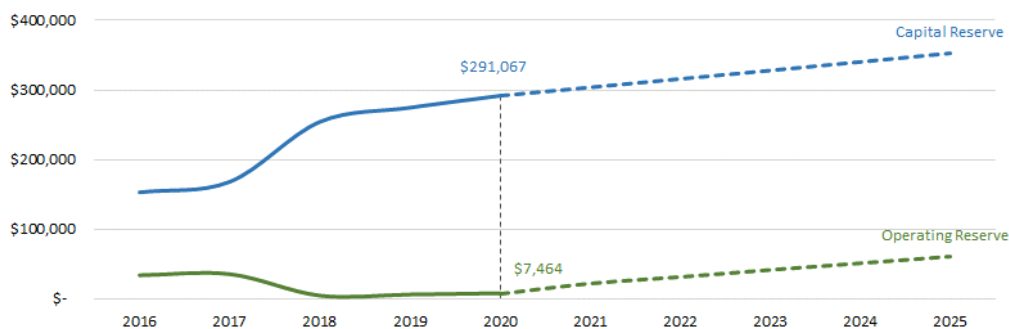
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Other revenue	551	550	550	550	550	550	550
Government transfers	-	10,000	-	-	-	-	-
Prior year surplus	51,815	53,570	57,775	-	-	-	-
	<b>127,366</b>	<b>139,120</b>	<b>133,325</b>	<b>75,550</b>	<b>75,550</b>	<b>75,550</b>	<b>75,550</b>
<b>Expense:</b>							
Operating expenses	52,891	122,420	112,915	58,860	58,053	59,715	58,927
Transfers to reserves	16,700	16,700	20,410	16,690	17,497	15,835	16,623
	<b>69,591</b>	<b>139,120</b>	<b>133,325</b>	<b>75,550</b>	<b>75,550</b>	<b>75,550</b>	<b>75,550</b>
<b>Surplus/(Deficit)</b>	<b>\$ 57,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area A	\$ 212.77	\$ 171.48	\$ -	\$ 16.18	\$ 427.01	\$ 152.13	\$ 139.39	\$ 16.61
<b>Tax Rate per \$100K:</b>	<b>\$ 79.21</b>	<b>\$ 277.24</b>	<b>\$ -</b>	<b>\$ 269.32</b>	<b>\$ 194.07</b>	<b>\$ 237.64</b>	<b>\$ 79.21</b>	<b>\$ 79.21</b>

**Reserve Summary:**



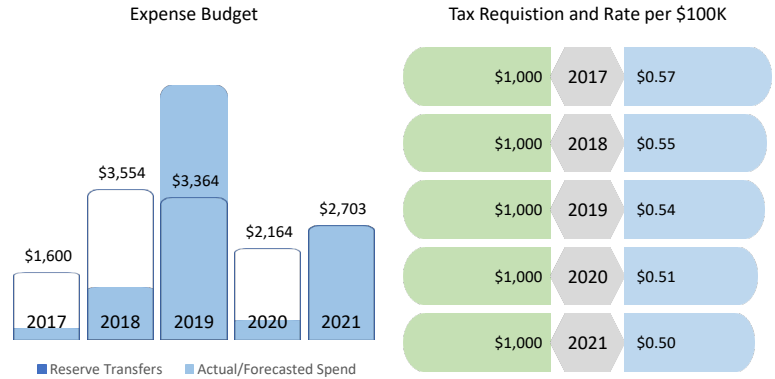
### Budget Commentary & Service Goals:

- The SRD and Village of Sayward have an agreement whereby each is responsible for 50% of capital equipment; excluding First Responder and Rescue Service equipment which is cost shared at the discretion of the Board. The Village is intending to replace Rescue Vehicle #33 in 2021 and Engine #3 in 2023 however at the date of this report cost estimates have yet to be provided.
- \$10,000 government transfer relates to Fire Study grant that was budgeted but not received. Project was ultimately included along with Area D Fire Study; lowering the anticipated cost from \$25,000 to \$15,000; offsetting the anticipated grant funding.
- \$47,000 of deferred maintenance expenses to be carried forward. \$3,500 maintenance contingency not spent in 2020.
- The budget request from Sayward Valley Fire for operating expenses declined by 5.7%, mainly due to declining repairs and maintenance expense. Repairs and maintenance for the prior year budget had been above historical norms.
- Develop long-term renovation and maintenance plan for Sayward Valley Firehall. 2021 workplan includes repair and maintenance to the Sayward Valley Firehall driveway.
- Continue to work with the Sayward Fire Department on wildfire risk reduction initiatives.
- The current contract has been on a year-to-year renewal since 2015.

**Service Description**

The purpose of this function is to facilitate the operation of an emergency preparedness program. The Regional District provides emergency program funding for the Walter’s Cove community in Electoral Area A, with funding allowances for travel and satellite phone costs as necessary.

The authority for this service was originally established on June 28, 1999 through Bylaw 2162. The maximum levy for this service is the greater of \$6,000 or \$0.25 per \$1,000 of the assessed value of the defined portion of Electoral Area A for this service as established by bylaw.



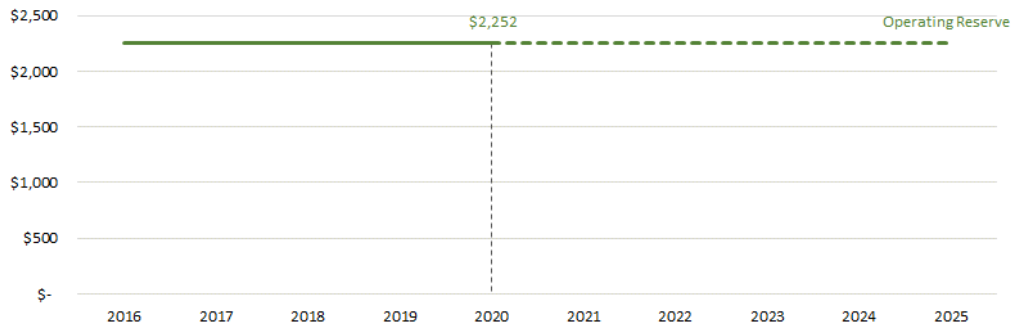
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Prior year surplus	1,164	1,164	1,703	-	-	-	-
	<u>2,164</u>	<u>2,164</u>	<u>2,703</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>Expense:</b>							
Operating expenses	461	2,164	2,703	1,000	1,000	1,000	1,000
	<u>461</u>	<u>2,164</u>	<u>2,703</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>Surplus/(Deficit)</b>	\$ 1,703	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area A	\$ 0.68	\$ 18.82	\$ -	\$ 1.19	\$ 0.85	\$ 12.44	\$ 0.28	\$ 0.17
<b>Tax Rate per \$100K:</b>	\$ 0.50	\$ 1.75	\$ -	\$ 1.70	\$ 1.23	\$ 1.50	\$ 0.50	\$ 0.50

**Reserves Summary:**



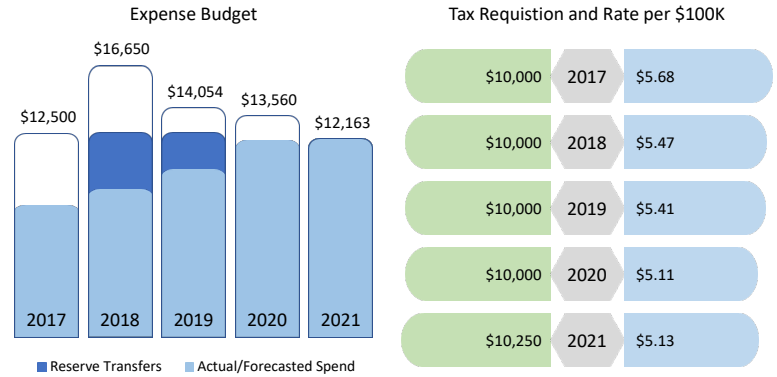
**Budget Commentary & Service Goals:**

- Future goals include establishing, supporting and training a local emergency communications team and provide a stipend for a volunteer emergency coordinator who resides within the community.
- Support long range post-earthquake emergency communications.
- Continue to work with the Ka:'yu:'k't'h'/Che:k:tles7et'h' First Nations to pursue grant opportunities through the Community Emergency Preparedness Fund and Community Resiliency Investment Grant.
- Investigate the feasibility of designating the Walter's Island Community Centre a tsunami muster site.

**Service Description**

This function provides for transportation and tipping fee costs for solid waste disposal for the defined portion of Kyuquot-Nootka in Electoral Area A.

The authority for this service was originally established on October 29, 1990 through Bylaw 1232, with a subsequent amendment with Bylaw 132 to increase the maximum requisition.



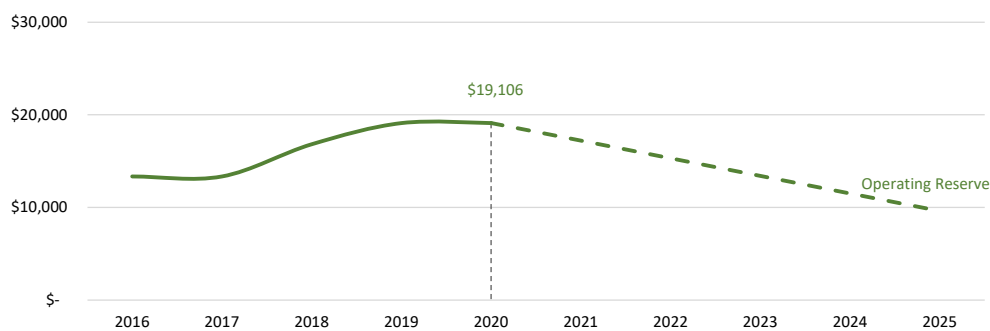
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 10,000	\$ 10,000	\$ 10,250	\$ 10,506	\$ 10,769	\$ 11,038	\$ 11,314
Transfers from reserves	-	1,458	1,896	1,908	1,902	1,897	1,892
Prior year surplus	2,060	2,102	17	-	-	-	-
	<u>12,060</u>	<u>13,560</u>	<u>12,163</u>	<u>12,414</u>	<u>12,671</u>	<u>12,935</u>	<u>13,206</u>
<b>Expense:</b>							
Operating expenses	12,043	13,560	12,163	12,414	12,671	12,935	13,206
	<u>12,043</u>	<u>13,560</u>	<u>12,163</u>	<u>12,414</u>	<u>12,671</u>	<u>12,935</u>	<u>13,206</u>
<b>Surplus/(Deficit)</b>	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area A	\$ 6.98	\$ 192.95	\$ -	\$ 12.16	\$ 8.71	\$ 127.50	\$ 2.83	\$ 1.75
<b>Tax Rate per \$100K:</b>	\$ 5.13	\$ 17.96	\$ -	\$ 17.45	\$ 12.57	\$ 15.40	\$ 5.13	\$ 5.13

**Reserves Summary:**



**Budget Commentary & Service Goals:**

- 2.5% requisition increase for 2021 to support rising tipping fee costs.
- Future goals include initiating dialogue with the local First Nation band about the possibility of establishing a garbage hauling service for the 20 local properties.

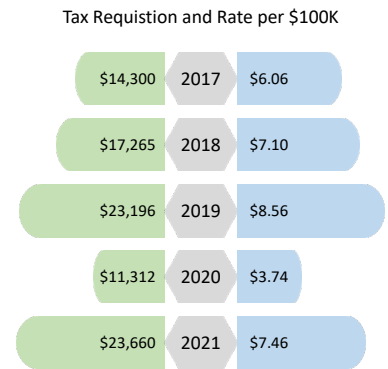
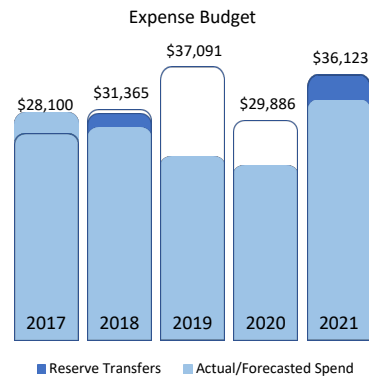
# Function 368 - Sayward and Area A Refuse Disposal

# Electoral Area A

## Service Description

The SRD administers the annual Clean-up Days program for the region where residents can drop off waste and recycling on designated weekends in spring, summer, and fall. The Comox Strathcona Waste Management service provides grants of approximately \$13,800 to offset the costs of these events. This service is shared with the Village of Sayward and a portion of Electoral Area A surrounding the Village the Sayward.

The authority for this service was originally established November 1, 1973 through SLP #24 (Div xxiv), with subsequent amendments with Bylaws 244 and 1281. The maximum levy for this service is \$0.344 per \$1,000 of the assessed value of the defined portion of Electoral Area A and the Village of Sayward.



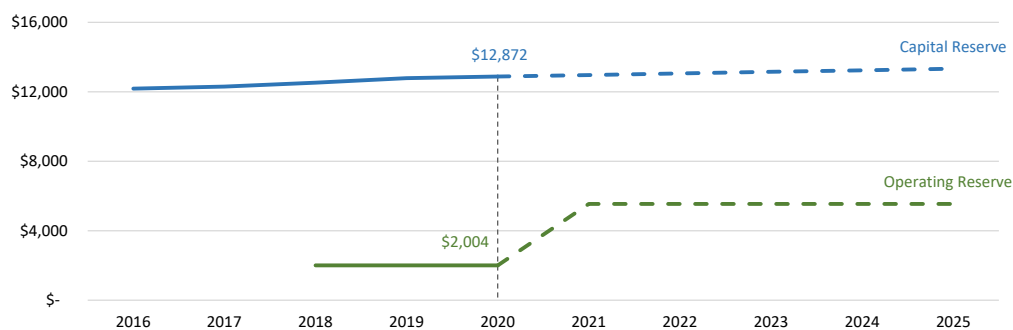
## Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 11,312	\$ 11,311	\$ 23,660	\$ 27,360	\$ 28,154	\$ 28,970	\$ 29,806
Other revenue	6,000	13,800	6,000	6,000	6,000	6,000	6,000
Prior year surplus	12,880	4,775	6,463	-	-	-	-
	<u>30,192</u>	<u>29,886</u>	<u>36,123</u>	<u>33,360</u>	<u>34,154</u>	<u>34,970</u>	<u>35,806</u>
<b>Expense:</b>							
Operating expenses	23,729	29,886	32,585	33,360	34,154	34,970	35,806
Transfers to reserves	-	-	3,538	-	-	-	-
	<u>23,729</u>	<u>29,886</u>	<u>36,123</u>	<u>33,360</u>	<u>34,154</u>	<u>34,970</u>	<u>35,806</u>
<b>Surplus/(Deficit)</b>	\$ 6,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
<b>Electoral Area:</b>								
Area A	\$ 23.29	\$ 11.59	\$ -	\$ 67.62	\$ 47.26	\$ 32.04	\$ 11.34	\$ 1.72
<b>Member Municipalities:</b>								
Village of Sayward	14.72	15.87	-	88.60	16.04	6.89	2.38	-
<b>Regional Average</b>	\$ 19.00	\$ 13.73	\$ -	\$ 78.11	\$ 31.65	\$ 19.47	\$ 6.86	\$ 1.72
<b>Tax Rate per \$100K:</b>	\$ 7.46	\$ 26.09	\$ -	\$ 25.35	\$ 18.27	\$ 22.37	\$ 7.46	\$ 7.46

## Reserves Summary:



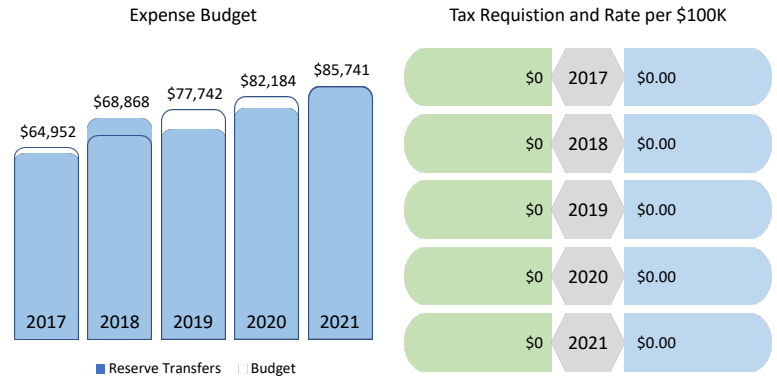
## Budget Commentary:

- Since the SRD split from the CSR, the CVRD has been supporting this function with an annual payment to offset some of the operating costs. In 2018 the new contractor who hauls waste began to offer their services for free as a community initiative. CVRD has reduced their contribution from \$7,800, to \$6,000.
- Explore changing the funding source for this service from requisition to user fees per Director's request.

**Service Description**

The SRD administers the weekly garbage collection service in the Sayward Valley through an external contract while the Village of Sayward contracts its collection service to Waste Management Services under a separate contract. The tipping fees are combined and billed to the SRD, with the Village of Sayward paying for their portion based on the respective number of dwellings served.

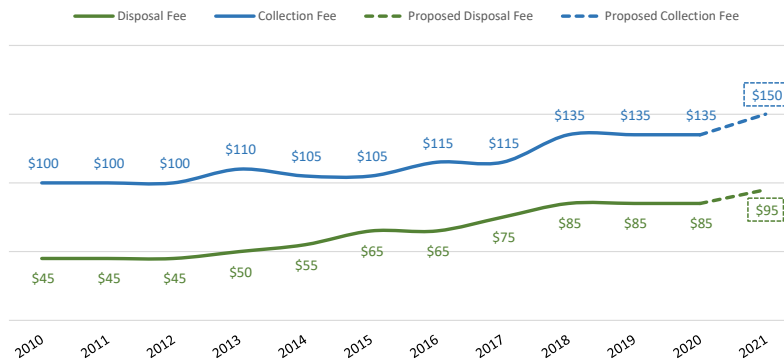
The authority for this service was originally established June 12, 1975 through SLP #30, with subsequent amendments with Bylaws 1281 and 1639. The maximum levy for this service is \$0.286 per \$1,000 of the assessed value of the defined portion of Electoral Area A and the Village of Sayward. The service area includes all of Electoral Area A Sayward (formerly Area H under the CSRD), and now all dwellings currently receive collection service. Bylaw 1698 sets out the portion of service that the collection and rates apply to.



**Operating Budget:**

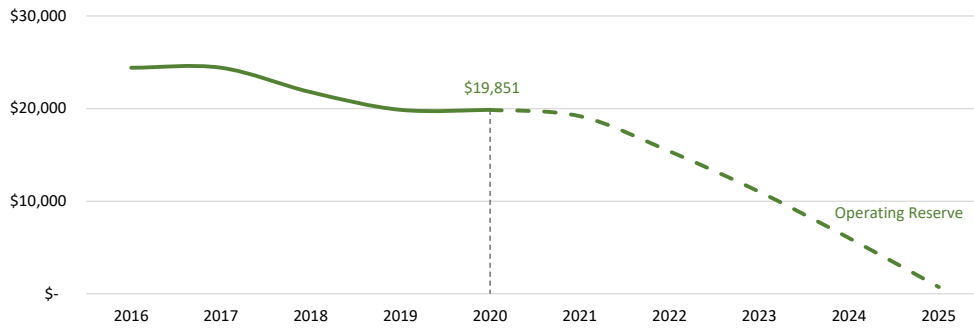
	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Sales of services	\$ 68,900	\$ 71,492	\$ <b>76,845</b>	\$ 78,423	\$ 80,253	\$ 82,083	\$ 84,324
Other revenue	5,396	5,387	<b>5,387</b>	5,387	5,387	5,387	5,387
Transfers from reserves	-	1,140	<b>676</b>	3,799	4,364	4,998	5,287
Prior year surplus	6,320	4,165	<b>2,369</b>	-	-	-	-
	<u>80,616</u>	<u>82,184</u>	<u><b>85,277</b></u>	<u>87,609</u>	<u>90,004</u>	<u>92,468</u>	<u>94,998</u>
<b>Expense:</b>							
Operating expenses	78,247	82,184	<b>85,277</b>	87,609	90,004	92,468	94,998
Transfers to reserves	-	-	-	-	-	-	-
	<u>78,247</u>	<u>82,184</u>	<u><b>85,277</b></u>	<u>87,609</u>	<u>90,004</u>	<u>92,468</u>	<u>94,998</u>
<b>Surplus/(Deficit)</b>	\$ 2,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Rate Data:**



- There are 250 users subject to the annual collection fee and 409 users paying the disposal fee. (250 users + 159 Village of Sayward users)
- The prior year financial plan had recommended increases to \$142 for collection and \$88 for disposal however the increase was deferred due to falling garbage volumes and the delay in Comox Strathcona Waste Management’s 7.7% tipping fee increase not being implemented to September 2020 (vs. January 2020 budget expectation).
- Budget based on recommended rate increase to \$150 for collection and \$95 for disposal. Future rate increases to be considered to minimize reserves needed to support current operations.
- CSWM advises they are not anticipating raising tipping fee rates for 2021 and future rate increases thereafter should be based on CPI levels. Current tipping fee rates are \$150/ton; up from \$130/ton in 2017. (2011 = \$65/ton)

**Reserves Summary:**



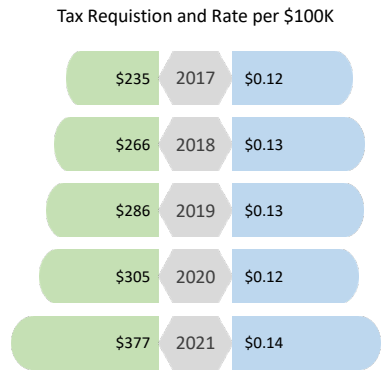
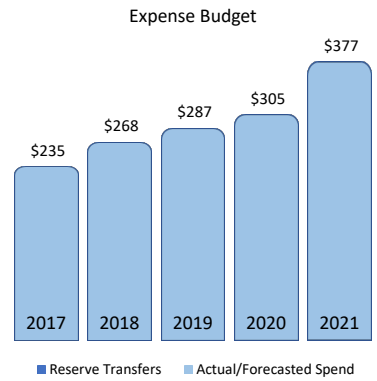
**Budget Commentary & Service Goals:**

- Prior year proposed increases were deferred, see rate data section above. 2021 Financial Plan proposes to increase the refuse collection rate by \$15 to \$150 per year and the refuse disposal rate by \$10 to \$95 per year. (11.1% and 11.8%, respectively).
- Current goal is to maintain service levels however future annual rate increases should match CPI and tipping fee increases for long-term sustainability.

**Service Description**

Function 501 - Geographic Information Systems fulfills the service of assigning and managing house numbering in the defined area of Electoral Area A, with an in-house labour allocation to this function.

The authority for this service was originally established January 13, 1976 through SLP #33/35, with subsequent amendments with SLP #71 and Bylaws 2142 and 2157. The maximum levy for this service is \$0.277 per \$1,000 of the assessed value of the defined portion of Electoral Area A.



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Revenue:							
Property tax requisition	\$ 305	\$ 305	\$ 377	\$ 377	\$ 377	\$ 377	\$ 377
Expense:							
Operating expenses	305	305	377	377	377	377	377
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area A	\$ 0.44	\$ 0.22	\$ -	\$ 1.29	\$ 0.90	\$ 0.61	\$ 0.22	\$ 0.03
Tax Rate per \$100K:	\$ 0.14	\$ 0.50	\$ -	\$ 0.48	\$ 0.35	\$ 0.43	\$ 0.14	\$ 0.14

**Budget Commentary & Service Goals:**

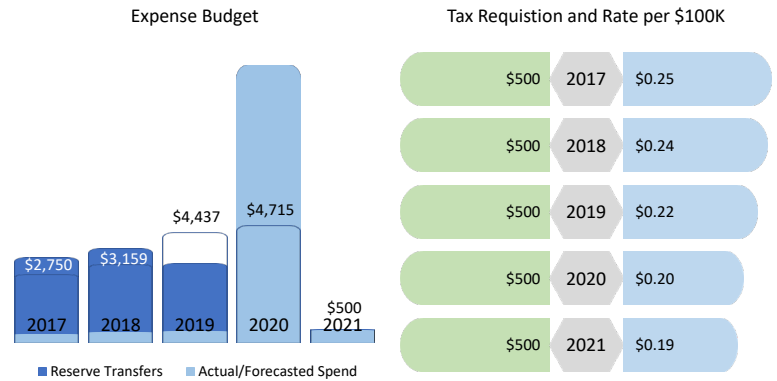
- This amount transfers to Function 501 – GIS Services.
- Current service levels for House Numbering Area A Sayward are provided through the GIS service.

**Service Description**

The purpose of this budget is to provide supportive funding for organizations providing economic development services within the part of Electoral Area A located within the Sayward Valley.

This function also includes lease revenues from a shared service agreement with the Village of Sayward using Sayward Valley Communications to provide internet services in the region; a portion of the revenues generated for this service are transferred back to Electoral A Sayward and the Village to be held for required infrastructure upgrades.

The authority for this service was originally established through Bylaw 2599 on February 23, 2004 with the maximum levy for this service being \$0.05 per \$1,000 of the assessed values within the service area.



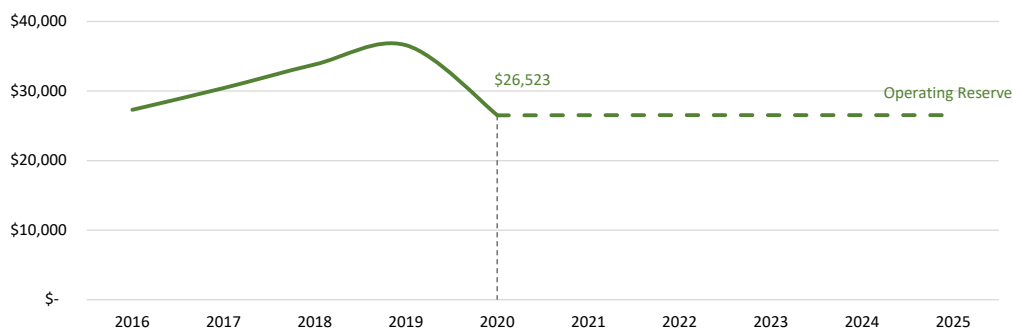
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 500	\$ 500	\$ 500	\$ 500	\$ 505	\$ 515	\$ 525
Other revenue	-	3,600	-	-	-	-	-
Transfers from reserves	10,080	-	-	-	-	-	-
Prior year surplus	615	615	-	-	-	-	-
	<u>11,195</u>	<u>4,715</u>	<u>500</u>	<u>500</u>	<u>505</u>	<u>515</u>	<u>525</u>
<b>Expense:</b>							
Operating expenses	11,195	1,115	485	495	505	515	525
Transfers to reserves	-	3,600	15	5	-	-	-
	<u>11,195</u>	<u>4,715</u>	<u>500</u>	<u>500</u>	<u>505</u>	<u>515</u>	<u>525</u>
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area A	\$ 0.59	\$ 0.29	\$ -	\$ 1.71	\$ 1.20	\$ 0.81	\$ 0.29	\$ 0.04
<b>Tax Rate per \$100K:</b>	\$ 0.19	\$ 0.66	\$ -	\$ 0.64	\$ 0.46	\$ 0.57	\$ 0.19	\$ 0.19

**Reserves Summary:**



**Budget Commentary & Service Goals:**

- Local ISP transitioning services to Mascon Cable who took over service delivery in the area. 2020 budget variance due to prior equipment purchases by operator. Adjustments to be funding by reserve and will not affect any tax requisition.

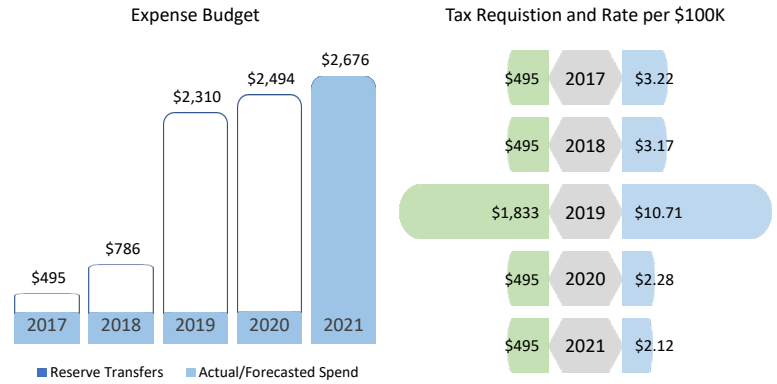
# Function 677 - Kyuquot Community Hall

# Electoral Area A

## Service Description

The purpose of this function is to maintain the Kyuquot Community Hall. The operating budget for this service does not include any maintenance contract or other funding to maintain the facility; as a result, the hall is currently in a state of disrepair.

The authority for this service was originally established through Bylaw 1720 on September 25, 1995 with a maximum levy for this service being \$0.50 per \$1,000 of the assessed values within the service area of Electoral Area A Kyuquot.



## Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495
Prior year surplus	2,003	1,999	2,181	-	-	-	-
	<u>2,498</u>	<u>2,494</u>	<u>2,676</u>	495	495	495	495
<b>Expense:</b>							
Operating expenses	317	2,494	2,676	495	495	495	495
	<u>317</u>	<u>2,494</u>	<u>2,676</u>	495	495	495	495
<b>Surplus/(Deficit)</b>	\$ 2,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
<b>Electoral Area:</b>								
Area A	\$ 3.72	\$ 11.95	\$ -	\$ 5.55	\$ 5.11	\$ -	\$ 0.31	\$ 0.92
<b>Tax Rate per \$100K:</b>	\$ 2.12	\$ 7.42	\$ -	\$ 7.21	\$ 5.19	\$ -	\$ 2.12	\$ 2.12

## Capital Program:

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>Kyuquot Community Hall Design</b>	\$ 47,000	-	-	-	-	-	Community Works Funds
Following the recent assessment of the Kyuquot Community Hall, it has been determined that this facility is at end of life and requires a significant re-investment to bring the facility up to serviceable standards for the community members in the area.							

## Budget Commentary & Service Goals:

- An MIA assessment of the facility was completed in 2020, which supported the need to address the liability associated with the facility. \$2,000 carryforward to support future engineering assessment.
- Staff inspected the facility in the summer of 2020.
- The 2020 budget included funds to complete a building assessment of the facility to be completed in 2021.
- 2021 plans to include design and costing for community hall upgrades.
- Provided current service levels remain, there will be no change in total 2021 requisition.

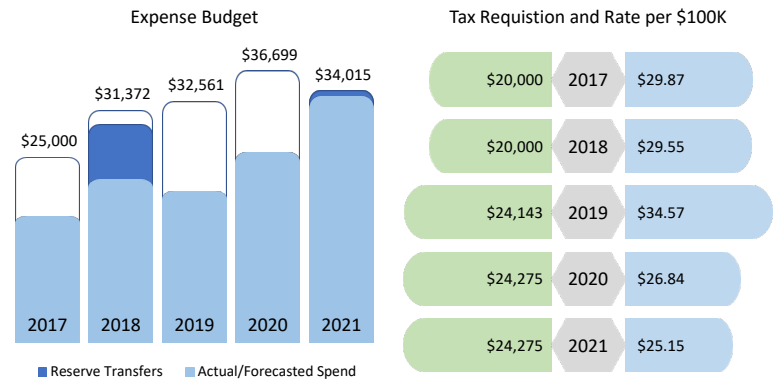
## Function 680 - Sayward Valley Heritage Hall

## Electoral Area A

### Service Description

The purpose of this local service is for the operation of a community centre, including the hall and surrounding lands. This facility is not owned by the SRD but is operated under contract with the Sayward Community Recreation Association.

The authority for this service was originally established through Bylaw 1696 on December 15, 1994 for a defined portion of Electoral Area A Sayward with subsequent amendments with Bylaws 2246 and 2642. The maximum levy for this service is \$1.75 per \$1,000 of the assessed values within the defined service area.



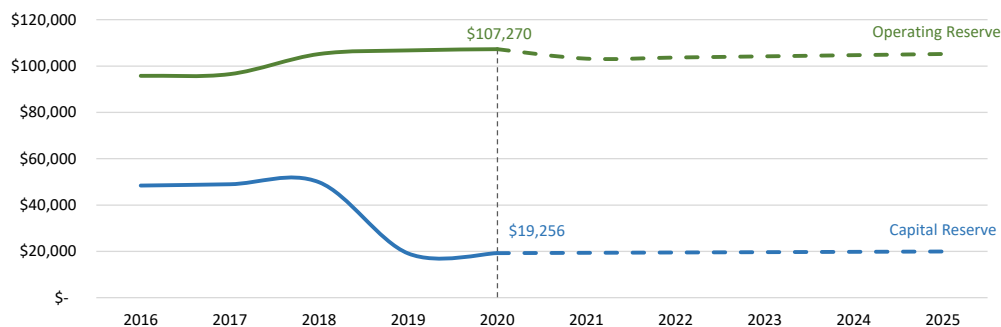
### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 24,275	\$ 24,275	\$ 24,275	\$ 28,177	\$ 28,710	\$ 29,254	\$ 29,809
Transfers from reserves	-	5,500	5,500	-	-	-	-
Prior year surplus	5,627	6,924	4,240	-	-	-	-
	<u>29,902</u>	<u>36,699</u>	<u>34,015</u>	<u>28,177</u>	<u>28,710</u>	<u>29,254</u>	<u>29,809</u>
<b>Expense:</b>							
Operating expenses	25,662	36,699	33,154	28,177	28,710	29,254	29,809
Transfers to reserves	-	-	861	-	-	-	-
	<u>25,662</u>	<u>36,699</u>	<u>34,015</u>	<u>28,177</u>	<u>28,710</u>	<u>29,254</u>	<u>29,809</u>
<b>Surplus/(Deficit)</b>	<b>\$ 4,240</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area A	\$ 67.41	\$ 54.45	\$ -	\$ 4.97	\$ 135.58	\$ 55.22	\$ 44.26	\$ 5.27
<b>Tax Rate per \$100K:</b>	<b>\$ 25.15</b>	<b>\$ 88.03</b>	<b>\$ -</b>	<b>\$ 85.51</b>	<b>\$ 61.62</b>	<b>\$ 75.45</b>	<b>\$ 25.15</b>	<b>\$ 25.15</b>

### Reserve Summary

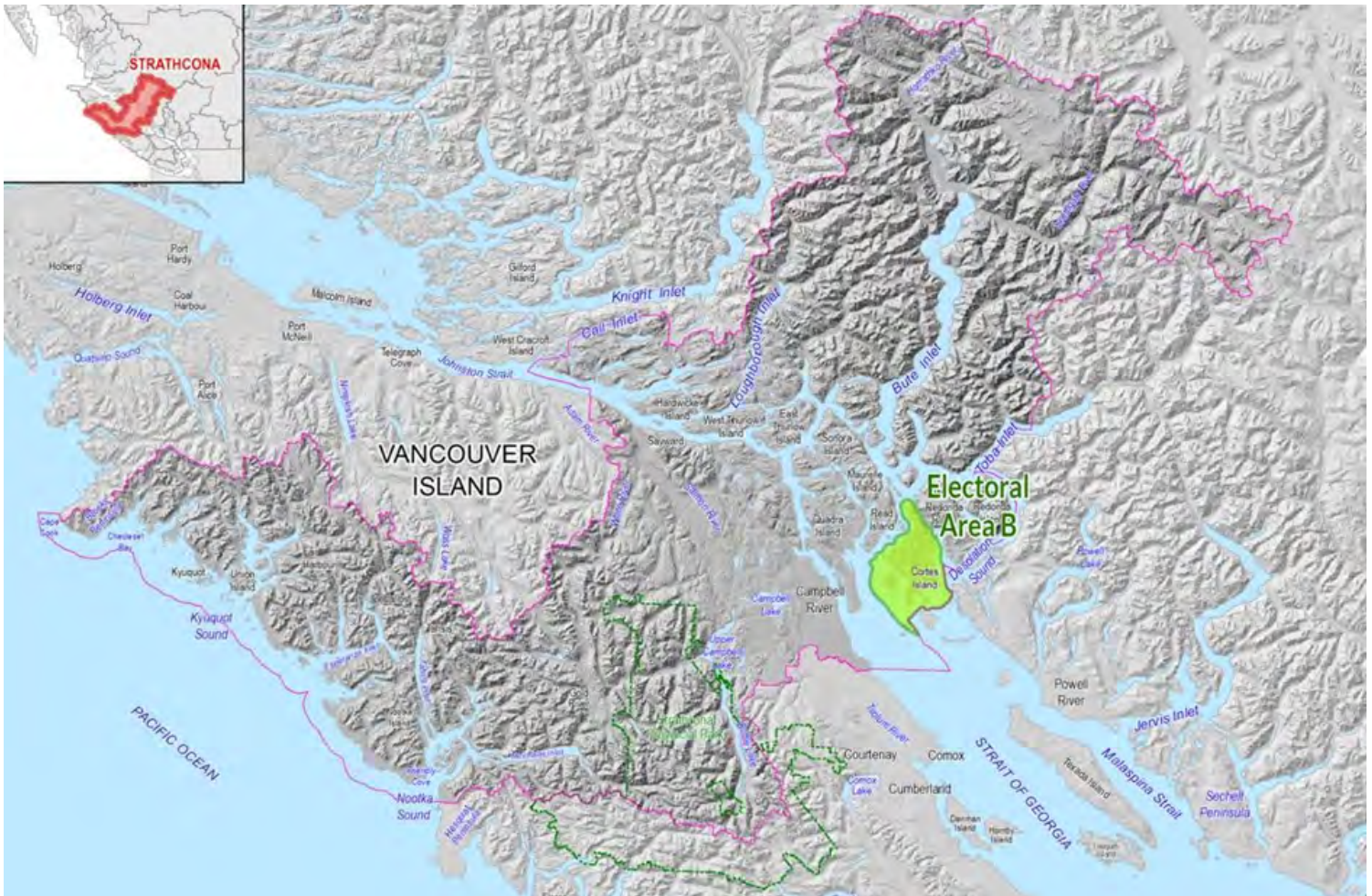


### Budget Commentary & Service Goals:

- \$5,500 building condition assessment carried forward, funded by reserves. Staff continues to recommend upgrades to the facility to meet current building code requirements, including a code required upgrade to the kitchen.
- The SRD was unsuccessful in its request to gain ownership of the hall from the association. There are no plans to change current service levels.

