



2022 – 2026
Financial Plan

This page is intentionally left blank for the printed version



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Strathcona Regional District
British Columbia**

For the Year Beginning

January 1st, 2021

Christopher P. Morill

Executive Director

This page is intentionally left blank for the printed version

INTRODUCTION	About the SRD	Letter from CAO.....	1	
		Mission, Core Values, and Vision.....	2	
		Elected Officials, Appointed Officers, and Senior Managers.....	2	
		Strategic Priorities.....	3	
	Financial Plan	Transmittal Letter.....	4	
		Financial Plan Layout.....	7	
	Summary Information	Overview.....	8	
		Organizational Chart.....	9	
		Participation.....	10	
		Budget at a Glance.....	12	
		Comparative Values.....	13	
	DETAILED REGIONAL DATA	Regional Board	Municipalities.....	17
			Corporate Services.....	35
			Regional Services.....	47
		Electoral Area Services Commission	Electoral Area Services.....	61
Electoral Area A.....			75	
Electoral Area B.....			93	
Electoral Area C.....			111	
Electoral Area D.....			131	
Strathcona Gardens Commission		Gardens Overview.....	157	
		Strathcona Gardens.....	160	
OTHER		Policy Maps Glossary	Financial Plan Process and Policies Summary.....	167
			Maps.....	168
			Glossary.....	178

This page is intentionally left blank for the printed version



Message from the Chief Administrative Officer

To the residents of the Strathcona Regional District,

On behalf of the Strathcona Regional District, I am pleased to present the 2022-2026 Financial Plan. As we continue to operate in challenging times, this year's budget is responsive to the needs of the community, mindful of the current economic climate, and sustains delivery of services while at the same time exploring the feasibility of new services.

The SRD is committed to reconciliation and building solid relationships with local First Nations. In April 2021, we welcomed Ka:'yu:'k't'h'/Che:k'tles7et'h First Nations as a full voting member to the SRD board. A First Nations Coordinator was hired to assist in facilitating important relationship building initiatives and improve cultural awareness capacity within the organization. The impact and importance of this work was recognized immediately, the position has grown from a part-time to full time in 2022.

Significant progress was made on the Connected Coast Broadband project. Construction of the Connected Coast Network began in the fall of 2021 and will continue to advance throughout 2022, bringing new and/or improved connectivity to communities along the BC coastline from Prince Rupert south to Vancouver and around Vancouver Island. The SRD will see landing sites build this year along with last mile infrastructure in most member municipalities. The collaboration efforts of this project are enormous and include a joint venture with CityWest to own and operate the network as well as several local infrastructure partnerships with communities and First Nations.

In 2022, the SRD plans to explore new regional services to evaluate potential transportation, recreation and fire services. Housing Needs reports for all Electoral Areas will also be completed this year.

The SRD will lead regional initiatives related to wildfire risk reduction, flooding, and remote emergency supply and assistance programs. The SRD Emergency Service lent support to residents and communities several times in 2021 and will continue to provide this valuable service in the future.

I look forward to the year ahead as we continue to deliver quality service and advance the strategic priorities on behalf of the constituents 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	Robin Kentrop

*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 with 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.

February 14, 2022

SRD Stakeholders,

I am pleased to present the 2022-2026 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 incur 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.

Long-range operating financial plan

Per section 374(3) of the Local Government Act any regional district must annually prepare a financial plan for 5 years comprising the period in which the plan is specified to come into force and the following 4 years. In order to accomplish this the SRD looks at current business information and trends, as well as any considerations stemming from long-term contracts and commitments, then makes assumptions about future revenue and expense levels to generate a five year financial plan. Most of the future assumptions used relate to annual Consumer Price Index (CPI) assumptions or from information received from suppliers throughout the year. Any assumptions that significantly differ from current CPI levels or involve any material change to service levels are explained in more detail under each service page in the main body of the Financial Plan.

Significant budgetary items and trends

Since the onset of the global COVID-19 pandemic SRD has met many historic challenges that have affected all facets of operations. Rising costs due to inflationary pressures and supply chain issues are likely to persist for the foreseeable future. One of the larger impacts recently has been the meteoric rise of property values, most notably the rise in assessed residential home values. While the SRD has been successful in managing rising costs and decreasing the overall tax requisition, many homeowners may still see their property tax levies rise due to the shift in assessments from non-residential classes, over to residential. The summary charts in this financial plan quantify this impact for each service function in order to show readers the overall effect to the 2022 budget, net of any assessment change.

Many regional directives were also announced by the SRD Board in 2021 to increase the regional scope of recreation, transportation, and fire services. Additionally, the Board also opted to include a budget line-item for 2022 under the General Administration budget that will extend funding opportunities for initiatives that offer social, environmental, or economic benefits to the regional district as a whole.

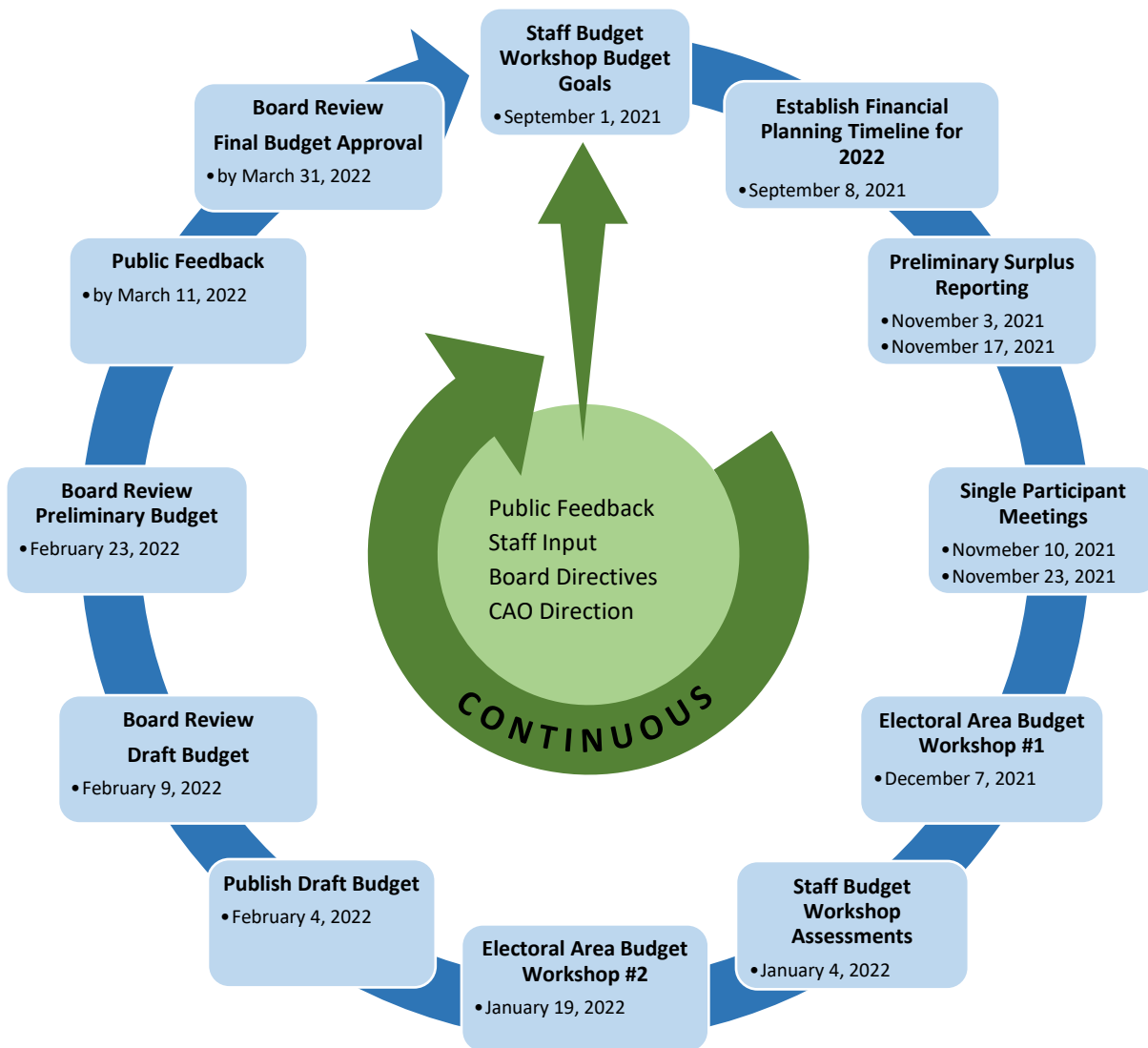
Priorities and issues for the upcoming year

Perhaps one of the most notable events scheduled for 2022 will be the General Local Elections that will be held in October. Regional District staff will facilitate all aspects of the election including public relations, appointment of officers, ensuring staffing and all legislative requirements are met, and counting the vote.

Major capital projects on the go include continuation of the Connected Coast Broadband build, design work for the Strathcona Gardens Recreational Project, and the launch of several marine and utilities infrastructure projects for which funding is currently being sought. The SRD also has established budgets for a number of operational projects, with the most impactful expected to be the Unsheltered Homelessness Response, Community Wellness projects, and several initiatives related to improving the living conditions for local vulnerable populations. Throughout the pandemic the SRD has accessed significant senior government grant funding in order to focus on these issues and provide assistance to those citizens who need it most.

Indoor recreation will remain another key area of focus for all SRD staff in 2022, with a particular focus on reaching a collective bargaining agreement with the United Steelworkers Union while continuing to recover from the effects of the pandemic and related Public Health Orders and emergency legislation. Strathcona Gardens recreation operations were heavily impacted by the onset of COVID and will likely be the last SRD service area to fully return to pre-pandemic operation levels.

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 or 250-830-6720.

Mike Harmston, CGA, CPA
Chief Financial Officer

This page is intentionally left blank for the printed version

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
------------	---------------

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	Just Like 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 14)

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
------------	---------------

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	Unsanitary 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

Note: The form below is a copy of the 2020 statistics sheet from Ministry of Municipal Affairs, which is the latest version published. The information does not reflect the addition of Ka:'yu:k't'h/Che:kt'les7et'h' which occurred on April 1, 2021. .

Strathcona Regional District⁶
(incorporated February 15, 2008)
Voting Unit: 1,500 population

	Area as of Dec 31, 2020 ¹	2016 Census including subsequent population changes certified by the Minister		Number of Directors ⁴	Voting Strength ⁵	2020 Hospital Purposes Assessment \$	2020 General Purposes Assessment \$
		²	³				
CITIES: Campbell River	16,179.1	32,588	33,465	5	23	6,750,097,446	6,730,042,905
VILLAGES:							
Gold River	1,284.3	1,212	1,212	1	1	120,135,101	119,633,101
Sayward	594.7	311	311	1	1	41,368,700	41,269,500
Tahsis	801.9	248	248	1	1	41,077,550	40,894,050
Zeballos	292.8	107	107	1	1	9,723,500	9,650,500
ELECTORAL AREAS:							
A (Kyuquot / Nootka - Sayward) ⁷	8,739.9	764	1,255	1	1	264,508,971	272,566,233
B (Cortes Island) ⁸	347.9	1,035	1,099	1	1	349,515,806	357,612,283
C (Discovery Islands-Mainland Inlets) ⁹	10,645.4	2,431	2,578	1	2	918,211,850	926,826,870
D (Oyster Bay-Buttle Lake)	1,879.8	4,396	4,396	1	3	1,036,667,913	1,041,508,714
G (Kyuquot-Nootka) ⁷	-	-	-	-	-	-	-
H (Sayward-Bloddel) ⁷	-	-	-	-	-	-	-
Totals:	21,804.5	43,092	44,671	13	34	9,531,306,837	9,540,004,156

¹ Area shown for municipalities in hectares.

The area for regional district electoral areas is shown in square kilometres (km²)

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.

² 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.

³ 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*.

⁴ 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.

⁵ 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.

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

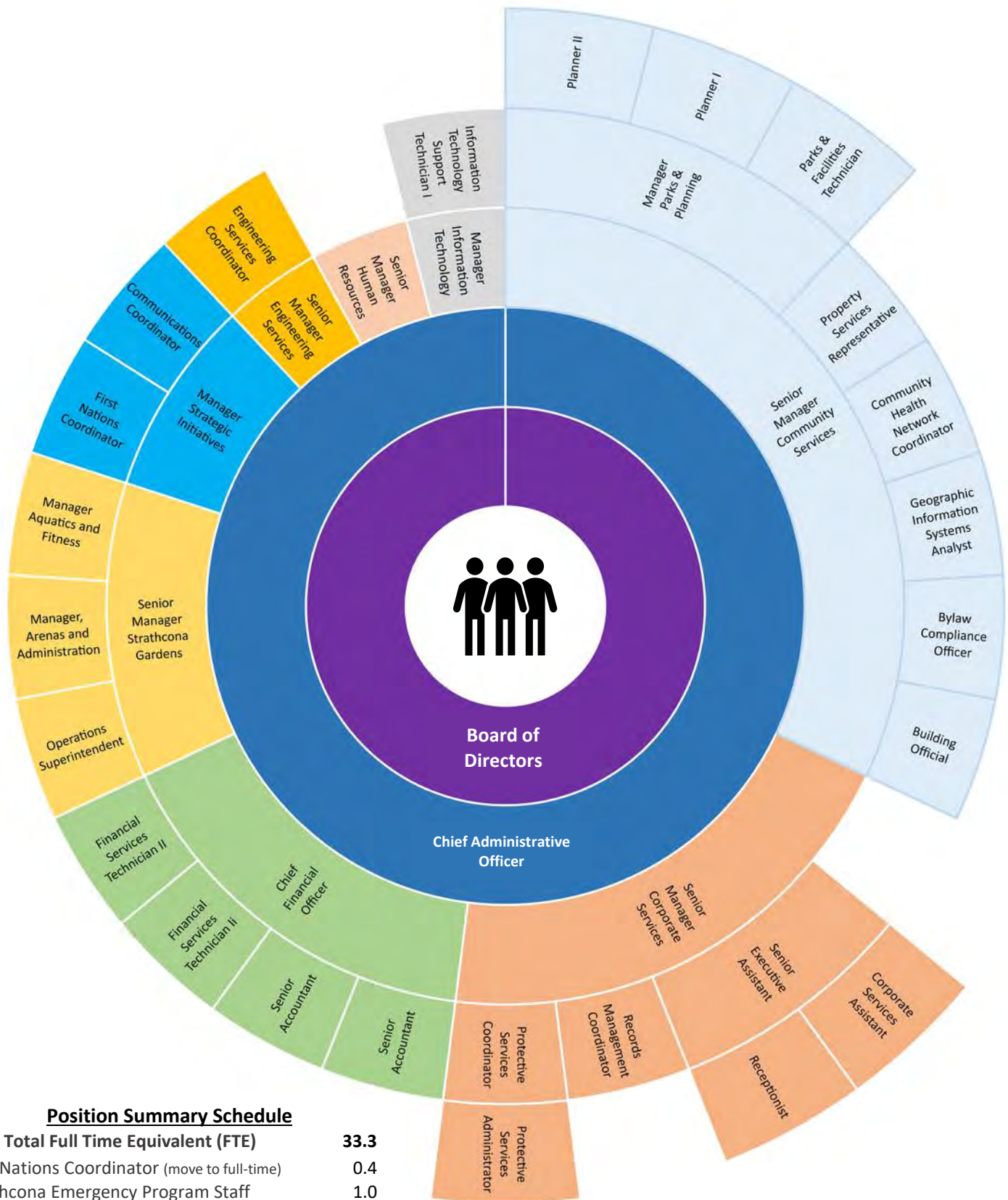
⁷ Electoral Areas G and H were amalgamated and renamed as Electoral Area A (Kyuquot / Nootka - Sayward) effective December 8, 2008.

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

⁹ 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%



Position Summary Schedule

2021 Total Full Time Equivalent (FTE)	33.3
First Nations Coordinator (move to full-time)	0.4
Strathcona Emergency Program Staff	1.0
2022 Total Full Time Equivalent (FTE)	34.7

The table below lists all currently active service functions in the SRD, the rate which they share in funding the service, and the total dollars requisitioned for the current and prior year. Amounts are rounded to the nearest percent, a “-” denotes that a jurisdiction does not share in the service while 0% denotes the jurisdictions share less than 1/2 of a percent.

Function	Per User User Fee/ Parcel Tax	Municipalities						Electoral Areas				Total Taxation*	
		Campbell River	Gold River	Sayward	Tahsis	Zeballos	KCFN	Area A	Area B	Area C	Area D	2021	2022
100 - Member Municipality Administration		97%	2%	1%	1%	0%	0%	-	-	-	-	\$ 327,728	\$ 362,015
110 - Administration - General Government		70%	1%	0%	0%	0%	0%	4%	4%	9%	11%	983,578	1,039,592
120 - Grant in Aid Area A		-	-	-	-	-	-	100%	-	-	-	309	-
123 - Grant In Aid Area D		-	-	-	-	-	-	-	-	-	100%	48,610	1,748
126 - Grant In Aid Area B		-	-	-	-	-	-	-	100%	-	-	25,665	25,566
127 - Grant In Aid Area C		-	-	-	-	-	-	-	-	100%	-	18,207	413
130 - Electoral Area Administration		-	-	-	-	-	-	13%	13%	33%	41%	663,266	648,312
132 - Wharves		-	-	-	-	-	-	-	-	100%	-	-	-
135 - Gas Tax (CWF) Projects		-	-	-	-	-	-	9%	12%	28%	51%	-	-
145 - Just Like Home		70%	1%	0%	0%	0%	-	4%	4%	9%	11%	180,000	100,000
149 - Regional Broadband		70%	1%	0%	0%	0%	-	4%	4%	9%	11%	312,839	81,679
150 - Feasibility Studies - Regional		70%	1%	0%	0%	0%	-	4%	4%	9%	11%	391	25,192
151 - Feasibility Studies - Electoral Area A		-	-	-	-	-	-	100%	-	-	-	250	257
154 - Feasibility Studies - Electoral Area D		-	-	-	-	-	-	-	-	-	100%	250	2,256
157 - Feasibility Studies - Electoral Area B		-	-	-	-	-	-	-	100%	-	-	1,409	236
158 - Feasibility Studies - Electoral Area C		-	-	-	-	-	-	-	-	100%	-	1,176	9,103
199 - Debt - VIRL		-	-	-	-	-	-	-	-	-	-	-	-
210 - Campbell River Fire Protection ^		-	-	-	-	-	-	-	-	-	100%	486,875	496,613
245 - Sayward Valley Fire Protection ^		-	-	-	-	-	-	100%	-	-	-	75,000	75,000
250 - South Cortes Fire Protection ^		-	-	-	-	-	-	-	100%	-	-	234,275	252,812
251 - Cortes Island First Responder		-	-	-	-	-	-	-	100%	-	-	21,244	21,294
255 - North Quadra Assistance Response ^		-	-	-	-	-	-	-	-	100%	-	250	260
271 - Kyuquot Nootka Emergency Program ^		-	-	-	-	-	-	100%	-	-	-	1,000	1,000
272 - Strathcona Emergency Program		70%	1%	0%	0%	0%	-	4%	4%	9%	11%	336,174	409,087
275 - 911 Answering Service		70%	1%	0%	0%	0%	-	4%	4%	9%	11%	478,176	484,285
285 - Building Inspection	✓	-	-	-	-	-	-	-	-	-	100%	157,715	129,945
290 - Electoral Area D Animal Control	✓	-	-	-	-	-	-	-	-	-	100%	43,504	45,020
295 - Noise Control		-	-	-	-	-	-	-	-	-	100%	232	310
296 - Cortes Unsightly Premise Regulation ^		-	-	-	-	-	-	-	100%	-	-	-	-
297 - Soil Deposit & Removal Control		-	-	-	-	-	-	-	-	-	100%	-	-
298 - Unsightly Premises		-	-	-	-	-	-	-	-	-	100%	250	325
318 - Craig Road Water ^	✓	-	-	-	-	-	-	-	-	-	-	11,941	11,848
319 - Electoral Area D Water ^	✓	-	-	-	-	-	-	-	-	-	100%	598,842	598,842
331 - Quathiaski Cove Sewer ^	✓	-	-	-	-	-	-	-	-	100%	-	-	-
332 - Quathiaski Cove Sewer Ext #1 ^	✓	-	-	-	-	-	-	-	-	-	-	9,957	7,733
340 - Liquid Waste		-	-	-	-	-	-	-	24%	-	76%	250	265
364 - Area A Kyuquot Nootka Solid Waste ^		-	-	-	-	-	-	100%	-	-	-	10,250	7,463
368 - Sayward and Area A Sayward Refuse ^		-	-	16%	-	-	-	84%	-	-	-	23,660	26,080
370 - Solid Waste Local Service - Sayward Valley ^	✓	-	-	-	-	-	-	100%	-	-	-	-	-
374 - Area B Refuse Disposal ^		-	-	-	-	-	-	-	100%	-	-	57,935	60,832
376 - Cortes Island Refuse Collection	✓	-	-	-	-	-	-	-	100%	-	-	-	-
500 - Planning	✓	-	-	-	-	-	-	13%	13%	33%	41%	559,516	556,619

Function	Per User	Municipalities						Electoral Areas				Total Taxation*	
	User Fee/ Parcel Tax	Campbell River	Gold River	Sayward	Tahsis	Zeballos	KCFN	Area A	Area B	Area C	Area D	2021	2022
510 - Planning (Non Part 26)		70%	1%	0%	0%	0%	-	4%	4%	9%	11%	250	261
533 - House Numbering Area D		-	-	-	-	-	-	-	-	-	100%	605	606
534 - House Numbering Area A Sayward ^		-	-	-	-	-	-	100%	-	-	-	377	378
535 - House Numbering Area B		-	-	-	-	-	-	-	100%	-	-	504	505
536 - House Numbering Area C		-	-	-	-	-	-	-	-	100%	-	504	505
554 - Economic Development - Area A Sayward ^		-	-	-	-	-	-	100%	-	-	-	500	500
555 - Economic Development - Area C		-	-	-	-	-	-	-	-	100%	-	20,000	20,602
614 - Community Parks Area D		-	-	-	-	-	-	-	-	-	100%	212,671	218,014
617 - Community Parks Area B		-	-	-	-	-	-	-	100%	-	-	177,720	180,731
618 - Community Parks Area C		-	-	-	-	-	-	-	-	100%	-	190,122	191,308
630 - Vancouver Island Regional Library		-	-	-	-	-	-	13%	13%	33%	41%	543,281	555,359
640 - Strathcona Gardens	✓	86%	-	-	-	-	-	-	-	-	14%	5,791,517	5,902,075
682 - Cortes Island Community Halls		-	-	-	-	-	-	-	100%	-	-	69,982	66,548
677 - Kyuquot Community Hall ^		-	-	-	-	-	-	100%	-	-	-	495	494
680 - Sayward Valley Heritage Hall ^		-	-	-	-	-	-	100%	-	-	-	24,275	26,646
685 - Quadra Island Community Hall Subsidy ^		-	-	-	-	-	-	-	-	100%	-	175,477	183,395
697 - Heritage Conservation - Area B		-	-	-	-	-	-	-	100%	-	-	1,250	252
698 - Heritage Conservation - Area C		-	-	-	-	-	-	-	-	100%	-	1,250	3,663
750 - Electoral Area D Street Lighting Service ^		-	-	-	-	-	-	-	-	-	100%	34,990	35,689
770 - Electoral Area C Street Lighting Service		-	-	-	-	-	-	-	-	100%	-	6,617	6,719
785 - Transit - Area D		-	-	-	-	-	-	-	-	-	100%	166,313	168,144
790 - Oyster River Bank Protection ^		-	-	-	-	-	-	-	-	-	100%	9,000	9,000
											\$ 13,098,424	\$ 13,053,396	

Note:

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

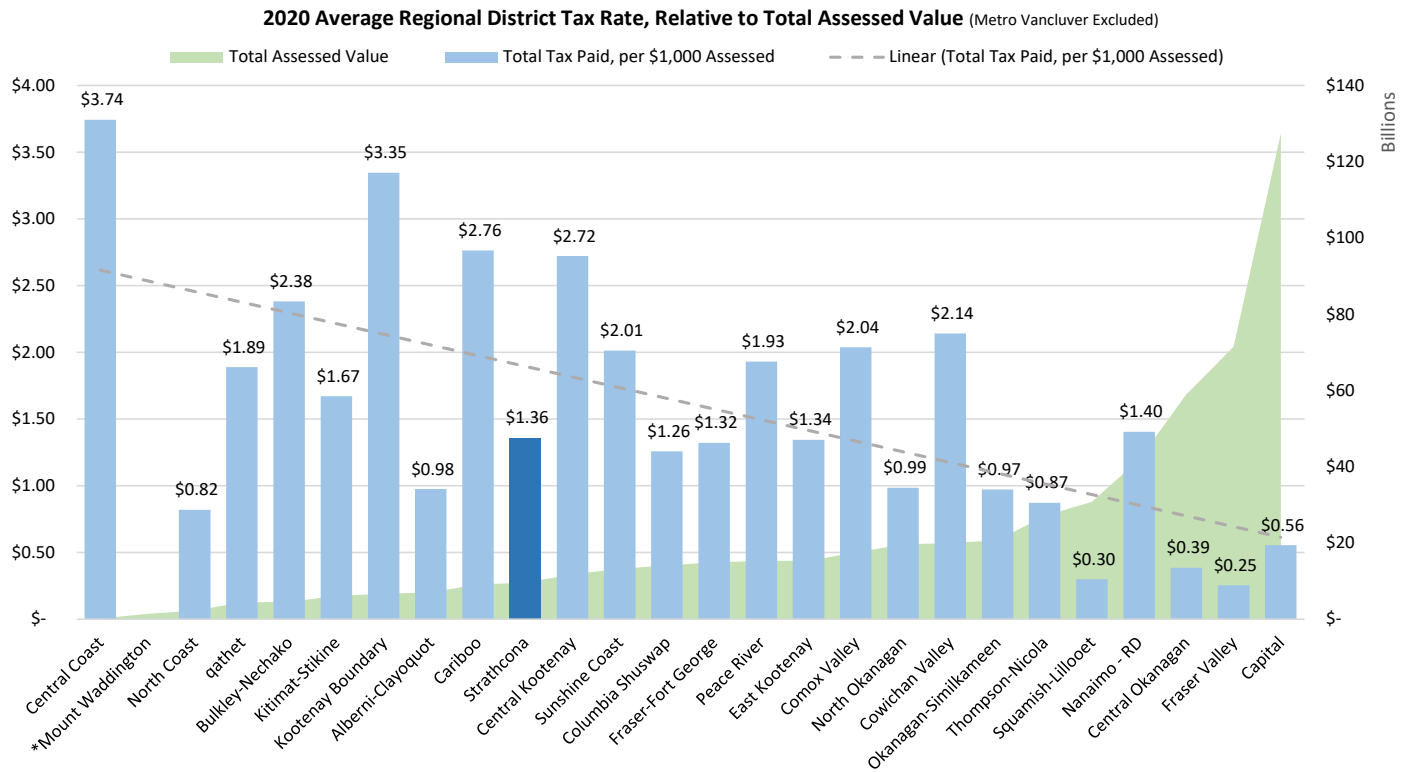
* Approximate rates based on current property tax assessments; rates may differ from actual rates shown on tax notices.

^ Service applies to a portion of the Electoral Area.

2022 Operating Budget at a Glance

Strathcona Regional District

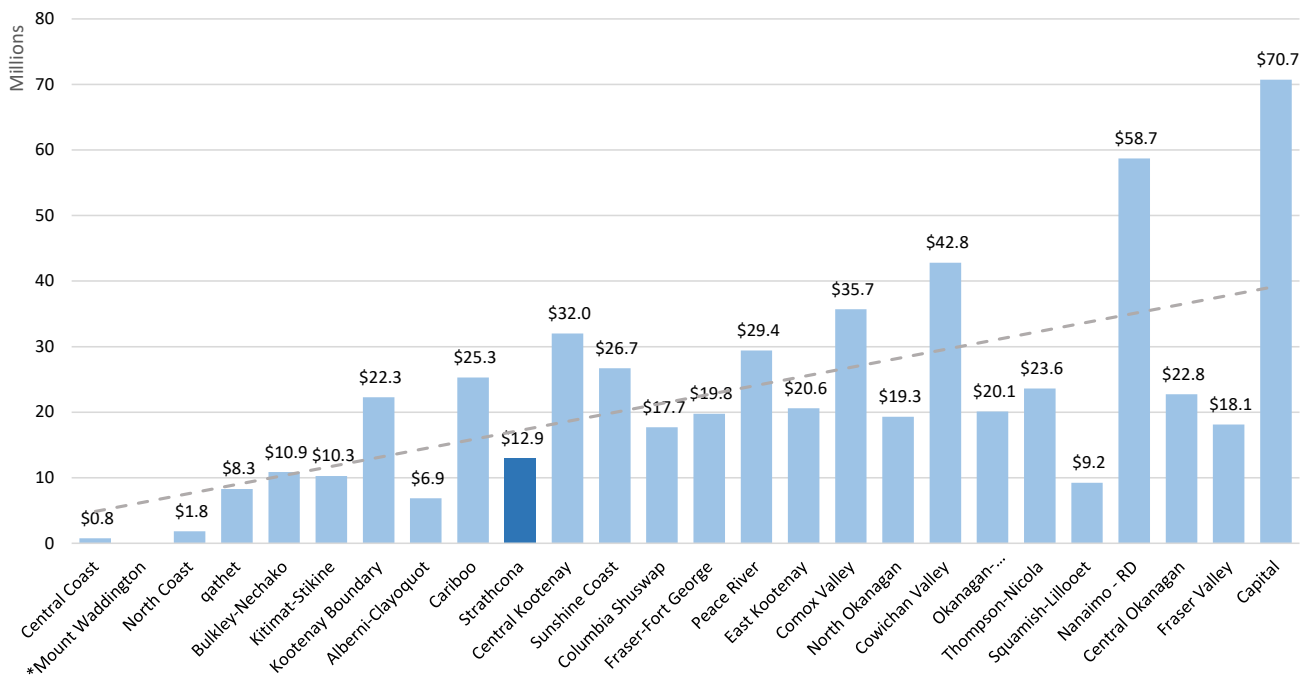
REVENUE BY TYPE:	TOTAL	City of Campbell River	Village of Gold River	Village of Sayward	Village of Tahsis	Village of Zeballos	Ka:'yu:k't'h / Che:kt'les7et'h'	Area A	Area B	Area C	Area D
Reserves	\$ 6,021,384	\$ 2,516,192	\$ 37,681	\$ 11,913	\$ 11,656	\$ 3,452	\$ 56	\$ 330,782	\$ 441,367	\$ 914,153	\$ 1,754,132
Taxation	13,053,396	6,962,068	37,602	15,870	11,627	3,440	52	442,484	915,970	1,199,394	3,464,889
Sales and Other	5,432,848	2,678,370	32,762	11,097	10,136	3,003	55	180,353	189,461	452,566	1,875,045
Grants	2,872,577	1,376,216	27,150	8,384	8,400	2,488	46	177,050	170,285	574,949	527,608
	27,380,205	13,532,846	135,195	47,265	41,819	12,382	209	1,130,670	1,717,083	3,141,062	7,621,674
EXPENSE BY FUNCTION:											
100 - Municipality Administration	473,062	457,137	9,308	2,875	2,875	849	18	-	-	-	-
110 - Administration - General Government	5,116,220	3,577,153	72,912	22,517	22,558	6,683	191	185,707	184,629	466,303	577,566
120 - Grant in Aid Area A	10,821	-	-	-	-	-	-	10,821	-	-	-
123 - Grant In Aid Area D	51,831	-	-	-	-	-	-	-	-	-	51,831
126 - Grant In Aid Area B	25,751	-	-	-	-	-	-	-	25,751	-	-
127 - Grant In Aid Area C	40,898	-	-	-	-	-	-	-	-	40,898	-
130 - Electoral Area Administration	713,374	-	-	-	-	-	-	93,677	93,133	235,219	291,344
131 - Election Services	73,623	-	-	-	-	-	-	9,668	9,612	24,276	30,068
132 - Wharves	198,056	-	-	-	-	-	-	-	-	198,056	-
135 - Gas Tax (CWF) Projects	1,601,707	-	-	-	-	-	-	142,986	192,313	452,171	814,237
145 - Just Like Home	280,626	196,215	3,999	1,235	1,237	367	-	10,186	10,127	25,578	31,681
149 - Regional Broadband	1,699,914	1,188,589	24,227	7,482	7,496	2,221	-	61,705	61,347	154,939	191,909
150 - Feasibility Studies - Regional	140,267	97,903	1,993	616	616	182	-	5,116	5,086	12,845	15,910
151 - Feasibility Studies - Electoral Area A	5,254	-	-	-	-	-	-	5,254	-	-	-
154 - Feasibility Studies - Electoral Area D	40,276	-	-	-	-	-	-	-	-	-	40,276
157 - Feasibility Studies - Electoral Area B	20,264	-	-	-	-	-	-	-	20,264	-	-
158 - Feasibility Studies - Electoral Area C	15,263	-	-	-	-	-	-	-	-	15,263	-
210 - Campbell River Fire Protection	528,385	-	-	-	-	-	-	-	-	-	528,385
245 - Sayward Valley Fire Protection	179,197	-	-	-	-	-	-	179,197	-	-	-
250 - South Cortes Fire Protection	301,681	-	-	-	-	-	-	-	301,681	-	-
251 - Cortes Island First Responder	22,426	-	-	-	-	-	-	-	22,426	-	-
255 - North Quadra Assistance Response	505	-	-	-	-	-	-	-	-	505	-
271 - Kyuquot Nootka Emergency Program	3,434	-	-	-	-	-	-	3,434	-	-	-
272 - Strathcona Emergency Program	1,077,868	753,651	15,361	4,744	4,753	1,408	-	39,126	38,899	98,243	121,684
275 - 911 Answering Service	518,555	361,940	7,370	2,276	2,276	672	-	18,912	18,802	47,487	58,818
285 - Building Inspection	295,441	-	-	-	-	-	-	-	-	-	295,441
290 - Electoral Area D Animal Control	45,915	-	-	-	-	-	-	-	-	-	45,915
295 - Noise Control	2,192	-	-	-	-	-	-	-	-	-	2,192
298 - Unsanitary Premises	795	-	-	-	-	-	-	-	-	-	795
318 - Craig Road Water	11,848	-	-	-	-	-	-	-	-	-	11,848
319 - Electoral Area D Water	2,308,987	-	-	-	-	-	-	-	-	-	2,308,987
331 - Quathiaski Cove Sewer	250,518	-	-	-	-	-	-	-	-	250,518	-
332 - Quathiaski Cove Sewer Ext #1	9,186	-	-	-	-	-	-	-	-	9,186	-
340 - Liquid Waste	1,075	-	-	-	-	-	-	-	260	-	815
364 - Area A Kyuquot Nootka Solid Waste	8,632	-	-	-	-	-	-	8,632	-	-	-
368 - Sayward and Area A Sayward Refuse	33,773	-	-	5,513	-	-	-	28,260	-	-	-
370 - Solid Waste Local Service - Sayward Valley	89,112	-	-	-	-	-	-	89,112	-	-	-
374 - Area B Refuse Disposal	80,540	-	-	-	-	-	-	-	80,540	-	-
376 - Cortes Island Refuse Collection	96,667	-	-	-	-	-	-	-	96,667	-	-
500 - Planning	972,517	-	-	-	-	-	-	127,707	126,965	320,666	397,179
510 - Planning (Non Part 26)	1,740	1,214	25	8	8	2	-	63	63	159	197
533 - House Numbering Area D	607	-	-	-	-	-	-	-	-	-	607
534 - House Numbering Area A Sayward	379	-	-	-	-	-	-	379	-	-	-
535 - House Numbering Area B	506	-	-	-	-	-	-	-	506	-	-
536 - House Numbering Area C	506	-	-	-	-	-	-	-	-	506	-
554 - Economic Development - Area A Sayward	1,114	-	-	-	-	-	-	1,114	-	-	-
555 - Economic Development - Area C	40,602	-	-	-	-	-	-	-	-	40,602	-
614 - Community Parks Area D	286,657	-	-	-	-	-	-	-	-	-	286,657
617 - Community Parks Area B	278,616	-	-	-	-	-	-	-	278,616	-	-
618 - Community Parks Area C	332,234	-	-	-	-	-	-	-	-	332,234	-
630 - Vancouver Island Regional Library	556,785	-	-	-	-	-	-	73,115	72,690	183,587	227,393
640 - Strathcona Gardens	7,958,265	6,899,043	-	-	-	-	-	-	-	-	1,059,222
677 - Kyuquot Community Hall	2,838	-	-	-	-	-	-	2,838	-	-	-
680 - Sayward Valley Heritage Hall	33,660	-	-	-	-	-	-	33,660	-	-	-
682 - Cortes Island Community Halls	76,451	-	-	-	-	-	-	-	76,451	-	-
685 - Quadra Island Community Hall Subsidy	213,982	-	-	-	-	-	-	-	-	213,982	-
697 - Heritage Conservation - Area B	253	-	-	-	-	-	-	-	253	-	-
698 - Heritage Conservation - Area C	10,253	-	-	-	-	-	-	-	-	10,253	-
750 - Electoral Area D Street Lighting Service	38,345	-	-	-	-	-	-	-	-	-	38,345
770 - Electoral Area C Street Lighting Service	7,585	-	-	-	-	-	-	-	-	7,585	-
785 - Transit - Area D	180,764	-	-	-	-	-	-	-	-	-	180,764
790 - Oyster River Bank Protection	11,607	-	-	-	-	-	-	-	-	-	11,607
	27,380,205	13,532,846	135,195	47,265	41,819	12,382	209	1,130,669	1,717,082	3,141,062	7,621,674
Balance	-	-	-	-	-	-	-	-	-	-	-



* Mount Waddington did not submit information to the Ministry.

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.

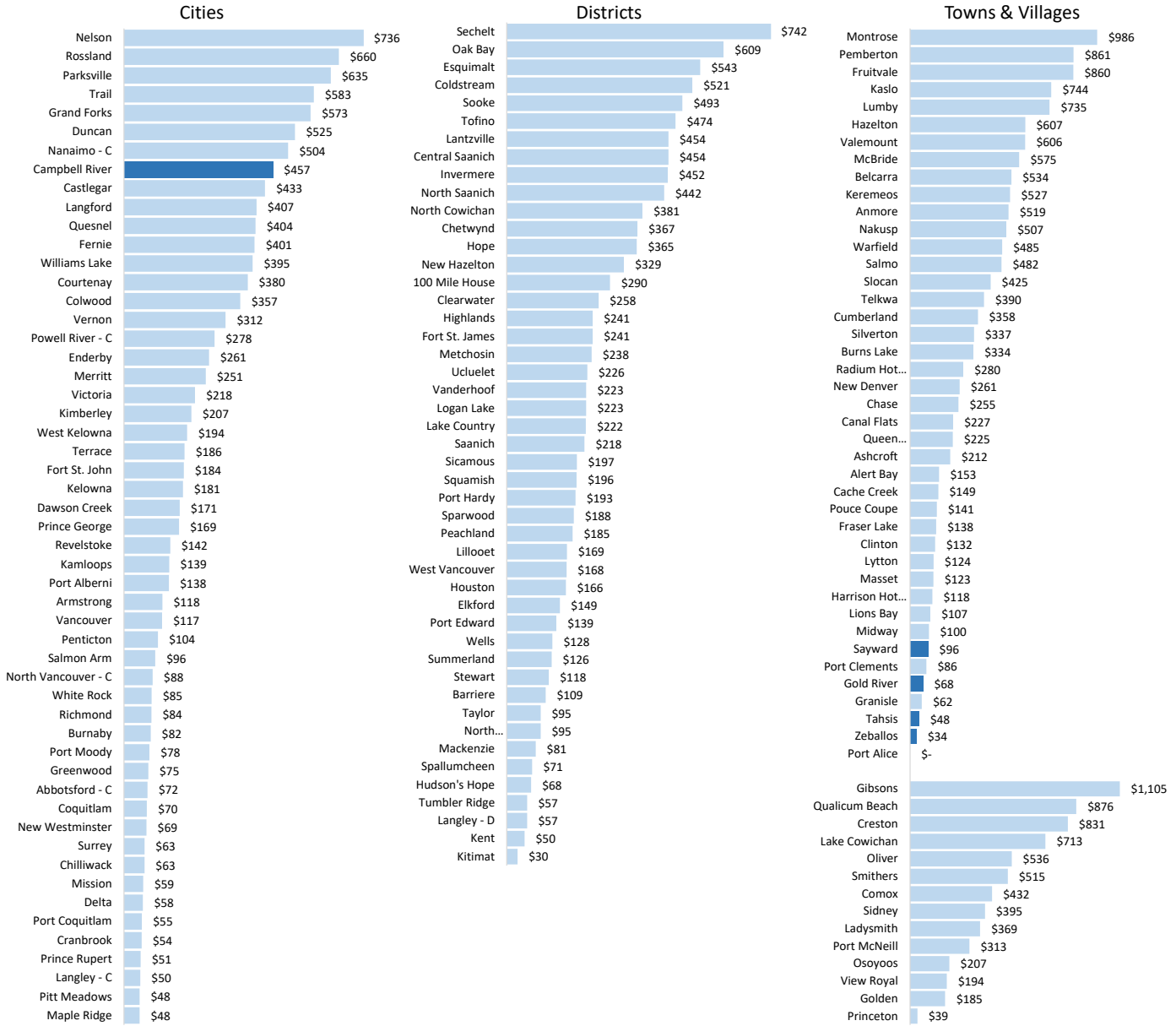
2020 Total Regional District Tax Requisition (Metro Vancouver Excluded)



Source: Government of BC - Local Government Infrastructure and Finance Branch

Regional District Portion of 2021 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.



Source: Government of BC - Local Government Infrastructure and Finance Branch

A scenic view of a river flowing through a lush forest of tall evergreen trees, with mountains in the background. The river is surrounded by green grass and reeds. The sky is blue with some white clouds.

2022 – 2026 Financial Plan

Section:

Regional Board

This page is intentionally left blank for the printed version

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, Village of Zeballos, and Ka:'yu:k't'h / Che:kt'les7et'h'.

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
- Assessment & Requisition Detail – Ka:'yu:k't'h / Che:kt'les7et'h'

Municipalities section includes the following functions:

Function # - Function Description

- 100 - Municipality Administration
- 190 - Municipality Debt

Summary of 2022 Tax Requisition for Municipalities

	City of Campbell River	Village of Gold River	Village of Sayward	Village of Tahsis	Village of Zeballos	Ka:'yu:k't'h / Che:kt'les7et'h'
Tax Requisition						
2022 Draft:	\$ 6,961,742	\$ 37,596	\$ 15,868	\$ 11,625	\$ 3,905	\$ 52
2021:	6,944,238	38,359	15,985	12,848	3,974	91
\$ Change:	17,504	(764)	(117)	(1,223)	(68)	(39)
Average Home Value						
2022 Draft:	622,838	219,250	261,841	132,755	106,147	9,700
2021:	469,319	165,906	196,804	105,940	65,271	62,200
\$ Change:	153,519	53,344	65,037	26,815	40,876	(52,500)
Average Household Tax Impact						
2022 Draft:	400.18	37.18	60.85	22.51	20.43	0.96
2021:	392.60	38.17	60.04	24.37	17.59	7.49
Change:	\$ 7.58	\$ (0.99)	\$ 0.81	\$ (1.86)	\$ 2.84	\$ (6.53)

Overall Change in Tax Requisition - Municipalities and Electoral Areas:

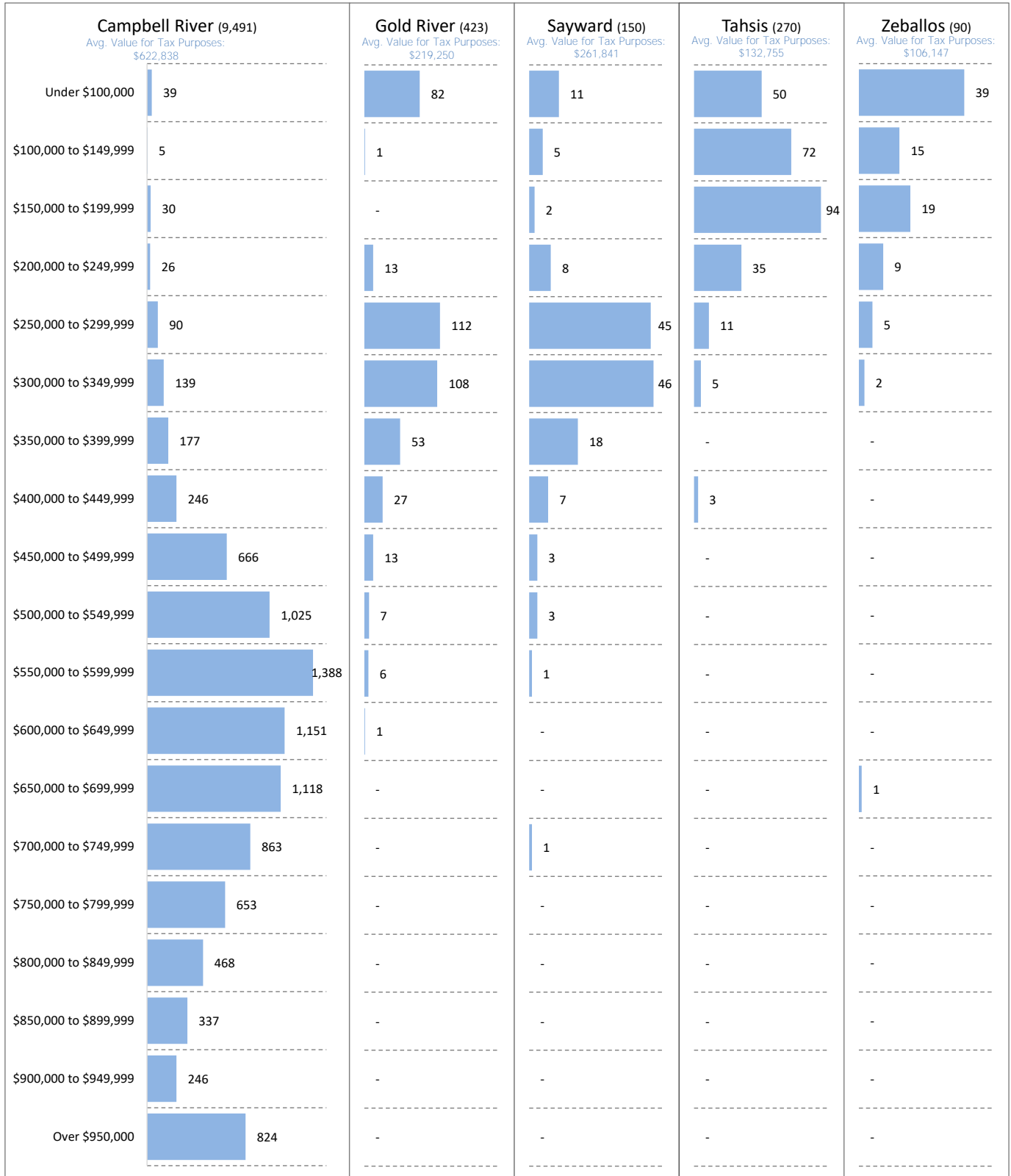
-0.33%

The fine print:

- 2022 values based on 2021 BC Assessment Completed Roll (January 2022). Final taxes will be calculated on BC Assessment 2022 Revised Roll (March 2022).
- 2021 Values based on 2020 BC Assessment Revised Roll (March 2021)
- 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.

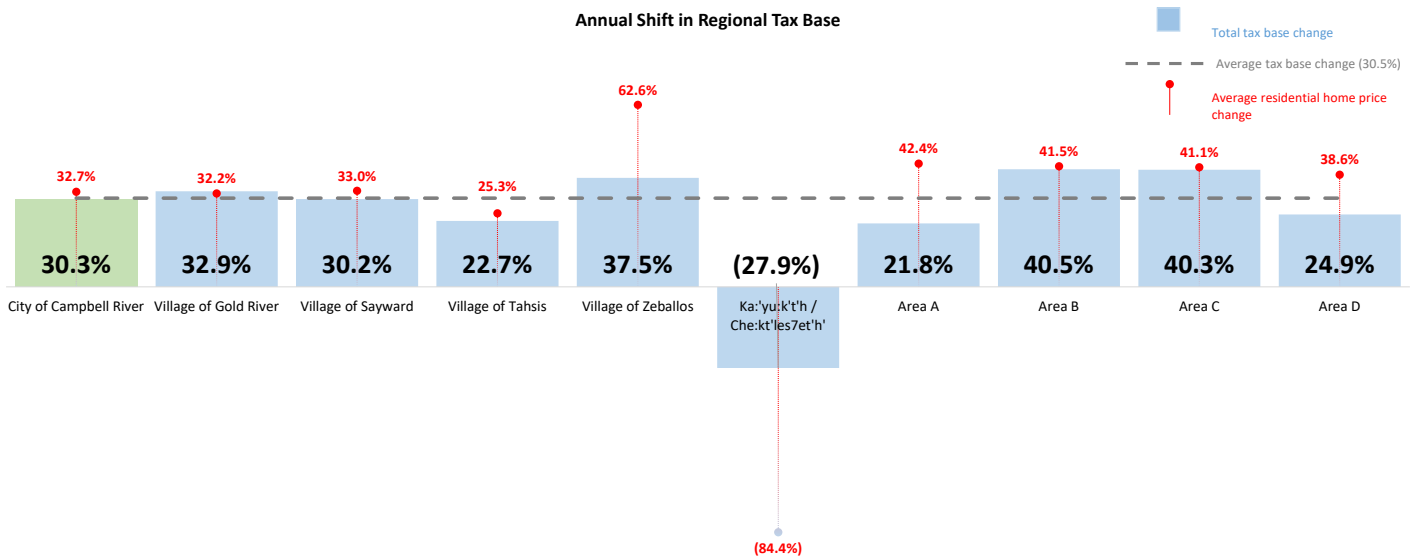
This page is intentionally left blank for the printed version.

Roll Stratification by Municipality - Residential Assessment Values
 (2022 BC Assessment Data – Only Includes Single Family Dwellings and Vacant Lots. Data not available for KCFN.)

