

Strathcona
REGIONAL DISTRICT



2023 – 2027
Financial Plan



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Strathcona Regional District
British Columbia**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

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Message from the Chief Administrative Officer

To the residents of the Strathcona Regional District,

On behalf of the Strathcona Regional District, I am pleased to present the 2023-2027 Financial Plan. As in previous years, the process began in September at the staff level followed by financial planning and budget workshops shortly after the October election and final deliberations in February.

The financial plan provides a comprehensive breakdown of each service area and enables the board and community members to see what services they are accessing and contributing to; not all electoral areas and municipalities participate in each service. The plan also illustrates what the SRD is doing to sustain, improve and grow services. The planning approach was conservative and considerate of the impact of inflation and increasing interest rates.

This year's financial plan supports continuity for the current strategic priorities while at the same time provides opportunity for the newly elected board to set their own strategic priorities for the next four years.

In 2023, the board will evaluate new projects and initiatives such as a Transportation service, Regional Recreation, Regional Fire administration as well as upgrades and renovations to the Strathcona Gardens Recreation Complex. The financial plan includes funding to support Emergency Management initiatives, many supported by provincial and federal grants. In 2022, tsunami risk reduction initiatives were completed, Fire Smart Neighbourhood Wildfire Threat Assessments were offered, mass-care supplies procured, and Emergency Operation Centre scenarios were exercised. Projects for 2023 include: enhancing tsunami warning capacity, continuing to implement wildfire risk reduction initiatives, and providing emergency training opportunities for Public Safety Lifeline Volunteers, first responders, communities, and First Nations.

This year wraps up with \$1.3 million in grant funding from the UBCM Strengthening Communities program to support vulnerable populations and the impact of homelessness in the region. From 2021-2023, funds were distributed to service agencies, mobile outreach and peer led programs and training throughout the region. The grant programs and rollout of funds was successful due to the collaborative approach between the SRD, member municipalities and service providers.

In partnership with Vancouver Island Health, the SRD entered into a 3-year agreement to continue the work of the Strathcona Community Health Network. The network brings citizens and organizations together to share ideas and collectively work to build a healthier region.

Progress on the Connected Coast Project will continue throughout 2023. Planning and construction of last mile connections to homes and businesses is occurring throughout the region and many areas will experience access to high-speed internet service later this year. Improved connectivity has been a strategic priority for many years, and we are excited to see it come to fruition this year.

The SRD continues to build on relationships with our First Nation communities, provide services where requested and explore opportunities to create additional partnerships.

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.

Sincerely,

David Leitch
CAO

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	Doug Chapman
City of Campbell River	Kermit H Dahl
City of Campbell River	Ben Lanyon
City of Campbell River	Susan Sinnott
City of Campbell River	Ron Kerr (Vice-Chair)
Village of Gold River	Michael Lott
Village of Sayward	Mark Baker (Chair)
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	Mark Vonesch
Electoral Area C – Discovery Islands-Mainland Inlets	Robyn Mawhinney
Electoral Area D – Oyster Bay-Buttle Lake	John Rice

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 1, 2023

SRD Stakeholders,

I am pleased to present the 2023-2027 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. 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

Canada continues to recover from the global COVID-19 pandemic and aside from generally depressed attendance at indoor recreation and community events, the SRD has essentially returned to normal operations. While rising costs due to inflationary pressures persist, generally any supply chain and travel issues have now mostly abated. Elevated inflationary pressures continue to contribute to rising property assessment values across the region however the rate of increase is significantly lower than the prior year. The summary charts in this financial plan attempt to quantify the impact of these rising assessments for each service function in order to show readers the overall effect to the 2023 tax requisition, net of any assessment change.

Perhaps the most significant factor to consider going forward is the outcome of the 2022 local government elections which made significant changes to the Board Membership, in particular with the members of the SRD's Electoral Area Commission where three out of the four members are new.

Priorities and issues for the upcoming year

Strategic Planning sessions will ensue in the spring of 2023 which may revise the current mandates and potentially alter the overall direction to SRD staff until the next general election in 2026. Given inflation in BC is currently running just under 7%, controlling costs and capitalizing on any senior government grant opportunities will likely receive even more attention from staff as they attempt to complete projects and maintain levels of service across the various services offered by the District.

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

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

Function #	Function Name
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Municipalities

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

Corporate Services

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

Regional Services

145	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
294	Noise Control - Area A
364	Area A Kyuquot Nootka Solid Waste
368	Sayward and Area A Sayward Refuse
370	Solid Waste Local Service - Sayward Valley
534	House Numbering Area A Sayward
554	Economic Development - Area A Sayward
677	Kyuquot Community Hall
680	Sayward Valley Heritage Hall

Function #	Function Name
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Area B

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

Area C

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

Area D

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

Strathcona Gardens

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

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

	Area as of Dec 31, 2021 ¹	2016 Census including subsequent population changes certified by the Minister		Number of Directors ⁴	Voting Strength ⁵	2021 Hospital Purposes Assessment \$	2021 General Purposes Assessment \$
		²	³				
CITIES: Campbell River	16,179.1	32,588	33,465	5	23	7,206,549,050	7,191,535,157
VILLAGES:							
Gold River	1,284.3	1,212	1,212	1	1	136,876,301	136,364,301
Sayward	594.7	311	311	1	1	43,308,900	43,263,750
Tahsis	801.9	248	248	1	1	48,468,300	48,281,300
Zeballos	292.8	107	107	1	1	10,301,800	10,228,300
ELECTORAL AREAS:							
A (Kyuquot / Nootka - Sayward) ⁷	8,739.8	764	1,255	1	1	277,795,683	288,633,781
B (Cortes Island) ⁸	347.9	1,035	1,099	1	1	380,409,106	390,058,583
C (Discovery Islands-Mainland Inlets) ⁹	10,645.4	2,431	2,578	1	2	910,701,914	919,976,124
D (Oyster Bay-Buttle Lake)	1,879.8	4,396	4,396	1	3	1,099,297,164	1,102,455,540
G (Kyuquot-Nootka) ⁷	-	-	-	-	-	-	-
H (Sayward-Blouedel) ⁷	-	-	-	-	-	-	-
Totals:	21,804.4	43,092	44,671	13	34	10,113,708,218	10,130,796,836

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.