## Electoral Area B

### Cortes Island



**Electoral Area B** includes all of Cortes Island and the surrounding archipelago islands. This electoral area is the smallest region within the Strathcona Regional District (SRD) at just under 330 square kilometres.

Cortes Island residents and visitors enjoy a spectacular selection of marine, lake and forest environments. The Island has just over 1,000 full-time residents spread over several small villages, including Whaletown, Manson’s Landing, Squirrel Cove and Cortes Bay. Parks range in diversity from dense forests, highlighted by old growth cedars, to expansive marine areas. Recreational opportunities include superb hiking, mountain biking, swimming, camping, and kayaking.

Electoral Area B includes the following functions:

**Function # - Function Description**

126 - Grant In Aid Area B

157 - Feasibility Studies - Electoral Area B

250 - South Cortes Island Fire Protection

251 - Cortes Island First Responder

374 - Area B Refuse Disposal

376 - Cortes Island Refuse Collection

535 - House Numbering Area B

617 - Community Parks Area B

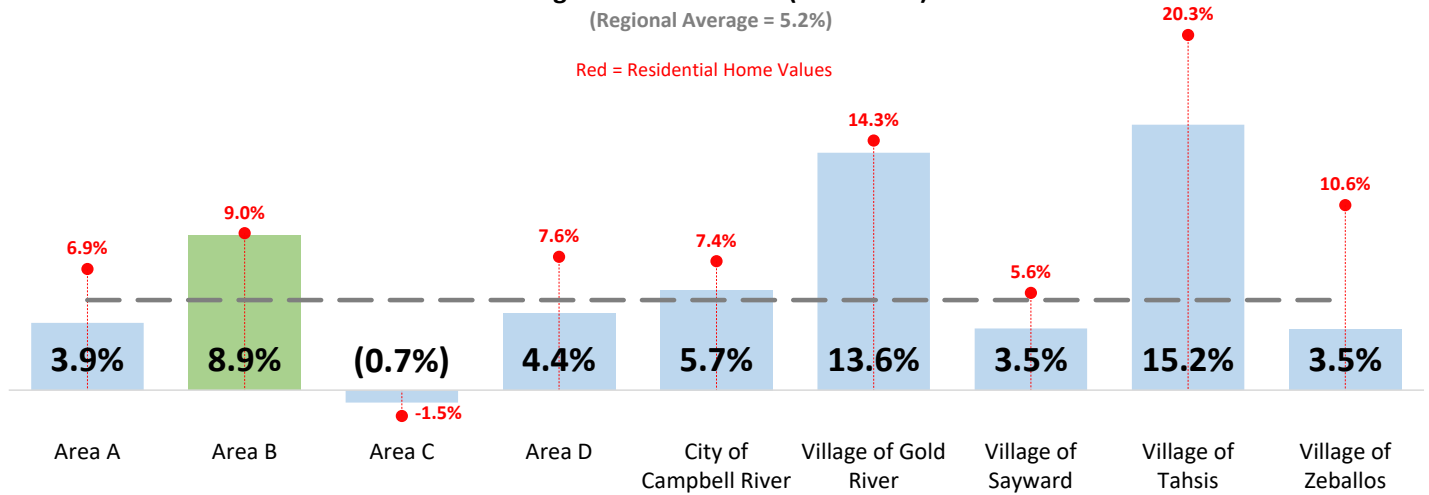
682 - Cortes Island Community Hall

697 - Heritage Conservation - Area B

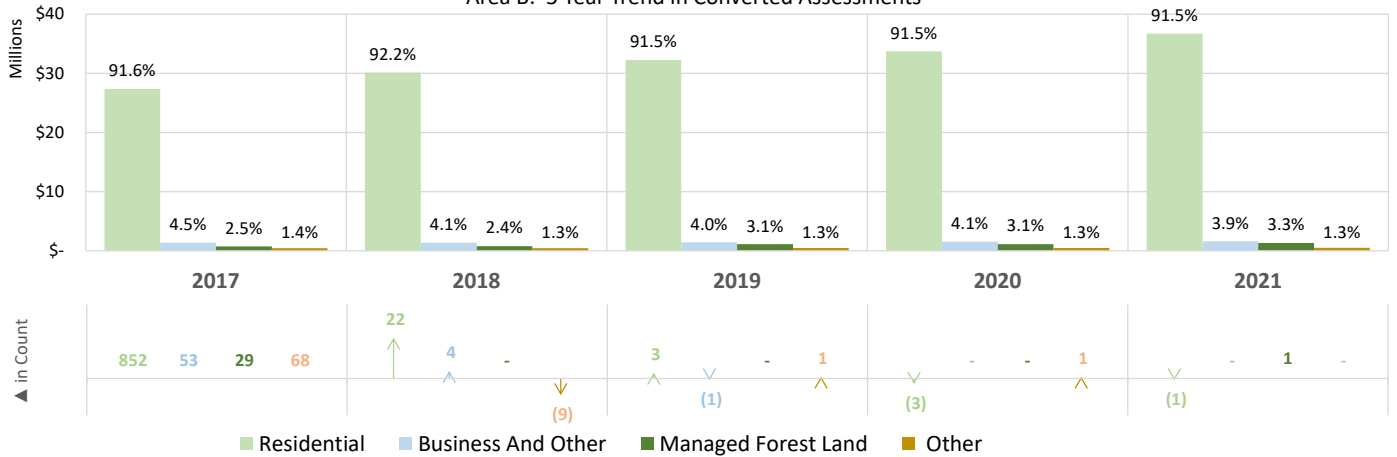
Change in Total Tax Base (All Classes)

(Regional Average = 5.2%)

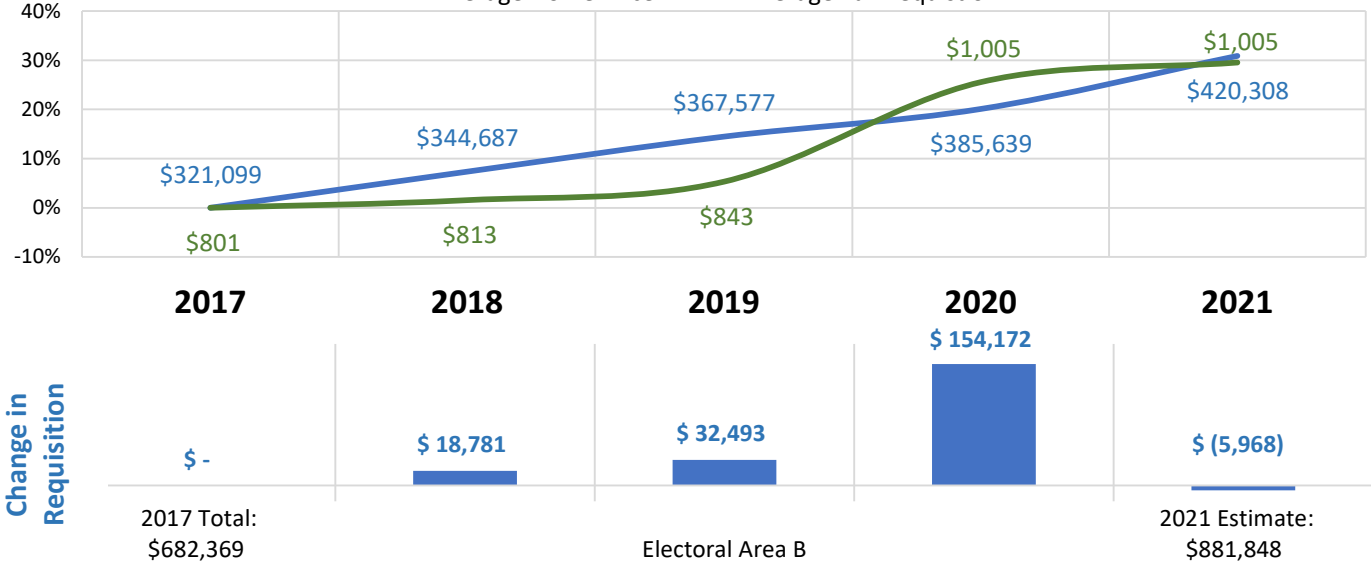
Red = Residential Home Values



Area B: 5 Year Trend in Converted Assessments



Average Home Price vs Average Tax Requisition



Property Tax Requisition Summary

Based on BC Assessment Completed Roll (Jan 1, 2021)

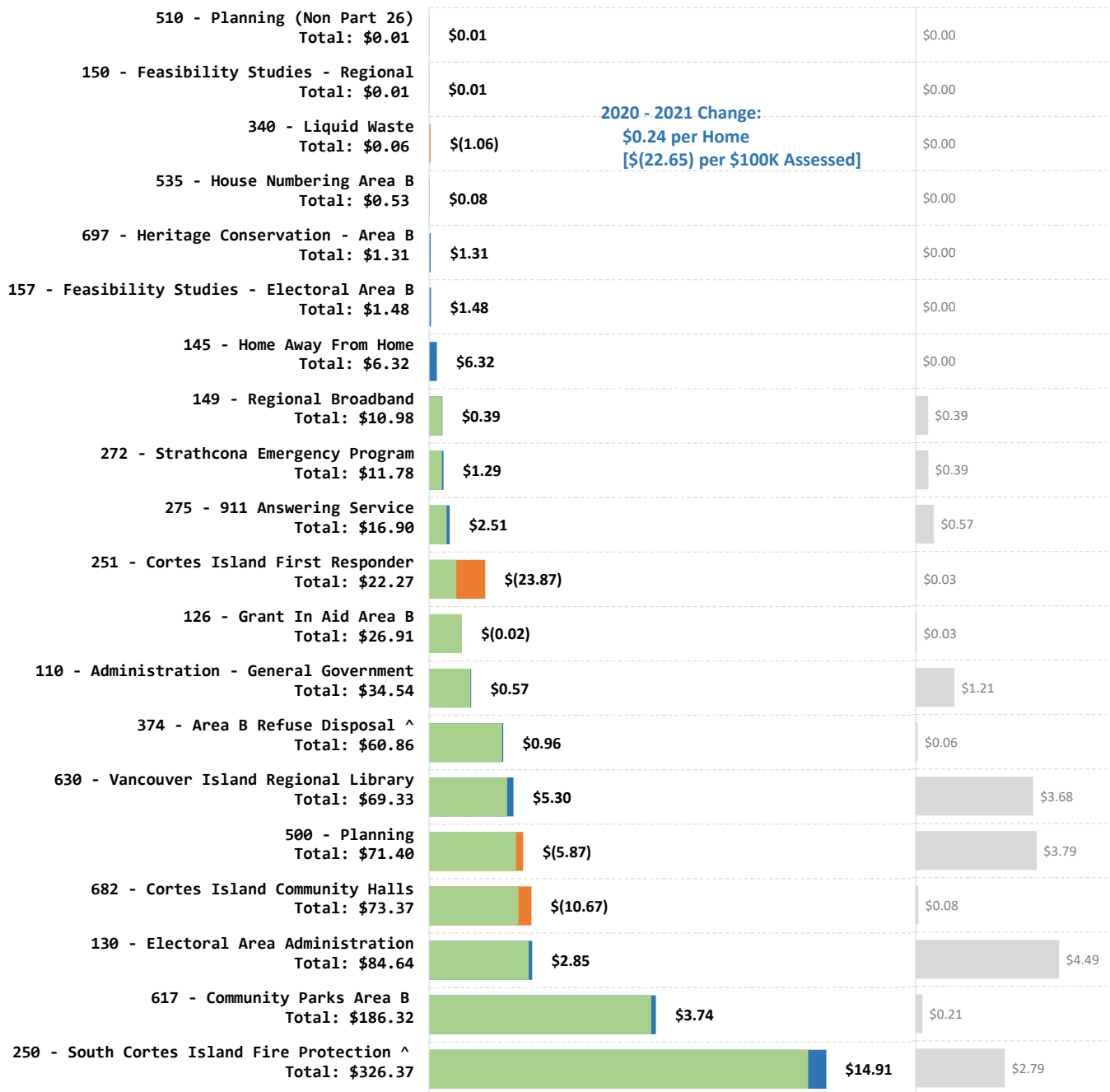
Estimated 2020 to 2021 Tax Rate Change

Taxes will be calculated on BC Assessment Revised Roll (March 2021)

Function	Requisition			Estimated Tax (per \$100K)		
	2020 Actual	2021 Budget	% Change	2020 Actual	2021 Budget	\$ Change
<b>Corporate Services:</b>						
110 - Administration and General Government	\$ 32,434	\$ 32,942	1.6 %	\$ 8.81	\$ 8.22	\$ (0.59)
<b>Regional Services:</b>						
145 - Home Away From Home	-	6,028	100.0 %	-	1.50	1.50
149 - Regional Broadband	10,121	10,477	3.5 %	2.75	2.61	(0.13)
150 - Regional Feasibility Studies	-	13	100.0 %	-	0.00	0.00
272 - Strathcona Emergency Program	10,023	11,239	12.1 %	2.72	2.80	0.08
275 - 911 Emergency Answering Service	13,745	16,123	17.3 %	3.73	4.02	0.29
510 - Planning Non Part 26	-	8	100.0 %	-	0.00	0.00
<b>Electoral Areas:</b>						
130 - Electoral Area Administration	78,103	80,737	3.4 %	21.21	20.14	(1.07)
340 - Liquid Waste Management	1,069	55	(94.8)%	0.29	0.01	(0.28)
500 - Planning	73,794	68,108	(7.7)%	20.04	16.99	(3.05)
630 - Vancouver Island Regional Library	61,143	66,132	8.2 %	16.60	16.50	(0.11)
<b>Area B:</b>						
126 - Area B Grants In Aid	25,709	25,665	(0.2)%	6.98	6.40	(0.58)
157 - Area B Feasibility Studies	-	1,409	100.0 %	-	0.35	0.35
250 - Cortes Island Fire ^	225,500	234,275	3.9 %	75.52	71.19	(4.32)
251 - Cortes First Responder	44,061	21,244	(51.8)%	11.96	5.30	(6.67)
374 - Electoral Area B Refuse Disposal ^	57,079	57,935	1.5 %	15.53	14.48	(1.05)
535 - Area B House Numbering	432	504	16.7 %	0.12	0.13	0.01
617 - Area B Parks	174,352	177,720	1.9 %	47.34	44.33	(3.02)
682 - Cortes Community Hall	80,250	69,982	(12.8)%	21.79	17.46	(4.34)
697 - Area B Heritage Conservation	-	1,250	100.0 %	-	0.31	0.31
<b>Total</b>	<b>\$ 887,816</b>	<b>\$ 881,848</b>	<b>(0.7)%</b>	<b>\$ 255.40</b>	<b>\$ 232.75</b>	<b>\$ (22.65)</b>
^ specified area						
<b>Average Residential Property Value:</b>	<b>\$ 385,639</b>	<b>\$ 420,308</b>				
<b>Estimated Tax Per Average Residential Property</b>	<b>\$ 1,005.15</b>	<b>\$ 1,005.39</b>				

Estimated Requisition Cost per Average Household is \$1,005.39 for 2021. [2020 = \$1,005.15]

Impact of Assessment Shift:  
\$17.74 per Home



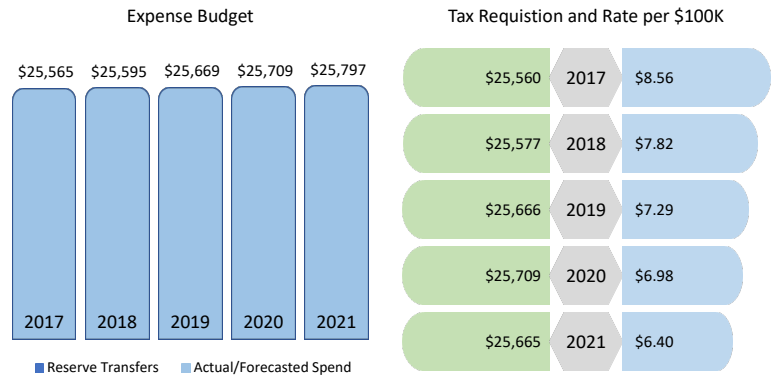
^ denotes defined service area

■ 2020 Tax per Household ■ 2021 Tax Increase ■ 2021 Tax Decrease

**Service Description**

The purpose of this service is to provide financial resources that can be awarded to registered non-profit and other organizations to provide programs and services that serve the local community or provide a regional benefit. Proposals for funding from this program are brought forward by the electoral area director and are decided on by the Board as a whole. The authority for this service is provided through the Local Government Act, section 263(1)(c).

The total amount of financial assistance provided in any calendar year cannot exceed \$0.10 per \$1,000 of the assessed value in the region.



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Revenue:							
Property tax requisition	\$ 25,709	\$ 25,709	\$ 25,665	\$ 25,813	\$ 25,829	\$ 25,846	\$ 25,863
Prior year surplus	97	-	132	-	-	-	-
	25,806	25,709	25,797	25,813	25,829	25,846	25,863
Expense:							
Operating expenses	25,674	25,709	25,797	25,813	25,829	25,846	25,863
	25,674	25,709	25,797	25,813	25,829	25,846	25,863
Surplus/(Deficit)	\$ 132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area B	\$ 26.91	\$ 25.38	\$ -	\$ 7.94	\$ 18.06	\$ 27.90	\$ 16.49	\$ 0.25
Tax Rate per \$100K:	\$ 6.40	\$ 22.41	\$ -	\$ 21.77	\$ 15.68	\$ 19.21	\$ 6.40	\$ 6.40

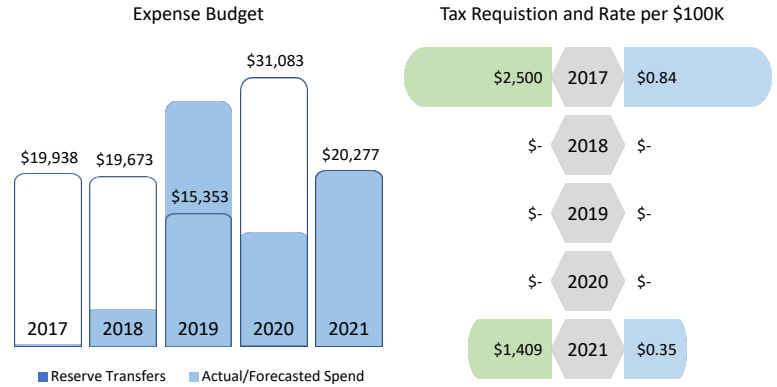
**Budget Commentary & Service Goals:**

- Maintain service levels.

**Service Description**

The purpose of this service is to provide funds to support the study of potential new services for the electoral area. If a regional district undertakes a service after conducting a feasibility in respect of the service, the costs of that study are deemed to be costs of that service.

The authority for this service which was established on October 30, 2000 is provided through the Local Government Act, section 379(4).



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ -	\$ -	\$ 1,409	\$ 278	\$ 279	\$ 280	\$ 281
Other revenue	32,071	31,083	-	-	-	-	-
Prior year surplus	-	-	18,868	-	-	-	-
	32,071	31,083	20,277	278	279	280	281
<b>Expense:</b>							
Operating expenses	268	19,136	20,277	278	279	280	281
Deficit prior year	12,934	11,947	-	-	-	-	-
	13,202	31,083	20,277	278	279	280	281
<b>Surplus/(Deficit)</b>	\$ 18,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area B	\$ 1.48	\$ 1.39	\$ -	\$ 0.44	\$ 0.99	\$ 1.53	\$ 0.91	\$ 0.01
<b>Tax Rate per \$100K:</b>	\$ 0.35	\$ 1.23	\$ -	\$ 1.19	\$ 0.86	\$ 1.05	\$ 0.35	\$ 0.35

**Budget Commentary & Service Goals:**

- Ongoing surplus from prior years carrying into 2021 to maintain requisition at zero. Feasibility functions typically maintain high budgets to act as contingency for potential feasibility studies to be funded as the need arises.
- Budgeted expense to provide for potential feasibility studies for new services in the electoral area. Ongoing expenses are support services allocations from general administration.
- No studies currently planned. Tax requisition to bring available budget to an even \$19,000; future requisition to fund annual internal support allocation amounts.

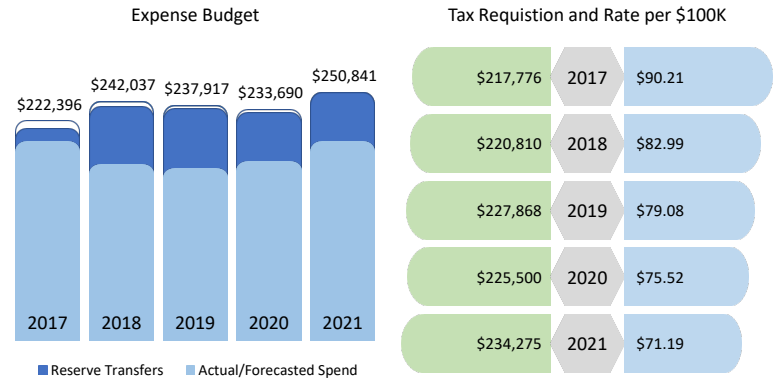
## Function 250 - South Cortes Island Fire Protection

## Electoral Area B

### Service Description

The SRD contracts the Cortes Island Fire Fighter's Association (CIFFA) to provide fire protection services for a portion of Cortes Island. The SRD entered into a 5-year contact with CIFFA on November 30, 2017.

The authority for this service was originally established November 26, 1990 through Bylaw 1263, with subsequent amendments on Bylaws 1790, 1972, and 2645 for boundary expansions. The maximum levy for this service is the greater of \$94,500 or \$1.00 per \$1,000 of the assessed value of the defined portion of Electoral Area B.



### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 225,500	\$ 225,500	\$ 234,275	\$ 245,912	\$ 255,011	\$ 264,540	\$ 274,519
Sales of services	4,620	4,620	4,620	4,620	4,620	4,620	4,620
Transfers from reserves	-	-	9,000	-	-	-	-
Prior year surplus	3,570	3,570	2,946	-	-	-	-
	<u>233,690</u>	<u>233,690</u>	<u>250,841</u>	<u>250,532</u>	<u>259,631</u>	<u>269,160</u>	<u>279,139</u>
<b>Expense:</b>							
Operating expenses	180,744	183,690	200,841	200,532	209,631	219,160	229,139
Transfers to reserves	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	<u>230,744</u>	<u>233,690</u>	<u>250,841</u>	<u>250,532</u>	<u>259,631</u>	<u>269,160</u>	<u>279,139</u>
Surplus/(Deficit)	\$ 2,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

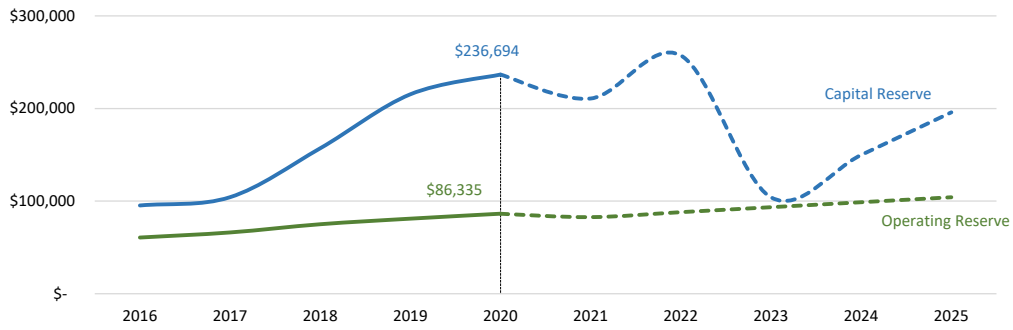
### Capital Budget:

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>Cortes Fire Equipment Replacement</b>	-	\$ 72,500	-	\$ 200,000	-	-	Reserves
Replacement of fire fleet and equipment upgrades to maintain services. 2021: Unit T-1 (1984 Ford). 2023: Unit 101 (1988 GMC).							

### Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area B	\$ 326.37	\$ 334.39	\$ -	\$ 129.50	\$ 403.83	\$ 194.95	\$ 221.28	\$ 2.98
Tax Rate per \$100K:	\$ 71.19	\$ 249.17	\$ -	\$ 242.05	\$ 174.42	\$ 213.58	\$ 71.19	\$ 71.19

Reserves Summary:



Budget Commentary & Service Goals:

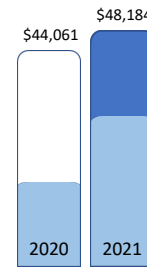
- 2021 tax requisition forecasted to increase 3.9% (\$8,775) primarily due to contract costs increasing 4.5% (\$7,700). Future year contracted increases expected to be 4.8% per year.
- Additional \$9,000 spend in 2021 for Cortes Island Fire Tanker study, to be funded by operating reserves.
- Continue to work with residents and CIFFA regarding a possible expansion of service into the Tiber Bay area.
- Continue to work with CIFFA about the potential to achieve Superior Tanker Shuttle Service.
- Continue to work with CIFFA on wildfire risk reduction initiatives for Cortes Island.

**Service Description**

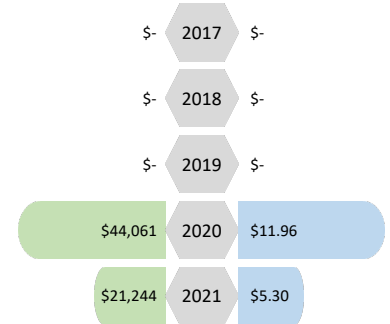
The first responder service for Cortes Island was established to provide initial response to persons requiring emergency medical assistance. This includes training, equipping, and deploying personnel to provide first aid during medical emergencies until such time as those personnel have been relieved by paramedics.

The service establishing Bylaw 328 was adopted on November 21, 2019, with a maximum levy amount being the greater of \$45,000 or \$0.1443 per \$1,000 of net taxable value of land and improvements in Electoral Area B.

Expense Budget



Tax Requisition and Rate per \$100K



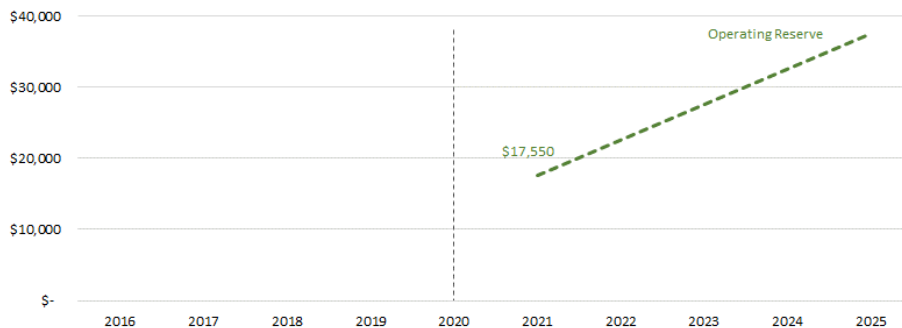
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 44,061	\$ 44,061	\$ 21,244	\$ 37,118	\$ 38,676	\$ 40,310	\$ 42,026
Prior year surplus	-	-	26,940	-	-	-	-
	44,061	44,061	48,184	37,118	38,676	40,310	42,026
<b>Expense:</b>							
Operating expenses	1,086	28,520	30,634	32,118	33,676	35,310	37,026
Other transfers	16,035	15,541	-	-	-	-	-
Transfers to reserves	-	-	17,550	5,000	5,000	5,000	5,000
	17,121	44,061	48,184	37,118	38,676	40,310	42,026
<b>Surplus/(Deficit)</b>	\$ 26,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area B	\$ 22.27	\$ 21.01	\$ -	\$ 6.57	\$ 14.95	\$ 23.09	\$ 13.65	\$ 0.21
<b>Tax Rate per \$100K:</b>	\$ 5.30	\$ 18.55	\$ -	\$ 18.02	\$ 12.98	\$ 15.90	\$ 5.30	\$ 5.30

**Reserves Summary:**



**Budget Commentary & Service Goals:**

- Service rollout deferral due to COVID-19 concern resulting in \$27,450 budget variance. Amount to be carried forward. 2021 contract amount of \$29,065 based on Cortes Fire 2020-2024 Financial Plan.
- \$17,550 transfer in 2021 to establish reserve; amount requested by Cortes Fire Department.

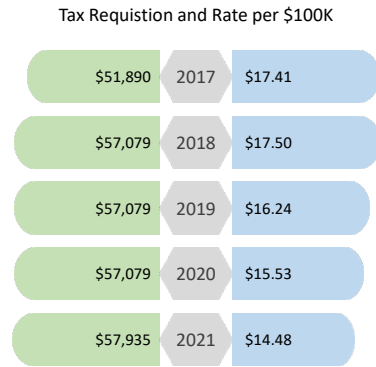
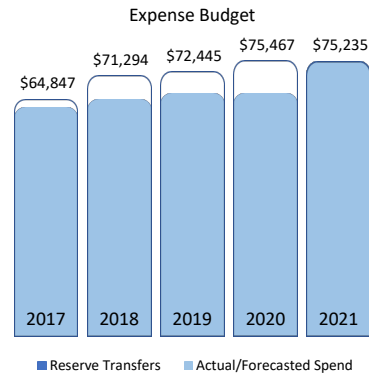
# Function 374 - Electoral Area "B" Refuse Disposal Grounds

# Electoral Area B

## Service Description

This function funds all the tipping fees incurred from waste generated on the Island and collected at the curb through Function 376 or dropped off at the Cortes Island transfer station. Bylaw 2851 provides for a flat annual fee for commercial users listed in the bylaw. Another applicable bylaw for this service includes Bylaw 912 Area I Refuse Site Operation.

The authority for this service was originally established September 27, 1971 through Bylaw 69, with subsequent amendments with Bylaw 1281. The maximum levy for this service is \$0.50 per \$1,000 of the assessed value of Electoral Area B.



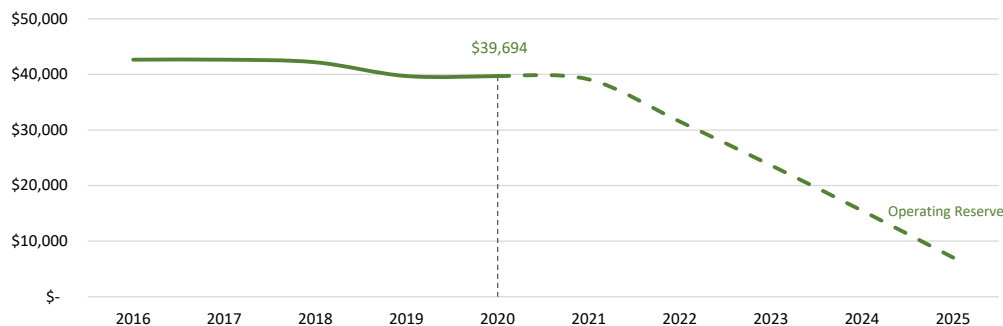
## Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 57,079	\$ 57,079	\$ 57,935	\$ 59,673	\$ 61,463	\$ 63,307	\$ 65,206
Other revenue	9,999	9,999	9,999	9,999	9,999	9,999	9,999
Transfers from reserves	-	5,480	610	7,581	7,864	8,152	8,444
Prior year surplus	6,067	2,909	6,691	-	-	-	-
	<u>73,145</u>	<u>75,467</u>	<u>75,235</u>	<u>77,253</u>	<u>79,326</u>	<u>81,458</u>	<u>83,649</u>
<b>Expense:</b>							
Operating expenses	66,454	75,467	75,235	77,253	79,326	81,458	83,649
	<u>66,454</u>	<u>75,467</u>	<u>75,235</u>	<u>77,253</u>	<u>79,326</u>	<u>81,458</u>	<u>83,649</u>
<b>Surplus/(Deficit)</b>	<u>\$ 6,691</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area B	\$ 60.86	\$ 60.19	\$ -	\$ 17.96	\$ 42.26	\$ 63.09	\$ 37.30	\$ 0.46
<b>Tax Rate per \$100K:</b>	<b>\$ 14.48</b>	<b>\$ 50.68</b>	<b>\$ -</b>	<b>\$ 49.23</b>	<b>\$ 35.47</b>	<b>\$ 43.44</b>	<b>\$ 14.48</b>	<b>\$ 14.48</b>

## Reserves Summary:



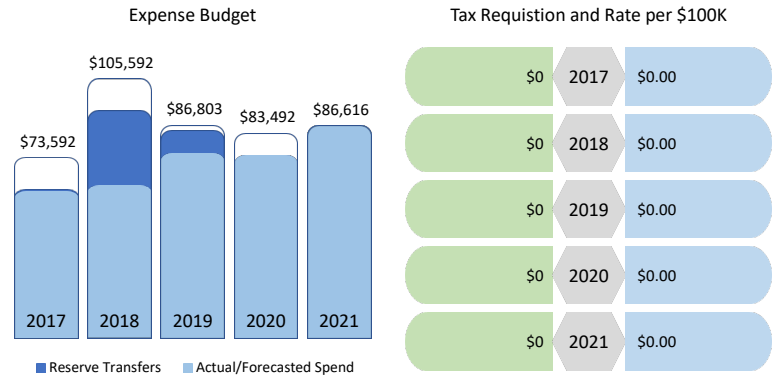
## Budget Commentary & Service Goals:

- 2020 surplus primarily due from decline in garbage volumes reducing tipping fee expenses.
- CSWM advises they are not anticipating raising tipping fee rates for 2021 and future rate increases thereafter should be based on CPI levels. Current tipping fee rates are \$150/ton; up from \$130/ton in 2017.
- Future goals include updating user fee bylaw from current flat annual fee to more equitable method as determined in consultation with all impacted parties. Budgeted 3% tax requisition increase.

**Service Description**

This service provides curbside collection of garbage and recycling from all residents (excluding commercial) on the island through an external contract. Recycling collection is subsidized by Recycle BC; currently there are 569 dwellings being served. Refuse is delivered to the Cortes Island Waste Management Centre (CIWMC).

The SRD is also responsible for collecting revenue and paying for the tipping fees for all waste removed from the CIWMC which is operated by Comox Strathcona Waste Management (CSWM) through Function 374.



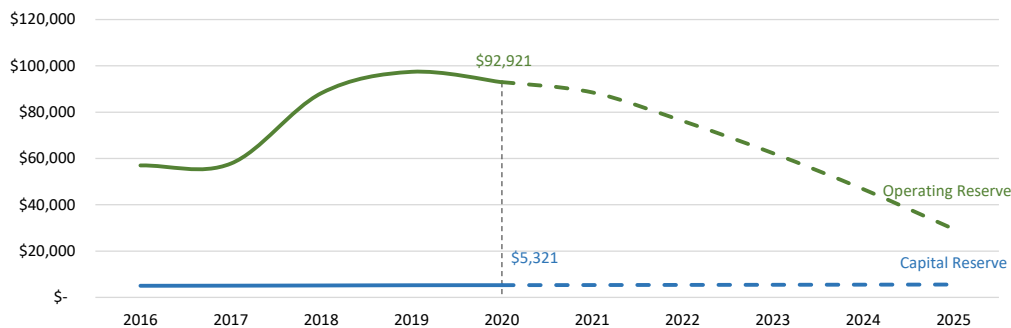
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Sales of services	\$ 75,780	\$ 75,844	\$ 75,844	\$ 75,844	\$ 75,844	\$ 75,844	\$ 75,844
Transfers from reserves	-	4,512	4,446	12,331	13,919	15,540	17,193
Prior year surplus	4,987	3,136	6,326	-	-	-	-
	<u>80,767</u>	<u>83,492</u>	<u>86,616</u>	<u>88,175</u>	<u>89,763</u>	<u>91,384</u>	<u>93,037</u>
<b>Expense:</b>							
Operating expenses	74,441	83,492	86,616	88,175	89,763	91,384	93,037
	<u>74,441</u>	<u>83,492</u>	<u>86,616</u>	<u>88,175</u>	<u>89,763</u>	<u>91,384</u>	<u>93,037</u>
<b>Surplus/(Deficit)</b>	\$ 6,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Rate Data:**

- Revenues consist of user fees and Recycling BC incentive.
- User fee revenue budget is based on 569 users at \$92 per year; rate last changed in 2009 from \$79 per year.
- Recycling BC Incentive revenue budget based on 569 users at \$41.29 per year. Prior rate was \$39.14 per year (264 users).