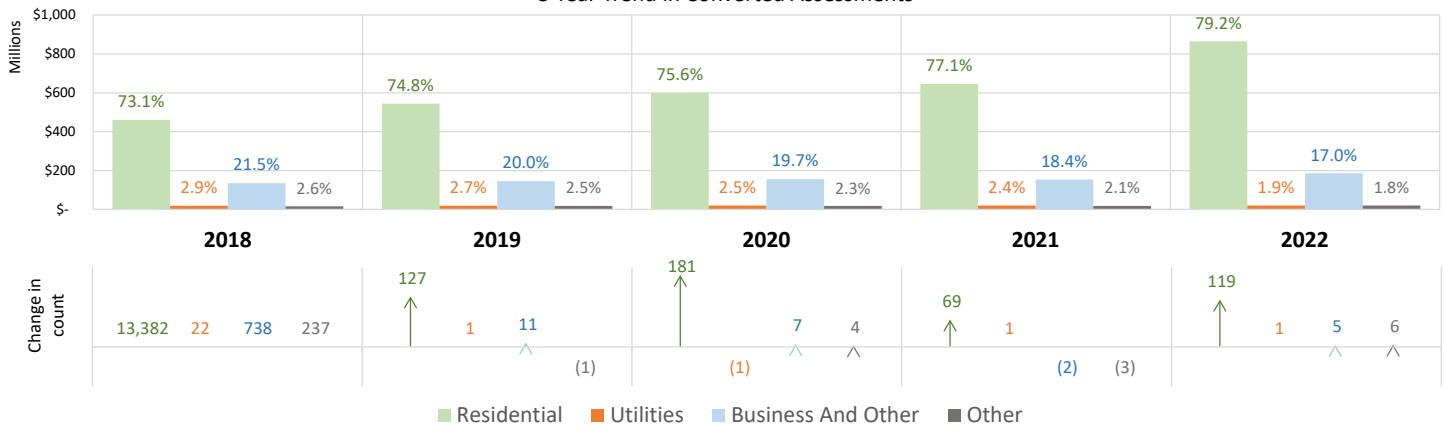


City of Campbell River:

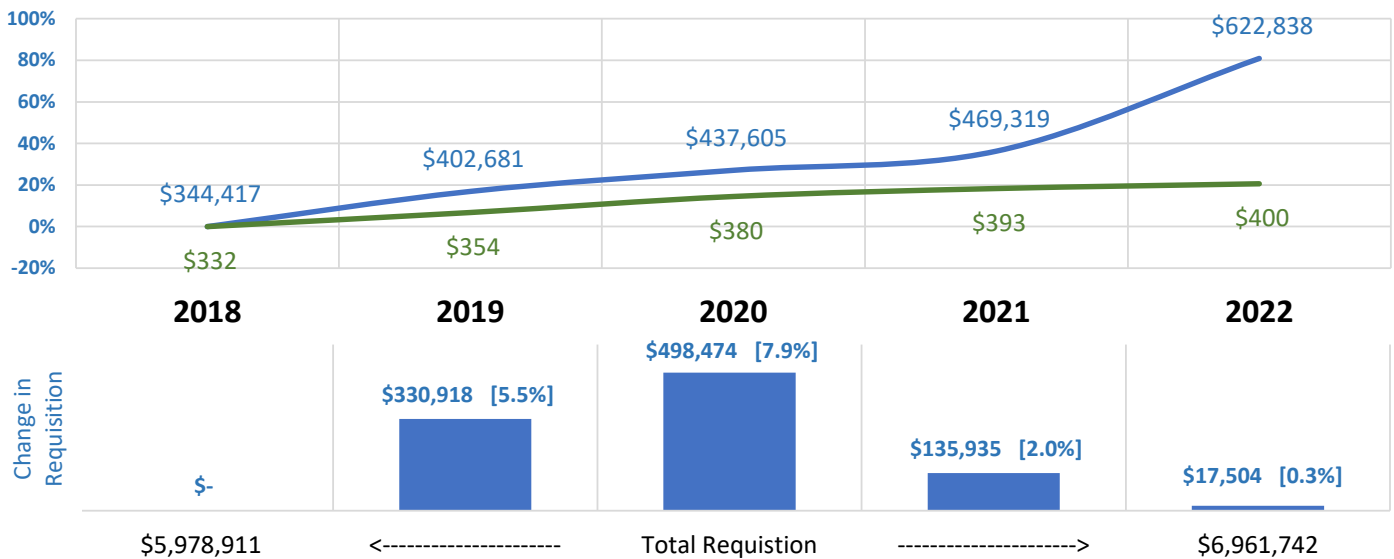
Annual Shift in Regional Tax Base



5 Year Trend in Converted Assessments



Average Home Price Average Tax Requisition per Home



City of Campbell River:

Property Tax Requisition Summary

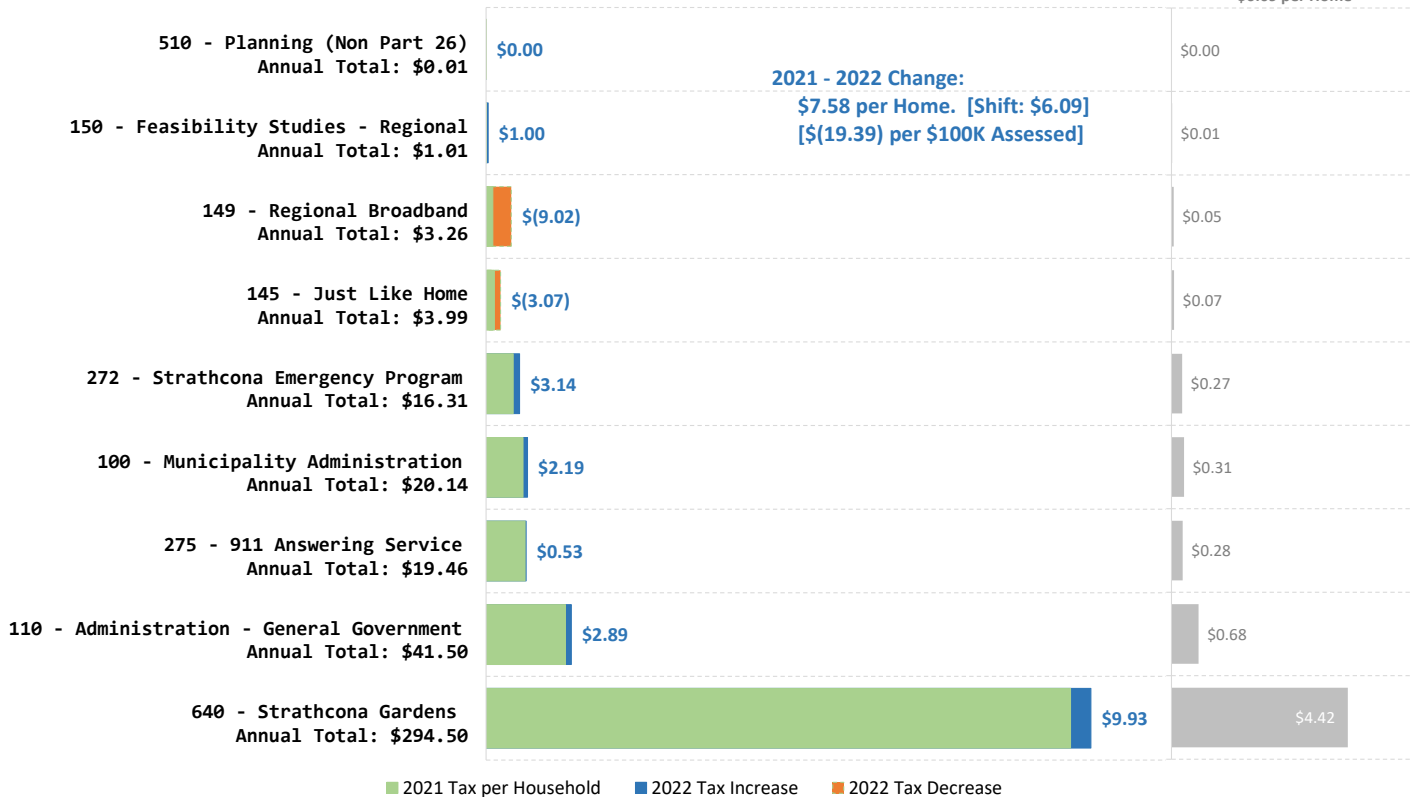
Estimated 2021 to 2022 Tax Rate Change

Based on BC Assessment Completed Roll (January 2022)

Function	Requisition			Estimated Tax (per \$100K)		
	2021 Actual	2022 Budget	% Change	2021 Actual	2022 Budget	\$ Change
Municipalities:						
100 - Municipalities - Administration	\$ 316,720	\$ 349,828	10.5 %	\$ 3.82	\$ 3.23	\$ (0.59)
Corporate Services:						
110 - Administration and General Government	688,981	726,861	5.5 %	8.23	6.66	(1.56)
Regional Services:						
145 - Home Away From Home	126,096	69,921	(44.5)%	1.51	0.64	(0.86)
149 - Regional Broadband	219,154	57,110	(73.9)%	2.62	0.52	(2.09)
150 - Regional Feasibility Studies	273	17,583	6,335.6 %	0.00	0.16	0.16
272 - Strathcona Emergency Program	235,092	285,710	21.5 %	2.81	2.62	(0.19)
275 - 911 Emergency Answering Service	334,139	338,021	1.2 %	4.03	3.12	(0.91)
510 - Planning Non Part 26	175	182	4.3 %	0.00	0.00	(0.00)
Strathcona Gardens:						
640 - Strathcona Gardens	5,023,609	5,116,526	1.8 %	60.54	47.21	(13.34)
Total Requisition	\$ 6,944,238	\$ 6,961,742	0.3 %	\$ 83.55	\$ 64.16	\$ (19.39)
Average Residential Property Value: \$ 469,319 \$ 622,838						
Estimated Tax Per Average Residential Property \$ 392.60 \$ 400.18						

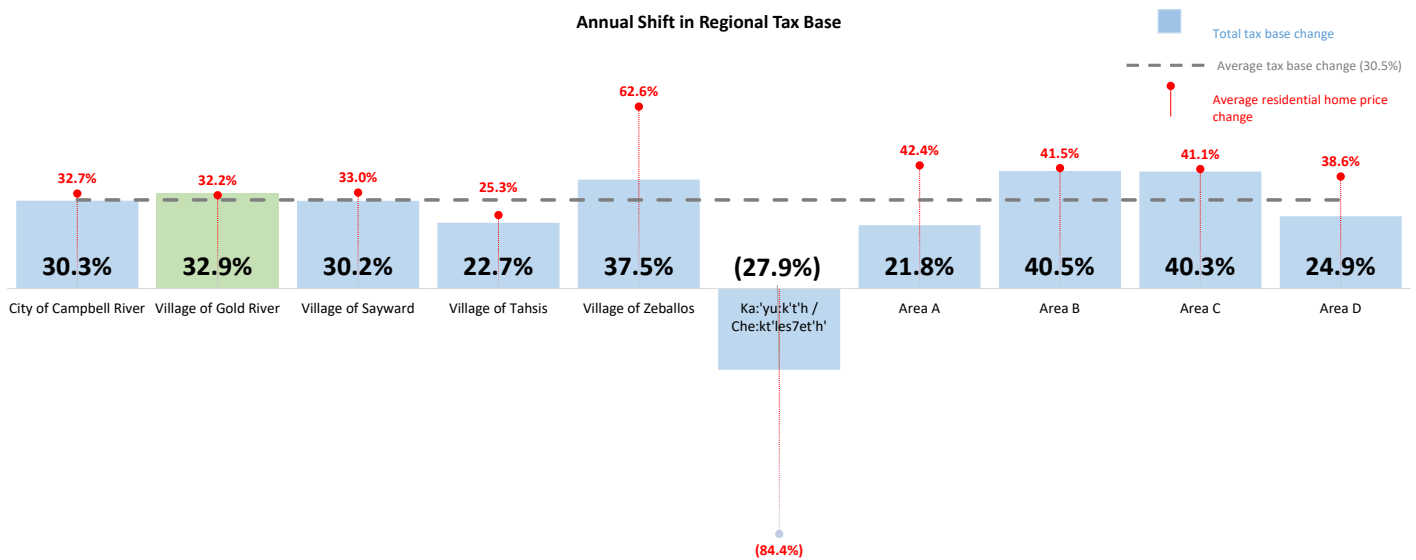
Estimated Tax Requisition per Average Household is \$400.18 for 2022. [2021 = \$392.60]

Impact of Assessment Shift: \$6.09 per Home

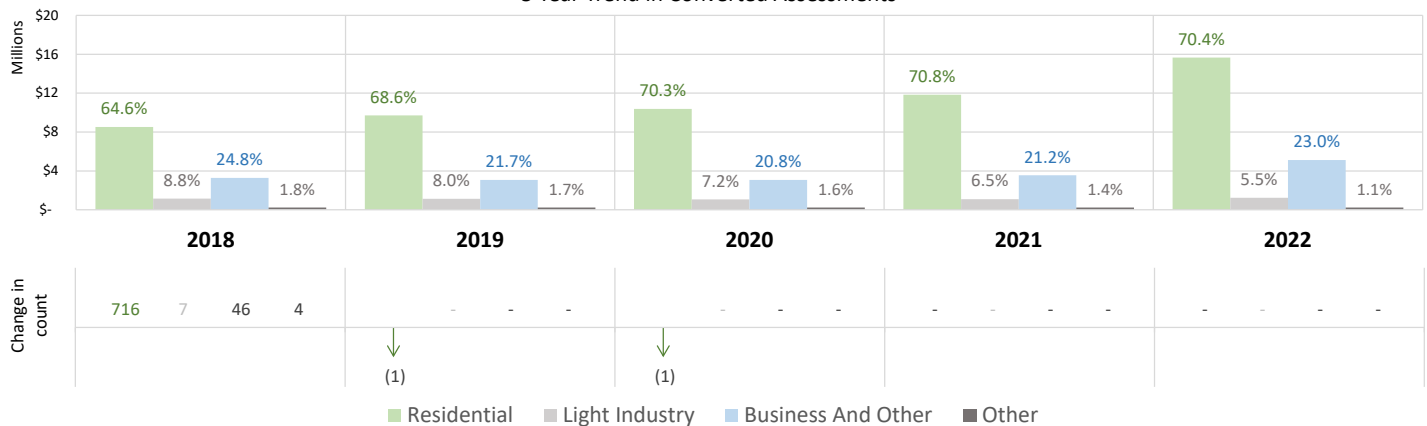


Village of Gold River:

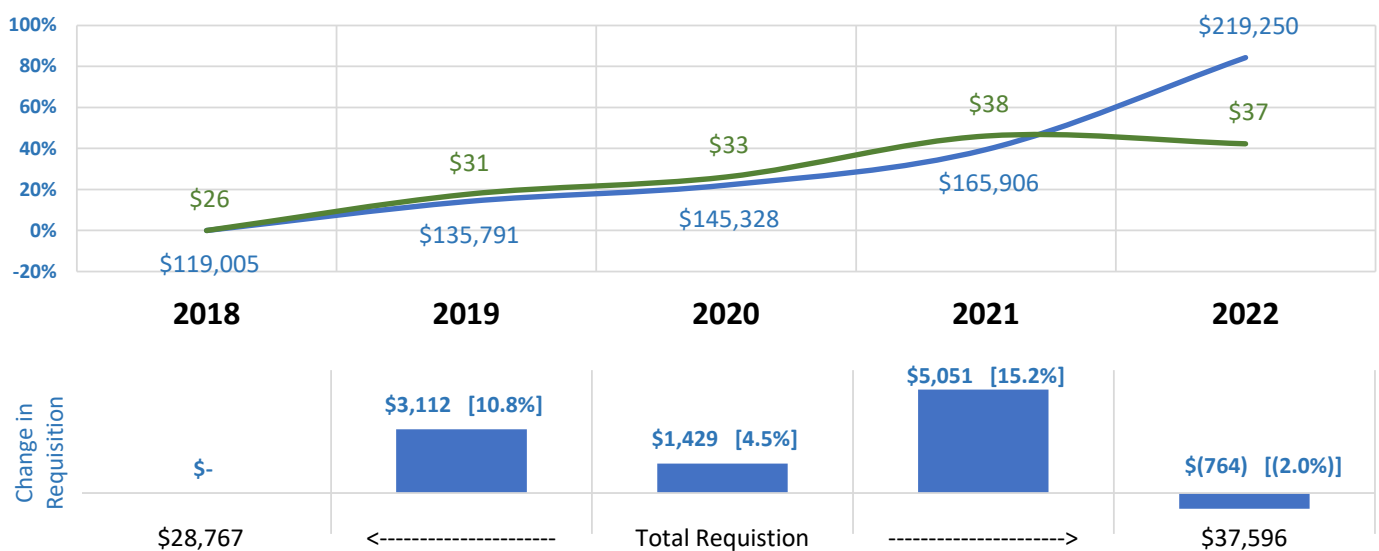
Annual Shift in Regional Tax Base



5 Year Trend in Converted Assessments



Average Home Price vs Average Tax Requisition per Home



Village of Gold River:

Property Tax Requisition Summary

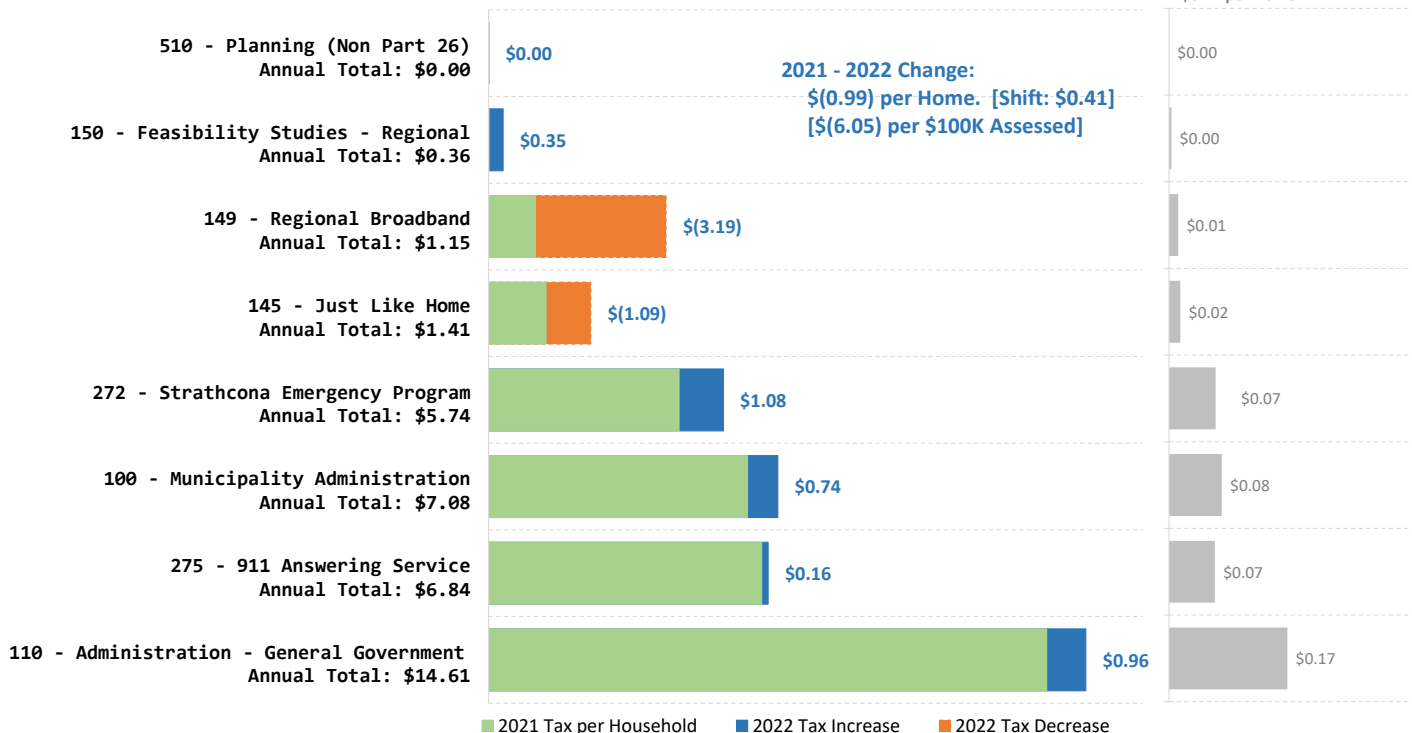
Estimated 2021 to 2022 Tax Rate Change

Based on BC Assessment Completed Roll (January 2022)

Function	Requisition			Estimated Tax (per \$100K)		
	2021 Actual	2022 Budget	% Change	2021 Actual	2022 Budget	\$ Change
Municipalities:						
100 - Municipalities - Administration	\$ 6,319	\$ 7,123	12.7 %	\$ 3.82	\$ 3.23	\$ (0.59)
Corporate Services:						
110 - Administration and General Government	13,768	14,815	7.6 %	8.23	6.66	(1.56)
Regional Services:						
145 - Home Away From Home	2,520	1,425	(43.4)%	1.51	0.64	(0.86)
149 - Regional Broadband	4,379	1,164	(73.4)%	2.62	0.52	(2.09)
150 - Regional Feasibility Studies	5	358	6,467.7 %	0.00	0.16	0.16
272 - Strathcona Emergency Program	4,698	5,824	24.0 %	2.81	2.62	(0.19)
275 - 911 Emergency Answering Service	6,667	6,883	3.2 %	4.03	3.12	(0.91)
510 - Planning Non Part 26	3	4	6.4 %	0.00	0.00	(0.00)
Total Requisition	\$ 38,359	\$ 37,596	(2.0)%	\$ 23.01	\$ 16.96	\$ (6.05)
Average Residential Property Value: \$ 165,906 \$ 219,250						
Estimated Tax Per Average Residential Property \$ 38.17 \$ 37.18						

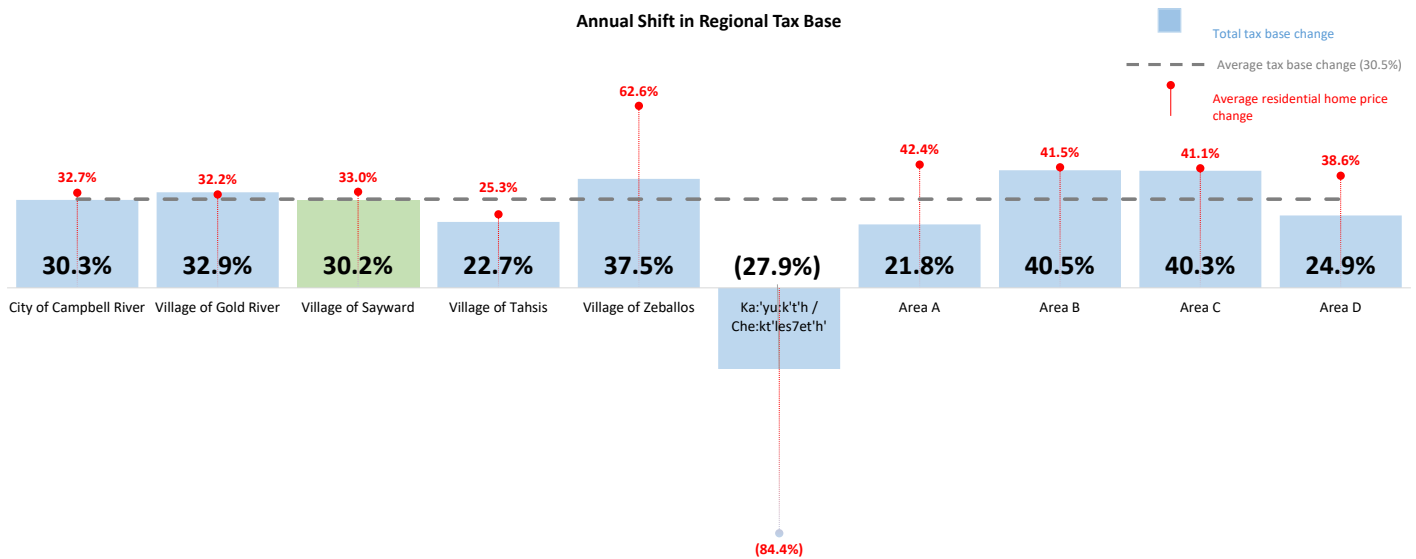
Estimated Tax Requisition per Average Household is \$37.18 for 2022. [2021 = \$38.17]

Impact of Assessment Shift: \$0.41 per Home

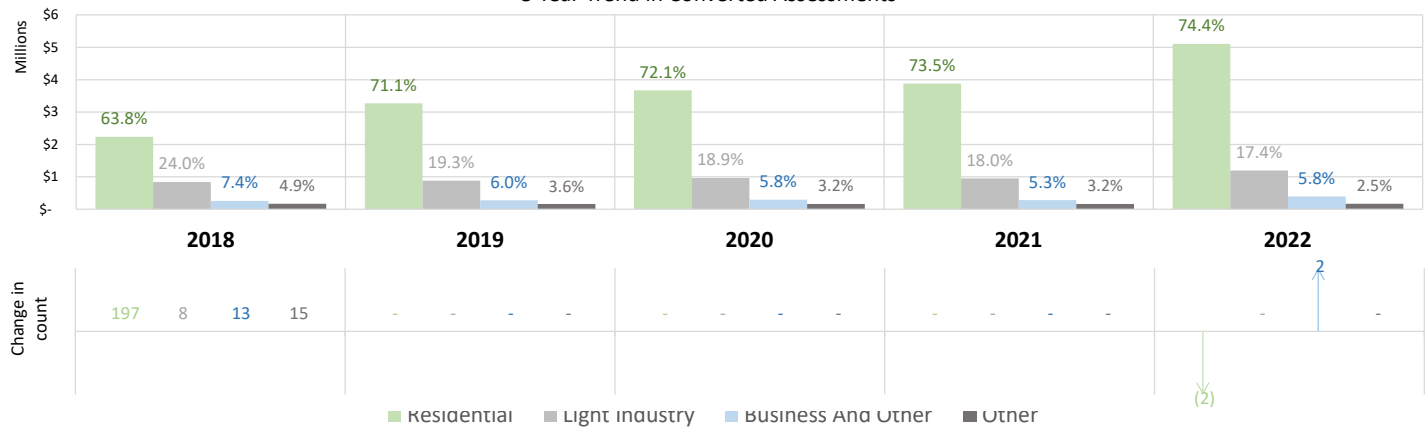


Village of Sayward:

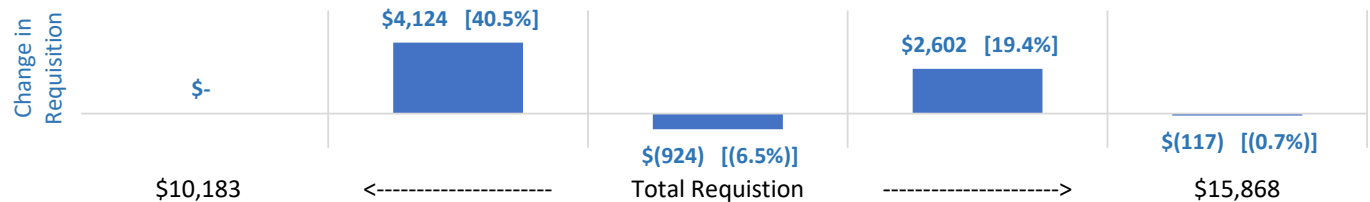
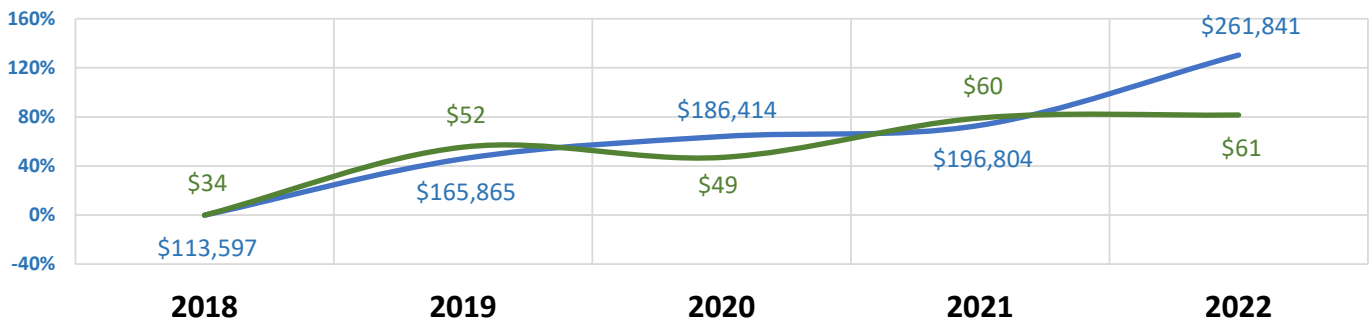
Annual Shift in Regional Tax Base



5 Year Trend in Converted Assessments



Average Home Price vs Average Tax Requisition per Home



Village of Sayward:

Property Tax Requisition Summary

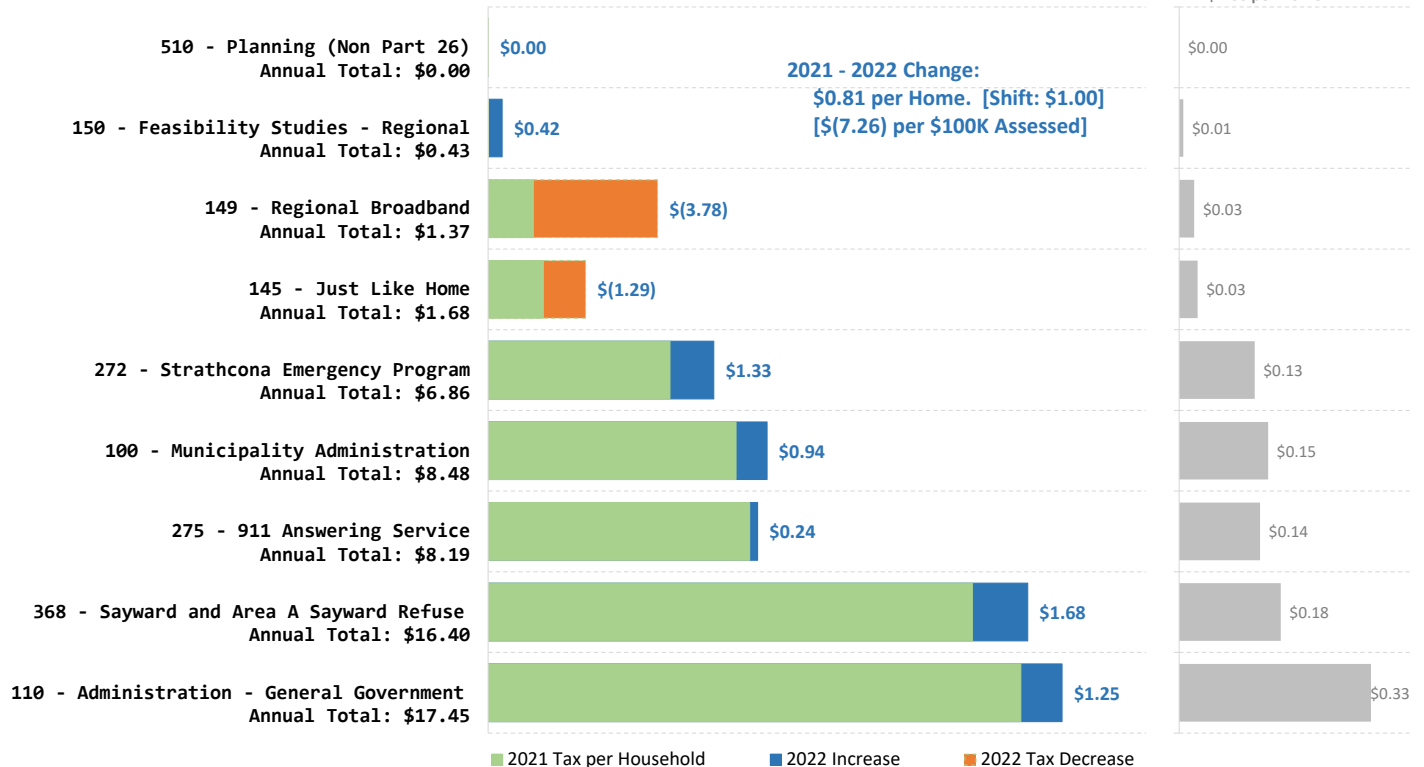
Estimated 2021 to 2022 Tax Rate Change

Based on BC Assessment Completed Roll (January 2022)

Function	Requisition			Estimated Tax (per \$100K)		
	2021 Actual	2022 Budget	% Change	2021 Actual	2022 Budget	\$ Change
Municipalities:						
100 - Municipalities - Administration	\$ 1,993	\$ 2,200	10.4 %	\$ 3.82	\$ 3.23	\$ (0.59)
Corporate Services:						
110 - Administration and General Government	4,339	4,575	5.4 %	8.23	6.66	(1.56)
Regional Services:						
145 - Home Away From Home	794	440	(44.6)%	1.51	0.64	(0.86)
149 - Regional Broadband	1,380	359	(74.0)%	2.62	0.52	(2.09)
150 - Regional Feasibility Studies	2	111	6,332.5 %	0.00	0.16	0.16
272 - Strathcona Emergency Program	1,480	1,798	21.5 %	2.81	2.62	(0.19)
275 - 911 Emergency Answering Service	2,103	2,126	1.1 %	4.03	3.12	(0.91)
368 - Sayward Valley Refuse Disposal	3,893	4,257	9.3 %	7.46	6.24	(1.21)
510 - Planning Non Part 26	1	1	4.2 %	0.00	0.00	(0.00)
Total Requisition	\$ 15,985	\$ 15,868	(0.7)%	\$ 30.46	\$ 23.20	\$ (7.26)
Average Residential Property Value: \$ 196,804 \$ 261,841						
Estimated Tax Per Average Residential Property \$ 60.04 \$ 60.85						

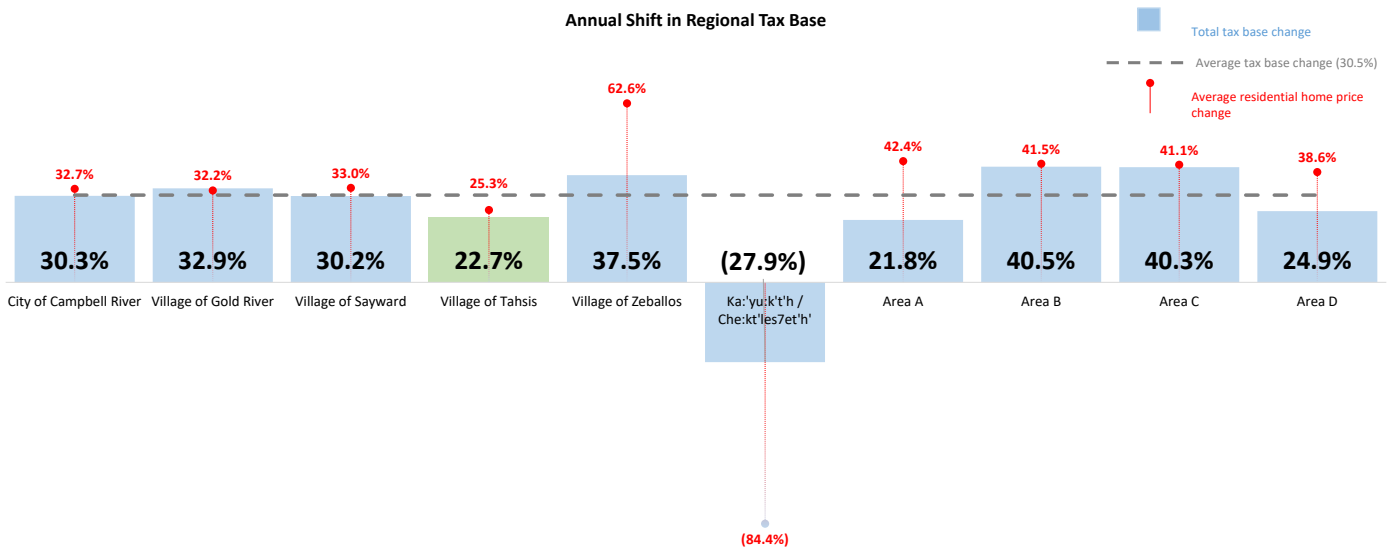
Estimated Tax Requisition per Average Household is \$60.85 for 2022. [2021 = \$60.04]

Impact of Assessment Shift: \$1.00 per Home

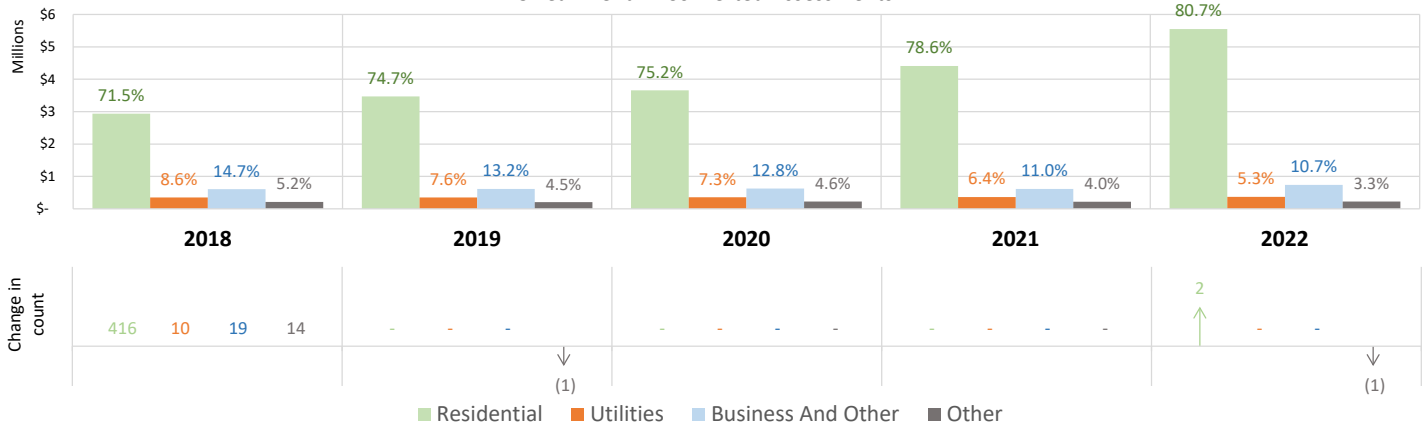


Village of Tahsis:

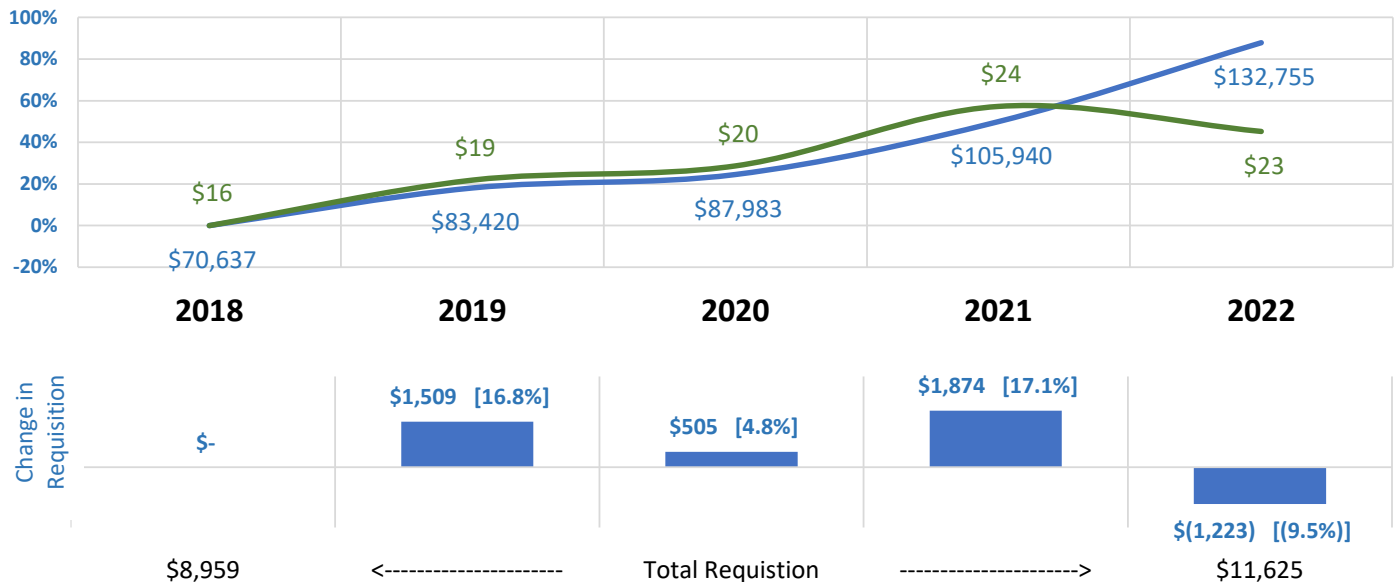
Annual Shift in Regional Tax Base



5 Year Trend in Converted Assessments



Average Home Price vs Average Tax Requisition per Home



Village of Tahsis:

Property Tax Requisition Summary

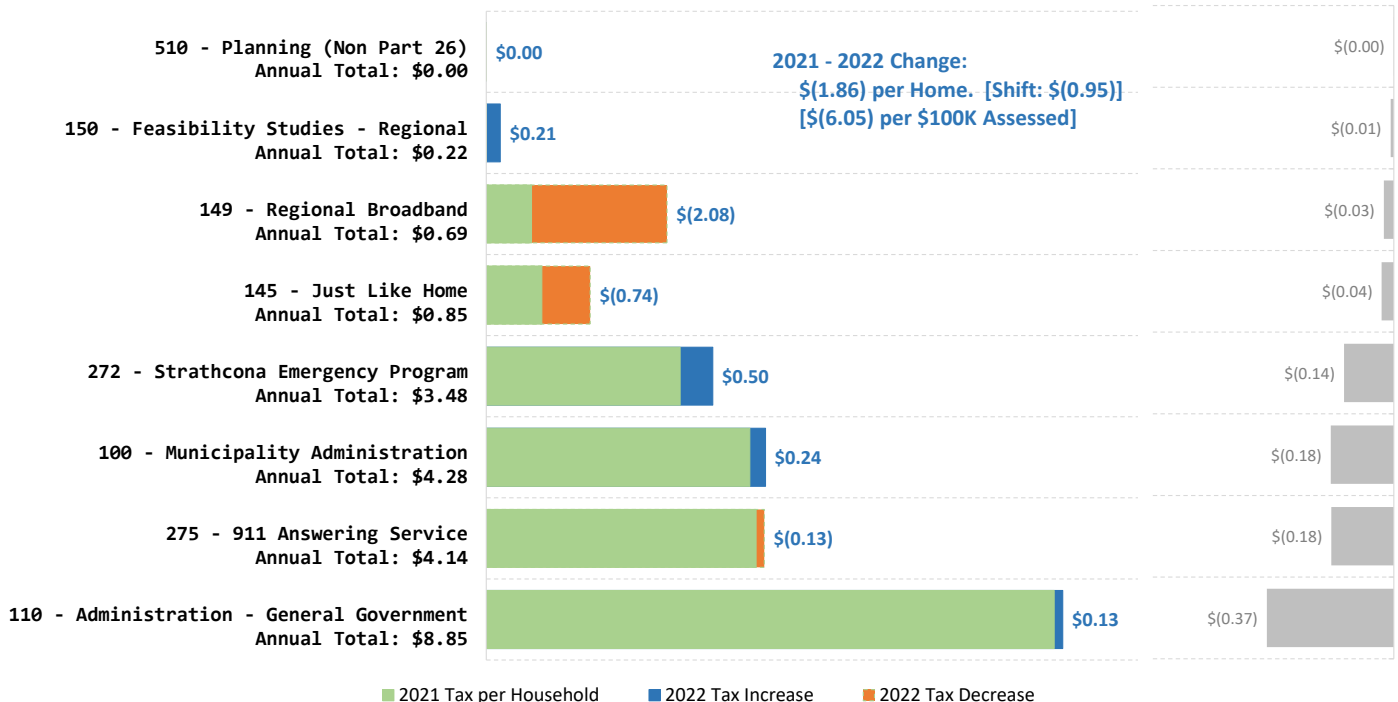
Estimated 2021 to 2022 Tax Rate Change

Based on BC Assessment Completed Roll (January 2022)

Function	Requisition			Estimated Tax (per \$100K)		
	2021 Actual	2022 Budget	% Change	2021 Actual	2022 Budget	\$ Change
Municipalities:						
100 - Municipalities - Administration	\$ 2,115	\$ 2,200	4.0 %	\$ 3.82	\$ 3.23	\$(0.59)
Corporate Services:						
110 - Administration and General Government	4,613	4,584	(0.6)%	8.23	6.66	(1.56)
Regional Services:						
145 - Home Away From Home	844	441	(47.8)%	1.51	0.64	(0.86)
149 - Regional Broadband	1,467	360	(75.5)%	2.62	0.52	(2.09)
150 - Regional Feasibility Studies	2	111	5,960.9 %	0.00	0.16	0.16
272 - Strathcona Emergency Program	1,574	1,802	14.5 %	2.81	2.62	(0.19)
275 - 911 Emergency Answering Service	2,231	2,126	(4.7)%	4.03	3.12	(0.91)
510 - Planning Non Part 26	1	1	(1.8)%	0.00	0.00	(0.00)
Total Requisition	\$ 12,848	\$ 11,625	(9.5)%	\$ 23.01	\$ 16.96	\$(6.05)
Average Residential Property Value: \$ 105,940 \$ 132,755						
Estimated Tax Per Average Residential Property \$ 24.37 \$ 22.51						

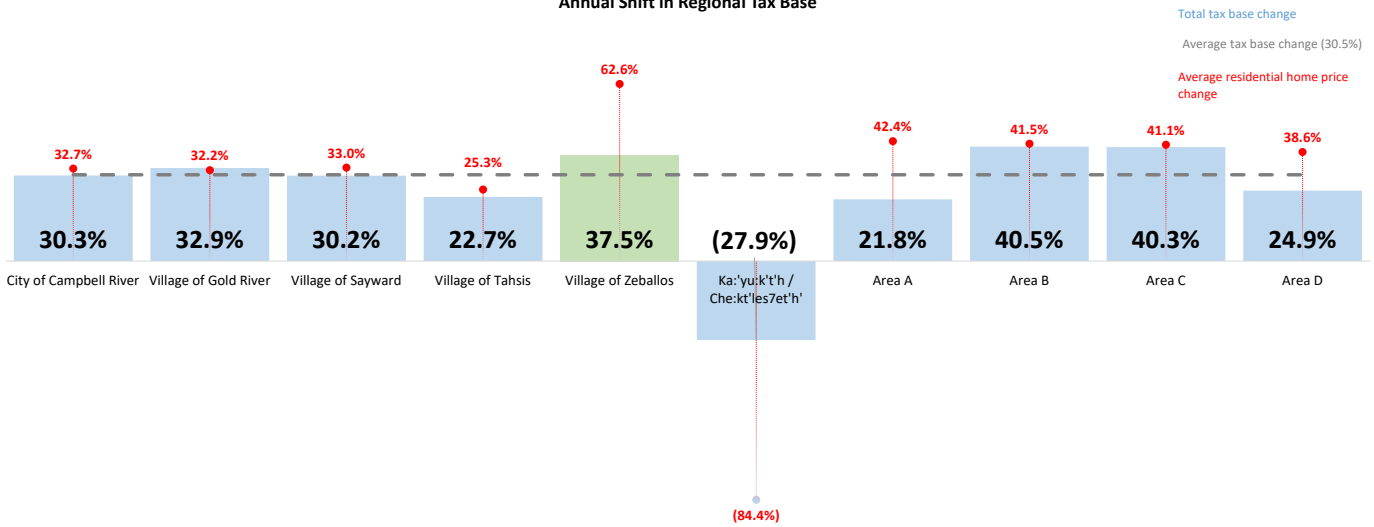
Estimated Tax Requisition per Average Household is \$22.51 for 2022. [2021 = \$24.37]

Impact of Assessment Shift: \$(0.95) per Home

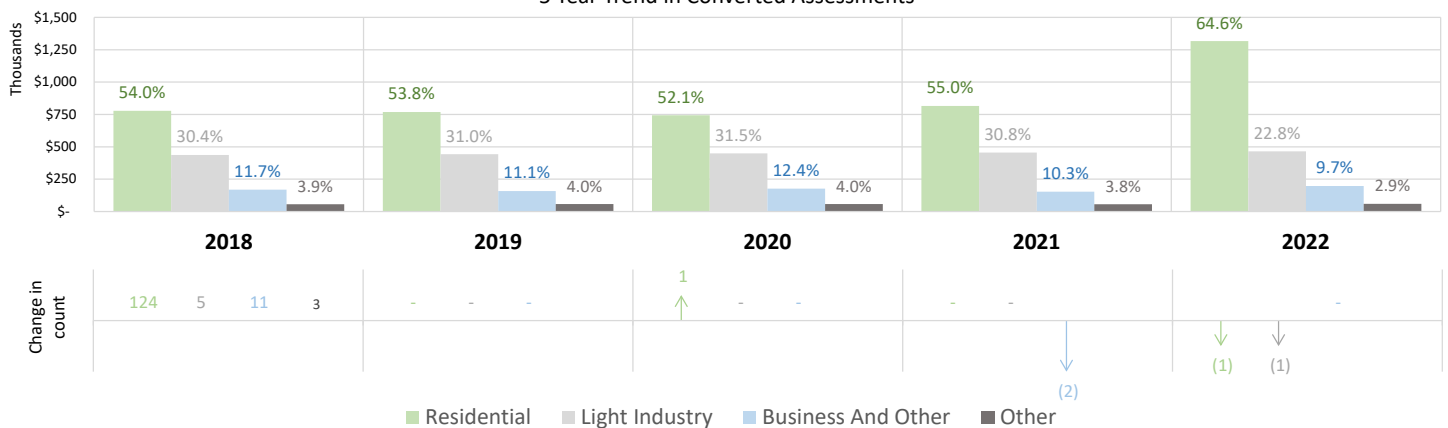


Village of Zeballos:

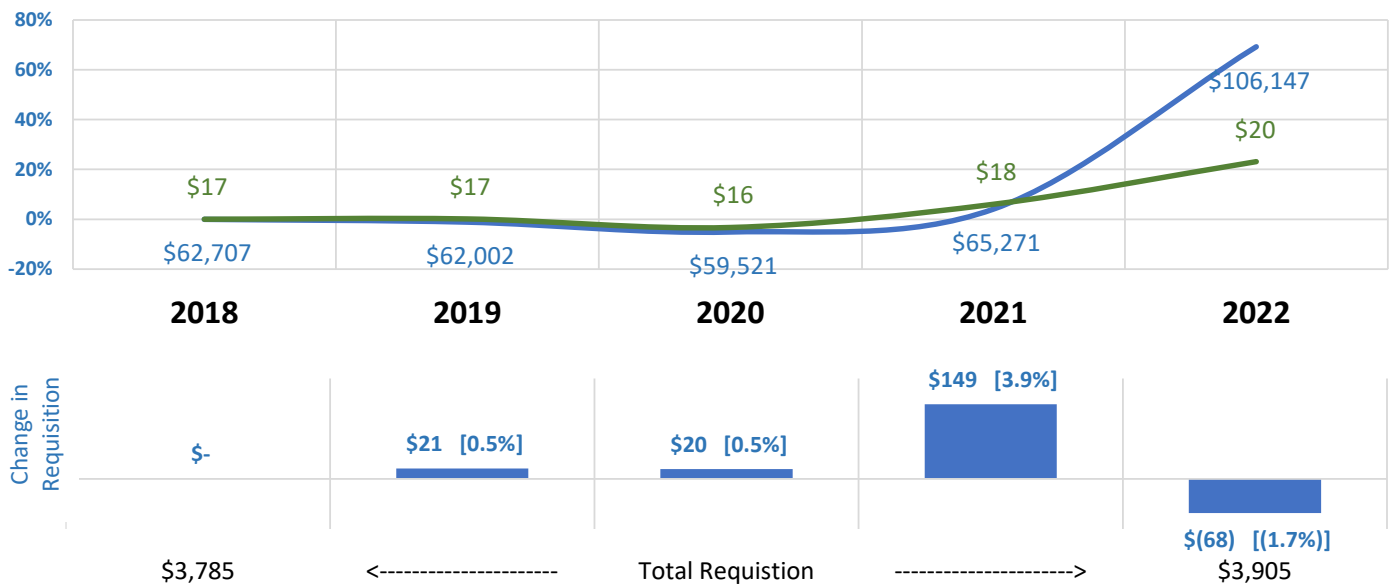
Annual Shift in Regional Tax Base



5 Year Trend in Converted Assessments



Average Home Price Average Tax Requisition per Home



Village of Zeballos:

Property Tax Requisition Summary

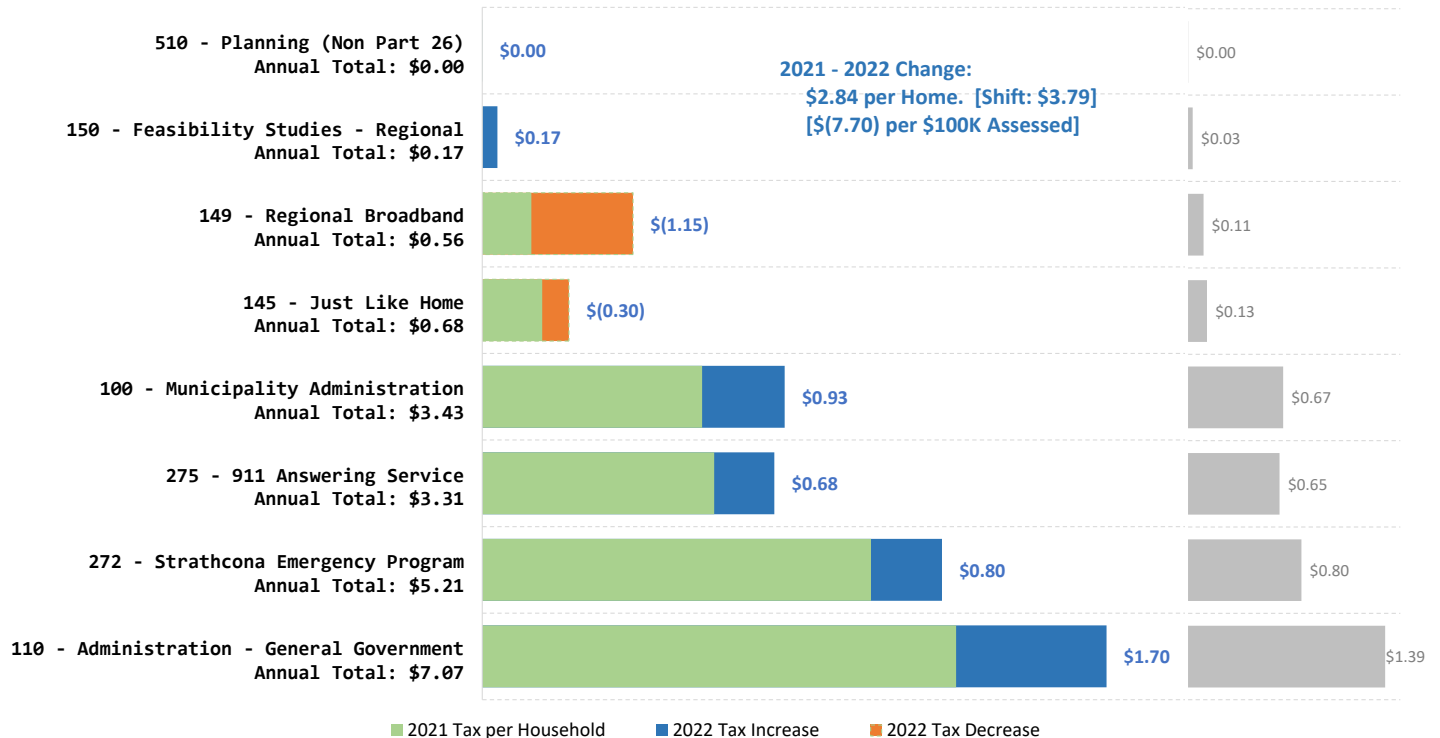
Estimated 2021 to 2022 Tax Rate Change

Based on BC Assessment Completed Roll (January 2022)

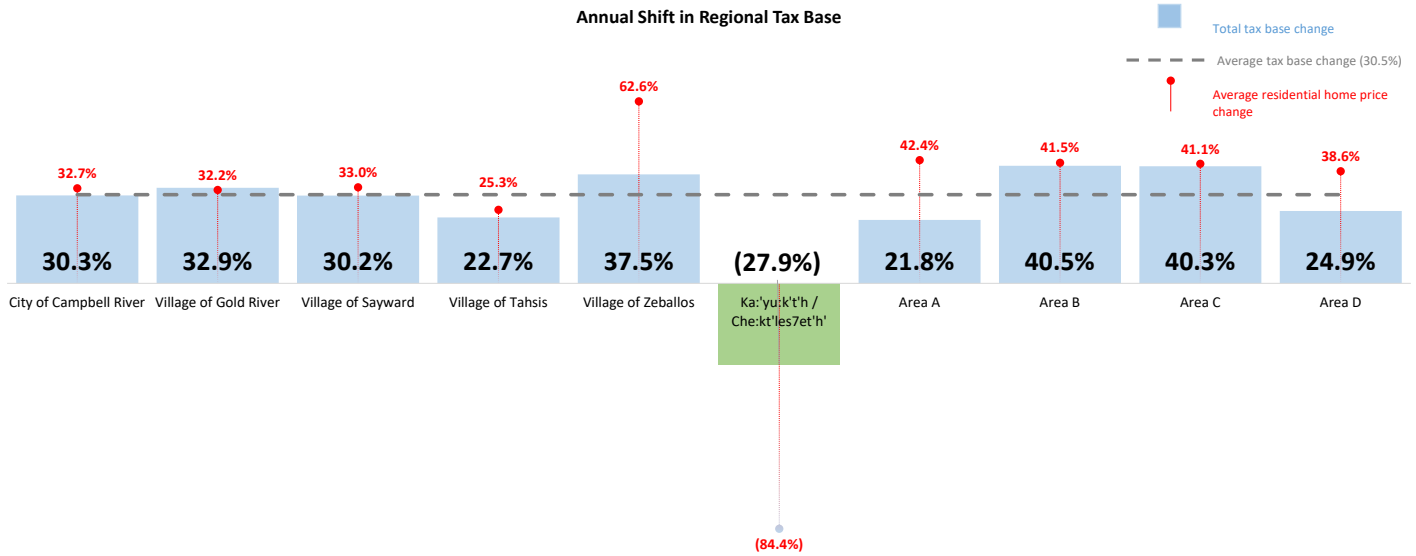
Function	Requisition			Estimated Tax (per \$100K)		
	2021 Actual	2022 Budget	% Change	2021 Actual	2022 Budget	\$ Change
Municipalities:						
100 - Municipalities - Administration	\$ 556	\$ 649	16.8 %	\$ 3.82	\$ 3.23	\$ (0.59)
Corporate Services:						
110 - Administration and General Government	1,219	1,358	11.4 %	8.23	6.66	(1.56)
Regional Services:						
145 - Home Away From Home	223	131	(41.5)%	1.51	0.64	(0.86)
149 - Regional Broadband	388	107	(72.5)%	2.62	0.52	(2.09)
150 - Regional Feasibility Studies	0	33	6,706.7 %	0.00	0.16	0.16
272 - Strathcona Emergency Program	1,000	1,000	0.0 %	6.75	4.91	(1.84)
275 - 911 Emergency Answering Service	586	628	7.0 %	4.03	3.12	(0.91)
510 - Planning Non Part 26	0	0	10.3 %	0.00	0.00	(0.00)
Total Requisition	\$ 3,974	\$ 3,905	(1.7)%	\$ 26.95	\$ 19.24	\$ (7.70)
Average Residential Property Value: \$ 65,271 \$ 106,147						
Estimated Tax Per Average Residential Property \$ 17.59 \$ 20.43						

Estimated Tax Requisition per Average Household is \$20.43 for 2022. [2021 = \$17.59]

Impact of Assessment Shift: \$3.79 per Home



Ka:'yu:k't'h / Che:kt'les7et'h':



Property Tax Requisition Summary

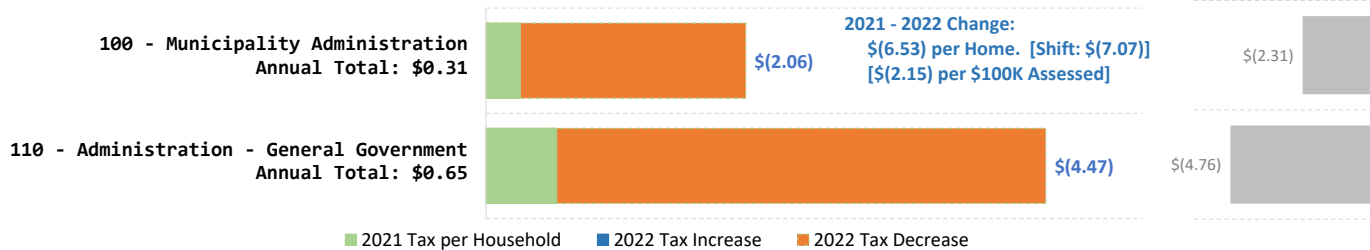
Estimated 2021 to 2022 Tax Rate Change

Based on BC Assessment Completed Roll (January 2022)

Function	Requisition			Estimated Tax (per \$100K)		
	2021 Actual	2022 Budget	% Change	2021 Actual	2022 Budget	\$ Change
Municipalities:						
100 - Municipalities - Administration	\$ 25	\$ 14	(45.5)%	\$ 3.82	\$ 3.23	\$(0.59)
Corporate Services:						
110 - Administration and General Government	67	39	(41.6)%	8.23	6.66	(1.56)
Total Requisition	\$ 91	\$ 52	(42.6)%	\$ 12.04	\$ 9.89	\$(2.15)
Average Residential Property Value:	\$ 62,200	\$ 9,700				
Estimated Tax Per Average Residential Property	\$ 7.49	\$ 0.96				

Estimated Tax Requisition per Average Household is \$0.96 for 2022. [2021 = \$7.49]

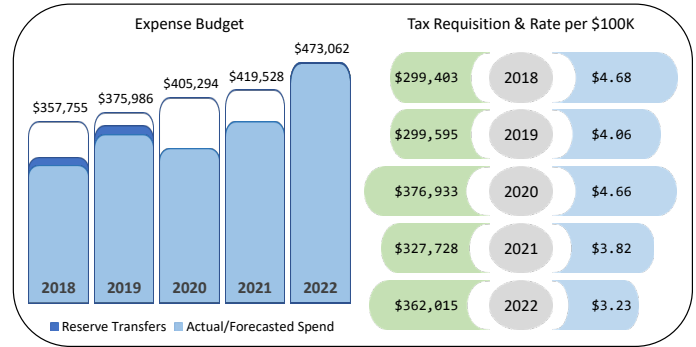
Impact of Assessment Shift: \$(7.07) per Home



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, Village of Zeballos, and Ka:'yu:k't'h / Che:kt'les7et'h'.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 327,728	\$ 327,728	\$ 362,015	\$ 472,428	\$ 475,353	\$ 478,336	\$ 481,378
Grants in lieu	3,876	3,000	3,500	3,500	3,500	3,500	3,500
Transfers from reserves	-	-	30,000	-	-	-	-
Prior year surplus	102,307	88,800	77,547	-	-	-	-
	433,911	419,528	473,062	475,928	478,853	481,836	484,878
Expense:							
Operating expenses	356,364	419,528	473,062	475,928	478,853	481,836	484,878
	356,364	419,528	473,062	475,928	478,853	481,836	484,878
Surplus/(Deficit)	\$ 77,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

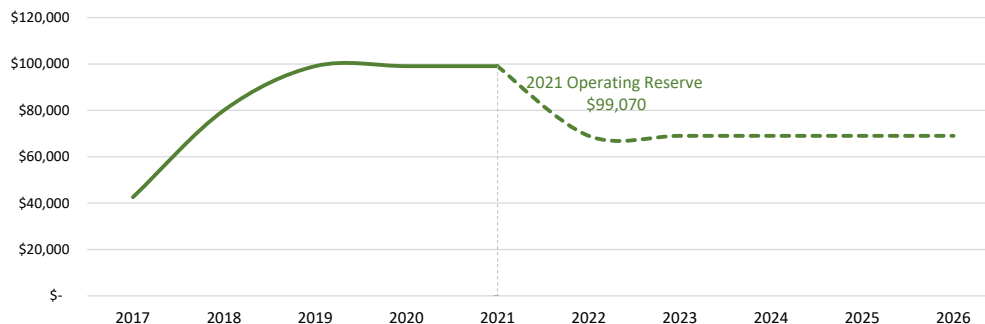
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 288,365	\$ 4,016	\$ 284	\$ 5,145	\$ 62,113	\$ 1,588	\$ 499	\$ 6
Tax rate (per \$100K)	\$ 3.23	\$ 9.41	\$ 1.83	\$ 9.14	\$ 7.91	\$ 4.84	\$ 2.69	\$ 0.54

Average requisition, per constituent:

Ka:'yu:k't'h / Che:kt'les7et'h'	\$ 0.31	\$ -	\$ -	\$ -	\$ 4.42	\$ -	\$ -	\$ -
City of Campbell River	20.14	184.53	56.87	83.12	79.08	11.99	16.80	0.23
Village of Gold River	7.08	22.55	-	56.67	35.89	-	0.57	-
Village of Sayward	8.48	9.53	-	48.24	8.54	2.75	0.84	-
Village of Tahsis	4.28	12.29	-	14.03	12.52	5.12	1.11	-
Village of Zeballos	3.43	10.19	-	37.49	7.09	-	0.63	-
Regional Average	\$ 36,051.48	\$ 609.16	\$ 114.35	\$ 770.47	\$ 7,783.50	\$ 322.46	\$ 74.55	\$ 2.32

Reserve Summary



Budget Commentary and Service Goals:

- 2022 budget includes first full year of additional Board director, \$30,000 reserve transfer booked to partially offset requisition increase.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 1,203,267	\$ 1,203,267	\$ 1,203,267	\$ 1,183,573	\$ 1,094,813	\$ 1,085,141	\$ 1,034,789
	1,203,267	1,203,267	1,203,267	1,183,573	1,094,813	1,085,141	1,034,789
Expense:							
Debt principal	788,944	788,944	788,944	771,827	720,023	713,355	672,616
Debt interest	414,323	414,323	414,323	411,746	374,790	371,786	362,173
	1,203,267	1,203,267	1,203,267	1,183,573	1,094,813	1,085,141	1,034,789
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 and Service Goals:

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

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 *(Consolidated, 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

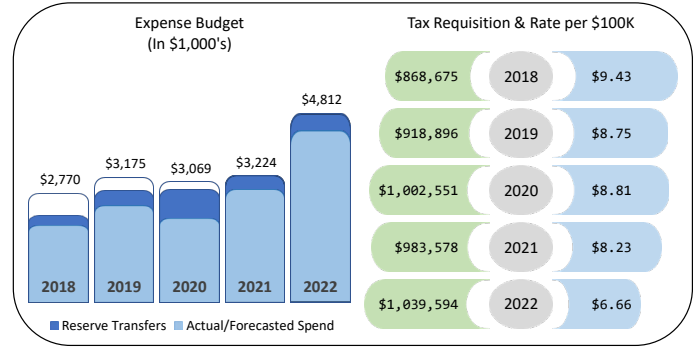
118 - Administration - Strategic Initiatives

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 , five member municipalities, and the First Nations member. The requisition for corporate services functions is apportioned to each based on assessed values in the participating areas.