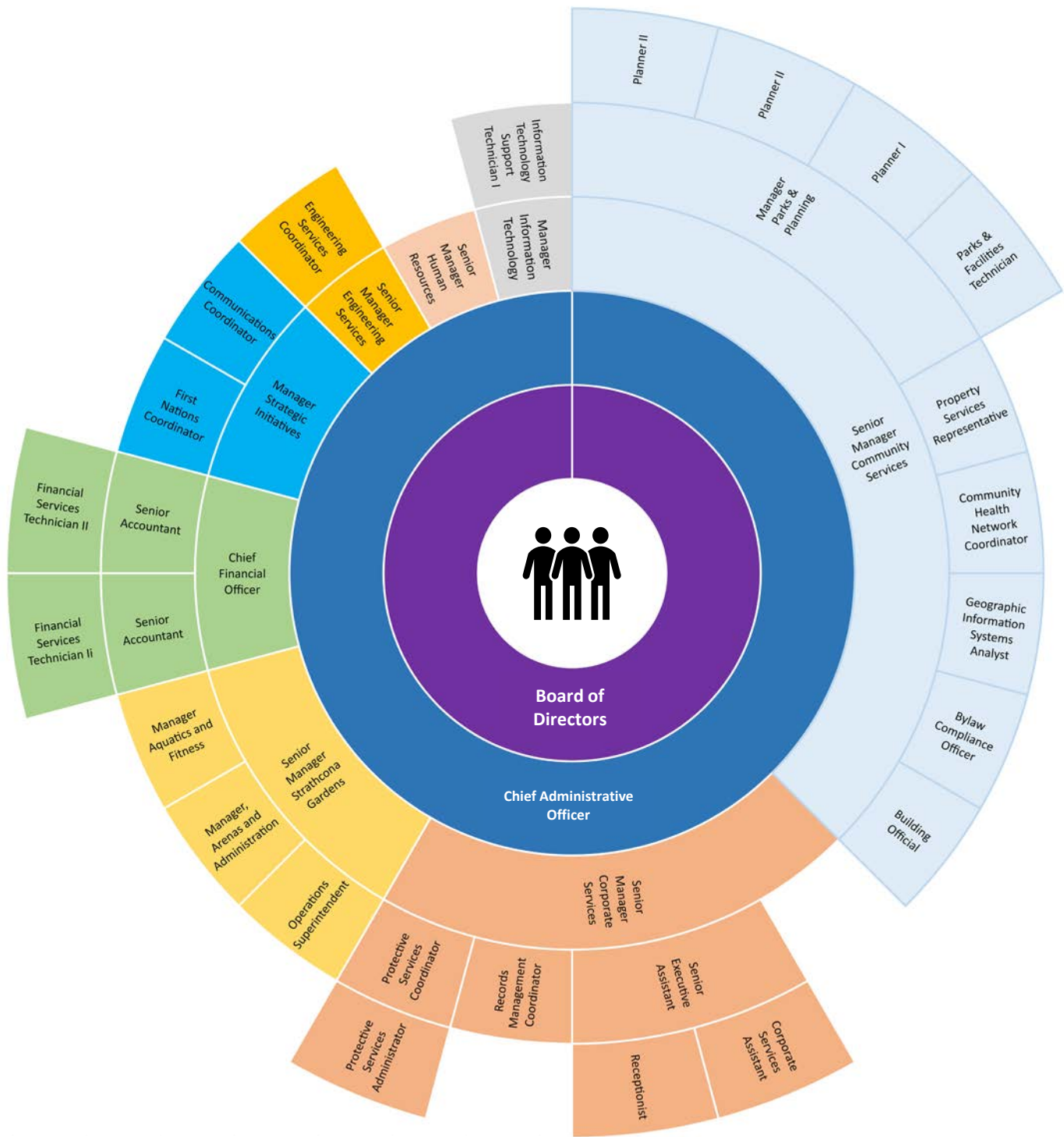
⁵ A municipality or electoral area is entitled to a predetermined number of votes (e.g. for financial decisions). This is known as *voting strength*. Voting strength is determined by dividing the population of the political unit (municipality or electoral area) by the voting unit with the result raised 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.



Full-Time Equivalent Employee Summary:

Changes	2021	2022	2023
First Nations Coordinator (to Full-time)	-	0.40	-
Emergency Program Staff	-	1.00	-
Total Change	-	1.40	-
FTE Count	34.30	35.70	35.70

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	2022	2023
100 - Member Municipality Administration		96.6%	2.0%	0.6%	0.6%	0.2%	0.0%	-	-	-	-	\$ 362,015	\$ 381,032
110 - Administration - General Government		70.1%	1.5%	0.5%	0.4%	0.1%	0.0%	3.5%	3.5%	9.3%	11.2%	1,040,353	1,103,867
120 - Grant in Aid Area A		-	-	-	-	-	-	100.0%	-	-	-	-	517
123 - Grant In Aid Area D		-	-	-	-	-	-	-	-	-	100.0%	1,748	33,603
126 - Grant In Aid Area B		-	-	-	-	-	-	-	100.0%	-	-	25,566	25,840
127 - Grant In Aid Area C		-	-	-	-	-	-	-	-	100.0%	-	413	246
130 - Electoral Area Administration		-	-	-	-	-	-	12.6%	12.6%	33.8%	40.9%	648,312	680,952
132 - Wharves		-	-	-	-	-	-	-	-	100.0%	-	-	-
135 - Gas Tax (CWF) Projects		-	-	-	-	-	-	12.4%	12.0%	31.0%	44.6%	-	-
145 - Just Like Home		70.1%	1.5%	0.5%	0.4%	0.1%	-	3.5%	3.5%	9.3%	11.2%	100,000	100,000
149 - Regional Broadband		70.1%	1.5%	0.5%	0.4%	0.1%	-	3.5%	3.5%	9.3%	11.2%	81,679	98,116
150 - Feasibility Studies - Regional		70.0%	1.5%	0.5%	0.4%	0.1%	-	3.5%	3.5%	9.3%	11.3%	25,192	39,610
151 - Feasibility Studies - Electoral Area A		-	-	-	-	-	-	100.0%	-	-	-	257	20,543
154 - Feasibility Studies - Electoral Area D		-	-	-	-	-	-	-	-	-	100.0%	2,256	35,293
157 - Feasibility Studies - Electoral Area B		-	-	-	-	-	-	-	100.0%	-	-	236	270
158 - Feasibility Studies - Electoral Area C		-	-	-	-	-	-	-	-	100.0%	-	9,103	59,852
199 - Debt - VIRL		-	-	-	-	-	-	-	-	-	-	-	-
210 - Campbell River Fire Protection ^		-	-	-	-	-	-	-	-	-	100.0%	496,613	513,890
245 - Sayward Valley Fire Protection ^		-	-	-	-	-	-	100.0%	-	-	-	75,000	104,661
250 - South Cortes Fire Protection ^		-	-	-	-	-	-	-	100.0%	-	-	252,812	425,674
251 - Cortes Island First Responder		-	-	-	-	-	-	-	100.0%	-	-	21,294	21,511
255 - North Quadra Assistance Response ^		-	-	-	-	-	-	-	-	100.0%	-	260	253
271 - Kyuquot Nootka Emergency Program ^		-	-	-	-	-	-	100.0%	-	-	-	1,000	1,000
272 - Strathcona Emergency Program		70.1%	1.5%	0.5%	0.4%	0.1%	-	3.5%	3.5%	9.3%	11.2%	408,954	481,984
275 - 911 Answering Service		70.0%	1.5%	0.5%	0.4%	0.1%	-	3.5%	3.5%	9.3%	11.3%	484,285	485,903
285 - Building Inspection	✓	-	-	-	-	-	-	-	-	-	100.0%	129,945	131,387
290 - Electoral Area D Animal Control	✓	-	-	-	-	-	-	-	-	-	100.0%	45,020	44,685
294 - Noise Control - Area A		-	-	-	-	-	-	100.0%	-	-	-	-	2,000
295 - Noise Control - Area D		-	-	-	-	-	-	-	-	-	100.0%	310	540
296 - Area D Flood Protection ^		-	-	-	-	-	-	-	-	-	100.0%	-	8,255
297 - Soil Deposit & Removal Control		-	-	-	-	-	-	-	-	-	100.0%	-	-
298 - Unsightly Premises		-	-	-	-	-	-	-	-	-	100.0%	325	282
318 - Craig Road Water ^	✓	-	-	-	-	-	-	-	-	-	-	11,848	11,626
319 - Electoral Area D Water ^	✓	-	-	-	-	-	-	-	-	-	100.0%	598,842	526,628
331 - Quathiaski Cove Sewer ^	✓	-	-	-	-	-	-	-	-	100.0%	-	-	-
332 - Quathiaski Cove Sewer Ext #1 ^	✓	-	-	-	-	-	-	-	-	100.0%	-	7,733	8,193
340 - Liquid Waste		-	-	-	-	-	-	-	23.6%	-	76.4%	265	250
364 - Area A Kyuquot Nootka Solid Waste ^		-	-	-	-	-	-	100.0%	-	-	-	7,463	9,018
368 - Sayward and Area A Sayward Refuse ^		-	-	17.8%	-	-	-	82.2%	-	-	-	26,080	24,087
370 - Solid Waste Local Service - Sayward Valley ^	✓	-	-	-	-	-	-	100.0%	-	-	-	-	-
374 - Area B Refuse Disposal ^		-	-	-	-	-	-	-	100.0%	-	-	60,832	76,972
376 - Cortes Island Refuse Collection	✓	-	-	-	-	-	-	-	100.0%	-	-	-	-