**Reserve Summary:**



**Budget Commentary & Service Goals:**

- It is estimated reserves will need to be used to prevent any future user rate increases as soon as 2022. Operating contract (expense) last increased in 2019 by 12%, budget assumes 2% annual increases in future years.
- Future goals include coordinating with the CSWM to maximize diversion and minimize illegal dumping.
- Future rate increases should be planned for.

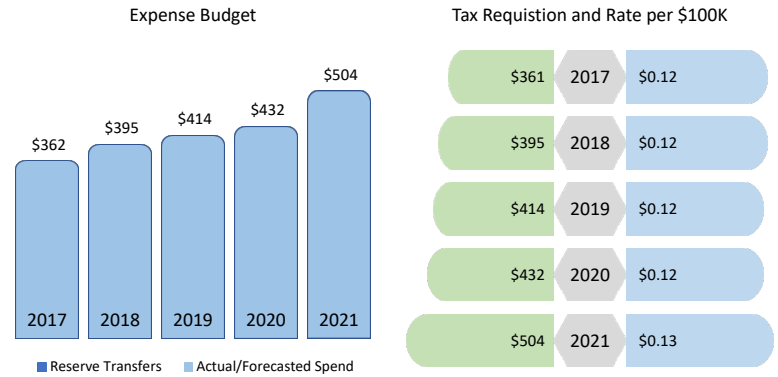
## Function 535 - House Numbering Area B

## Electoral Area B

### Service Description

Function 501 Geographic Information Systems fulfills the service of assigning and managing house numbering in area of Electoral Area B, with an in-house labour allocation to this function.

The authority for this service was originally established January 13, 1976 through SLP #33/35, with subsequent amendments with SLP #71 and Bylaws 2142 and 2157. The maximum levy for this service is \$0.277 per \$1,000 of the assessed value of the defined portion of Electoral Area B.



### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Revenue:							
Property tax requisition	\$ 432	\$ 432	\$ 504	\$ 504	\$ 504	\$ 504	\$ 504
Expense:							
Operating expenses	432	432	504	504	504	504	504
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area B	\$ 0.53	\$ 0.50	\$ -	\$ 0.16	\$ 0.35	\$ 0.55	\$ 0.32	\$ 0.01
Tax Rate per \$100K:	\$ 0.13	\$ 0.44	\$ -	\$ 0.43	\$ 0.31	\$ 0.38	\$ 0.13	\$ 0.13

### Budget Commentary & Service Goals:

- This amount transfers to Function 501 – GIS Services.

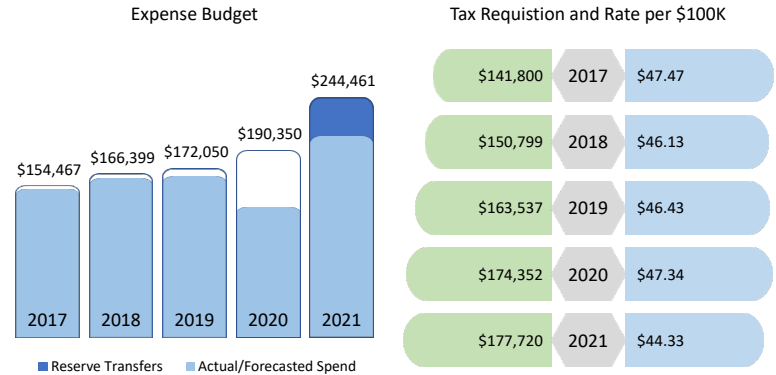
## Function 617 - Community Parks Area B

## Electoral Area B

### Service Description

There are fifteen community parks in Electoral Area B, serving a population of 1,035 (2016 Census). This service includes 15 parks and 1,868 acres of parkland, which includes land owned by the SRD as well as long-term licenses with the Province of BC and other agencies.

The authority for this service was originally established October 29, 1987 with SLP #67 (Div XLV), with subsequent amendments with Bylaw 2096. The maximum levy for this service is \$0.50 per \$1,000 of the assessed value of Electoral Area B.



### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 174,352	\$ 174,352	\$ 177,720	\$ 198,346	\$ 200,625	\$ 202,949	\$ 205,321
Government transfers	-	8,000	12,250	-	-	-	-
Transfers from reserves	2,292	4,000	4,000	4,000	4,000	4,000	4,000
Prior year surplus	5,652	3,998	50,491	-	-	-	-
	182,296	190,350	244,461	202,346	204,625	206,949	209,321
<b>Expense:</b>							
Operating expenses	131,805	190,350	204,861	187,346	189,625	191,949	194,321
Transfers to reserves	-	-	39,600	15,000	15,000	15,000	15,000
	131,805	190,350	244,461	202,346	204,625	206,949	209,321
<b>Surplus/(Deficit)</b>	<b>\$ 50,491</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

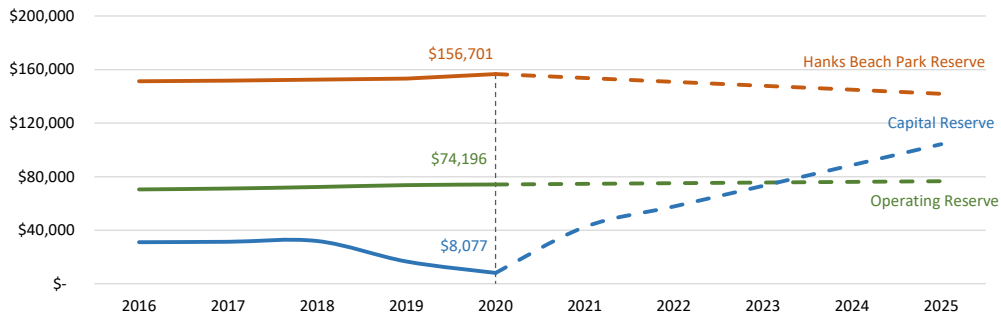
### Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area B	\$ 186.32	\$ 175.74	\$ -	\$ 54.98	\$ 125.04	\$ 193.17	\$ 114.20	\$ 1.76
<b>Tax Rate per \$100K:</b>	<b>\$ 44.33</b>	<b>\$ 155.15</b>	<b>\$ -</b>	<b>\$ 150.72</b>	<b>\$ 108.61</b>	<b>\$ 132.99</b>	<b>\$ 44.33</b>	<b>\$ 44.33</b>

### Capital Budgets:

Project Title	CC1	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>Kw'as Bridge Construction</b> Surge Bridge in Kw'as Park is nearing the end of its useful life. Upgrades or replacement is required.	C011	\$ 40,000	-	-	-	-	-	Gas Tax
<b>Cortes Island Trails Network</b> Develop a number of key trail corridors identified in the Cortes Island Official Community Plan to extend the trail network on the island and link residential neighbourhoods, parks and the foreshore.	C670	\$ 55,634	-	-	-	-	-	Gas Tax
<b>Kw'as Park Improvements</b> Address south entrance flooding and alignment issues; parking lot and trail floods and requires some re-alignment. Replacement of old wooden bridge between Gunflint and Hague Lake.	C671	\$ 5,324	-	-	-	-	-	Reserves

Reserves Summary:



Budget Commentary & Service Goals:

- Government Transfers include \$8,000 Data Collection project carryforward to improve asset management and long-term planning, through the completion of Parks inventory update, and \$4,250 related to COVID Restart fund allocation.
- 2021 Budget includes additional funds for signage and miscellaneous upgrades related to the COVID Restart Grant funding.
- \$2,500 carryforward for Carrington Gate/Cortes Skate Park Improvements.
- Minor capital expenditure and misc. maintenance under budget by \$10,000.
- 1.97% (\$3,368) Requisition increase for 2021. Requisition had been restricted by bylaw maximums while debt was being serviced (pre-2020). Requisition increase and current year surplus to fund 2021 Capital Reserve transfer.
- 2021 work plan included finalization of the Crown application planning work and complete the grant to add abutting crown land to Whaletown Commons. Maintenance contract to be implemented.
- Develop a parks signage plan.
- Implement Park Regulation Bylaw (BLN 2027) for Area B parks.
- Improve asset management and long-term planning through the completion of Parks inventory update.
- Continue with Kw’as Park upgrades (2019 access upgrades completed; 2020 works include ladder; 2021 bridge). Current capital plan project value is \$40,000 however staff are currently seeking approval for a senior government grant which would increase the project scope.
- Continue with Crown land acquisitions.
- Continue with Cortes Island Trail development.

# Function 682– Cortes Island Community Halls

# Electoral Area B

## Service Description

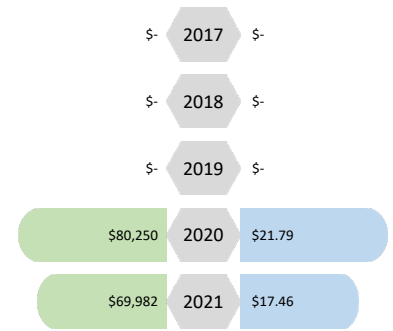
The Community Hall Service for Cortes Island was established to support Whaletown Community Hall and the Mansons Landing Community Hall. This function funds core operating expenses of these facilities which includes electricity, heating, garbage collection, telephone and fax, internet service, property taxes, insurance, supplies and contract services related to operating and maintaining the facilities.

The service establishing Bylaw 341 was adopted on November 21, 2019, with a maximum levy amount being the greater of \$80,000 or \$0.2405 per \$1,000 of net taxable value of land and improvements in Electoral Area B.

Expense Budget



Tax Requisition and Rate per \$100K



■ Reserve Transfers ■ Actual/Forecasted Spend

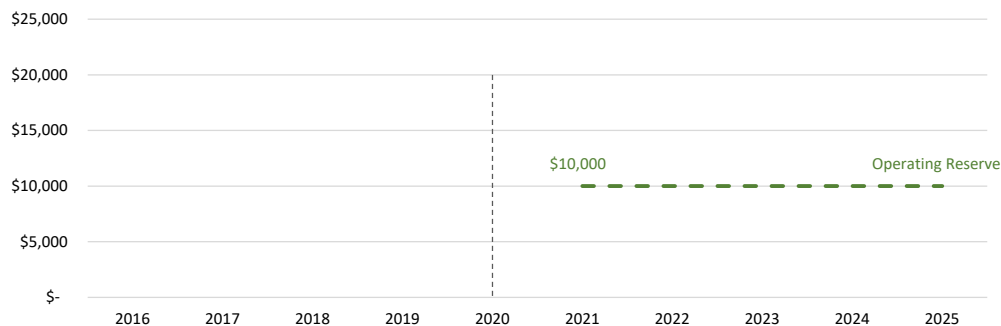
## Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 80,250	\$ 80,250	\$ 69,982	\$ 67,710	\$ 69,118	\$ 70,526	\$ 71,935
Prior year surplus	-	-	6,420	-	-	-	-
	80,250	80,250	76,402	67,710	69,118	70,526	71,935
<b>Expense:</b>							
Operating expenses	57,795	64,708	66,402	67,710	69,118	70,526	71,935
Other transfers	16,035	15,542	-	-	-	-	-
Transfers to reserves	-	-	10,000	-	-	-	-
	73,830	80,250	76,402	67,710	69,118	70,526	71,935
<b>Surplus/(Deficit)</b>	<b>\$ 6,420</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area B	\$ 73.37	\$ 69.20	\$ -	\$ 21.65	\$ 49.24	\$ 76.07	\$ 44.97	\$ 0.69
<b>Tax Rate per \$100K:</b>	<b>\$ 17.46</b>	<b>\$ 61.10</b>	<b>\$ -</b>	<b>\$ 59.35</b>	<b>\$ 42.77</b>	<b>\$ 52.37</b>	<b>\$ 17.46</b>	<b>\$ 17.46</b>

## Reserve Summary:



## Budget Commentary & Service Goals:

- 2020 budget included \$16,035 payback of 2019 Feasibility study required to open service. Requisition decreased for 2021 as study was a one-time expense.
- \$10,000 operating reserve established to offset future costs.
- The SRD implemented the Cortes Island Community Hall service in 2020, established agreements and finalized service contracts for both Whaletown and Manson’s Community Halls.
- There are no service level changes planned for 2021.

**Service Description**

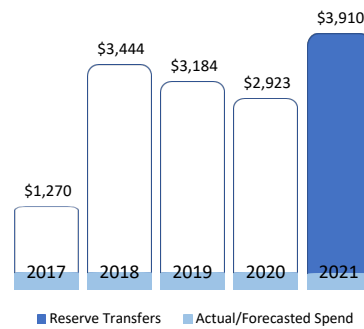
In 2000, under the Municipal Act (now the Local Government Act) and the Regional District of Comox-Strathcona Heritage Conservation Extended Service Establishment Bylaw No. 2183, 1999, Bylaw No. 2182 (CSR), this service was established for all electoral areas (however this has changed over time – see related bylaws below). This was pursuant to Part 27 of the pre-RS2015 LGA, which is now Part 15.

The authority for this service was originally established March 27, 2000 with Bylaw 36, with subsequent amendments with Bylaw 2183. The maximum levy for this service is \$0.25 per \$1,000 of the assessed value of Electoral Area B.

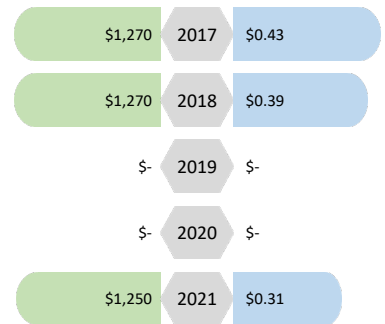
Related bylaws:

- Bylaw No. 2183, being Heritage Conservation Extended Service Establishment Bylaw, 2000.

Expense Budget



Tax Requisition and Rate per \$100K



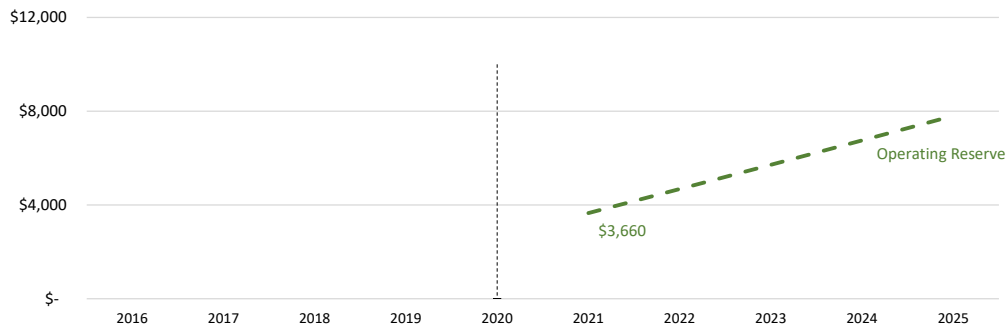
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
Prior year surplus	2,922	2,923	2,660	-	-	-	-
	<u>2,922</u>	<u>2,923</u>	<u>3,910</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>
<b>Expense:</b>							
Operating expenses	262	2,923	250	250	250	250	250
Transfers to reserves	-	-	3,660	1,000	1,000	1,000	1,000
	<u>262</u>	<u>2,923</u>	<u>3,910</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>
Surplus/(Deficit)	\$ 2,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area B	\$ 1.31	\$ 1.24	\$ -	\$ 0.39	\$ 0.88	\$ 1.36	\$ 0.80	\$ 0.01
Tax Rate per \$100K:	\$ 0.31	\$ 1.09	\$ -	\$ 1.06	\$ 0.76	\$ 0.94	\$ 0.31	\$ 0.31

**Reserves Summary:**



**Budget Commentary & Service Goals:**

- Accumulated surplus amount moved to reserve in 2021.
- Annual transfers to establish reserve intended to support future heritage conservation projects.

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# Electoral Area C

## Discovery Islands - Mainland Inlets



**Electoral Area C** is the largest electoral area within the Strathcona Regional District (SRD), and covers approximately 10,650 square kilometres, including Quadra Island, Read Island, Redonda Island, Port Neville, Refuge Cove, Hardwick Island, East & West Thurlow Islands & Mainland Inlets.

The region boasts several islands and the intricate waterways that are known for amazing beaches, wildlife viewing and natural beauty. There is also an abundance of on-land activities to enjoy such as endless mountain biking trails, climbing sites, hiking routes, camping and parks. Visitors will find everything from fishing and kayak lodges to a floating post office.

Electoral Area C includes the following functions:

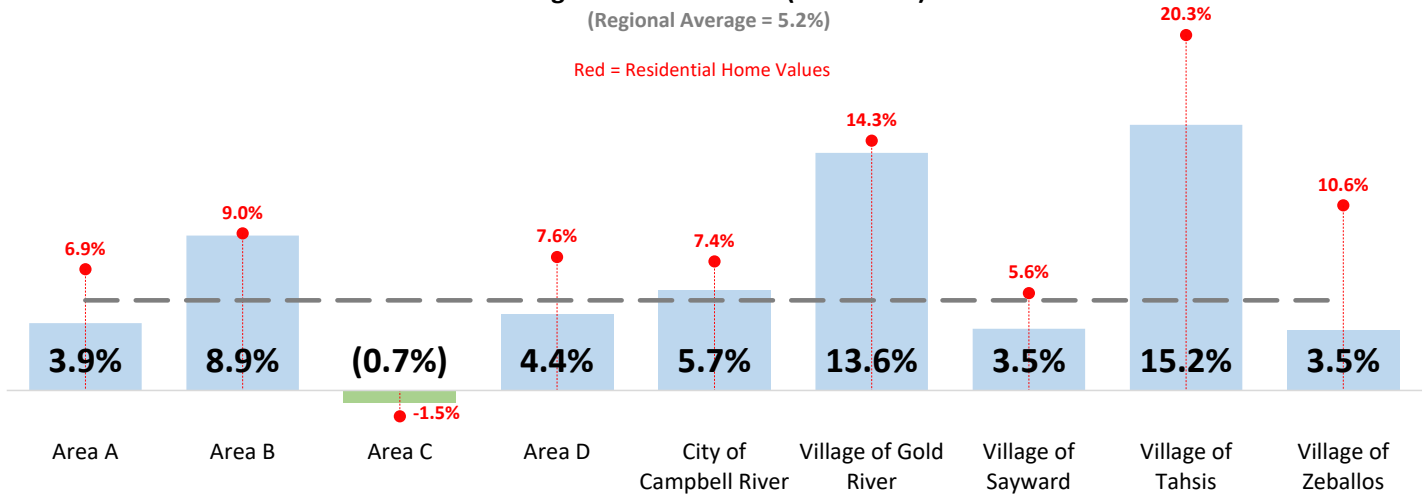
**Function # - Function Description**

- 127 - Grant In Aid Area C
- 132 - Wharves
- 158 - Feasibility Studies - Electoral Area C
- 255 - North Quadra Assistance Response
- 331 - Quathiaski Cove Sewer
- 332 - Quathiaski Cove Sewer Ext #1
- 536 - House Numbering Area C
- 555 - Economic Development - Area C
- 618 - Community Parks Area C
- 685 - Quadra Island Community Hall Subsidy
- 698 - Heritage Conservation - Area C
- 770 - Electoral Area C Street Lighting Service

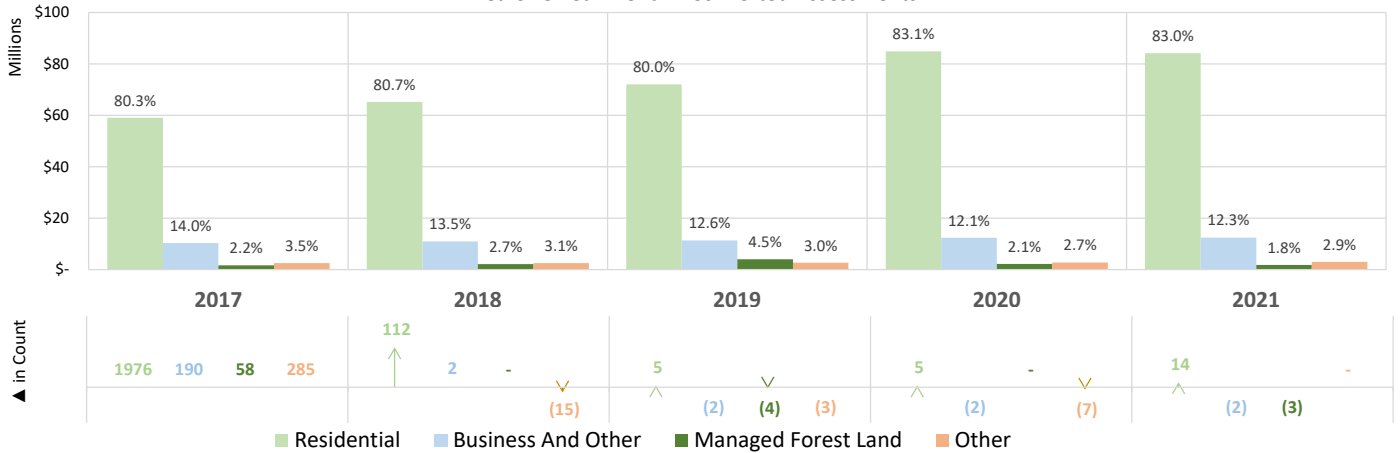
**Change in Total Tax Base (All Classes)**

(Regional Average = 5.2%)

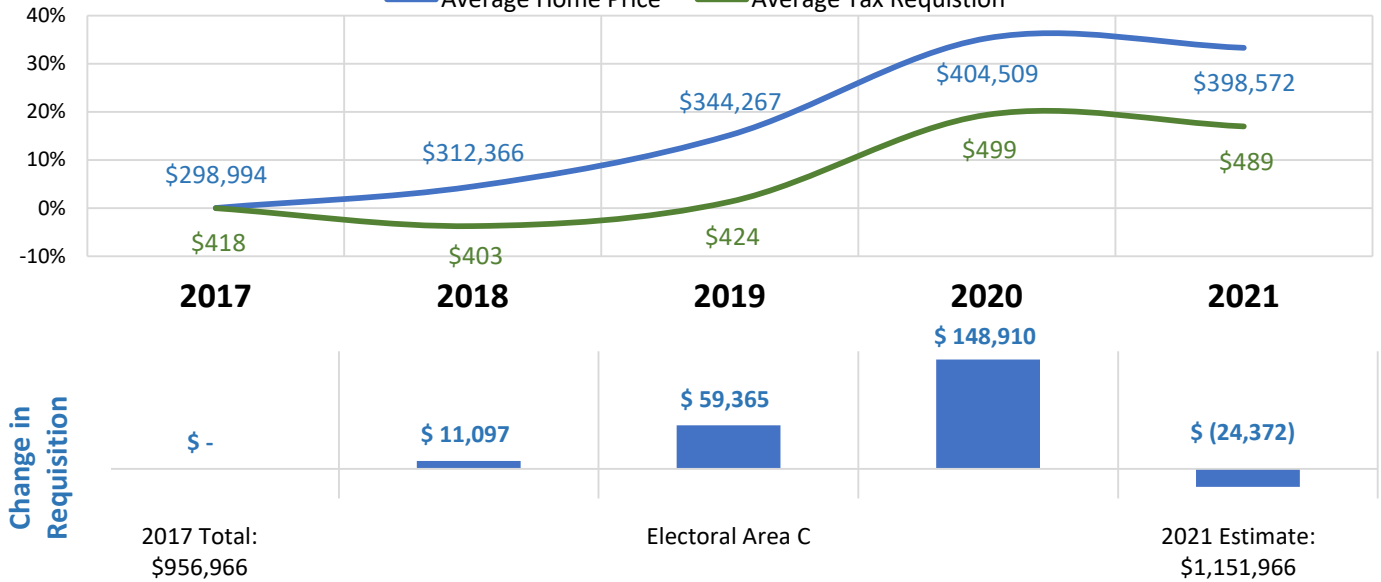
Red = Residential Home Values



**Area C: 5 Year Trend in Converted Assessments**



**Average Home Price vs Average Tax Requisition**



Property Tax Requisition Summary

Based on BC Assessment Completed Roll (Jan 1, 2021)

Estimated 2020 to 2021 Tax Rate Change

Taxes will be calculated on BC Assessment Revised Roll (March 2021)

Function	Requisition			Estimated Tax (per \$100K)		
	2020 Actual	2021 Budget	% Change	2020 Actual	2021 Budget	\$ Change
<b>Corporate Services:</b>						
110 - Administration and General Government	\$ 89,975	\$ 83,352	(7.4)%	\$ 8.81	\$ 8.22	\$ (0.59)
<b>Regional Services:</b>						
145 - Home Away From Home	-	15,254	100.0 %	-	1.50	1.50
149 - Regional Broadband	28,076	26,511	(5.6)%	2.75	2.61	(0.13)
150 - Regional Feasibility Studies	-	33	100.0 %	-	0.00	0.00
272 - Strathcona Emergency Program	27,804	28,439	2.3 %	2.72	2.80	0.08
275 - 911 Emergency Answering Service	38,130	40,796	7.0 %	3.73	4.02	0.29
510 - Planning Non Part 26	-	21	100.0 %	-	0.00	0.00
<b>Electoral Areas:</b>						
130 - Electoral Area Administration	216,662	204,289	(5.7)%	21.21	20.14	(1.07)
500 - Planning	204,709	172,334	(15.8)%	20.04	16.99	(3.05)
630 - Vancouver Island Regional Library	169,615	167,333	(1.3)%	16.60	16.50	(0.11)
<b>Area C:</b>						
127 - Area C Grants In Aid	24,815	18,207	(26.6)%	2.43	1.79	(0.63)
158 - Area C Feasibility Studies	1,305	1,176	(9.9)%	0.13	0.12	(0.01)
255 - North Quadra Assistance Response ^	253	250	(1.2)%	0.19	0.18	(0.01)
536 - Area C House Numbering	432	504	16.7 %	0.04	0.05	0.01
555 - Area C Economic Development	20,000	20,000	0.0 %	1.96	1.97	0.01
618 - Area C Parks	188,664	190,122	0.8 %	18.47	18.74	0.27
685 - Quadra Community Hall ^	157,294	175,477	11.6 %	20.24	22.81	2.57
698 - Area C Heritage Conservation	1,270	1,250	(1.6)%	0.12	0.12	(0.00)
770 - Area C Street Lighting	7,333	6,617	(9.8)%	0.72	0.65	(0.07)
<b>Total</b>	<b>\$ 1,176,338</b>	<b>\$ 1,151,966</b>	<b>(2.1)%</b>	<b>\$ 120.15</b>	<b>\$ 119.22</b>	<b>\$ (0.93)</b>
<i>^ specified area</i>						
<b>Average Residential Property Value:</b>	<b>\$ 404,509</b>	<b>\$ 398,572</b>				
<b>Estimated Tax Per Average Residential Property</b>	<b>\$ 499.15</b>	<b>\$ 489.11</b>				

Estimated Requisition Cost per Average Household is \$489.11 for 2021. [2020 = \$499.15]

Impact of Assessment Shift:  
\$(16.83) per Home

Requisition Item	2020 Tax per Household	2021 Tax Increase	2021 Tax Decrease	Impact of Assessment Shift
510 - Planning (Non Part 24) Total: \$0.01	\$0.01			\$(0.00)
150 - Feasibility Studies - Regional Total: \$0.01	\$0.01			\$(0.00)
536 - House Numbering Area C Total: \$0.20	\$0.03			\$(0.00)
158 - Feasibility Studies - Electoral Area C Total: \$0.46	\$(0.05)			\$(0.00)
698 - Heritage Conservation - Area C Total: \$0.49	\$(0.01)			\$(0.00)
255 - North Quadra Assistance Response ^ Total: \$0.68	\$(0.01)			\$(0.00)
770 - Electoral Area C Street Lighting Service Total: \$2.60	\$(0.30)			\$(0.02)
145 - Home Away From Home Total: \$5.99	\$5.99			\$0.00
127 - Grant In Aid Area C Total: \$7.15	\$(2.67)			\$(0.06)
555 - Economic Development - Area C Total: \$7.86	\$(0.06)			\$(0.06)
149 - Regional Broadband Total: \$10.42	\$(0.70)			\$(0.70)
272 - Strathcona Emergency Program Total: \$11.17	\$0.16			\$(0.77)
275 - 911 Answering Service Total: \$16.03	\$0.93			\$(1.10)
110 - Administration - General Government Total: \$32.75	\$(2.88)			\$(2.20)
618 - Community Parks Area C Total: \$74.70	\$(0.00)			\$(0.58)
630 - Vancouver Island Regional Library Total: \$65.75	\$(1.42)			\$(3.12)
500 - Planning Total: \$67.71	\$(13.35)			\$(3.21)
130 - Electoral Area Administration Total: \$80.27	\$(5.52)			\$(3.80)
685 - Quadra Island Community Hall Subsidy ^ Total: \$104.86	\$9.81			\$(1.18)

2020 - 2021 Change:  
\$(10.04) per Home  
[\$(0.93) per \$100K Assessed]

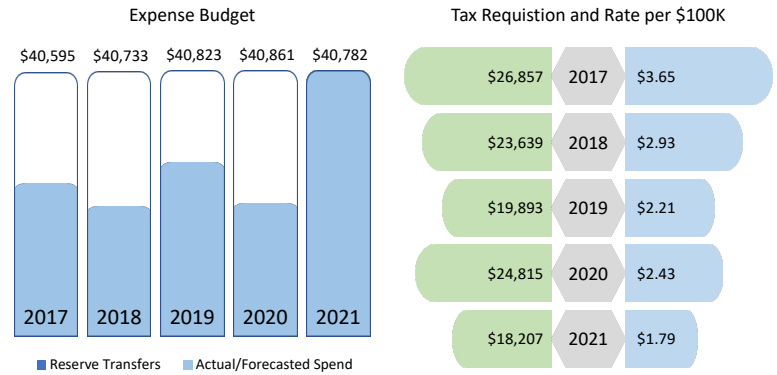
^ denotes defined service area

■ 2020 Tax per Household ■ 2021 Tax Increase ■ 2021 Tax Decrease

**Service Description**

The purpose of this service is to provide financial resources that can be awarded to registered non-profit and other organizations to provide programs and services that serve the local community or provide a regional benefit. Proposals for funding from this program are brought forward by the electoral area director and are decided on by the Board as a whole. The authority for this service is provided through the Local Government Act, section 263(1)(c).

The total amount of financial assistance provided in any calendar year for all grants cannot exceed \$0.10 per \$1,000 of the assessed value in the region.



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 24,815	\$ 24,815	\$ 18,207	\$ 40,798	\$ 40,814	\$ 40,830	\$ 40,847
Prior year surplus	18,124	16,046	22,575	-	-	-	-
	<u>42,939</u>	<u>40,861</u>	<u>40,782</u>	<u>40,798</u>	<u>40,814</u>	<u>40,830</u>	<u>40,847</u>
<b>Expense:</b>							
Operating expenses	20,364	40,861	40,782	40,798	40,814	40,830	40,847
	<u>20,364</u>	<u>40,861</u>	<u>40,782</u>	<u>40,798</u>	<u>40,814</u>	<u>40,830</u>	<u>40,847</u>
<b>Surplus/(Deficit)</b>	\$ 22,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area C	\$ 7.15	\$ 5.22	\$ -	\$ 2.27	\$ 12.03	\$ 6.46	\$ 3.55	\$ 0.21
<b>Tax Rate per \$100K:</b>	\$ 1.79	\$ 6.28	\$ -	\$ 6.10	\$ 4.40	\$ 5.38	\$ 1.79	\$ 1.79

**Budget Commentary:**

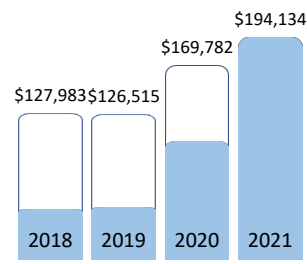
- Maintain service levels.

**Service Description**

This function is responsible for the operation and maintenance of Owen Bay Wharf, Port Neville Wharf and Surge Narrows Wharf which were all divested from Transport Canada. The divested funds are transferred to revenue when eligible operating expenses or capital upgrades have been incurred.

This function is currently not established under bylaw and is formally still being operating under the Area C Parks establishing bylaw SLP #67

Expense Budget



Tax Requisition and Rate per \$100K

2017	\$-
2018	\$-
2019	\$-
2020	\$-
2021	\$-

**Operating Budget:**

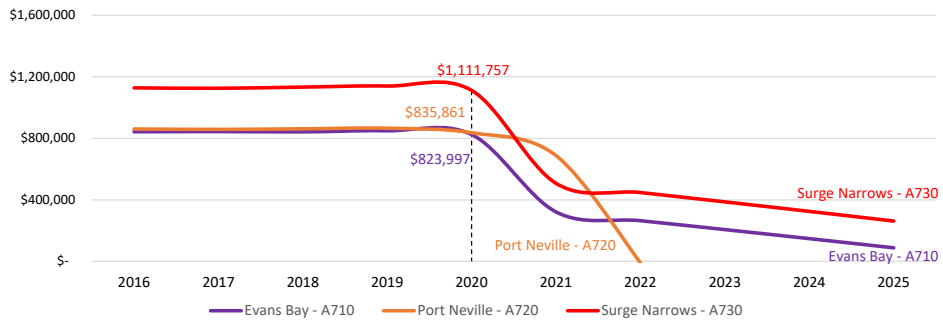
	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ -	\$ -	\$ -	\$ 174,163	\$ 51,128	\$ 51,314	\$ 51,503
Government transfers	75,070	139,417	<b>173,889</b>	175,704	126,427	128,130	129,865
Sales of services	245	365	<b>245</b>	245	245	245	245
Other revenue	27,629	30,000	<b>20,000</b>	20,000	20,000	20,000	20,000
	<u>102,944</u>	<u>169,782</u>	<u><b>194,134</b></u>	<u>370,112</u>	<u>197,800</u>	<u>199,689</u>	<u>201,613</u>
<b>Expense:</b>							
Operating expenses	102,944	169,782	<b>194,134</b>	195,949	197,800	199,689	201,613
Transfers to reserves	-	-	-	174,163	-	-	-
	<u>102,944</u>	<u>169,782</u>	<u><b>194,134</b></u>	<u>370,112</u>	<u>197,800</u>	<u>199,689</u>	<u>201,613</u>
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Budget:**

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>Owen Bay Wharf Upgrades</b>	\$ 450,000	-	-	-	-	-	Grants
Design and upgrade to expand dock space to meet service demand. 2019 - design works including approval of expanded tenure and Transport Canada approval, 2020/2021 construction.							
<b>Port Neville Wharf Upgrades</b>	\$ 90,000	-	\$ 810,000	-	-	-	Grants
Replace wharf; 2014 engineering study recommended substantial replacements. 2019 construction, 2020 completion including information signs, re-establishment of natural habitat.							
<b>Surge Narrows Wharf Upgrades</b>	\$ 50,000	\$ 500,000	-	-	-	-	Grants
Design and upgrade to expand dock space to meet service demand. 2019 - design works including approval of expanded tenure and Transport Canada approval.							

Deferred Revenue:

Balance of Transport Canada Deferred Contributions for Surge Narrows, Owens Bay, and Port Neville wharves.



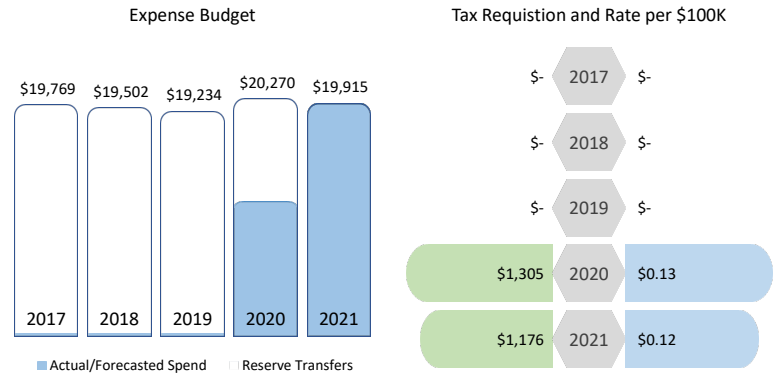
Budget Commentary:

- 2021 Goals include completing capital maintenance and upgrades works as identified in agreements with Transport Canada to operate Owen, Port Neville, and Surge Narrows wharves.
- Hire consultant to develop condition assessments with recommendations to improve wharf conditions.
- Design, procure and build wharf components considered a priority to both the community and due to conditions. (subject to available funding)

**Service Description**

The purpose of this service is to provide funds to support the study of any potential new services for the electoral area. If a regional district undertakes a service after conducting a feasibility study in respect of the service, the costs of that study are deemed to be costs of that service. The authority for this service which was established on October 30, 2000 is provided through the Local Government Act, section 379(4).