Operating Budget (Consolidated):

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 983,578	\$ 983,578	\$ 1,039,594	\$ 1,626,665	\$ 1,651,218	\$ 1,676,268	\$ 1,712,446
Grants in lieu	155,058	142,000	147,000	147,000	147,000	147,000	147,000
Government transfers	685,811	407,260	1,084,454	270,500	270,500	270,500	270,500
Other revenue	1,382,602	1,368,365	1,433,728	1,458,343	1,483,450	1,509,059	1,535,180
Sales of services	55,320	52,420	52,420	52,420	52,420	52,420	52,420
Transfers from reserves	257,927	-	567,813	-	-	-	-
Prior year surplus	744,125	577,536	808,195	-	-	-	-
	4,264,421	3,531,159	5,133,204	3,554,928	3,604,588	3,655,247	3,717,546
Expense:							
Operating expenses	2,774,847	3,249,625	4,222,117	3,221,654	3,271,314	3,321,973	3,384,272
Transfers to reserves	345,000	173,260	430,000	225,000	225,000	225,000	225,000
Other transfers	228,105	-	372,813	-	-	-	-
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
	3,456,226	3,531,159	5,133,204	3,554,928	3,604,588	3,655,247	3,717,546
Surplus/(Deficit)	\$ 808,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

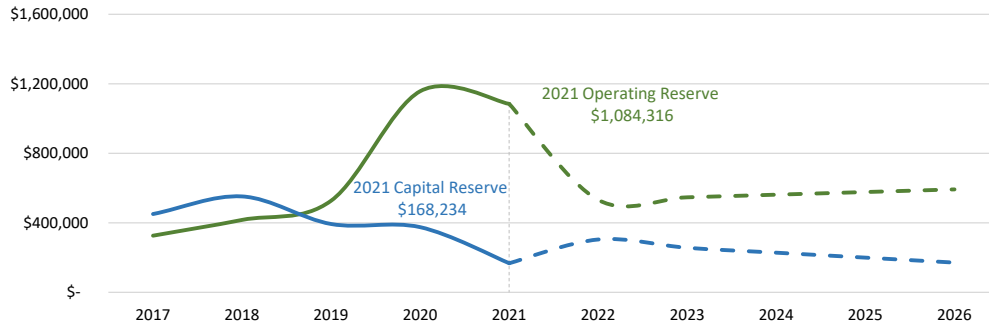
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 814,124	\$ 23,474	\$ 5,265	\$ 18,365	\$ 147,352	\$ 28,825	\$ 2,008	\$ 180
Tax rate (per \$100K)	\$ 6.66	\$ 23.32	\$ 4.53	\$ 20.39	\$ 16.32	\$ 13.99	\$ 6.00	\$ 3.33

Average requisition, per constituent:

Area A	\$ 24.23	\$ 168.48	\$ -	\$ 38.74	\$ 27.33	\$ 42.47	\$ 6.17	\$ 1.86
Area B	39.62	29.72	-	9.94	27.06	28.60	20.43	0.27
Area C	37.45	20.44	-	10.10	61.15	22.90	16.55	0.79
Area D	45.54	47.78	4,678.15	26.07	111.22	85.62	34.93	0.89
Ka:'yu:k't'h / Che:kt'les7et'h'	0.65	10.87	-	-	9.12	-	-	-
City of Campbell River	41.50	569.17	117.40	171.58	163.23	24.74	34.68	0.24
Village of Gold River	14.61	52.44	-	116.99	74.08	-	1.18	-
Village of Sayward	17.45	21.73	-	99.59	17.63	5.69	1.43	-
Village of Tahsis	8.85	24.46	-	28.96	25.85	10.57	2.30	-
Village of Zeballos	7.07	19.16	-	77.39	14.64	-	1.30	-
Regional Average	\$ 23.70	\$ 96.42	\$ 2,397.78	\$ 64.37	\$ 53.13	\$ 31.51	\$ 13.22	\$ 0.81

Reserve Summary:



Budget Commentary and Service Goals:

- See below for detailed commentary on each of the subfunctions (Functions 111-119) that make up the consolidated Function 110 Budget.

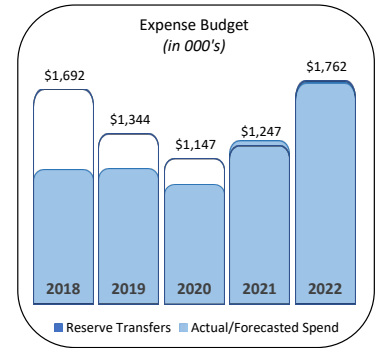
Function 111 – Corporate Services

Corporate Services

Service Description

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: (Amounts included above in Function-110 consolidated operating budget)

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Expense:							
Operating expenses	1,063,078	1,233,520	1,374,592	1,340,654	1,361,333	1,382,426	1,403,940
Transfers to reserves	185,000	13,260	15,000	15,000	15,000	15,000	15,000
Other transfers	228,105	-	372,813	-	-	-	-
	<u>1,476,183</u>	<u>1,246,780</u>	<u>1,762,405</u>	<u>1,355,654</u>	<u>1,376,333</u>	<u>1,397,426</u>	<u>1,418,940</u>
Surplus/(Deficit)	\$ (1,476,183)	\$ (1,246,780)	\$ (1,762,405)	\$ (1,355,654)	\$ (1,376,333)	\$ (1,397,426)	\$ (1,418,940)

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Records Management System	\$ 105,000	-	-	-	-	-	Reserves
Development of records management system to improve efficiency and productivity, and to facilitate compliance with FOIPPA legislation.							
Speaker Queue System / Clocks	\$ 10,000	-	-	-	-	-	Reserves
Will relieve Chair of managing speaker priorities via paper and to synchronize clocks throughout SRD offices to improve efficiency of Board and committee meetings.							
Multi-Device Replacement	\$ 15,127	-	-	-	-	-	Reserves
Replacement of existing multifunction copiers at SRD corporate office, serviceability issues on both machines are leading to downtime and extra printing costs.							
Director Information Portal	\$ 12,606	-	-	-	-	-	Reserves
One-stop portal for Director access to agendas, minutes, media releases, convention information, etc. Improved efficiency for directors and staff.							

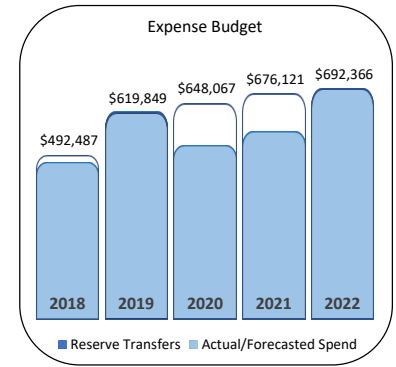
Budget Commentary and Service Goals:

- 'Other Transfers' related to Provincial COVID19 relief funding transferred to other functions.
- 2022 Expenses include \$29,000 carryforward for Records Management project.
- 2022 includes \$6,000 increase for Meeting Management software upgrade, \$50,000 increase for Regional Grants in Aid, and \$60,000 increase for legal fees.
- Enhancement of public communication strategies for Emergency Management Services.

Service Description

Function 113 is responsible for safeguarding the Regional Districts financial assets and planning to ensure the financial stability and viability of the organization. The department provides financial reporting and control and is responsible for the implementation of financial management policies.

The department also provides financial information and advice to the Board, various functions within the Regional District and the general public. Additional tasks include financial and statutory reporting, grant management, purchasing and procurement policy, utility billings, accounts receivable, accounts payable, payroll, treasury services, and senior government financial filings.



Operating Budget: (Amounts included above in Function-110 consolidated operating budget)

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Expense:							
Operating expenses	563,432	676,121	692,366	705,296	718,025	731,010	744,879
	<u>563,432</u>	<u>676,121</u>	<u>692,366</u>	<u>705,296</u>	<u>718,025</u>	<u>731,010</u>	<u>744,879</u>

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Asset Management Software	-	-	-	-	\$ 50,000	-	Grant
Database software to better facilitate corporate wide asset management efforts.							

Budget Commentary and Service Goals:

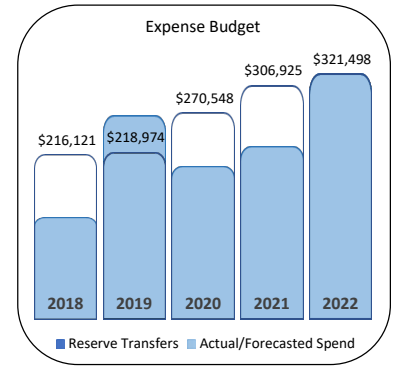
- 2022 budget includes \$2,000 addition to allowance for bank fees and charges.
- 2022 projects including continuation of project to improve data management procedures, update to select bylaws regarding accounting/budget processes, and data redundancy testing.

Service Description

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.



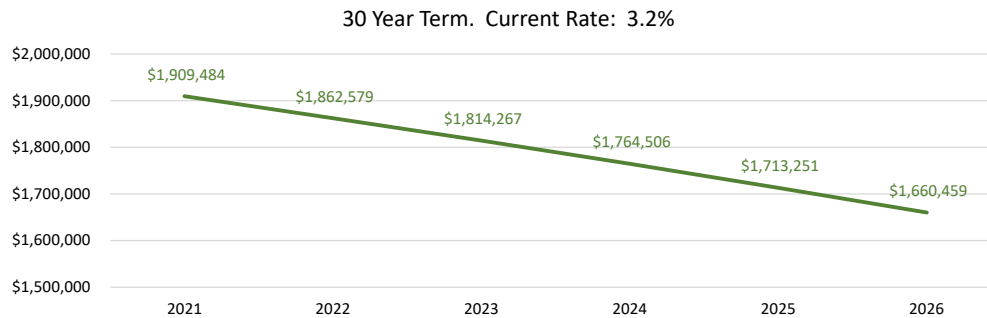
Operating Budget: (Amounts included above in Function-110 consolidated operating budget)

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Other revenue	114,851	114,851	120,388	120,388	120,388	120,388	120,388
Sales of services	52,420	52,420	52,420	52,420	52,420	52,420	52,420
	167,271	167,271	172,808	172,808	172,808	172,808	172,808
Expense:							
Operating expenses	117,775	198,651	213,224	144,260	144,810	145,375	145,955
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
	226,049	306,925	321,498	252,534	253,084	253,649	254,229
Surplus/(Deficit)	\$ (58,778)	\$ (139,654)	\$ (148,690)	\$ (79,726)	\$ (80,276)	\$ (80,841)	\$ (81,421)

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
990 Cedar St Building Renovations Carryforward of corporate office renovations.	\$ 109,286	-	-	-	-	-	Reserves
Corporate Offices 3rd Floor Renovation Renovations to 3rd floor foyer, reception, and offices.	\$ 25,000	\$ 60,000	-	-	-	-	Reserves
Corporate Offices - Exterior Renovation (7yr plan) Renovations to corporate office exterior envelope.	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	Reserves

Debt Summary:



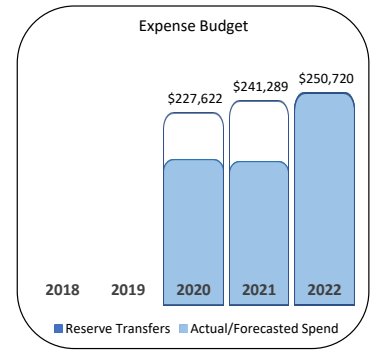
Budget Commentary and Service Goals:

- 2022 expenses include \$12,500 carryforward for Building Condition Assessment and \$57,000 for repairs and maintenance.

Service Description

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.

Budgets were originally included within Function 111 but segregated into its own function in 2020.



Operating Budget: (Amounts included above in Function-110 consolidated operating budget)

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Expense:							
Operating expenses	169,962	241,289	250,720	226,790	226,790	226,790	236,790
	169,962	241,289	250,720	226,790	226,790	226,790	236,790

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Human Resources Information System (HRIS)	-	-	\$ 30,000	-	-	-	Grant
To provide HR the ability to automate operational tasks and unify employee data in a single electronic system.							

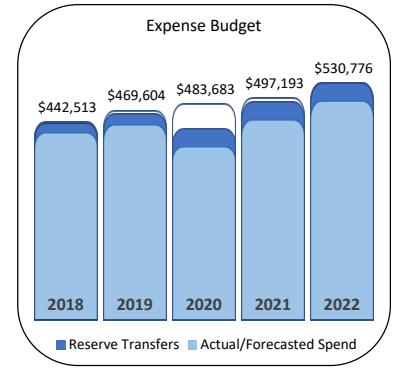
Budget Commentary and Service Goals:

- 2022 expenses include \$17,000 carryforward for Health and Safety review.

Service Description

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.



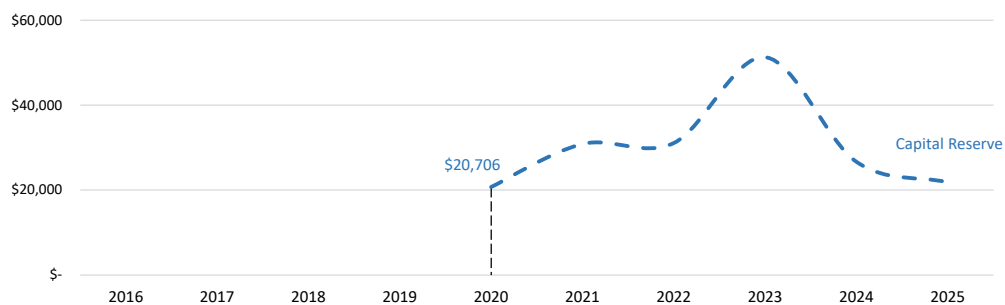
Operating Budget: (Amounts included above in Function-110 consolidated operating budget)

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Expense:							
Operating expenses	448,505	457,193	490,776	491,798	500,948	510,280	519,799
Transfers to reserves	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	<u>488,505</u>	<u>497,193</u>	<u>530,776</u>	<u>531,798</u>	<u>540,948</u>	<u>550,280</u>	<u>559,799</u>

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
IT Infrastructure Replacements	-	\$ 15,000	\$ 15,000	\$ 50,000	\$ 30,000	\$ 15,000	Reserves
Scheduled replacement of server and networking equipment. Ensuring current infrastructure and network security standards are met.							
Workstation Replacements	\$ -	\$ 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 and Service Goals:

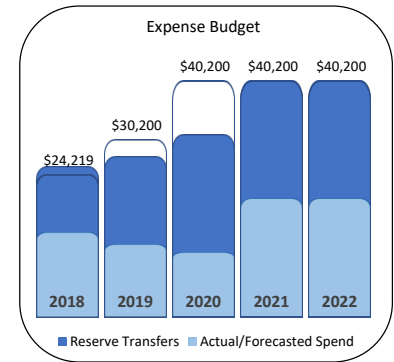
- 2022 expenses include \$10,000 increase for software licencing, \$10,000 increase in IT support contract, and \$8,500 insurance allocation.

Function 117 – Administration - Vehicle Pool

Corporate Services

Service Description

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Other revenue	40,200	40,200	40,200	40,352	40,507	40,665	40,826
	40,200	40,200	40,200	40,352	40,507	40,665	40,826
Expense:							
Operating expenses	20,200	20,200	20,200	20,352	20,507	20,665	20,826
Transfers to reserves	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	40,200	40,200	40,200	40,352	40,507	40,665	40,826
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Summary:

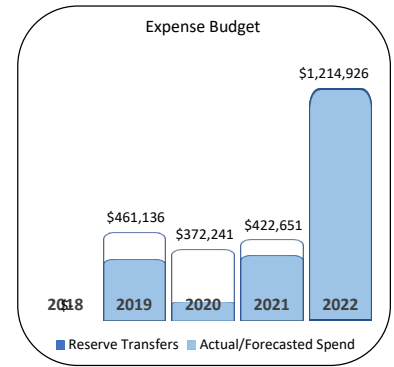
Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
2012 Ford Escape SUV Replacement Replacement of aging equipment.	\$ 35,000	-	-	-	-	-	Reserves

Budget Commentary and Service Goals:

- No changes, corporate vehicle usage has remained low due to pandemic.

Service Description

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 includes First Nations Strategy implementation, the First Nations Coordinator and many of the SRD communication initiatives.



Operating Budget: (Amounts included above in Function-110 consolidated operating budget)

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Expense:							
Operating expenses	340,224	422,651	1,214,926	292,504	295,769	299,101	302,499
	340,224	422,651	1,214,926	292,504	295,769	299,101	302,499

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
External Website Development	-	-	\$ 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 and Service Goals:

- 2022 expenses include the senior government funded \$1,020,000 COVID19 Unsheltered Homelessness Response project and increase First Nations Relations position.
- 2022 expenses include \$15,000 carryforward for Communications Strategy project and implementation of the First Nations Engagement Strategy.
- 2022 service goals include continuation of Strathcona Gardens and Connected Coast communications and public engagement efforts.
- Ongoing efforts with communication of COVID-19 protocols and service impacts.
- Continued administrative support for Strathcona Connected Coast Corporation and regional feasibility studies.

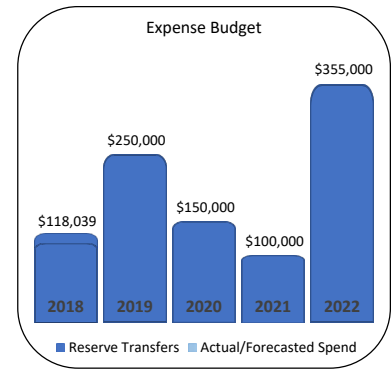
Function 119 - Administration - Fiscal Services & Capital

Corporate Services

Service Description

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: (Amounts included above in Function-110 consolidated operating budget)

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Expense:							
Transfers to reserves	100,000	100,000	355,000	150,000	150,000	150,000	150,000
	100,000	100,000	355,000	150,000	150,000	150,000	150,000

Budget Commentary and Service Goals:

- Increase in reserve transfers to support \$1,500,000 Capital Repair Program at corporate office, project to be phased over 7 years, as well as \$80,000 allocation related to COVID19 relief funding supporting 3rd floor office renovation projects that better support social distancing and business continuity.

Regional Services



The Strathcona Regional District (SRD) includes four electoral areas, five member municipalities, and one first nations member. 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. With the exception of the KCFN, the **regional services** of the Regional District benefit all participants of the Regional District.

Regional Services include the following functions:

Function # - Function Description

145 – Just Like Home

149 - Regional Broadband

150 - Feasibility Studies – Regional

199 – Public Library Facilities

272 - Strathcona Emergency Program

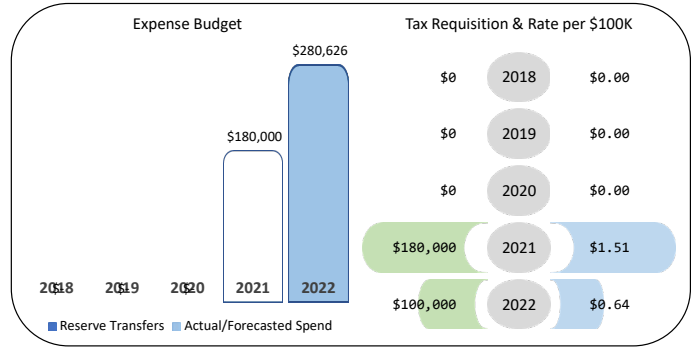
275 - 911 Answering Service

510 - Planning (Non-Part 26)

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.



Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 180,000	\$ 180,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Grants in lieu	1,543	-	-	-	-	-	-
Prior year surplus	-	-	180,626	-	-	-	-
	181,543	180,000	280,626	100,000	100,000	100,000	100,000
Expense:							
Operating expenses	250	179,333	280,626	100,000	100,000	100,000	100,000
Other transfers	667	667	-	-	-	-	-
	917	180,000	280,626	100,000	100,000	100,000	100,000
Surplus/(Deficit)	\$ 180,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 78,315	\$ 2,257	\$ 506	\$ 1,767	\$ 14,172	\$ 2,773	\$ 193	\$ 17
Tax rate (per \$100K)	\$ 0.64	\$ 2.24	\$ 0.48	\$ 2.18	\$ 1.57	\$ 1.50	\$ 0.64	\$ 0.36
Average requisition, per constituent:								
Area A	\$ 2.33	\$ 16.21	\$ -	\$ 3.73	\$ 2.63	\$ 4.09	\$ 0.59	\$ 0.18
Area B	3.81	2.86	-	0.96	2.60	2.75	1.96	0.03
Area C	3.60	1.97	-	0.97	5.88	2.20	1.59	0.08
Area D	4.38	4.60	450.02	2.51	10.70	8.24	3.36	0.09
City of Campbell River	3.99	54.75	11.29	16.51	15.70	2.38	3.34	0.02
Village of Gold River	1.41	5.04	-	11.25	7.13	-	0.11	-
Village of Sayward	1.68	2.09	-	9.58	1.70	0.55	0.14	-
Village of Tahsis	0.85	2.35	-	2.79	2.49	1.02	0.22	-
Village of Zeballos	0.68	1.84	-	7.44	1.41	-	0.12	-
Regional Average	\$ 2.53	\$ 10.19	\$ 230.65	\$ 6.19	\$ 5.58	\$ 3.03	\$ 1.27	\$ 0.08

Budget Commentary and Service Goals:

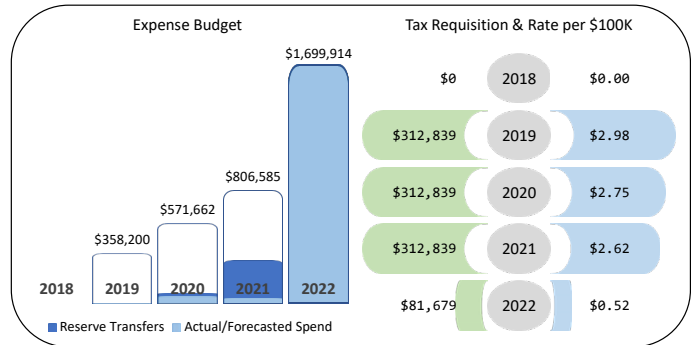
- 2022 goals include continued public engagement and fundraising campaign.

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 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.

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.



Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 312,839	\$ 312,839	\$ 81,679	\$ 61,328	\$ 61,955	\$ 62,594	\$ 63,245
Grants in lieu	2,682	-	-	-	-	-	-
Government transfers	229,008	-	-	-	-	-	-
Other revenue	-	-	829,705	829,705	829,705	829,705	829,705
Transfers from reserves	1,475	-	-	-	-	-	-
Prior year surplus	552,760	493,746	788,530	-	-	-	-
	1,098,764	806,585	1,699,914	891,033	891,660	892,299	892,950
Expense:							
Operating expenses	(4,842)	566,597	870,209	61,328	61,955	62,594	63,245
Transfers to reserves	269,996	194,908	-	-	-	-	-
Other transfers	45,080	45,080	-	-	-	-	-
Debt principal	-	-	481,705	481,705	481,705	481,705	481,705
Debt interest	-	-	348,000	348,000	348,000	348,000	348,000
	310,234	806,585	1,699,914	891,033	891,660	892,299	892,950
Surplus/(Deficit)	\$ 788,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Connected Coast Broadband	\$ 6,522,992	\$ 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.							
Earthquake Early Warning System	-	\$ 1,562,363	\$ 365,295	-	-	-	Grants
Building on the Connected Coast Infrastructure, the earthquake early warning system is designed to support emergency preparedness and response efforts							

Connected Coast Broadband project budget set per dates in current funding agreements, an extension is currently being sought and project will be amended accordingly.

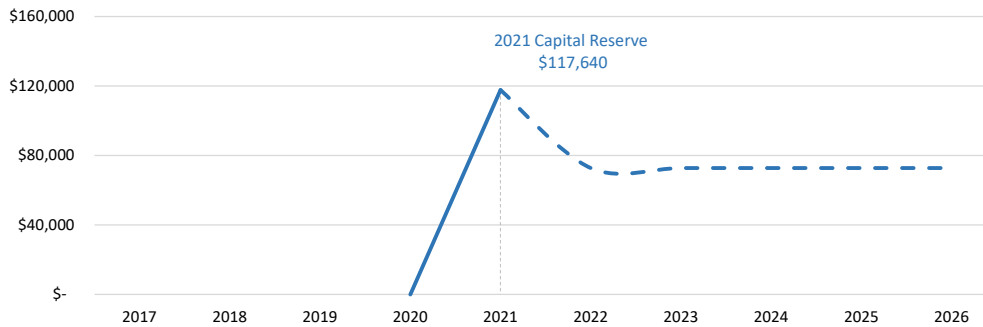
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 63,967	\$ 1,844	\$ 414	\$ 1,443	\$ 11,575	\$ 2,265	\$ 158	\$ 14
Tax rate (per \$100K)	\$ 0.52	\$ 1.83	\$ 0.40	\$ 1.78	\$ 1.28	\$ 1.22	\$ 0.52	\$ 0.29

Average requisition, per constituent:

Area A	\$ 1.90	\$ 13.24	\$ -	\$ 3.04	\$ 2.15	\$ 3.34	\$ 0.49	\$ 0.15
Area B	3.11	2.34	-	0.78	2.13	2.25	1.60	0.02
Area C	2.94	1.61	-	0.79	4.80	1.80	1.30	0.06
Area D	3.58	3.75	367.57	2.05	8.74	6.73	2.74	0.07
City of Campbell River	3.26	44.72	9.22	13.48	12.83	1.94	2.72	0.02
Village of Gold River	1.15	4.12	-	9.19	5.82	-	0.09	-
Village of Sayward	1.37	1.71	-	7.83	1.39	0.45	0.11	-
Village of Tahsis	0.69	1.92	-	2.28	2.03	0.83	0.18	-
Village of Zeballos	0.56	1.51	-	6.08	1.15	-	0.10	-
Regional Average	\$ 2.06	\$ 8.32	\$ 188.40	\$ 5.06	\$ 4.56	\$ 2.48	\$ 1.04	\$ 0.06

Reserve Summary:



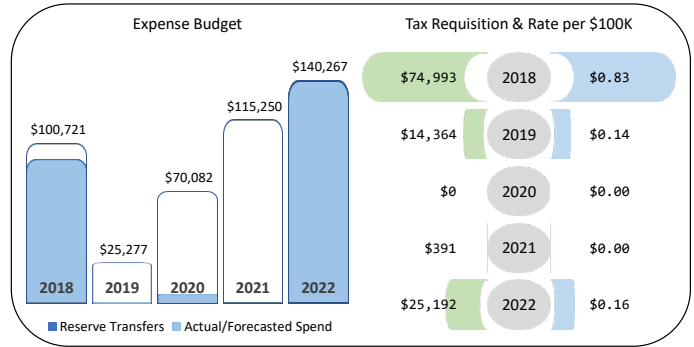
Budget Commentary and Service Goals:

- Other Revenues, Debt Principal and Debt Interest charges related to agreements with CityWest, payments included as Other Revenues. CityWest will be solely responsible for all costs associated with debt.
- 2022 expenses include funding for SCCNC Board remuneration and First Nations Relations Coordinator salary allocation.

Service Description

The purpose of this service is to provide funds to support the study of potential new services for the Strathcona Regional District as a whole. 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 as must be paid back.

The authority for this service which was established through the Local Government Act, section 800 and Supplementary Letters Patent (SLP). The maximum levy for this service cannot exceed \$0.10 per \$1,000 of the assessed value in the region.



Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 391	\$ 391	\$ 25,192	\$ 272	\$ 277	\$ 282	\$ 287
Grants in lieu	3	-	-	-	-	-	-
Other revenue	50,052	50,052	-	-	-	-	-
Prior year surplus	64,935	64,807	115,075	-	-	-	-
	<u>115,381</u>	<u>115,250</u>	<u>140,267</u>	<u>272</u>	<u>277</u>	<u>282</u>	<u>287</u>
Expense:							
Operating expenses	306	25,250	140,267	272	277	282	287
Transfers to reserves	-	90,000	-	-	-	-	-
	<u>306</u>	<u>115,250</u>	<u>140,267</u>	<u>272</u>	<u>277</u>	<u>282</u>	<u>287</u>
Surplus/(Deficit)	\$ 115,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 19,846	\$ 428	\$ 128	\$ 447	\$ 3,587	\$ 702	\$ 49	\$ 5
Tax rate (per \$100K)	\$ 0.16	\$ 0.57	\$ 0.12	\$ 0.55	\$ 0.40	\$ 0.38	\$ 0.16	\$ 0.09

Average requisition, per constituent:

Area A	\$ 0.59	\$ 4.10	\$ -	\$ 0.94	\$ 0.67	\$ 1.03	\$ 0.15	\$ 0.05
Area B	0.96	0.72	-	0.24	0.66	0.70	0.50	0.01
Area C	0.91	0.50	-	0.25	1.49	0.56	0.40	0.02
Area D	1.11	1.16	113.90	0.63	2.71	2.08	0.85	0.02
City of Campbell River	1.01	9.27	2.86	4.18	3.97	0.60	0.84	0.01
Village of Gold River	0.36	1.13	-	2.85	1.80	-	0.03	-
Village of Sayward	0.43	0.48	-	2.42	0.43	0.14	0.04	-
Village of Tahsis	0.22	0.62	-	0.71	0.63	0.26	0.06	-
Village of Zeballos	0.17	0.51	-	1.88	0.36	-	0.03	-
Regional Average	\$ 0.64	\$ 2.06	\$ 58.38	\$ 1.57	\$ 1.41	\$ 0.77	\$ 0.32	\$ 0.02

Budget Commentary and Service Goals:

- 2021 Reserve transfer canceled due to two studies being authorized during 2021. Studies are \$40,000 for Regional Fire Service and \$50,000 for Regional Recreation Feasibility Study.

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.

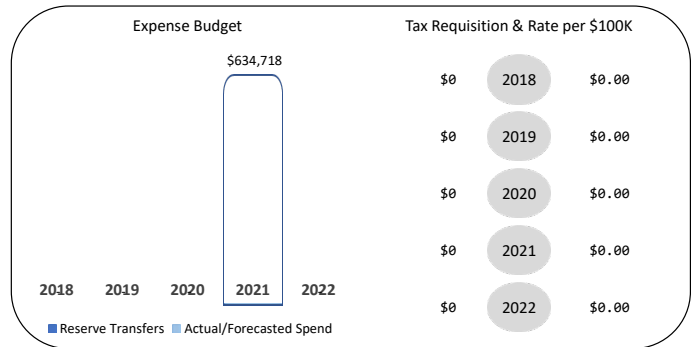
This service/agreement is being managed to ensure cost neutrality and no additional requisition will occur. Ultimately the service will lower financing costs for VIRL and provide a benefit to everyone within the region.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Debt recoveries	\$ -	\$ 630,413	\$ -	\$ 630,413	\$ 630,413	\$ 630,413	\$ 630,413
Other revenue	4,305	4,305	-	-	-	-	-
	<u>4,305</u>	<u>634,718</u>	<u>-</u>	<u>630,413</u>	<u>630,413</u>	<u>630,413</u>	<u>630,413</u>
Expense:							
Other transfers	4,305	4,305	-	-	-	-	-
Debt principal	-	451,213	-	451,213	451,213	451,213	451,213
Debt interest	-	179,200	-	179,200	179,200	179,200	179,200
	<u>4,305</u>	<u>634,718</u>	<u>-</u>	<u>630,413</u>	<u>630,413</u>	<u>630,413</u>	<u>630,413</u>
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Commentary and Service Goals:

- VIRL capital program being deferred, budget assumes one year however timing is uncertain.

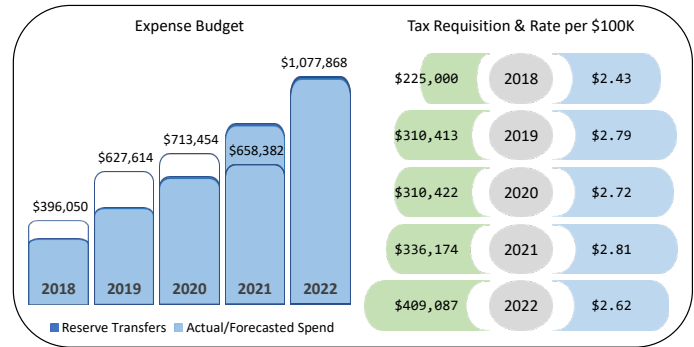
Function 272 – Strathcona Emergency Program

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 336,174	\$ 336,174	\$ 409,087	\$ 413,980	\$ 418,970	\$ 424,060	\$ 429,252
Grants in lieu	2,744	-	2,500	2,500	2,500	2,500	2,500
Government transfers	310,981	321,653	666,281	-	-	-	-
Other revenue	190,970	-	-	-	-	-	-
Sales of services	6,000	-	-	-	-	-	-
Prior year surplus	5,305	555	-	-	-	-	-
	852,174	658,382	1,077,868	416,480	421,470	426,560	431,752
Expense:							
Operating expenses	842,174	648,382	1,067,868	406,480	411,470	416,560	421,752
Transfers to reserves	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	852,174	658,382	1,077,868	416,480	421,470	426,560	431,752
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

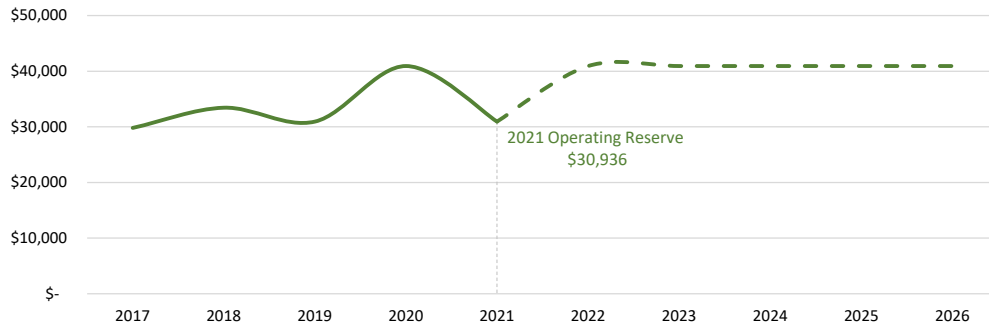
Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Strathcona Emergency Program Small Equipment	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	Reserves
Minor equipment purchases to support regional emergency preparedness.							
Cortes Cellular Repeater Installation	-	\$ 50,000	-	-	-	-	Gas Tax
Equipment installation to improve cellular coverage on Cortes Island.							

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 320,311	\$ 9,236	\$ 2,070	\$ 7,325	\$ 57,954	\$ 11,330	\$ 790	\$ 71
Tax rate (per \$100K)	\$ 2.87	\$ 10.06	\$ 1.98	\$ 9.77	\$ 7.04	\$ 6.11	\$ 2.87	\$ 1.45
Average requisition, per constituent:								
Area A	\$ 9.53	\$ 66.23	\$ -	\$ 15.23	\$ 10.74	\$ 16.69	\$ 2.43	\$ 0.73
Area B	15.58	11.68	-	3.91	10.64	11.24	8.03	0.10
Area C	14.72	8.03	-	3.97	24.04	9.00	6.51	0.31
Area D	17.90	18.78	1,838.86	10.25	43.72	33.65	13.73	0.35
City of Campbell River	16.31	223.72	46.15	67.45	64.16	9.73	13.63	0.09
Village of Gold River	5.74	20.61	-	45.99	29.12	-	0.46	-
Village of Sayward	6.86	8.54	-	39.15	6.93	2.23	0.56	-
Village of Tahsis	3.48	9.61	-	11.38	10.16	4.16	0.90	-
Village of Zeballos	5.21	14.11	-	56.99	10.78	-	0.96	-
Regional Average	\$ 10.59	\$ 42.37	\$ 942.50	\$ 28.26	\$ 23.37	\$ 12.39	\$ 5.25	\$ 0.32

Reserve Summary:



Budget Commentary and Service Goals:

- 2022 expenses include staffing addition approved during 2022 Business Case presentations to the Board.
- Expense budget for this Function trends relatively high due to increased project spend on several senior government funded projects. Major 2022 projects include \$343,000 for FireSmart Economic Recovery, \$125,000 for Emergency Supply projects, and \$197,000 for Neighbourhood Wildfire Risk Reduction Initiative.

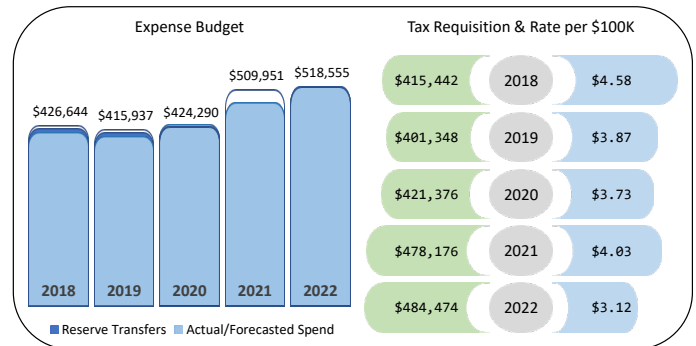
Service Description

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.



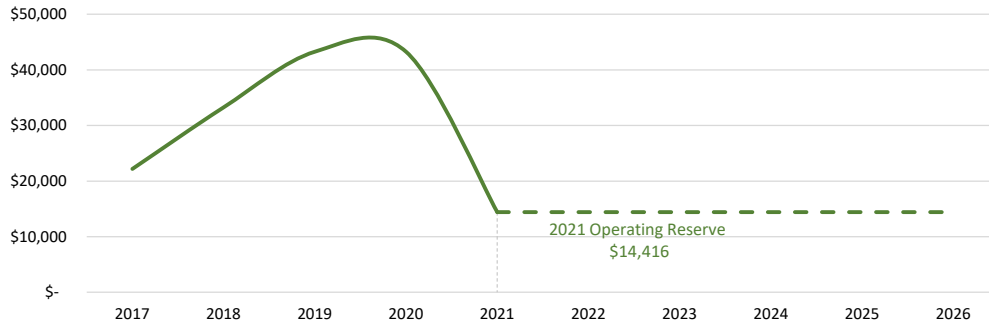
Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 478,176	\$ 478,176	\$ 484,474	\$ 523,233	\$ 526,441	\$ 530,636	\$ 530,658
Grants in lieu	3,900	-	-	-	-	-	-
Transfers from reserves	28,832	28,832	-	-	-	-	-
Prior year surplus	2,943	2,943	34,081	-	-	-	-
	513,851	509,951	518,555	523,233	526,441	530,636	530,658
Expense:							
Operating expenses	479,770	509,951	518,555	523,233	526,441	530,636	530,658
	479,770	509,951	518,555	523,233	526,441	530,636	530,658
Surplus/(Deficit)	\$ 34,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 381,514	\$ 8,232	\$ 2,464	\$ 8,596	\$ 68,960	\$ 13,492	\$ 940	\$ 87
Tax rate (per \$100K)	\$ 3.12	\$ 10.92	\$ 2.36	\$ 10.60	\$ 7.64	\$ 7.28	\$ 3.12	\$ 1.73
Average requisition, per constituent:								
Area A	\$ 11.34	\$ 78.86	\$ -	\$ 18.13	\$ 12.79	\$ 19.88	\$ 2.89	\$ 0.87
Area B	18.55	13.91	-	4.65	12.66	13.39	9.56	0.12
Area C	17.53	9.56	-	4.73	28.62	10.72	7.75	0.37
Area D	21.31	22.36	2,189.66	12.20	52.06	40.07	16.35	0.42
City of Campbell River	19.46	178.30	54.95	80.31	76.41	11.58	16.23	0.22
Village of Gold River	6.84	21.79	-	54.76	34.67	-	0.55	-
Village of Sayward	8.19	9.21	-	46.62	8.25	2.66	0.81	-
Village of Tahsis	4.14	11.87	-	13.56	12.10	4.95	1.07	-
Village of Zeballos	3.31	9.85	-	36.22	6.85	-	0.61	-
Regional Average	\$ 12.30	\$ 39.52	\$ 1,122.31	\$ 30.13	\$ 27.16	\$ 14.75	\$ 6.20	\$ 0.40

Reserves Summary:



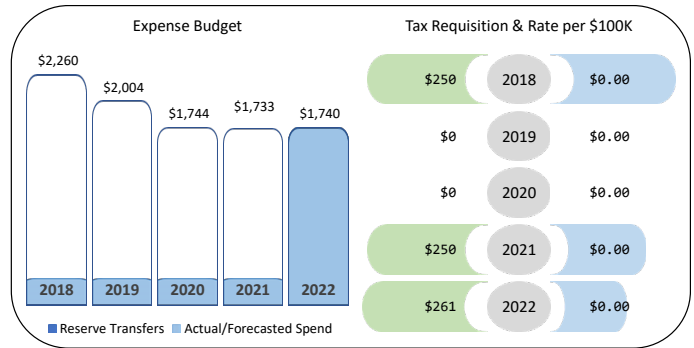
Budget Commentary and Service Goals:

- Prior year transfer to support transition to new 911 funding model.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 250	\$ 250	\$ 261	\$ 262	\$ 267	\$ 272	\$ 277
Grants in lieu	2	-	-	-	-	-	-
Prior year surplus	1,483	1,483	1,479	-	-	-	-
	<u>1,735</u>	<u>1,733</u>	<u>1,740</u>	<u>262</u>	<u>267</u>	<u>272</u>	<u>277</u>
Expense:							
Operating expenses	256	1,733	1,740	262	267	272	277
	<u>256</u>	<u>1,733</u>	<u>1,740</u>	<u>262</u>	<u>267</u>	<u>272</u>	<u>277</u>
Surplus/(Deficit)	\$ 1,479	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 206	\$ 4	\$ 1	\$ 5	\$ 37	\$ 7	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.00	\$ 0.01	\$ 0.00	\$ 0.01	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Average requisition, per constituent:								
Area A	\$ 0.01	\$ 0.04	\$ -	\$ 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	0.02	0.01	0.00	0.00
Area D	0.01	0.01	1.18	0.01	0.03	0.02	0.01	0.00
Ka:'yu:k't'h / Che:kt'les7et'h'	-	-	-	-	-	-	-	-
City of Campbell River	0.01	0.10	0.03	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	-	0.03	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	-
Regional Average	\$ 0.01	\$ 0.02	\$ 0.60	\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.00

Budget Commentary and Service Goals:

- Currently there is no immediate demand for projects within this service function.



2022 – 2026 Financial Plan

Section:

Electoral Area Services Committee

This page is intentionally left blank for the printed version.

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 and one first nations member 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 2022 Tax Requisition for Electoral Areas

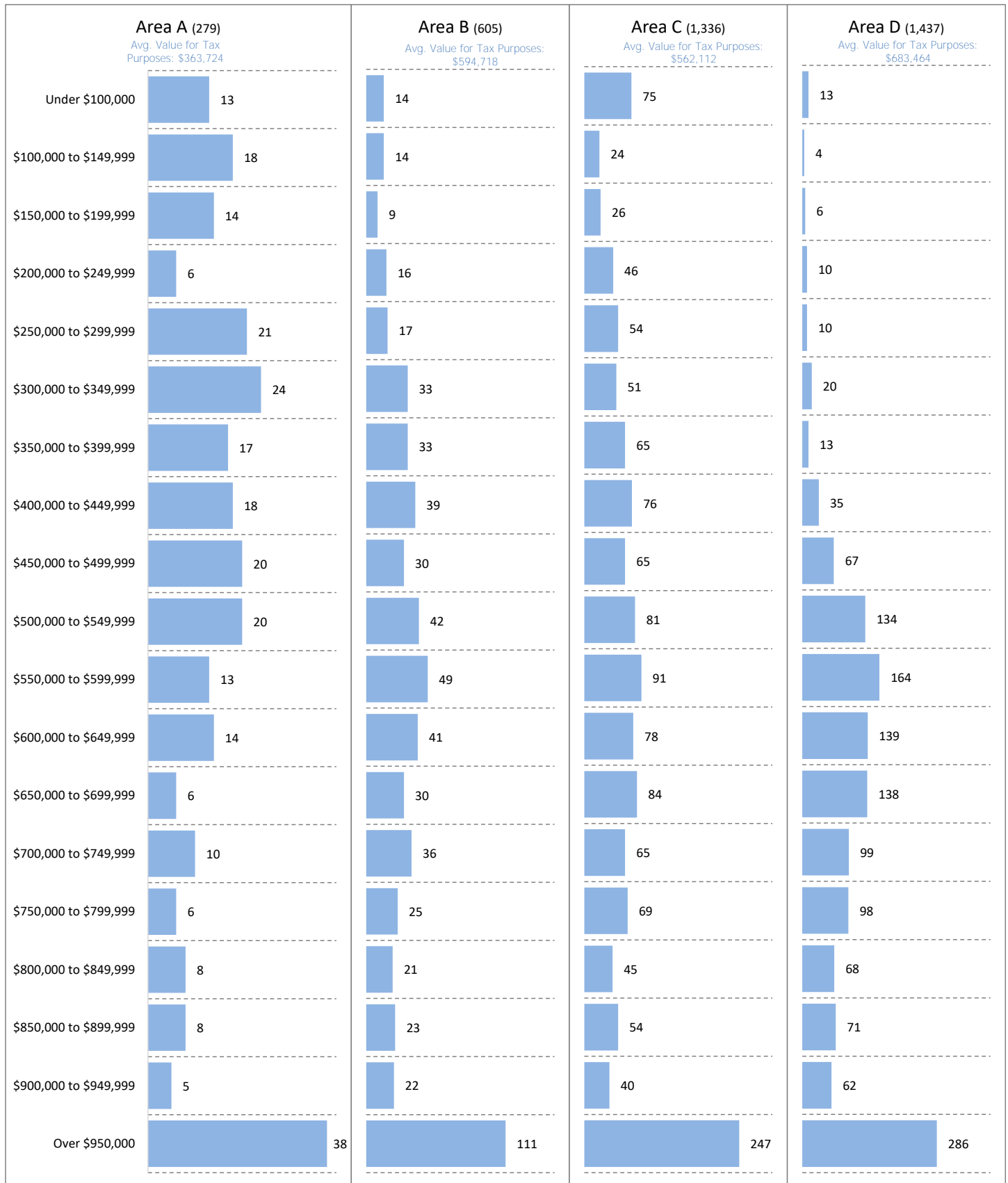
	Area A (Sayward)	Area A (Kyuquot)	Area B	Area C	Area D
Tax Requisition					
2022 Draft:	\$ 315,127	\$ 127,340	\$ 915,953	\$ 1,191,618	\$ 3,452,988
2021:	313,444	157,559	882,223	1,152,233	3,555,572
\$ Change:	1,683	(30,218)	33,730	39,385	(102,584)
Average Home Value					
2022 Draft:	452,768	172,543	594,718	562,112	683,464
2021:	312,326	135,676	420,288	398,281	493,121
\$ Change:	140,441	36,866	174,429	163,832	190,343
Average Household Tax Impact					
2022 Draft:	521.61	209.26	1,053.13	508.55	1,825.08
2021:	490.97	197.83	1,005.78	489.36	1,763.19
Change:	\$ 30.64	\$ 11.43	\$ 47.35	\$ 19.19	\$ 61.89

Overall Change in Tax Requisition - Municipalities and Electoral Areas:

-0.33%

- 2022 values based on 2022 BC Assessment Completed Roll (January 2022). Final taxes will be calculated on BC Assessment 2022 Revised Roll (March 2022).
- 2021 Values based on 2021 BC Assessment Revised Roll (March 2021)
- 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
 (2022 BC Assessment Data – Only Includes Single Family Dwellings and Vacant Lots)

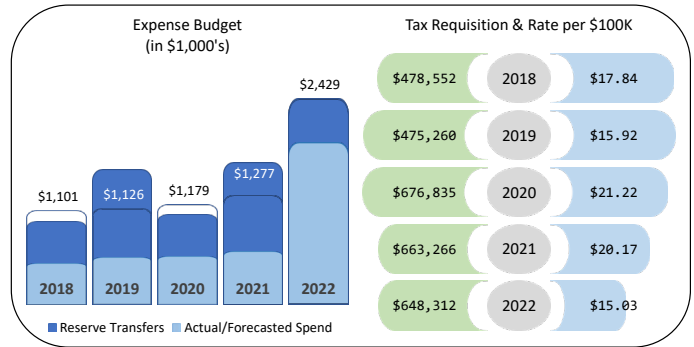


Service Description

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.