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	2022	2023
500 - Planning	✓	-	-	-	-	-	-	12.6%	12.6%	33.8%	40.9%	\$ 556,619	649,692
510 - Planning (Non Part 26)		70.0%	1.5%	0.5%	0.4%	0.1%	-	3.5%	3.5%	9.3%	11.3%	261	380
533 - House Numbering Area D		-	-	-	-	-	-	-	-	-	100.0%	606	605
534 - House Numbering Area A Sayward ^		-	-	-	-	-	-	100.0%	-	-	-	378	379
535 - House Numbering Area B		-	-	-	-	-	-	-	100.0%	-	-	505	505
536 - House Numbering Area C		-	-	-	-	-	-	-	-	100.0%	-	505	504
554 - Economic Development - Area A Sayward ^		-	-	-	-	-	-	100.0%	-	-	-	500	500
555 - Economic Development - Area C		-	-	-	-	-	-	-	-	100.0%	-	20,602	23,453
614 - Community Parks Area D		-	-	-	-	-	-	-	-	-	100.0%	218,014	744,568
617 - Community Parks Area B		-	-	-	-	-	-	-	100.0%	-	-	180,731	193,048
618 - Community Parks Area C		-	-	-	-	-	-	-	-	100.0%	-	191,308	227,829
630 - Vancouver Island Regional Library		-	-	-	-	-	-	12.6%	12.6%	33.8%	40.9%	555,359	603,899
640 - Strathcona Gardens	✓	86.1%	-	-	-	-	-	-	-	-	13.9%	5,903,250	7,177,677
682 - Cortes Island Community Halls		-	-	-	-	-	-	-	100.0%	-	-	66,548	89,476
677 - Kyuquot Community Hall ^		-	-	-	-	-	-	100.0%	-	-	-	494	341
680 - Sayward Valley Heritage Hall ^		-	-	-	-	-	-	100.0%	-	-	-	26,646	27,705
685 - Quadra Island Community Hall Subsidy ^		-	-	-	-	-	-	-	-	100.0%	-	183,395	203,282
697 - Heritage Conservation - Area B		-	-	-	-	-	-	-	100.0%	-	-	252	252
698 - Heritage Conservation - Area C		-	-	-	-	-	-	-	-	100.0%	-	3,663	1,363
750 - Electoral Area D Street Lighting Service ^		-	-	-	-	-	-	-	-	-	100.0%	35,689	39,727
770 - Electoral Area C Street Lighting Service		-	-	-	-	-	-	-	-	100.0%	-	6,719	7,880
785 - Transit - Area D		-	-	-	-	-	-	-	-	-	100.0%	168,144	179,863
790 - Oyster River Bank Protection ^		-	-	-	-	-	-	-	-	-	100.0%	9,000	-
											\$ 13,055,199	\$ 15,631,468	

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.

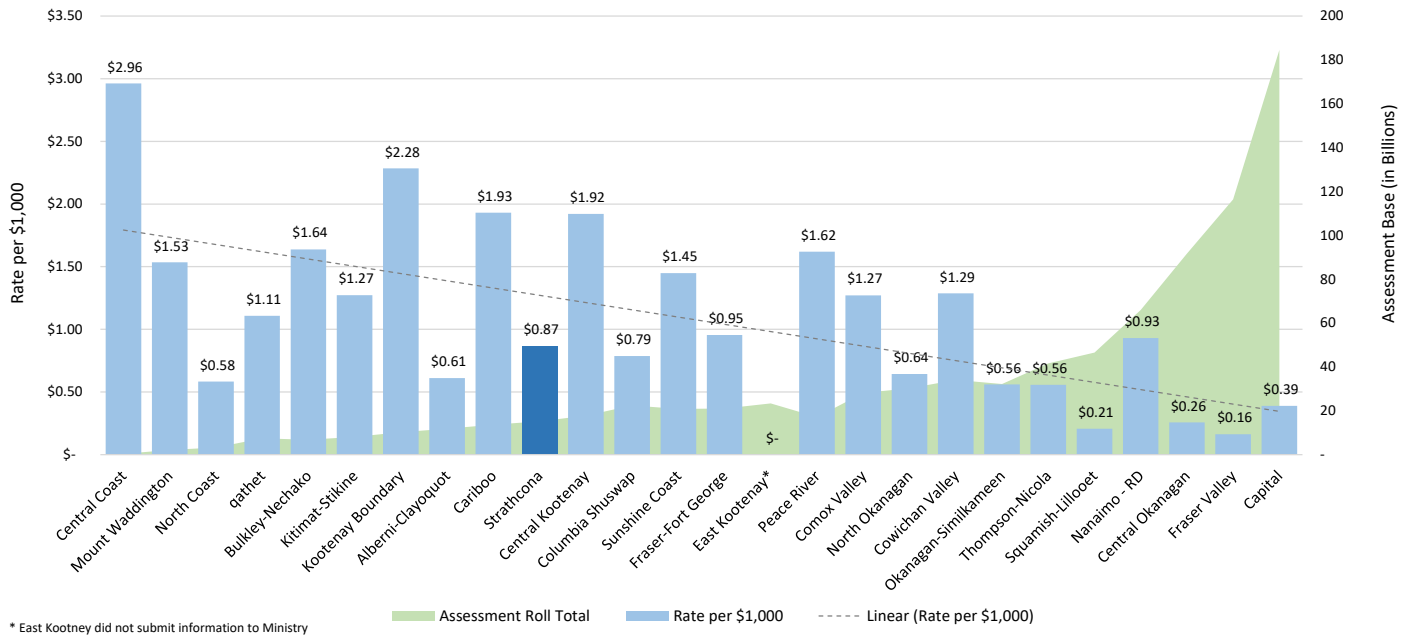
^ Service applies to a portion of the Electoral Area.