The maximum levy for this service cannot exceed \$0.10 per \$1,000 of the assessed value in the region.



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 1,305	\$ 1,305	\$ 1,176	\$ 250	\$ 250	\$ 250	\$ 250
Government transfers	-	-	10,000	-	-	-	-
Prior year surplus	18,965	18,965	8,739	-	-	-	-
	<u>20,270</u>	<u>20,270</u>	<u>19,915</u>	250	250	250	250
<b>Expense:</b>							
Operating expenses	11,531	20,270	19,915	250	250	250	250
	<u>11,531</u>	<u>20,270</u>	<u>19,915</u>	250	250	250	250
<b>Surplus/(Deficit)</b>	\$ 8,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area C	\$ 0.46	\$ 0.34	\$ -	\$ 0.15	\$ 0.78	\$ 0.42	\$ 0.23	\$ 0.01
<b>Tax Rate per \$100K:</b>	\$ 0.12	\$ 0.41	\$ -	\$ 0.39	\$ 0.28	\$ 0.35	\$ 0.12	\$ 0.12

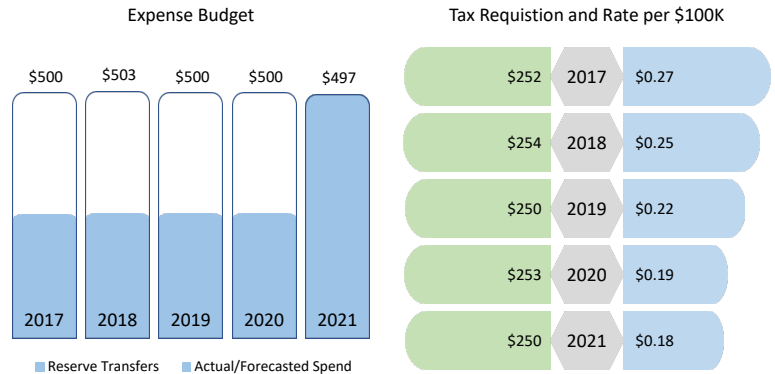
**Budget Commentary & Service Goals:**

- Budgeted expense to provide for potential feasibility studies for new services in the electoral area. Budget is typically carried forward for this function.
- Ongoing expenses are support services allocations from general administration.
- \$10,000 government transfer in 2021 relates to potential grant for Quathiaski Cove Water System Feasibility study.
- Feasibility study funds may be needed to evaluate or seek approval for wharf service.

**Service Description**

In late 2017, the Regional District entered into a 5-year contract with the South Quadra Fire Protection District for the delivery of emergency response services to the northern part of Quadra Island. The Fire District has agreed to provide assistance response to emergency circumstances which may cause harm to persons or property.

The authority for this service was established June 30, 1997 through Bylaw 1917. The maximum levy for this service \$0.02 per \$1,000 of the assessed value of the defined portion of Electoral Area C.



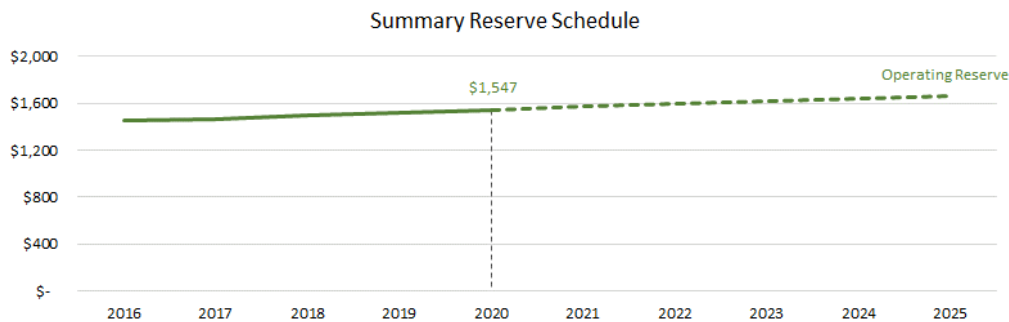
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 253	\$ 253	\$ 250	\$ 497	\$ 497	\$ 497	\$ 497
Prior year surplus	247	247	247	-	-	-	-
	<u>500</u>	<u>500</u>	<u>497</u>	<u>497</u>	<u>497</u>	<u>497</u>	<u>497</u>
<b>Expense:</b>							
Operating expenses	253	500	497	497	497	497	497
	<u>253</u>	<u>500</u>	<u>497</u>	<u>497</u>	<u>497</u>	<u>497</u>	<u>497</u>
Surplus/(Deficit)	\$ 247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area C	\$ 0.68	\$ 0.28	\$ -	\$ 0.31	\$ 2.34	\$ 0.64	\$ -	\$ 0.01
Tax Rate per \$100K:	\$ 0.18	\$ 0.63	\$ -	\$ 0.62	\$ 0.44	\$ 0.54	\$ -	\$ 0.18

**Reserves Summary:**



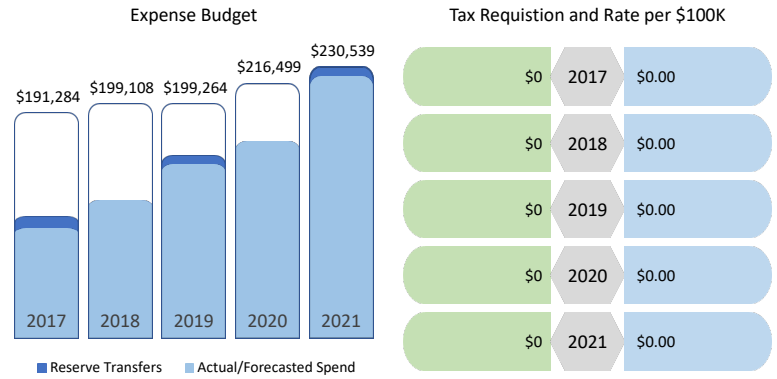
**Budget Commentary & Service Goals:**

- Maintain current service levels.

**Service Description**

The Q-Cove sewer system collects wastewater within a defined service area in Electoral Area C.

The authority for this service was established May 30, 1994 through Bylaw 1588, with a subsequent amendment with Bylaw 2870. This service is currently funded by user fees; however, the service bylaw also provides for the provision of parcel taxes or property value taxation to a maximum requisition amount of \$30,000.



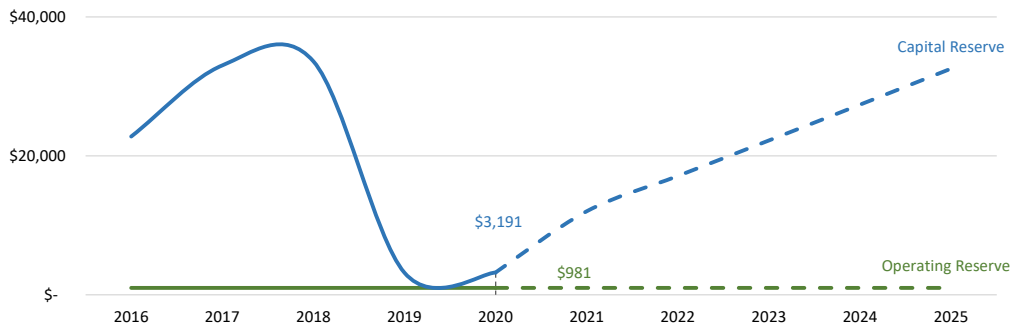
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Sales of services	\$ 185,545	\$ 194,111	\$ 189,520	\$ 244,601	\$ 247,166	\$ 249,783	\$ 248,504
Prior year surplus	22,543	22,388	41,019	-	-	-	-
	<u>208,088</u>	<u>216,499</u>	<u>230,539</u>	<u>244,601</u>	<u>247,166</u>	<u>249,783</u>	<u>248,504</u>
<b>Expense:</b>							
Operating expenses	167,069	216,499	217,797	190,309	192,874	195,491	198,162
Debt principal	-	-	3,950	30,700	30,700	30,700	26,750
Debt interest	-	-	-	18,592	18,592	18,592	18,592
Transfers to reserves	-	-	8,792	5,000	5,000	5,000	5,000
	<u>167,069</u>	<u>216,499</u>	<u>230,539</u>	<u>244,601</u>	<u>247,166</u>	<u>249,783</u>	<u>248,504</u>
<b>Surplus/(Deficit)</b>	<b>\$ 41,019</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

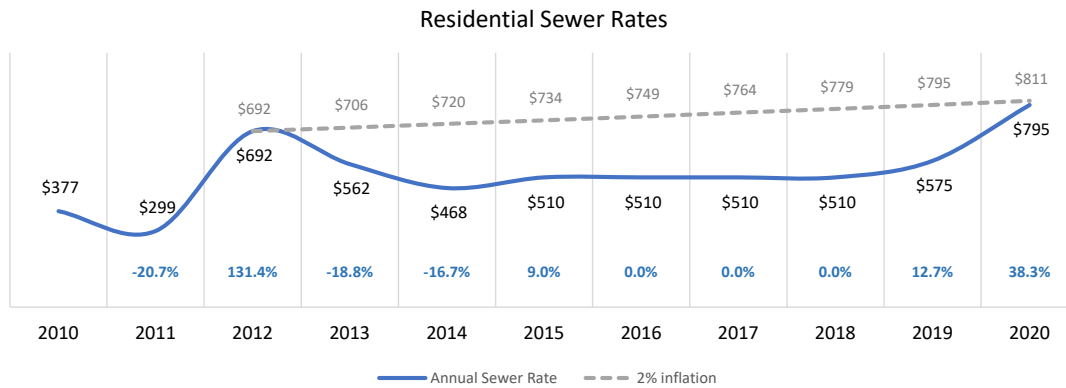
**Capital Budget:**

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>Waste Water Treatment Plant</b>	-	\$ 400,000	\$ 1,625,250	\$ 1,084,750	-	-	Grant/Debt
Replacement of aging infrastructure.							

**Reserves Summary:**



Rate Data:



Effective bylaw rates:

Classification	2020 Unit Count	2020 Fee Amount	Gross Total
Residential	110	\$ 795	\$ 87,450
Commercial	9	3,180	28,620
Schools	1	20,670	20,670
Other-Government & Police	1	2,385	2,385
Business Unit	28	795	22,260
Residential - STEP	32	755	24,160
<b>TOTAL</b>	<b>181</b>		<b>\$ 185,545</b>

Budget Commentary & Service Goals:

- \$28,000 carryforward for Waste Water Treatment plant implementation budget, started in 2018, and \$5,000 roof replacement project.
- \$13,500 under budget on repairs/maintenance contingencies.
- \$5,800 under budget on training/travel, legal, and misc.
- 2021 Debt payments to fund additional works completed in 2018/2019. 73% of these works were funded by senior government grants, balance funding by Capital Reserve and debt financing.
- 2021 Budget includes \$5,000 transfer to reserves which is significantly low given value and condition of capital infrastructure, it is recommended future rate increases include increased capital reserve allocations.
- No fee increases budgeted for 2021 however significant fee increases will need to occur to fund the Waste Water Treatment plant once it is constructed. (see capital budget listing). The budget assumes successful 73% senior government grant funding leaving up to approximately \$830,000 for users to fund. 25 year MFA interest rates, pre-pandemic, were 2.58%. \$830,000 debt at this 2.58% over 25 years would result in \$48,200 annual debt servicing costs.

**Service Description**

The Regional District received a provincial grant for an extension of approximately 1.5 km of sewer main to allow 43 more properties (35 of which are developed) to connect to the Quathiaski Cove sewer system. The \$1 million project was funded 83% from the Clean Water and Wastewater Fund.

by March 31, 2020 or to pay the amount to the SRD through a parcel tax over a 20-year payback period.

The SRD has obtained external borrowing from the Municipal Finance Authority for the unpaid amount which will be recouped through a parcel tax.

With the project completed in 2019 and the final costs to the ratepayers net of grants received for the project, the total cost for each property owner is \$4,447, reduced from the original estimate of \$9,100 per property. Residents were given the option to pay upfront

The authority for this service was established April 9th, 2014 through Bylaw 196, with a subsequent amendment with Bylaws 212, 249, 263, and 274.

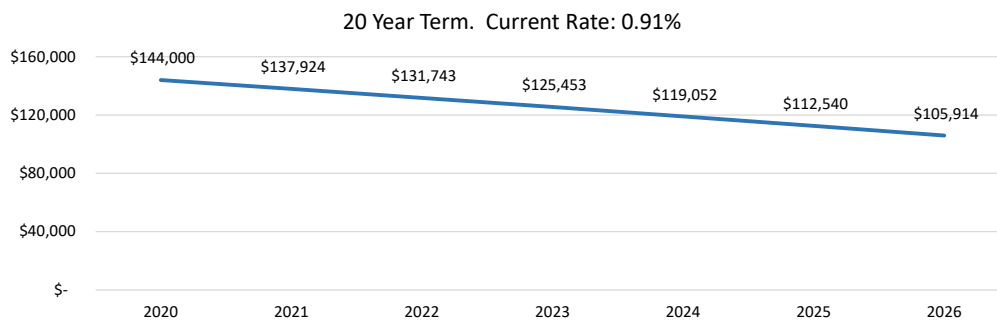
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Frontage and parcel taxes	\$ -	\$ -	\$ 9,957	\$ 8,887	\$ 8,887	\$ 8,887	\$ 8,887
<b>Expense:</b>							
Operating expenses	-	-	1,500	1,500	1,500	1,500	1,500
Debt principal	-	-	6,076	6,076	6,076	6,076	6,076
Debt interest	1,070	-	1,311	1,311	1,311	1,311	1,311
Deficit prior year	-	-	1,070	-	-	-	-
	1,070	-	9,957	8,887	8,887	8,887	8,887
<b>Surplus/(Deficit)</b>	\$ (1,070)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

The function will be funded by a parcel tax, the rate for 2021 is forecasted to be approximately \$312; debt is currently scheduled to be paid off in 2041.

**Debt Summary:**



**Budget Commentary & Service Goals:**

- 2020 Projection includes residual interest amount from short-term capital borrowing. Implement Parcel tax for 2021 for the 32 properties in the 2018 expansion area who opted to not make the prepayment option.

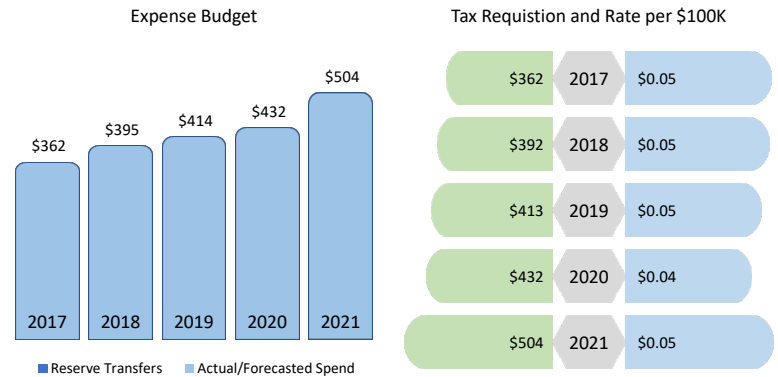
## Function 536 - House Numbering Area C

## Electoral Area C

### Service Description

Function 501 - Geographic Information Systems fulfills the service of assigning and managing house numbering in Electoral Area C.

The authority for this service was originally established January 13, 1976 through SLP #33/35, with subsequent amendments with SLP #71 and Bylaws 2142 and 2157. The maximum levy for this service is \$0.277 per \$1,000 of the assessed value of the Electoral Area C.



### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 432	\$ 432	\$ 504	\$ 504	\$ 504	\$ 504	\$ 504
	432	432	504	504	504	504	504
<b>Expense:</b>							
Operating expenses	432	432	504	504	504	504	504
	432	432	504	504	504	504	504
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area C	\$ 0.20	\$ 0.14	\$ -	\$ 0.06	\$ 0.33	\$ 0.18	\$ 0.10	\$ 0.01
<b>Tax Rate per \$100K:</b>	\$ 0.05	\$ 0.17	\$ -	\$ 0.17	\$ 0.12	\$ 0.15	\$ 0.05	\$ 0.05

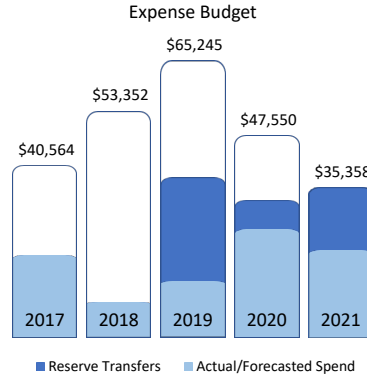
### Budget Commentary & Service Goals:

- This amount transfers to Function 501 – GIS Services.

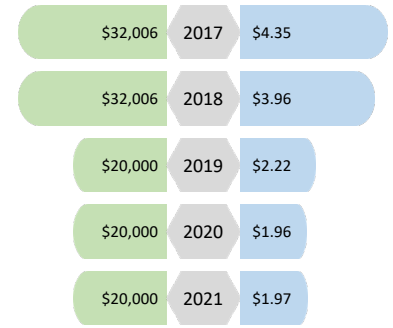
**Service Description**

This function provides financial assistance to organizations for the purpose of promoting, advancing or supporting activities and initiatives that enhance the economic health and prosperity of Electoral Area C.

The authority for this service was originally established through SLP on June 30, 1976 and converted to a service with Bylaw 149 on November 22, 2012. The maximum levy for this service is \$0.278 per \$1,000 of the assessed values of Electoral Area C.



**Tax Requisition and Rate per \$100K**



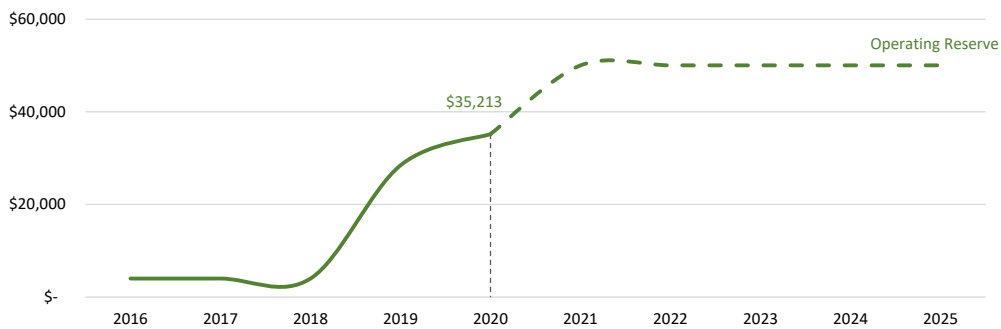
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,539	\$ 20,550	\$ 20,561	\$ 20,572
Prior year surplus	27,550	27,550	15,358	-	-	-	-
	<u>47,550</u>	<u>47,550</u>	<u>35,358</u>	20,539	20,550	20,561	20,572
<b>Expense:</b>							
Operating expenses	25,449	40,807	20,528	20,539	20,550	20,561	20,572
Transfers to reserves	6,743	6,743	14,830	-	-	-	-
	<u>32,192</u>	<u>47,550</u>	<u>35,358</u>	20,539	20,550	20,561	20,572
<b>Surplus/(Deficit)</b>	\$ 15,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area C	\$ 7.86	\$ 5.74	\$ -	\$ 2.50	\$ 13.22	\$ 7.10	\$ 3.90	\$ 0.24
<b>Tax Rate per \$100K:</b>	\$ 1.97	\$ 6.90	\$ -	\$ 6.70	\$ 4.83	\$ 5.91	\$ 1.97	\$ 1.97

**Reserves Summary:**



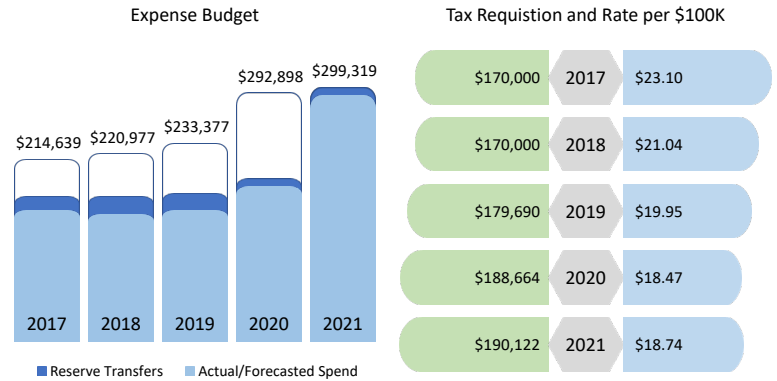
**Budget Commentary & Service Goals:**

- Requisition being maintained at \$20,000 per year. Budget serves as a contingency for grant funding opportunities that arise throughout the year.
- Transferring accumulated surplus to reserves in 2021.
- Maintain service levels.

**Service Description**

There are 17 community parks in Electoral Area C, serving a population of 2,431 (2016 Census) as well as the many visitors and tourists to the area. There are also 4 provincial parks on the island and several marine parks within the greater electoral area.

The authority for this service was originally established through SLP #67 (Div XLV) on October 29, 1987 and subsequently converted to a local service area with Bylaw 2097. The maximum levy for this service is \$0.50 per \$1,000 of the assessed values of Electoral Area C.



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 188,664	\$ 188,664	\$ 190,122	\$ 242,349	\$ 244,751	\$ 247,201	\$ 249,700
Government transfers	-	43,000	48,500	-	-	-	-
Other revenue	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Prior year surplus	57,150	57,634	57,097	-	-	-	-
	249,414	292,898	299,319	245,949	248,351	250,801	253,300
<b>Expense:</b>							
Operating expenses	182,317	282,898	289,319	235,949	238,351	240,801	243,300
Transfers to reserves	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	192,317	292,898	299,319	245,949	248,351	250,801	253,300
<b>Surplus/(Deficit)</b>	\$ 57,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

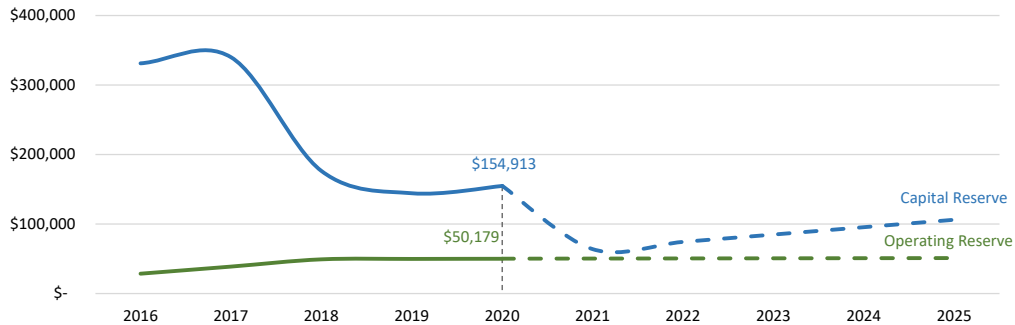
**Capital Budget:**

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>Read Island Property Acquisition</b> Acquisition of upland property and assignment of foreshore wharf licence. Property acquisition complete in 2018. Subdivision and licence of occupation and wharf works to continue in 2021.	\$ 56,990	-	-	-	-	-	Reserves
<b>Blenkin Park Trail Improvements</b> Trail/field equipment and improvements.	\$ 25,000	-	-	-	-	-	Reserves
<b>Granite Bay Boatramp Improvements</b> Boat ramp requires improvements to protect the asset and improve functionality.	\$ 20,000	-	-	-	-	-	Reserves
<b>Q-Cove Village Trail System</b> Construction of pedestrian pathway along the Harper Rd sewer easement. Development of the trail is contained within the 2007 Q-Cove Village Plan as identified through public consultation.	\$ 21,826	-	-	-	-	-	Gas Tax
<b>Granite Bay Shoreline Repairs</b> Granite Bay shoreline erosion work. Shoreline works are eroding and in need of repair.	-	\$ 25,000	-	-	-	-	Gas Tax
<b>Blenkin Park Playground Replacement</b> Blenkin Daycare playground removal and replacement. Blenkin Park wooden playground is an asset reaching the end of its useful life. Removal and replacement if desired is required within 1-2 years.	-	-	-	\$ 100,000	-	-	Grants

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area C	\$ 74.70	\$ 54.55	\$ -	\$ 23.73	\$ 125.66	\$ 67.48	\$ 37.03	\$ 2.24
Tax Rate per \$100K:	\$ 18.74	\$ 65.60	\$ -	\$ 63.72	\$ 45.92	\$ 56.23	\$ 18.74	\$ 18.74

**Reserves Summary:**



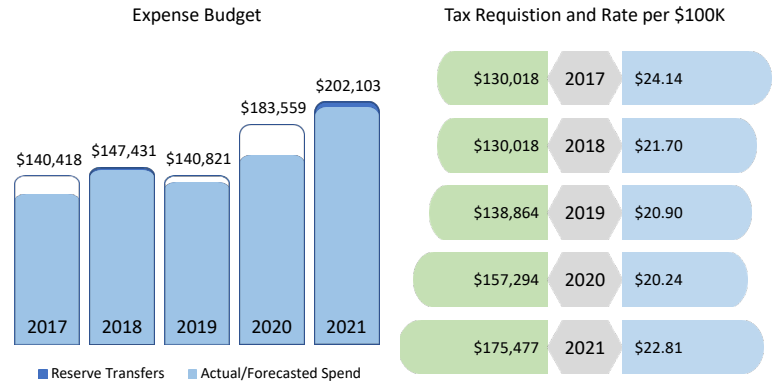
**Budget Commentary & Service Goals:**

- \$48,500 Government transfer amounts represents the carryforward of 2 non-capital projects being funding by Community Works Funds (\$35,000 Area C Parks Master Plan and \$8,000 Area C Parks Data Collection project) and \$5,500 related to the COVID Restart Grant fund.
- \$6,000 carry forward for various new parks signage. 2021 Budget includes additional amounts related to COVID Restart Grant funds.
- Minor capital expenditure and misc. maintenance contingencies for parks and wharves were underbudget a total of \$20,200.
- 2021 goals include continued construction of Quathiaski Cove Pedestrian Pathway, Secure and develop park site on Stuart Island (crown application/water license), build off the Read Island Park Acquisition, and subdivision and plan for capital works to Surge Store and Wharf.
- New Park Regulation Bylaw (BLN 2027) for Area C parks.
- Continue advocating for the acquisition of Hyacinthe Bay Rd school site (crown application).
- Continue construction of Quathiaski Cove Pedestrian Pathway.
- Continue with plan for capital works to Surge store and wharf.
- Complete draft and implement Park Regulation Bylaw (BL 2027) for Area C parks.
- Improve asset management and long-term planning through the development of a parks inventory plan.
- Seek grant funding opportunities to support Blenkin Park Playground replacement.
- Develop an Electoral Area C Parks Master Plan to guide long term park planning.
- Address invasive species at Blenkin Park.

**Service Description**

This function provides funding for the operation of the Blenkin Memorial Community Hall. The SRD owns the building and contracts the operations to the Quadra Island Recreation Society.

The authority for this service was originally established through Bylaw 1363 on September 30, 1991, with subsequent amendments with Bylaw 2244. The maximum levy for this service is \$0.50 per \$1,000 of the assessed values of Electoral Area C.



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 157,294	\$ 157,294	\$ 175,477	\$ 189,099	\$ 192,591	\$ 196,151	\$ 199,784
Grants in lieu	460	460	460	460	460	460	460
Transfers from reserves	-	20,000	20,000	-	-	-	-
Prior year surplus	5,849	5,805	6,166	-	-	-	-
	<u>163,603</u>	<u>183,559</u>	<u>202,103</u>	<u>189,559</u>	<u>193,051</u>	<u>196,611</u>	<u>200,244</u>
<b>Expense:</b>							
Operating expenses	157,437	183,559	197,103	184,559	188,051	191,611	195,244
Transfers to reserves	-	-	5,000	5,000	5,000	5,000	5,000
	<u>157,437</u>	<u>183,559</u>	<u>202,103</u>	<u>189,559</u>	<u>193,051</u>	<u>196,611</u>	<u>200,244</u>
<b>Surplus/(Deficit)</b>	\$ 6,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

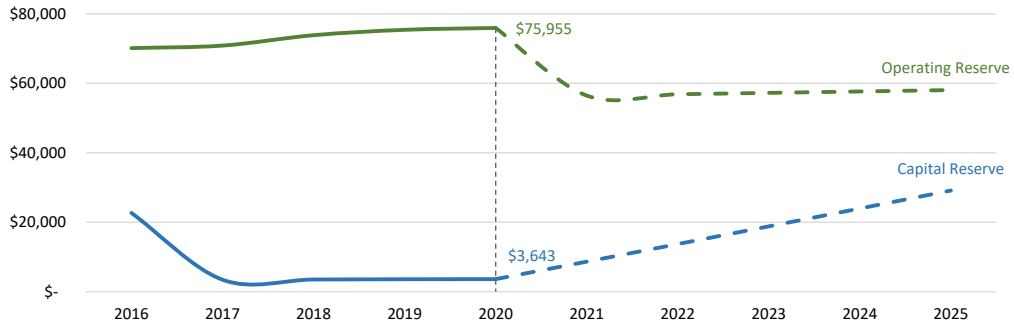
**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area C	\$ 104.86	\$ 81.90	\$ -	\$ 45.44	\$ 133.28	\$ 79.83	\$ 66.49	\$ 1.67
<b>Tax Rate per \$100K:</b>	\$ 22.81	\$ 79.82	\$ -	\$ 77.54	\$ 55.88	\$ 68.42	\$ 22.81	\$ 22.81

**Capital Projects:**

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>QI Hall Seismic Upgrades</b>	\$ 81,192	-	-	-	-	-	Grants
Seismic upgrade. 100% Provincial grant. Grant received in 2017, work started in 2018, planned completion in 2021.							

Reserves Summary:



Budget Commentary & Service Goals:

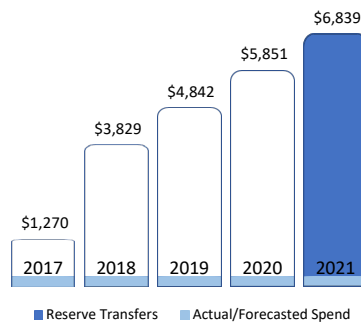
- 2020 under budget due to unspent maintenance and contract contingencies.
- Requisition increase to fund \$13,000 increased contract service costs and reinstatement of annual capital reserve transfers (\$5,000).
- \$20,000 Quadra Community Hall Assessment Project being carried forward, funded by reserve.
- 2021 goal will be to complete capital works on QI Hall Seismic upgrades per the senior government grant criteria.

**Service Description**

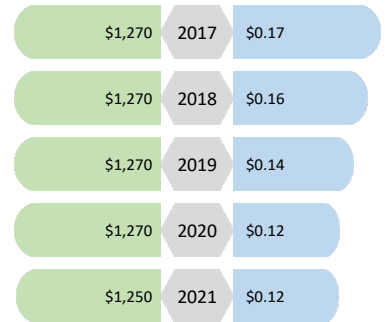
In 2000, under the Municipal Act (now the Local Government Act) and the Regional District of Comox-Strathcona Heritage Conservation Extended Service Establishment Bylaw No. 2183, 1999, Bylaw No. 2182 (CSRSD), this service was established for all electoral areas (however this has changed over time – see related bylaws below). This was pursuant to Part 27 of the pre-RS2015 LGA, which is now Part 15.

The authority for this service was originally established March 27, 2000 with Bylaw 36, with subsequent amendments with Bylaw 2183. The maximum levy for this service is \$0.25 per \$1,000 of the assessed value of Electoral Area B.

Expense Budget



Tax Requisition and Rate per \$100K



Related bylaws:

- Bylaw No. 2183, being Heritage Conservation Extended Service Establishment Bylaw, 1999.

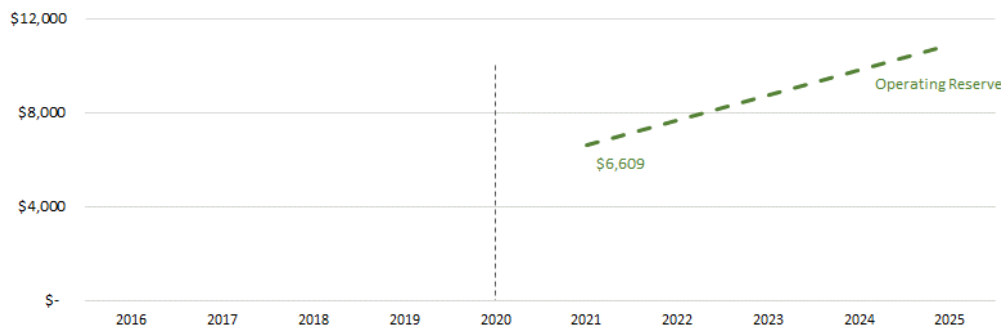
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 1,270	\$ 1,270	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
Prior year surplus	4,581	4,581	5,589	-	-	-	-
	<u>5,851</u>	<u>5,851</u>	<u>6,839</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>
<b>Expense:</b>							
Operating expenses	262	5,851	250	250	250	250	250
Transfers to reserves	-	-	6,589	1,000	1,000	1,000	1,000
	<u>262</u>	<u>5,851</u>	<u>6,839</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>
<b>Surplus/(Deficit)</b>	<b>\$ 5,589</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area C	\$ 0.49	\$ 0.36	\$ -	\$ 0.16	\$ 0.83	\$ 0.44	\$ 0.24	\$ 0.01
<b>Tax Rate per \$100K:</b>	<b>\$ 0.12</b>	<b>\$ 0.43</b>	<b>\$ -</b>	<b>\$ 0.42</b>	<b>\$ 0.30</b>	<b>\$ 0.37</b>	<b>\$ 0.12</b>	<b>\$ 0.12</b>

**Reserves Summary:**



**Budget Commentary & Service Goals:**

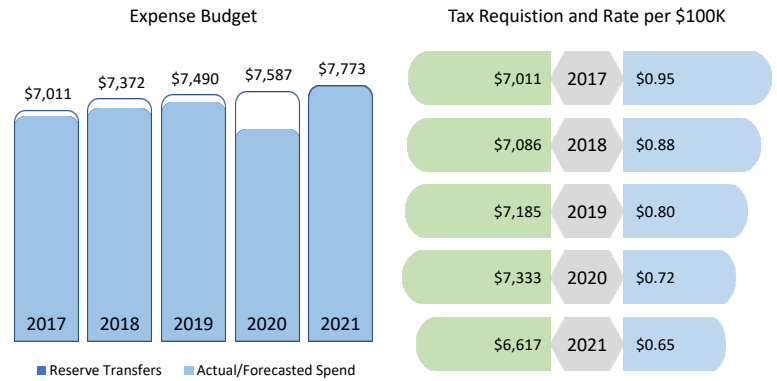
- Prior surpluses moved to reserve in 2021.
- Annual transfers to establish reserve intended to support future heritage conservation projects.

**Service Description**

This function provides street lighting to the Quathiaski Cove area of Electoral Area C.

The authority for this service was originally established through Bylaw 64 on June 28, 1971, with subsequent amendments with Bylaws 188 and 2539.

Maximum requisition for this service is \$7,880.