2001. The annual net cost of the service is apportioned among all 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,

Operating Budget: (Consolidated)

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 663,266	\$ 663,266	\$ 648,312	\$ 728,665	\$ 743,094	\$ 757,897	\$ 775,633
Government transfers	991,900	506,819	506,819	529,053	529,053	529,053	529,053
Transfers from reserves	7,500	-	1,163,628	7,500	7,500	-	42,000
Prior year surplus	119,244	107,390	109,945	-	-	-	-
	<u>1,781,910</u>	<u>1,277,475</u>	<u>2,428,704</u>	<u>1,265,218</u>	<u>1,279,647</u>	<u>1,286,950</u>	<u>1,346,686</u>
Expense:							
Operating expenses	623,815	744,406	1,911,885	722,165	736,594	743,897	817,633
Transfers to reserves	1,048,150	533,069	516,819	543,053	543,053	543,053	529,053
	<u>1,671,965</u>	<u>1,277,475</u>	<u>2,428,704</u>	<u>1,265,218</u>	<u>1,279,647</u>	<u>1,286,950</u>	<u>1,346,686</u>
Surplus/(Deficit)	\$ 109,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 495,901	\$ 20,976	\$ 10,554	\$ 17,474	\$ 43,170	\$ 57,638	\$ 2,208	\$ 391
Tax rate (per \$100K)	\$ 15.03	\$ 52.61	\$ 12.78	\$ 51.11	\$ 36.83	\$ 45.10	\$ 15.03	\$ 15.03
Average requisition, per constituent:								
Area A	\$ 54.67	\$ 380.11	\$ -	\$ 87.41	\$ 61.66	\$ 95.82	\$ 13.93	\$ 4.20
Area B	89.40	67.06	-	22.42	61.04	64.53	46.09	0.60
Area C	84.50	46.10	-	22.79	137.96	51.67	37.34	1.78
Area D	102.74	107.79	10,554.36	58.81	250.93	193.16	78.80	2.02
Regional Average	\$ 82.83	\$ 150.27	\$ 10,554.36	\$ 47.85	\$ 127.90	\$ 101.29	\$ 44.04	\$ 2.15

Reserve Summary:



Budget Commentary and Service Goals:

- 2022 Reserve transfers include project funding from Community Works (see below) and \$39,000 to support 2022 Election Costs.

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

Service Description

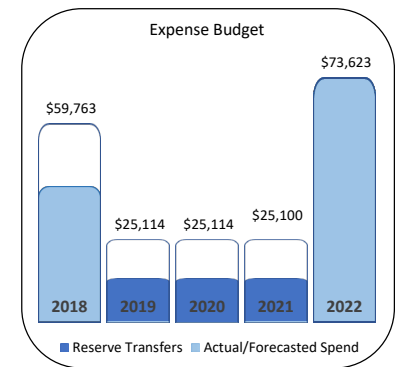
The purpose of this budget is to provide funding for:

- 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.

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.

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.



Related bylaws:

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

Operating Budget: *(Amounts included above in Function-130 consolidated operating budget)*

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Expense:							
Operating expenses	309	12,100	73,623	14,348	14,374	14,400	72,977
Transfers to reserves	13,000	13,000	-	14,000	14,000	14,000	-
	<u>13,309</u>	<u>25,100</u>	<u>73,623</u>	<u>28,348</u>	<u>28,374</u>	<u>28,400</u>	<u>72,977</u>
Surplus/(Deficit)	\$ (13,309)	\$ (25,100)	\$ (73,623)	\$ (28,348)	\$ (28,374)	\$ (28,400)	\$ (72,977)

Budget Commentary and Service Goals:

- Increase in 2022 expense budget related to election, amounts offset by additional transfer from reserves.
- 2022 Goals including facilitating the 2022 General Local Election.

Function 135 – Gas Tax (CWF) Projects

Electoral Area Services

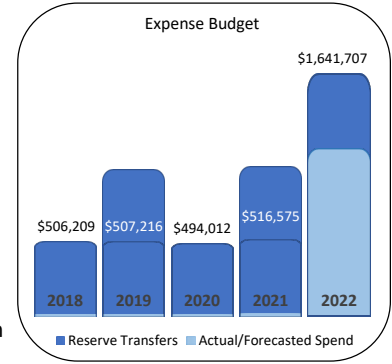
Service Description

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. The Board has opted to disperse Gas Taxes to the Electoral Areas based on their respective populations.

Gas Tax funds are guided by three national program objectives:

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

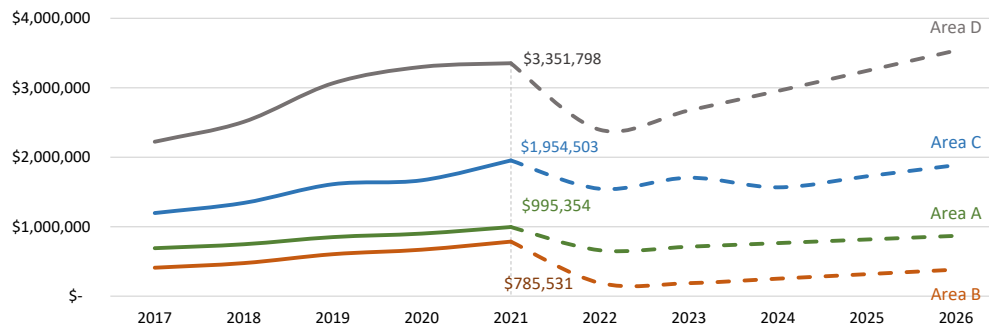
Eligible projects include broadband connectivity, public transit, drinking water, wastewater, solid waste, community energy systems, sport infrastructure, recreational infrastructure, cultural infrastructure, tourism infrastructure, disaster mitigation, and capacity building. Ineligible costs include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



Operating Budget: (Amounts included above in Function-130 consolidated operating budget)

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Government transfers	991,900	506,819	506,819	529,053	529,053	529,053	529,053
Transfers from reserves	7,500	-	1,124,628	7,500	7,500	-	-
	<u>999,400</u>	<u>506,819</u>	<u>1,631,447</u>	<u>536,553</u>	<u>536,553</u>	<u>529,053</u>	<u>529,053</u>
Expense:							
Operating expenses	17,256	39,756	1,134,888	17,965	18,174	10,887	11,105
Transfers to reserves	991,900	476,819	506,819	529,053	529,053	529,053	529,053
	<u>1,009,156</u>	<u>516,575</u>	<u>1,641,707</u>	<u>547,018</u>	<u>547,227</u>	<u>539,940</u>	<u>540,158</u>
Surplus/(Deficit)	\$ (9,756)	\$ (9,756)	\$ (10,260)	\$ (10,465)	\$ (10,674)	\$ (10,887)	\$ (11,105)

Fund Balance Summary:



Budget Commentary and Service Goals:

- 2021 Included increased transfers due to senior government doubling contributions for the year.

Schedule of Committed Funds:

Description	Area A	Area B	Area C	Area D
2021 Projected Balance	\$ 995,354	\$ 785,531	\$ 1,954,503	\$ 3,351,798
2022 Contributions	44,889	60,811	142,833	258,286
Allocations/Commitments:				
Connected Coast	(190,000)	(435,150)	(381,978)	-
Parks Inventory	-	(8,000)	(8,000)	(8,000)
Area A: Horse Trail	(60,000)	-	-	-
Area A: Legion	(50,000)	-	-	-
Area A: Heritage Hall Heating System	(40,000)	-	-	-
Area A: Kyuquot Community Hall Design	(47,000)	-	-	-
Area B: Kwas Park Bridge Replacements	-	(67,136)	-	-
Area B: Cellular Repeater Upgrade	-	(50,000)	-	-
Area B: Carrington Bridge Replacement	-	(75,000)	-	-
Area B: Kw'as Capital Project	-	(40,000)	-	-
Area B: Cortes Island Trails Network	-	(55,634)	-	-
Area C: Parks Master Plan	-	-	(35,000)	-
Area C: Q-Cove Village Trail System	-	-	(21,826)	-
Area C: Hoskyn Wharf Extension	-	-	(100,000)	-
Area C: Granite Bay Shoreline Repairs	-	-	(19,578)	-
Area C: Port Neville Wharf Upgrades	-	-	(300,000)	-
Area D: Water Meters	-	-	-	(22,500)
Area D: Hagel Park Greenway North/Storie Creek	-	-	-	(51,657)
Area D: Craig Rd Pressure Zone Upgrade	-	-	-	(100,000)
Area D: Water Supply Connection Improvements	-	-	-	(71,779)
Area D: Water Main Replacement	-	-	-	(1,000,000)
Uncommitted Balance	\$ 653,243	\$ 115,423	\$ 1,230,954	\$ 2,356,148

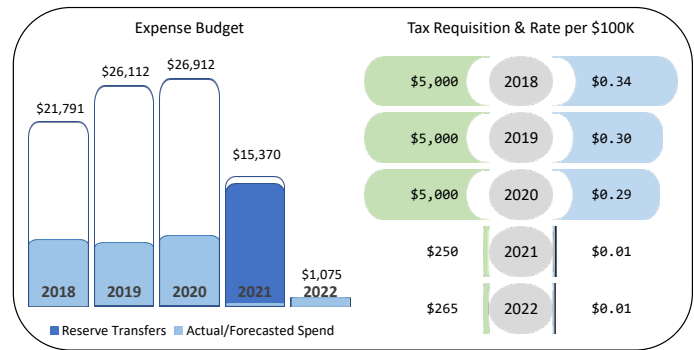
340 - Liquid Waste

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.



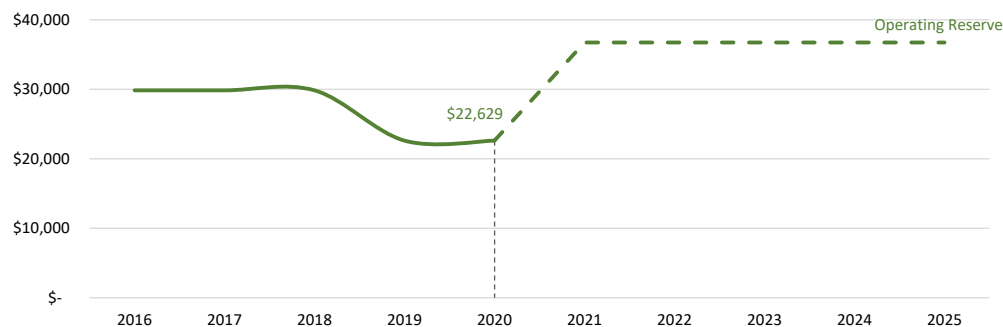
Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 250	\$ 250	\$ 265	\$ 1,080	\$ 1,085	\$ 1,090	\$ 1,095
Prior year surplus	15,120	15,120	810	-	-	-	-
	<u>15,370</u>	<u>15,370</u>	<u>1,075</u>	<u>1,080</u>	<u>1,085</u>	<u>1,090</u>	<u>1,095</u>
Expense:							
Operating expenses	440	1,250	1,075	1,080	1,085	1,090	1,095
Transfers to reserves	14,120	14,120	-	-	-	-	-
	<u>14,560</u>	<u>15,370</u>	<u>1,075</u>	<u>1,080</u>	<u>1,085</u>	<u>1,090</u>	<u>1,095</u>
Surplus/(Deficit)	\$ 810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 209	\$ 2	\$ 8	\$ 1	\$ 8	\$ 37	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.01	\$ 0.04	\$ 0.02	\$ 0.04	\$ 0.03	\$ 0.03	\$ 0.01	\$ 0.01
Average requisition, per constituent:								
Area B	\$ 0.07	\$ 0.05	\$ -	\$ 0.02	\$ 0.05	\$ 0.05	\$ 0.03	\$ 0.00
Area D	0.08	0.08	8.00	0.04	0.19	0.15	0.06	0.00
Regional Average	\$ 0.07	\$ 0.07	\$ 8.00	\$ 0.03	\$ 0.12	\$ 0.10	\$ 0.05	\$ 0.00

Reserves Summary:



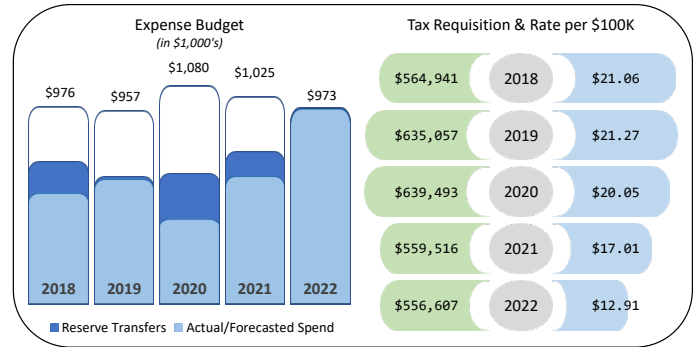
Budget Commentary and Service Goals:

- Maintain service levels.

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.



Operating Budget: (consolidated)

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 559,516	\$ 559,516	\$ 556,619	\$ 813,104	\$ 826,609	\$ 840,381	\$ 854,430
Government transfers	10,490	36,296	97,652	-	-	-	-
Other revenue	52,123	48,850	50,000	50,000	50,000	50,000	50,000
Sales of services	11,437	15,000	15,000	15,000	15,000	15,000	15,000
Prior year surplus	375,277	365,422	253,246	-	-	-	-
	1,008,843	1,025,084	972,517	878,104	891,609	905,381	919,430
Expense:							
Operating expenses	630,597	900,084	967,517	873,104	886,609	900,381	914,430
Transfers to reserves	125,000	125,000	5,000	5,000	5,000	5,000	5,000
	755,597	1,025,084	972,517	878,104	891,609	905,381	919,430
Surplus/(Deficit)	\$ 253,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

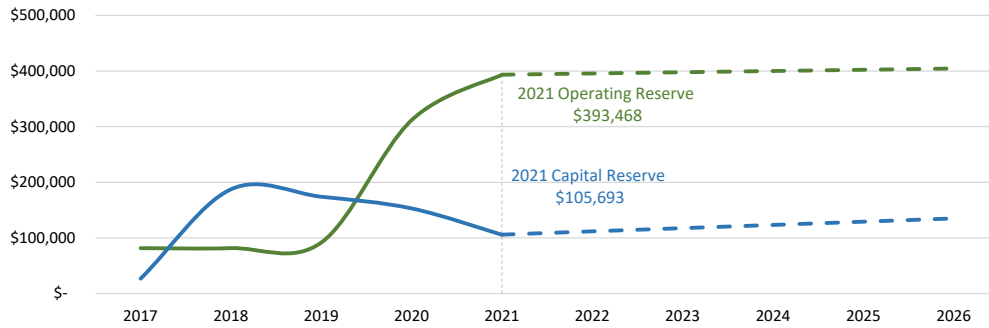
Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Land Use Software Replacement	\$ 38,025	-	-	-	-	-	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:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 425,755	\$ 18,009	\$ 9,061	\$ 15,002	\$ 37,064	\$ 49,485	\$ 1,895	\$ 336
Tax rate (per \$100K)	\$ 12.91	\$ 45.17	\$ 10.97	\$ 43.88	\$ 31.62	\$ 38.72	\$ 12.91	\$ 12.91
Average requisition, per constituent:								
Area A	\$ 46.94	\$ 326.35	\$ -	\$ 75.04	\$ 52.94	\$ 82.26	\$ 11.96	\$ 3.60
Area B	76.75	57.57	-	19.25	52.41	55.40	39.57	0.51
Area C	72.54	39.58	-	19.56	118.45	44.36	32.06	1.53
Area D	88.20	92.55	9,061.43	50.49	215.43	165.84	67.66	1.73
Regional Average	\$ 71.11	\$ 129.01	\$ 9,061.43	\$ 41.09	\$ 109.81	\$ 86.97	\$ 37.81	\$ 1.84

Reserves Summary:



Budget Commentary and Service Goals:

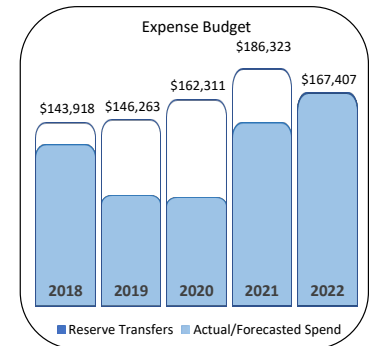
- Government transfers include \$20,000 for Cortes Island Active Transportation project and \$60,000 for Housing Needs Report for all Electoral Areas.
- 2022 Expenses include \$17,000 carryforward for Grant Area C Integrated Community Sustainability Plan and \$10,000 Floodplain Assessment report.
- Land Use Software replacement project being shared with Function 285 – Building Inspection.
- Update regulatory bylaws including floodplain management bylaw and planning procedures and fees bylaw.
- Complete the Electoral Area C Integrated Sustainability Plan.
- Complete review of Cortes Island Zoning Bylaw.
- Proceed with updates to additional land use bylaws in force as time allows.

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

Service Description

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 sub-division/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.

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Expense:							
Operating expenses	143,961	186,323	167,407	169,934	172,511	175,139	177,820
	143,961	186,323	167,407	169,934	172,511	175,139	177,820
Surplus/(Deficit)	\$ (143,961)	\$ (186,323)	\$ (167,407)	\$ (169,934)	\$ (172,511)	\$ (175,139)	\$ (177,820)

Budget Commentary and Service Goals:

- 2022 decline due to prior year budget containing a carryforward for GIS contract.
- Build out system integrations between GIS and finance (Vadim views/BCA imports).
- Explore full cloud hosted solution.
- Develop uMapIt v2.0 external for public use (leveraging new technology/more robust application).
- Continue with LIDAR data acquisition.

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

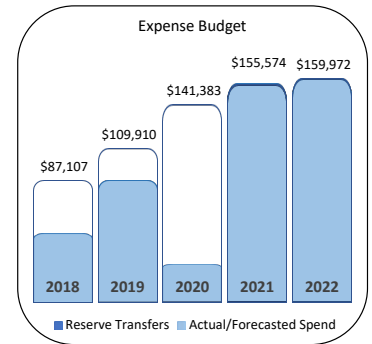
Service Description

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: (Amounts included above in Function-500 consolidated operating budget)

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Expense:							
Operating expenses	155,984	155,574	159,972	162,261	164,597	166,978	169,408
	155,984	155,574	159,972	162,261	164,597	166,978	169,408
Surplus/(Deficit)	\$ (155,984)	\$ (155,574)	\$ (159,972)	\$ (162,261)	\$ (164,597)	\$ (166,978)	\$ (169,408)

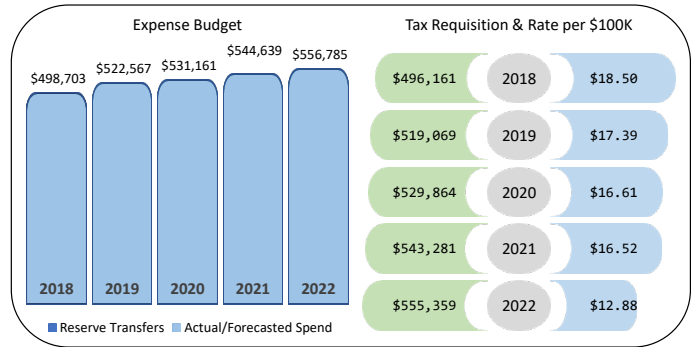
Budget Commentary and Service Goals:

- Update Municipal Ticket Information bylaw to allow for more robust enforcement action.

Service Description

This function is for requisitioning funds to support the Vancouver Island Regional Library’s (VIRL) operations in the electoral areas. 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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 543,281	\$ 543,281	\$ 555,359	\$ 571,541	\$ 587,734	\$ 604,386	\$ 621,962
Grants in lieu	1,137	1,100	1,100	1,100	1,100	1,100	1,100
Prior year surplus	425	258	326	-	-	-	-
	<u>544,843</u>	<u>544,639</u>	<u>556,785</u>	<u>572,641</u>	<u>588,834</u>	<u>605,486</u>	<u>623,062</u>
Expense:							
Operating expenses	544,517	544,639	556,785	572,641	588,834	605,486	623,062
	<u>544,517</u>	<u>544,639</u>	<u>556,785</u>	<u>572,641</u>	<u>588,834</u>	<u>605,486</u>	<u>623,062</u>
Surplus/(Deficit)	\$ 326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 424,800	\$ 17,968	\$ 9,041	\$ 14,968	\$ 36,981	\$ 49,374	\$ 1,891	\$ 335
Tax rate (per \$100K)	\$ 6.44	\$ 22.53	\$ 5.47	\$ 21.89	\$ 15.77	\$ 19.31	\$ 6.44	\$ 6.44
Average requisition, per constituent:								
Area A	\$ 46.84	\$ 325.61	\$ -	\$ 74.88	\$ 52.82	\$ 82.08	\$ 11.93	\$ 3.59
Area B	76.58	57.44	-	19.20	52.29	55.28	39.48	0.51
Area C	72.38	39.49	-	19.52	118.18	44.26	31.99	1.53
Area D	88.01	92.34	9,041.11	50.37	214.95	165.46	67.51	1.73
Regional Average	\$ 70.95	\$ 128.72	\$ 9,041.11	\$ 40.99	\$ 109.56	\$ 86.77	\$ 37.73	\$ 1.84

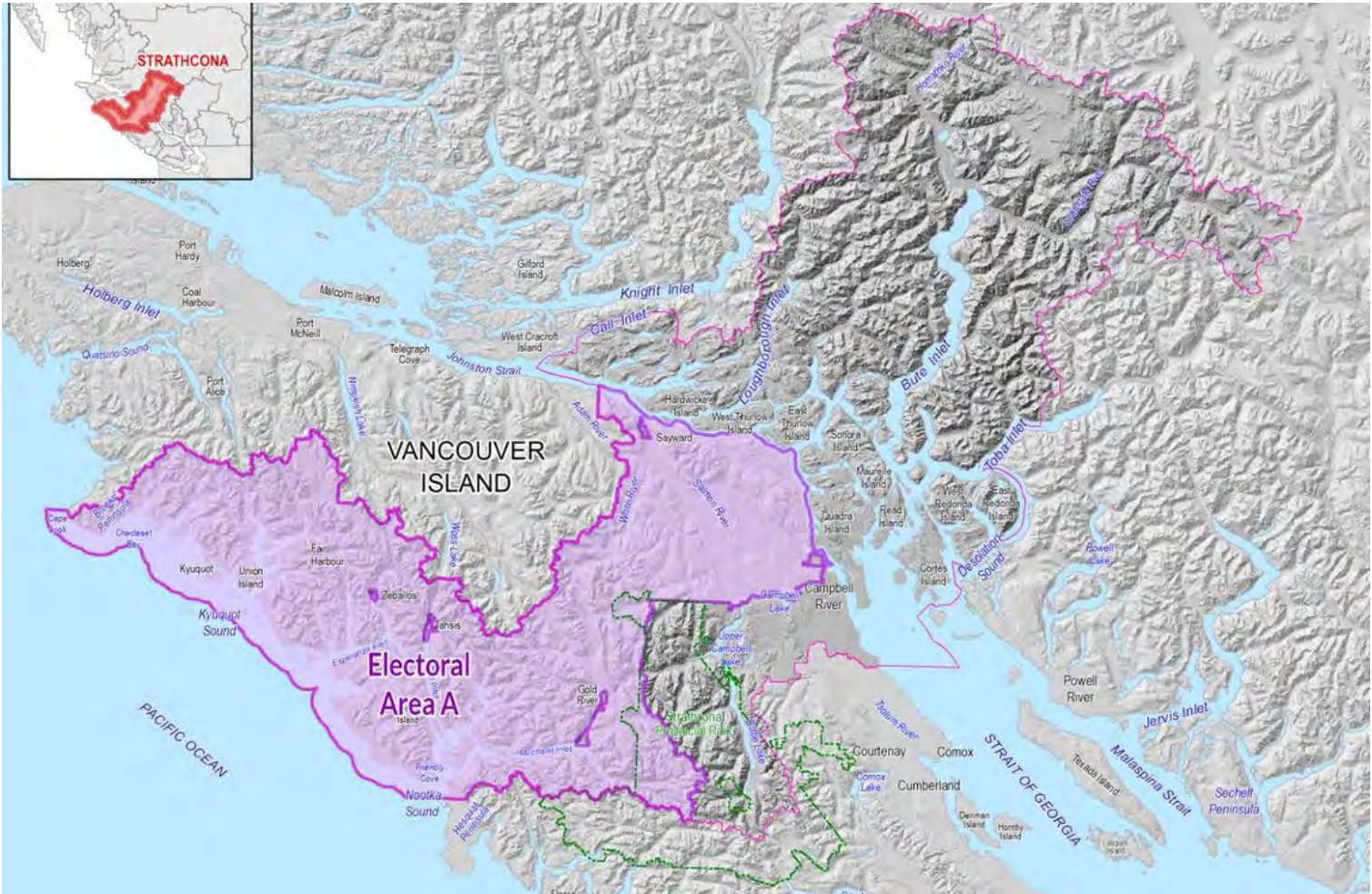
Budget Commentary and Service Goals:

- Maintain service levels as established by the Vancouver Island Regional Library Board.

This page is intentionally left blank for the printed version.

Electoral Area A

Kyuquot/Nootka-Sayward

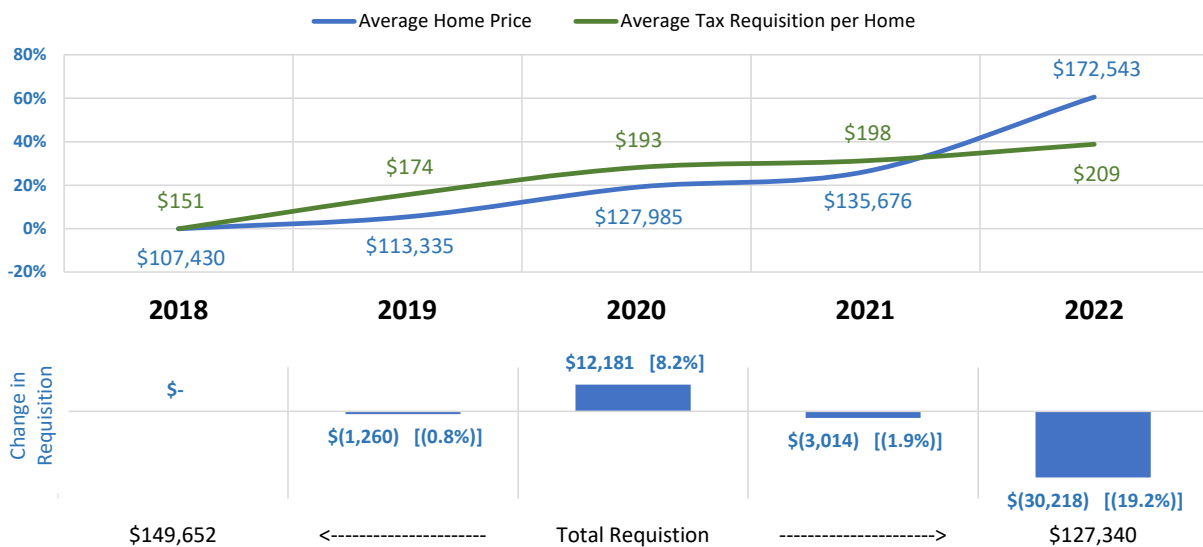
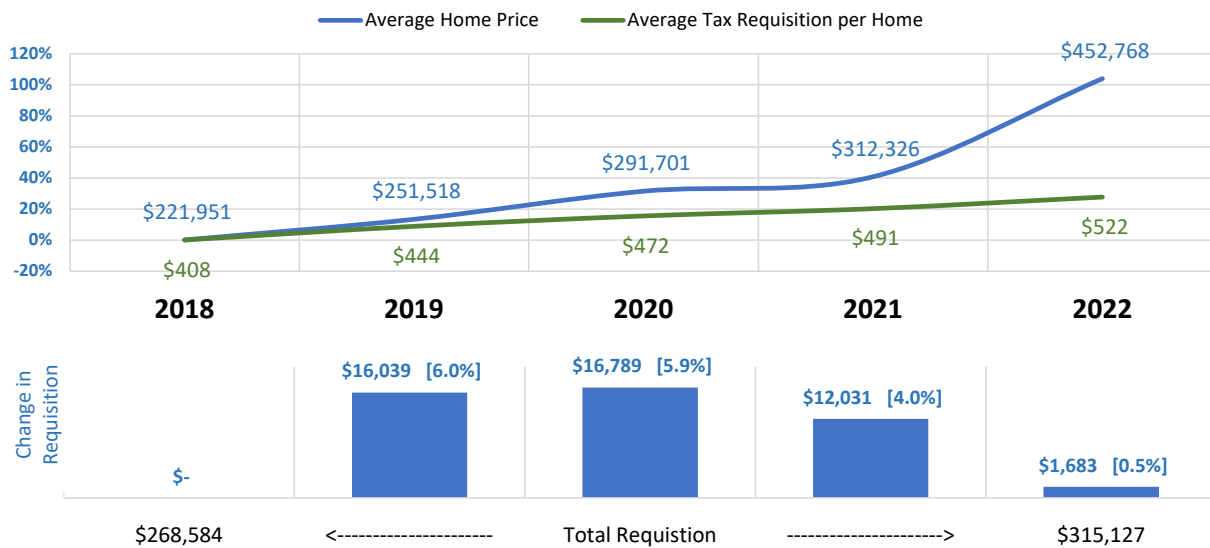
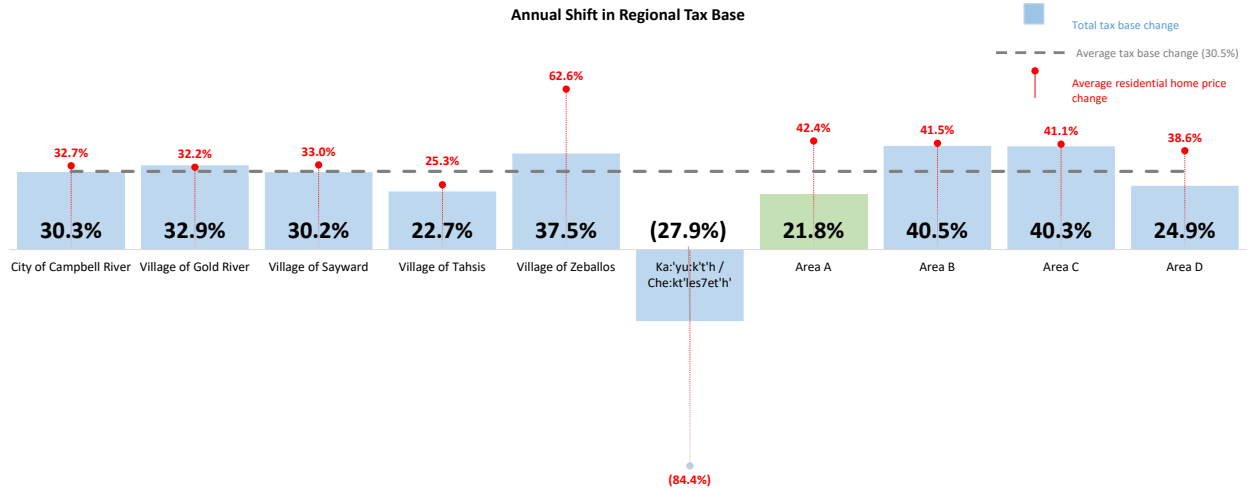


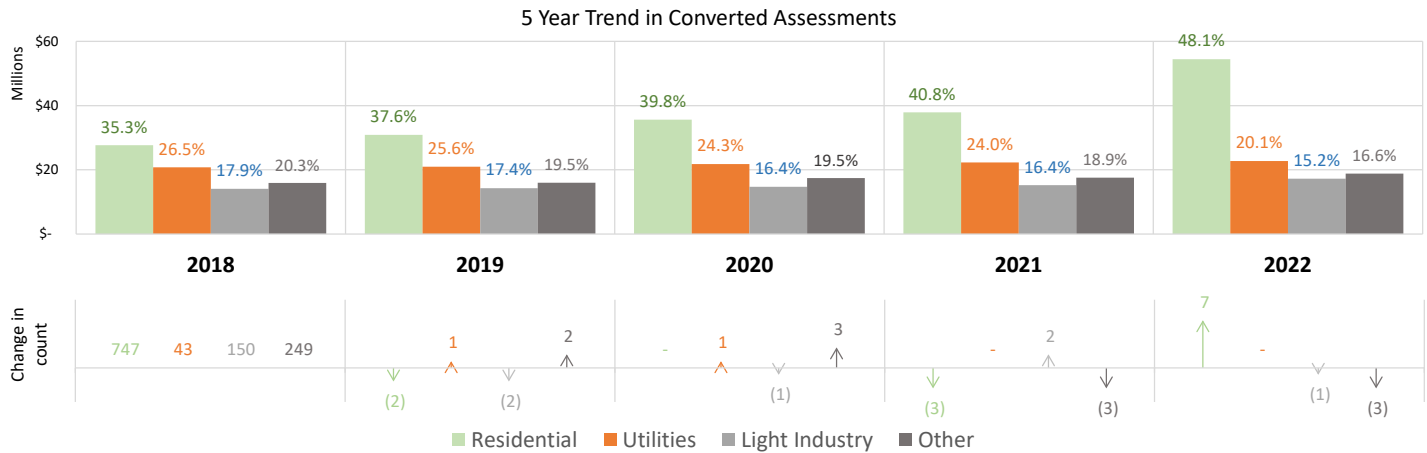
Electoral Area A covers approximately 9,050 square kilometres and surrounds the villages of Gold River, Sayward, Tahsis and Zeballos. The region runs from the northern boundary of the City of Campbell River to just north of the Village of Sayward and extends to the western shore of Vancouver Island, 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





Property Tax Requisition Summary

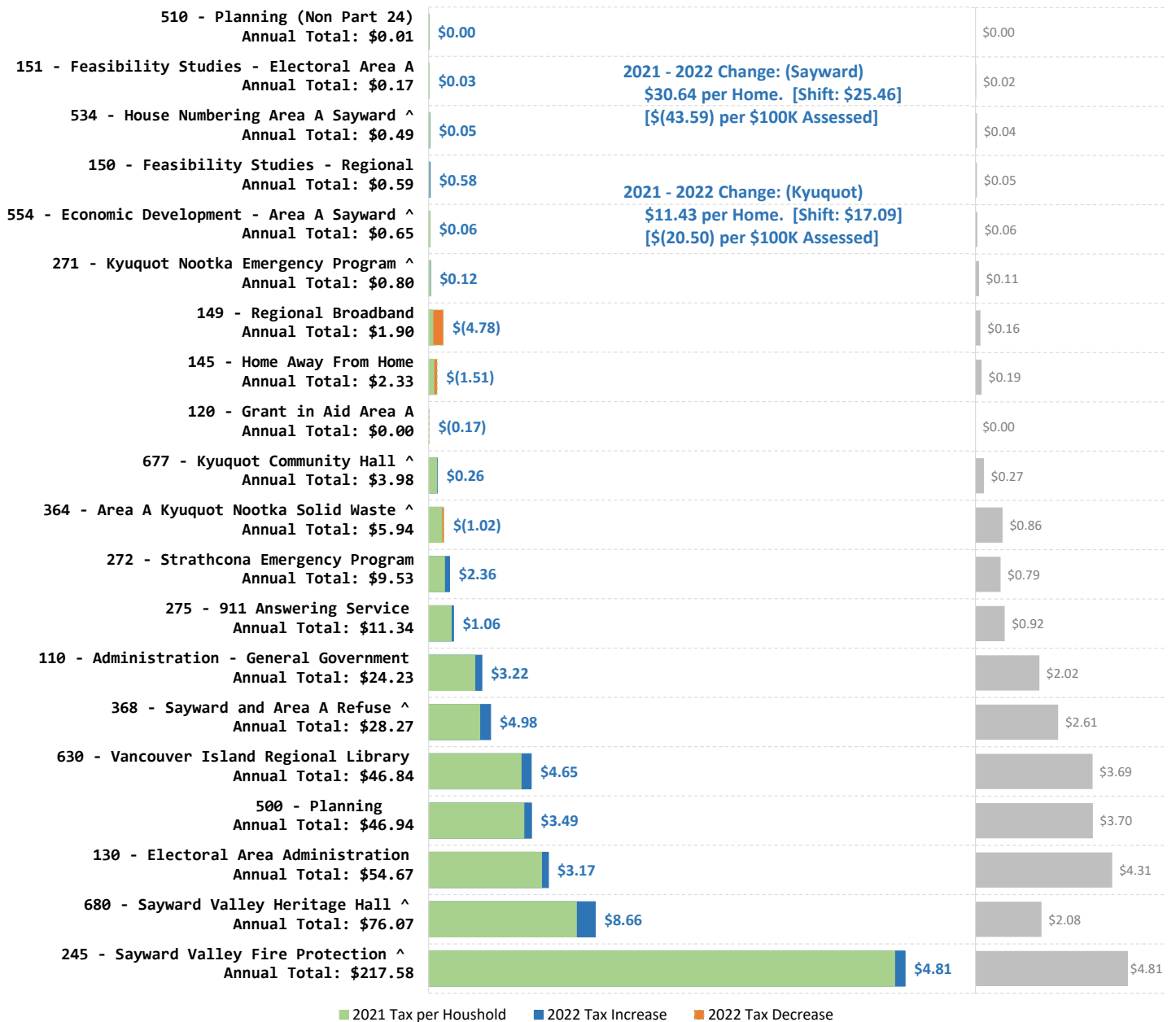
Estimated 2021 to 2022 Tax Rate Change

Based on BC Assessment Completed Roll (January 2022)

Function	Requisition		% Change	Estimated Tax (per \$100K)		
	2021 Actual	2022 Budget		2021 Actual	2022 Budget	\$ Change
Corporate Services:						
110 - Administration and General Government	\$ 38,241	\$ 37,735	(1.3)%	\$ 8.23	\$ 6.66	\$ (1.56)
Regional Services:						
145 - Home Away From Home	6,999	3,630	(48.1)%	1.51	0.64	(0.86)
149 - Regional Broadband	12,164	2,965	(75.6)%	2.62	0.52	(2.09)
150 - Regional Feasibility Studies	15	919	5,902.8 %	0.00	0.16	0.16
272 - Strathcona Emergency Program	13,048	14,833	13.7 %	2.81	2.62	(0.19)
275 - 911 Emergency Answering Service	18,718	17,662	(5.6)%	4.03	3.12	(0.91)
510 - Planning Non Part 26	10	10	(2.7)%	0.00	0.00	(0.00)
Electoral Areas:						
130 - Electoral Area Administration	93,735	85,133	(9.2)%	20.17	15.03	(5.13)
500 - Planning	79,072	73,093	(7.6)%	17.01	12.91	(4.11)
630 - Vancouver Island Regional Library	76,778	72,927	(5.0)%	16.52	12.88	(3.64)
Area A:						
120 - Area A Grants In Aid	309	-	(100.0)%	0.07	-	(0.07)
151 - Area A Feasibility Studies	250	257	2.8 %	0.05	0.05	(0.01)
Area A Sayward:						
245 - Sayward Valley Fire ^	75,000	75,000	0.0 %	79.21	59.60	(19.61)
368 - Sayward Valley Refuse Disposal ^	19,767	21,823	10.4 %	7.46	6.24	(1.21)
534 - Area A House Numbering ^	377	378	0.3 %	0.14	0.11	(0.03)
554 - Area A Sayward Economic Development ^	500	500	0.0 %	0.19	0.14	(0.05)
680 - Sayward Valley Heritage Hall ^	24,275	26,646	9.8 %	25.15	20.89	(4.27)
Area A Kyuquot:						
271 - Area A Emergency Program ^	1,000	1,000	0.0 %	0.50	0.46	(0.04)
364 - Area A Kyuquot/Nootka Solid Waste Dispc	10,250	7,463	(27.2)%	5.13	3.44	(1.69)
677 - Kyuquot Community Hall ^	495	494	(0.2)%	2.12	1.76	(0.36)
Total Requisition - Area A Sayward:	\$ 313,444	\$ 315,127	0.5 %	\$ 185.15	\$ 141.57	\$ (43.59)
Total Requisition - Area A Kyuquot:	\$ 157,559	\$ 127,340	(19.2)%	\$ 80.76	\$ 60.25	\$ (20.50)
^ specified area						
Area A - Sayward:						
Average Residential Property Value:	\$ 312,326	\$ 452,768				
Estimated Tax Per Average Residential Property	\$ 490.97	\$ 521.61				
Area A - Kyuquot:						
Average Residential Property Value:	\$ 135,676	\$ 172,543				
Estimated Tax Per Average Residential Property	\$ 197.83	\$ 209.26				

Estimated Tax Requisition per Average Household is \$521.61 [Sayward] & \$209.26 [Kyuquot] for 2021.
 [2021 = \$490.97 & 197.83]

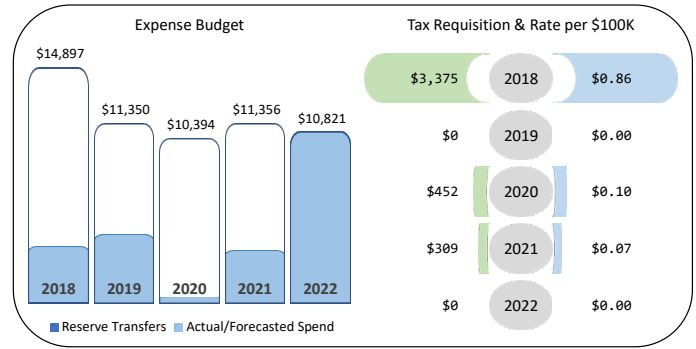
Impact of Assessment Shift:
 \$25.46(Sayward)/\$17.09
 (Kyuquot), per Home



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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 309	\$ 309	\$ -	\$ 10,391	\$ 10,399	\$ 10,407	\$ 10,415
Grants in lieu	1,746	-	-	-	-	-	-
Prior year surplus	12,118	11,047	10,821	-	-	-	-
	14,173	11,356	10,821	10,391	10,399	10,407	10,415
Expense:							
Operating expenses	3,352	11,356	10,821	10,391	10,399	10,407	10,415
	3,352	11,356	10,821	10,391	10,399	10,407	10,415
Surplus/(Deficit)	\$ 10,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax rate (per \$100K)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Average requisition, per constituent:								
Area A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

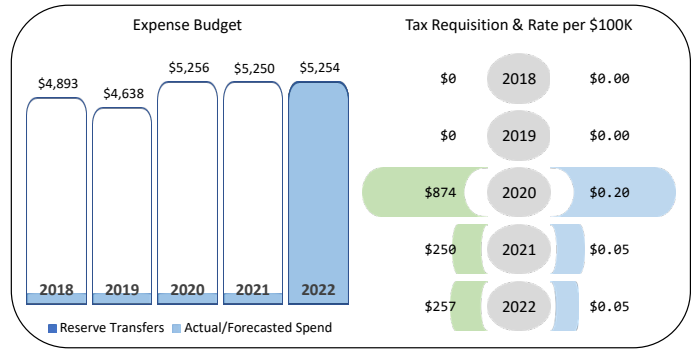
Budget Commentary and Service Goals:

- Maintain current 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 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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 250	\$ 250	\$ 257	\$ 259	\$ 264	\$ 269	\$ 274
Prior year surplus	5,001	5,000	4,997	-	-	-	-
	5,251	5,250	5,254	259	264	269	274
Expense:							
Operating expenses	254	5,250	5,254	259	264	269	274
	254	5,250	5,254	259	264	269	274
Surplus/(Deficit)	\$ 4,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 124	\$ 52	\$ -	\$ 39	\$ 22	\$ 20	\$ 1	\$ 1
Tax rate (per \$100K)	\$ 0.05	\$ 0.16	\$ -	\$ 0.15	\$ 0.11	\$ 0.14	\$ 0.05	\$ 0.05
Average requisition, per constituent:								
Area A	\$ 0.17	\$ 1.15	\$ -	\$ 0.26	\$ 0.19	\$ 0.29	\$ 0.04	\$ 0.01

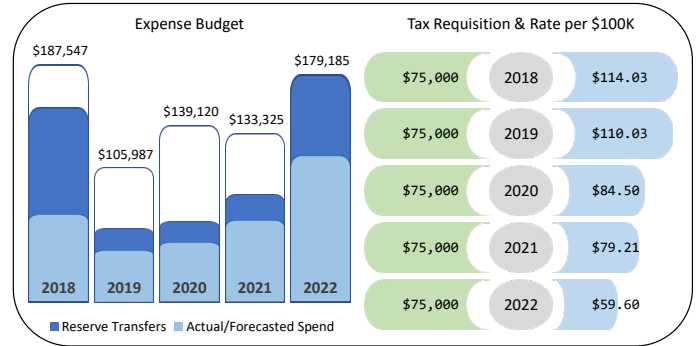
Budget Commentary and Service Goals:

- \$5,000 budget available to fund potential future studies.

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.

supply of fire protection, rescue operations and first response medical emergency services equipment, a rescue truck, a pickup truck, and a tanker.



The remaining assets required to provide fire protection services in the region are owned by the Village, which include Fire Hall #1, a

Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Grants in lieu	12	-	-	-	-	-	-
Government transfers	-	-	50,000	-	-	-	-
Other revenue	512	550	550	550	550	550	550
Prior year surplus	63,483	57,775	53,647	-	-	-	-
	139,007	133,325	179,197	75,550	75,550	75,550	75,550
Expense:							
Operating expenses	64,950	112,915	115,549	56,360	57,743	56,975	57,887
Transfers to reserves	20,410	20,410	63,648	19,190	17,807	18,575	17,663
	85,360	133,325	179,197	75,550	75,550	75,550	75,550
Surplus/(Deficit)	\$ 53,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Sayward Fire Equipment Replacement*	-	\$ 250,000	-	\$ 125,000	-	-	Reserves
Replacement of fire fleet and equipment upgrades to maintain services. 2022: Fire Engine #3 replacement. 2024: Rescue Vehicle Replacment.							
*Amounts are rough estimates, updated pricing to come once RFP's are received.							

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 66,580	\$ 267	\$ -	\$ 615	\$ 4,594	\$ 2,448	\$ 271	\$ 225
Tax rate (per \$100K)	\$ 59.60	\$ 208.59	\$ -	\$ 202.63	\$ 146.01	\$ 178.79	\$ 59.60	\$ 59.60
Average requisition, per constituent:								
Area A	\$ 217.58	\$ 133.39	\$ -	\$ 23.65	\$ 417.62	\$ 106.44	\$ 135.50	\$ 12.49

Reserve Summary:



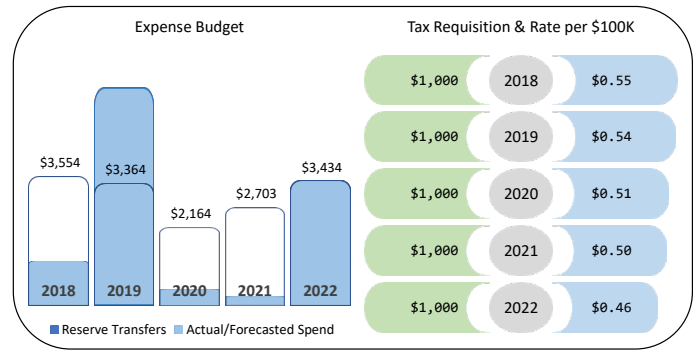
Budget Commentary and Service Goals:

- \$50,000 grant for FireSmart Economic Recovery project to fund building maintenance & improvements.
- Prior budgets included a \$47,000 carryforward project for a building maintenance project that will be deferred given the Firesmart project, funds moved into reserve for 2022.
- Sayward Fire has yet to submit a 2022 budget/capital plan, budgeted amounts come from last years 5-year budget submission.
- Current service contract expires end of 2022 and alternative service model being evaluated.

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.



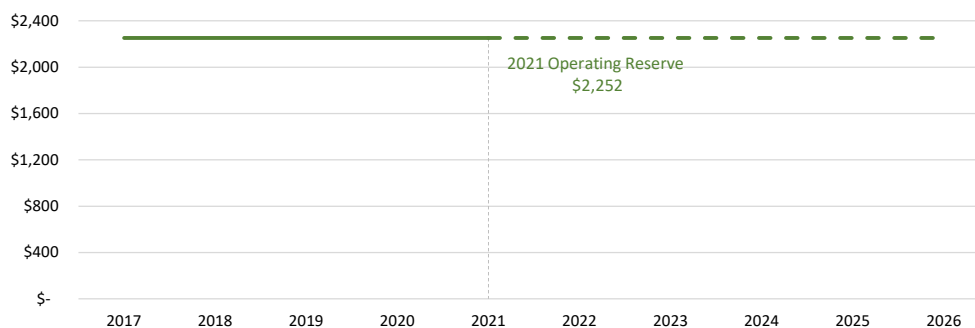
Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,012	\$ 1,018	\$ 1,024	\$ 1,030
Prior year surplus	1,703	1,703	2,434	-	-	-	-
	<u>2,703</u>	<u>2,703</u>	<u>3,434</u>	<u>1,012</u>	<u>1,018</u>	<u>1,024</u>	<u>1,030</u>
Expense:							
Operating expenses	269	2,703	3,434	1,012	1,018	1,024	1,030
	<u>269</u>	<u>2,703</u>	<u>3,434</u>	<u>1,012</u>	<u>1,018</u>	<u>1,024</u>	<u>1,030</u>
Surplus/(Deficit)	\$ 2,434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 189	\$ 513	\$ -	\$ 108	\$ 87	\$ 95	\$ 5	\$ 3
Tax rate (per \$100K)	\$ 0.46	\$ 1.61	\$ -	\$ 1.57	\$ 1.13	\$ 1.38	\$ 0.46	\$ 0.46
Average requisition, per constituent:								
Area A	\$ 0.80	\$ 17.68	\$ -	\$ 1.24	\$ 1.08	\$ 10.61	\$ 0.31	\$ 0.16

Reserves Summary:



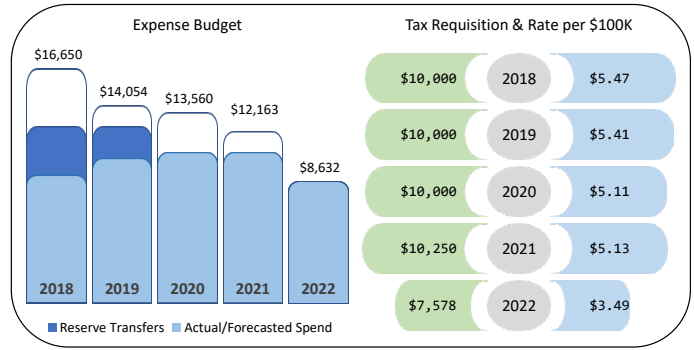
Budget Commentary and Service Goals:

- Maintain current service levels.

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.



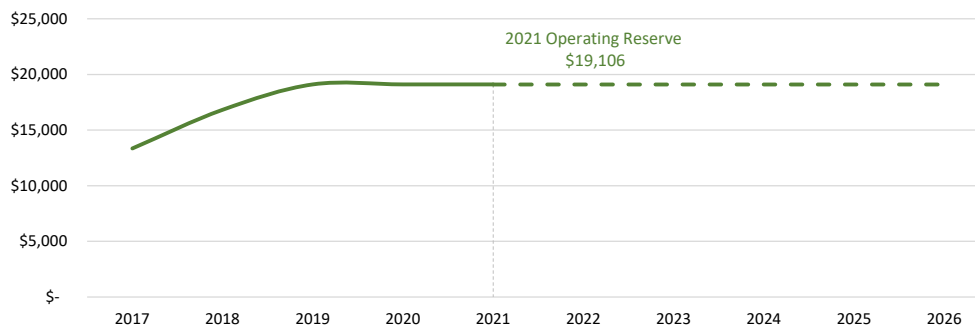
Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 10,250	\$ 10,250	\$ 7,578	\$ 8,774	\$ 8,920	\$ 9,069	\$ 9,221
Transfers from reserves	-	1,896	-	-	-	-	-
Prior year surplus	1,502	17	1,054	-	-	-	-
	<u>11,752</u>	<u>12,163</u>	<u>8,632</u>	<u>8,774</u>	<u>8,920</u>	<u>9,069</u>	<u>9,221</u>
Expense:							
Operating expenses	10,698	12,163	8,632	8,774	8,920	9,069	9,221
	<u>10,698</u>	<u>12,163</u>	<u>8,632</u>	<u>8,774</u>	<u>8,920</u>	<u>9,069</u>	<u>9,221</u>
Surplus/(Deficit)	\$ 1,054	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 1,435	\$ 3,886	\$ -	\$ 819	\$ 656	\$ 724	\$ 36	\$ 23
Tax rate (per \$100K)	\$ 3.49	\$ 12.23	\$ -	\$ 11.88	\$ 8.56	\$ 10.48	\$ 3.49	\$ 3.49
Average requisition, per constituent:								
Area A	\$ 6.03	\$ 133.99	\$ -	\$ 9.41	\$ 8.21	\$ 80.39	\$ 2.38	\$ 1.19

Reserves Summary:



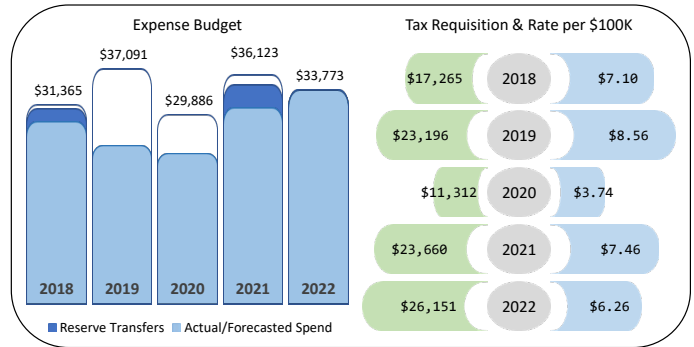
Budget Commentary and Service Goals:

- Invoice for tipping fees has yet to be sent in, amount estimated for 2021.

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 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.



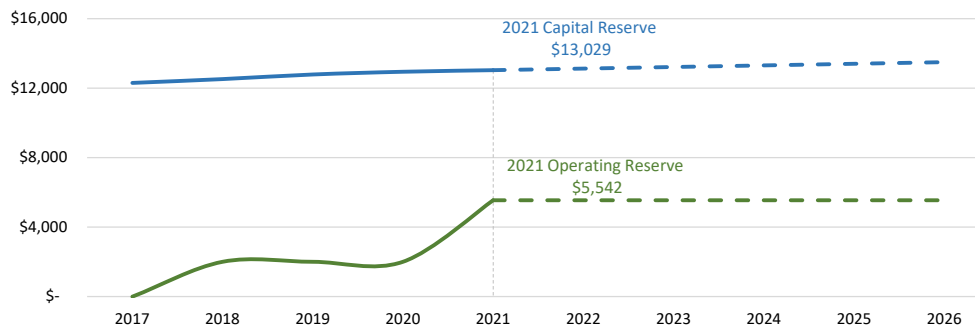
Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 23,660	\$ 23,660	\$ 26,151	\$ 28,434	\$ 29,107	\$ 29,794	\$ 30,495
Other revenue	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Prior year surplus	6,463	6,463	1,622	-	-	-	-
	<u>36,123</u>	<u>36,123</u>	<u>33,773</u>	<u>34,434</u>	<u>35,107</u>	<u>35,794</u>	<u>36,495</u>
Expense:							
Operating expenses	30,963	32,585	33,773	34,434	35,107	35,794	36,495
Transfers to reserves	3,538	3,538	-	-	-	-	-
	<u>34,501</u>	<u>36,123</u>	<u>33,773</u>	<u>34,434</u>	<u>35,107</u>	<u>35,794</u>	<u>36,495</u>
Surplus/(Deficit)	\$ 1,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 17,694	\$ 181	\$ -	\$ 4,670	\$ 2,052	\$ 1,455	\$ 66	\$ 35
Tax rate (per \$100K)	\$ 6.26	\$ 21.91	\$ -	\$ 21.29	\$ 15.34	\$ 18.78	\$ 6.26	\$ 3.13
Average requisition, per constituent:								
Area A	\$ 28.35	\$ 10.14	\$ -	\$ 64.28	\$ 50.08	\$ 24.02	\$ 9.64	\$ 1.44
Village of Sayward	16.45	18.50	-	93.59	16.57	5.34	1.63	-
Regional Average	\$ 22.40	\$ 14.32	\$ -	\$ 78.94	\$ 33.33	\$ 14.68	\$ 5.64	\$ 1.44

Reserves Summary:



Budget Commentary and Service Goals:

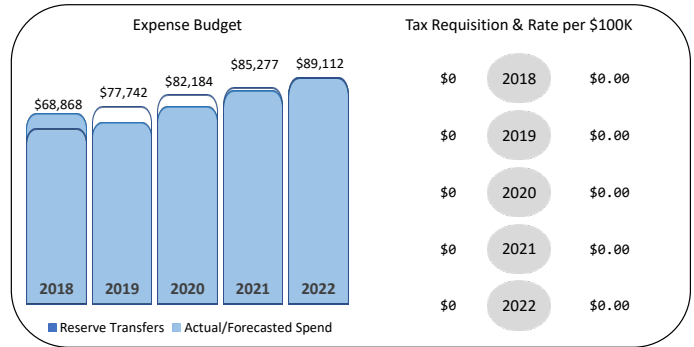
- Maintain current service levels.
- Conduct 2022 operations/billing audit and contract review.