2023 Operating Budget at a Glance

Strathcona Regional District

REVENUE BY TYPE:	TOTAL	Campbell River	Gold River	Sayward	Tahsis	Zeballos	KCFN	Area A	Area B	Area C	Area D
Taxation	\$ 15,631,468	\$ 8,219,553	\$ 41,671	\$ 17,430	\$ 11,974	\$ 3,101	\$ 52	\$ 510,373	\$ 1,158,408	\$ 1,401,662	\$ 4,267,244
Reserves	5,839,873	2,487,419	35,941	12,470	10,333	2,679	40	325,985	355,473	887,447	1,722,085
Sales and Other	5,683,410	2,805,377	36,038	12,437	10,363	2,689	56	188,054	198,990	517,467	1,911,939
Grants	2,660,532	1,381,700	28,025	8,843	8,059	2,091	30	128,864	126,979	529,117	446,825
	29,815,283	14,894,050	141,675	51,180	40,729	10,560	178	1,153,275	1,839,849	3,335,693	8,348,094
EXPENSE BY FUNCTION:											
100 - Municipality Administration	524,993	507,143	10,635	3,357	3,052	788	18	-	-	-	-
110 - Administration - General Government	4,593,243	3,219,930	67,544	21,312	19,423	5,039	160	158,856	159,297	426,101	515,583
120 - Grant in Aid Area A	12,269	-	-	-	-	-	-	12,269	-	-	-
123 - Grant In Aid Area D	46,280	-	-	-	-	-	-	-	-	-	46,280
126 - Grant In Aid Area B	50,880	-	-	-	-	-	-	-	50,880	-	-
127 - Grant In Aid Area C	30,806	-	-	-	-	-	-	-	-	30,806	-
130 - Electoral Area Administration	768,310	-	-	-	-	-	-	96,878	97,147	259,857	314,428
131 - Election Services	24,679	-	-	-	-	-	-	3,112	3,120	8,347	10,100
132 - Wharves	210,301	-	-	-	-	-	-	-	-	210,301	-
135 - Gas Tax (CWF) Projects	1,259,678	-	-	-	-	-	-	156,551	151,461	390,236	561,431
145 - Just Like Home	166,381	116,640	2,447	772	704	183	-	5,754	5,770	15,435	18,677
149 - Regional Broadband	1,977,380	1,386,220	29,078	9,175	8,362	2,170	-	68,389	68,579	183,442	221,965
150 - Feasibility Studies - Regional	118,442	82,890	1,738	549	499	129	-	4,115	4,127	11,039	13,357
151 - Feasibility Studies - Electoral Area A	25,252	-	-	-	-	-	-	25,252	-	-	-
154 - Feasibility Studies - Electoral Area D	75,266	-	-	-	-	-	-	-	-	-	75,266
157 - Feasibility Studies - Electoral Area B	20,258	-	-	-	-	-	-	-	20,258	-	-
158 - Feasibility Studies - Electoral Area C	62,866	-	-	-	-	-	-	-	-	62,866	-
210 - Campbell River Fire Protection	546,477	-	-	-	-	-	-	-	-	-	546,477
245 - Sayward Valley Fire Protection	119,563	-	-	-	-	-	-	119,563	-	-	-
250 - South Cortes Fire Protection	432,448	-	-	-	-	-	-	-	432,448	-	-
251 - Cortes Island First Responder	21,546	-	-	-	-	-	-	-	21,546	-	-
255 - North Quadra Assistance Response	504	-	-	-	-	-	-	-	-	504	-
271 - Kyuquot Nootka Emergency Program	4,077	-	-	-	-	-	-	4,077	-	-	-
272 - Strathcona Emergency Program	1,544,381	1,082,671	22,711	7,166	6,531	1,694	-	53,414	53,562	143,272	173,360
275 - 911 Answering Service	510,635	357,361	7,494	2,365	2,151	555	-	17,742	17,791	47,590	57,584
285 - Building Inspection	264,380	-	-	-	-	-	-	-	-	-	264,380
290 - Electoral Area D Animal Control	47,402	-	-	-	-	-	-	-	-	-	47,402
294 - Noise Control - Area A	2,000	-	-	-	-	-	-	2,000	-	-	-
295 - Noise Control - Area D	2,364	-	-	-	-	-	-	-	-	-	2,364
296 - Oyster River Flood Protection	8,255	-	-	-	-	-	-	-	-	-	8,255
298 - Unightly Premises	791	-	-	-	-	-	-	-	-	-	791
318 - Craig Road Water	11,934	-	-	-	-	-	-	-	-	-	11,934
319 - Electoral Area D Water	2,419,877	-	-	-	-	-	-	-	-	-	2,419,877
331 - Quathiaski Cove Sewer	316,612	-	-	-	-	-	-	-	-	316,612	-
332 - Quathiaski Cove Sewer Ext #1	9,327	-	-	-	-	-	-	-	-	9,327	-
340 - Liquid Waste	16,062	-	-	-	-	-	-	-	3,791	-	12,271
364 - Area A Kyuquot Nootka Solid Waste	12,517	-	-	-	-	-	-	12,517	-	-	-
368 - Sayward and Area A Sayward Refuse	36,443	-	-	6,475	-	-	-	29,968	-	-	-
370 - Solid Waste Local Service - Sayward Valley	93,938	-	-	-	-	-	-	93,938	-	-	-
374 - Area B Refuse Disposal	94,544	-	-	-	-	-	-	-	94,544	-	-
376 - Cortes Island Refuse Collection	101,978	-	-	-	-	-	-	-	101,978	-	-
500 - Planning	1,107,332	-	-	-	-	-	-	139,626	140,014	374,521	453,171
510 - Planning (Non Part 26)	1,866	1,306	27	9	8	2	-	65	65	174	210
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	34,947	-	-	-	-	-	-	34,947	-	-	-
555 - Economic Development - Area C	40,884	-	-	-	-	-	-	-	-	40,884	-
614 - Community Parks Area D	856,144	-	-	-	-	-	-	-	-	-	856,144
617 - Community Parks Area B	244,015	-	-	-	-	-	-	-	244,015	-	-
618 - Community Parks Area C	347,935	-	-	-	-	-	-	-	-	347,935	-
630 - Vancouver Island Regional Library	605,104	-	-	-	-	-	-	76,299	76,511	204,658	247,636
640 - Strathcona Gardens	9,373,825	8,139,890	-	-	-	-	-	-	-	-	1,233,935
677 - Kyuquot Community Hall	2,830	-	-	-	-	-	-	2,830	-	-	-
680 - Sayward Valley Heritage Hall	34,735	-	-	-	-	-	-	34,735	-	-	-
682 - Cortes Island Community Halls	92,186	-	-	-	-	-	-	-	92,186	-	-
685 - Quadra Island Community Hall Subsidy	232,038	-	-	-	-	-	-	-	-	232,038	-
697 - Heritage Conservation - Area B	253	-	-	-	-	-	-	-	253	-	-
698 - Heritage Conservation - Area C	11,363	-	-	-	-	-	-	-	-	11,363	-
750 - Electoral Area D Street Lighting Service	40,108	-	-	-	-	-	-	-	-	-	40,108
770 - Electoral Area C Street Lighting Service	7,880	-	-	-	-	-	-	-	-	7,880	-
785 - Transit - Area D	188,244	-	-	-	-	-	-	-	-	-	188,244
790 - Oyster River Bank Protection	6,257	-	-	-	-	-	-	-	-	-	6,257
	29,815,283	14,894,050	141,675	51,180	40,729	10,560	178	1,153,275	1,839,849	3,335,693	8,348,094
Balance	-	-	-	-	-	-	-	-	-	-	-