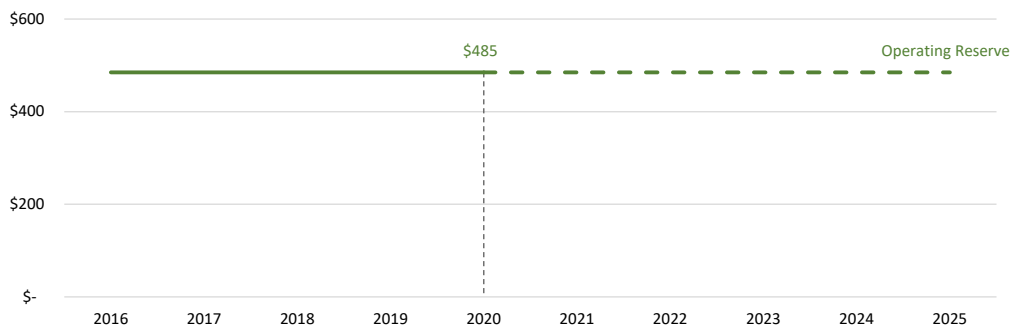
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 7,333	\$ 7,333	\$ 6,617	\$ 7,893	\$ 8,015	\$ 8,139	\$ 8,265
Prior year surplus	254	254	1,156	-	-	-	-
	<u>7,587</u>	<u>7,587</u>	<u>7,773</u>	<u>7,893</u>	<u>8,015</u>	<u>8,139</u>	<u>8,265</u>
<b>Expense:</b>							
Operating expenses	6,431	7,587	7,773	7,893	8,015	8,139	8,265
	<u>6,431</u>	<u>7,587</u>	<u>7,773</u>	<u>7,893</u>	<u>8,015</u>	<u>8,139</u>	<u>8,265</u>
<b>Surplus/(Deficit)</b>	\$ 1,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area C	\$ 2.60	\$ 1.90	\$ -	\$ 0.83	\$ 4.37	\$ 2.35	\$ 1.29	\$ 0.08
<b>Tax Rate per \$100K:</b>	\$ 0.65	\$ 2.28	\$ -	\$ 2.22	\$ 1.60	\$ 1.96	\$ 0.65	\$ 0.65

**Reserves Summary:**



**Budget Commentary:**

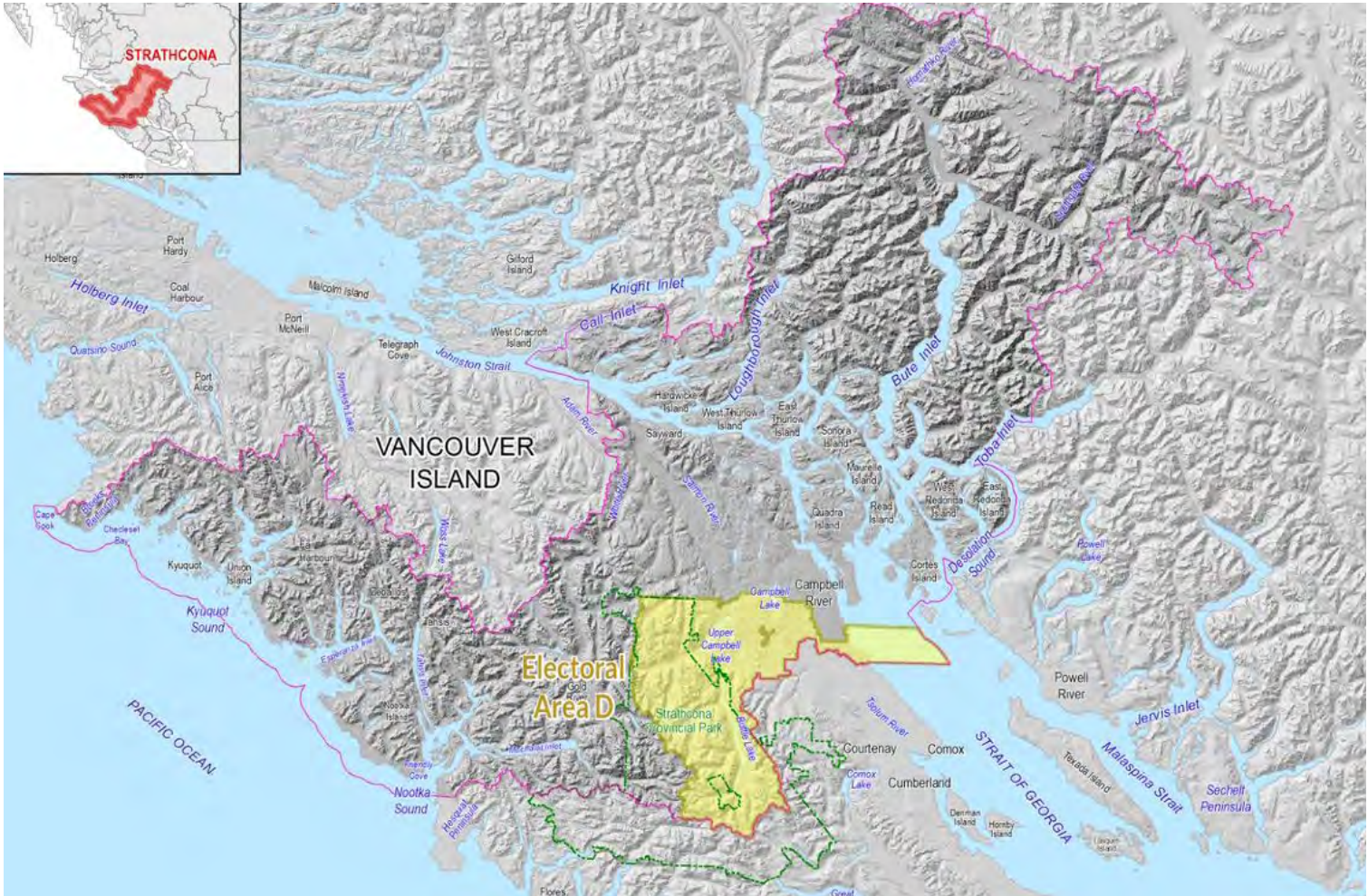
- Service currently provides financing for the operation of 29 streetlights.
- Maintain service levels. Staff will monitor costs and propose an amendment to the bylaw limit if necessary.
- Working with BC hydro to replace existing streetlights for energy efficient technology (LEDs). Review hydro costs, post conversion to quantify any savings.

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# Electoral Area D

## Oyster Bay - Buttle Lake



**Electoral Area D** of the Strathcona Regional District (SRD) covers just under 1,850 square kilometres. The area runs from Jubilee Parkway to the Oyster River and east into Strathcona Provincial Park.

Within this vibrant and beautiful area there is an abundance of recreational opportunities, ranging from swimming potholes, waterfall adventures and beautiful ocean beaches to miles of mountain bike and hiking trails, wildlife viewing and water sports such as kayaking, boating and fishing.

Electoral Area D includes the following functions:

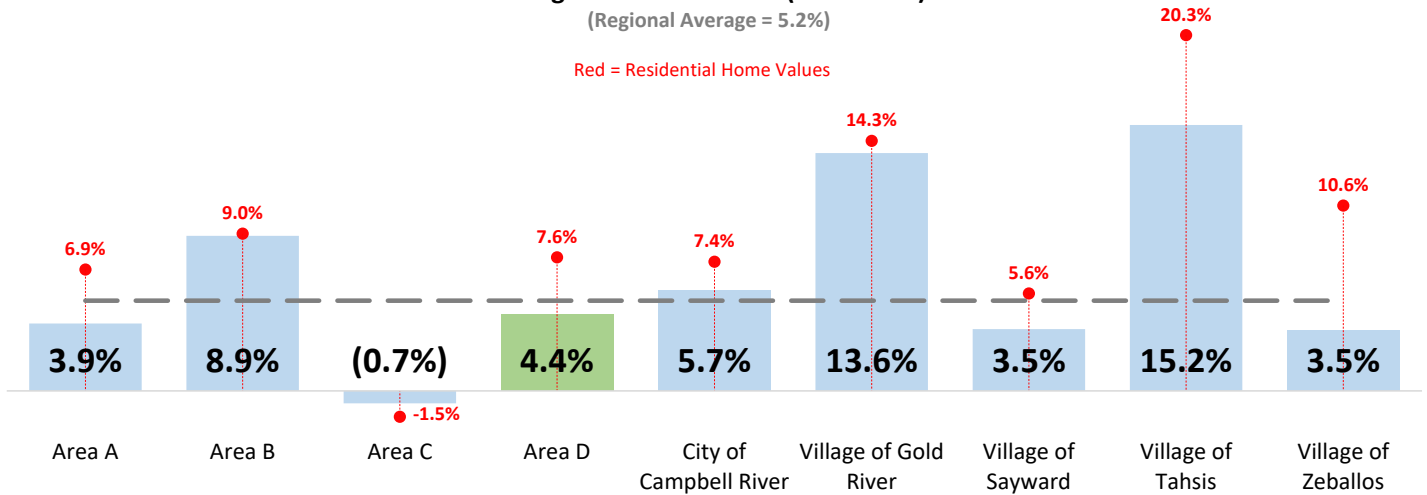
**Function # - Function Description**

- 123 - Grant In Aid Area D
- 154 - Feasibility Studies - Electoral Area D
- 210 - Campbell River Fire Protection
- 285 - Building Inspection
- 290 - Electoral Area D Animal Control
- 295 - Noise Control
- 297 - Soil Deposit & Removal Control
- 298 - Unsightly Premises
- 318 - Craig Road Water
- 319 - Electoral Area D Water
- 533 - House Numbering Area D
- 614 - Community Parks Area D
- 750 - Electoral Area D Street Lighting Service
- 785 - Transit - Area D
- 790 - Oyster River Bank Protection

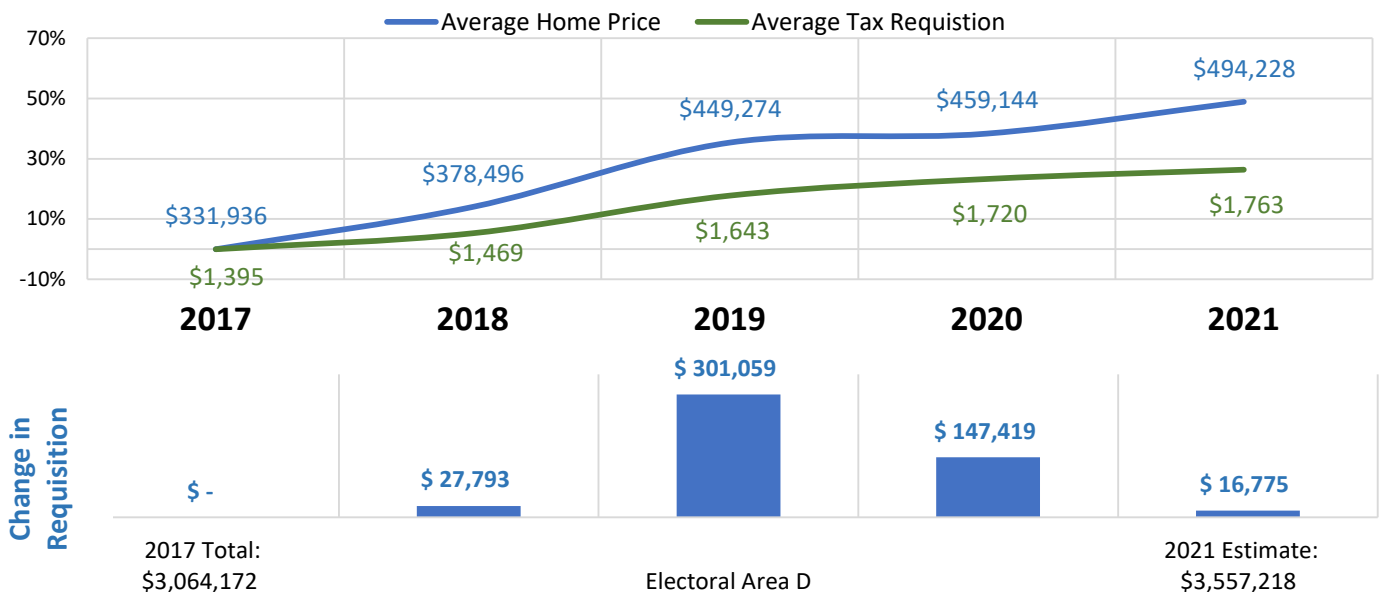
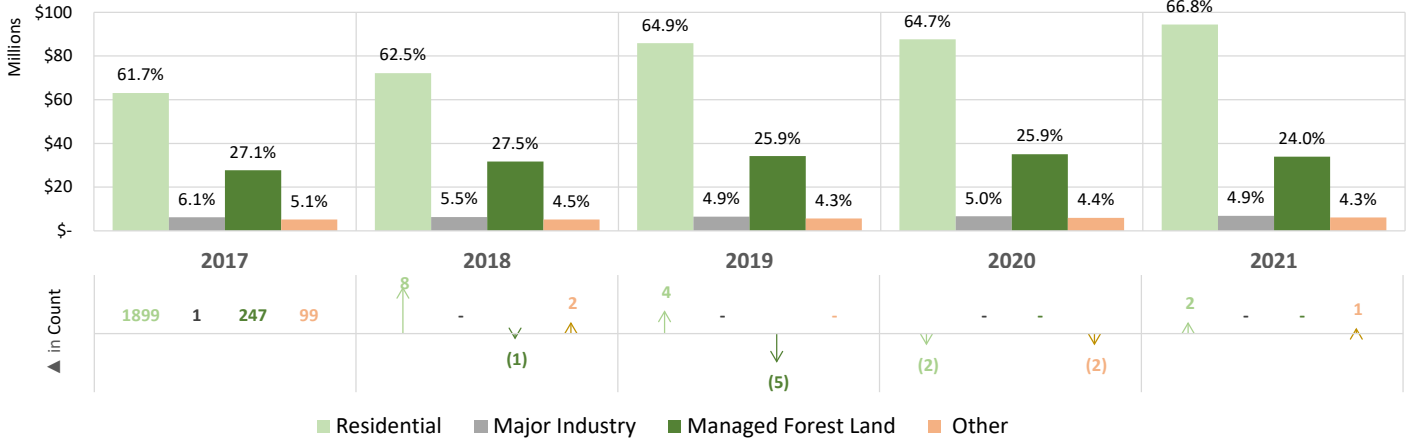
Change in Total Tax Base (All Classes)

(Regional Average = 5.2%)

Red = Residential Home Values



Area D: 5 Year Trend in Converted Assessments



Property Tax Requisition Summary

Based on BC Assessment Completed Roll (Jan 1, 2021)

Estimated 2020 to 2021 Tax Rate Change

Taxes will be calculated on BC Assessment Revised Roll (March 2021)

Function	Requisition		% Change	Estimated Tax (per \$100K)		
	2020 Actual	2021 Budget		2020 Actual	2021 Budget	\$ Change
<b>Corporate Services:</b>						
110 - Administration and General Government	\$ 119,243	\$ 116,130	(2.6)%	\$ 8.81	\$ 8.22	\$ (0.59)
<b>Regional Services:</b>						
145 - Home Away From Home	-	21,252	100.0 %	-	1.50	1.50
149 - Regional Broadband	37,209	36,936	(0.7)%	2.75	2.61	(0.13)
150 - Regional Feasibility Studies	-	46	100.0 %	-	0.00	0.00
272 - Strathcona Emergency Program	36,849	39,623	7.5 %	2.72	2.80	0.08
275 - 911 Emergency Answering Service	50,534	56,839	12.5 %	3.73	4.02	0.29
510 - Planning Non Part 26	-	30	100.0 %	-	0.00	0.00
<b>Electoral Areas:</b>						
130 - Electoral Area Administration	287,142	284,625	(0.9)%	21.21	20.14	(1.07)
340 - Liquid Waste Management	3,931	195	(95.0)%	0.29	0.01	(0.28)
500 - Planning	271,300	240,103	(11.5)%	20.04	16.99	(3.05)
630 - Vancouver Island Regional Library	224,791	233,136	3.7 %	16.60	16.50	(0.11)
<b>Area D:</b>						
123 - Area D Grants In Aid	62,030	48,610	(21.6)%	4.58	3.44	(1.14)
154 - Area D Feasibility Studies	-	250	100.0 %	-	0.02	0.02
210 - Campbell River Fire ^	475,000	486,875	2.5 %	83.12	79.89	(3.23)
285 - Building Inspection	153,870	157,715	2.5 %	11.36	11.16	(0.21)
290 - Area D Animal Control	42,451	43,504	2.5 %	3.14	3.08	(0.06)
295 - Noise Control	57	232	307.0 %	0.00	0.02	0.01
297 - Soil Deposit & Removal	-	-	0.0 %	-	-	-
298 - Unsightly Premises	273	250	(8.4)%	0.02	0.02	(0.00)
319 - Electoral Area D Water ^	587,100	598,842	2.0 %	93.20	88.90	(4.30)
533 - Area D House Numbering	533	605	13.5 %	0.04	0.04	0.00
614 - Area D Parks	212,035	212,671	0.3 %	15.66	15.05	(0.61)
750 - Area D Street Lighting ^	35,030	34,990	(0.1)%	11.17	10.30	(0.87)
785 - Area D Transit	159,037	166,313	4.6 %	11.75	11.77	0.02
790 - Oyster River Bank Protection ^ *	9,000	9,000	0.0 %	37.54	38.74	1.19
<b>Strathcona Gardens:</b>						
640 - Strathcona Gardens	773,027	768,447	(0.6)%	57.10	54.37	(2.73)
<b>Total</b>	<b>\$ 3,540,443</b>	<b>\$ 3,557,218</b>	<b>0.5 %</b>	<b>\$ 367.29</b>	<b>\$ 350.85</b>	<b>\$ (16.44)</b>

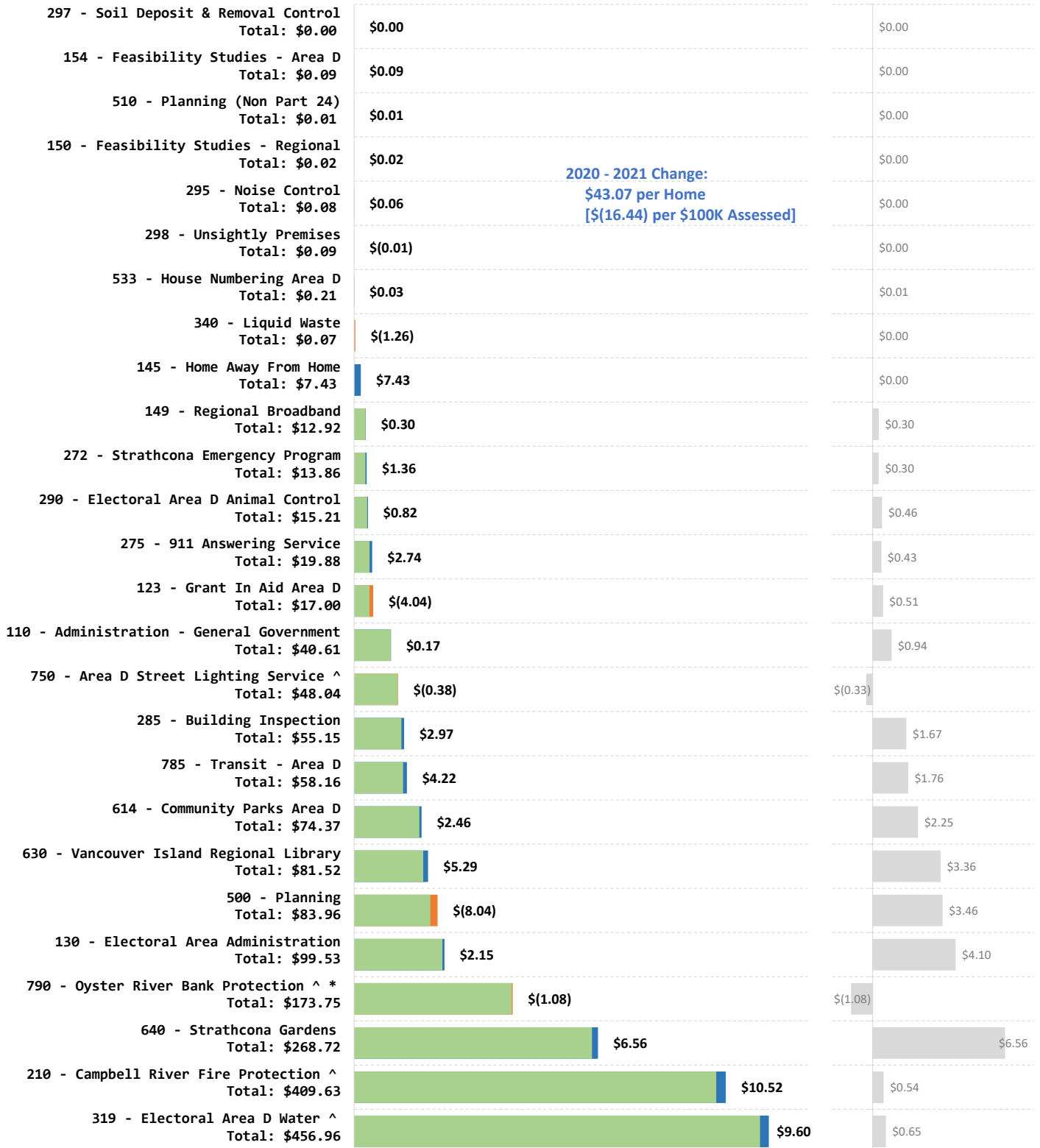
^ specified area

\* - Function 790 removed from total as the service only applies to 35 homes and materially lowered the overall estimated change.

Average Residential Property Value: \$ 459,144 \$ 494,228  
 Estimated Tax Per Average Residential Property \$ 1,720.43 \$ 1,763.50

Estimated Requisition Cost per Average Household is \$1,763.50 for 2021. [2020 = \$1,720.43]

Impact of Assessment Shift:  
\$26.97 per Home



\* Service includes only 35 residential properties; amounts excluded from totals.

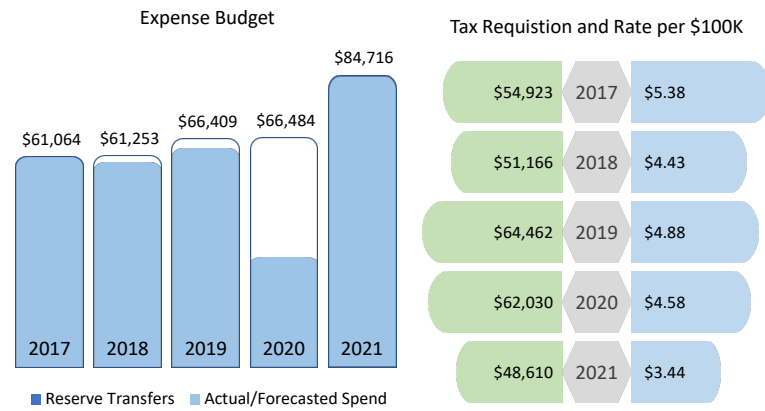
^ Defined service area

■ 2020 Tax per Household ■ 2021 Tax Increase ■ 2021 Tax Decrease

**Service Description**

The purpose of this service is to provide financial resources that can be awarded for assistance to registered non-profit and other organizations to provide programs and services that serve the local community or provide a regional benefit. Proposals for funding from this program are brought forward by the electoral area director and are decided on by the Board. The authority for this service is provided through the *Local Government Act*, section 263(1)(c).

The total amount of financial assistance provided in any calendar year cannot exceed \$0.10 per \$1,000 of the assessed value in the region.



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 62,030	\$ 62,030	\$ 48,610	\$ 66,750	\$ 66,785	\$ 66,821	\$ 66,857
Prior year surplus	5,975	4,454	36,106	-	-	-	-
	68,005	66,484	84,716	66,750	66,785	66,821	66,857
<b>Expense:</b>							
Operating expenses	31,899	66,484	84,716	66,750	66,785	66,821	66,857
	31,899	66,484	84,716	66,750	66,785	66,821	66,857
<b>Surplus/(Deficit)</b>	\$ 36,106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area D	\$ 17.00	\$ 23.77	\$ 2,359.47	\$ 11.65	\$ 47.48	\$ 48.42	\$ 13.32	\$ 0.56
<b>Tax Rate per \$100K:</b>	\$ 3.44	\$ 12.04	\$ 11.69	\$ 11.69	\$ 8.43	\$ 10.32	\$ 3.44	\$ 3.44

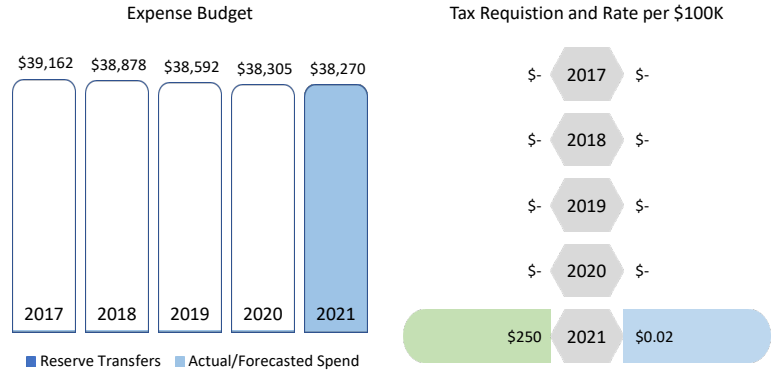
**Budget Commentary & Service Goals:**

- 2021 budget increased to partially offset the 2020 surplus and smooth annual requisition.

**Service Description**

The purpose of this service is to provide funds to support the study of potential new services for the electoral area. If a regional district undertakes a service after conducting a feasibility study in respect of the service, the costs of that study are deemed to be costs of that service. The authority for this service which was established on October 30, 2000 is provided through the Local Government Act, section 379(4).

The maximum levy for this service cannot exceed \$0.10 per \$1,000 of the assessed value in the region.



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Prior year surplus	38,305	38,305	38,020	-	-	-	-
	<u>38,305</u>	<u>38,305</u>	<u>38,270</u>	250	250	250	250
<b>Expense:</b>							
Operating expenses	285	38,305	38,270	250	250	250	250
	<u>285</u>	<u>38,305</u>	<u>38,270</u>	250	250	250	250
<b>Surplus/(Deficit)</b>	\$ 38,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area D	\$ 0.09	\$ 0.12	\$ 12.13	\$ 0.06	\$ 0.24	\$ 0.25	\$ 0.07	\$ 0.00
<b>Tax Rate per \$100K:</b>	\$ 0.02	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.04	\$ 0.05	\$ 0.02	\$ 0.02

**Budget Commentary & Service Goals:**

- Ongoing surplus from prior years carrying into 2021. Feasibility functions typically maintain high contingency budgets to fund potential studies if the need arises.
- Budgeted expense to provide for potential feasibility studies for new services in the electoral area. Ongoing expenses are support services allocations from general administration.
- No studies currently planned.

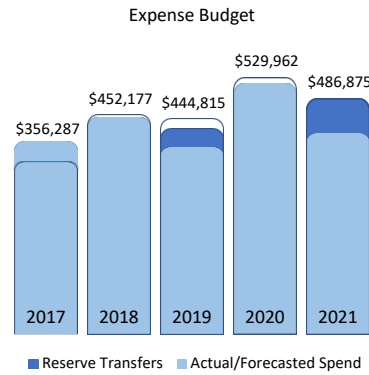
# Function 210 - Campbell River Fire Protection

# Electoral Area D

## Service Description

The Regional District contracts with the City of Campbell River for fire protection in a defined area of Electoral Area D. The costs are shared based on assessed values with Area D residents paying approximately 7% of the overall cost of the City's fire services; including any capital costs used to provide those services such as fire halls, fleet vehicles, and equipment.

The authority for this service was established December 22, 1977 through Supplementary Letters Patent (SLP). There is no stated limit for requisition on this service.



## Tax Requisition and Rate per \$100K

Year	Requisition	Rate per \$100K
2017	\$356,287	\$86.75
2018	\$400,936	\$85.54
2019	\$443,815	\$79.29
2020	\$475,000	\$83.12
2021	\$486,875	\$79.89

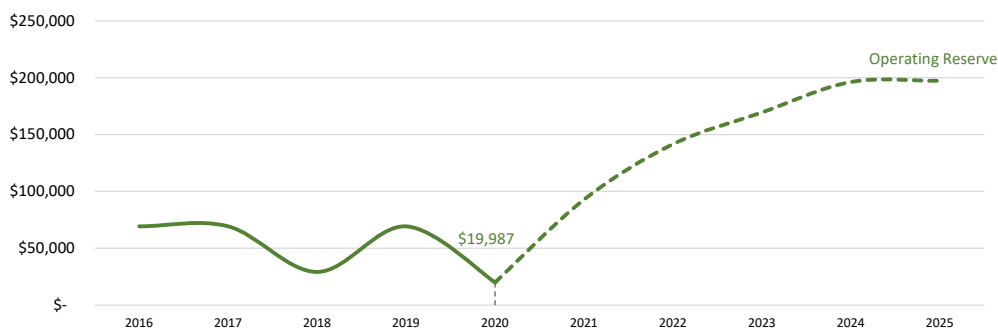
## Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 475,000	\$ 475,000	\$ 486,875	\$ 496,613	\$ 496,613	\$ 496,613	\$ 496,613
Transfers from reserves	16,930	49,233	-	-	-	-	-
Prior year surplus	24,035	5,729	-	-	-	-	-
	<b>515,965</b>	<b>529,962</b>	<b>486,875</b>	<b>496,613</b>	<b>496,613</b>	<b>496,613</b>	<b>496,613</b>
<b>Expense:</b>							
Operating expenses	515,965	529,962	413,943	447,914	468,705	469,876	495,499
Transfers to reserves	-	-	72,932	48,699	27,908	26,737	1,114
	<b>515,965</b>	<b>529,962</b>	<b>486,875</b>	<b>496,613</b>	<b>496,613</b>	<b>496,613</b>	<b>496,613</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area D	\$ 409.63	\$ 891.58	\$ -	\$ -	\$ 605.19	\$ -	\$ 37.19	\$ 3.58
<b>Tax Rate per \$100K:</b>	<b>\$ 79.89</b>	<b>\$ 279.62</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195.73</b>	<b>\$ -</b>	<b>\$ 79.89</b>	<b>\$ 79.86</b>

## Reserve Summary:



## Budget Commentary & Service Goals:

- City of Campbell River is planning to invest in a new fire hall that is currently slated for construction in 2023 for a total cost of \$21,000,000. The project is expected to be debt financed which will defer Area D's obligation over several years, however that is not confirmed.
- 2020 budget had increased \$71,000 due to significant capital investments made by Campbell River Fire Department (CRFD). Future reserve amounts to be adjusted when debt servicing amounts are known.
- 2021 Reserve transfer higher than historical average given CRFD is forecasting lower than average capital investment. (\$202K vs \$1.44M in 2020). Remaining CRFD capital budget amounts for 2022-2025 are \$753,500, 21,075,000, \$90,000, and \$325,000.
- 2021 Requisition forecasted to increase 2.5% due to uncertainty on firehall construction. Added funding to support CRFD future capital investment and minimize potential tax rate shock to Area D taxpayers.

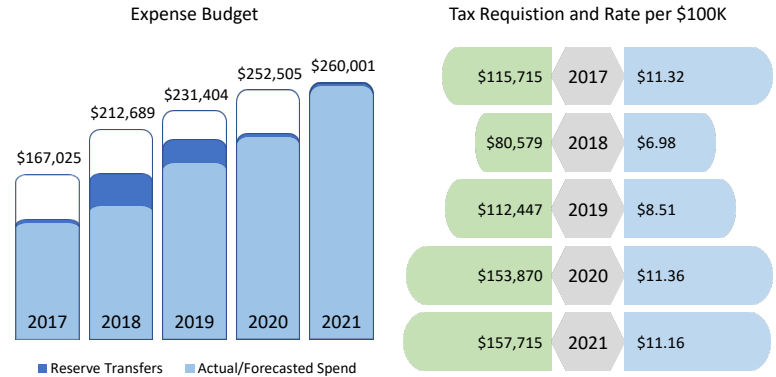
## Function 285 – Building Inspection

## Electoral Area D

### Service Description

The purpose of this function is to provide building inspection services to Electoral Area D, which includes building inspection, building permits, plumbing permits, and other related services supporting development activity.

The authority for this service was established January 1, 1969 by the Municipal Act section 818 through Bylaw 1160, with subsequent amendments on Bylaw 2489. There is no stated limit for requisition on this service.



### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 153,870	\$ 153,870	\$ 157,715	\$ 208,819	\$ 213,478	\$ 218,231	\$ 223,078
Sales of services	16,669	12,000	12,000	12,000	12,000	12,000	12,000
Other revenue	32,005	44,050	43,750	43,750	43,750	43,750	43,750
Prior year surplus	52,514	42,585	46,536	-	-	-	-
	<u>255,058</u>	<u>252,505</u>	<u>260,001</u>	<u>264,569</u>	<u>269,228</u>	<u>273,981</u>	<u>278,828</u>
<b>Expense:</b>							
Operating expenses	204,522	248,505	256,001	260,569	265,228	269,981	274,828
Transfers to reserves	4,000	4,000	4,000	4,000	4,000	4,000	4,000
	<u>208,522</u>	<u>252,505</u>	<u>260,001</u>	<u>264,569</u>	<u>269,228</u>	<u>273,981</u>	<u>278,828</u>
<b>Surplus/(Deficit)</b>	\$ 46,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Tax Requisition:

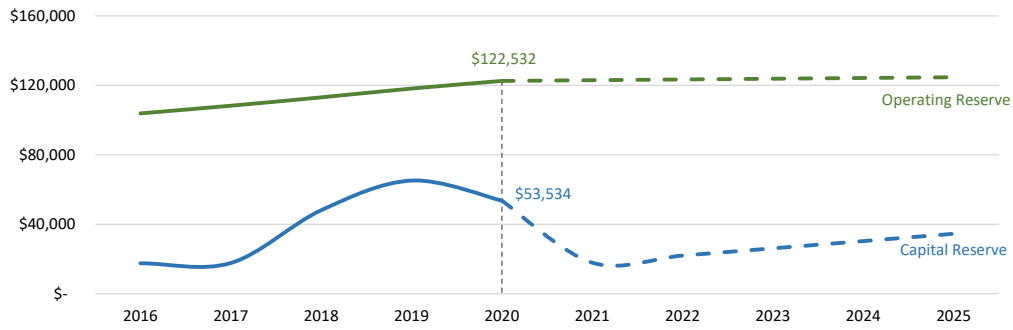
Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area D	\$ 55.15	\$ 77.12	\$ 7,655.29	\$ 37.81	\$ 154.05	\$ 157.09	\$ 43.23	\$ 1.80
<b>Tax Rate per \$100K:</b>	\$ 11.16	\$ 39.06	\$ 37.94	\$ 37.94	\$ 27.34	\$ 33.48	\$ 11.16	\$ 11.16

### Capital Summary:

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
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**Land Use Software Replacement** \$ 40,063 - - - - - Reserves  
 The existing system put in place by previous CSRD and is no longer supported. \$200K project; funded 70% by Function 500 - Planning & 30% by Function 285 - Building Inspection reserves.

Reserves Summary:



Budget Commentary & Service Goals:

- Operating surplus due to labour vacancies, software licencing fees (due to delay in Land use Software project), and misc. spending.
- 2.5% requisition increase for 2021, required to fund declining surplus balance.
- Continue to enhance service levels, including the provision of additional services to member municipalities through existing service agreements to maximize service delivery for the region and reduce costs to Electoral Area D.
- Draft and implement a new Building Bylaw for 2021.

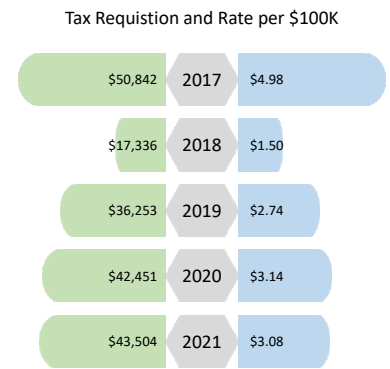
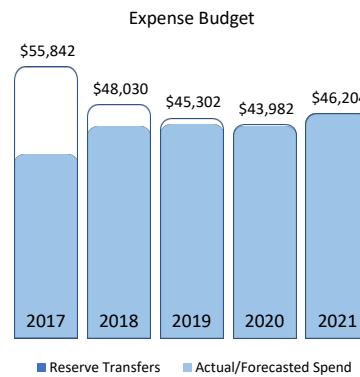
**Service Description**

The purpose of this function is to provide animal control services to Electoral Area D. The Regional District has a shared services agreement with the City of Campbell River who operates this service with the SRD paying 19.5% of the total net costs.

The authority for this service was established February 7, 1980 through SLP and then Bylaw 2276. The maximum levy for this service cannot exceed \$0.323 per \$1,000 of the assessed value in the region.

**Related bylaws:**

- o Bylaw No. 119, being Bylaw Contravention Ticket Information System Bylaw 2012.
- o Bylaw No. 1073, being Regional District Animal Control Bylaw 1990.