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

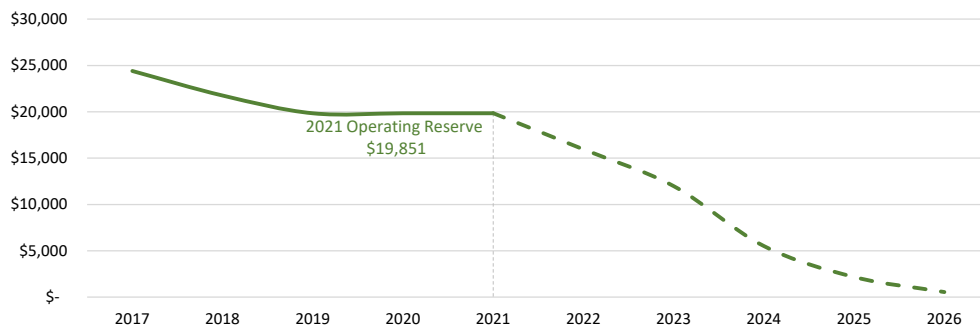
currently receive collection service. Bylaw 1698 sets out the portion of service that the collection and rates apply to.



Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Other revenue	5,387	5,387	5,387	5,387	5,387	5,387	5,387
Sales of services	77,905	76,845	77,415	82,185	82,185	87,876	92,229
Transfers from reserves	-	676	3,903	3,970	6,468	3,342	1,624
Prior year surplus	3,168	2,369	2,407	-	-	-	-
	<u>86,460</u>	<u>85,277</u>	<u>89,112</u>	<u>91,542</u>	<u>94,040</u>	<u>96,605</u>	<u>99,240</u>
Expense:							
Operating expenses	84,053	85,277	89,112	91,542	94,040	96,605	99,240
	<u>84,053</u>	<u>85,277</u>	<u>89,112</u>	<u>91,542</u>	<u>94,040</u>	<u>96,605</u>	<u>99,240</u>
Surplus/(Deficit)	\$ 2,407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Reserves Summary:



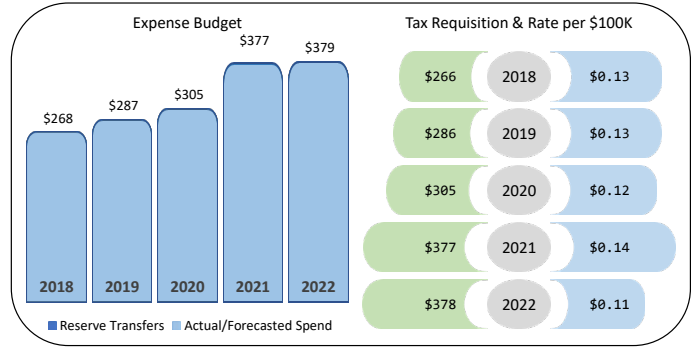
Budget Commentary and Service Goals:

- Maintain current service levels.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 377	\$ 377	\$ 378	\$ 379	\$ 379	\$ 379	\$ 379
Prior year surplus	-	-	1	-	-	-	-
	<u>377</u>	<u>377</u>	<u>379</u>	<u>379</u>	<u>379</u>	<u>379</u>	<u>379</u>
Expense:							
Operating expenses	376	377	379	379	379	379	379
	<u>376</u>	<u>377</u>	<u>379</u>	<u>379</u>	<u>379</u>	<u>379</u>	<u>379</u>
Surplus/(Deficit)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 250	\$ 3	\$ -	\$ 68	\$ 31	\$ 24	\$ 1	\$ 1
Tax rate (per \$100K)	\$ 0.11	\$ 0.38	\$ -	\$ 0.37	\$ 0.26	\$ 0.32	\$ 0.11	\$ 0.11
Average requisition, per constituent:								
Area A	\$ 0.49	\$ 0.18	\$ -	\$ 1.11	\$ 0.87	\$ 0.42	\$ 0.17	\$ 0.02

Budget Commentary and Service Goals:

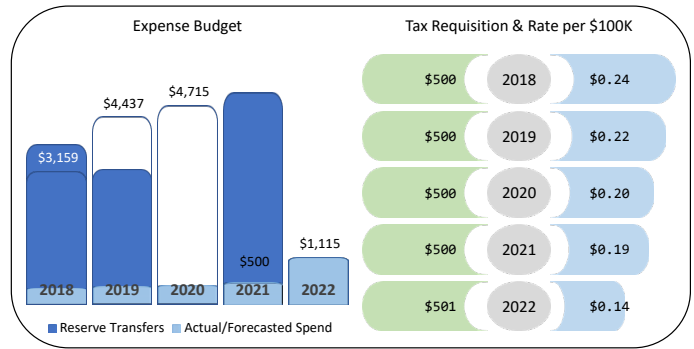
- Function operated through Function 501 – GIS Services.
- Maintain current service levels.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other revenue	4,473	-	-	-	-	-	-
Prior year surplus	646	-	614	-	-	-	-
	5,619	500	1,114	500	500	500	500
Expense:							
Operating expenses	517	485	1,114	500	500	500	500
Transfers to reserves	4,488	15	-	-	-	-	-
	5,005	500	1,114	500	500	500	500
Surplus/(Deficit)	\$ 614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

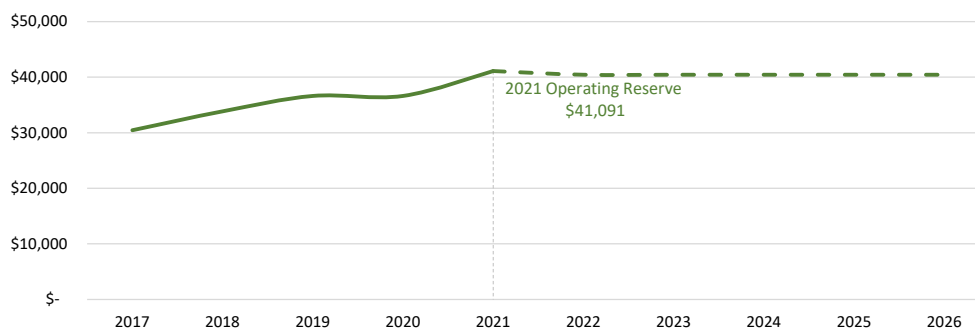
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 332	\$ 4	\$ -	\$ 90	\$ 41	\$ 32	\$ 1	\$ 1
Tax rate (per \$100K)	\$ 0.14	\$ 0.50	\$ -	\$ 0.49	\$ 0.35	\$ 0.43	\$ 0.14	\$ 0.14

Average requisition, per constituent:

Area A	\$ 0.65	\$ 0.23	\$ -	\$ 1.47	\$ 1.15	\$ 0.55	\$ 0.22	\$ 0.03
--------	---------	---------	------	---------	---------	---------	---------	---------

Reserves Summary:



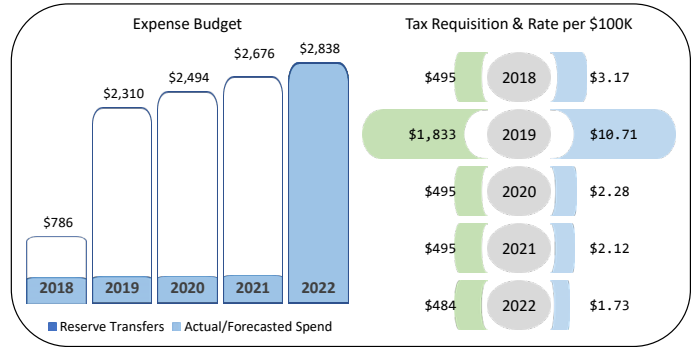
Budget Commentary and Service Goals:

- Wind up and finalize service contract with past service provider.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 495	\$ 495	\$ 484	\$ 339	\$ 340	\$ 341	\$ 342
Prior year surplus	2,182	2,181	2,354	-	-	-	-
	2,677	2,676	2,838	339	340	341	342
Expense:							
Operating expenses	323	2,676	2,838	339	340	341	342
	323	2,676	2,838	339	340	341	342
Surplus/(Deficit)	\$ 2,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 257	\$ 91	\$ -	\$ 70	\$ 63	\$ -	\$ 1	\$ 2
Tax rate (per \$100K)	\$ 1.73	\$ 6.04	\$ -	\$ 5.87	\$ 4.23	\$ -	\$ 1.73	\$ 1.73
Average requisition, per constituent:								
Area A	\$ 3.90	\$ 10.12	\$ -	\$ 5.03	\$ 4.81	\$ -	\$ 0.28	\$ 0.75

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Kyuquot Community Hall Design	\$ 47,000	-	-	-	-	-	Gas Tax
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.							

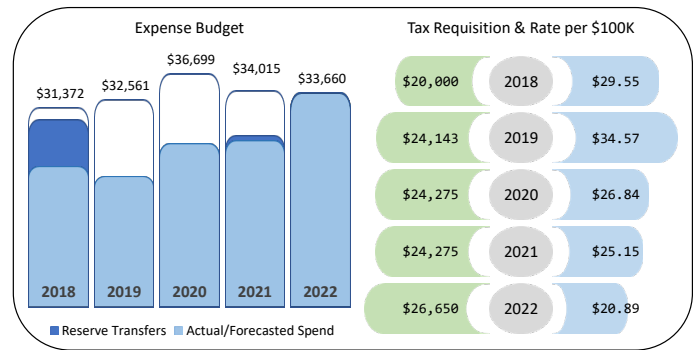
Budget Commentary and Service Goals:

- Acquire geotechnical and structural assessments in 2022 (MIA Assessment and Rapid Assessment completed in previous budget years).

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 24,275	\$ 24,275	\$ 26,650	\$ 28,693	\$ 29,238	\$ 29,793	\$ 30,359
Transfers from reserves	-	5,500	5,500	-	-	-	-
Prior year surplus	4,244	4,240	1,510	-	-	-	-
	<u>28,519</u>	<u>34,015</u>	<u>33,660</u>	<u>28,693</u>	<u>29,238</u>	<u>29,793</u>	<u>30,359</u>
Expense:							
Operating expenses	26,148	33,154	33,660	28,693	29,238	29,793	30,359
Transfers to reserves	861	861	-	-	-	-	-
	<u>27,009</u>	<u>34,015</u>	<u>33,660</u>	<u>28,693</u>	<u>29,238</u>	<u>29,793</u>	<u>30,359</u>
Surplus/(Deficit)	\$ 1,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Budget:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Heritage Hall Heating System	-	\$ 40,000	-	-	-	-	Gas Tax
Replacement of current heating system and generator with a more efficient and effective unit.							

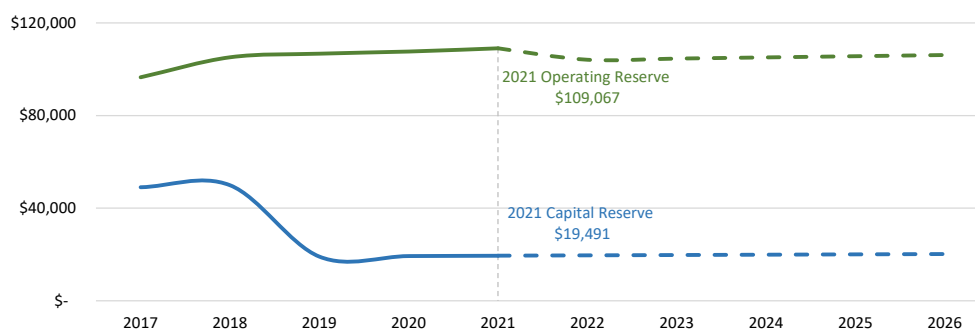
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 23,357	\$ 94	\$ -	\$ 221	\$ 1,610	\$ 1,195	\$ 95	\$ 79
Tax rate (per \$100K)	\$ 20.89	\$ 73.11	\$ -	\$ 71.02	\$ 51.18	\$ 62.67	\$ 20.89	\$ 20.89

Average requisition, per constituent:

Area A	\$ 76.08	\$ 46.76	\$ -	\$ 7.88	\$ 146.38	\$ 42.67	\$ 47.49	\$ 4.38
--------	----------	----------	------	---------	-----------	----------	----------	---------

Reserve Summary



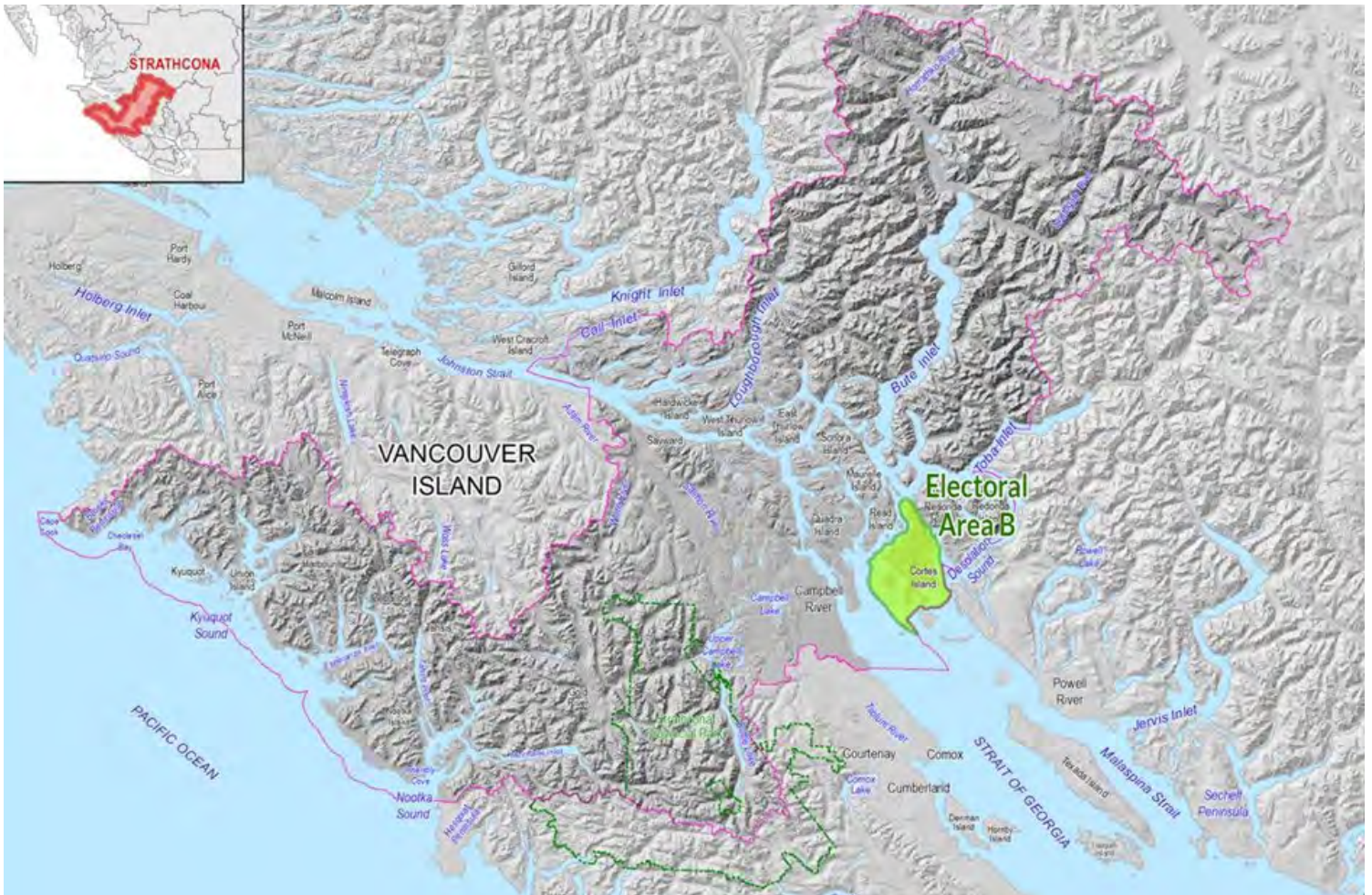
Budget Commentary and Service Goals:

- No 2022 budget has been submitted; 2% increase assumed.
- As a previous request for ownership of the facility was rejected by the Association, there are no changes in service levels anticipated for 2022.

This page is intentionally left blank for the printed version.

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

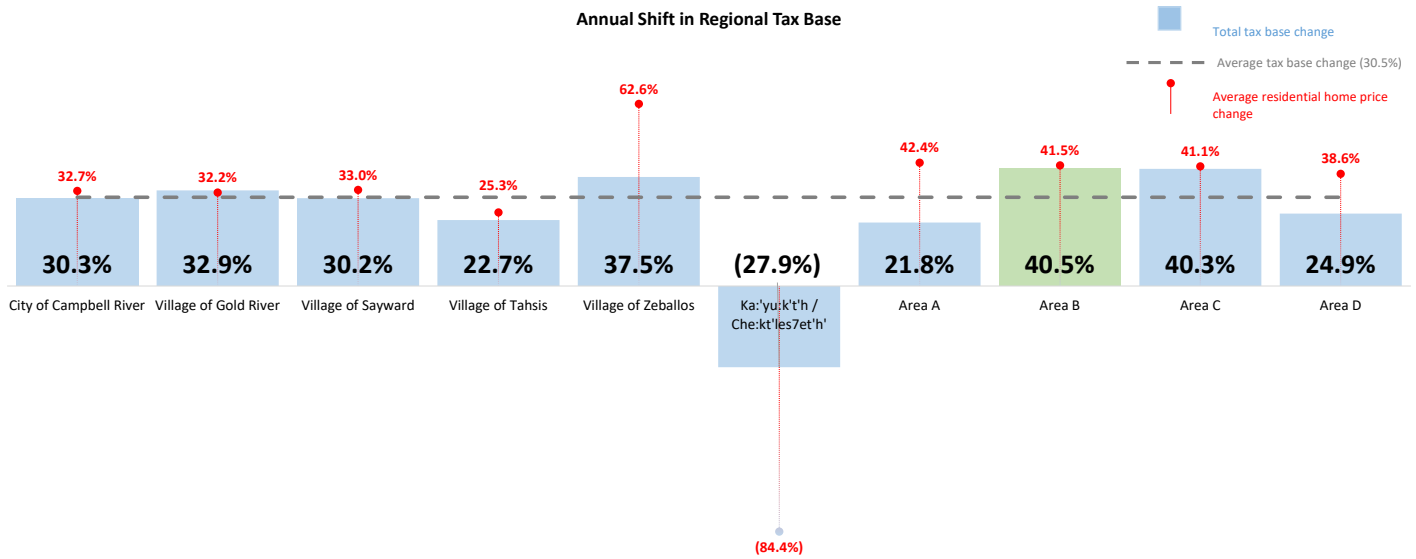
535 - House Numbering Area B

617 - Community Parks Area B

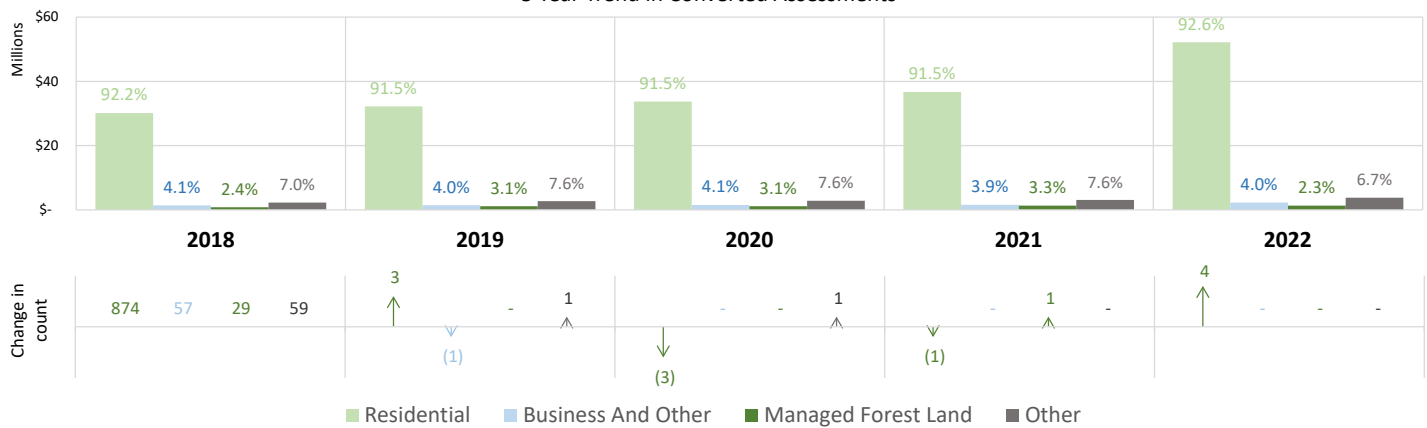
682 - Cortes Island Community Hall

697 - Heritage Conservation - Area B

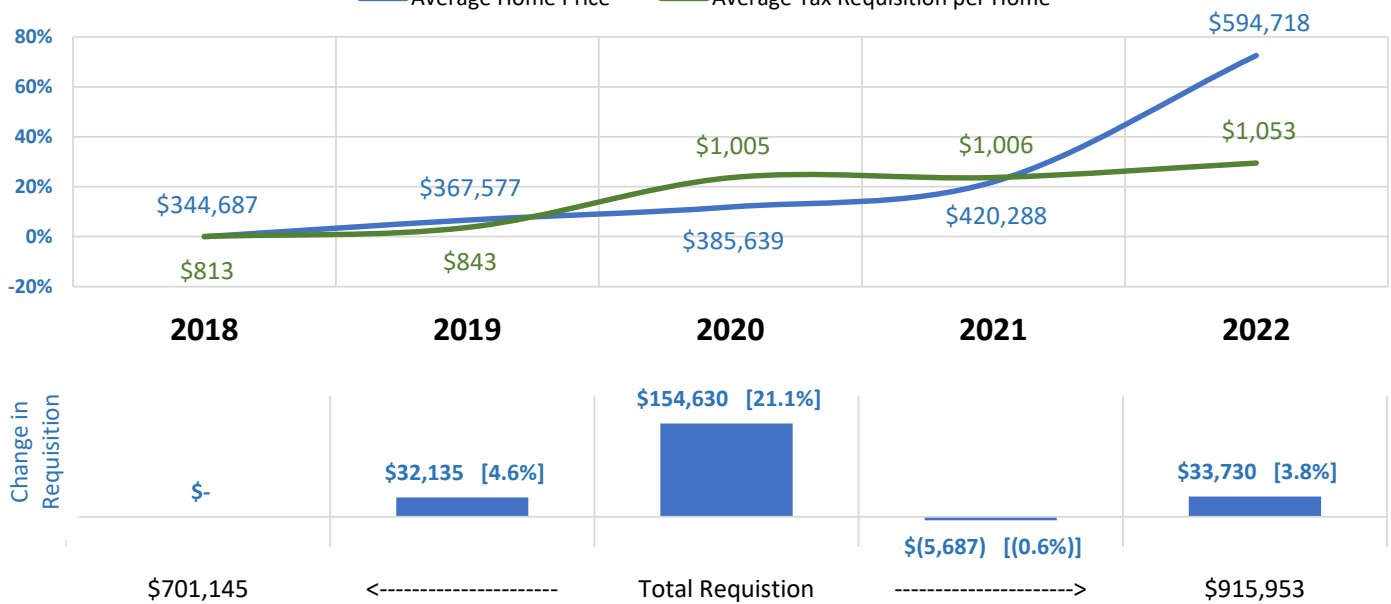
Annual Shift in Regional Tax Base



5 Year Trend in Converted Assessments



Average Home Price Average Tax Requisition per Home



Strathcona Regional District

2022-2026 Financial Plan

Property Tax Requisition Summary

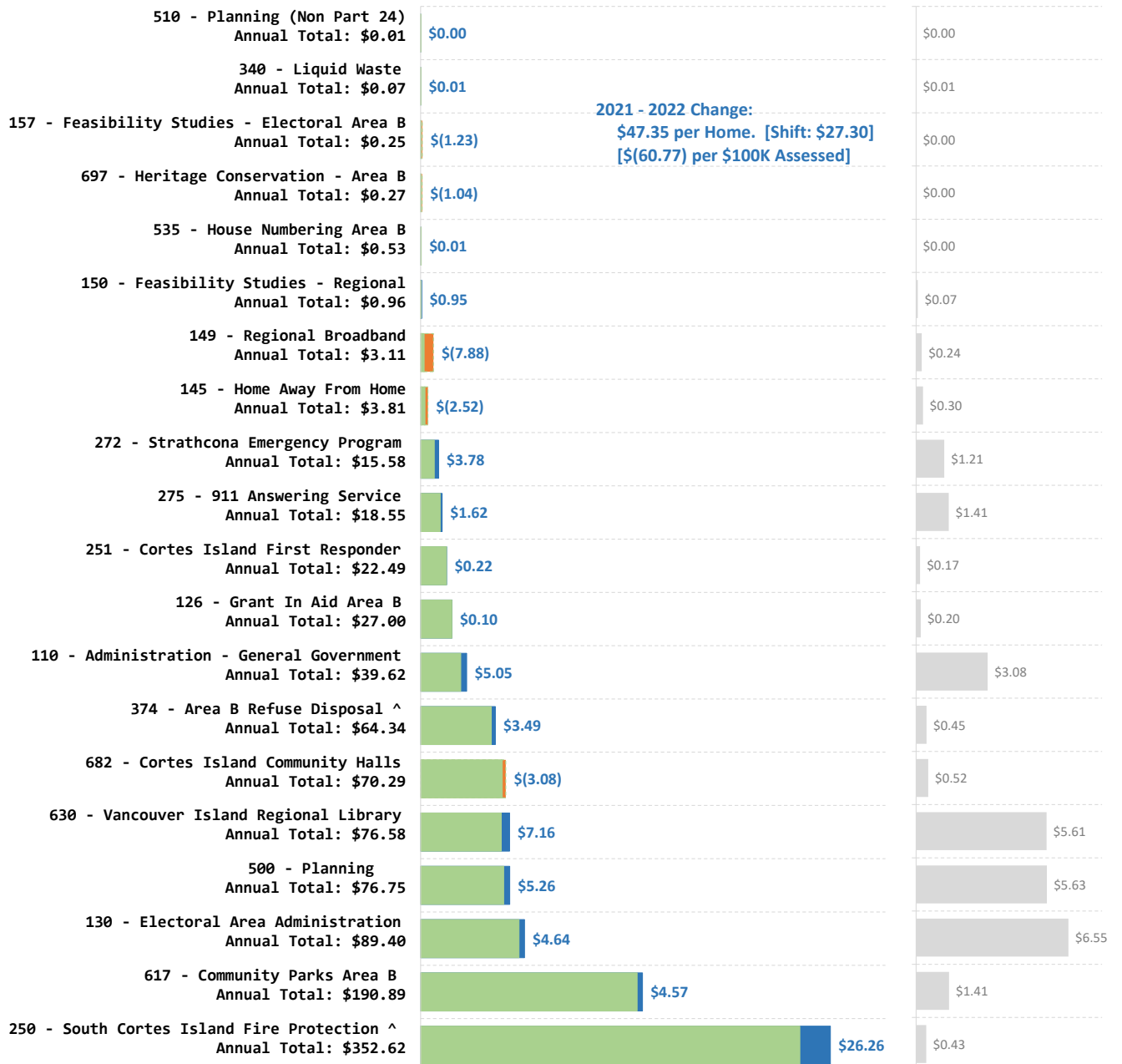
Estimated 2021 to 2022 Tax Rate Change

Based on BC Assessment Completed Roll (January 2022)

Function	Requisition			Estimated Tax (per \$100K)		
	2021 Actual	2022 Budget	% Change	2021 Actual	2022 Budget	\$ Change
Corporate Services:						
110 - Administration and General Government	\$ 32,981	\$ 37,516	13.7 %	\$ 8.23	\$ 6.66	\$ (1.56)
Regional Services:						
145 - Home Away From Home	6,036	3,609	(40.2)%	1.51	0.64	(0.86)
149 - Regional Broadband	10,491	2,948	(71.9)%	2.62	0.52	(2.09)
150 - Regional Feasibility Studies	13	913	6,819.7 %	0.00	0.16	0.16
272 - Strathcona Emergency Program	11,254	14,746	31.0 %	2.81	2.62	(0.19)
275 - 911 Emergency Answering Service	16,144	17,560	8.8 %	4.03	3.12	(0.91)
510 - Planning Non Part 26	8	9	12.1 %	0.00	0.00	(0.00)
Electoral Areas:						
130 - Electoral Area Administration	80,842	84,639	4.7 %	20.17	15.03	(5.13)
340 - Liquid Waste Management	55	64	16.0 %	0.01	0.01	(0.00)
500 - Planning	68,197	72,668	6.6 %	17.01	12.91	(4.11)
630 - Vancouver Island Regional Library	66,218	72,504	9.5 %	16.52	12.88	(3.64)
Area B:						
126 - Area B Grants In Aid	25,665	25,566	(0.4)%	6.40	4.54	(1.86)
157 - Area B Feasibility Studies	1,409	236	(83.3)%	0.35	0.04	(0.31)
250 - Cortes Island Fire ^	234,275	252,812	7.9 %	71.19	54.29	(16.90)
251 - Cortes First Responder	21,244	21,294	0.2 %	5.30	3.78	(1.52)
374 - Electoral Area B Refuse Disposal ^	57,935	60,832	5.0 %	14.48	10.82	(3.66)
535 - Area B House Numbering	504	505	0.2 %	0.13	0.09	(0.04)
617 - Area B Parks	177,720	180,731	1.7 %	44.33	32.10	(12.23)
682 - Cortes Community Hall	69,982	66,548	(4.9)%	17.46	11.82	(5.64)
697 - Area B Heritage Conservation	1,250	252	(79.8)%	0.31	0.04	(0.27)
Total Requisition	\$ 882,223	\$ 915,953	3.8 %	\$ 232.85	\$ 172.08	\$ (60.77)
<i>^ specified area</i>						
Average Residential Property Value:	\$ 420,288	\$ 594,718				
Estimated Tax Per Average Residential Property	\$ 1,005.78	\$ 1,053.13				

Estimated Tax Requisition per Average Household is \$1,053.13 for 2022. [2021 = \$1,005.78]

Impact of Assessment Shift:
\$27.30 per Home



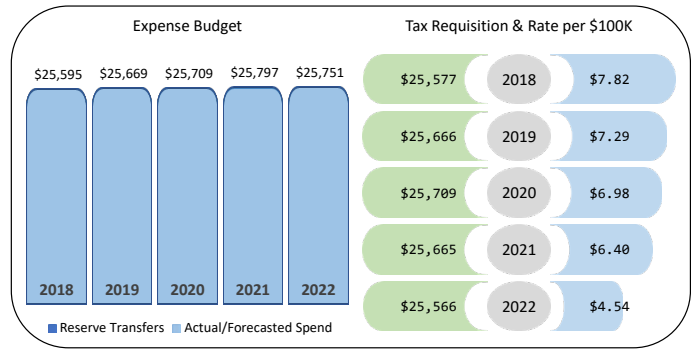
^ denotes defined service area

■ 2021 Tax per Household ■ 2022 Tax Increase ■ 2022 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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 25,665	\$ 25,665	\$ 25,566	\$ 25,766	\$ 25,781	\$ 25,796	\$ 25,812
Grants in lieu	35	-	-	-	-	-	-
Prior year surplus	171	132	185	-	-	-	-
	<u>25,871</u>	<u>25,797</u>	<u>25,751</u>	<u>25,766</u>	<u>25,781</u>	<u>25,796</u>	<u>25,812</u>
Expense:							
Operating expenses	25,686	25,797	25,751	25,766	25,781	25,796	25,812
	<u>25,686</u>	<u>25,797</u>	<u>25,751</u>	<u>25,766</u>	<u>25,781</u>	<u>25,796</u>	<u>25,812</u>
Surplus/(Deficit)	\$ 185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 23,682	\$ 142	\$ -	\$ 34	\$ 1,033	\$ 585	\$ 84	\$ 8
Tax rate (per \$100K)	\$ 4.54	\$ 15.89	\$ -	\$ 15.44	\$ 11.12	\$ 13.62	\$ 4.54	\$ 4.54
Average requisition, per constituent:								
Area B	\$ 27.00	\$ 20.26	\$ -	\$ 6.77	\$ 18.44	\$ 19.49	\$ 13.92	\$ 0.18

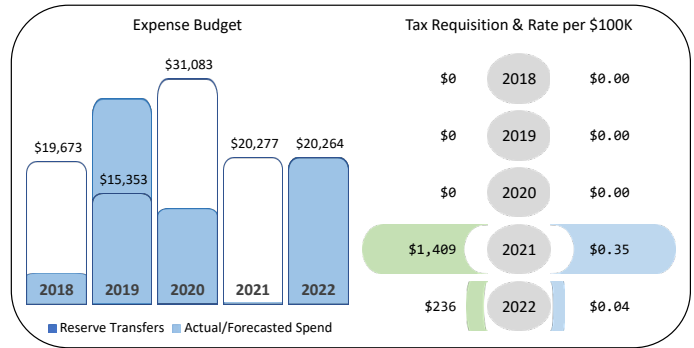
Budget Commentary and Service Goals:

- 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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 1,409	\$ 1,409	\$ 236	\$ 269	\$ 274	\$ 279	\$ 284
Prior year surplus	18,869	18,868	20,028	-	-	-	-
	20,278	20,277	20,264	269	274	279	284
Expense:							
Operating expenses	250	20,277	20,264	269	274	279	284
	250	20,277	20,264	269	274	279	284
Surplus/(Deficit)	\$ 20,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 219	\$ 1	\$ -	\$ 0	\$ 10	\$ 5	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.04	\$ 0.15	\$ -	\$ 0.14	\$ 0.10	\$ 0.13	\$ 0.04	\$ 0.04
Average requisition, per constituent:								
Area B	\$ 0.25	\$ 0.19	\$ -	\$ 0.06	\$ 0.17	\$ 0.18	\$ 0.13	\$ 0.00

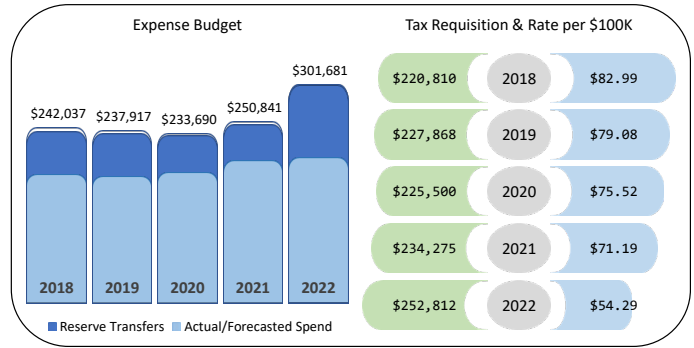
Budget Commentary and Service Goals:

- Maintain service levels.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 234,275	\$ 234,275	\$ 252,812	\$ 267,006	\$ 277,444	\$ 278,404	\$ 289,907
Sales of services	4,620	4,620	4,620	4,620	4,620	4,620	4,620
Transfers from reserves	9,000	9,000	40,000	-	-	-	-
Prior year surplus	2,946	2,946	4,249	-	-	-	-
	<u>250,841</u>	<u>250,841</u>	<u>301,681</u>	<u>271,626</u>	<u>282,064</u>	<u>283,024</u>	<u>294,527</u>
Expense:							
Operating expenses	196,592	200,841	201,681	211,626	222,064	233,024	244,527
Transfers to reserves	50,000	50,000	100,000	60,000	60,000	50,000	50,000
	<u>246,592</u>	<u>250,841</u>	<u>301,681</u>	<u>271,626</u>	<u>282,064</u>	<u>283,024</u>	<u>294,527</u>
Surplus/(Deficit)	\$ 4,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Summary:

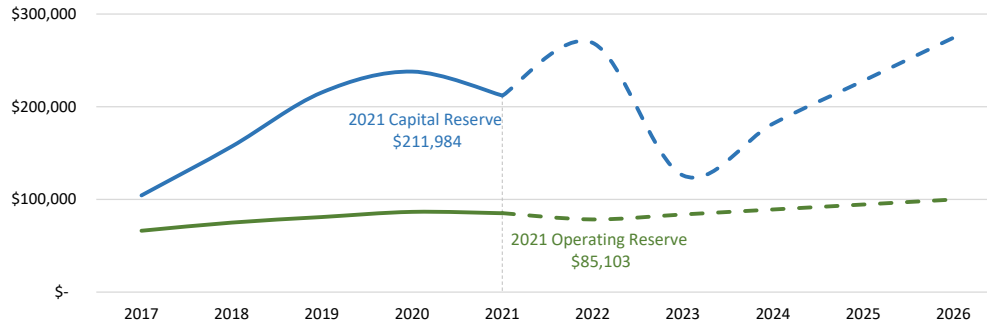
Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	2026 +	Funding
Cortes Fire Equipment Replacement	\$ 72,500	-	\$ 200,000	-	-	-	-	Reserves
Replacement of fire fleet and equipment upgrades to maintain services. 2021: Unit T-1 (1984 Ford). 2023: Unit 101 (1988 GMC).								
Cortes Water Tanks	-	\$ 10,000	-	-	-	-	-	Reserves
Construction of water tanks at strategic locations to facilitate wildfire response efforts.								
Comprehensive Energy System Upgrade	-	\$ 30,000	-	-	-	-	-	Reserves
Upgrade of current energy system to facilitate fire response and provide supplemental emergency power.								

Note: The \$200,000 purchase in 2023 represents the cost of an asset if purchased used. CIFFA notes they have a preference to purchase new however cost is not yet known.

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 237,314	\$ 1,191	\$ -	\$ 361	\$ 10,871	\$ 2,181	\$ 852	\$ 43
Tax rate (per \$100K)	\$ 54.29	\$ 190.02	\$ -	\$ 184.59	\$ 133.01	\$ 162.87	\$ 54.29	\$ 54.29
Average requisition, per constituent:								
Area B	\$ 352.62	\$ 297.71	\$ -	\$ 120.29	\$ 452.95	\$ 145.40	\$ 212.89	\$ 2.27

Reserves Summary:



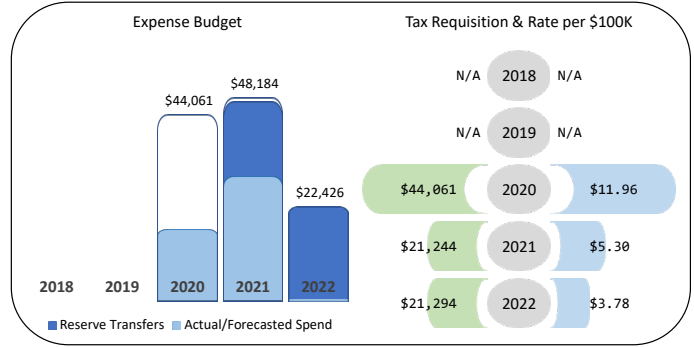
Budget Commentary and Service Goals:

- \$10,000 increase in capital reserve transfer for 2022 to 2024 to support future capital asset renewal. 2022 also includes additional \$10,000 transfer to support Cortes Water Tank project and \$30,000 for Cortes Fire Generator installation, funded by additional transfers from operating reserve.
- Continued evaluation of Tiber Bay extension to service area.

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.



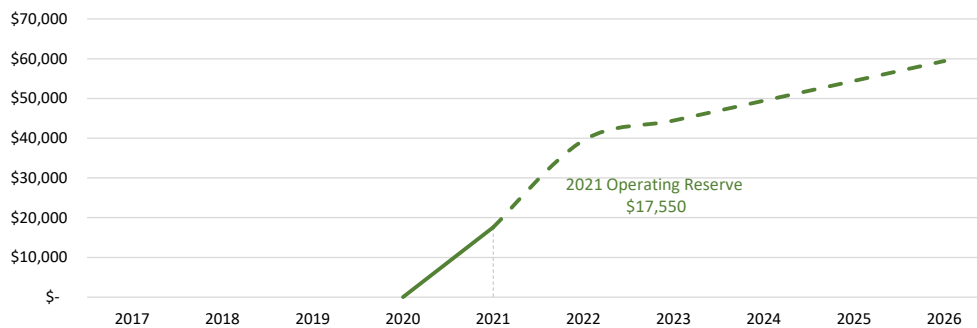
Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 21,244	\$ 21,244	\$ 21,294	\$ 37,580	\$ 39,193	\$ 40,886	\$ 40,897
Prior year surplus	26,940	26,940	1,132	-	-	-	-
	<u>48,184</u>	<u>48,184</u>	<u>22,426</u>	<u>37,580</u>	<u>39,193</u>	<u>40,886</u>	<u>40,897</u>
Expense:							
Operating expenses	29,502	30,634	526	32,580	34,193	35,886	35,897
Transfers to reserves	17,550	17,550	21,900	5,000	5,000	5,000	5,000
	<u>47,052</u>	<u>48,184</u>	<u>22,426</u>	<u>37,580</u>	<u>39,193</u>	<u>40,886</u>	<u>40,897</u>
Surplus/(Deficit)	\$ 1,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 19,725	\$ 118	\$ -	\$ 28	\$ 860	\$ 487	\$ 70	\$ 6
Tax rate (per \$100K)	\$ 3.78	\$ 13.24	\$ -	\$ 12.86	\$ 9.27	\$ 11.35	\$ 3.78	\$ 3.78
Average requisition, per constituent:								
Area B	\$ 22.49	\$ 16.87	\$ -	\$ 5.64	\$ 15.36	\$ 16.23	\$ 11.59	\$ 0.15

Reserves Summary:



Budget Commentary and Service Goals:

- Contractor advises services will not be initiated for 2022.
- 2021 Costs for staff/volunteer training.

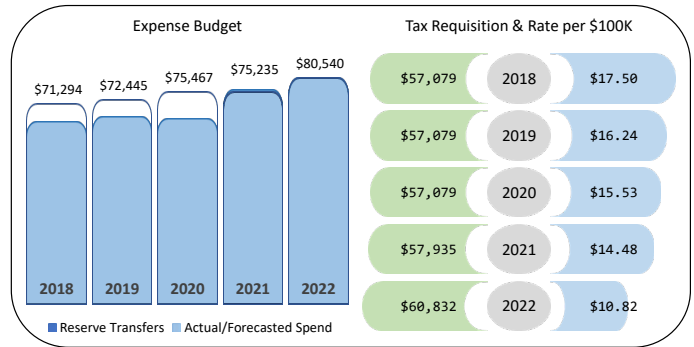
Function 374 - Electoral Area "B" Refuse Disposal Grounds

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 57,935	\$ 57,935	\$ 60,832	\$ 62,657	\$ 65,790	\$ 69,080	\$ 72,534
Grants in lieu	4	-	-	-	-	-	-
Other revenue	9,999	9,999	9,999	9,999	9,999	9,999	9,999
Transfers from reserves	-	610	9,709	9,089	7,858	6,515	5,055
Prior year surplus	7,381	6,691	-	-	-	-	-
	75,319	75,235	80,540	81,745	83,647	85,594	87,588
Expense:							
Operating expenses	75,972	75,235	79,887	81,745	83,647	85,594	87,588
Prior year deficit	-	-	653	-	-	-	-
	75,972	75,235	80,540	81,745	83,647	85,594	87,588
Surplus/(Deficit)	\$ (653)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

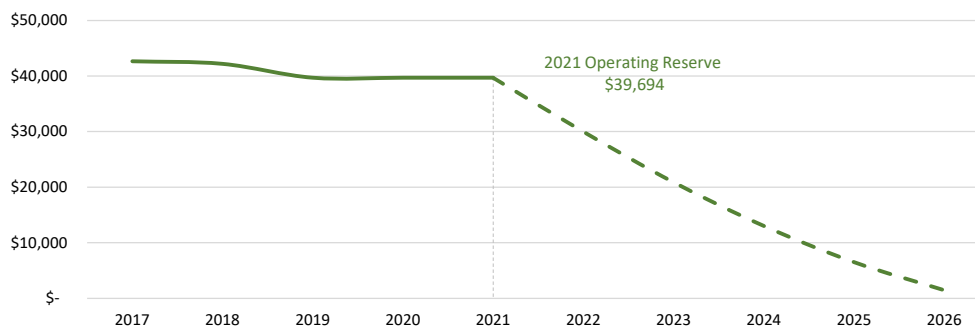
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 56,430	\$ 259	\$ -	\$ 81	\$ 2,456	\$ 1,393	\$ 199	\$ 14
Tax rate (per \$100K)	\$ 10.82	\$ 37.87	\$ -	\$ 36.79	\$ 26.51	\$ 32.46	\$ 10.82	\$ 10.82

Average requisition, per constituent:

Area B	\$ 64.34	\$ 51.78	\$ -	\$ 16.13	\$ 45.49	\$ 46.45	\$ 33.17	\$ 0.35
--------	----------	----------	------	----------	----------	----------	----------	---------

Reserves Summary:



Budget Commentary and Service Goals:

- Maintain service levels.
- Investigate authority for SRD to set or amend fees for use of disposal grounds.

Service Description

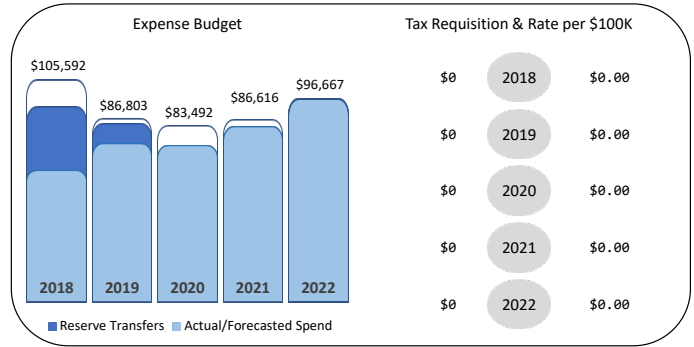
This service provides curbside collection of garbage and recycling from all residents (excluding commercial) on the island through an external contract. Recycling collection is subsidized by Recycle BC; currently there are 569 dwellings being served. Refuse is delivered to the Cortes Island Waste Management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

The authority for this service was established through Bylaw 1903.

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:

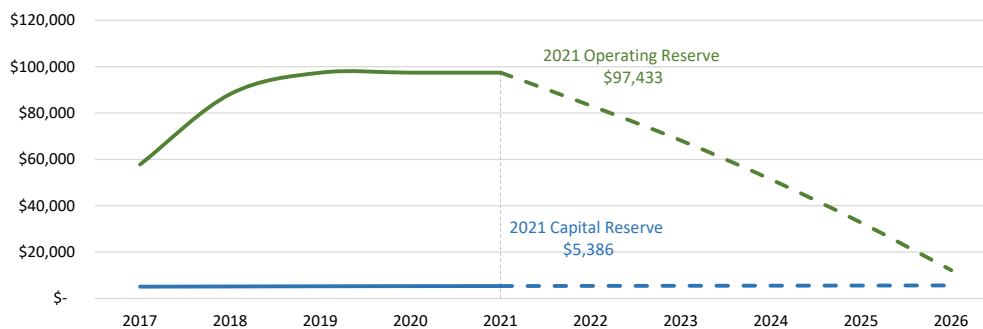
	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Sales of services	75,844	75,844	83,395	83,395	83,395	83,395	83,395
Transfers from reserves	988	4,446	13,272	15,031	16,826	18,656	20,524
Prior year surplus	6,447	6,326	-	-	-	-	-
	<u>83,279</u>	<u>86,616</u>	<u>96,667</u>	<u>98,426</u>	<u>100,221</u>	<u>102,051</u>	<u>103,919</u>
Expense:							
Operating expenses	83,279	86,616	96,667	98,426	100,221	102,051	103,919
	<u>83,279</u>	<u>86,616</u>	<u>96,667</u>	<u>98,426</u>	<u>100,221</u>	<u>102,051</u>	<u>103,919</u>
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Rate Data:

- Revenues consist of user fees and Recycling BC incentive.
- User fee revenue budget is based on 603 users at \$97 per year; an increase of \$5 over the prior year. Rate last changed in 2009 from \$79 per year.
- Recycling BC Incentive revenue budget based on 603 users at \$41.29 per year. Prior rate was \$39.14 per year.

Reserve Summary:



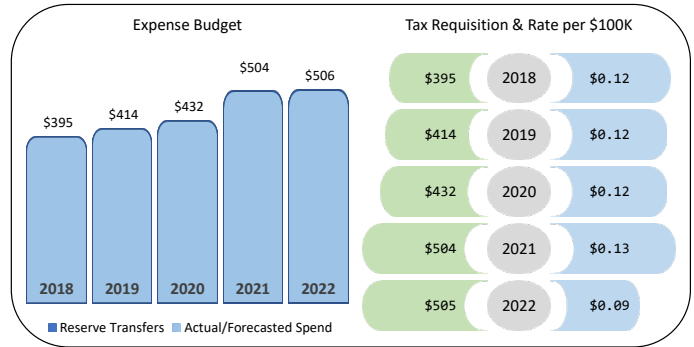
Budget Commentary and Service Goals:

- 5% user fee increase recommended for 2022. Fee last change was in 2009.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 504	\$ 504	\$ 505	\$ 506	\$ 506	\$ 506	\$ 506
Prior year surplus	-	-	1	-	-	-	-
	504	504	506	506	506	506	506
Expense:							
Operating expenses	503	504	506	506	506	506	506
	503	504	506	506	506	506	506
Surplus/(Deficit)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 468	\$ 3	\$ -	\$ 1	\$ 20	\$ 12	\$ 2	\$ 0
Tax rate (per \$100K)	\$ 0.09	\$ 0.31	\$ -	\$ 0.30	\$ 0.22	\$ 0.27	\$ 0.09	\$ 0.09
Average requisition, per constituent:								
Area B	\$ 0.53	\$ 0.40	\$ -	\$ 0.13	\$ 0.36	\$ 0.39	\$ 0.27	\$ 0.00

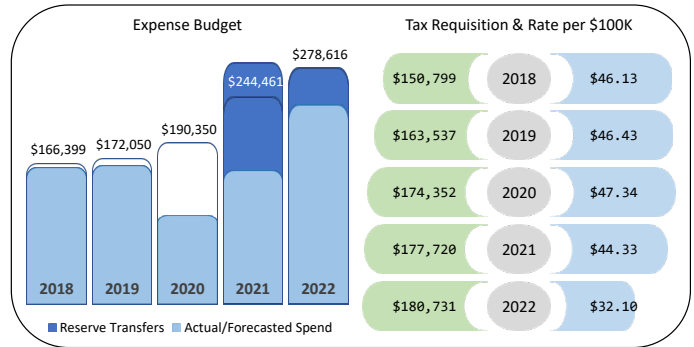
Budget Commentary and Service Goals:

- Function operated through Function 501 – GIS Services.
- Maintain current service levels.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 177,720	\$ 177,720	\$ 180,731	\$ 200,253	\$ 202,738	\$ 205,273	\$ 207,859
Government transfers	-	12,250	28,000	-	-	-	-
Transfers from reserves	95,239	4,000	4,000	4,000	4,000	4,000	4,000
Prior year surplus	78,042	50,491	65,885	-	-	-	-
	351,001	244,461	278,616	204,253	206,738	209,273	211,859
Expense:							
Operating expenses	157,527	204,861	235,816	194,253	196,738	199,273	201,859
Transfers to reserves	127,589	39,600	42,800	10,000	10,000	10,000	10,000
	285,116	244,461	278,616	204,253	206,738	209,273	211,859
Surplus/(Deficit)	\$ 65,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

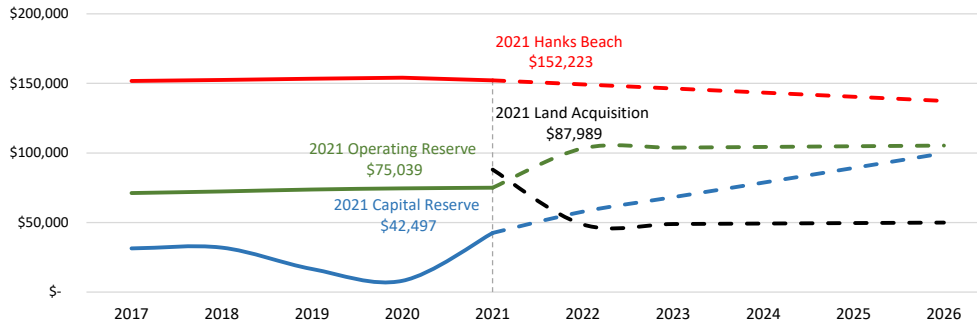
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 167,411	\$ 1,002	\$ -	\$ 239	\$ 7,300	\$ 4,134	\$ 590	\$ 55
Tax rate (per \$100K)	\$ 32.10	\$ 112.34	\$ -	\$ 109.13	\$ 78.64	\$ 96.29	\$ 32.10	\$ 32.10
Average requisition, per constituent:								
Area B	\$ 190.89	\$ 143.19	\$ -	\$ 47.87	\$ 130.35	\$ 137.79	\$ 98.41	\$ 1.28

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Kw'as Bridge Construction Surge Bridge in Kw'as Park is nearing the end of its useful life. Upgrades or replacement is required.	-	-	67,136	-	-	-	Gas Tax
Cortes Island Trails Network 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.	\$ 55,634	-	-	-	-	-	Gas Tax
Kw'as Park Improvements 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.	\$ 4,962	-	-	-	-	-	Reserves
Kw'as Capital Project 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.	-	\$ 40,000	-	-	-	-	Gas Tax
Area B Parks Land Acquisition Support potential land purchase in Area B	-	\$ 50,000	-	-	-	-	Reserves
Carrington Bridge Replacement Replacement of bridge in Carrington Park.	-	\$ 75,000	\$ -	-	-	-	Gas Tax

Reserves Summary:



Budget Commentary and Service Goals:

- Government transfers include \$20,000 for Cortes Island Active Transportation Grant and \$8,000 carryforward of Parks Inventory Assessment.
- \$4,000 reserve transfer to support costs associated with Hank’s Beach.
- Operating expenses include \$9,000 carryforward for repairs in K’was Park.
- Draft and implement a Parks Rules and Regulation Bylaw for Area B parks.
- Continue with Kw’as Park improvements.
- Proceed with Kw’as Bridge replacement capital project.
- Implement signage plan to all parks.
- Update Cortes Island park brochures.
- Continue with Cortes Island trail development.
- Re-evaluate beach access phases and proceed with Phase 3.
- Continue with Crown Land acquisitions.