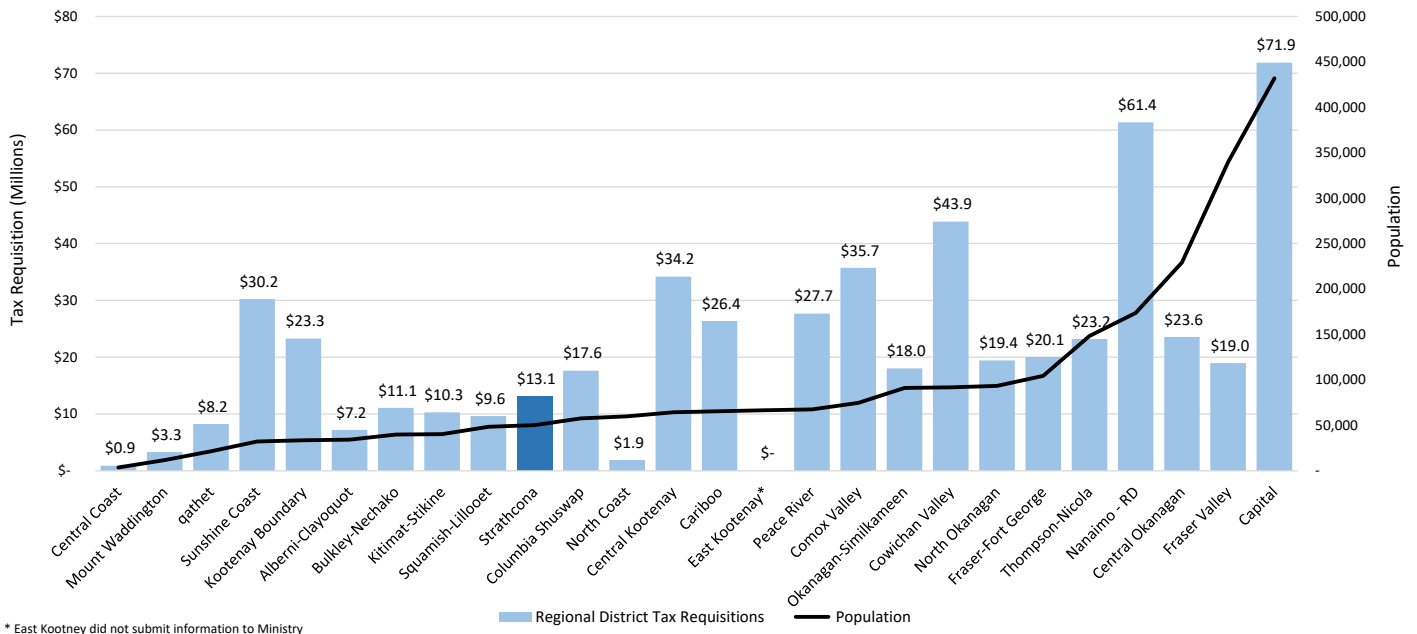
2021 Regional District Tax Requisition Relative to Total Tax Base (Metro Vancouver Excluded)



* East Kootenay did not submit information to 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. 2021 is the latest available published data.

2021 Total Regional District Tax Requisitions (Metro Vancouver Excluded)

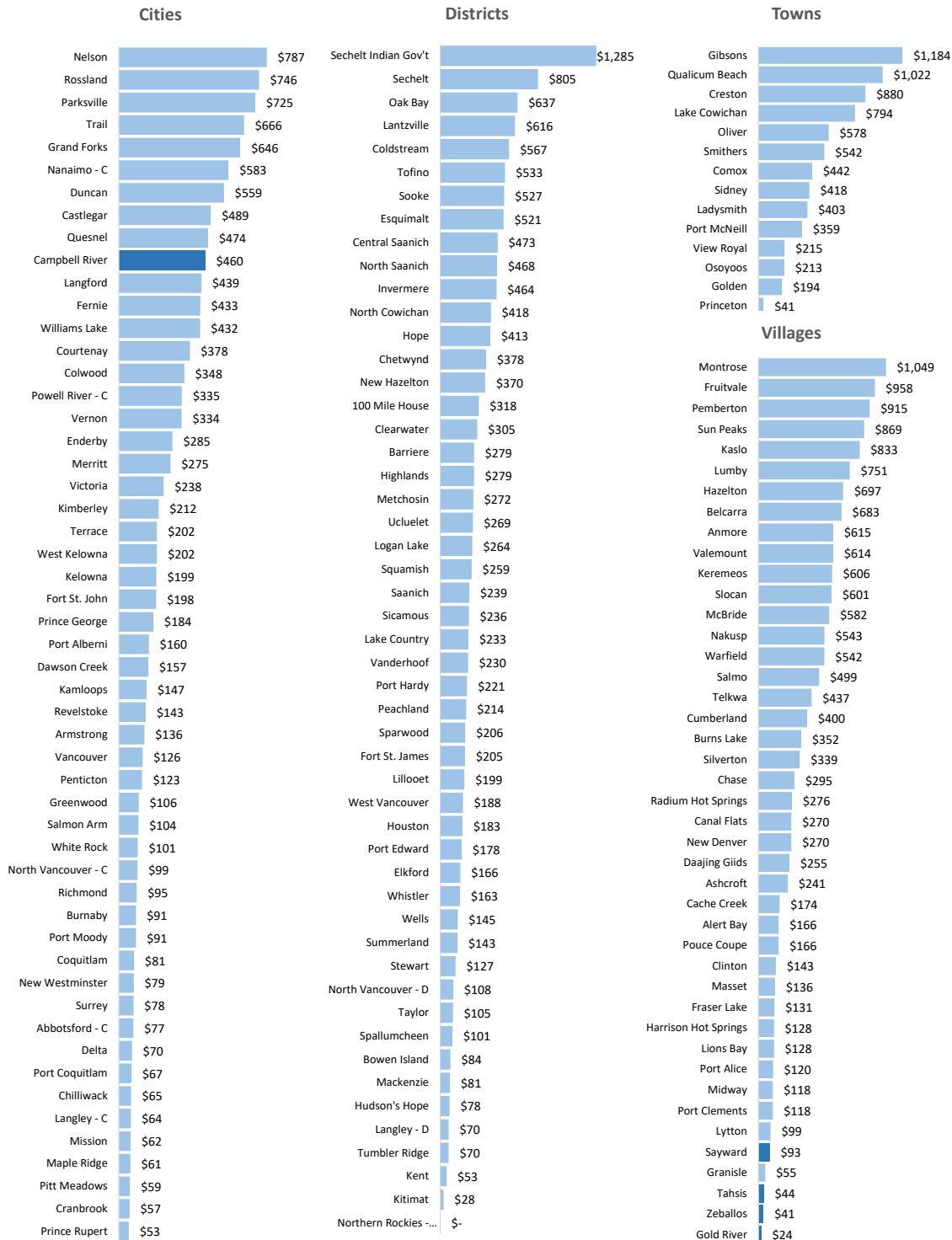


* East Kootenay did not submit information to Ministry

Source: Government of BC - Local Government Infrastructure and Finance Branch. 2021 is the latest available published data.