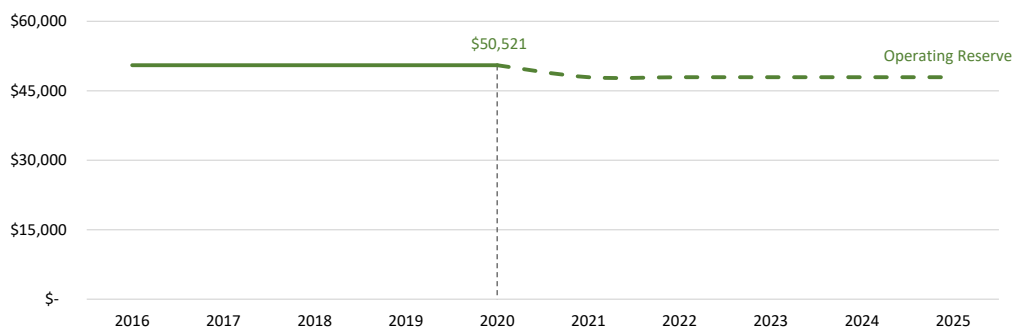
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 42,451	\$ 42,451	\$ 43,504	\$ 45,905	\$ 46,836	\$ 47,799	\$ 48,783
Transfers from reserves	-	-	2,600	-	-	-	-
Other revenue	100	100	100	100	100	100	100
Prior year surplus	-	1,431	-	-	-	-	-
	42,551	43,982	46,204	46,005	46,936	47,899	48,883
<b>Expense:</b>							
Operating expenses	41,690	43,982	45,088	46,005	46,936	47,899	48,883
Deficit prior year	1,977	-	1,116	-	-	-	-
	43,667	43,982	46,204	46,005	46,936	47,899	48,883
<b>Surplus/(Deficit)</b>	<b>\$ (1,116)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area D	\$ 15.21	\$ 21.27	\$ 2,111.63	\$ 10.43	\$ 42.49	\$ 43.33	\$ 11.92	\$ 0.50
<b>Tax Rate per \$100K:</b>	<b>\$ 3.08</b>	<b>\$ 10.77</b>	<b>\$ 10.47</b>	<b>\$ 10.47</b>	<b>\$ 7.54</b>	<b>\$ 9.23</b>	<b>\$ 3.08</b>	<b>\$ 3.08</b>

**Reserves Summary:**



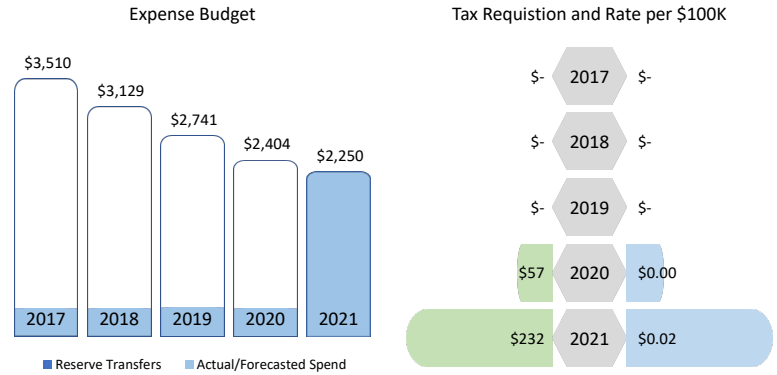
**Budget Commentary & Service Goals:**

- Deficit anticipated for 2020 due to 2019 actual costs exceeding City of Campbell River’s original Animal Control budget estimate by \$3,400.
- \$2,600 operating reserve draw to fund 2020 deficit and smooth 2021 requisition. 2.5% requisition increase for 2021 to offset rising service costs.

**Service Description**

The authority for this service was initially granted within the Supplementary Letters Patent 13 (January 27, 1970) whereby the Regional District of Comox Strathcona was given power to regulate noise under Division XV – Noise Control for Electoral Areas A to J inclusive. The service of Noise Control operated by the Regional District under Division XV of its supplementary letters patent were established by an extended service for Electoral Area D (Oyster Bay-Buttle Lake) on August 28, 2000.

The maximum levy for this service cannot exceed \$0.01 per \$1,000 of the assessed value in Electoral Area D.



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 57	\$ 57	\$ 232	\$ 2,250	\$ 2,250	\$ 2,250	\$ 2,250
Prior year surplus	2,347	2,347	2,018	-	-	-	-
	<u>2,404</u>	<u>2,404</u>	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>
<b>Expense:</b>							
Operating expenses	386	2,404	2,250	2,250	2,250	2,250	2,250
	<u>386</u>	<u>2,404</u>	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>
<b>Surplus/(Deficit)</b>	\$ 2,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area D	\$ 0.08	\$ 0.11	\$ 11.26	\$ 0.06	\$ 0.23	\$ 0.23	\$ 0.06	\$ 0.00
<b>Tax Rate per \$100K:</b>	\$ 0.02	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.04	\$ 0.05	\$ 0.02	\$ 0.02

**Budget Commentary & Service Goals:**

- Expense variance due to contingencies not being spent in 2020.
- Continue enhancement and development of this service when bylaw officer vacancy is filled.

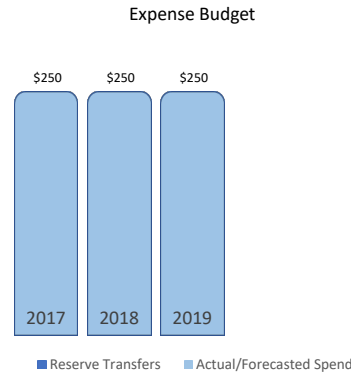
## Function 297 - Soil Deposit & Removal Control

## Electoral Area D

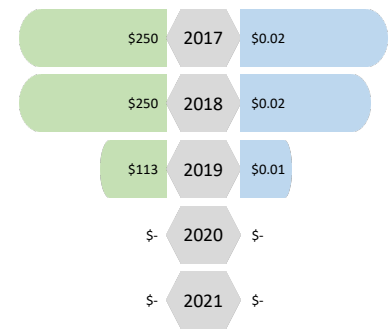
### Service Description

Letters Patent #27 (February 14, 1975), amended by Letters Patent #45 (November 23, 1977 - to add additional Electoral Areas), gave RDCS the power to regulate the removal of soil under Division XXV for certain Electoral Areas. This was converted to an extended service with Soil Deposit and Removal Control Extended Service Establishment Bylaw, 1999, Bylaw No. 2106 (RDCS) "for the control of the deposit and removal of soil, rock, gravel, sand and other substances of which land is composed and control of the deposit of other materials under section 799(1)(d) of the Municipal Act on parcels within the Agricultural Land Reserve."

The maximum levy for this service is the lesser of \$25,000 and prior year actual costs.



### Tax Requisition and Rate per \$100K



### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Operating expenses	-	-	-	-	-	-	-
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area: Area D	-	-	-	-	-	-	-	-
Tax Rate per \$100K:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

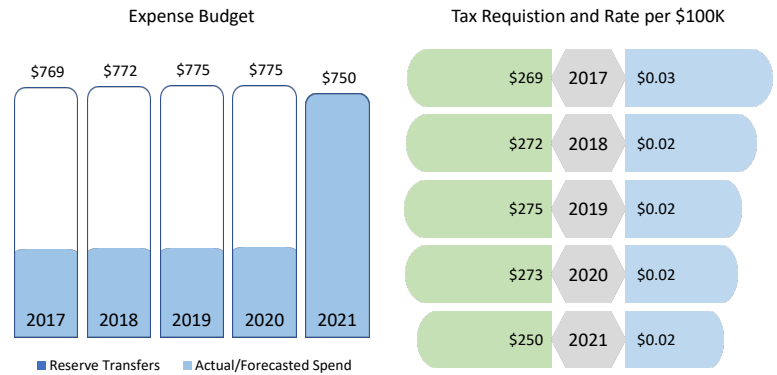
### Budget Commentary & Service Goals:

- Service has been idled, to be repealed.

**Service Description**

Established with Unsightly Premises Extended Service Establishment Bylaw, 1998, Bylaw No. 2051 (CSR) for then Electoral Areas A, B and C within the now Comox Valley Regional District. The bylaw was amended in 2001 to include Electoral Area D within the service area. The extended service is established and to be operated for the control of nuisances, unsightly premises, unwholesome or noxious materials and odours.

The maximum levy for this service is the greater of \$25,000 or \$0.002 per \$1,000 of assessed value in Electoral Area D.



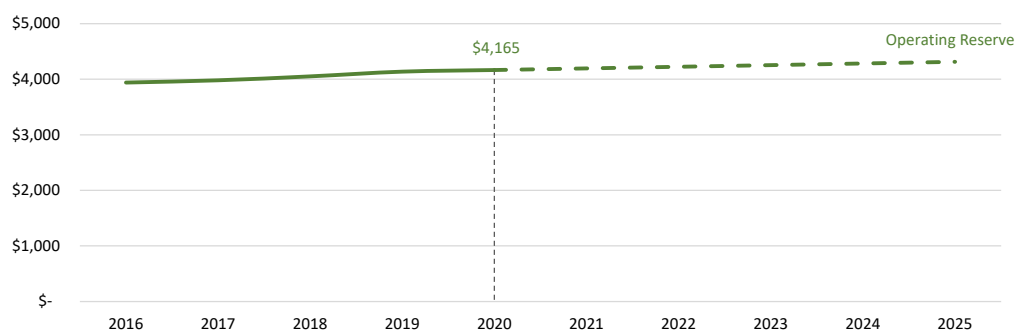
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 273	\$ 273	\$ 250	\$ 750	\$ 750	\$ 750	\$ 750
Prior year surplus	502	502	500	-	-	-	-
	<u>775</u>	<u>775</u>	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>
<b>Expense:</b>							
Operating expenses	275	775	750	750	750	750	750
	<u>275</u>	<u>775</u>	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>
<b>Surplus/(Deficit)</b>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area D	\$ 0.09	\$ 0.12	\$ 12.13	\$ 0.06	\$ 0.24	\$ 0.25	\$ 0.07	\$ 0.00
<b>Tax Rate per \$100K:</b>	<u>\$ 0.02</u>	<u>\$ 0.06</u>	<u>\$ 0.06</u>	<u>\$ 0.06</u>	<u>\$ 0.04</u>	<u>\$ 0.05</u>	<u>\$ 0.02</u>	<u>\$ 0.02</u>

**Reserves Summary:**



**Budget Commentary & Service Goals:**

- Continue enhancement and development of this service when bylaw officer vacancy is filled.
- Consideration of a new unsightly premises bylaw for Electoral Area D

**Service Description**

This function services the debt incurred for those property owners on Craig Rd that did not pay their portion of the connection cost to join Electoral Area D water system. These owners instead opted to utilize the Regional District’s borrowing capacity to pay for their connection with a 20-year parcel tax.

The original number of properties opting to pay the parcel tax was 8, however one lot subdivided in 2017 and the parcel tax amount was redistributed to the adjusted 12 properties. The long-term borrowing through the Municipal Finance Authority will be paid off in 2026.

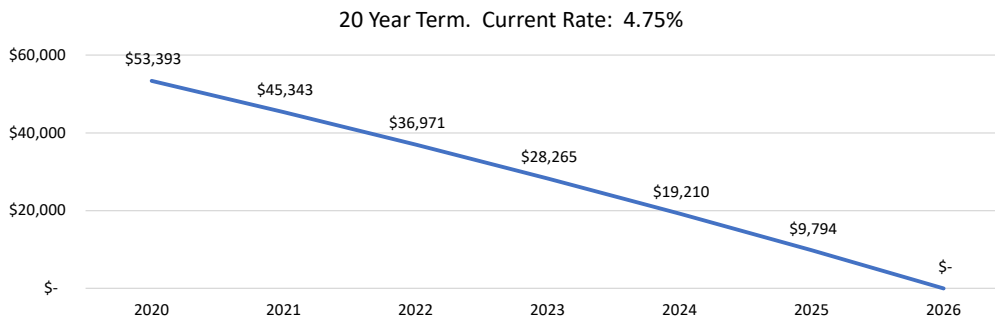
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Frontage and parcel taxes	\$ 11,323	\$ 11,323	\$ 11,941	\$ 11,836	\$ 11,836	\$ 11,836	\$ 11,836
Prior year surplus	404	404	-	-	-	-	-
	<u>11,727</u>	<u>11,727</u>	<u>11,941</u>	<u>11,836</u>	<u>11,836</u>	<u>11,836</u>	<u>11,836</u>
<b>Expense:</b>							
Operating expenses	609	504	613	613	613	613	613
Debt principal	4,648	4,648	4,648	4,648	4,648	4,648	4,648
Debt interest	6,575	6,575	6,575	6,575	6,575	6,575	6,575
Deficit prior year	-	-	105	-	-	-	-
	<u>11,832</u>	<u>11,727</u>	<u>11,941</u>	<u>11,836</u>	<u>11,836</u>	<u>11,836</u>	<u>11,836</u>
Surplus/(Deficit)	\$ (105)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Rate Information:**

This function is supported by a parcel tax and since 2018 partially reliant on accumulated surplus to offset rates. Surplus has now been fully utilized; future rates will increase from historical norms. 2021 rate estimated to increase 5.5% to \$995.08 per parcel. (\$11,941 / 12 Parcels)

**Debt Summary:**



**Budget Commentary & Service Goals:**

- Debt to be paid off in 2026.

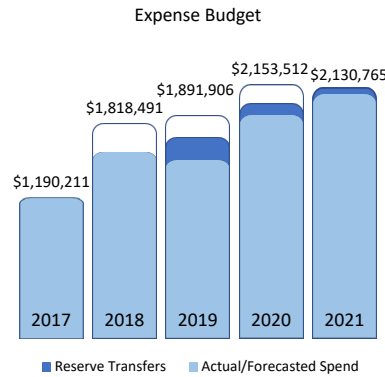
# Function 319 - Electoral Area D Water

# Electoral Area D

## Service Description

The purpose of this function is to provide potable water to approximately 1,200 connections in a defined portion of Electoral Area D. The water is sourced from the City of Campbell River with the SRD being charged a “full cost recovery” metered rate.

The authority for this service was originally established on August 29, 2005 by Bylaw 2786, merging the Willow Point and York Road Water Service areas, with a subsequent amending Bylaw 2997 adding 5 additional York Road properties. The service is funded through property tax requisition and user fees. The maximum levy for this service is the greater of \$23,000 or \$1.00 per \$1,000 of the assessed value for a defined portion of Electoral Area D.



## Tax Requisition and Rate per \$100K

\$442,000	2017	\$97.46
\$510,000	2018	\$98.34
\$567,278	2019	\$91.87
\$587,100	2020	\$93.20
\$598,842	2021	\$88.90

## Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 587,100	\$ 587,100	\$ 598,842	\$ 611,000	\$ 624,000	\$ 637,000	\$ 650,000
Government transfers	-	-	10,000	-	-	-	-
Sales of services	1,226,422	1,229,566	1,389,712	1,542,970	1,552,911	1,563,153	1,573,700
Other revenue	67,290	-	-	-	-	-	-
Prior year surplus	247,275	336,846	132,211	-	-	-	-
	<u>2,128,087</u>	<u>2,153,512</u>	<u>2,130,765</u>	<u>2,153,970</u>	<u>2,176,911</u>	<u>2,200,153</u>	<u>2,223,700</u>
<b>Expense:</b>							
Operating expenses	1,894,246	1,852,512	2,070,765	2,093,970	2,116,911	2,140,153	2,163,700
Transfers to reserves	101,630	301,000	60,000	60,000	60,000	60,000	60,000
	<u>1,995,876</u>	<u>2,153,512</u>	<u>\$ 2,130,765</u>	<u>2,153,970</u>	<u>2,176,911</u>	<u>2,200,153</u>	<u>2,223,700</u>
Surplus/(Deficit)	\$ 132,211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

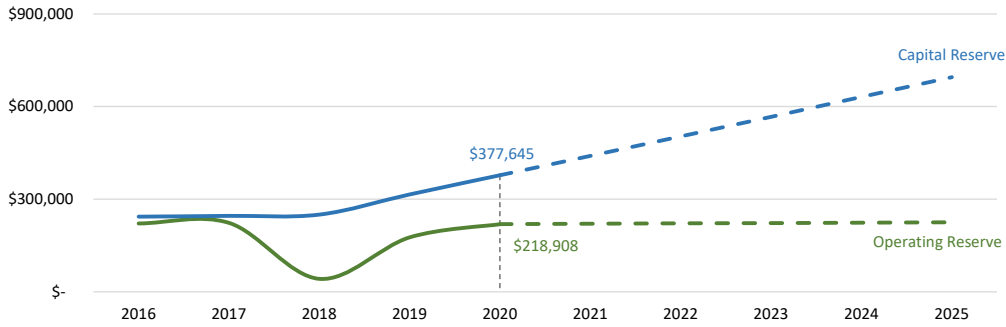
## Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area D	\$ 456.96	\$ 716.10	\$ -	\$ -	\$ 673.43	\$ -	\$ 41.38	\$ 3.17
Tax Rate per \$100K:	\$ 88.90	\$ 311.15	\$ -	\$ -	\$ 217.80	\$ -	\$ 88.90	\$ 88.89

## Capital Projects:

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>Meter Station Improvements</b> Install new bulk meters, back flow prevention valves and new chambers. As detailed in business case, ensure accuracy and improve integrity of bulk water meter readings; provide better management of system.	\$ 482,221	-	-	-	-	-	Gas Tax
<b>Water System Replacement and Rehabilitation</b> Replacement of AC watermains and other system enhancements needed to maintain the integrity of the water distribution system in Electoral Area D.	\$ 1,000,000	-	-	-	-	-	Gas Tax
<b>McGimpsey Road Connection</b> Provide a 200mm watermain link between Mitlenatch Road and Wavecrest Road, including the provision of a fire hydrant.	\$ 88,504	-	-	-	-	-	Gas Tax / Other
<b>Craig Rd Pressure Zone Upgrade</b> Localized water pressure solution for Craig Rd. Re-allocation of Area D booster pump station project alternate solution to pressure issues identified with a significant reduction in project costs.	\$ -	-	100,000	-	-	-	Gas Tax

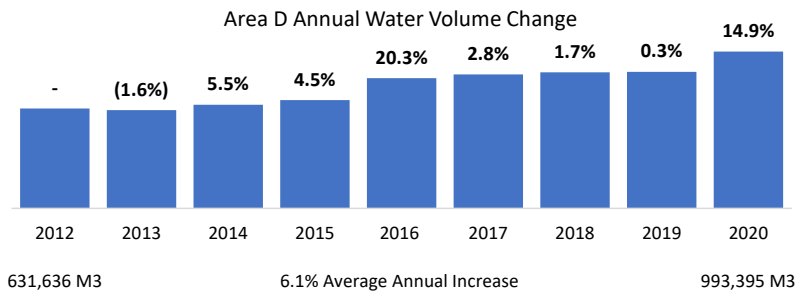
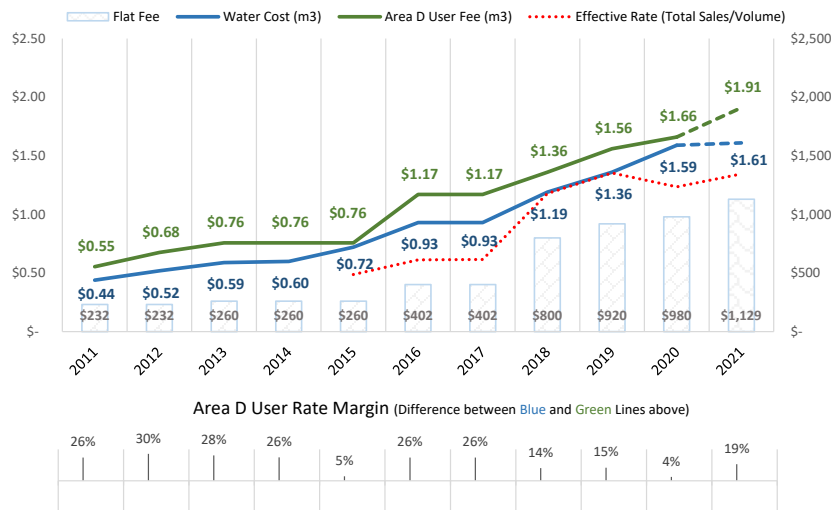
Reserves Summary:



Rate Data:

Residential account distribution as at December 31, 2020 was 91% flat and 9% metered. (vs. 94% flat in 2019; 44 new meters installed in 2020)

See chart below for rate history; blue line shows bulk water cost and green line shows the bylaw rate charged to Area D users, per cubic meter (CM). The 'Effective Rate' is calculated taking total user fee revenues (flat & metered) divided by total cubic meters (m<sup>3</sup>).



Budget Commentary & Service Goals:

- 2020 Bulk water volume increased 14.9% over the prior year; 2020 surplus reserve transfer lowered to offset impact. Current year surplus due to reduced carryforward of water system study, water conservation program, water metering feasibility study and watermain flushing programs. Repairs and maintenance and professional fee contingencies under budget. Carry forwards offset by large increase in cost of bulk water due to the volume increase.
- Budget balanced based on 2% tax requisition increase, 15.25% increase to all user rates, and 4% volume increase estimate for 2021.
- Residential flat fee would increase \$149 per year to \$1,129; metered would increase \$78 to \$588.
- City of Campbell River Water Rate Bylaw notes 1.25% annual increase for bulk water for each of the next 3 years.
- \$10,000 senior government grant for Universal Water Meter study.
- Development of a universal water meter study for grant application. Continue water conservation and education program.
- Update Bylaw 324 to regulate the use of the Electoral Area D water system and to provide for the imposition of rates Part 6 Fees and Charges.
- Start design and construction work to improve the water system.
- Analyze proposals against budget to award construction work for the water meter replacement project.

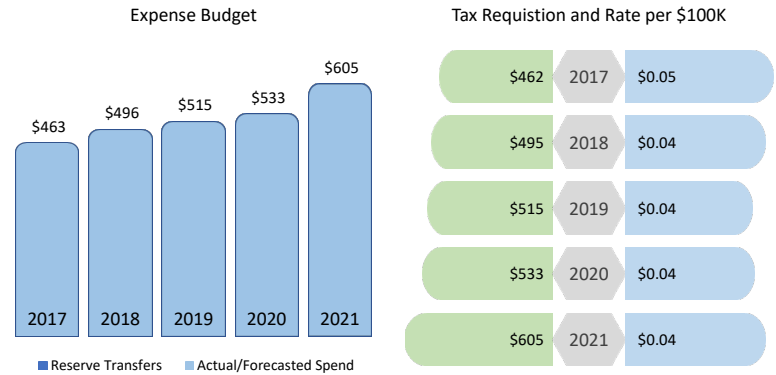
## Function 533 Area D House Numbering

## Electoral Area D

### Service Description

Function 501 - Geographic Information Systems fulfills the service of assigning and managing house numbering in Electoral Area D.

The authority for this service was originally established January 13, 1976 through SLP #33/35, with subsequent amendments with SLP #71 and Bylaws 2142 and 2157. The maximum levy for this service is \$0.277 per \$1,000 of the assessed value of Electoral Area D.



### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 533	\$ 533	\$ 605	\$ 605	\$ 605	\$ 605	\$ 605
Prior year surplus	1	-	-	-	-	-	-
	<u>534</u>	<u>533</u>	<u>605</u>	<u>605</u>	<u>605</u>	<u>605</u>	<u>605</u>
<b>Expense:</b>							
Operating expenses	533	533	605	605	605	605	605
	<u>533</u>	<u>533</u>	<u>605</u>	<u>605</u>	<u>605</u>	<u>605</u>	<u>605</u>
Surplus/(Deficit)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area D	\$ 0.21	\$ 0.30	\$ 29.37	\$ 0.15	\$ 0.59	\$ 0.60	\$ 0.17	\$ 0.01
Tax Rate per \$100K:	\$ 0.04	\$ 0.15	\$ 0.15	\$ 0.15	\$ 0.10	\$ 0.13	\$ 0.04	\$ 0.04

### Budget Commentary & Service Goals:

- This amount transfers to Function 501 – GIS Services.

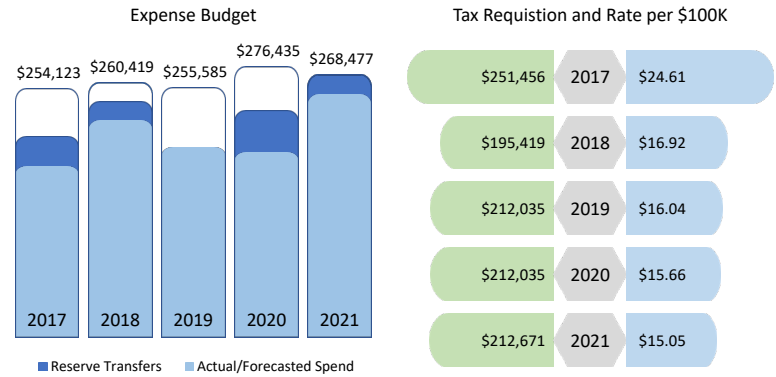
## Function 614 - Community Parks Area D

## Electoral Area D

### Service Description

There are fifteen community parks and one provincial park in Electoral Area D, serving a population of 4,396 (2016 Census).

The authority for this service was originally established through SLP #67 (Div XLV) on October 29, 1987 and subsequently converted to a local service area with Bylaw 2093. The maximum levy for this service is \$0.50 per \$1,000 of the assessed value of Electoral Area D.



### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 212,035	\$ 212,035	\$ 212,671	\$ 236,025	\$ 238,624	\$ 241,276	\$ 243,981
Government transfers	-	8,000	15,000	-	-	-	-
Prior year surplus	60,738	56,400	40,806	-	-	-	-
	<u>272,773</u>	<u>276,435</u>	<u>268,477</u>	<u>236,025</u>	<u>238,624</u>	<u>241,276</u>	<u>243,981</u>
<b>Expense:</b>							
Operating expenses	188,542	233,010	248,477	236,025	238,624	241,276	243,981
Transfers to reserves	43,425	43,425	20,000	-	-	-	-
	<u>231,967</u>	<u>276,435</u>	<u>268,477</u>	<u>236,025</u>	<u>238,624</u>	<u>241,276</u>	<u>243,981</u>
<b>Surplus/(Deficit)</b>	\$ 40,806	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

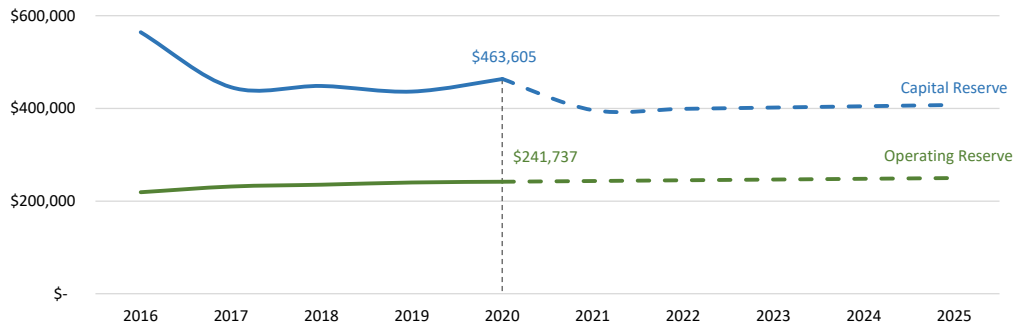
### Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area D	\$ 74.37	\$ 103.99	\$ 10,322.79	\$ 50.99	\$ 207.73	\$ 211.83	\$ 58.30	\$ 2.43
<b>Tax Rate per \$100K:</b>	\$ 15.05	\$ 52.67	\$ 51.16	\$ 51.16	\$ 36.87	\$ 45.14	\$ 15.05	\$ 15.05

### Capital Projects:

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>Hagel Park Greenway North/Storie Creek Trail</b> Hagel Park Greenway North and Storie Creek Trail Enhancement for trail connectivity and walkability throughout the area.	\$ 51,654	-	-	-	-	-	Community
<b>Salmon Point Trail Head Development</b> Upgrade of trailhead and trail. The park endures seasonal flooding and this has caused substantial degradation of the trail/trail head.	\$ 30,000	-	-	-	-	-	Reserves
<b>Oyster River Parking Lot Expansion</b> Expansion of the lower parking lot and improvement of the access road is being proposed to provide the required space for safe vehicle traffic as well as additional public parking capacity; as approved by business case.	\$ 5,605	-	-	-	-	-	Reserves
<b>Mitlenatch Slide Replacement</b> Replacement of aging infrastructure.	\$ 40,000	-	-	-	-	-	Reserves
<b>Hagel Park Drainage</b> Seasonal ponding within Hagel Park results in portions of the park being inaccessible and possible damage.	-	\$ 15,000	-	-	-	-	Reserves

Reserves Summary:



Budget Commentary & Service Goals:

- Government transfers of \$15,000 relate to the carryforward of Parks Data Collection project (\$8,000) to be completed in 2021 and COVID Restart fund allocation of \$7,000.
- 2021 Budget includes additional funds for signage and miscellaneous upgrades related to the COVID Restart Grant funding.
- Requisition maintained at 2020 levels.
- Under budget on travel & training, repairs, and contracted services.
- Draft and implement Park Regulation Bylaw for Area D parks.
- Complete parks inventory plan for the area.
- Develop an Electoral Area D parks master plan to guide long-term park planning.
- Complete parks capital projects started in 2020.
- Continue with Stories Creek trail development.
- Continue with Area D Beach Access project.
- Complete Hagel Park drainage/parking lot upgrades.
- Complete Oyster River Nature Park parking lot/access upgrades.
- Complete Seawave Park development.

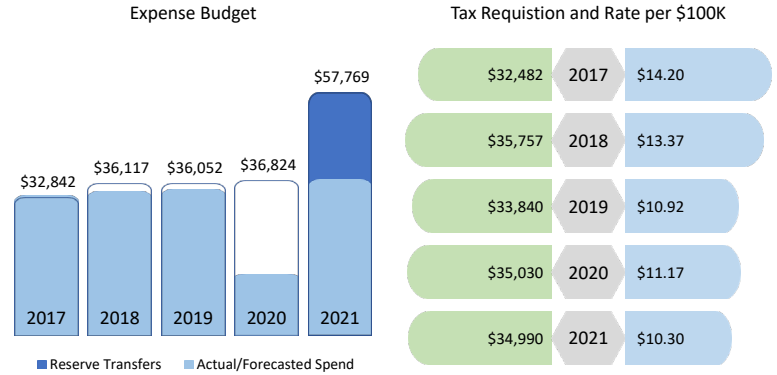
# Function 750 - Electoral Area D Street Lighting Service

# Electoral Area D

## Service Description

This function provides street lighting for a defined portion of Electoral Area D.

The authority for this service was originally established through Bylaw 64 on June 28, 1971, with amendments included in Bylaw 143 on October 25, 2012 where all seven Area D street lighting services were merged into a single service. The maximum levy for this service is \$0.20 per \$1,000 of the assessed value of the defined portion of Electoral Area D.



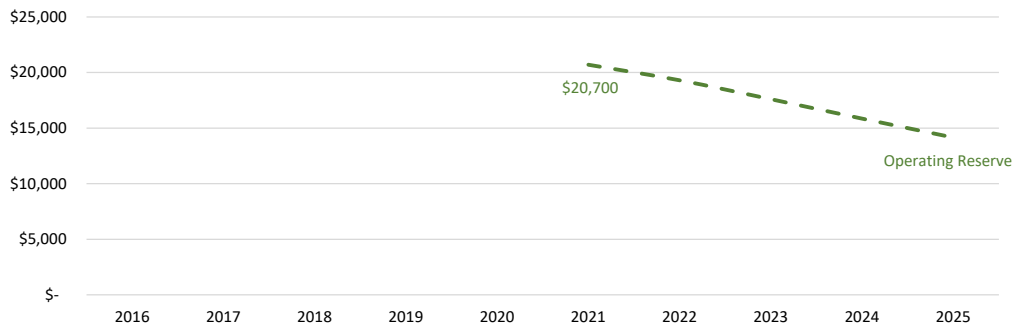
## Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 35,030	\$ 35,030	\$ 34,990	\$ 35,695	\$ 36,521	\$ 37,297	\$ 38,173
Other revenue	360	360	360	-	-	-	-
Transfers from reserves	-	-	-	1,400	1,700	1,750	1,700
Prior year surplus	1,461	1,434	22,419	-	-	-	-
	<u>36,851</u>	<u>36,824</u>	<u>57,769</u>	<u>37,095</u>	<u>38,221</u>	<u>39,047</u>	<u>39,873</u>
<b>Expense:</b>							
Operating expenses	14,432	36,824	37,069	37,095	38,221	39,047	39,873
Transfers to reserves	-	-	20,700	-	-	-	-
	<u>14,432</u>	<u>36,824</u>	<u>57,769</u>	<u>37,095</u>	<u>38,221</u>	<u>39,047</u>	<u>39,873</u>
<b>Surplus/(Deficit)</b>	<b>\$ 22,419</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Tax Requisition:

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area D	\$ 48.04	\$ 8.87	\$ -	\$ -	\$ 145.19	\$ -	\$ 98.50	\$ -
<b>Tax Rate per \$100K:</b>	<b>\$ 10.30</b>	<b>\$ 36.06</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25.24</b>	<b>\$ -</b>	<b>\$ 10.30</b>	<b>\$ -</b>

## Reserve Summary:



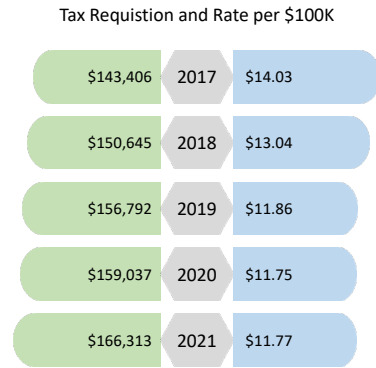
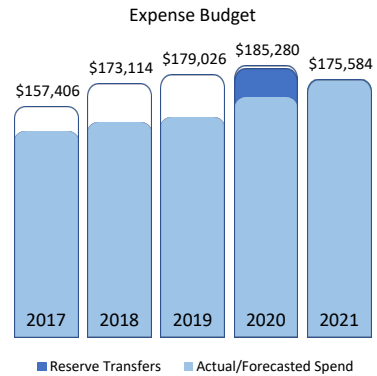
## Budget Commentary & Service Goals:

- Currently this service manages 165 lamp standards.
- Expense variance due to streetlight audit undertaken by Engineering Services staff. \$21,300 credit obtained from BC Hydro for cumulative prior years overages. Amount transferred to reserve and scheduled to draw annually to offset future costs.
- Oversee conversion to LED streetlighting.

**Service Description**

The transit service in Area D is part of a shared service agreement with the City Campbell River through BC Transit, with Area D paying approximately 12% of the overall system costs. There is a transit exchange near the Oyster River where the Campbell River transit system meets the Comox Valley transit system so any upgrades need to be coordinated with the three entities.

The authority for this service was established through Bylaw 1340 on July 29, 1991. The maximum levy for this service is \$0.20 per \$1,000 of the assessed value of Electoral Area D.



**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 159,037	\$ 159,037	\$ 166,313	\$ 183,803	\$ 191,931	\$ 200,302	\$ 209,219
Prior year surplus	33,520	26,243	9,271	-	-	-	-
	192,557	185,280	175,584	183,803	191,931	200,302	209,219
<b>Expense:</b>							
Operating expenses	163,286	165,280	175,584	183,803	191,931	200,302	209,219
Transfers to reserves	20,000	20,000	-	-	-	-	-
	183,286	185,280	175,584	183,803	191,931	200,302	209,219
<b>Surplus/(Deficit)</b>	<b>\$ 9,271</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

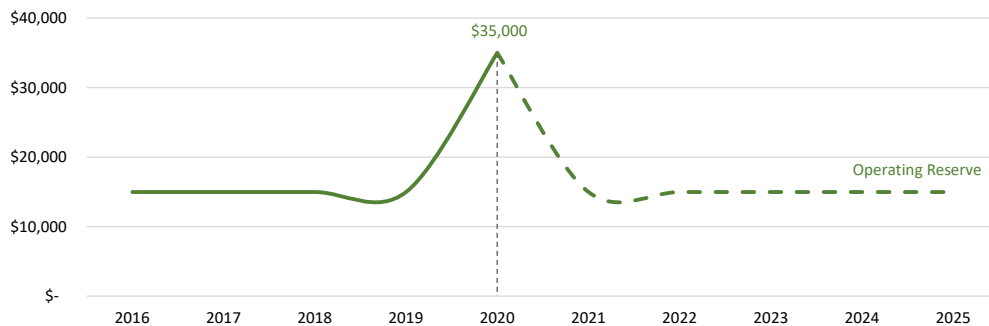
**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area D	\$ 58.16	\$ 81.33	\$ 8,072.63	\$ 39.88	\$ 162.45	\$ 165.66	\$ 45.59	\$ 1.90
<b>Tax Rate per \$100K:</b>	<b>\$ 11.77</b>	<b>\$ 41.19</b>	<b>\$ 40.01</b>	<b>\$ 40.01</b>	<b>\$ 28.83</b>	<b>\$ 35.30</b>	<b>\$ 11.77</b>	<b>\$ 11.77</b>

**Capital Summary:**

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025
<b>Bus Shelter Replacement</b>	\$ 20,000	-	-	-	-	-
Replacement and installation of bus shelters for the Area D transit route; locations to be determined.						