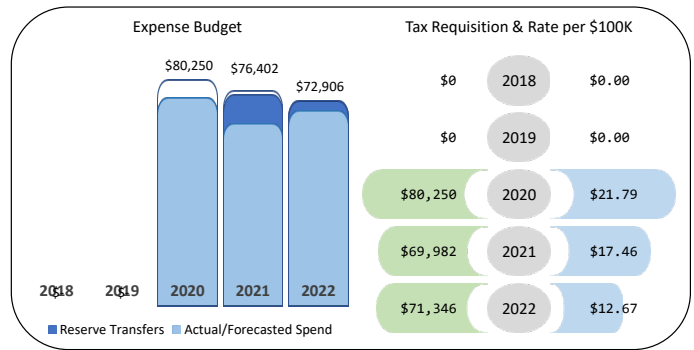
Function 682– Cortes Island Community Halls

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.



Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 69,982	\$ 69,982	\$ 71,346	\$ 74,474	\$ 75,569	\$ 75,588	\$ 75,607
Prior year surplus	6,420	6,420	1,560	-	-	-	-
	<u>76,402</u>	<u>76,402</u>	<u>72,906</u>	<u>74,474</u>	<u>75,569</u>	<u>75,588</u>	<u>75,607</u>
Expense:							
Operating expenses	64,842	66,402	69,406	69,474	70,569	70,588	70,607
Transfers to reserves	10,000	10,000	3,500	5,000	5,000	5,000	5,000
	<u>74,842</u>	<u>76,402</u>	<u>72,906</u>	<u>74,474</u>	<u>75,569</u>	<u>75,588</u>	<u>75,607</u>
Surplus/(Deficit)	\$ 1,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

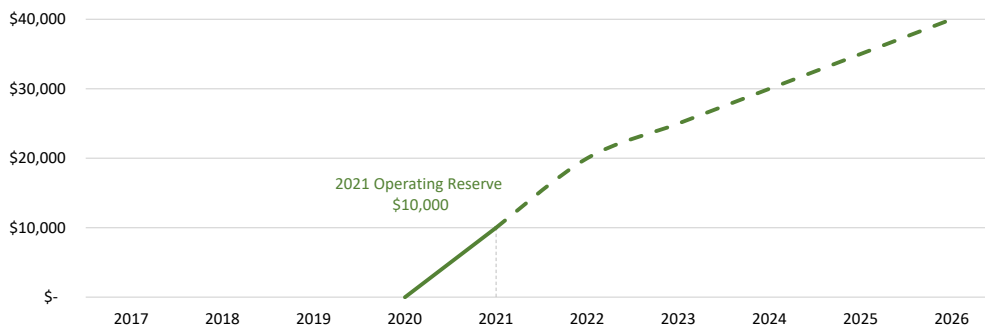
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 66,088	\$ 396	\$ -	\$ 94	\$ 2,882	\$ 1,632	\$ 233	\$ 22
Tax rate (per \$100K)	\$ 12.67	\$ 44.35	\$ -	\$ 43.08	\$ 31.04	\$ 38.01	\$ 12.67	\$ 12.67

Average requisition, per constituent:

Area B	\$ 75.36	\$ 56.53	\$ -	\$ 18.90	\$ 51.46	\$ 54.40	\$ 38.85	\$ 0.50
--------	----------	----------	------	----------	----------	----------	----------	---------

Reserve Summary:



Budget Commentary and Service Goals:

- \$3,500 Operating reserve transfer booked to support future projects.
- Maintain current service levels.

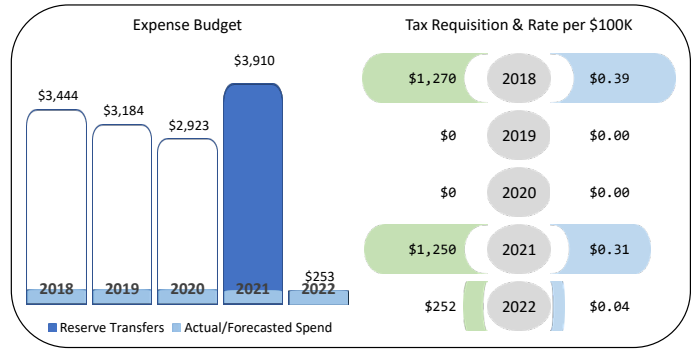
Service Description

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 (CSRD), 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.



Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 1,250	\$ 1,250	\$ 252	\$ 258	\$ 263	\$ 268	\$ 273
Prior year surplus	2,661	2,660	1	-	-	-	-
	<u>3,911</u>	<u>3,910</u>	<u>253</u>	<u>258</u>	<u>263</u>	<u>268</u>	<u>273</u>
Expense:							
Operating expenses	250	250	253	258	263	268	273
Transfers to reserves	3,660	3,660	-	-	-	-	-
	<u>3,910</u>	<u>3,910</u>	<u>253</u>	<u>258</u>	<u>263</u>	<u>268</u>	<u>273</u>
Surplus/(Deficit)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

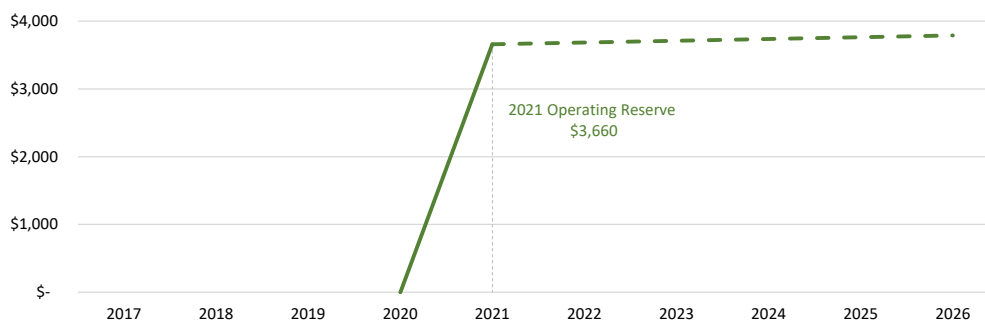
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 233	\$ 1	\$ -	\$ 0	\$ 10	\$ 6	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.04	\$ 0.16	\$ -	\$ 0.15	\$ 0.11	\$ 0.13	\$ 0.04	\$ 0.04

Average requisition, per constituent:

Area B	\$ 0.27	\$ 0.20	\$ -	\$ 0.07	\$ 0.18	\$ 0.19	\$ 0.14	\$ 0.00
--------	---------	---------	------	---------	---------	---------	---------	---------

Reserves Summary:



Budget Commentary and Service Goals:

- Maintain current service levels.

This page is intentionally left blank for the printed version.

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.

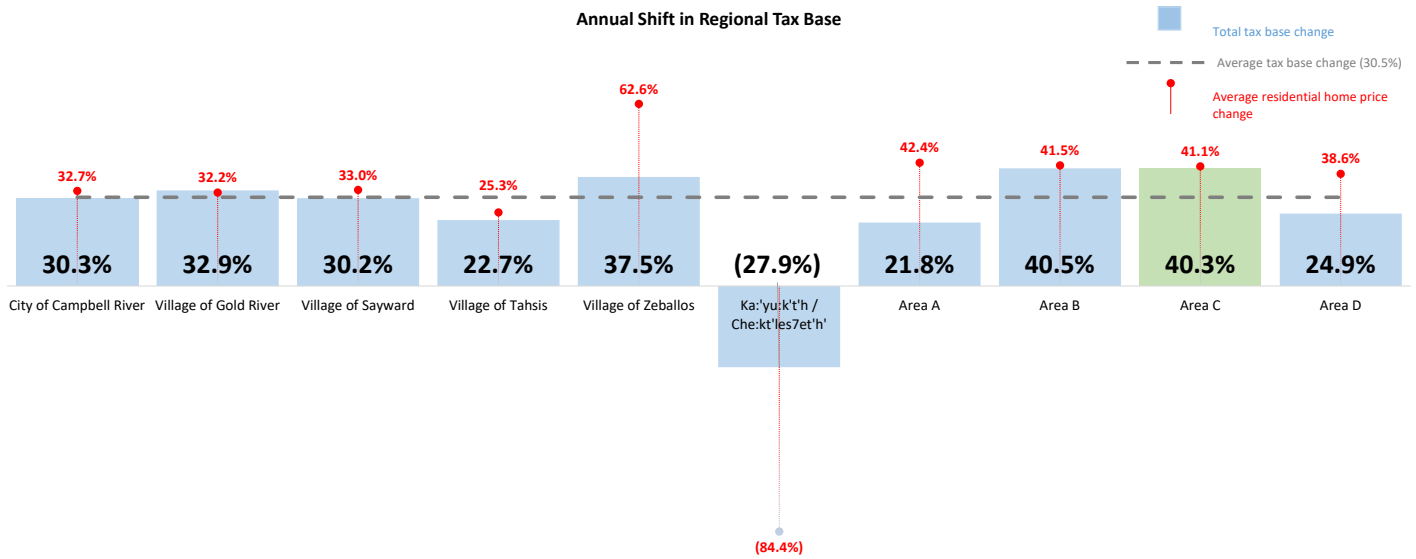
The region boasts several islands and the intricate waterways that are known for amazing beaches, wildlife viewing and natural beauty. There is also an abundance of on-land activities to enjoy such as endless mountain biking trails, climbing sites, hiking routes, camping and parks. Visitors will find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

Electoral Area C includes the following functions:

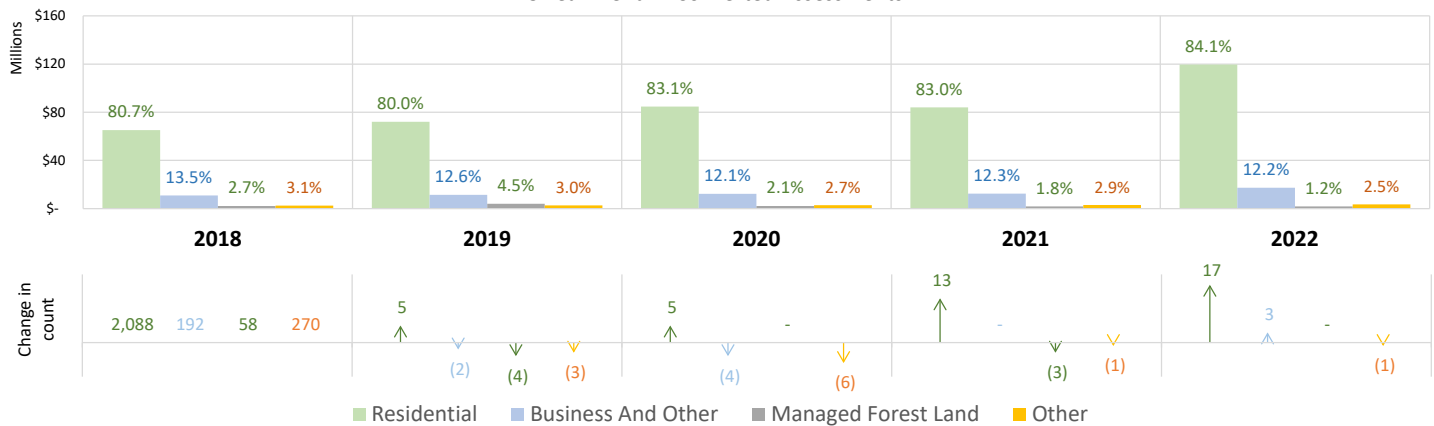
Function # - Function Description

- 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

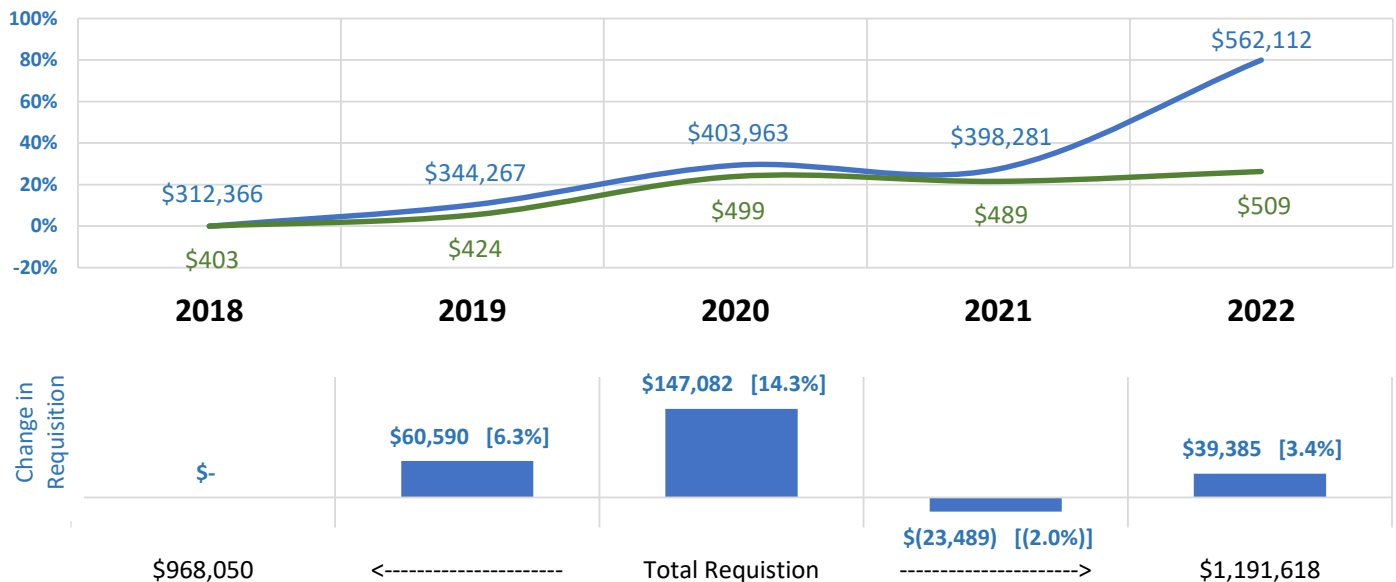
Annual Shift in Regional Tax Base



5 Year Trend in Converted Assessments



Average Home Price Average Tax Requisition per Home



Property Tax Requisition Summary

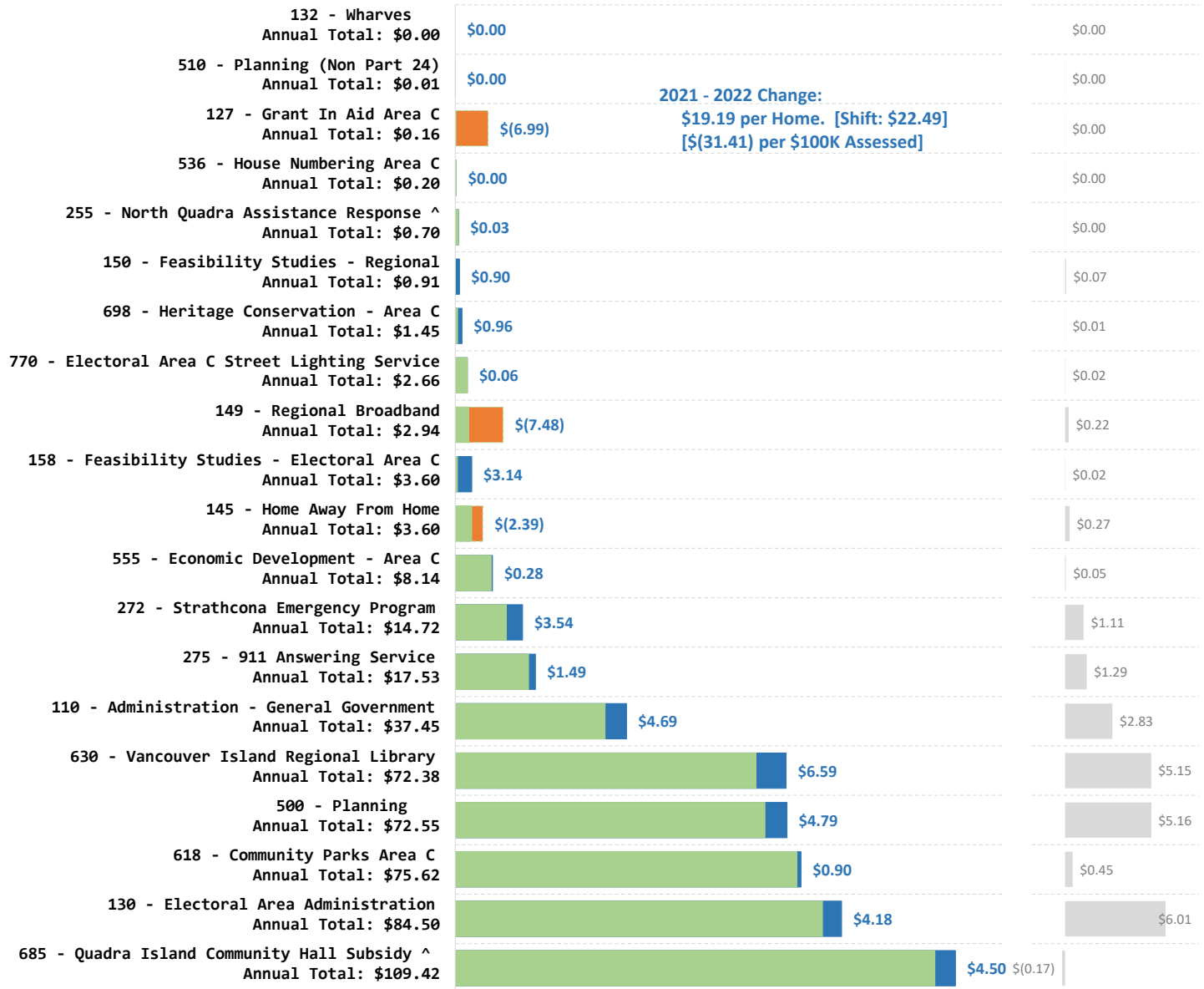
Estimated 2021 to 2022 Tax Rate Change

Based on BC Assessment Completed Roll (January 2022)

Function	Requisition			Estimated Tax (per \$100K)		
	2021 Actual	2022 Budget	% Change	2021 Actual	2022 Budget	\$ Change
Corporate Services:						
110 - Administration and General Government	\$ 83,375	\$ 94,751	13.6 %	\$ 8.23	\$ 6.66	\$ (1.56)
Regional Services:						
145 - Home Away From Home	15,259	9,115	(40.3)%	1.51	0.64	(0.86)
149 - Regional Broadband	26,520	7,445	(71.9)%	2.62	0.52	(2.09)
150 - Regional Feasibility Studies	33	2,307	6,813.3 %	0.00	0.16	0.16
272 - Strathcona Emergency Program	28,449	37,244	30.9 %	2.81	2.62	(0.19)
275 - 911 Emergency Answering Service	40,810	44,349	8.7 %	4.03	3.12	(0.91)
510 - Planning Non Part 26	21	24	12.0 %	0.00	0.00	(0.00)
Electoral Areas:						
130 - Electoral Area Administration	204,366	213,766	4.6 %	20.17	15.03	(5.13)
500 - Planning	172,399	183,533	6.5 %	17.01	12.91	(4.11)
630 - Vancouver Island Regional Library	167,396	183,117	9.4 %	16.52	12.88	(3.64)
Area C:						
127 - Area C Grants In Aid	18,207	413	(97.7)%	1.80	0.03	(1.77)
158 - Area C Feasibility Studies	1,176	9,103	674.1 %	0.12	0.64	0.52
255 - North Quadra Assistance Response ^	250	260	4.0 %	0.18	0.14	(0.04)
536 - Area C House Numbering	504	505	0.2 %	0.05	0.04	(0.01)
555 - Area C Economic Development	20,000	20,602	3.0 %	1.97	1.45	(0.52)
618 - Area C Parks	190,122	191,308	0.6 %	18.76	13.45	(5.31)
685 - Quadra Community Hall ^	175,477	183,395	4.5 %	22.84	16.94	(5.89)
698 - Area C Heritage Conservation	1,250	3,663	193.0 %	0.12	0.26	0.13
770 - Area C Street Lighting	6,617	6,719	1.5 %	0.65	0.47	(0.18)
Total Requisition	\$ 1,152,233	\$ 1,191,618	3.4 %	\$ 119.37	\$ 87.96	\$ (31.41)
<i>^ specified area</i>						
Average Residential Property Value:	\$ 398,281	\$ 562,112				
Estimated Tax Per Average Residential Property	\$ 489.36	\$ 508.55				

Estimated Tax Requisition per Average Household is \$508.55 for 2022. [2021 = \$489.36]

Impact of Assessment Shift:
\$22.49 per Home



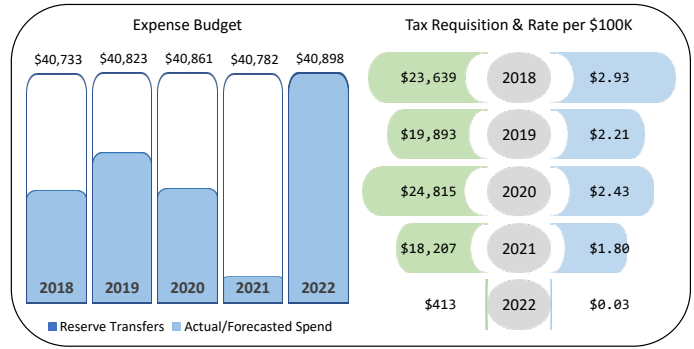
^ denotes defined service area

■ 2021 Tax per Household ■ 2022 Tax Increase ■ 2022 Tax Decrease

Service Description

The purpose of this service is to provide financial assistance to registered non-profit and other organizations to provide programs and services that benefit the local community. Proposals for funding from this program are brought forward by the electoral area director and are decided 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 by the Board in any calendar year for all grants cannot exceed \$0.10 per \$1,000 of the assessed value in the region.



Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 18,207	\$ 18,207	\$ 413	\$ 40,916	\$ 40,935	\$ 40,954	\$ 40,973
Grants in lieu	2,224	-	-	-	-	-	-
Prior year surplus	24,866	22,575	40,485	-	-	-	-
	<u>45,297</u>	<u>40,782</u>	<u>40,898</u>	<u>40,916</u>	<u>40,935</u>	<u>40,954</u>	<u>40,973</u>
Expense:							
Operating expenses	4,812	40,782	40,898	40,916	40,935	40,954	40,973
	<u>4,812</u>	<u>40,782</u>	<u>40,898</u>	<u>40,916</u>	<u>40,935</u>	<u>40,954</u>	<u>40,973</u>
Surplus/(Deficit)	\$ 40,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 347	\$ 2	\$ -	\$ 6	\$ 50	\$ 5	\$ 2	\$ 0
Tax rate (per \$100K)	\$ 0.03	\$ 0.10	\$ -	\$ 0.10	\$ 0.07	\$ 0.09	\$ 0.03	\$ 0.03
Average requisition, per constituent:								
Area C	\$ 0.16	\$ 0.09	\$ -	\$ 0.04	\$ 0.27	\$ 0.10	\$ 0.07	\$ 0.00

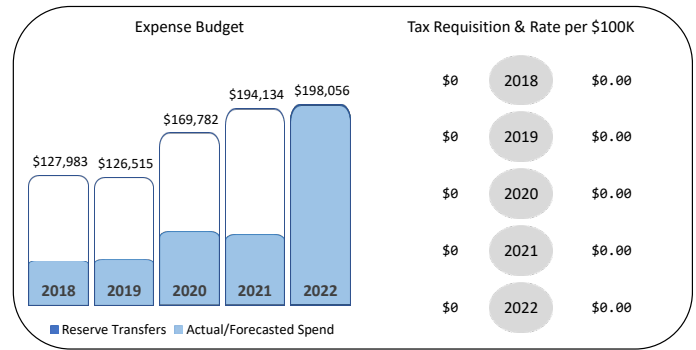
Budget Commentary and Service Goals:

- Requisition decline due to lower spend in 2021.

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 Electoral Area Administration establishing bylaw.



Operating Budget:

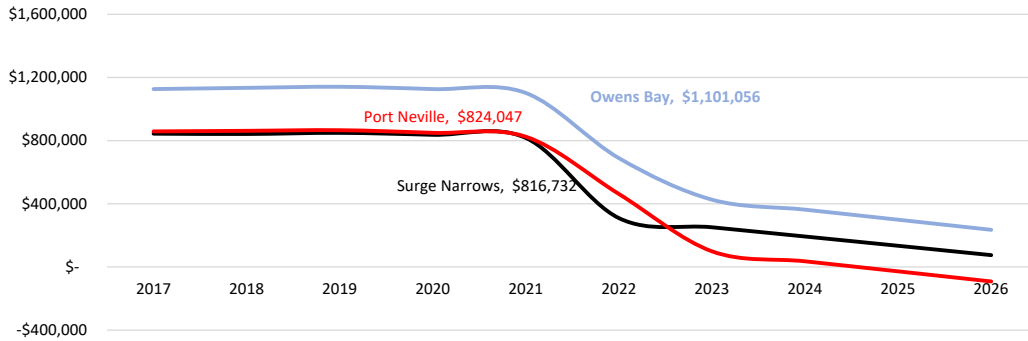
	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Government transfers	49,991	173,889	182,811	183,840	184,890	185,961	187,053
Other revenue	19,866	20,000	15,000	15,000	15,000	15,000	15,000
Sales of services	245	245	245	245	245	245	245
	<u>70,102</u>	<u>194,134</u>	<u>198,056</u>	<u>199,085</u>	<u>200,135</u>	<u>201,206</u>	<u>202,298</u>
Expense:							
Operating expenses	70,102	194,134	198,056	199,085	200,135	201,206	202,298
	<u>70,102</u>	<u>194,134</u>	<u>198,056</u>	<u>199,085</u>	<u>200,135</u>	<u>201,206</u>	<u>202,298</u>
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Owen Bay Wharf Upgrades Design and upgrade to expand dock space to meet service demand.	\$ 450,000	-	-	-	-	-	Grants
Port Neville Wharf Upgrades Replace wharf.	\$ 90,000	\$ 210,000	\$ 300,000	\$ 300,000	-	-	Gas Tax/ Reserves
Surge Narrows Wharf Upgrades Design and upgrade to expand dock space to meet service demand.	\$ 150,000	\$ 200,000	\$ 200,000	-	-	-	Grants

Deferred Revenue:

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



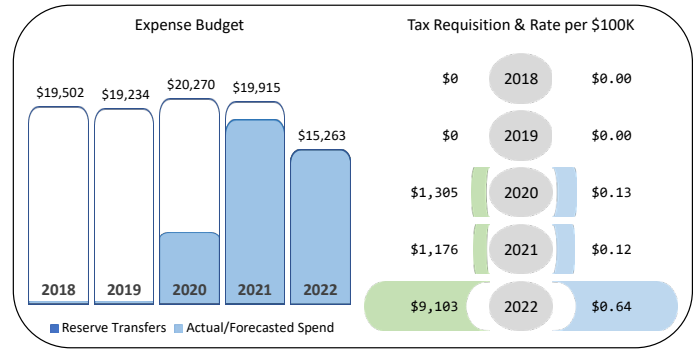
Budget Commentary and Service Goals:

- Operating costs for wharves are currently funded by Transport Canada divestiture funds.
- Begin planning work for three capital renewal projects.
- Initiate service bylaw for wharves function to operate independently of electoral area administration function.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 1,176	\$ 1,176	\$ 9,103	\$ 5,268	\$ 273	\$ 278	\$ 283
Government transfers	10,000	10,000	-	-	-	-	-
Prior year surplus	13,212	8,739	6,160	-	-	-	-
	<u>24,388</u>	<u>19,915</u>	<u>15,263</u>	<u>5,268</u>	<u>273</u>	<u>278</u>	<u>283</u>
Expense:							
Operating expenses	18,228	19,915	15,263	5,268	273	278	283
	<u>18,228</u>	<u>19,915</u>	<u>15,263</u>	<u>5,268</u>	<u>273</u>	<u>278</u>	<u>283</u>
Surplus/(Deficit)	\$ 6,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 7,657	\$ 39	\$ -	\$ 136	\$ 1,110	\$ 112	\$ 43	\$ 5
Tax rate (per \$100K)	\$ 0.64	\$ 2.24	\$ -	\$ 2.18	\$ 1.57	\$ 1.92	\$ 0.64	\$ 0.64
Average requisition, per constituent:								
Area C	\$ 3.60	\$ 1.96	\$ -	\$ 0.97	\$ 5.88	\$ 2.20	\$ 1.59	\$ 0.08

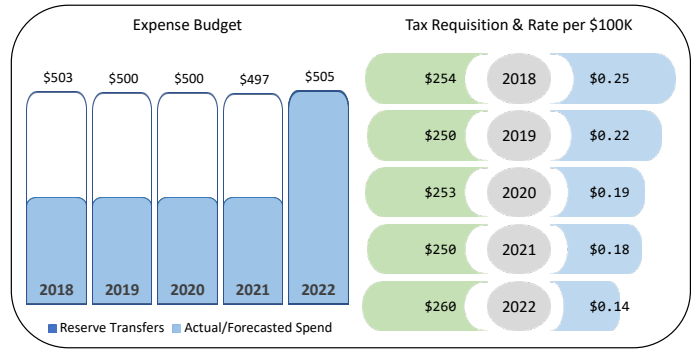
Budget Commentary and Service Goals:

- 2021 Government transfer relates to Quathiaski Cove Water System Feasibility Study.

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 within the service area of Electoral Area C.



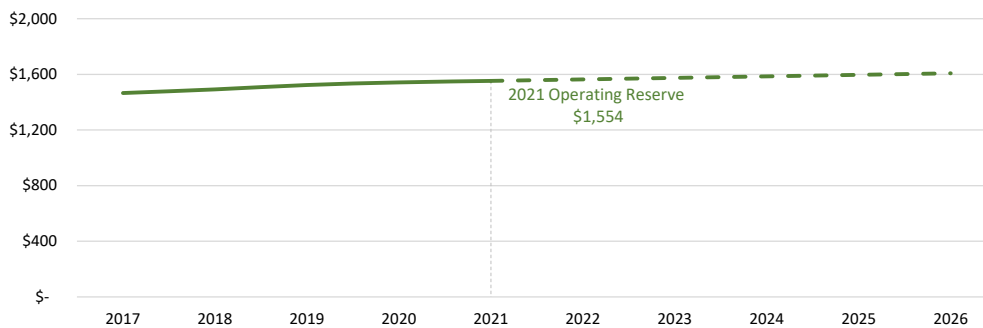
Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 250	\$ 250	\$ 260	\$ 507	\$ 512	\$ 517	\$ 522
Prior year surplus	247	247	245	-	-	-	-
	<u>497</u>	<u>497</u>	<u>505</u>	<u>507</u>	<u>512</u>	<u>517</u>	<u>522</u>
Expense:							
Operating expenses	252	497	505	507	512	517	522
	<u>252</u>	<u>497</u>	<u>505</u>	<u>507</u>	<u>512</u>	<u>517</u>	<u>522</u>
Surplus/(Deficit)	\$ 245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 248	\$ 0	\$ -	\$ 1	\$ 7	\$ 3	\$ -	\$ 0
Tax rate (per \$100K)	\$ 0.14	\$ 0.48	\$ -	\$ 0.47	\$ 0.34	\$ 0.41	\$ -	\$ 0.14
Average requisition, per constituent:								
Area C	\$ 0.70	\$ 0.22	\$ -	\$ 0.32	\$ 2.45	\$ 0.44	\$ -	\$ 0.01

Reserves Summary:



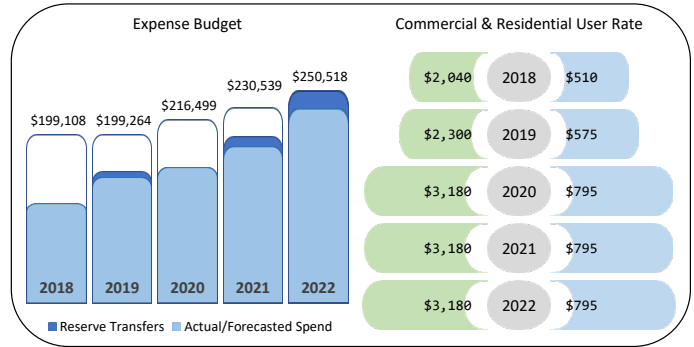
Budget Commentary and Service Goals:

-

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.



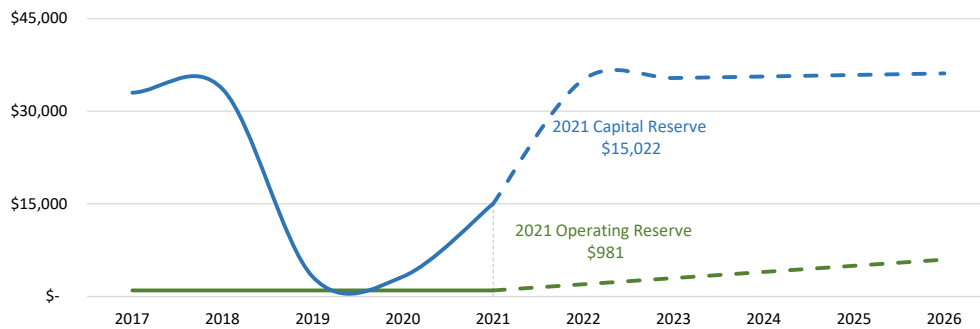
Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Sales of services	193,447	189,520	202,762	207,836	215,822	237,119	254,821
Prior year surplus	51,386	41,019	47,756	-	-	-	-
	<u>244,833</u>	<u>230,539</u>	<u>250,518</u>	<u>207,836</u>	<u>215,822</u>	<u>237,119</u>	<u>254,821</u>
Expense:							
Operating expenses	181,335	214,797	225,568	202,886	205,252	207,665	210,126
Transfers to reserves	11,792	11,792	21,000	1,000	1,000	1,000	1,000
Debt principal	3,950	3,950	3,950	3,950	6,477	12,796	19,650
Debt interest	-	-	-	-	3,093	15,658	24,045
	<u>197,077</u>	<u>230,539</u>	<u>250,518</u>	<u>207,836</u>	<u>215,822</u>	<u>237,119</u>	<u>254,821</u>
Surplus/(Deficit)	\$ 47,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Waste Water Treatment Plant	-	-	\$ 400,000	\$ 1,625,250	\$ 1,084,750	-	Grant/Debt
Replace major components of the Quathiaski Cove Waste Water Treatment Plant							

Reserves Summary:



Budget Commentary and Service Goals:

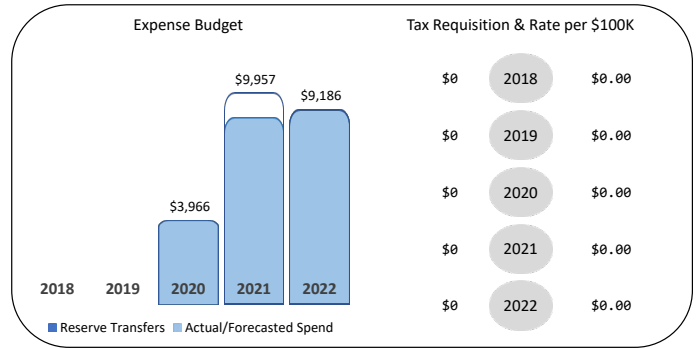
- Future debt increases would be required in support the installation of a new Waste Water Treatment Plant. The budget currently anticipates senior government grants will fund 76% of the overall project costs.
- 16 New units added in 2021, rate increase recommended for 2022 but not required due to increased number of users. Any authorized rate increase would support increased Capital Reserve transfers to support asset renewal.

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.

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 who elected to not pre-pay their property's share of the construction costs March 31, 2020 will pay the amount to the SRD through a parcel tax over a 20-year payback period.



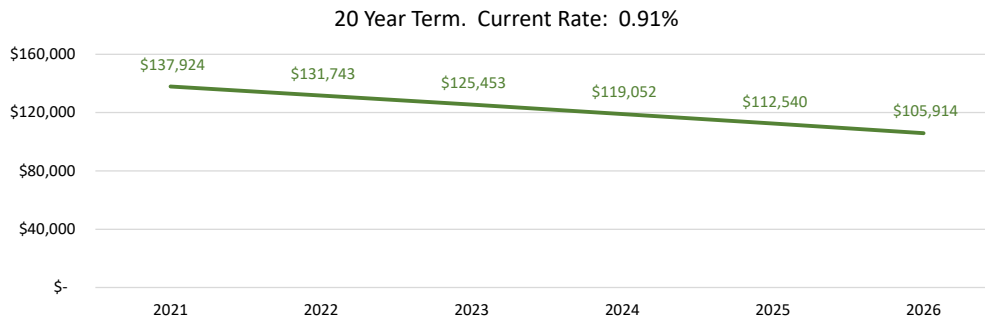
Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Frontage and parcel taxes	\$ 9,957	\$ 9,957	\$ 7,733	\$ 9,186	\$ 9,186	\$ 9,186	\$ 9,186
Grants in lieu	311	-	-	-	-	-	-
Prior year surplus	-	-	1,453	-	-	-	-
	<u>10,268</u>	<u>9,957</u>	<u>9,186</u>	<u>9,186</u>	<u>9,186</u>	<u>9,186</u>	<u>9,186</u>
Expense:							
Operating expenses	358	1,500	1,800	1,800	1,800	1,800	1,800
Debt principal	6,076	6,076	6,076	6,076	6,076	6,076	6,076
Debt interest	1,311	1,311	1,310	1,310	1,310	1,310	1,310
Prior year deficit	1,070	1,070	-	-	-	-	-
	<u>8,815</u>	<u>9,957</u>	<u>9,186</u>	<u>9,186</u>	<u>9,186</u>	<u>9,186</u>	<u>9,186</u>
Surplus/(Deficit)	\$ 1,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Rate Information:

Parcel tax anticipated to decline from \$311 to \$251 for the 32 households who opted to not prepay their share of the expansion works. Decline due to first year administration costs being higher.

Debt Summary:



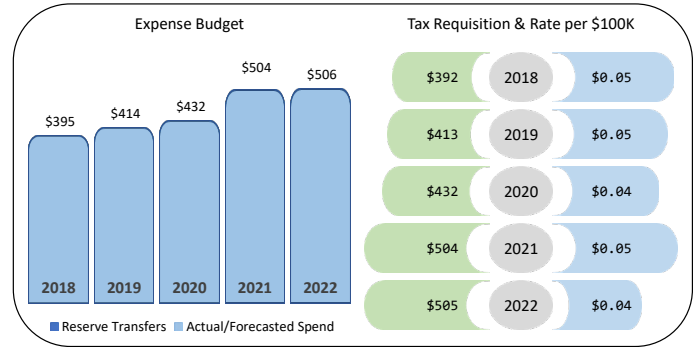
Budget Commentary and Service Goals:

- Future goals including conducting 2022 Parcel Roll review panel and maintain operational efficiencies to minimize any future parcel tax increase.

Service Description

Function 501 - Geographic Information Systems now fulfills the service of assigning and managing house numbering in Electoral Area C. This service exists to provide funding to support Function 501.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 504	\$ 504	\$ 505	\$ 506	\$ 506	\$ 506	\$ 506
Prior year surplus	-	-	1	-	-	-	-
	<u>504</u>	<u>504</u>	<u>506</u>	<u>506</u>	<u>506</u>	<u>506</u>	<u>506</u>
Expense:							
Operating expenses	503	504	506	506	506	506	506
	<u>503</u>	<u>504</u>	<u>506</u>	<u>506</u>	<u>506</u>	<u>506</u>	<u>506</u>
Surplus/(Deficit)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 425	\$ 2	\$ -	\$ 8	\$ 62	\$ 6	\$ 2	\$ 0
Tax rate (per \$100K)	\$ 0.04	\$ 0.12	\$ -	\$ 0.12	\$ 0.09	\$ 0.11	\$ 0.04	\$ 0.04
Average requisition, per constituent:								
Area C	\$ 0.20	\$ 0.11	\$ -	\$ 0.05	\$ 0.33	\$ 0.12	\$ 0.09	\$ 0.00

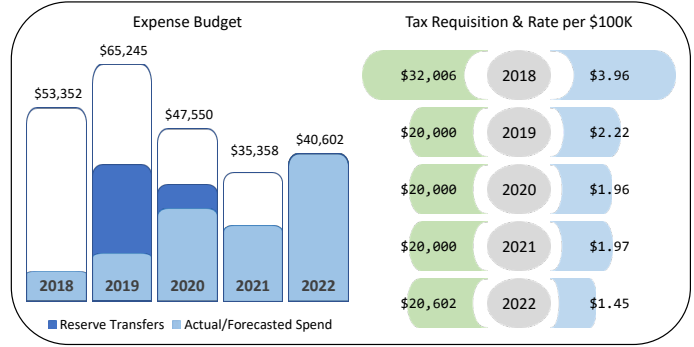
Budget Commentary and Service Goals:

- Future service goals are to maintain current levels of service.

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.



Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 20,000	\$ 20,000	\$ 20,602	\$ 40,607	\$ 40,612	\$ 40,617	\$ 40,622
Transfers from reserves	-	-	5,367	-	-	-	-
Prior year surplus	15,388	15,358	14,633	-	-	-	-
	<u>35,388</u>	<u>35,358</u>	<u>40,602</u>	<u>40,607</u>	<u>40,612</u>	<u>40,617</u>	<u>40,622</u>
Expense:							
Operating expenses	20,755	20,528	40,602	40,607	40,612	40,617	40,622
Transfers to reserves	-	14,830	-	-	-	-	-
	<u>20,755</u>	<u>35,358</u>	<u>40,602</u>	<u>40,607</u>	<u>40,612</u>	<u>40,617</u>	<u>40,622</u>
Surplus/(Deficit)	\$ 14,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

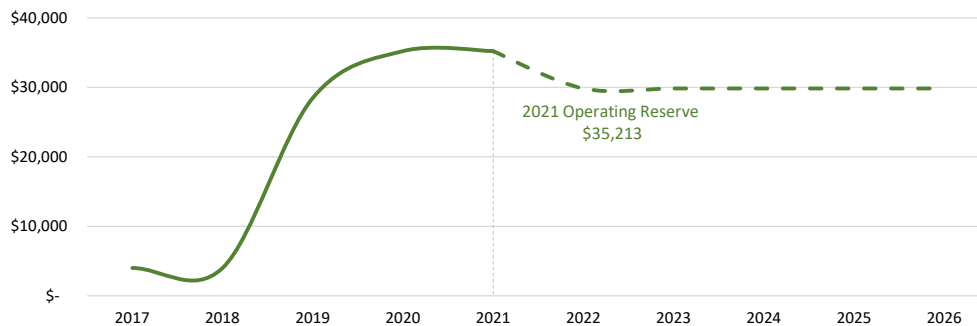
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 17,329	\$ 89	\$ -	\$ 307	\$ 2,513	\$ 254	\$ 97	\$ 12
Tax rate (per \$100K)	\$ 1.45	\$ 5.07	\$ -	\$ 4.93	\$ 3.55	\$ 4.35	\$ 1.45	\$ 1.45

Average requisition, per constituent:

Area C	\$ 8.14	\$ 4.44	\$ -	\$ 2.20	\$ 13.30	\$ 4.98	\$ 3.60	\$ 0.17
--------	---------	---------	------	---------	----------	---------	---------	---------

Reserves Summary:



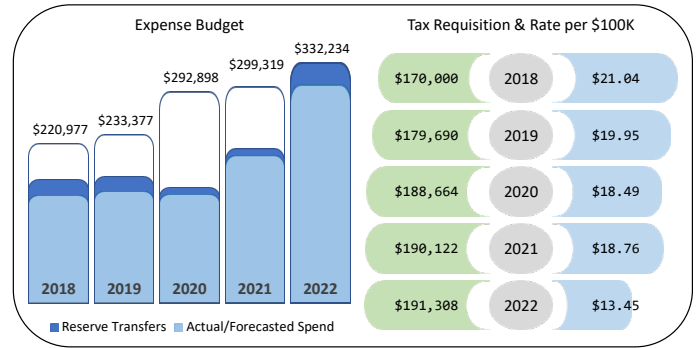
Budget Commentary and Service Goals:

- 2021 Operating reserve transfer cancelled to offset \$20,000 budget increase.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 190,122	\$ 190,122	\$ 191,308	\$ 232,131	\$ 234,677	\$ 237,275	\$ 239,925
Government transfers	-	48,500	43,000	-	-	-	-
Other revenue	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Transfers from reserves	5,500	-	20,000	-	-	-	-
Prior year surplus	89,568	57,097	74,326	-	-	-	-
	288,790	299,319	332,234	235,731	238,277	240,875	243,525
Expense:							
Operating expenses	204,464	289,319	302,234	225,731	228,277	230,875	233,525
Transfers to reserves	10,000	10,000	30,000	10,000	10,000	10,000	10,000
	214,464	299,319	332,234	235,731	238,277	240,875	243,525
Surplus/(Deficit)	\$ 74,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

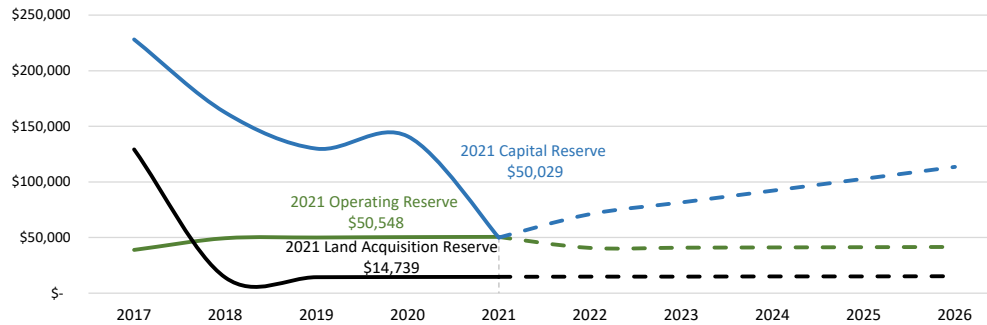
Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Hoskyn Wharf Extension	\$ 100,000	-	-	-	-	-	Gas Tax
Hoskyn wharf extension. Wharf at capacity during peak times and in dire need of expansion. Potential to apply for grant on this project. Future consideration.							
Read Island Property Acquisition	\$ 56,990	-	-	-	-	-	Reserves
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.							
Blenkin Park Trail Improvements	\$ 25,000	-	-	-	-	-	Reserves
Trail/field equipment and improvements.							
Granite Bay Boatramp Improvements	\$ 20,000	-	-	-	-	-	Reserves
Boat ramp requires improvements to protect the asset and improve functionality.							
Q-Cove Village Trail System	\$ 21,826	-	-	-	-	-	Gas Tax
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.							
Granite Bay Shoreline Repairs	\$ 19,578	-	-	-	-	-	Gas Tax
Granite Bay shoreline erosion work. Shoreline works are eroding and in need of repair.							
Surge Narrows Marine Infrastructure Revitalizatic	-	\$ 1,596,000	\$ 399,003	-	-	-	Grant
Revitalization of the Surge Narrows Store, boardwalk and floating dock.							
Blenkin Park Playground Replacement	-	-	-	\$ 100,000	-	-	Grants
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.							

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 160,916	\$ 825	\$ -	\$ 2,855	\$ 23,336	\$ 2,358	\$ 902	\$ 115
Tax rate (per \$100K)	\$ 13.45	\$ 47.08	\$ -	\$ 45.74	\$ 32.96	\$ 40.36	\$ 13.45	\$ 13.45
Average requisition, per constituent:								
Area C	\$ 75.62	\$ 41.26	\$ -	\$ 20.39	\$ 123.47	\$ 46.24	\$ 33.42	\$ 1.59

Reserves Summary:



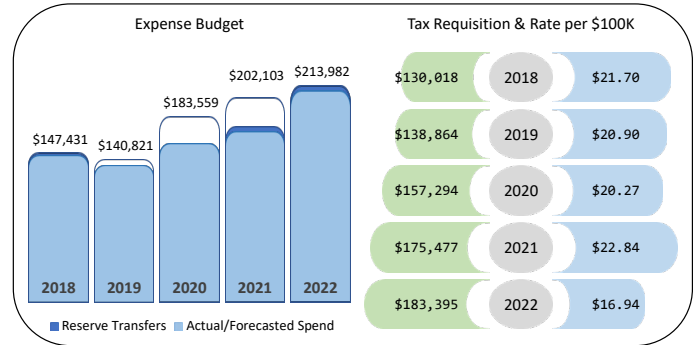
Budget Commentary and Service Goals:

- Decline in Government Transfers due to one-time COVID relief funds being received in 2021.
- 2022 Expenses include \$10,000 carryforward of Tennis Court Resurfacing project.
- \$20,000 Reserve transfer to support tennis court resurfacing and water pump for Evans Bay wharf.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 175,477	\$ 175,477	\$ 183,395	\$ 198,746	\$ 202,430	\$ 206,188	\$ 210,021
Grants in lieu	603	460	460	460	460	460	460
Prior year surplus	7,198	6,166	10,127	-	-	-	-
	<u>183,278</u>	<u>202,103</u>	<u>213,982</u>	<u>199,206</u>	<u>202,890</u>	<u>206,648</u>	<u>210,481</u>
Expense:							
Operating expenses	168,151	197,103	208,982	194,206	197,890	201,648	205,481
Transfers to reserves	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	<u>173,151</u>	<u>202,103</u>	<u>213,982</u>	<u>199,206</u>	<u>202,890</u>	<u>206,648</u>	<u>210,481</u>
Surplus/(Deficit)	\$ 10,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

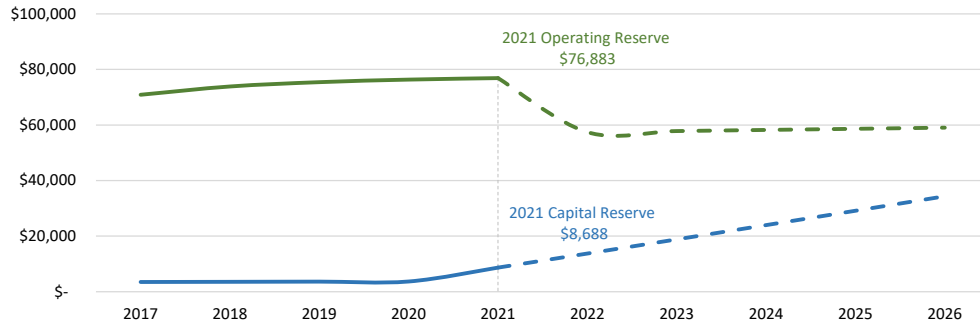
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 167,198	\$ 771	\$ -	\$ 944	\$ 12,886	\$ 661	\$ 906	\$ 30
Tax rate (per \$100K)	\$ 16.94	\$ 59.31	\$ -	\$ 57.61	\$ 41.51	\$ 50.83	\$ 16.94	\$ 16.94
Average requisition, per constituent:								
Area C	\$ 109.42	\$ 64.21	\$ -	\$ 42.92	\$ 127.58	\$ 55.08	\$ 64.69	\$ 1.24

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
QI Hall Seismic Upgrades	\$ 81,192	-	-	-	-	-	Grants
Seismic upgrade. 100% Provincial grant. Grant received in 2017, work started in 2018, planned completion in 2021.							

Reserves Summary:



Budget Commentary and Service Goals:

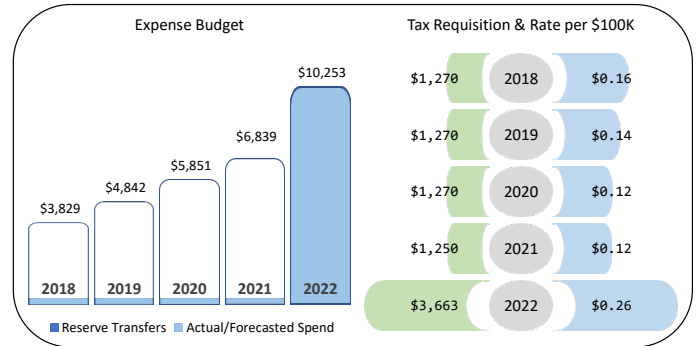
- \$20,000 Reserve transfer to support Quadra Island Community Hall Assessment being carried forward from 2021.
- 2022 contractor fees increasing \$10,572 or 6.5%
- Continue investigation whether operations of current contractor can be covered under SRD liability insurance policy as an associate member of MIABC.

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 (CSRD), 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 maximum levy for this service is \$0.25 per \$1,000 of the assessed value of Electoral Area C.

Related bylaws:

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



Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 1,250	\$ 1,250	\$ 3,663	\$ 258	\$ 263	\$ 268	\$ 273
Prior year surplus	5,590	5,589	6,590	-	-	-	-
	<u>6,840</u>	<u>6,839</u>	<u>10,253</u>	<u>258</u>	<u>263</u>	<u>268</u>	<u>273</u>
Expense:							
Operating expenses	250	250	10,253	258	263	268	273
Transfers to reserves	-	6,589	-	-	-	-	-
	<u>250</u>	<u>6,839</u>	<u>10,253</u>	<u>258</u>	<u>263</u>	<u>268</u>	<u>273</u>
Surplus/(Deficit)	\$ 6,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 3,081	\$ 16	\$ -	\$ 55	\$ 447	\$ 45	\$ 17	\$ 2
Tax rate (per \$100K)	\$ 0.26	\$ 0.90	\$ -	\$ 0.88	\$ 0.63	\$ 0.77	\$ 0.26	\$ 0.26
Average requisition, per constituent:								
Area C	\$ 1.45	\$ 0.79	\$ -	\$ 0.39	\$ 2.36	\$ 0.89	\$ 0.64	\$ 0.03

Budget Commentary and Service Goals:

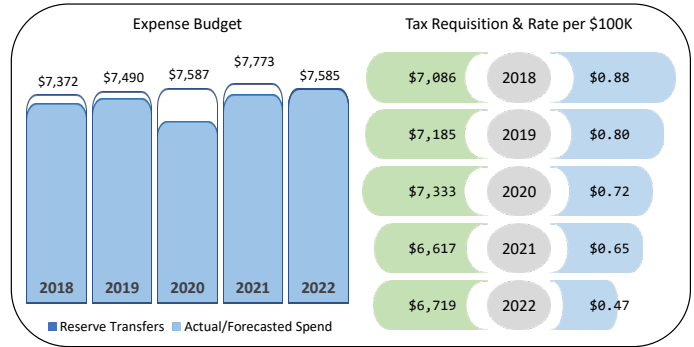
- \$10,000 budget amount set during 2021 Single Participant meeting to make funds available for future projects.

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.