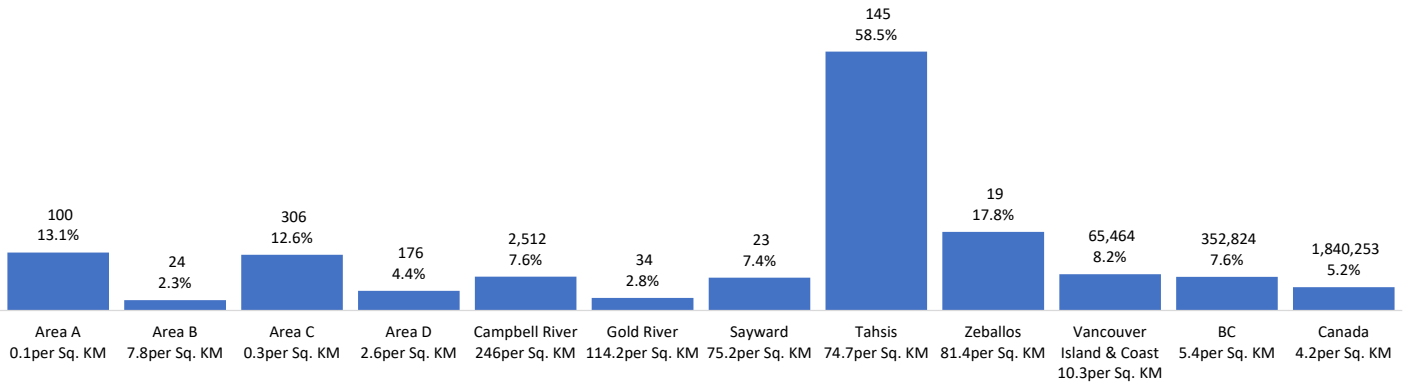
Regional District Portion of 2022 Residential Taxes on a “Representative House†” in BC.:

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

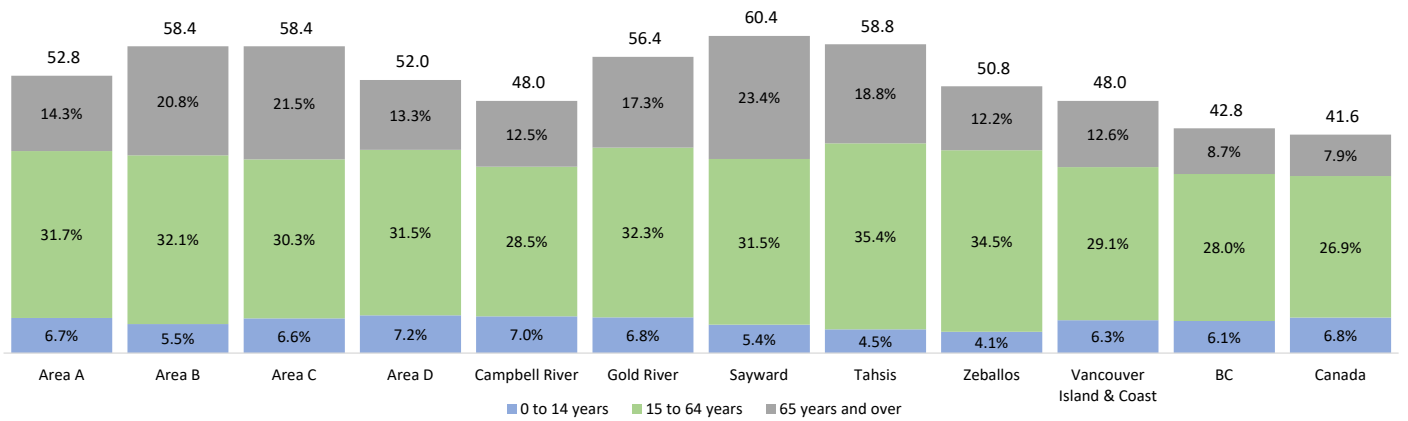


† These charts are based on BC Assessments “Representative House” value whereas most other charts in this document are based on “Average House” value. Representative houses exclude split-use housing, supportive housing, retirement homes, and some types of strata dwellings. See BC Assessment for more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

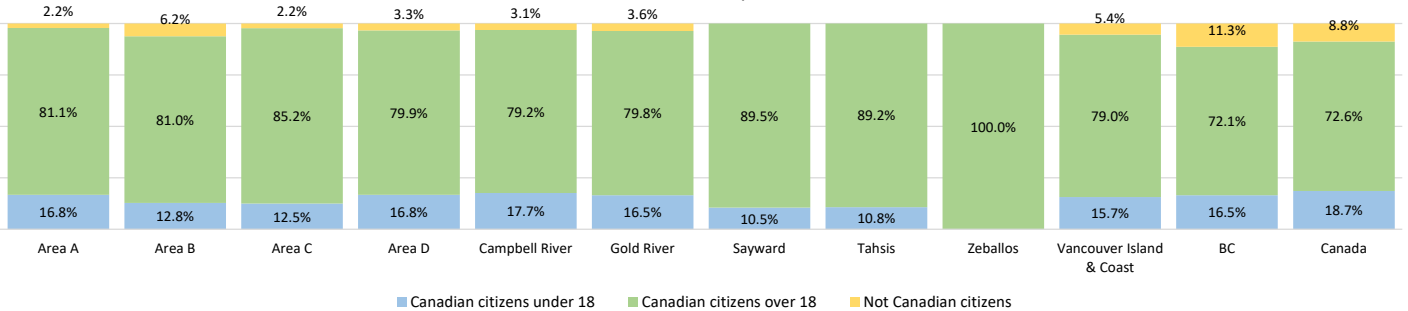
Rate of Population Change from 2016 to 2021
(2021 Population Density)