**Reserves Summary:**



**Budget Commentary:**

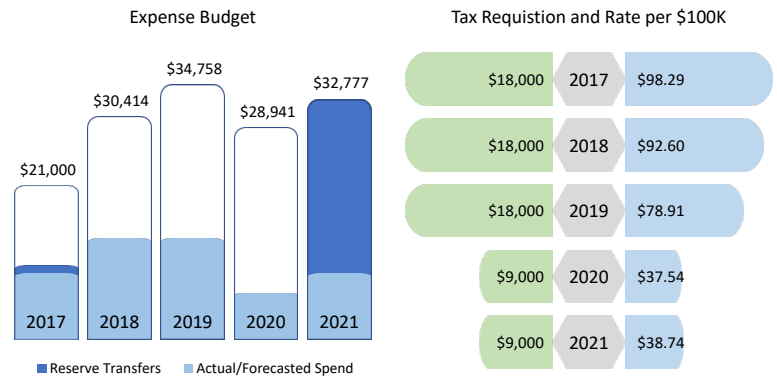
- BC Transit has forecasted a budget increase of 6.8% for 2021. 2022 to 2024 forecasted increases range from 4.4% to 4.7% per year.
- Review the current shared services contract with the City of Campbell River as the service levels for Electoral Area D have been decreased without any reduction of cost.

**Service Description**

There are several properties along the Oyster River in Electoral Area D which comprise the service area for this function to protect the bank.

The authority for this service was originally established through Bylaw 205 on July 24, 1976, with subsequent amendments with Bylaws 221, 1171 and 1664.

The maximum levy for this service is \$18,000.



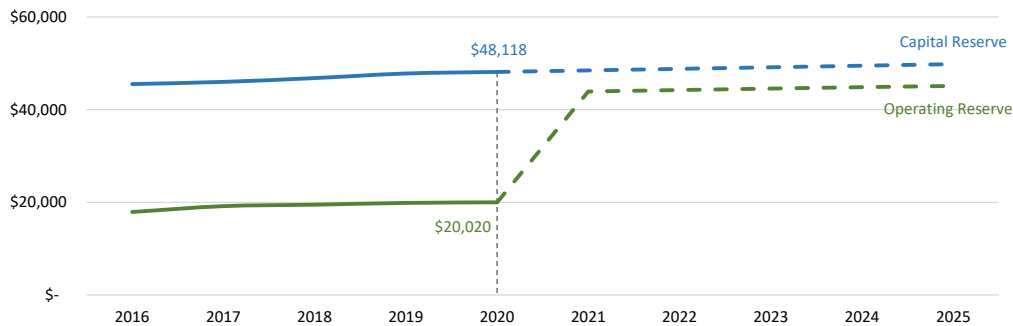
**Operating Budget:**

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Prior year surplus	21,036	19,941	23,777	-	-	-	-
	<u>30,036</u>	<u>28,941</u>	<u>32,777</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
<b>Expense:</b>							
Operating expenses	6,259	28,941	9,000	9,000	9,000	9,000	9,000
Transfers to reserves	-	-	23,777	-	-	-	-
	<u>6,259</u>	<u>28,941</u>	<u>32,777</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
<b>Surplus/(Deficit)</b>	<u>\$ 23,777</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tax Requisition:**

Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Electoral Area:								
Area D	\$ 173.75	\$ 187.07	\$ -	\$ -	\$ 1,085.26	\$ -	\$ -	\$ -
<b>Tax Rate per \$100K:</b>	<b>\$ 38.74</b>	<b>\$ 135.58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94.91</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Reserves Summary:**



**Budget Commentary:**

- Consideration of a new local service area for the Oyster River dike which would benefit those along the bank and across Electoral Area D.
- Annual inspections and maintenance
- Update the floodplain management bylaw.

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# 2021 – 2025 Financial Plan

Section:

Strathcona Gardens Commission

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## Strathcona Gardens Recreation Complex



**Strathcona Gardens Recreation Complex** is a multi-use facility located within the City of Campbell River. This complex includes two NHL-sized arenas, a leisure ice pad, a 37.5 metre pool, a leisure pool, a weight room, a fitness studio and meeting rooms. In addition to user fees, this well-used facility is funded by the taxpayers of the City of Campbell River and Electoral Area D (Oyster Bay-Buttle Lake).

Strathcona Gardens Recreation Complex includes the following functions:

**Function # - Function Description**

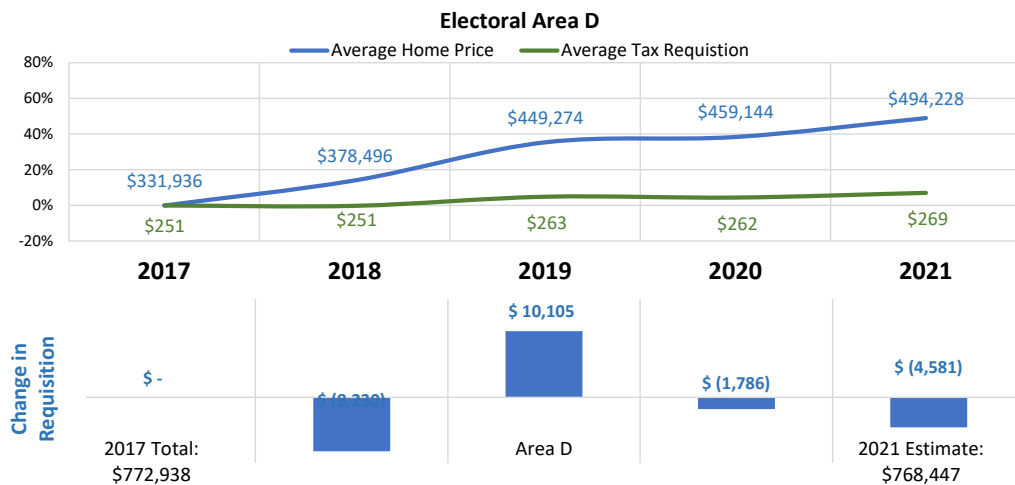
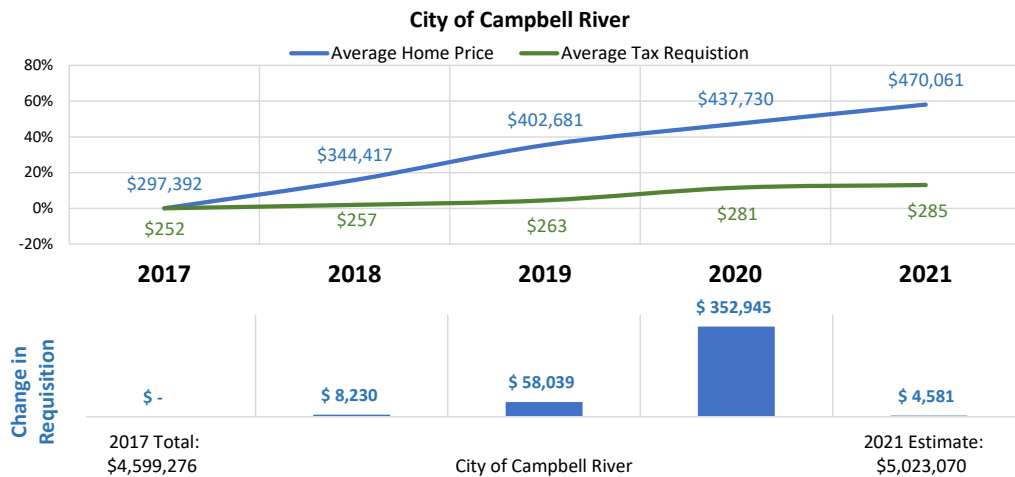
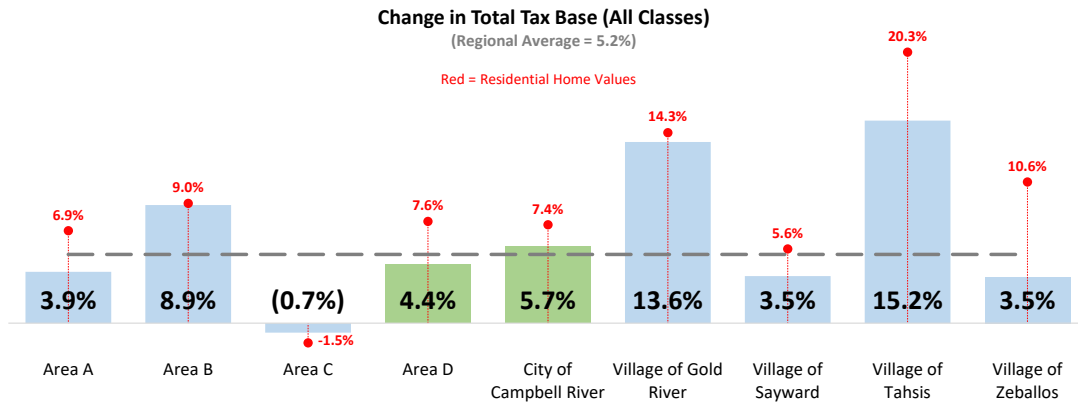
640 - Strathcona Gardens *(Complete, totals include amounts from all subfunctions below)*

641 - Strathcona Gardens - Administration & Concession

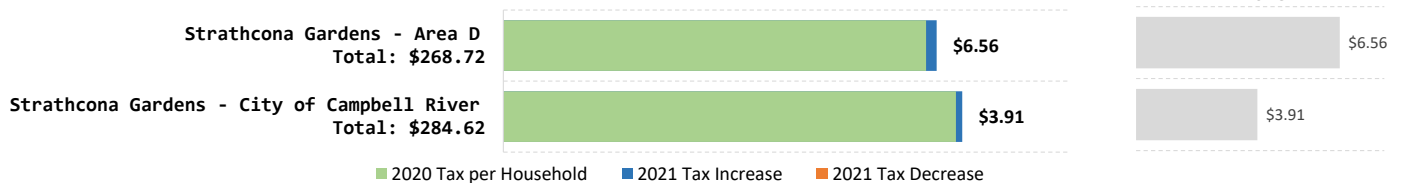
642 - Strathcona Gardens - Aquatics, Fitness & Rehab

643 - Strathcona Gardens - Facility Operations

644 - Strathcona Gardens - Ice & Other Programs



Estimated Requisition Cost per Average Household is \$276.67 for 2021. [2020 = \$271.43]



Note: For clarity; Electoral Area D shows a falling requisition along with an increase to the average per-household tax estimate. This is possible whenever the assessments shift at a higher rate relative to the overall change in requisition. In this case, the overall requisition declined 1.3% for Area D, the Residential Class grew 7.8% while Managed Forest class declined by 3.4% effectively shifting taxes to residential households, relative to the prior year. This shift occurs every year, the total for Area D households in 2021 was \$6.47 per average home.

## Function 640 – Strathcona Gardens Recreation Complex

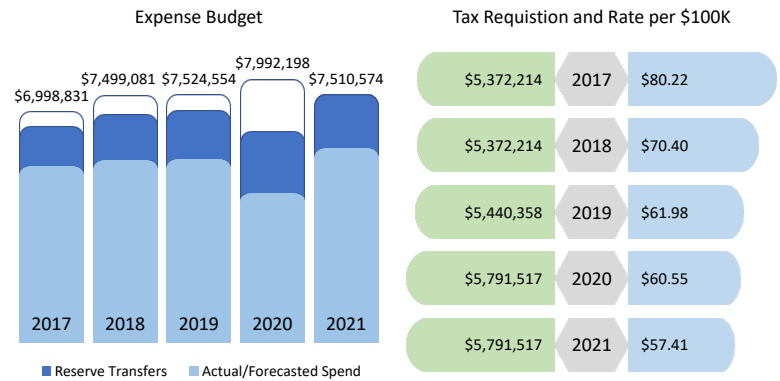
## Electoral Area D & City of Campbell River

### Service Description

The authority for this service is provided through SLP 16, approved on February 19, 1971, with subsequent amendments. The participants of this service are the City of Campbell River and Electoral Area D, with a maximum requisition limit of \$1.588 per \$1,000 of assessed value in these service areas.

Strathcona Gardens is typically reported under Function 640 however the service has five operating functions.

- Function 640 – Revenues and Corporate Administration
- Function 641 – Administration and Concession
- Function 642 – Aquatics, Fitness & Rehabilitation
- Function 643 – Facility Operations
- Function 644 – Ice & Other Programs



### Operating Budget:

	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 5,791,517	\$ 5,791,517	\$ 5,791,517	\$ 7,048,734	\$ 6,697,520	\$ 6,805,201	\$ 6,900,894
Grants in lieu	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Government transfers	25,310	22,000	233,355	22,000	22,000	22,000	22,000
Other revenue	5,096	5,200	3,200	3,200	5,200	5,200	5,200
Sales of services	633,806	1,564,950	687,945	1,111,810	1,564,950	1,564,950	1,564,950
Transfers from reserves	-	55,000	55,000	-	-	-	-
Prior year surplus	579,709	508,531	694,557	-	-	-	-
	<b>7,080,438</b>	<b>7,992,198</b>	<b>7,510,574</b>	<b>8,230,744</b>	<b>8,334,670</b>	<b>8,442,351</b>	<b>8,538,044</b>
<b>Expense:</b>							
Operating expenses	4,522,787	6,129,103	5,893,011	6,342,649	6,446,575	6,554,256	6,649,949
Transfers to reserves	1,863,095	1,863,095	1,617,563	1,252,354	577,147	269,698	200,914
Debt principal	-	-	-	422,891	730,448	831,497	842,928
Debt interest	-	-	-	212,850	580,500	786,900	844,253
	<b>6,385,882</b>	<b>7,992,198</b>	<b>7,510,574</b>	<b>8,230,744</b>	<b>8,334,670</b>	<b>8,442,351</b>	<b>8,538,044</b>
<b>Surplus/(Deficit)</b>	<b>\$ 694,556</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Tax Requisition:

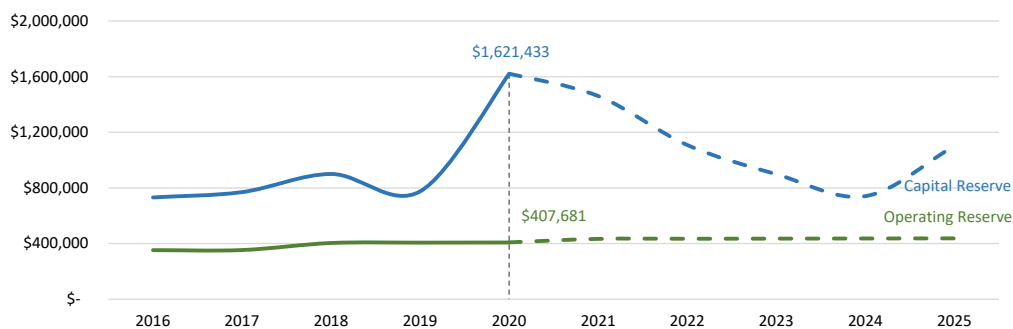
Average 2021 Requisition per Classification	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
<b>Electoral Area:</b>								
Area D	\$ 268.72	\$ 375.76	\$ 37,299.46	\$ 184.25	\$ 750.58	\$ 765.42	\$ 210.64	\$ 8.79
<b>Municipalities:</b>								
City of Campbell River	284.62	3,458.99	1,731.94	1,176.26	1,233.55	255.40	380.89	4.04
Regional Average	\$ 276.67	\$ 1,917.38	\$ 19,515.70	\$ 680.25	\$ 992.07	\$ 510.41	\$ 295.77	\$ 6.41
<b>Tax Rate per \$100K:</b>	<b>\$ 57.41</b>	<b>\$ 200.95</b>	<b>\$ 195.21</b>	<b>\$ 195.21</b>	<b>\$ 140.66</b>	<b>\$ 172.24</b>	<b>\$ 57.41</b>	<b>\$ 57.41</b>

Capital Program:

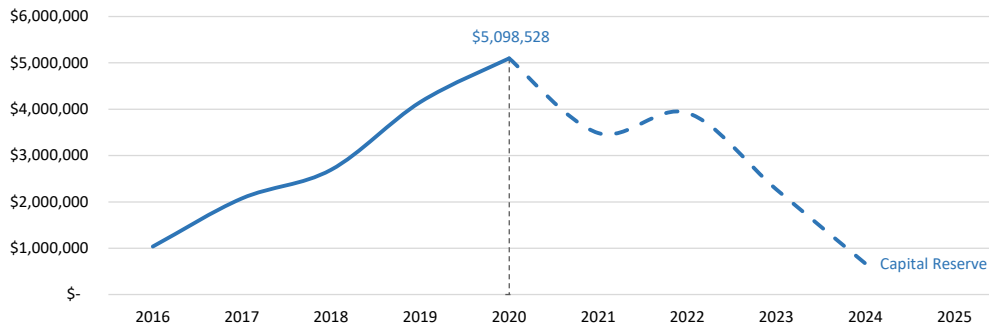
Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>REC-REATE Major Redevelopment</b>	-	\$ 3,000,000	\$ 18,000,000	\$ 18,700,000	\$ 7,300,000	-	Various
<b>Building Improvements</b> Improvements that are not part of the RECREATE project and based on 2016 Stantec report which include electrical and mechanical repairs, architectural/structural for Arena 2 and Leisure ice to maintain long-term building integrity.	-	-	\$ 257,000	\$ 175,000	\$ 1,685,000	\$ 223,000	Reserves /Debt
<b>Building Improvements - Rod Brind'Amour Arena</b> Improvements that are not part of the RECREATE project and based on 2016 Stantec report which include electrical and mechanical repairs, architectural/structural for the Rod Brind'Amour arena to maintain long-term building integrity.	-	179,000	\$ -	\$ 546,000	\$ -	\$ 446,000	Reserves
<b>Energy Recovery Project</b> In progress. Phase 1 completed Q3 2019 (CO2 and Boilers), Phase 2 to commence Q4 2019 (AHU and Dehumidifiers).	\$ 265,682	\$ -	-	-	-	-	Grants
<b>Air Handler Unit</b> Pool air handler unit failed in 2020 and needs replacement. Will be scheduled alongside the Energy Recovery Project.	\$ 250,000	-	-	-	-	-	Reserves
<b>Arena 2 Ice Melting Pits</b> Construction of ice melting pits to utilize the heat energy from the Energy Recovery Loop System as part of the Energy Recovery Project.	-	-	-	\$ 120,000	-	-	Reserves
<b>Exterior Carding of Facility Doors</b> Hardware, software, installation	-	\$ 40,000	-	-	-	-	Reserves
<b>Arena #2 Rink Board Replacement</b> Arena #2 rink boards nearing end of life, replacement planned during REC-REATE major development.	-	-	\$ 300,000	-	-	-	Debt
<b>Arena #2 Concrete Floor</b> Arena #2 concrete floor nearing end of life, replacement planned during REC-REATE major development.	-	-	\$ 700,000	-	-	-	Debt

Project Title	2021 Carry Forward	2021	2022	2023	2024	2025	Funding
<b>IT Infrastructure Replacements</b> Scheduled replacement of server and networking equipment. Ensuring current infrastructure and network security standards are met.	- \$	15,000 \$	15,000 \$	50,000 \$	30,000 \$	15,000 \$	Reserves
<b>Workstation Replacements</b> Annual workstation / laptops for staff as per replacement schedule.	- \$	15,000 \$	15,000 \$	15,000 \$	15,000 \$	15,000 \$	Reserves
<b>Small Equipment Replacement</b> Recurring allowance for replacement of any aged machinery, tools, or equipment.	- \$	15,000 \$	15,000 \$	15,000 \$	15,000 \$	15,000 \$	Reserves
<b>Leisure Ice Curtain/Track System</b> Installation of mechanical curtain divider and projector for leisure ice surface.	\$ 12,562	5,000	-	-	-	-	Reserves
<b>Vehicle Replacement</b> Ongoing fleet replacement; current vehicle at end of useful life.	\$ 45,000	-	-	-	-	-	Reserves
<b>Pool Rock Climbing Wall</b> Public identified this is a priority and fundraising has been occurring for many years. Plan to incorporate this project into REC-CREATE. This includes the funding from grants and reserves.	-	-	\$ 75,000	-	-	-	Reserves
<b>Fitness and Rehab Equipment</b> Clinical exercise stepper. Carried forward remainder \$37,124 of capital budget to 2022 with REC-REATE.	-	-	\$ 160,000	-	-	\$ 10,000	Reserves
<b>Website Redevelopment</b> Ongoing maintenance and upgrade of Strathcona Gardens website; every five years.	-	-	-	\$ 20,000	-	-	Reserves
<b>Zamboni Maintenance/Batteries</b> Replacement of Zamboni batteries and periodic lifecycle maintenance.	-	-	-	-	\$ 25,000	-	Reserves
<b>Skating School Bus</b> Purchase of passenger bus for skating programs.	-	-	-	-	\$ 60,000	-	Reserves
<b>Ice Resurfacer</b> Ongoing fleet replacement; end of useful life.	-	-	-	-	-	\$ 220,000	Reserves
<b>Fire Suppression System/air compressor</b> Renovations to building safety systems per Asset Management Plan.	-	-	-	-	-	\$ 20,000	Reserves

Reserve Summary:



Recreate Reserve:



Debt Summary:

2021 debt payments budgeted for the RE-CREATE project and will only be incurred if applications for senior government grants are successful. Interest assumptions are currently based on a 2.58% long-term rate.

Budget Commentary & Service Goals:

- Facility shut down in second quarter of 2020, began limited reopening in the final quarter.
- Budget includes \$211,355 transfer from the Provincial Covid-19 Relief fund to offset increase to requisition. The pandemic and ensuing shutdown of the facility impeded much of the Sales of Service’s income for 2020; however as the facility was shutdown related costs also declined. Going forward, it is expected operational costs will return to norm in advance of the related revenues so additional Provincial Covid-19 Relief funds may be needed in 2022 to smooth the requisition.
- Sales of Service revenue anticipated to be \$634,000, a decline of \$903,000 or 59% from 2019.
- Operating fixed costs expected to return 100% for 2021 while staffing levels return 85%.

## Strathcona Gardens – Function Detail

## Function 640 – Administration

## Overview:

All Strathcona Gardens revenues are included in Function 640 whereas operational expenses may be grouped separately in Functions 641 to 644.

Administration	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Operating Revenue							
Property tax requisition	\$ 5,791,517	\$ 5,791,517	\$ 5,791,517	\$ 7,048,734	\$ 6,697,520	\$ 6,805,201	\$ 6,900,894
Grants in lieu	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Government transfers	25,310	22,000	233,355	22,000	22,000	22,000	22,000
Other revenue	5,096	5,200	3,200	3,200	5,200	5,200	5,200
Sales of services	633,806	1,564,950	687,945	1,111,810	1,564,950	1,564,950	1,564,950
Transfers from reserves	-	55,000	55,000	-	-	-	-
Prior year surplus	579,709	508,531	694,557	-	-	-	-
	<u>7,080,438</u>	<u>7,992,198</u>	<u>7,510,574</u>	<u>8,230,744</u>	<u>8,334,670</u>	<u>8,442,351</u>	<u>8,538,044</u>
Operating Expense							
Operating expenses	1,429,349	1,547,253	1,619,949	1,574,458	1,600,070	1,626,194	1,652,840
Transfers to reserves	1,863,095	1,863,095	1,617,563	1,252,354	577,147	269,698	200,914
Debt principal	-	-	-	422,891	730,448	831,497	842,928
Debt interest	-	-	-	212,850	580,500	786,900	844,253
	<u>3,292,444</u>	<u>3,410,348</u>	<u>3,237,512</u>	<u>3,462,553</u>	<u>3,488,165</u>	<u>3,514,289</u>	<u>3,540,935</u>
Strathcona Gardens Total	\$ 3,787,994	\$ 4,581,850	\$ 4,273,062	\$ 4,768,191	\$ 4,846,505	\$ 4,928,062	\$ 4,997,109

## Budget Commentary &amp; Service Goals:

- Seek out funding opportunities for recreation recovery and revitalization in 2021 as the vaccines rollout and Provincial Health orders are eased.
- Work towards a path to recreation recovery from the corona virus that is thoughtful and methodical in approach to reinstating operations that continue to protect public health and safety.
- Continue progress with REC-REATE project, working on the detailed design of Phase 1 that includes a new aquatic centre, revitalization of the central area, weight room and rehabilitation/wellness space.

## Function 641 – Service and Concession

## Overview:

The administration function is the first point of contact for Strathcona Gardens customers and acts as the control center for the facility. The customer service representatives work with all other functions at Strathcona Gardens to facilitate programs, facility bookings, retail sales and generate other promotional opportunities. This function also oversees the financial reporting and maintains the point of sale system.

The concession function is the operation of food and beverage services at Strathcona Gardens. This team provides the patrons of Strathcona Gardens access to a variety of hot and cold food and beverages and is typically very well utilized during hockey games and swim meets. The concession staff oversee the sale and preparation of goods and manage the inventory of retail items utilizing the facility's point of sale system.

Service & Concession	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Operating expenses	\$ 329,324	\$ 573,455	\$ 553,585	\$ 639,768	\$ 654,836	\$ 665,921	\$ 677,228

**Budget Commentary & Service Goals:**

- Start the initiation of self-check in for membership holders. This will identify which program or service the user will be attending.
- Continue to promote online registrations and provide training and education to clients to improve their access and flexibility.
- Review and evaluate fees and charges post pandemic looking at increases in product line and the delivery of services.

Function 642 – Aquatics, Fitness & Rehabilitation

**Overview:**

The aquatics function at Strathcona Gardens provides swim lessons, advanced aquatic leadership courses, rehabilitation services, day camps, fitness (both registered and drop-in programs) and special events. Rehabilitation services include evaluation, program design and wellness education. The SRD has had a contract agreement with Island Health since April 2009 to provide residents with potential funding and other assistance for specialty issues such as chronic disease management, falls prevention, stroke recovery, and cardiac rehabilitation.

Aquatics, Fitness & Rehab	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Operating expenses	\$ 862,559	\$ 1,517,412	\$ 1,279,820	\$ 1,556,960	\$ 1,588,162	\$ 1,618,948	\$ 1,650,349

**Budget Commentary & Service Goals:**

- Provide advanced aquatic leadership courses to support the recruitment and retention of certified lifeguard/instructors.
- Continue to improve accessibility to our aquatic and fitness programs and services during COVID-19 and as restrictions are loosened.
- Renew our partnership agreement with Island Health committing to rehabilitation services for the community.
- Continue to restore services during the COVID-19 pandemic and transition towards post-pandemic as restrictions change.

Function 643 – Facility Operations

**Overview:**

This function is responsible for the maintenance and operations of the facility and grounds. Facility maintenance workers operate and monitor various mechanical systems including the refrigeration plant, heating, ventilation and air conditioning systems and pool mechanical equipment. They also perform building maintenance and repairs such as painting, plumbing, grounds work and maintain all ice surfaces. Building service workers ensure a high standard of cleanliness is maintained in all areas of the facility and perform set-ups for meetings and events hosted at the facility.

Facility Operations	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Operating expenses	\$ 1,654,569	\$ 2,135,907	\$ 2,178,091	\$ 2,202,909	\$ 2,228,222	\$ 2,261,042	\$ 2,280,378

**Budget Commentary & Service Goals:**

- Reduce equipment downtime especially as it relates to aging infrastructure being maintained up to facility revitalization.
- Utilizing the additional annual capital funding amount; focusing on incorporating the needed arena upgrades and infrastructure that falls outside other pending renewal into the workplan.
- Create and develop asset management, inventory control and preventative and corrective maintenance practices.
- Build systems and procedures addressing the new CO2 refrigeration plant and other phases of the energy recovery project. Continue to evaluate staffing requirements, resourcing and training and development.
- Monitor and target reduced energy consumption through the full implementation of the energy recovery project.

Function 644 – Ice & Other Programs

**Overview:**

The Ice and Other Programs Function at Strathcona Gardens provides programming for all the ice surfaces as well as any larger-scale programming initiatives taken on throughout the year (i.e. the North Island Adventure Show and the New Years’ Eve event). This function is also responsible for third-party ice and dry floor bookings from patrons and user-groups. Skate patrol staff, in addition to running programs and delivering lessons, operate the skate shop where skate rentals and blade sharpening is offered.

Ice & Other Programs	2020 Projection	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Operating expenses	\$ 246,985	\$ 355,076	\$ <b>261,566</b>	\$ 368,554	\$ 375,285	\$ 382,151	\$ 389,154

**Budget Commentary & Service Goals:**

- Organize the inaugural North Island Outdoor Adventure Show for April 2022.
- Continue to apply for funding from the BCRPA to maintain the very popular after school skating programs.
- Where possible, expand Pickleball offerings and look at other unique opportunities to fulfill the dry floor programming niche. Implement spring ice program and install projector to complete leisure ice curtain project.
- Restoration of services lost during the COVID-19 pandemic and transition towards post-pandemic as restrictions change.



## Process

The Financial Plan for the SRD is prepared in accordance with Canadian Generally Accepted Accounting Principles (GAAP) for local government, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada, as well as internal policy approved by the Board. The SRD uses the modified accrual method of accounting. It recognizes revenues when they become available and measurable and, with a few exceptions, records expenditures when liabilities are incurred. The budget is separated based on each distinct service, as legislated or by way of establishment bylaw, as well as into its operating and capital components. Municipal debt borrowed through the Regional District is in Function 190-196; debt incurred by the Regional District is included in each of the applicable functions. Regional districts borrow through the Municipal Finance Authority but are not subject to calculated borrowing limits as most other local governments; debt is limited by Board and electorate approval.

The Financial Plan is an omnibus, high-level summary for the overall organization intended to supplement the many departmental and project reports done by each department and provide financial context to the overall operating environment faced by the SRD. The Local Government Act Sections 374 and 375 requires Regional Districts to complete a five-year Financial Plan and institute a public participation process to explain the plan. While there is year-round opportunity for anyone to offer input to staff, Directors, or the Board as a whole, the SRD's financial planning policy requires the implementation of a formalized procedure to take place before any budget is adopted. That procedure begins with publicly approving a calendar in the late summer or early fall. This calendar outlines the key budget steps, opportunities for public input, decision points for the upcoming process, and possible adoption dates.

The SRD Board, Chief Administrative Officer (CAO), Senior Management Team (SMT), and staff all contribute to the financial planning process. The role of the Board is to interface with the public and to provide strategic direction to the CAO for all activities carried out by the SRD. The CAO provides direction to the Senior Management Team who work with staff on forming detailed action plans in order to accomplish their objectives. As the year progresses, staff and SMT interface with the public, contractors, vendors, and other stakeholders. Staff then prepare reports for the CAO to advise on progress made as well as any problems or opportunities discovered when carrying out their duties. Towards the end of the year this information is relayed to the Finance Department who begin to consolidate, summarize, and analyse the data.

The Financial Plan is a living document, and once adopted it can be amended at any time should a majority of the Board vote in favor of making a modification. Additional information can also be found on the SRD's [website](#), [social media page](#), [YouTube channel](#), and [Board agendas](#).

## Financial Policy

**Financial Planning Policy** – Sets the directive and establish guidelines for developing, evaluating, finalizing, and implementing the Regional Board's financial plan.

**Revenue Management Policy** - Sets out the responsibilities and accountability associated with the management and administration relating to the sale of services. This policy applies to all Regional District services (functions) and includes all licenses to use and the sale of services of the Regional District. The Revenue Management Services Policy is guided by the principle of cost recovery and the provision of internal control mechanisms to separate the signing of agreements from the accounting processes.

**Risk Management Policy** - Risk Management is the process of making and carrying out decisions that will minimize the adverse effect of accidental losses upon our community. In financial terms it is vital to our ability to pursue our goals, commence and operate our programs, and to perform duties in a manner which will be recognized as professional by those we serve. This policy is intended to delegate roles, set goals and objectives, and raise awareness of the risk management concerns within the organization.

**Support Services Policy** - Directs how centralized general administrative and corporate costs are allocated to the services that benefit from these activities. The SRD currently uses transaction volumes as a primary measure of allocating costs between functions.

**Investment Management Policy** - The purpose of this policy is to set out the responsibilities, policies and accountability associated with the management and administration of investments of General, Water and Sewer statutory Reserve Funds. The Investment Management Policy is guided by the principle of conservative management philosophy based on preservation of capital, diversification, return on investment, statutory limitations, and liquidity.

**Tangible Capital Asset Policy** – Promotes sound corporate management of capital assets and complies with the Public Sector Accounting Board (PSAB) Handbook Section PSAB 3150. All tangible capital assets acquired by the Regional District, whether by way of transfer, exchange, lease, donation or purchase, are subject to this policy. Establishes general thresholds for classifying asset purchases, benchmarking useful life estimates, capital disposition procedures, and capital reporting protocols.

**Asset Management Plan** - The Asset Management Plan (AMP) is part of the SRD's efforts to improve its asset management processes and practices, to fulfill its mission to provide effective delivery of services to residents. Historically, many local governments managed assets within function groups; with park employees managing parks assets and IT staff managing IT assets, etc. The AMP uses a systematic approach and provides a holistic overview of asset management concerns faced by the SRD. The Board endorsed the SRD's AMP on October 9, 2019.