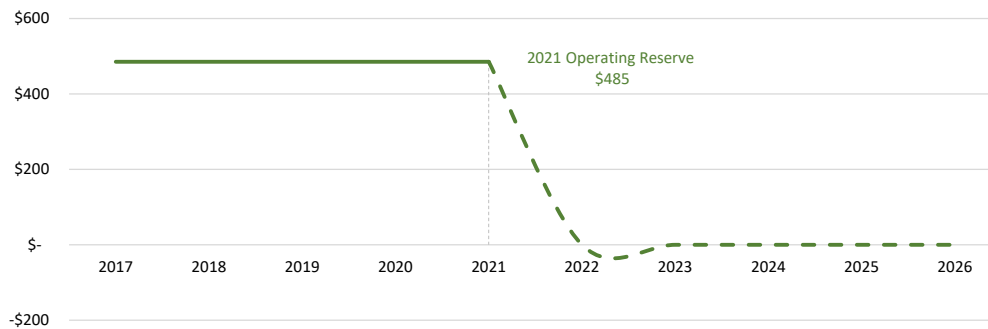
Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 6,617	\$ 6,617	\$ 6,719	\$ 7,789	\$ 7,929	\$ 8,072	\$ 8,218
Transfers from reserves	-	-	485	-	-	-	-
Prior year surplus	1,156	1,156	381	-	-	-	-
	<u>7,773</u>	<u>7,773</u>	<u>7,585</u>	<u>7,789</u>	<u>7,929</u>	<u>8,072</u>	<u>8,218</u>
Expense:							
Operating expenses	7,392	7,773	7,585	7,789	7,929	8,072	8,218
	<u>7,392</u>	<u>7,773</u>	<u>7,585</u>	<u>7,789</u>	<u>7,929</u>	<u>8,072</u>	<u>8,218</u>
Surplus/(Deficit)	\$ 381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 5,652	\$ 29	\$ -	\$ 100	\$ 820	\$ 83	\$ 32	\$ 4
Tax rate (per \$100K)	\$ 0.47	\$ 1.65	\$ -	\$ 1.61	\$ 1.16	\$ 1.42	\$ 0.47	\$ 0.47
Average requisition, per constituent:								
Area C	\$ 2.66	\$ 1.45	\$ -	\$ 0.72	\$ 4.34	\$ 1.62	\$ 1.17	\$ 0.06

Reserves Summary:

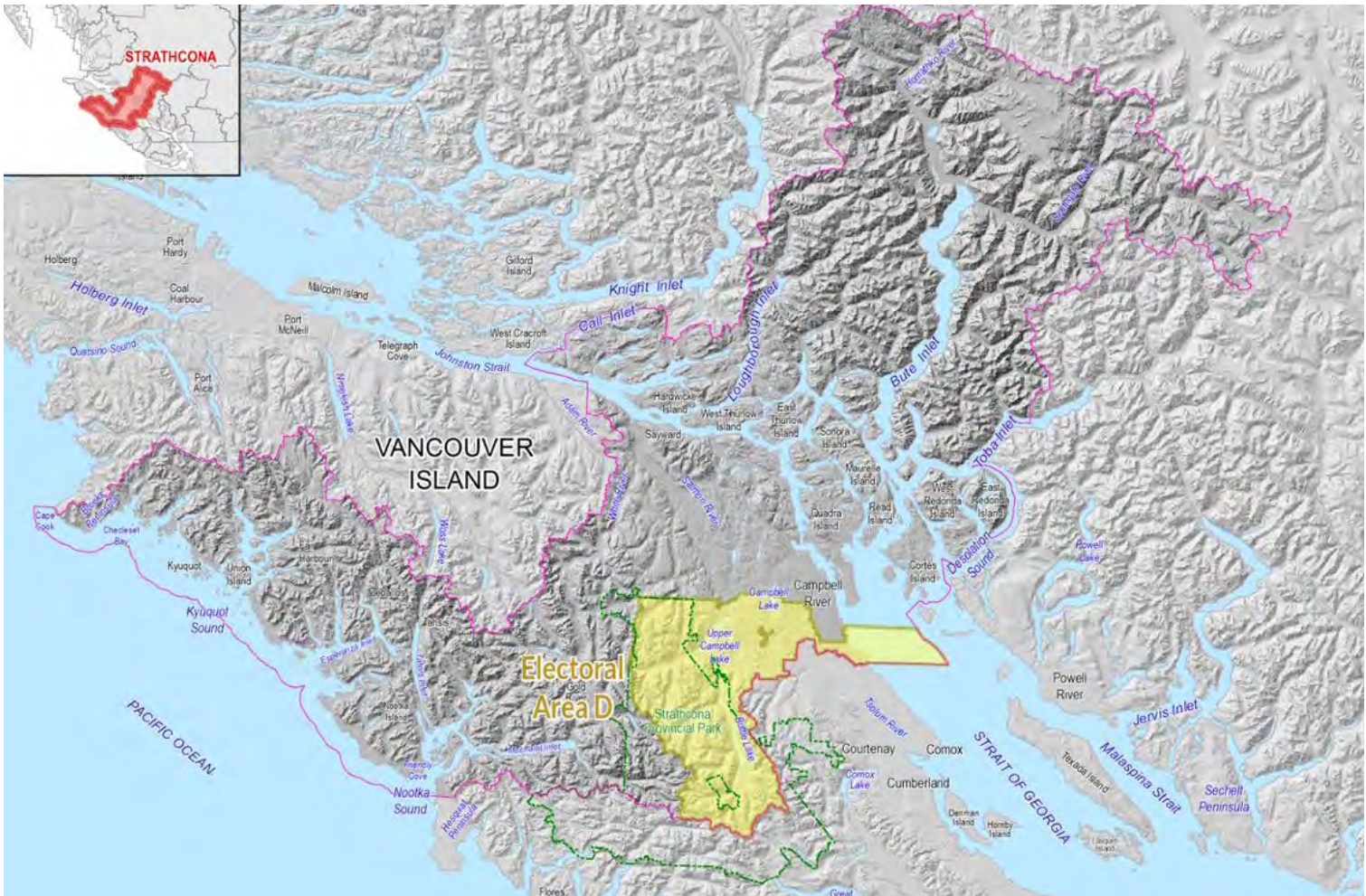


Budget Commentary and Service Goals:

- 2022 reserve draw to close out the small reserve balance.

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.

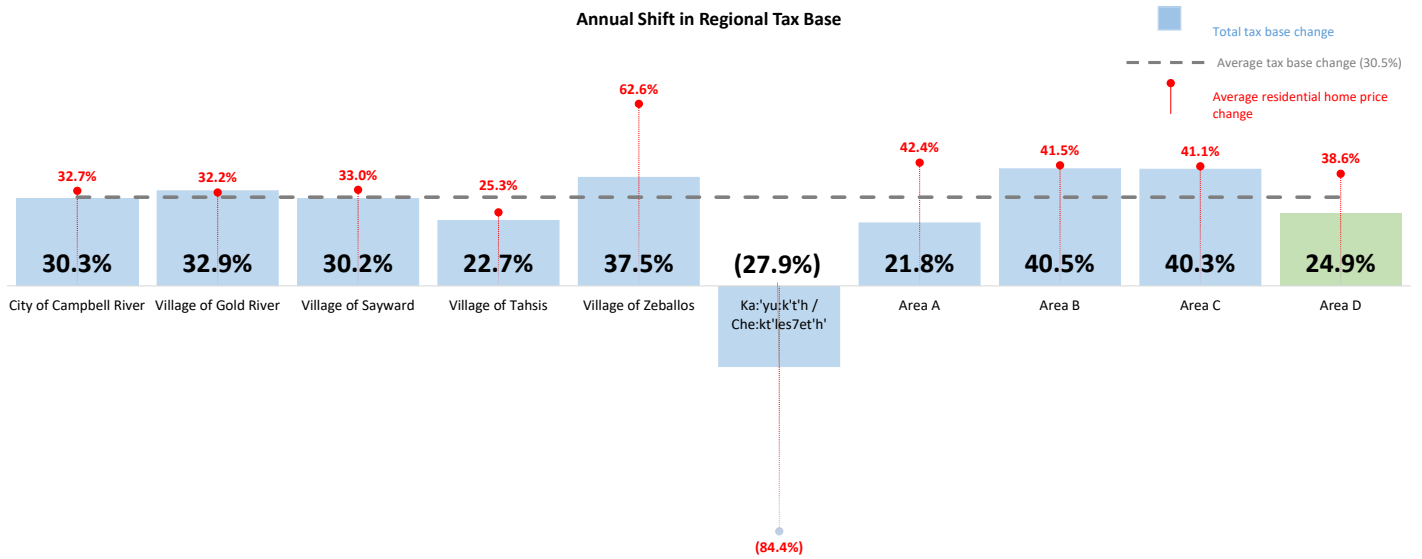
Within this vibrant and beautiful area there is an abundance of recreational opportunities, ranging from swimming potholes, waterfall adventures and beautiful ocean beaches to miles of mountain bike and hiking trails, wildlife viewing and water sports such as kayaking, boating and fishing.

Electoral Area D includes the following functions:

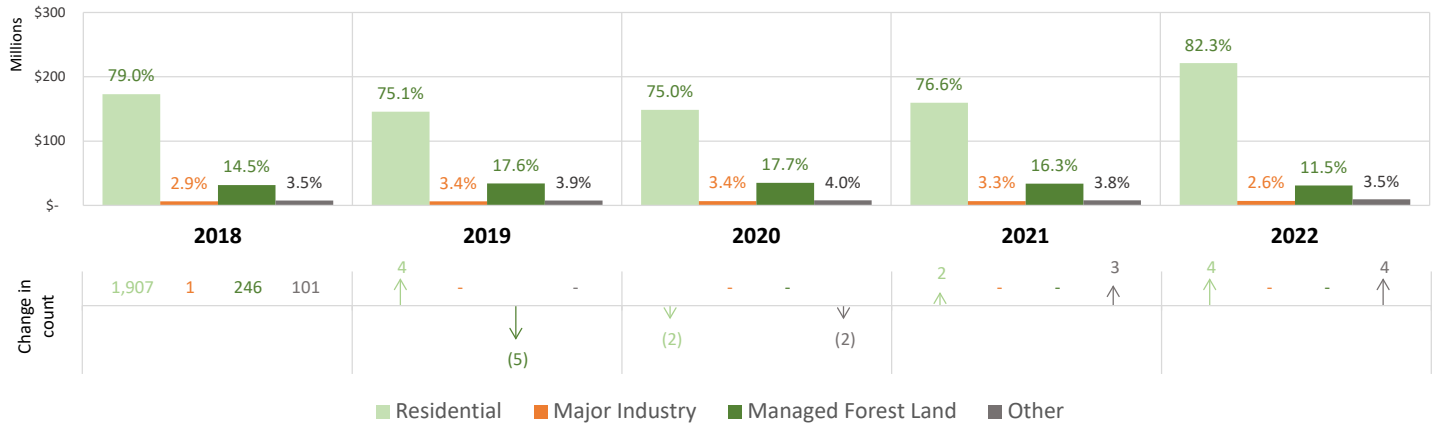
Function # - Function Description

- 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

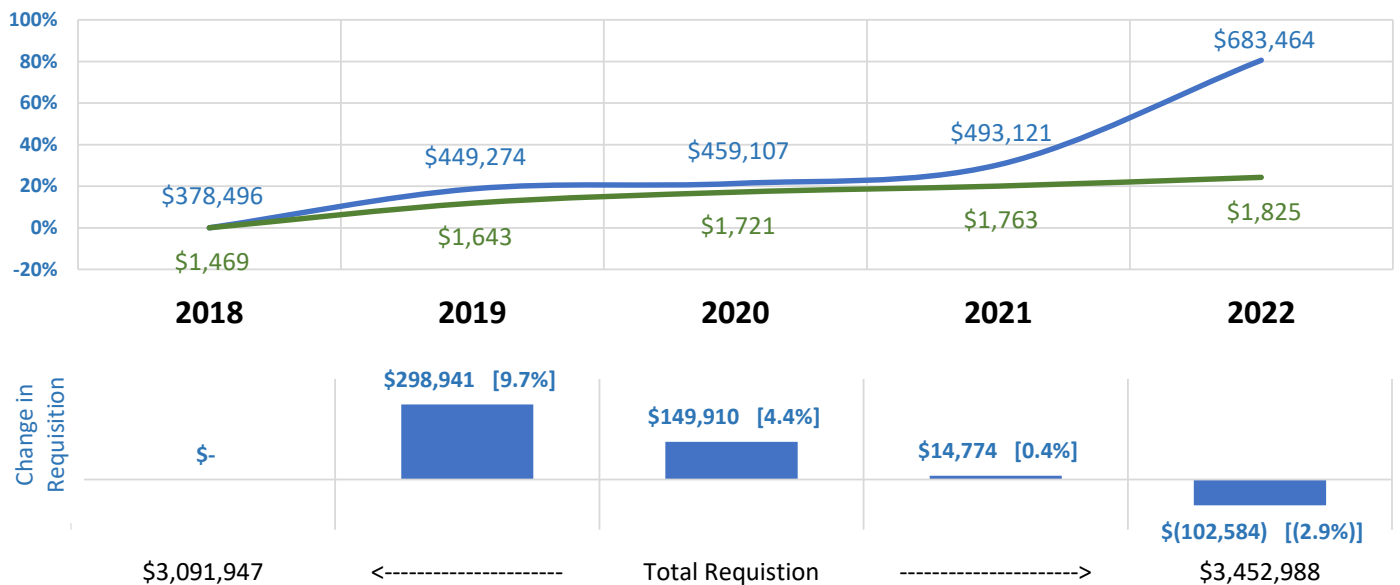
Annual Shift in Regional Tax Base



5 Year Trend in Converted Assessments



Average Home Price / Average Tax Requisition per Home



Property Tax Requisition Summary

Estimated 2021 to 2022 Tax Rate Change

Based on BC Assessment Completed Roll (January 2022)

Function	Requisition			Estimated Tax (per \$100K)		
	2021 Actual	2022 Budget	% Change	2021 Actual	2022 Budget	\$ Change
Corporate Services:						
110 - Administration and General Government	\$ 115,995	\$ 117,359	1.2 %	\$ 8.23	\$ 6.66	\$ (1.56)
Regional Services:						
145 - Home Away From Home	21,229	11,289	(46.8)%	1.51	0.64	(0.86)
149 - Regional Broadband	36,896	9,221	(75.0)%	2.62	0.52	(2.09)
150 - Regional Feasibility Studies	46	2,857	6,054.9 %	0.00	0.16	0.16
272 - Strathcona Emergency Program	39,579	46,131	16.6 %	2.81	2.62	(0.19)
275 - 911 Emergency Answering Service	56,777	54,931	(3.3)%	4.03	3.12	(0.91)
510 - Planning Non Part 26	30	30	(0.3)%	0.00	0.00	(0.00)
Electoral Areas:						
130 - Electoral Area Administration	284,323	264,773	(6.9)%	20.17	15.03	(5.13)
340 - Liquid Waste Management	195	201	3.2 %	0.01	0.01	(0.00)
500 - Planning	239,848	227,325	(5.2)%	17.01	12.91	(4.11)
630 - Vancouver Island Regional Library	232,889	226,810	(2.6)%	16.52	12.88	(3.64)
Area D:						
123 - Area D Grants In Aid	48,610	1,748	(96.4)%	3.45	0.10	(3.35)
154 - Area D Feasibility Studies	250	2,256	802.4 %	0.02	0.13	0.11
210 - Campbell River Fire ^	486,875	496,613	2.0 %	80.05	59.45	(20.60)
285 - Building Inspection	157,715	129,945	(17.6)%	11.19	7.38	(3.81)
290 - Area D Animal Control	43,504	45,020	3.5 %	3.09	2.56	(0.53)
295 - Noise Control	232	310	33.6 %	0.02	0.02	0.00
297 - Soil Deposit & Removal	-	-	0.0 %	-	-	-
298 - Unsightly Premises	250	325	30.0 %	0.02	0.02	0.00
319 - Electoral Area D Water ^	598,842	598,842	0.0 %	89.06	64.82	(24.24)
533 - Area D House Numbering	605	606	0.2 %	0.04	0.03	(0.01)
614 - Area D Parks	212,671	218,014	2.5 %	15.08	12.38	(2.71)
750 - Area D Street Lighting ^	34,990	35,689	2.0 %	10.36	7.76	(2.60)
785 - Area D Transit	166,313	168,144	1.1 %	11.80	9.55	(2.25)
790 - Oyster River Bank Protection ^ *	9,000	9,000	0.0 %	38.74	31.27	(7.47)
Strathcona Gardens:						
640 - Strathcona Gardens	767,908	785,549	2.3 %	54.46	44.60	(9.87)
Total Requisition	\$ 3,555,572	\$ 3,452,988	(2.9)%	\$ 351.51	\$ 263.33	\$ (88.18)
<i>^ specified area</i>						
Average Residential Property Value:	\$ 493,121	\$ 683,464				
Estimated Tax Per Average Residential Property	\$ 1,763.19	\$ 1,825.08				

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

Requisition Detail

Electoral Area D

Estimated Tax Requisition per Average Household is \$1,825.08 for 2022. [2021 = \$1,763.19]

Impact of Assessment Shift:
\$77.27 per Home

Requisition Description	2021 Tax per Household	2022 Tax Increase/Decrease	2022 Tax per Household
510 - Planning (Non Part 24) Annual Total: \$0.01	\$0.00		\$0.00
340 - Liquid Waste Annual Total: \$0.08	\$0.01		\$0.01
295 - Noise Control Annual Total: \$0.12	\$0.04		\$0.01
298 - Unsightly Premises Annual Total: \$0.13	\$0.04		\$0.01
533 - House Numbering Area D Annual Total: \$0.24	\$0.02		\$0.02
123 - Grant In Aid Area D Annual Total: \$0.68	\$(16.32)		\$0.07
154 - Feasibility Studies - Area D Annual Total: \$0.88	\$0.79		\$0.09
150 - Feasibility Studies - Regional Annual Total: \$1.11	\$1.09		\$0.06
149 - Regional Broadband Annual Total: \$3.58	\$(9.33)		\$0.21
145 - Home Away From Home Annual Total: \$4.38	\$(3.04)		\$0.26
290 - Electoral Area D Animal Control Annual Total: \$17.47	\$2.25		\$1.73
272 - Strathcona Emergency Program Annual Total: \$17.90	\$4.06		\$1.05
275 - 911 Answering Service Annual Total: \$21.31	\$1.46		\$1.21
110 - Administration - General Government Annual Total: \$45.54	\$4.97		\$2.67
750 - Area D Street Lighting Service ^ Annual Total: \$49.20	\$0.99		\$0.21
285 - Building Inspection Annual Total: \$50.42	\$(4.74)		\$4.98
785 - Transit - Area D Annual Total: \$65.24	\$7.08		\$6.45
614 - Community Parks Area D Annual Total: \$84.59	\$10.21		\$8.36
630 - Vancouver Island Regional Library Annual Total: \$88.01	\$6.56		\$4.76
500 - Planning Annual Total: \$88.21	\$4.32		\$4.77
130 - Electoral Area Administration Annual Total: \$102.74	\$3.30		\$5.55
790 - Oyster River Bank Protection ^ * Annual Total: \$182.86	\$9.11		\$9.11
640 - Strathcona Gardens Annual Total: \$304.81	\$36.24		\$31.15
210 - Campbell River Fire Protection ^ Annual Total: \$419.45	\$9.85		\$1.63
319 - Electoral Area D Water ^ Annual Total: \$459.00	\$2.06		\$2.03

2021 - 2022 Change:
\$61.89 per Home. [Shift: \$77.27]
[\$(88.18) per \$100K Assessed]

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

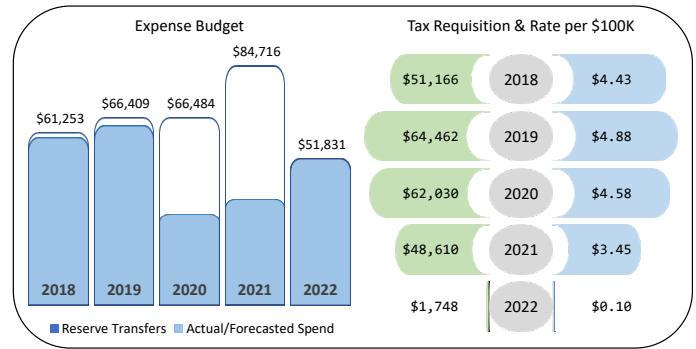
^ Defined service area

■ 2021 Tax per Household ■ 2022 Tax Increase ■ 2022 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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 48,610	\$ 48,610	\$ 1,748	\$ 51,868	\$ 51,905	\$ 51,944	\$ 51,983
Grants in lieu	1,594	-	-	-	-	-	-
Prior year surplus	37,349	36,106	50,083	-	-	-	-
	87,553	84,716	51,831	51,868	51,905	51,944	51,983
Expense:							
Operating expenses	37,470	84,716	51,831	51,868	51,905	51,944	51,983
	37,470	84,716	51,831	51,868	51,905	51,944	51,983
Surplus/(Deficit)	\$ 50,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 1,299	\$ 16	\$ 70	\$ 8	\$ 43	\$ 307	\$ 4	\$ 0
Tax rate (per \$100K)	\$ 0.10	\$ 0.35	\$ 0.34	\$ 0.34	\$ 0.24	\$ 0.30	\$ 0.10	\$ 0.10
Average requisition, per constituent:								
Area D	\$ 0.68	\$ 0.71	\$ 69.68	\$ 0.39	\$ 1.66	\$ 1.28	\$ 0.52	\$ 0.01

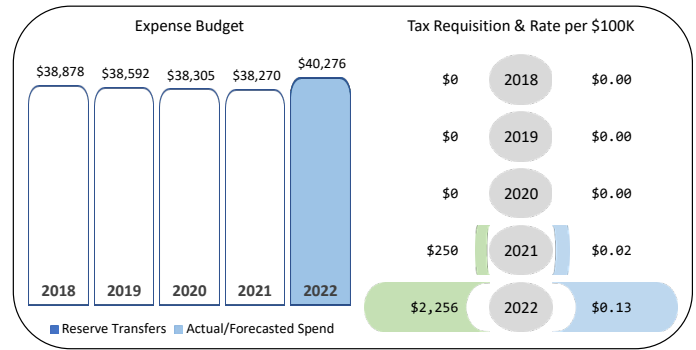
Budget Commentary and Service Goals:

- Lower requisition due to grant in aid budget declining \$10,000 to \$50,000.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 250	\$ 250	\$ 2,256	\$ 282	\$ 288	\$ 294	\$ 300
Prior year surplus	38,020	38,020	38,020	-	-	-	-
	<u>38,270</u>	<u>38,270</u>	<u>40,276</u>	<u>282</u>	<u>288</u>	<u>294</u>	<u>300</u>
Expense:							
Operating expenses	250	38,270	40,276	282	288	294	300
	<u>250</u>	<u>38,270</u>	<u>40,276</u>	<u>282</u>	<u>288</u>	<u>294</u>	<u>300</u>
Surplus/(Deficit)	\$ 38,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

2022 Requisition Detail	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 1,676	\$ 21	\$ 90	\$ 11	\$ 56	\$ 397	\$ 5	\$ 0
Tax rate (per \$100K)	\$ 0.13	\$ 0.45	\$ 0.44	\$ 0.44	\$ 0.31	\$ 0.38	\$ 0.13	\$ 0.13
Average requisition, per constituent:								
Area D	\$ 0.88	\$ 0.92	\$ 89.93	\$ 0.50	\$ 2.14	\$ 1.65	\$ 0.67	\$ 0.02

Budget Commentary and Service Goals:

- Investigate feasibility of establishing separate flood protection service for Oyster River area to detach operation and maintenance costs from Electoral Area administration function.

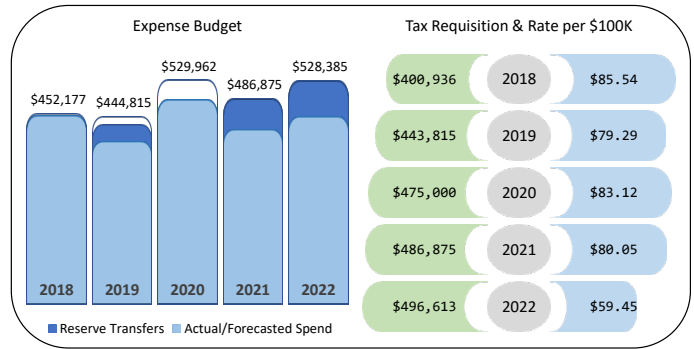
Function 210 - Campbell River Fire Protection

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.



Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 486,875	\$ 486,875	\$ 496,613	\$ 506,545	\$ 516,676	\$ 527,010	\$ 537,212
Transfers from reserves	-	-	-	-	137,599	60,254	-
Prior year surplus	31,090	-	31,772	-	-	-	-
	<u>517,965</u>	<u>486,875</u>	<u>528,385</u>	<u>506,545</u>	<u>654,275</u>	<u>587,264</u>	<u>537,212</u>
Expense:							
Operating expenses	413,261	413,943	444,238	446,533	654,275	587,264	537,212
Transfers to reserves	72,932	72,932	84,147	60,012	-	-	-
	<u>486,193</u>	<u>486,875</u>	<u>528,385</u>	<u>506,545</u>	<u>654,275</u>	<u>587,264</u>	<u>537,212</u>
Surplus/(Deficit)	\$ 31,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

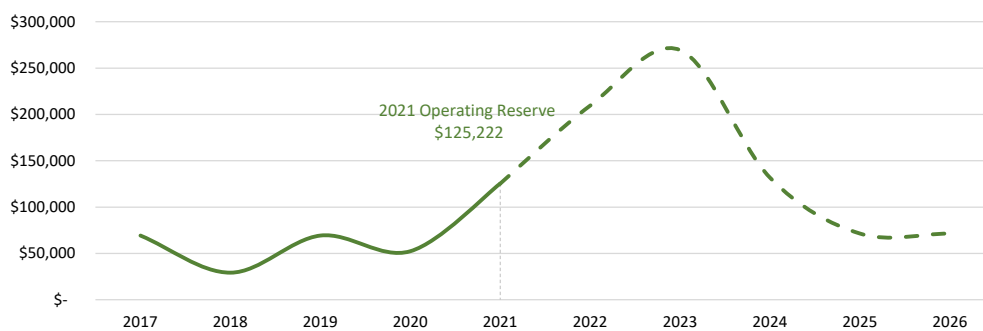
Tax Requisition:

2022 Requisition Detail	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 484,885	\$ 6,117	\$ -	\$ -	\$ 5,525	\$ -	\$ 73	\$ 13
Tax rate (per \$100K)	\$ 59.45	\$ 208.07	\$ -	\$ -	\$ 145.65	\$ -	\$ 59.45	\$ 59.43

Average requisition, per constituent:

Area D	\$ 419.45	\$ 679.62	\$ -	\$ -	\$ 552.53	\$ -	\$ 36.59	\$ 1.48
--------	-----------	-----------	------	------	-----------	------	----------	---------

Reserve Summary:



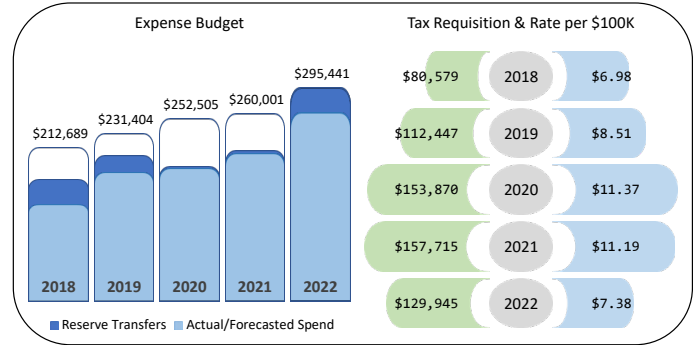
Budget Commentary and Service Goals:

- Requisition increase to support the Campbell River Fire Station Headquarters replacement in 2024.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 157,715	\$ 157,715	\$ 129,945	\$ 213,253	\$ 216,886	\$ 220,593	\$ 224,373
Other revenue	71,432	43,750	43,750	43,750	43,750	43,750	43,750
Sales of services	11,019	12,000	12,000	12,000	12,000	12,000	12,000
Prior year surplus	78,100	46,536	109,746	-	-	-	-
	318,266	260,001	295,441	269,003	272,636	276,343	280,123
Expense:							
Operating expenses	204,520	256,001	260,441	264,003	267,636	271,343	275,123
Transfers to reserves	4,000	4,000	35,000	5,000	5,000	5,000	5,000
	208,520	260,001	295,441	269,003	272,636	276,343	280,123
Surplus/(Deficit)	\$ 109,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

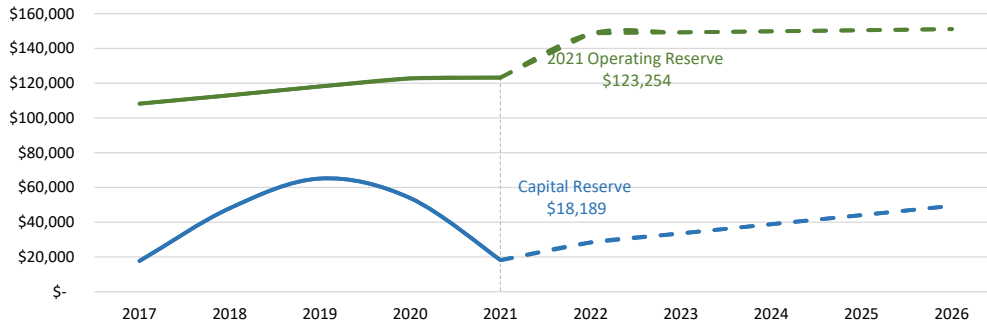
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 96,557	\$ 1,217	\$ 5,180	\$ 606	\$ 3,202	\$ 22,846	\$ 309	\$ 28
Tax rate (per \$100K)	\$ 7.38	\$ 25.82	\$ 25.08	\$ 25.08	\$ 18.07	\$ 22.13	\$ 7.38	\$ 7.38
Average requisition, per constituent:								
Area D	\$ 50.42	\$ 52.90	\$ 5,179.86	\$ 28.86	\$ 123.15	\$ 94.80	\$ 38.68	\$ 0.99

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Land Use Software Replacement	\$ 16,297	-	-	-	-	-	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 and Service Goals:

- Requisition decline due to increasing surplus from rising building permit revenue and staff vacancies.
- Land Use Software Replacement project being shared with Function 500 – Planning.

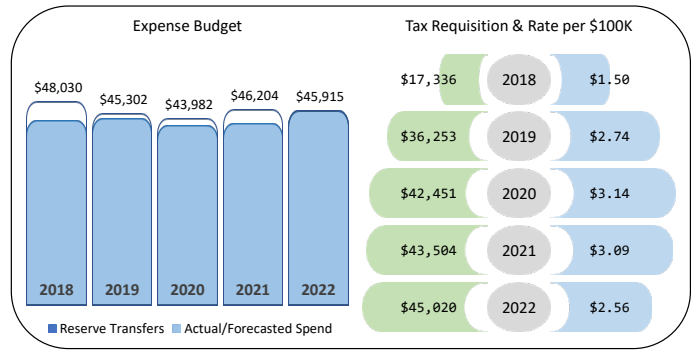
Service Description

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 43,504	\$ 43,504	\$ 45,020	\$ 46,744	\$ 47,705	\$ 48,687	\$ 49,882
Other revenue	-	100	100	100	100	100	100
Transfers from reserves	-	2,600	-	-	-	-	-
Prior year surplus	231	-	795	-	-	-	-
	<u>43,735</u>	<u>46,204</u>	<u>45,915</u>	<u>46,844</u>	<u>47,805</u>	<u>48,787</u>	<u>49,982</u>
Expense:							
Operating expenses	42,940	45,088	45,915	46,844	47,805	48,787	49,982
Prior year deficit	-	1,116	-	-	-	-	-
	<u>42,940</u>	<u>46,204</u>	<u>45,915</u>	<u>46,844</u>	<u>47,805</u>	<u>48,787</u>	<u>49,982</u>
Surplus/(Deficit)	\$ 795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

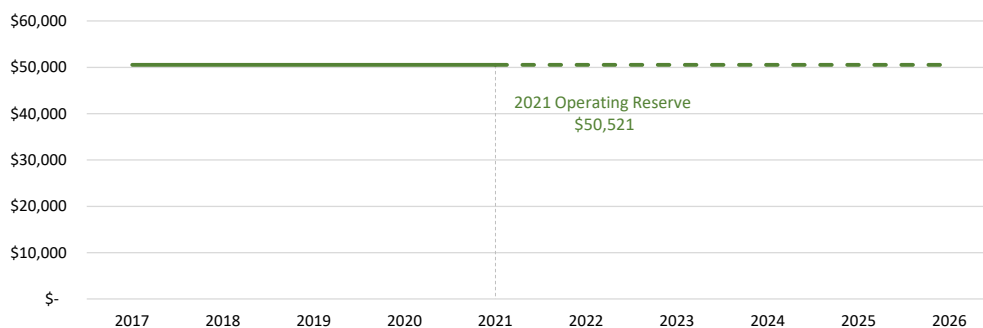
Tax Requisition:

2022 Requisition Detail	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 33,453	\$ 422	\$ 1,795	\$ 210	\$ 1,109	\$ 7,915	\$ 107	\$ 10
Tax rate (per \$100K)	\$ 2.56	\$ 8.95	\$ 8.69	\$ 8.69	\$ 6.26	\$ 7.67	\$ 2.56	\$ 2.56

Average requisition, per constituent:

Area D	\$ 17.47	\$ 18.33	\$ 1,794.59	\$ 10.00	\$ 42.67	\$ 32.84	\$ 13.40	\$ 0.34
--------	----------	----------	-------------	----------	----------	----------	----------	---------

Reserves Summary:



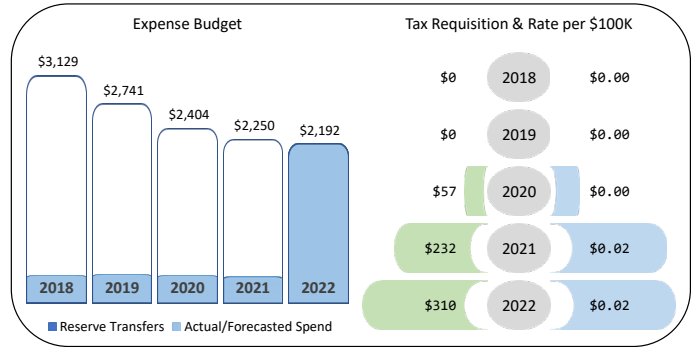
Budget Commentary and Service Goals:

- Maintain service levels.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 232	\$ 232	\$ 310	\$ 2,195	\$ 2,198	\$ 2,201	\$ 2,204
Prior year surplus	2,018	2,018	1,882	-	-	-	-
	2,250	2,250	2,192	2,195	2,198	2,201	2,204
Expense:							
Operating expenses	368	2,250	2,192	2,195	2,198	2,201	2,204
	368	2,250	2,192	2,195	2,198	2,201	2,204
Surplus/(Deficit)	\$ 1,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

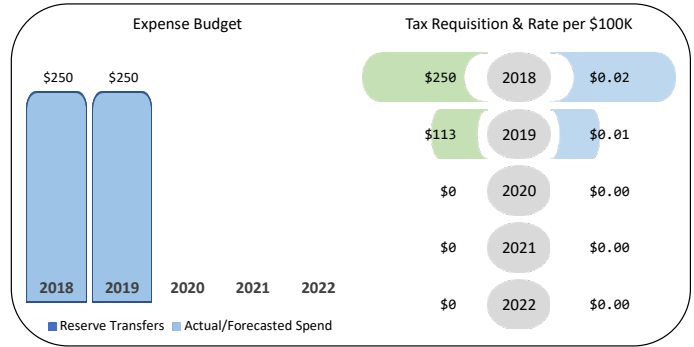
2022 Requisition Detail	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 230	\$ 3	\$ 12	\$ 1	\$ 8	\$ 55	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.02	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.04	\$ 0.05	\$ 0.02	\$ 0.02
Average requisition, per constituent:								
Area D	\$ 0.12	\$ 0.13	\$ 12.36	\$ 0.07	\$ 0.29	\$ 0.23	\$ 0.09	\$ 0.00

Budget Commentary and Service Goals:

- 2022 Goal is to maintain service levels.

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.

Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Expense:							
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

2022 Requisition Detail	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax rate (per \$100K)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Average requisition, per constituent:								
Area D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

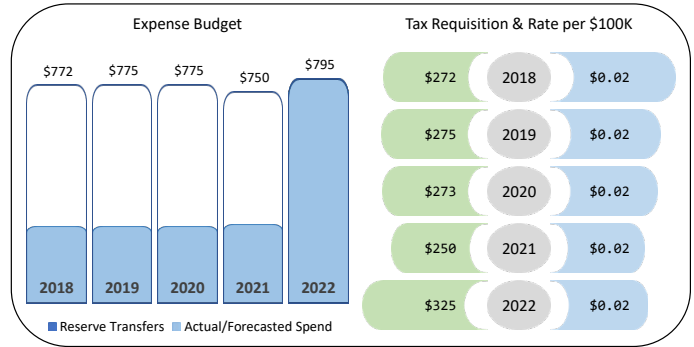
Budget Commentary and Service Goals:

- Service is dormant, presented to disclose 2018-2019 requisition amounts.

Service Description

Established with Unsightly Premises Extended Service Establishment Bylaw, 1998, Bylaw No. 2051 (CSRD) 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.



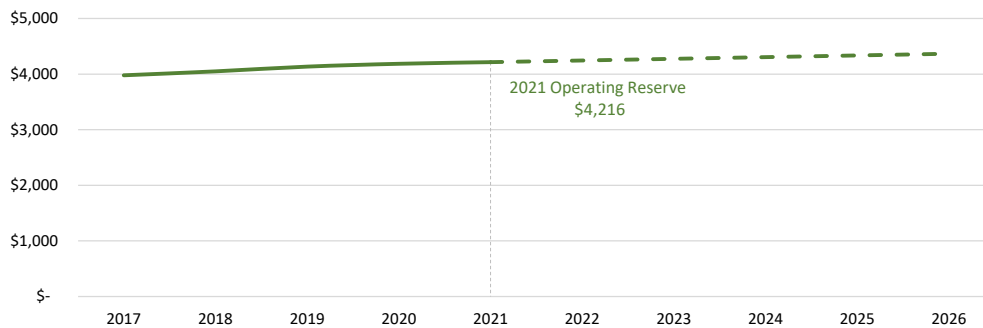
Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 250	\$ 250	\$ 325	\$ 796	\$ 797	\$ 798	\$ 799
Prior year surplus	500	500	470	-	-	-	-
	750	750	795	796	797	798	799
Expense:							
Operating expenses	280	750	795	796	797	798	799
	280	750	795	796	797	798	799
Surplus/(Deficit)	\$ 470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 241	\$ 3	\$ 13	\$ 2	\$ 8	\$ 57	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.02	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.05	\$ 0.06	\$ 0.02	\$ 0.02
Average requisition, per constituent:								
Area D	\$ 0.13	\$ 0.13	\$ 12.96	\$ 0.07	\$ 0.31	\$ 0.24	\$ 0.10	\$ 0.00

Reserves Summary:



Budget Commentary and Service Goals:

- Service budget remains available to support future bylaw complaint cases should they occur.

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.

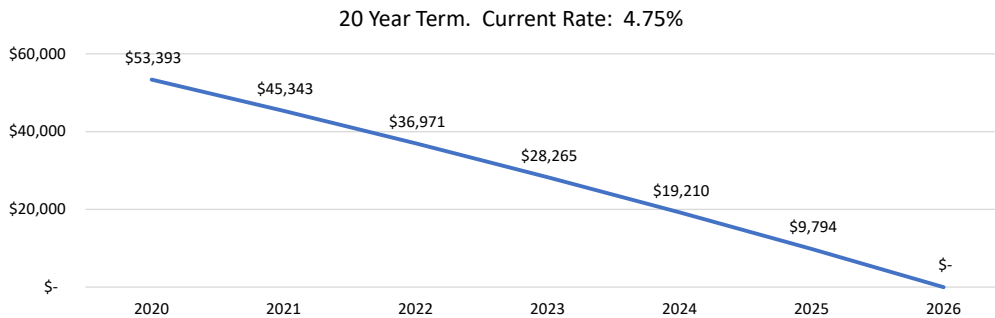
Operating Budget:

	2021		2022		2023		2024		2025		2026	
	Projection	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Revenue:												
Frontage and parcel taxes	\$ 11,941	\$ 11,941	\$ 11,848	\$ 11,848	\$ 11,848	\$ 11,848	\$ 11,848	\$ 11,848	\$ 11,848	\$ 11,848	\$ 11,848	\$ 11,848
	11,941	11,941	11,848	11,848	11,848	11,848	11,848	11,848	11,848	11,848	11,848	11,848
Expense:												
Operating expenses	613	613	625	625	625	625	625	625	625	625	625	625
Debt principal	4,648	4,648	4,648	4,648	4,648	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	6,575	6,575	6,575	6,575	6,575
Prior year deficit	105	105	-	-	-	-	-	-	-	-	-	-
	11,941	11,941	11,848	11,848	11,848	11,848	11,848	11,848	11,848	11,848	11,848	11,848
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Rate Information:

- Parcel tax anticipated to decline slightly from 2021 levels to \$987 for the 12 households who opted to not prepay their share of the capital works.

Debt Summary:



Budget Commentary and Service Goals:

- Future goals including conducting 2022 Parcel Tax Roll review panel and maintain operational efficiencies to minimize any future parcel tax increase.

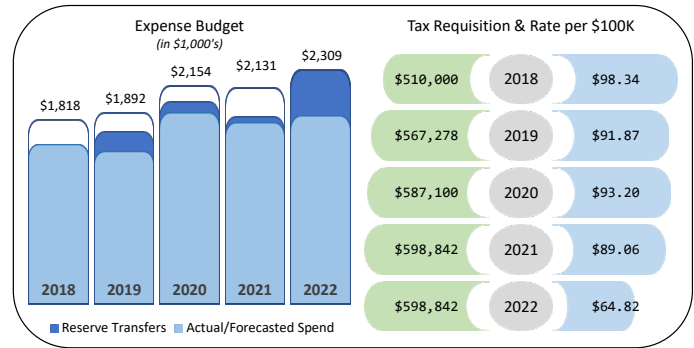
Function 319 - Electoral Area D Water

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.



Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 598,842	\$ 598,842	\$ 598,842	\$ 598,842	\$ 598,842	\$ 598,842	\$ 598,842
Government transfers	10,000	10,000	-	-	-	-	-
Other revenue	44,231	-	-	-	-	-	-
Sales of services	1,405,058	1,389,712	1,368,331	1,401,539	1,423,007	1,444,549	1,466,167
Prior year surplus	132,736	132,211	341,814	-	-	-	-
	<u>2,190,867</u>	<u>2,130,765</u>	<u>2,308,987</u>	<u>2,000,381</u>	<u>2,021,849</u>	<u>2,043,391</u>	<u>2,065,009</u>
Expense:							
Operating expenses	1,789,053	2,070,765	1,858,987	1,880,381	1,901,849	1,923,391	1,945,009
Transfers to reserves	60,000	60,000	450,000	120,000	120,000	120,000	120,000
	<u>1,849,053</u>	<u>2,130,765</u>	<u>2,308,987</u>	<u>2,000,381</u>	<u>2,021,849</u>	<u>2,043,391</u>	<u>2,065,009</u>
Surplus/(Deficit)	\$ 341,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

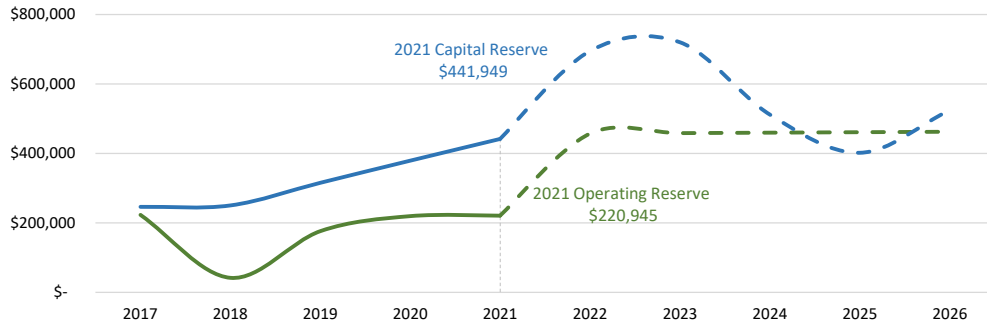
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 584,760	\$ 7,956	\$ -	\$ -	\$ 6,025	\$ -	\$ 80	\$ 21
Tax rate (per \$100K)	\$ 64.82	\$ 226.87	\$ -	\$ -	\$ 158.81	\$ -	\$ 64.82	\$ 64.81
Average requisition, per constituent:								
Area D	\$ 459.00	\$ 530.43	\$ -	\$ -	\$ 602.46	\$ -	\$ 39.90	\$ 1.64

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Meter Station Improvements 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.	\$ 71,779	-	-	-	-	-	Gas Tax
Water System Replacement and Rehabilitation 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
Craig Rd Pressure Zone Upgrade 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
Universal Metering Program Instillation of water meters for all accounts in the Area D Water System	-	-	\$ 375,000	\$ 1,250,000	\$ 875,000	-	Grant/ Reserves

Reserves Summary:



Budget Commentary and Service Goals:

- No rate/fee increases needed for 2022 due to water usage declining from 2021 levels.
- 2022 Reserve transfers set to maintain requisition and build capital reserves for extensive future capital replacement.

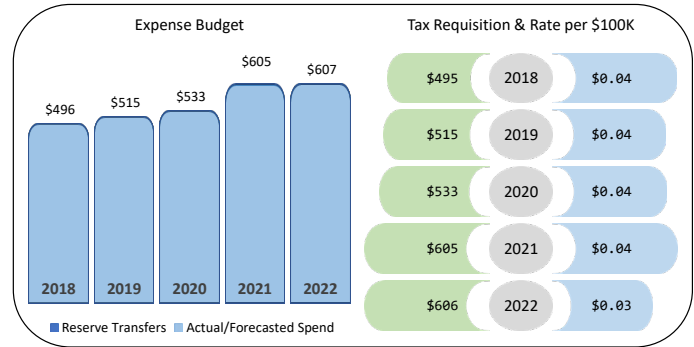
Function 533 - House Numbering Area D

Electoral Area D

Service Description

Function 501 - Geographic Information Systems now fulfills the service of assigning and managing house numbering in Electoral Area D. This service exists to provide funding to support Function 501.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 605	\$ 605	\$ 606	\$ 607	\$ 607	\$ 607	\$ 607
Prior year surplus	-	-	1	-	-	-	-
	<u>605</u>	<u>605</u>	<u>607</u>	<u>607</u>	<u>607</u>	<u>607</u>	<u>607</u>
Expense:							
Operating expenses	604	605	607	607	607	607	607
	<u>604</u>	<u>605</u>	<u>607</u>	<u>607</u>	<u>607</u>	<u>607</u>	<u>607</u>
Surplus/(Deficit)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

2022 Requisition Detail	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 450	\$ 6	\$ 24	\$ 3	\$ 15	\$ 107	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.03	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.08	\$ 0.10	\$ 0.03	\$ 0.03
Average requisition, per constituent:								
Area D	\$ 0.24	\$ 0.25	\$ 24.16	\$ 0.13	\$ 0.57	\$ 0.44	\$ 0.18	\$ 0.00

Budget Commentary and Service Goals:

- Future service goals are to maintain current levels of service.

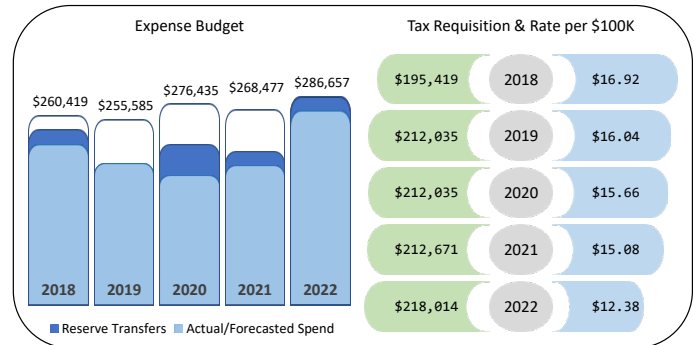
Function 614 - Community Parks Area D

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 212,671	\$ 212,671	\$ 218,014	\$ 251,932	\$ 254,762	\$ 257,649	\$ 260,594
Government transfers	-	15,000	8,000	-	-	-	-
Transfers from reserves	7,000	-	-	-	-	-	-
Prior year surplus	52,016	40,806	60,643	-	-	-	-
	<u>271,687</u>	<u>268,477</u>	<u>286,657</u>	<u>251,932</u>	<u>254,762</u>	<u>257,649</u>	<u>260,594</u>
Expense:							
Operating expenses	191,044	248,477	266,657	251,932	254,762	257,649	260,594
Transfers to reserves	20,000	20,000	20,000	-	-	-	-
	<u>211,044</u>	<u>268,477</u>	<u>286,657</u>	<u>251,932</u>	<u>254,762</u>	<u>257,649</u>	<u>260,594</u>
Surplus/(Deficit)	\$ 60,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

2022 Requisition Detail	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 161,997	\$ 2,041	\$ 8,690	\$ 1,017	\$ 5,372	\$ 38,330	\$ 519	\$ 47
Tax rate (per \$100K)	\$ 12.38	\$ 43.32	\$ 42.08	\$ 42.08	\$ 30.32	\$ 37.13	\$ 12.38	\$ 12.38

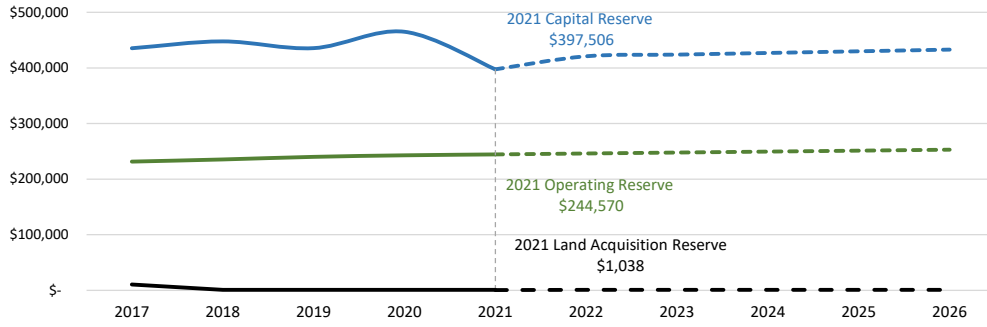
Average requisition, per constituent:

Area D	\$ 84.59	\$ 88.76	\$ 8,690.47	\$ 48.42	\$ 206.61	\$ 159.05	\$ 64.89	\$ 1.66
--------	----------	----------	-------------	----------	-----------	-----------	----------	---------

Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
Hagel Park Greenway North/Storie Creek Trail Hagel Park Greenway North and Storie Creek Trail Enhancement for trail connectivity and walkability throughout the area.	\$ 51,654	-	-	-	-	-	Gas Tax
Salmon Point Trail Head Development Upgrade of trailhead and trail. The park endures seasonal flooding and this has caused substantial degradation of the trail/trail head.	\$ 21,440	-	-	-	-	-	Reserves
Oyster River Parking Lot Expansion 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
Mitlenatch Slide Replacement Replacement of aging infrastructure.	\$ 40,000	-	-	-	-	-	Reserves
Hagel Park Drainage Seasonal ponding within Hagel Park results in portions of the park being inaccessible and possible damage.	\$ 15,000	-	-	-	-	-	Reserves

Reserves Summary:



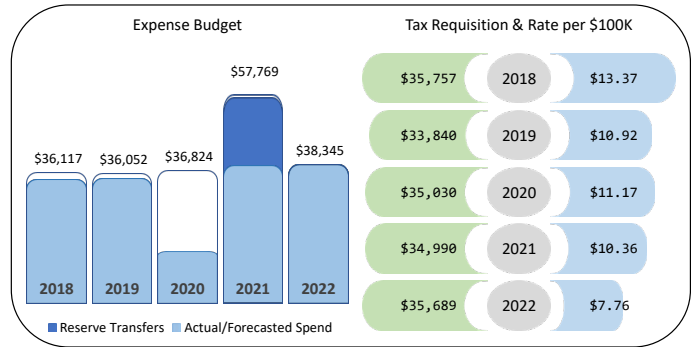
Budget Commentary and Service Goals:

- Decline in government transfers due to 1-time COVID funds received in 2021.
- 2022 Expenses include \$2500 for repairs and maintenance and \$7,000 in COVID funds for future works.

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.



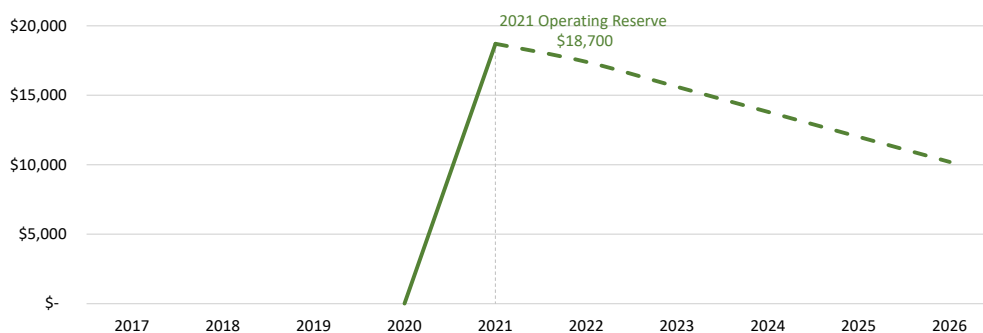
Operating Budget:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 34,990	\$ 34,990	\$ 35,689	\$ 37,298	\$ 38,062	\$ 38,842	\$ 39,637
Grants in lieu	28	-	-	-	-	-	-
Other revenue	360	360	360	360	360	360	360
Transfers from reserves	-	-	1,300	1,800	1,800	1,800	1,800
Prior year surplus	22,448	22,419	996	-	-	-	-
	<u>57,826</u>	<u>57,769</u>	<u>38,345</u>	<u>39,458</u>	<u>40,222</u>	<u>41,002</u>	<u>41,797</u>
Expense:							
Operating expenses	38,130	37,069	38,345	39,458	40,222	41,002	41,797
Transfers to reserves	18,700	20,700	-	-	-	-	-
	<u>56,830</u>	<u>57,769</u>	<u>38,345</u>	<u>39,458</u>	<u>40,222</u>	<u>41,002</u>	<u>41,797</u>
Surplus/(Deficit)	\$ 996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

2022 Requisition Detail	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 35,307	\$ 47	\$ -	\$ -	\$ 277	\$ -	\$ 86	\$ 0
Tax rate (per \$100K)	\$ 7.77	\$ 27.18	\$ -	\$ -	\$ 19.03	\$ -	\$ 7.77	\$ 7.76
Average requisition, per constituent:								
Area D	\$ 49.24	\$ 6.70	\$ -	\$ -	\$ 92.39	\$ -	\$ 85.82	\$ 0.18

Reserve Summary:



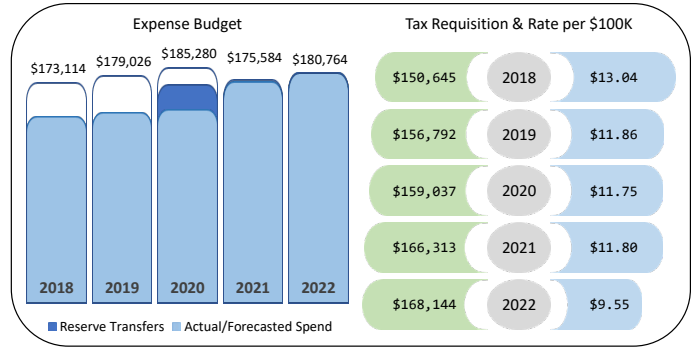
Budget Commentary and Service Goals:

- Reserve comes from a one-time credit received in 2020 from BC Hydro.
- Reserve transfers to the operating budget are set to subsidize future service delivery.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 166,313	\$ 166,313	\$ 168,144	\$ 188,898	\$ 197,246	\$ 205,842	\$ 214,694
Transfers from reserves	-	-	-	20,000	-	-	-
Prior year surplus	20,591	9,271	12,620	-	-	-	-
	<u>186,904</u>	<u>175,584</u>	<u>180,764</u>	<u>208,898</u>	<u>197,246</u>	<u>205,842</u>	<u>214,694</u>
Expense:							
Operating expenses	174,284	175,584	180,764	208,898	197,246	205,842	214,694
	<u>174,284</u>	<u>175,584</u>	<u>180,764</u>	<u>208,898</u>	<u>197,246</u>	<u>205,842</u>	<u>214,694</u>
Surplus/(Deficit)	\$ 12,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

2022 Requisition Detail	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 124,941	\$ 1,574	\$ 6,703	\$ 784	\$ 4,143	\$ 29,562	\$ 400	\$ 36
Tax rate (per \$100K)	\$ 9.55	\$ 33.41	\$ 32.46	\$ 32.46	\$ 23.39	\$ 28.64	\$ 9.55	\$ 9.55

Average requisition, per constituent:

Area D	\$ 65.24	\$ 68.45	\$ 6,702.55	\$ 37.34	\$ 159.35	\$ 122.67	\$ 50.04	\$ 1.28
--------	----------	----------	-------------	----------	-----------	-----------	----------	---------

Reserves Summary:



Budget Commentary and Service Goals:

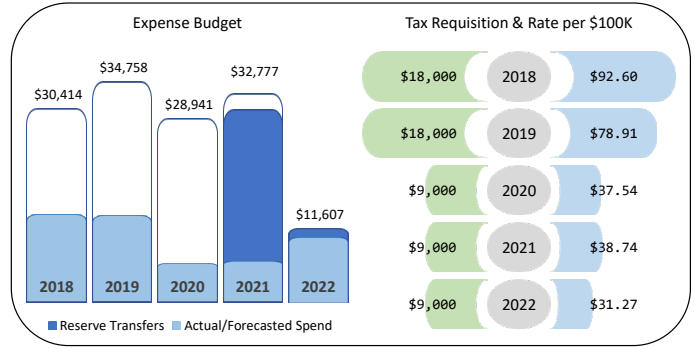
- \$20,000 transfer in 2023 to support any new bus shelter installation.