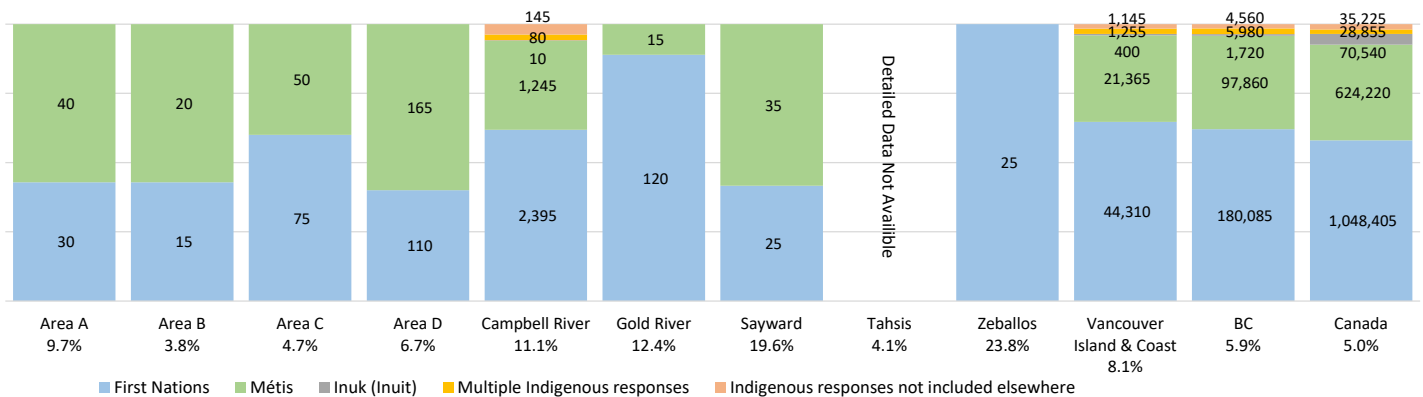
Median Age of Population



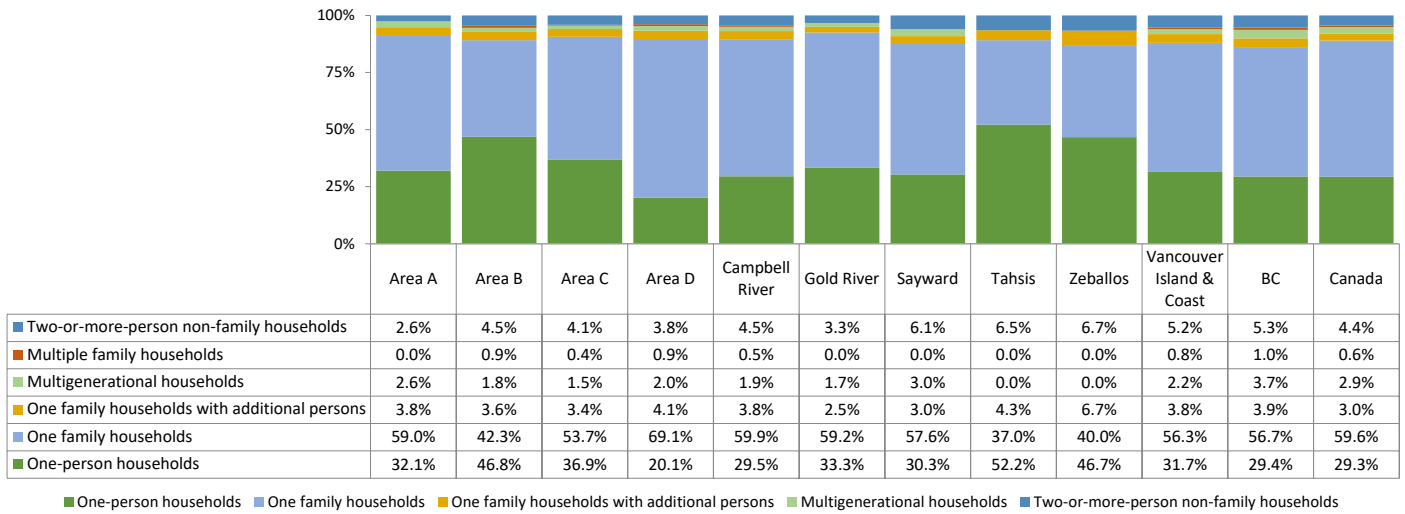
Citizenship



% of Population Identifying as Indigenous

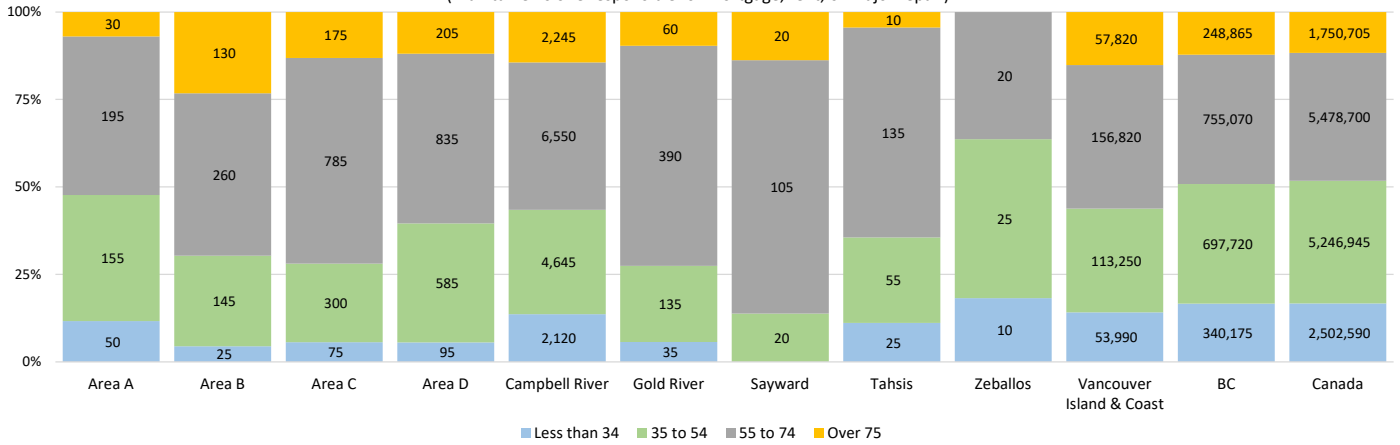


Household Type

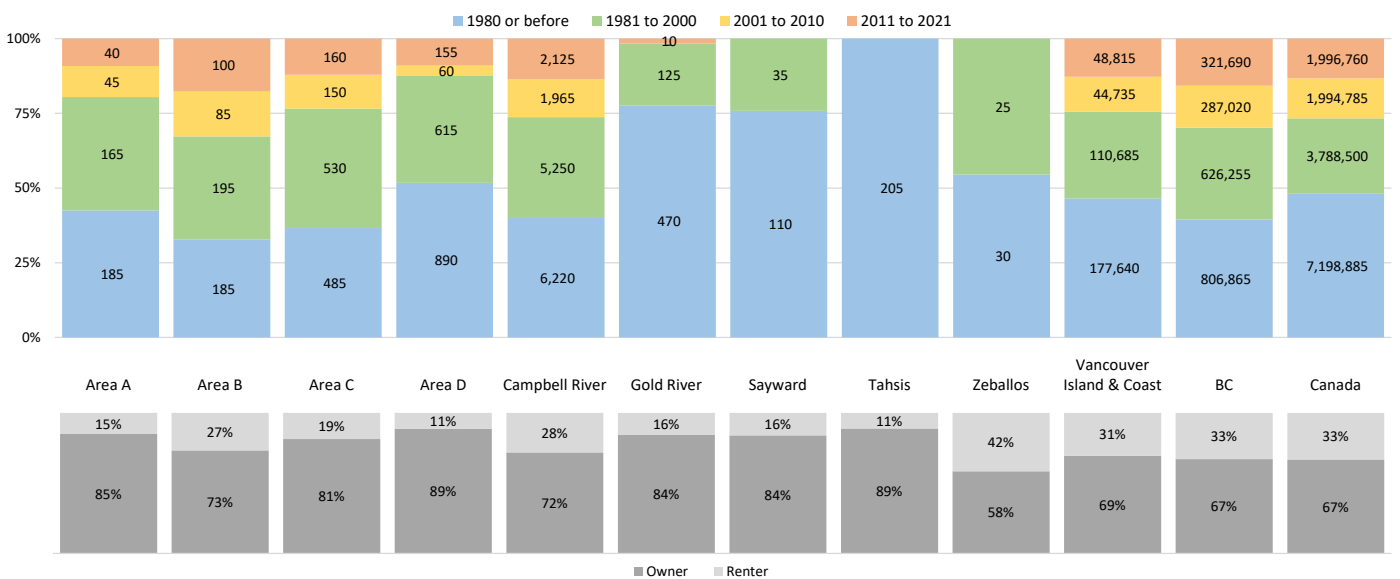


Age of Primary Household Maintainer

(Maintainer is one responsible for mortgage, rent, or major repair)



Occupied Private Dwellings by Period of Construction (& Home Ownership %)



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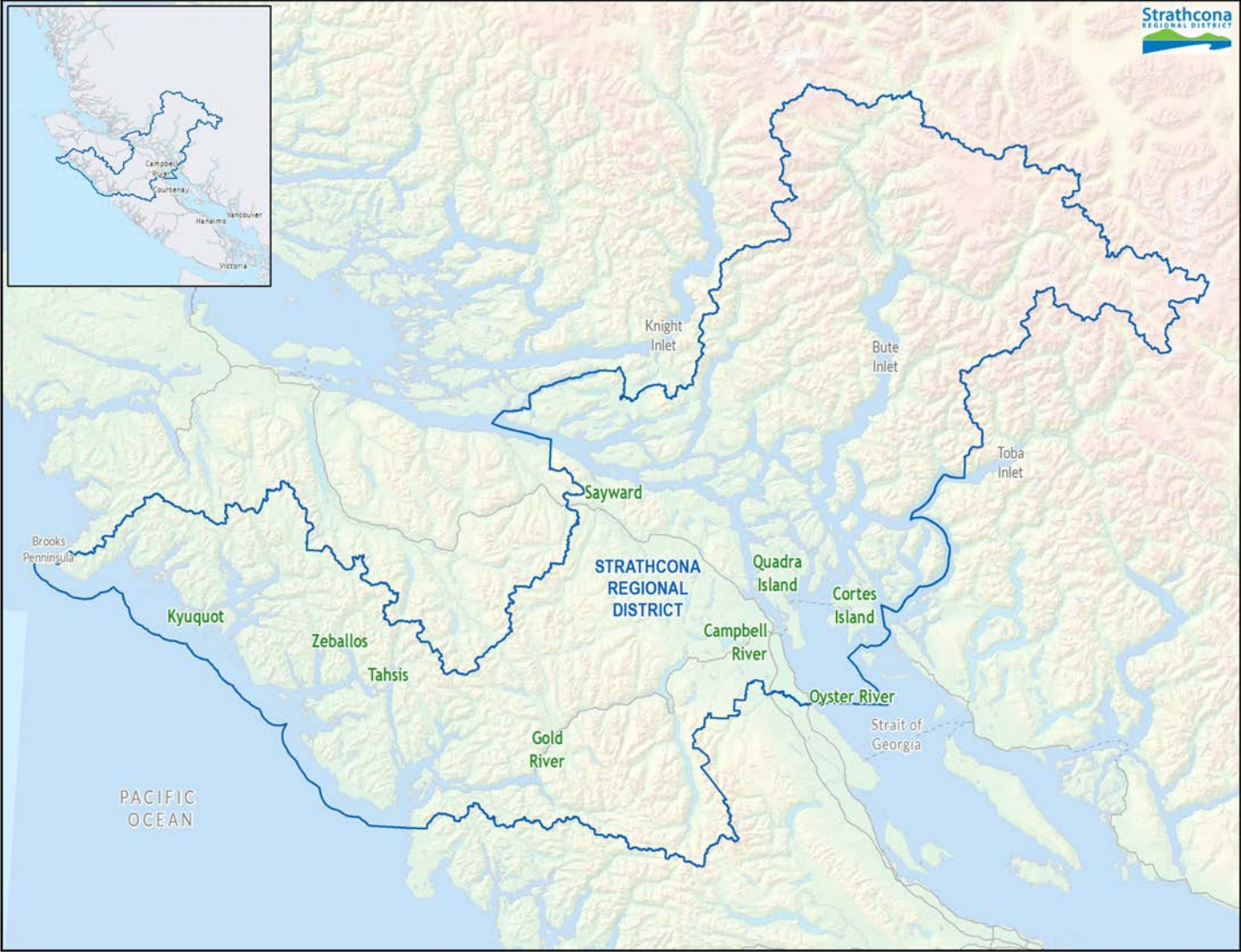
2023 – 2027 Financial Plan

Section:

Regional Board

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Municipalities



The functions in the Municipalities section support the municipal representatives for SRD board governance and management efforts for the five **municipalities** and one first nations within the Strathcona Regional District boundary. The members include 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 – City of 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 2023 Tax Requisition for Municipalities

	City of Campbell River	Village of Gold River	Village of Sayward	Village of Tahsis	Village of Zeballos	KCFN