The following section shows Defined or Specified Area maps for active functions/services which may/may not include the entire Electoral Area. (Some defined service areas have boundaries that encompass the entire Electoral Area, if so, map not shown here)

Functions applicable to defined/specified areas are:

**Function # - Function Description**

**Area A**

- 245 - Sayward Valley Fire Protection
- 271 - Kyuquot Nootka Emergency Program
- 368 - Sayward and Area A Sayward Refuse
- 364 - Area A Kyuquot Nootka Solid Waste
- 534 - House Numbering Area A Sayward
- 554 - Economic Development - Area A Sayward
- 677 - Kyuquot Community Hall
- 680 - Sayward Valley Heritage Hall

**Area B**

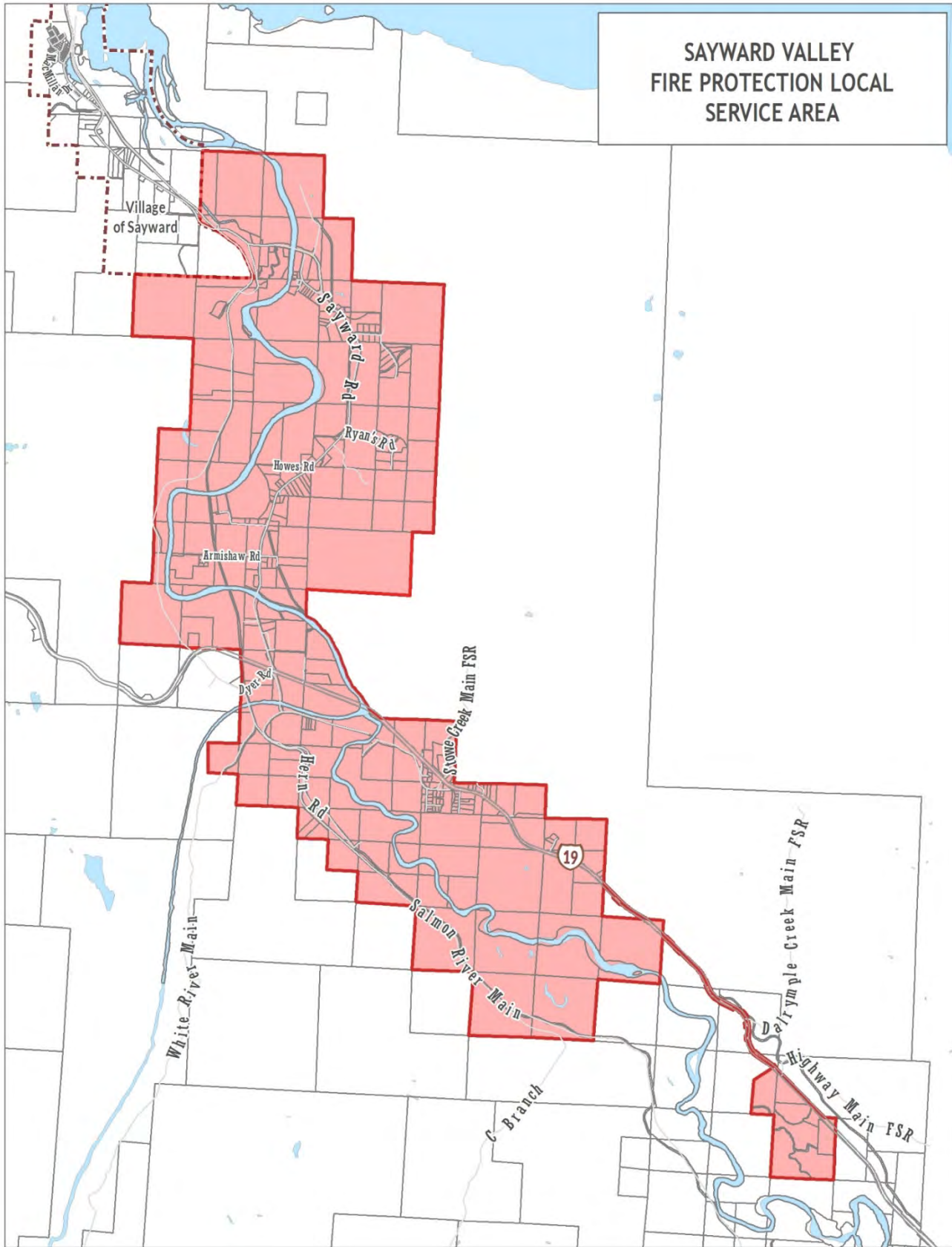
- 250 - South Cortes Island Fire Protection
- 374 - Area B Refuse Disposal

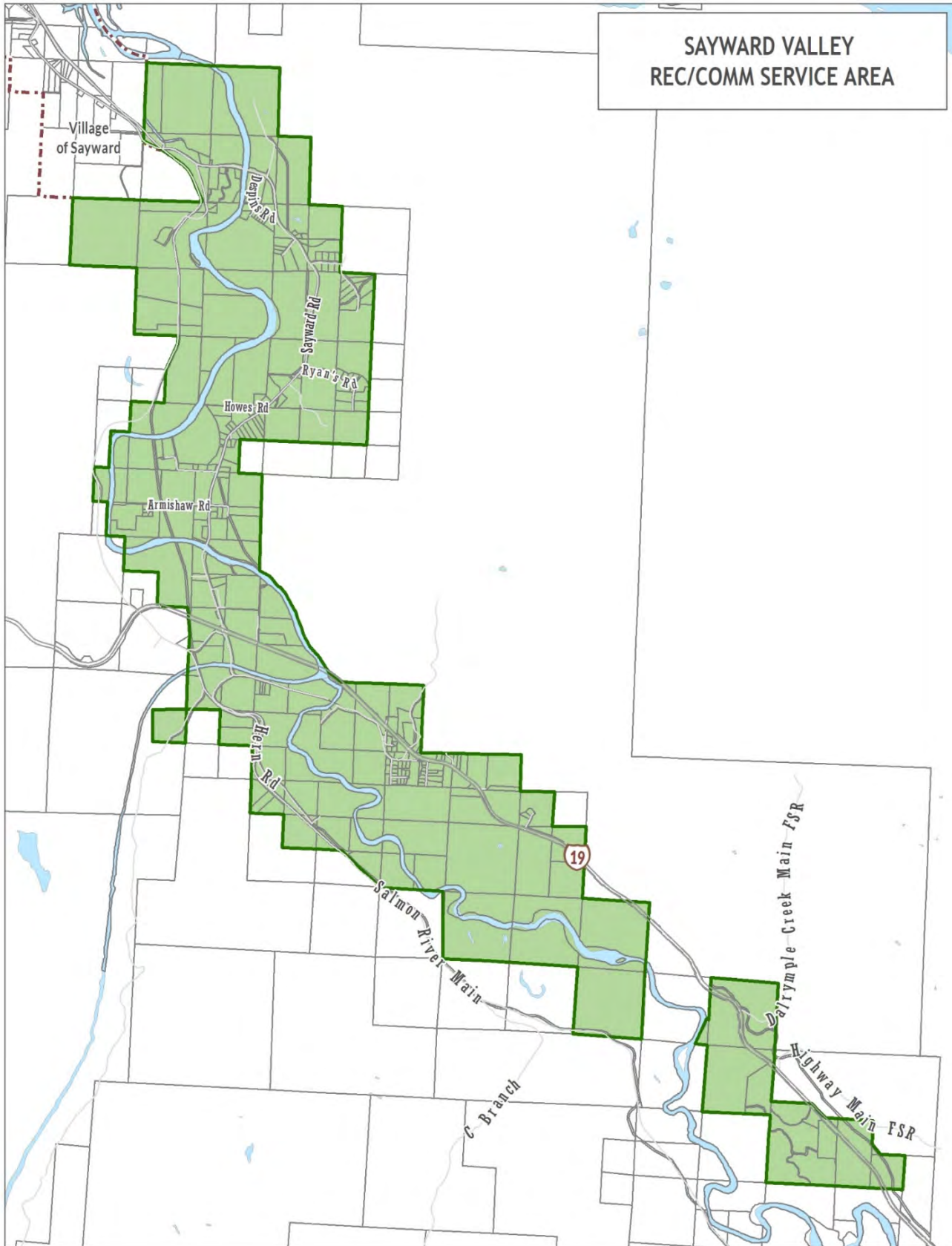
**Area C**

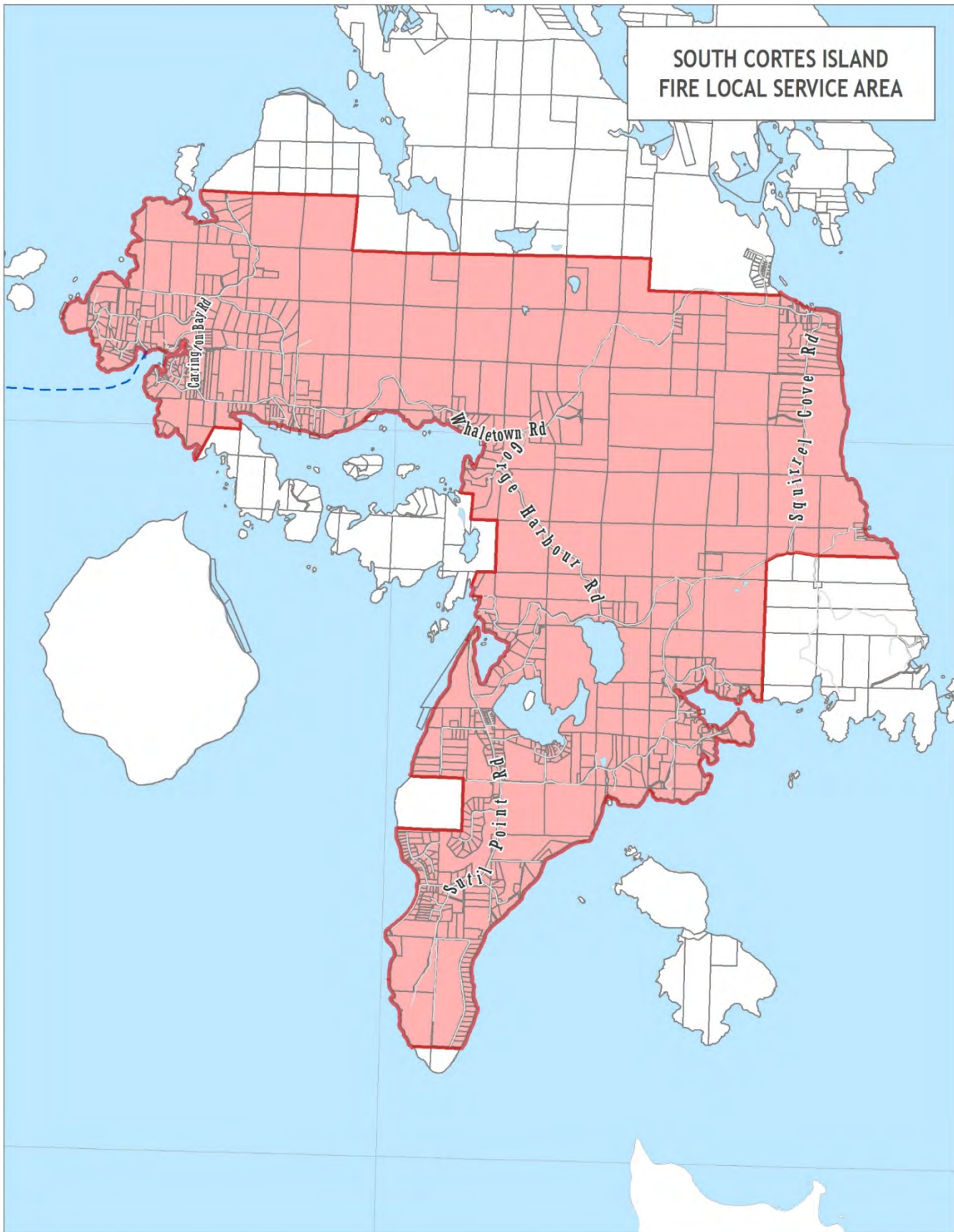
- 255 - North Quadra Assistance Response
- 685 - Quadra Island Community Hall Subsidy

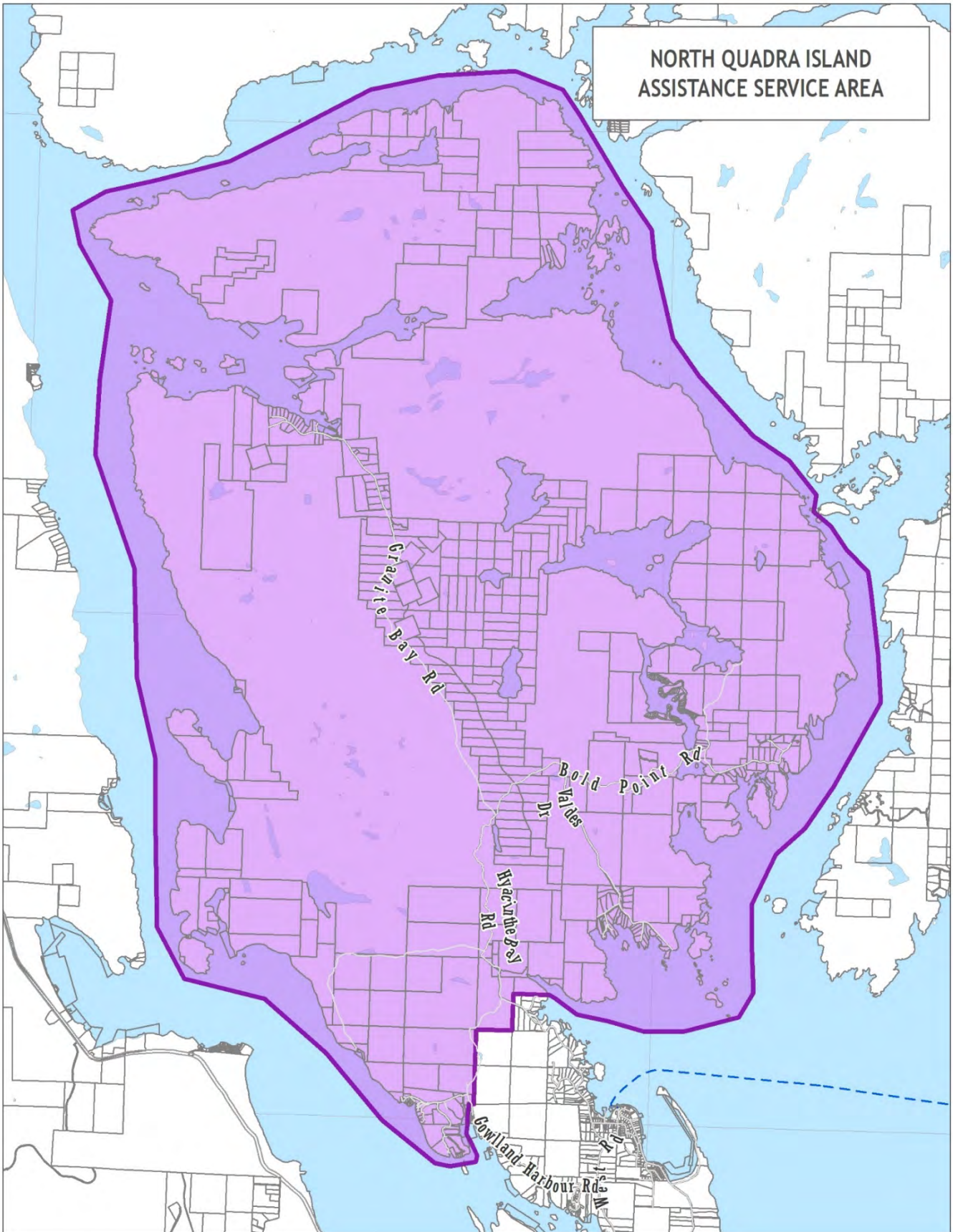
**Area D**

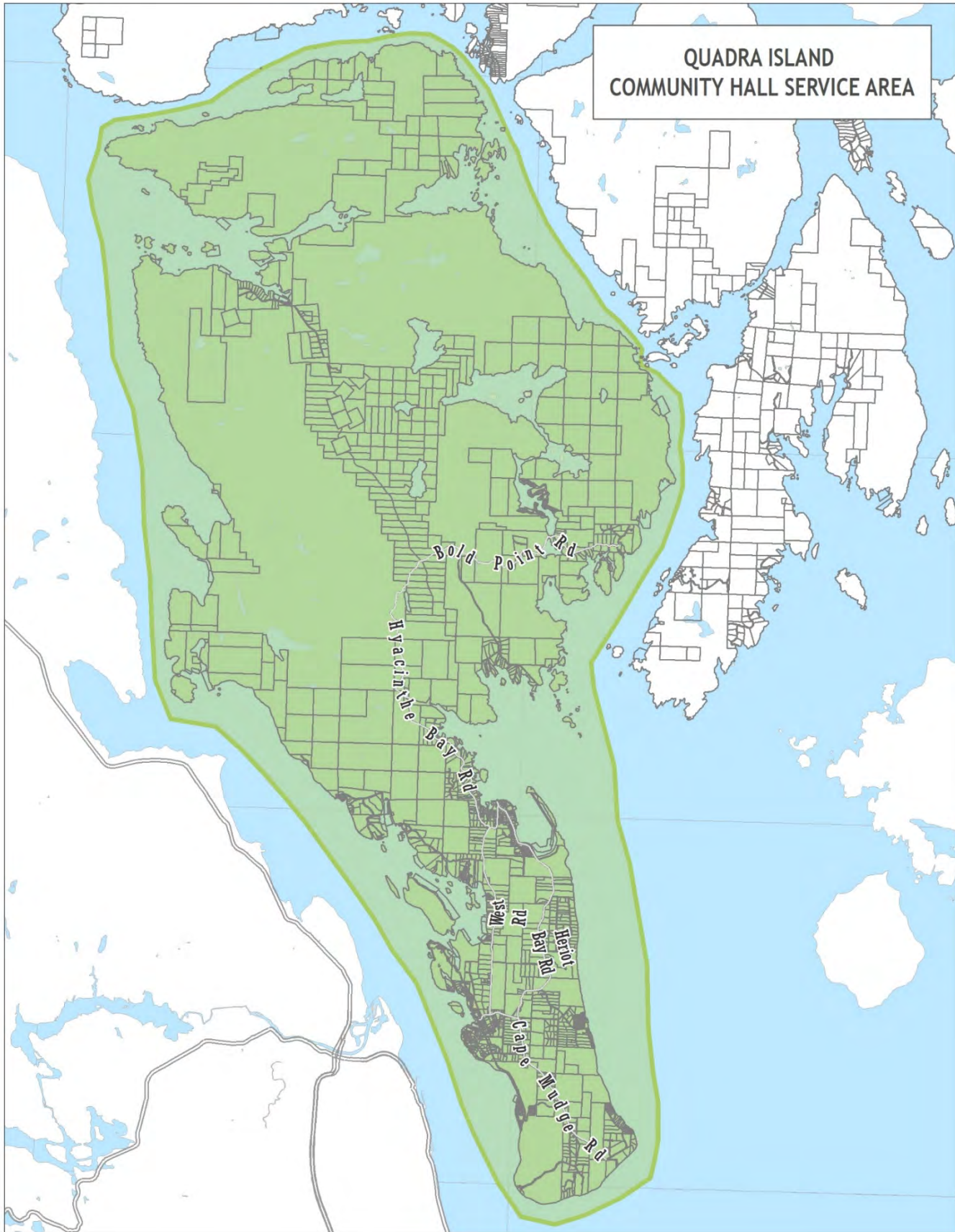
- 319 - Electoral Area D Water
- 210 - Campbell River Fire Protection
- 790 - Oyster River Bank Protection
- 750 - Area D Street Lighting Service

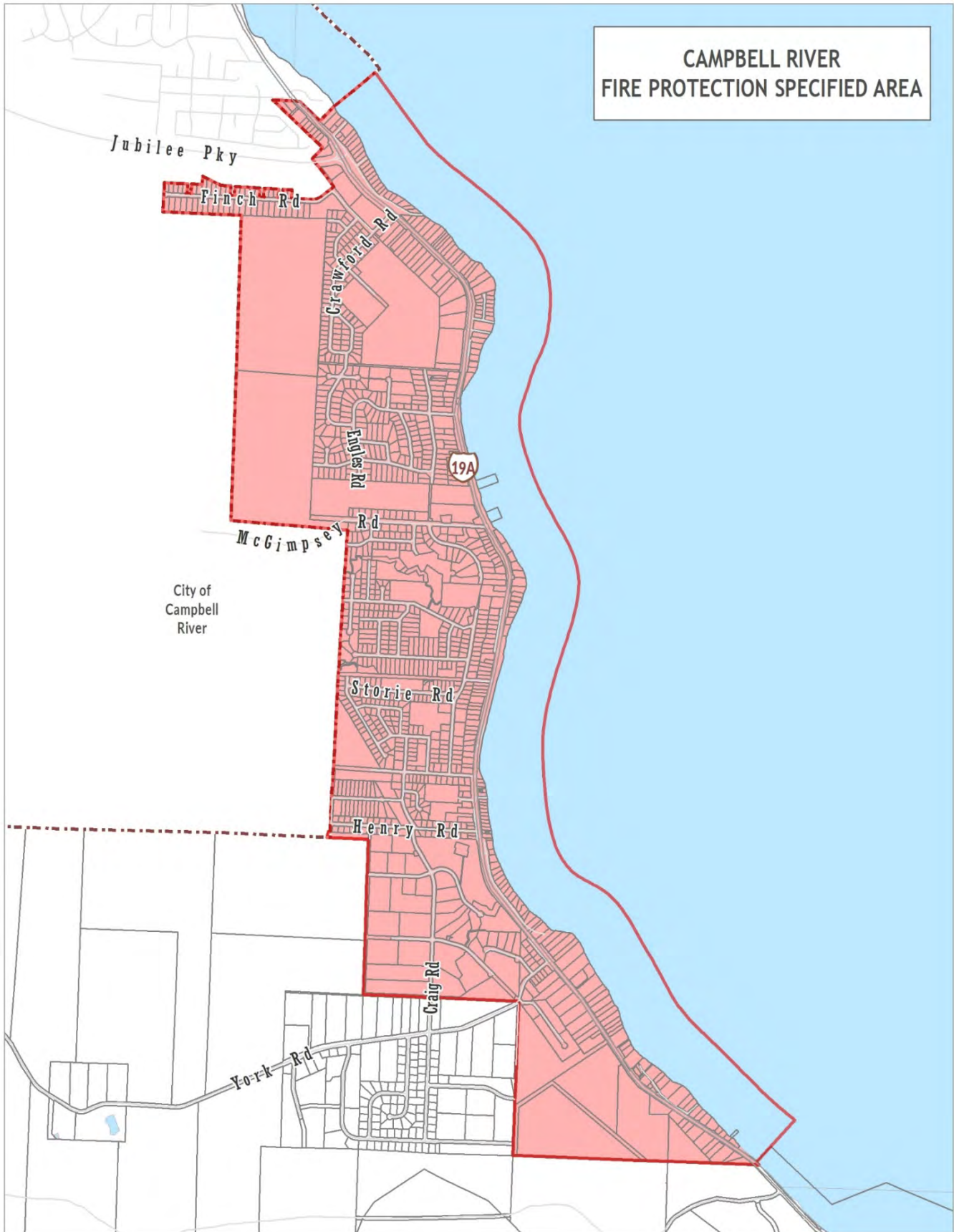


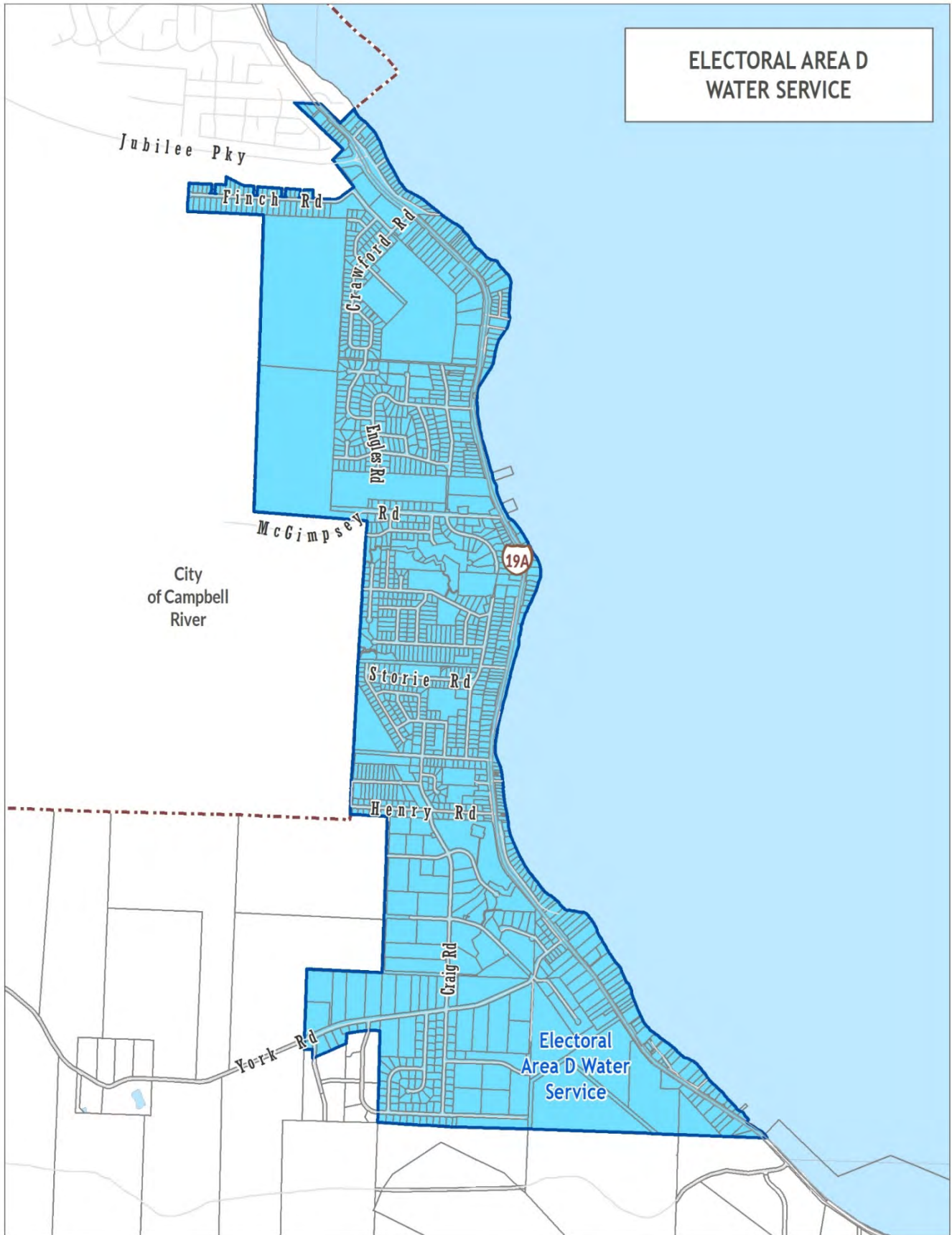


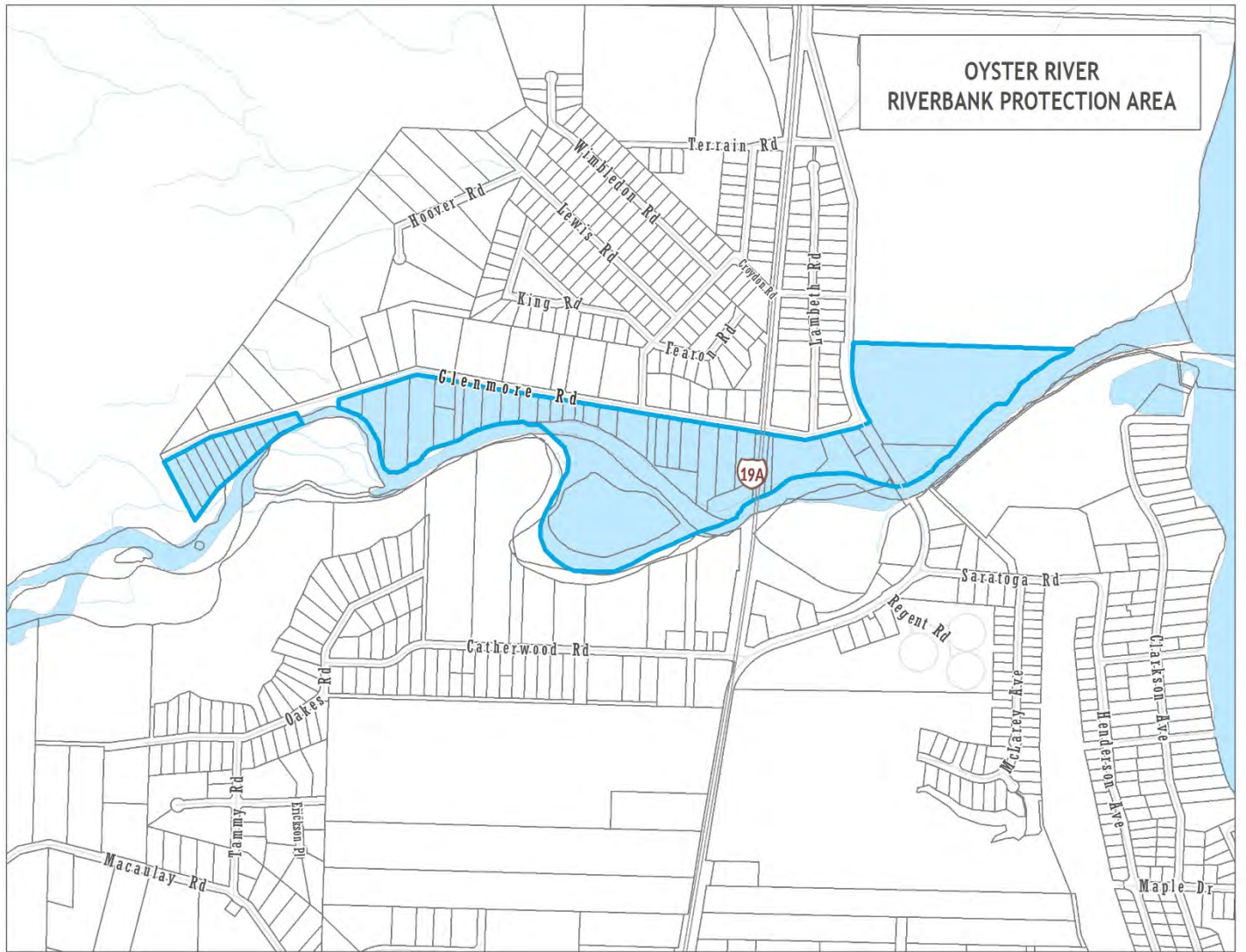


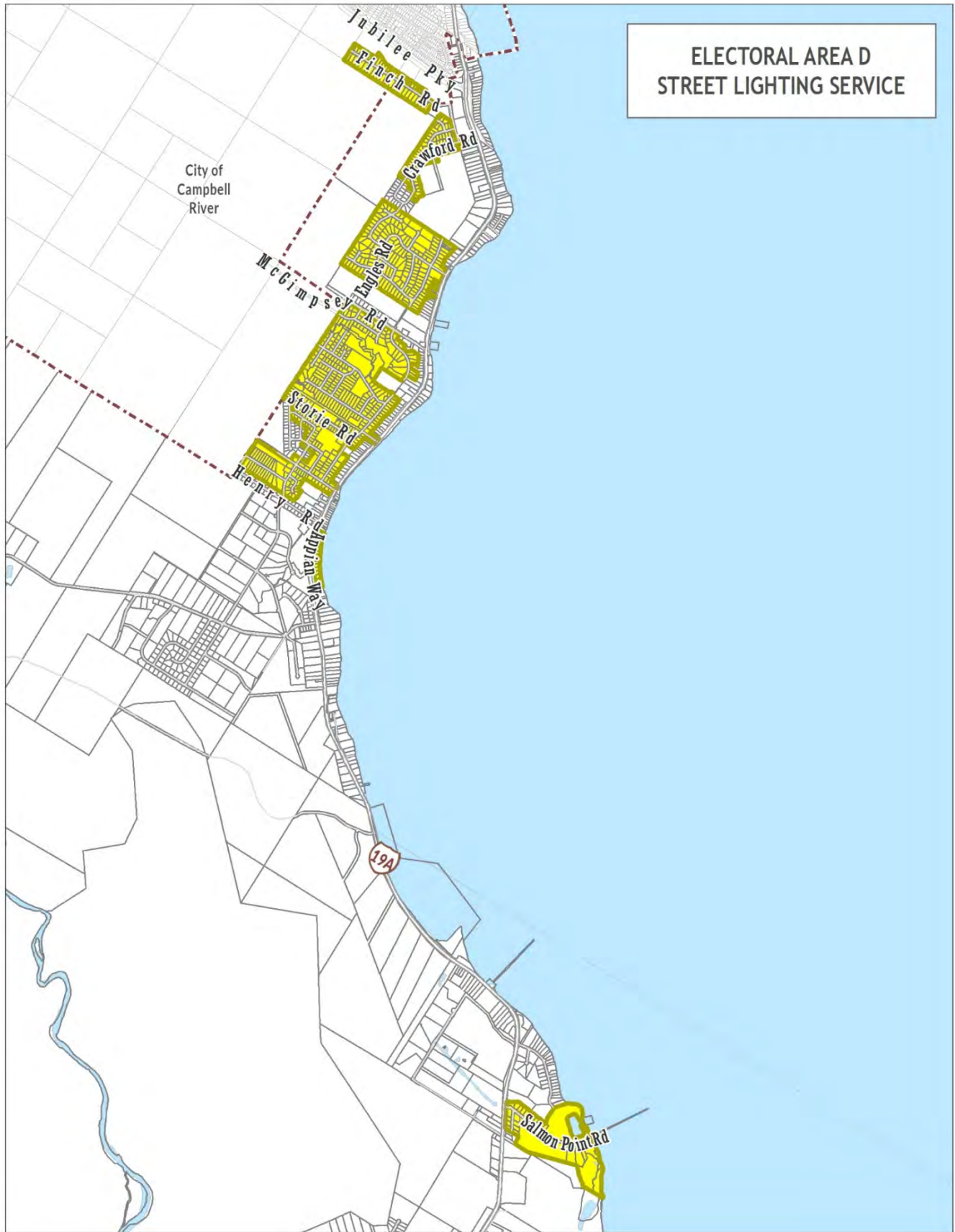












**Appropriated surplus** - Accumulated surplus funds arising from an excess of revenue over expense from prior years that are unrestricted by any external entity or legislation and which have been internally designated for a specified purpose.

**Approved capital budget** - All budgeted expenses related to the acquisition, construction or betterment of non-financial assets having physical substance, which have useful economic lives extending beyond the fiscal year, are to be used on a continuing basis, and are not for sale in the ordinary course of operations, as included in the financial plan adopted in March each year.

**Approved operating budget** - All budgeted expenses related to operating a service, excluding contributions to reserves, capital and debt service costs, and support service cost allocations as included in the financial plan adopted in March each year.

**Balanced budget** - is a situation in financial planning or the budgeting process where total expected revenues are equal to the total planned spending.

**Capital Expenditures:** Capital expenditures are funds used to acquire, upgrade, and maintain physical assets such as property, plants, buildings, technology, or equipment. The SRD's Tangible Capital Asset (TCA) policy sets the dollar value thresholds which assist in determining if a cost should be considered capital or operating.

**Converted value** - The net taxable value of land and improvements multiplied by the percentage prescribed by regulation. Effectively, these values determine how taxes are pro-rated across a community. Please refer to B.C. Reg 371/2003 for further information. (Community Charter)

**Deficit** - The net result of operating activities when actual expenses exceed actual revenues in respect of a service for the year. A deficit must be "paid back" by being included in the next year's financial plan as an expenditure for the service in that year.

**Direct costs** - Expenses for goods or services that are clearly attributable to a specific service or set of services (such as labour costs for personnel who work exclusively for the purposes of a service).

**Electoral area** - An unincorporated geographic area within the regional district defined by letters patent with elected representation on the regional board.

**Establishing bylaw** - A bylaw with the direct purpose of authorizing a new service or function.

**Financial plan** - A document that sets out the proposed expenditures, funding sources, and transfers for each regional district service. The Local Government Act requires regional districts to adopt a five-year financial plan by March 31 of each year.

**Function** - A distinct division of a larger administrative service defined by a measurable activity or attribute.

**Fund Balance** - Calculated amount of unencumbered, accumulated funds within each service Function. Balances can not be transferred between Functions.

**Funded projects** - Identified projects that are part of the Financial Plan and will be included in any Financial Plan Bylaw.

**Grants** - A transfer of money from one organization to another other than payment for goods/services received. Local government grants are usually classified as either conditional or unconditional. Conditional grants are monies transferred for a specific purpose that may not be used for any other project. Unconditional grants can be used for any purpose the recipient sees fit.

**Grants in lieu (GIL)** - Also known as Payments in Place of Taxes (PIPs) or Payments in Lieu of Taxes (PILTs), these are payments transferred to the regional district by senior governments under special legislation. Crown properties are exempt from local government taxation, but special legislation allows payments to local governments in the place of property taxes.

**Local Government Act** - The primary legislation for regional districts that sets out the framework for governance and structure, as well as the main powers and responsibilities.

**Local service** - A service in which one or more properties within an electoral area participate, usually defined by an establishing bylaw.

**Modified accrual** - Accrual-basis accounting with cash-basis accounting. It recognizes revenues when they become available and measurable and, with a few exceptions, records expenditures when liabilities are incurred.

**Municipal Finance Authority (MFA)** - The MFA provides long-term, short-term, and equipment financing, investment management, and other financial services to communities and public institutions in BC. The MFA is independent from the Province of British Columbia and operates under the governance of a Board of Members appointed from the various Regional Districts within the province.

**Municipality** - An incorporated area within the regional district with appointed representation on the regional board.

**Participating area** - A municipality or electoral area (or portion thereof) that contributes to and participates in a service.

**Regional District Basic Grant** - An unconditional grant given to regional districts to assist with administration costs. The scale of grant is based on regional district population in 50,000 resident increments.

**Regional service** - A service in which all municipalities and electoral areas participate to the benefit of the whole region.

**Requisition** - An amount requested annually from member municipalities and the Surveyor of Taxes in respect of each service in which the municipality, electoral area, or local service area participates.

**Reserves** - Equity funds designated for a specified purpose by bylaw at the discretion of the Regional Board.

**Service** - In relation to a regional district, a service is an activity, work or facility undertaken or provided by or on behalf of the regional district, or the exercise of regulatory authority as provided by the Local Government Act. The Local Government Act requires that separate financial records be kept for each service.

**Statutory reserves** - Funds designated for a specified purpose by bylaw as required by specific legislation rather than at the discretion of the Regional Board.

**Sub-regional service** - A service in which a combination of more than one (but not all) electoral areas and/or municipalities participate, usually defined by an establishing bylaw.

**Supplementary Letters Patent** - Letters Patent or Supplementary Letters Patent are a legal document created by the B.C. government and used to create a local government. They may modify or limit any statutory powers.

**Support services cost allocations** - A formula-based distribution of general administrative and corporate costs to the services that benefit from these functions.

**Surplus** - The net result of operating activities when actual revenues exceed actual expenses in respect of a service for the year. A surplus occurs if planned projects are not completed by the end of the fiscal year, if revenue exceeds expectations, or when cost savings are realized. Surplus may be included in the financial plan as revenue to offset operational expense or supplement revenue.

**Surveyor of Taxes** - The Provincial office responsible for collecting property taxes from property owners in unincorporated areas.  
Unfunded projects Identified projects that are not yet included in the financial plan bylaw. These projects are included in reports to advise the reader of potential future projects and/or new business cases.

**User fees** - An alternative to property taxation for generating revenue and recovering the cost of providing services. User fees are generally applied on a user-pay basis so that those who benefit from the operation of a service bear the costs.



# Strathcona

REGIONAL DISTRICT



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