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Prior year surplus	23,852	23,777	2,607	-	-	-	-
	<u>32,852</u>	<u>32,777</u>	<u>11,607</u>	9,000	9,000	9,000	9,000
Expense:							
Operating expenses	6,468	9,000	10,143	9,000	9,000	9,000	9,000
Transfers to reserves	23,777	23,777	1,464	-	-	-	-
	<u>30,245</u>	<u>32,777</u>	<u>11,607</u>	9,000	9,000	9,000	9,000
Surplus/(Deficit)	\$ 2,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

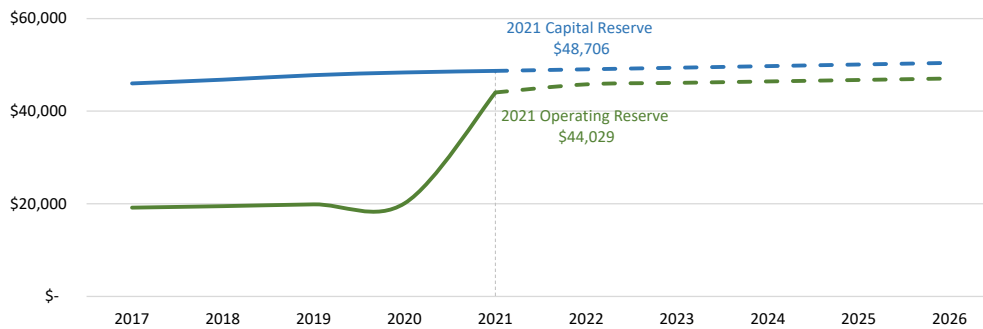
Tax Requisition:

2022 Requisition Detail	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 6,400	\$ 588	\$ -	\$ -	\$ 2,012	\$ -	\$ -	\$ -
Tax rate (per \$100K)	\$ 31.27	\$ 109.45	\$ -	\$ -	\$ 76.62	\$ -	\$ -	\$ -

Average requisition, per constituent:

Area D	\$ 182.86	\$ 147.02	\$ -	\$ -	\$ 1,005.97	\$ -	\$ -	\$ -
--------	-----------	-----------	------	------	-------------	------	------	------

Reserves Summary:



Budget Commentary and Service Goals:

- Maintain service levels.

This page is intentionally left blank for the printed version



2022 – 2026 Financial Plan

Section:

Strathcona Gardens Commission

This page is intentionally left blank for the printed version.

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

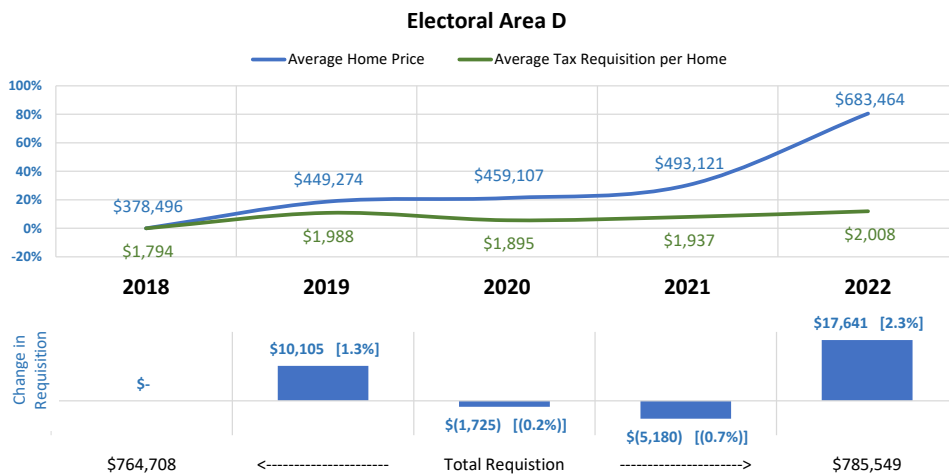
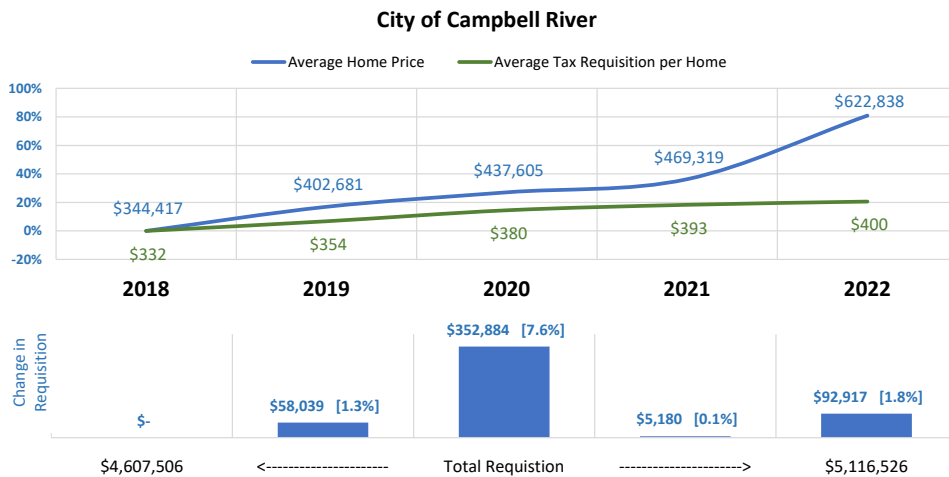
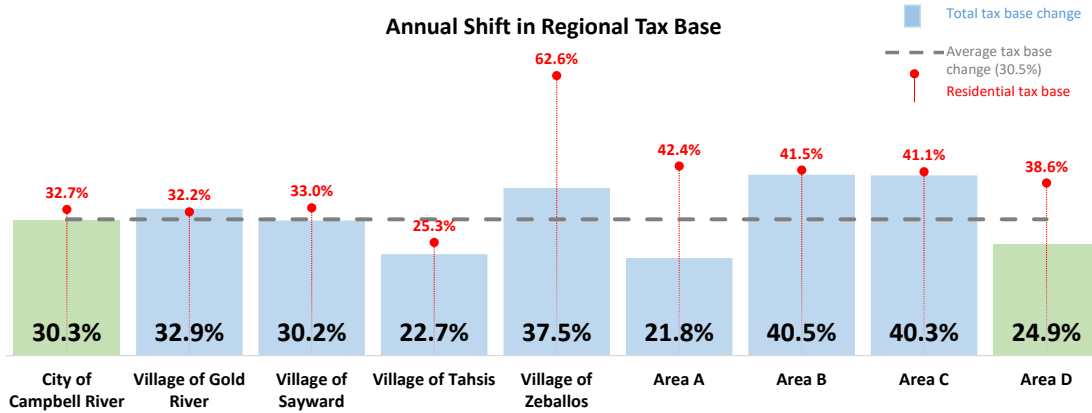
640 - Strathcona Gardens *(Complete, totals include amounts from all subfunctions below)*

641 - Strathcona Gardens - Administration & Concession

642 - Strathcona Gardens - Aquatics, Fitness & Rehab

643 - Strathcona Gardens - Facility Operations

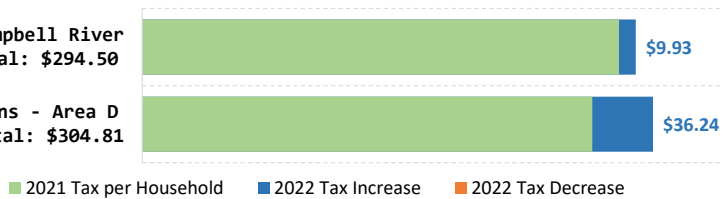
644 - Strathcona Gardens - Ice & Other Programs



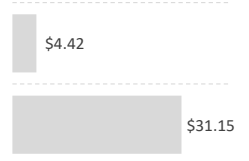
Estimated Tax Requisition per Average Household is \$299.65 for 2022. [2021 = \$276.57]

Strathcona Gardens - City of Campbell River
Annual Total: \$294.50

Strathcona Gardens - Area D
Annual Total: \$304.81



Impact of Assessment Shift per Home



Function 640 – Strathcona Gardens Recreation Complex

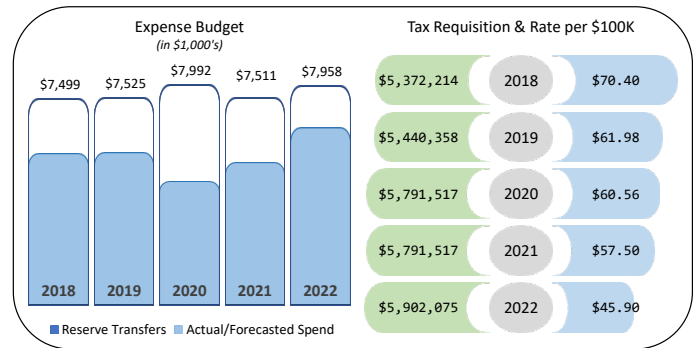
Electoral Area D & City of Campbell River

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:

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 5,791,517	\$ 5,791,517	\$ 5,902,075	\$ 6,448,389	\$ 6,474,623	\$ 6,628,681	\$ 6,416,452
Grants in lieu	56,893	45,000	50,000	50,000	50,000	50,000	50,000
Government transfers	1,620	233,355	1,000	1,000	1,000	1,000	1,000
Other revenue	3,777	3,200	3,200	5,200	5,200	5,200	5,200
Sales of services	687,190	687,945	859,450	1,515,450	1,515,450	1,515,450	1,515,450
Transfers from reserves	211,355	55,000	372,813	-	-	-	-
Prior year surplus	818,357	694,557	769,727	-	-	-	-
	7,570,709	7,510,574	7,958,265	8,020,039	8,046,273	8,200,331	7,988,102
Expense:							
Operating expenses	5,183,419	5,893,011	6,420,170	6,481,944	6,508,178	6,714,935	6,592,228
Transfers to reserves	1,617,563	1,617,563	1,538,095	1,538,095	1,485,396	1,324,874	1,235,352
Debt principal	-	-	-	-	23,699	72,188	72,188
Debt interest	-	-	-	-	29,000	88,334	88,334
	6,800,982	7,510,574	7,958,265	8,020,039	8,046,273	8,200,331	7,988,102
Surplus/(Deficit)	\$ 769,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Total requisitioned	\$ 4,670,792	\$ 64,031	\$ 35,473	\$ 64,447	\$ 897,178	\$ 160,900	\$ 8,995	\$ 258
Tax rate (per \$100K)	\$ 45.90	\$ 160.65	\$ 156.06	\$ 156.06	\$ 112.46	\$ 137.70	\$ 45.90	\$ 45.90
Average requisition, per constituent:								
Area D	\$ 304.81	\$ 319.81	\$ 31,313.53	\$ 174.47	\$ 744.47	\$ 573.08	\$ 233.80	\$ 5.99
City of Campbell River	294.50	2,698.84	831.79	1,215.67	1,156.55	175.29	245.68	3.36
Regional Average	\$ 299.65	\$ 1,509.33	\$ 16,072.66	\$ 695.07	\$ 950.51	\$ 374.19	\$ 239.74	\$ 4.68

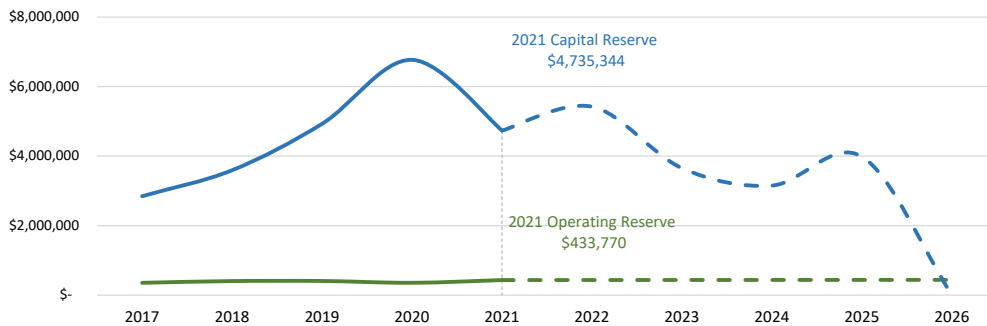
Capital Summary:

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
*** EQUIPMENT & GENERAL ADMINISTRATION ***							
IT Infrastructure Replacements	-	\$ 15,000	\$ 50,000	\$ 30,000	\$ 15,000	\$ 15,000	Reserves
Scheduled replacement of server and networking equipment. Ensuring current infrastructure and network security standards are met.							
Workstation Replacements	-	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	Reserves
Annual workstation / laptops for staff as per replacement schedule.							
Small Equipment Replacement	-	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	Reserves
Recurring allowance for replacement of any aged machinery, tools, or equipment.							
Website Redevelopment	-	-	\$ 20,000	-	-	-	Reserves
Ongoing maintenance and upgrade of Strathcona Gardens website; every five years.							
Vehicle Replacement	-	-	\$ 45,000	-	-	-	Reserves
Ongoing fleet replacement; current vehicle at end of useful life.							
Skating School Bus	-	-	-	\$ 80,000	-	-	Reserves
Purchase of passenger bus for skating programs.							
Landscaping (Dogwood and Pinecrest)	-	-	-	\$ 50,000	\$ 50,000	-	Reserves
Renewal and upgrade of Strathcona Gardens lands.							

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
*** POOL & WELLNESS CENTER ***							
REC-REATE - Phase #1	2,576,483	\$ 2,500,000	\$ 6,300,000	\$ 4,200,000	-	-	Grants/ Reserves
RECREATE project; \$3,000,000 Design and \$13,000,000 Phase 1 Construction. (\$77.1M Project Total)							
Energy Recovery Project	\$ 35,364	-	-	-	-	-	Grants
In progress. Phase 1 completed Q3 2019 (CO2 and Boilers), Phase 2 to commence Q4 2019 (AHU and Dehumidifiers).							
Air Handler Unit	\$ 250,000	-	-	-	-	-	Reserves
Pool air handler unit failed in 2020 and needs replacement. Will be scheduled alongside the Energy Recovery Project.							
Exterior Carding of Facility Doors	\$ 40,000	-	-	-	-	-	Reserves
Hardware, software, installation							
Walkways (roof top)	-	\$ 10,000	\$ 25,000	\$ 25,000	-	-	Reserves
Replace existing walkways at the end of their lifespan.							
Window Replacement	-	-	\$ 40,000	\$ 40,000	\$ 40,000	-	Reserves
Replace old windows with more efficient options							
Pool Rock Climbing Wall	-	-	\$ 75,000	-	-	-	Reserves
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.							
Main Pool Roof	-	-	\$ 400,000	-	-	-	Reserves
Asset at the end of lifespan and needs replacing.							
Change Room Roof	-	-	\$ 100,000	-	-	-	Reserves
Asset at the end of life span and needs replacing - ongoing repairs (water leaks).							
Fitness and Rehab Equipment	-	-	\$ 160,000	-	-	-	Reserves
Clinical exercise stepper. Carried forward remainder \$37,124 of capital budget to 2022 with REC-REATE.							
Lobby Roof (metal)	-	-	-	-	\$ 100,000	-	Reserves
Asset at end of lifespan and will need replacing (roof and gutters).							
Concession Roof	-	-	-	-	\$ 60,000	-	Reserves
Asset at the end of lifespan and needs replacing.							

Project Title	2021 Carry Forward	2022	2023	2024	2025	2026	Funding
*** ARENAS ***							
REC-REATE - Phase #2 RECREATE project phase #2. (\$77.1M Project Total)	-	-	-	-	-	\$ 61,100,000	Grants/ Reserves/ Debt
Building Improvements Architectural, Structural, Mechanical, Electrical Upgrades to maintain long-term building/equipment/facility efficiency and integrity.	179,000	257,000	\$ 1,721,000	2,135,000	\$ 669,000	-	Reserves /Debt
Leisure Ice Curtain/Track System Installation of mechanical curtain divider and projector for leisure ice surface.	\$ 17,562	-	-	-	-	-	Reserves

Reserve Summary:



- Debt payments budgeted for potential 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 and Service Goals:

- 2022 expense includes \$24,000 increase to insurance premium and \$60,000 contingency for COVID expenses. Amounts offset by \$45,000 decrease in HR Professional Fees, \$15,000 in equipment rentals, \$25,000 print advertising

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.

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenue:							
Property tax requisition	\$ 5,791,517	\$ 5,791,517	\$ 5,902,075	\$ 6,448,389	\$ 6,474,623	\$ 6,628,681	\$ 6,374,226
Grants in lieu	56,893	45,000	50,000	50,000	50,000	50,000	50,000
Government transfers	1,620	233,355	1,000	1,000	1,000	1,000	1,000
Other revenue	3,777	3,200	3,200	5,200	5,200	5,200	5,200
Sales of services	687,190	687,945	859,450	1,515,450	1,515,450	1,515,450	1,515,450
Transfers from reserves	211,355	55,000	372,813	-	-	-	-
Prior year surplus	818,357	694,557	769,727	-	-	-	-
	7,570,709	7,510,574	7,958,265	8,020,039	8,046,273	8,200,331	7,945,876
Expense:							
Operating expenses	1,500,020	1,619,949	1,640,364	1,596,082	1,622,316	1,649,073	1,676,366
Transfers to reserves	1,617,563	1,617,563	1,538,095	1,538,095	1,485,396	1,353,648	1,221,900
Debt principal	-	-	-	-	23,699	59,248	59,248
Debt interest	-	-	-	-	29,000	72,500	72,500
	3,117,583	3,237,512	3,178,459	3,134,177	3,160,411	3,134,469	3,030,014
Surplus/(Deficit)	\$ 4,453,126	\$ 4,273,062	\$ 4,779,806	\$ 4,885,862	\$ 4,885,862	\$ 5,065,862	\$ 4,915,862

Budget Commentary and Service Goals:

- 2022 increases primarily relate to operations returning to full operation.
- Future debt dependant on potential senior government grant program outcomes.
- Transfers from reserves primarily relate to COVID19 relief funds received from the Province over 2021/2022.
- For 2021 recreation and sport restrictions along with staffing issues related to Covid-19 have drastically impacted facility hours of operation and sales/revenue.

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.

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Operating expenses	449,742	553,585	591,594	606,201	606,201	606,201	606,201
	449,742	553,585	591,594	606,201	606,201	606,201	606,201

Budget Commentary and Service Goals:

- The concession function has been affected by the COVID19 restrictions as well as significant food supply cost increases and subsequent required retail price increases for food and beverages.
- 2022 increases primarily relate to operations returning to full operation.

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 a contract 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.

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Operating expenses	1,005,667	1,279,820	1,544,008	1,598,332	1,598,332	1,598,332	1,598,332
	1,005,667	1,279,820	1,544,008	1,598,332	1,598,332	1,598,332	1,598,332

Budget Commentary and Service Goals:

- Staffing issues related to Covid-19 has impacted hours/days of operation in 2021, but with a strong recruiting plan, there will be less of an impact in 2022.
- 2022 increases primarily relate to operations returning to full operation.

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.

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Operating expenses	1,926,356	2,178,091	2,244,981	2,272,368	2,272,368	2,452,368	2,272,368
	1,926,356	2,178,091	2,244,981	2,272,368	2,272,368	2,452,368	2,272,368

Budget Commentary and Service Goals:

- 2022 includes increases for hydro and repairs & maintenance, including building and mechanical ongoing asset replacement.

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. summer kids camp, specialty shows, 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 many youth programs and lessons, operate the skate shop where skate rentals and blade sharpening is offered.

	2021 Projection	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Operating expenses	301,634	261,566	399,223	408,961	408,961	408,961	438,961
	301,634	261,566	399,223	408,961	408,961	408,961	438,961

Budget Commentary and Service Goals:

- Prior Year budget was 26% below 2019 due to facility being shutdown due to COVID19 pandemic. 2021 expenses projected to be overbudget due to maintaining ice longer than anticipated.
- 2022 increases primarily relate to operations returning to full operation.



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 budget bylaw 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 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 establishes 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 lists local and specified service area for active functions which do not include the entire Electoral Area.

Function # - Function Description

Area A

- 245 - Sayward Valley Fire Protection [MAP]
- 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 [MAP]

Area B

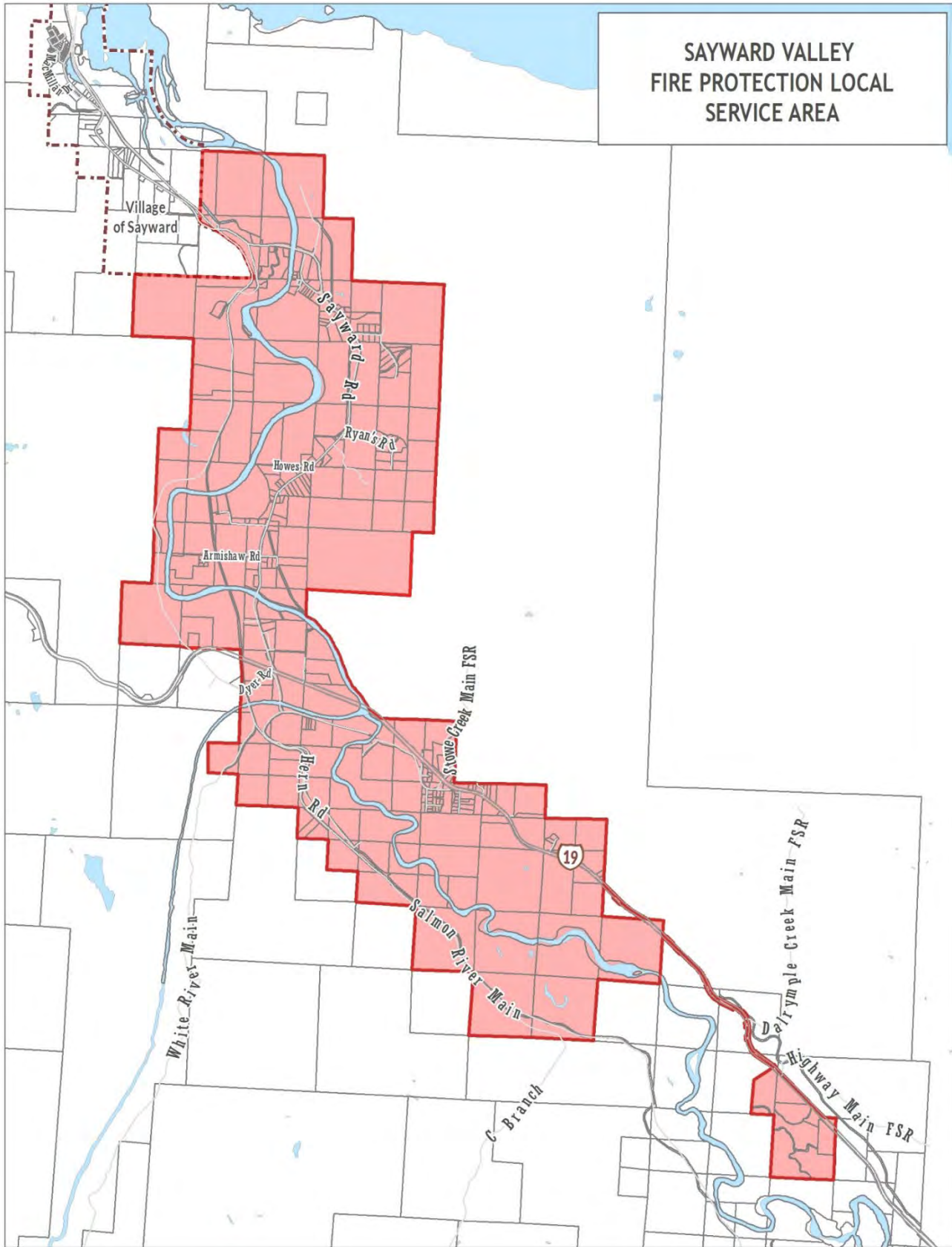
- 250 - South Cortes Island Fire Protection [MAP]
- 374 - Area B Refuse Disposal

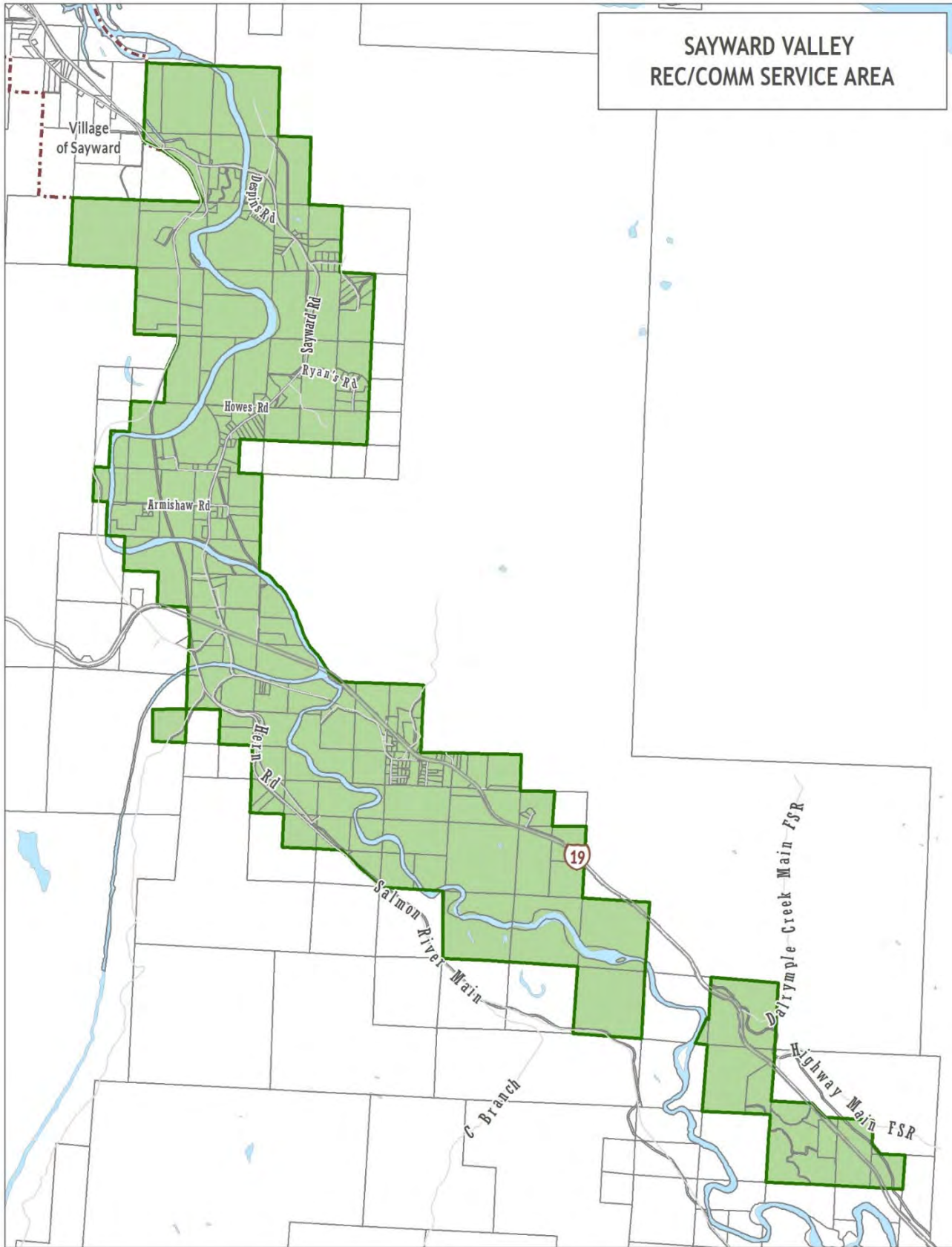
Area C

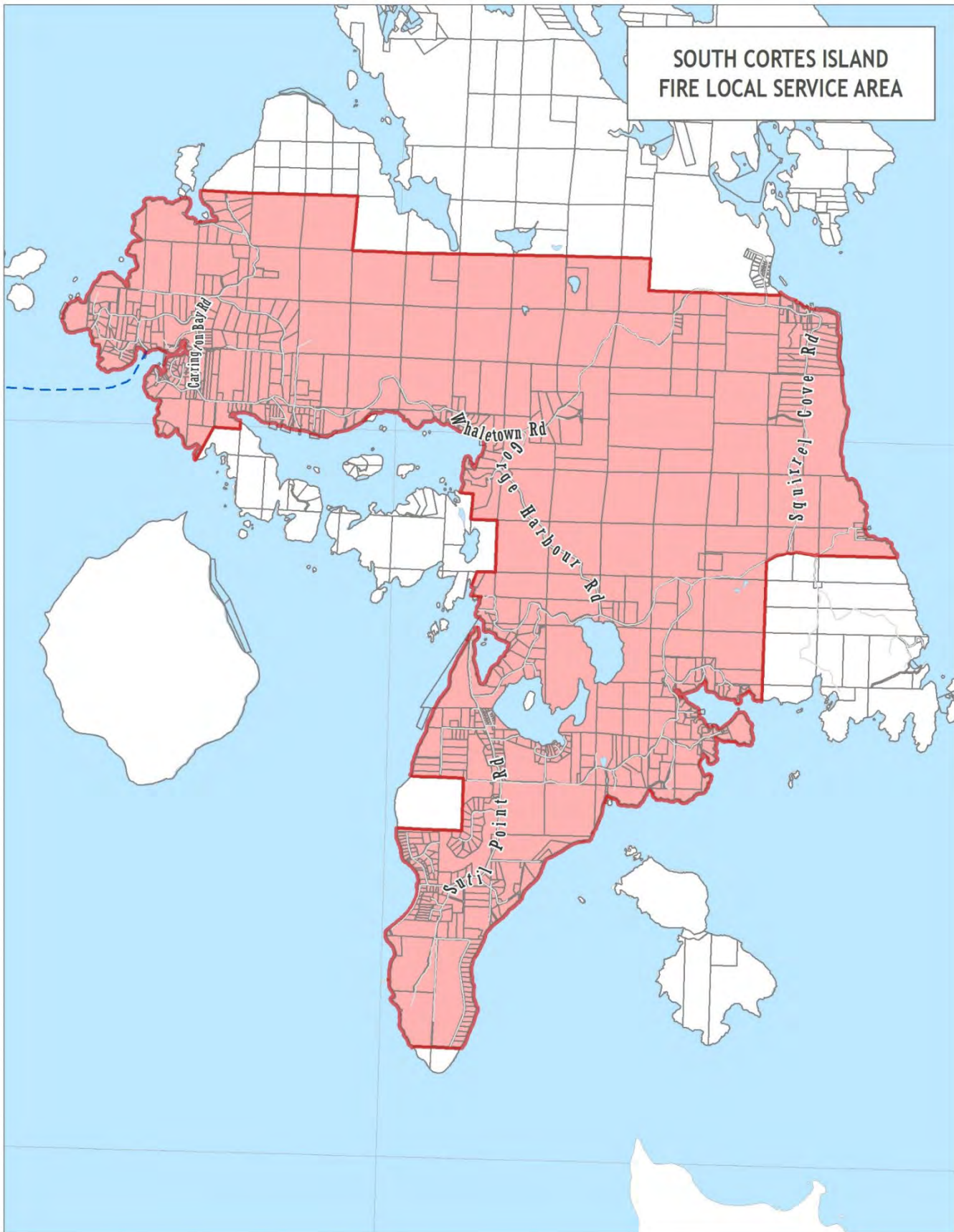
- 255 - North Quadra Assistance Response [MAP]
- 685 - Quadra Island Community Hall Subsidy [MAP]

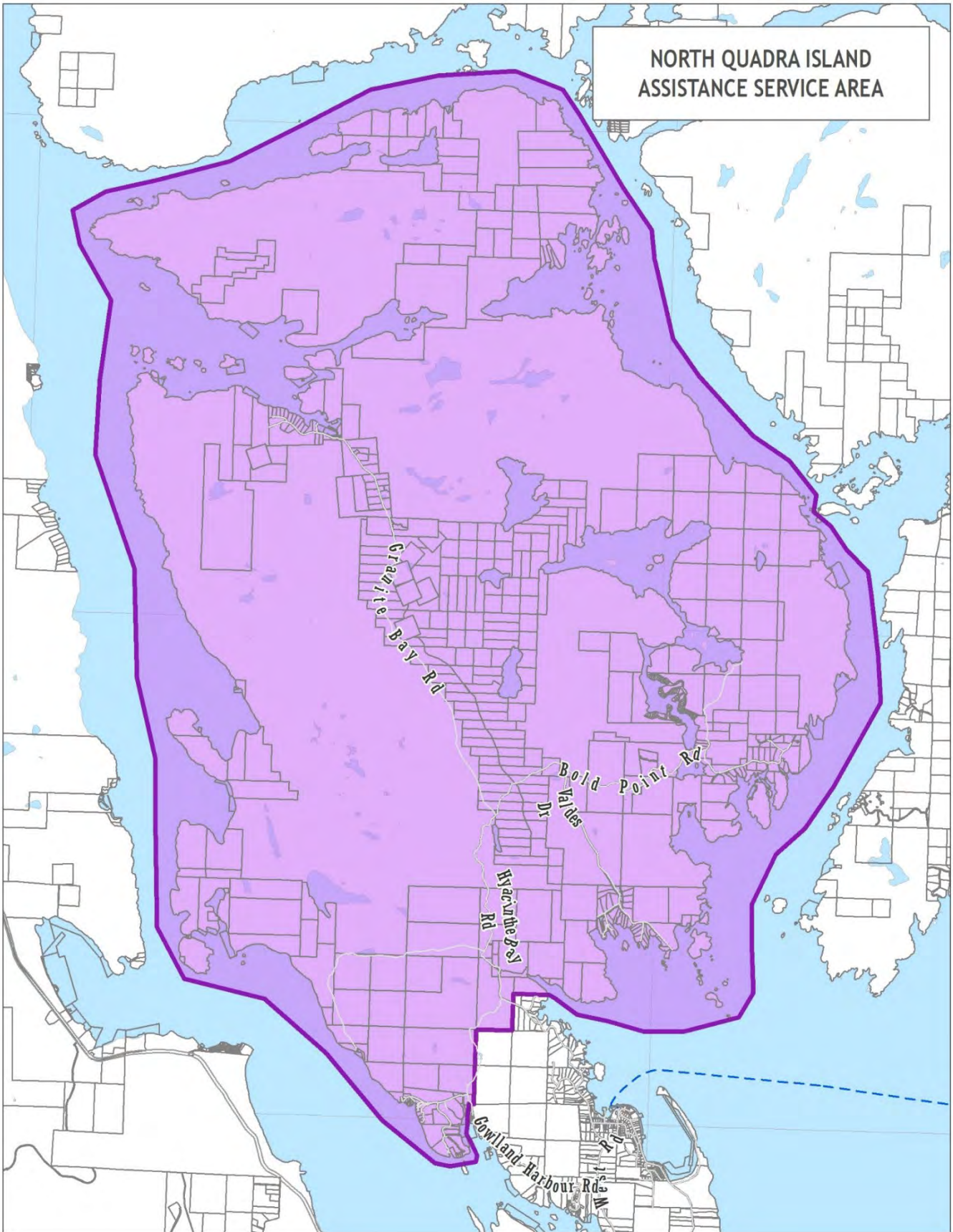
Area D

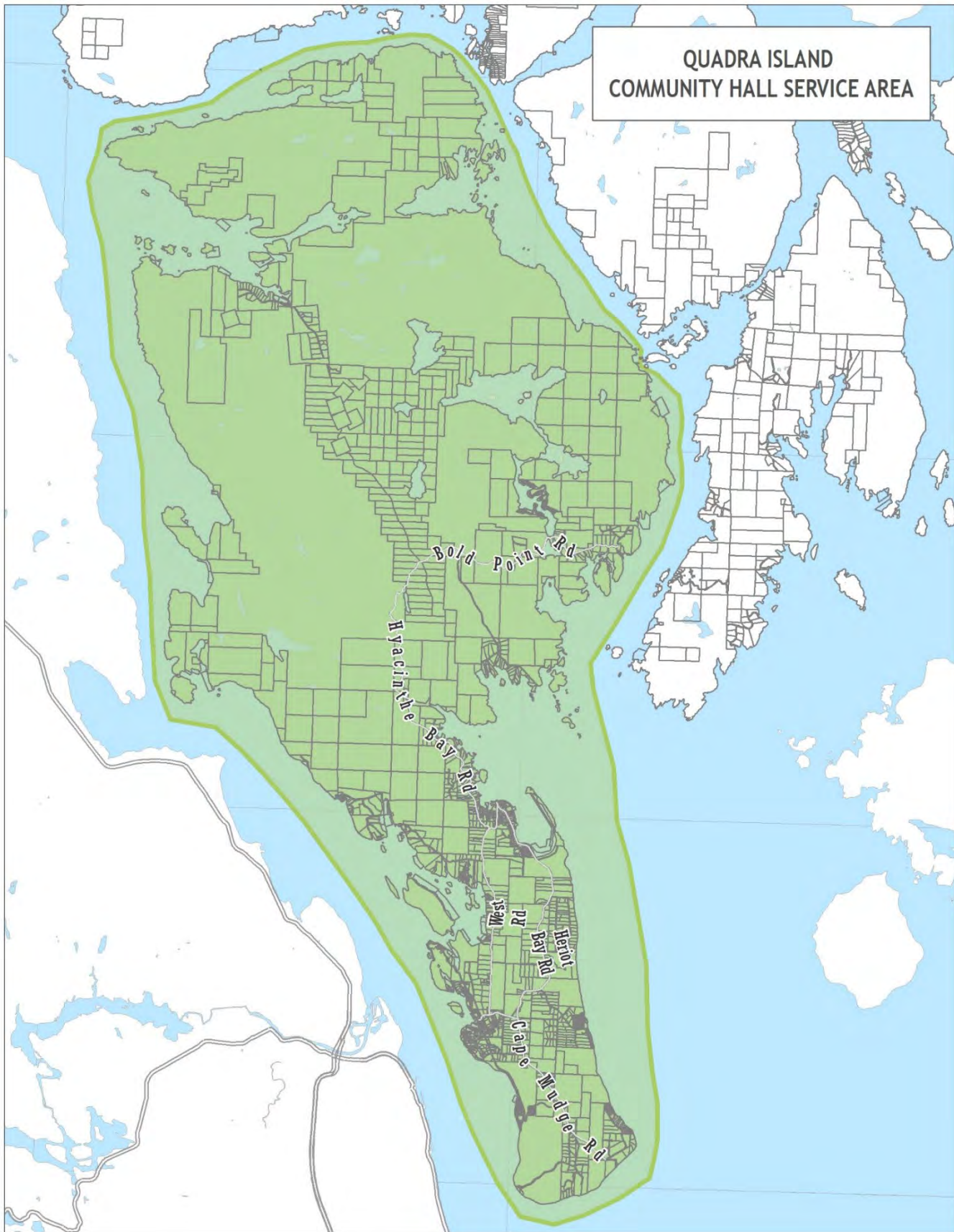
- 319 - Electoral Area D Water [MAP]
- 210 - Campbell River Fire Protection [MAP]
- 790 - Oyster River Bank Protection [MAP]
- 750 - Area D Street Lighting Service [MAP]

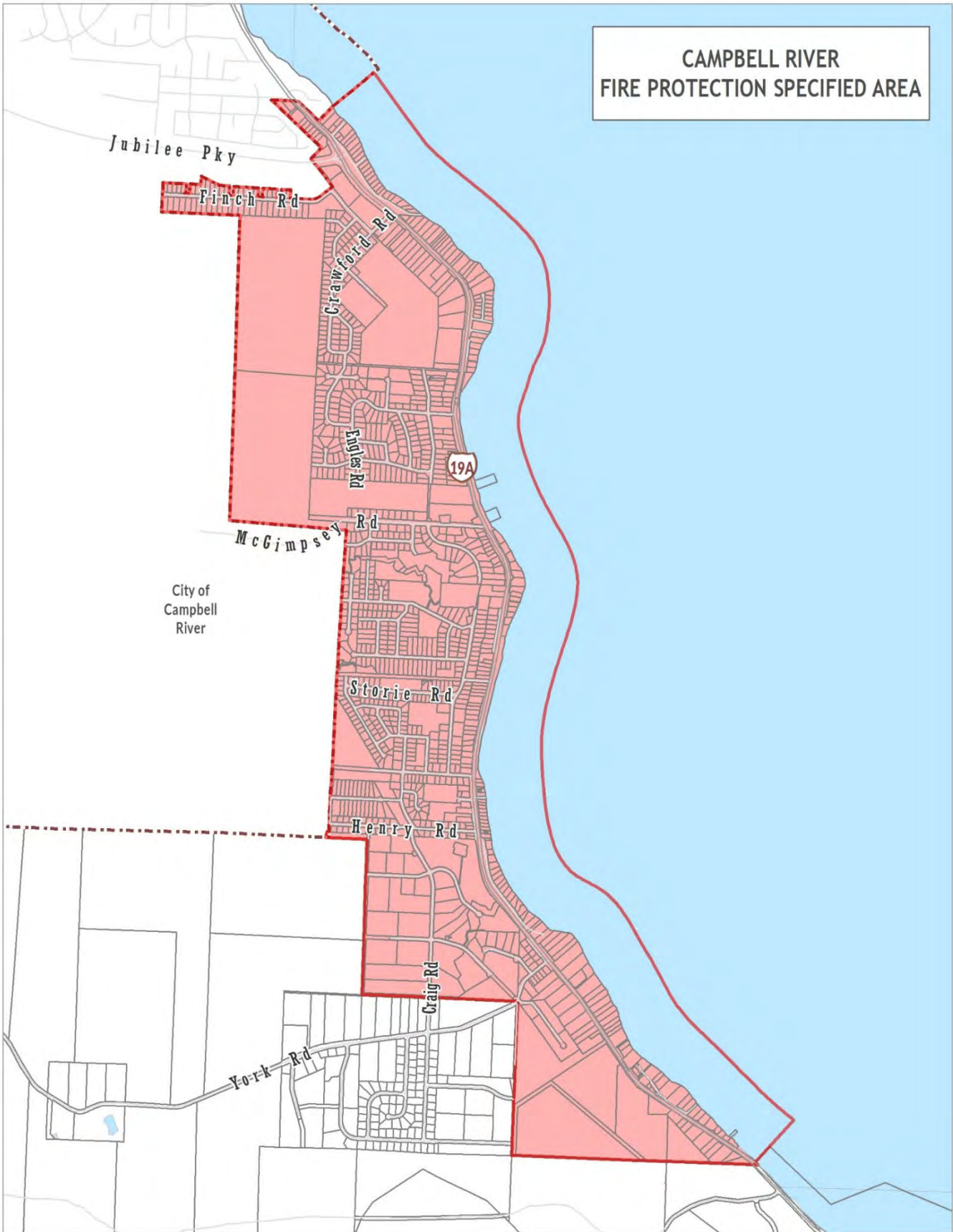


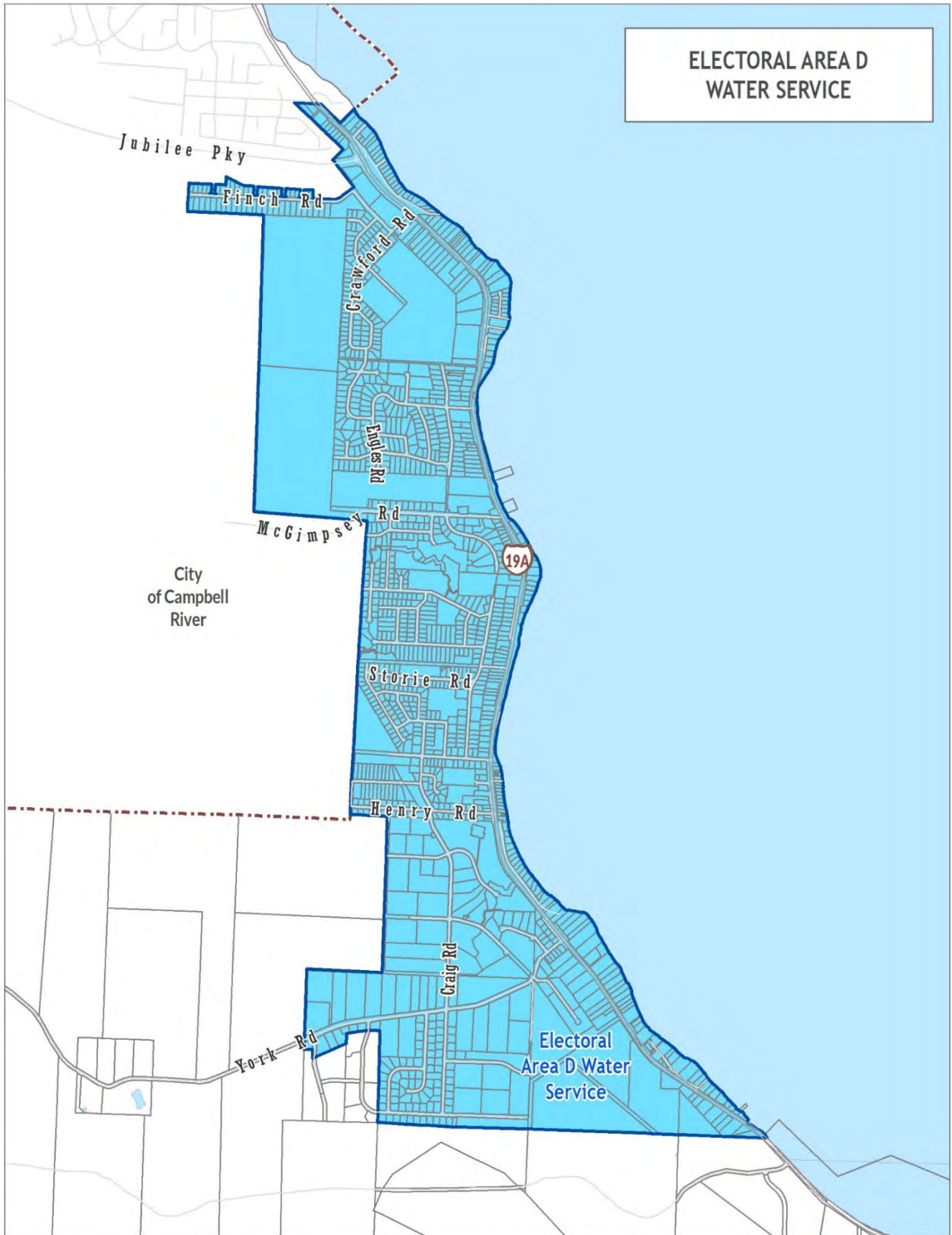


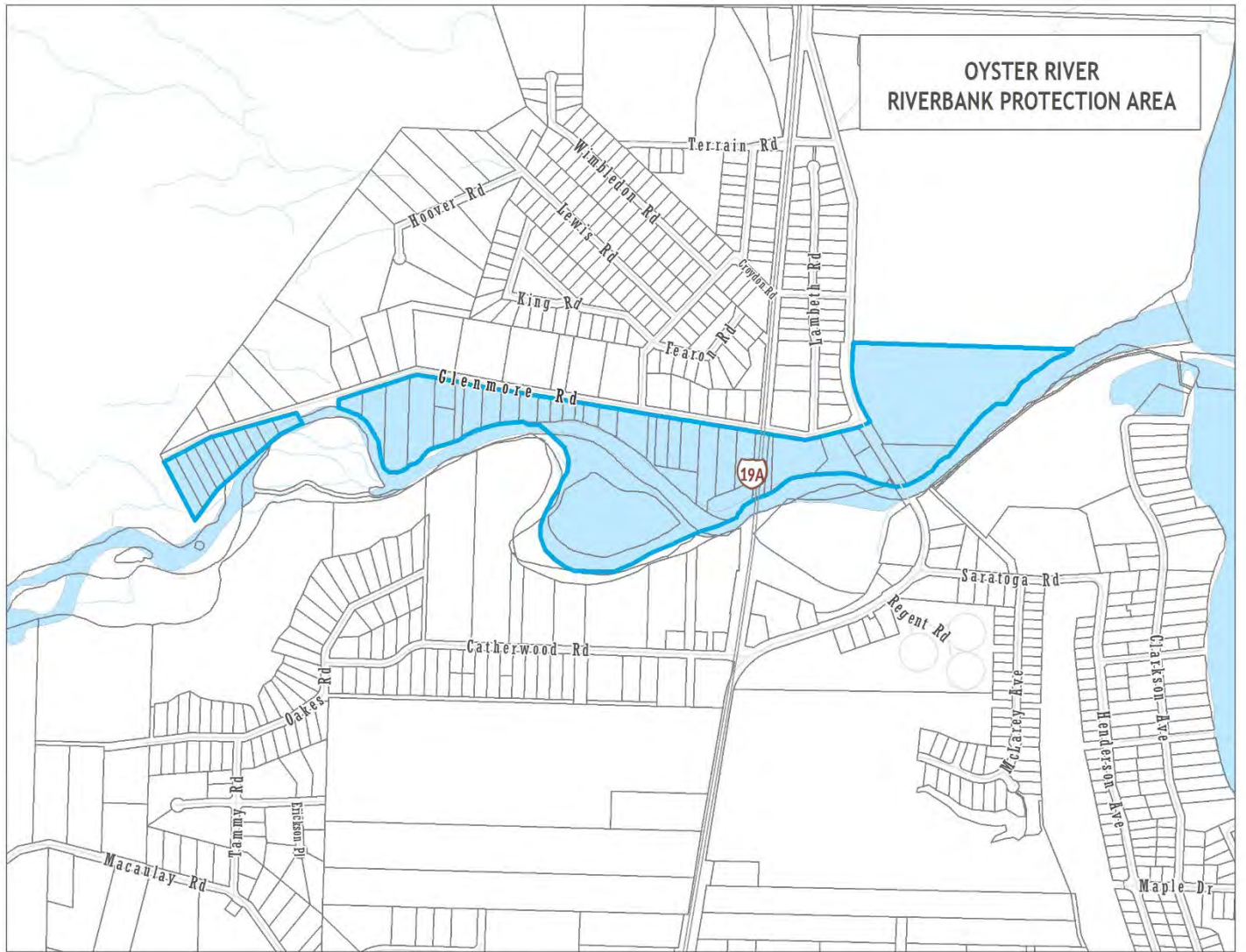


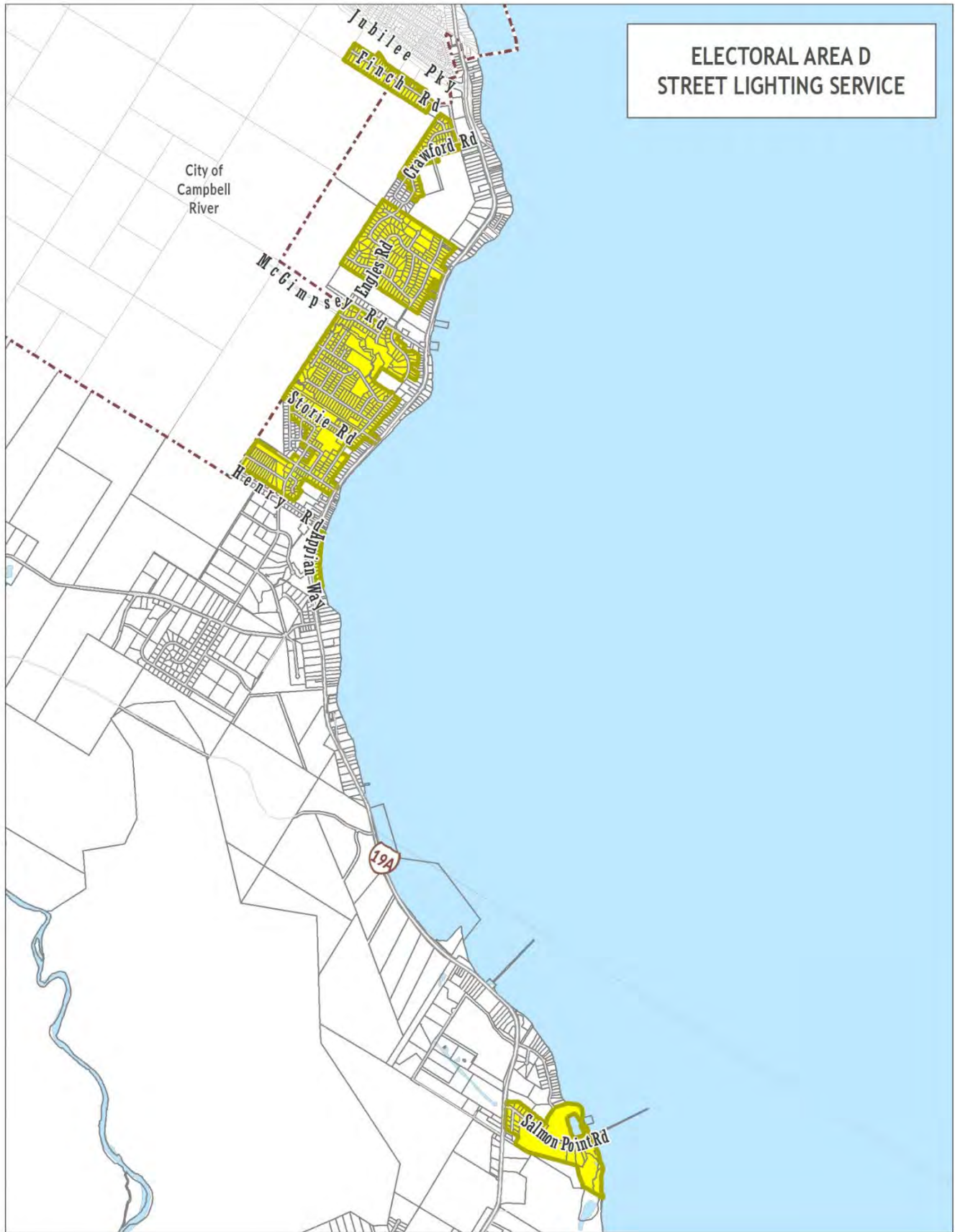












Appropriated surplus - Accumulated surplus funds arising from an excess of revenue over expense from prior years that are unrestricted by any external entity or legislation and which have been internally designated for a specified purpose.

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.

Assessment Shift – The annual relative change in assessment values between regional jurisdictions and/or the change within the various assessment categories in any individual area.

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 cannot 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.

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



301 - 990 Cedar Street Campbell River, BC V9W 7Z8
250-830-6700 | 1-877-830-2990
www.srd.ca