Tax Requisition						
2023 Draft:	\$ 8,219,223	\$ 41,664	\$ 17,428	\$ 11,972	\$ 3,572	\$ 52
2022:	6,964,005	37,522	16,007	11,607	3,826	53
\$ Change:	1,255,218	4,142	1,420	365	(254)	(1)
Average Home Value						
2023 Draft:	698,658	264,881	326,778	142,139	91,282	10,900
2022:	621,803	219,255	261,553	132,372	101,961	9,700
\$ Change:	76,855	45,626	65,224	9,767	(10,679)	1,200
Average Household Tax Impact						
2023 Draft:	472.71	43.12	70.68	23.14	17.11	1.02
2022:	400.68	37.30	61.37	22.52	19.83	0.96
Change:	\$ 72.03	\$ 5.81	\$ 9.31	\$ 0.62	\$ (2.72)	\$ 0.06

The fine print:

- 2023 values based on 2023 BC Assessment Completed Roll (issued January 2023). Final taxes will be calculated on BC Assessment 2023 Revised Roll (issued March 2023).
- 2022 Values based on 2022 BC Assessment Revised Roll (March 2022)
- Report only includes property tax (ad valorem) amounts requisitioned by the Strathcona Regional District. Parcel taxes, user fees, provincial tax surcharges, hospital levies, and/or other jurisdictional tax levies not included.

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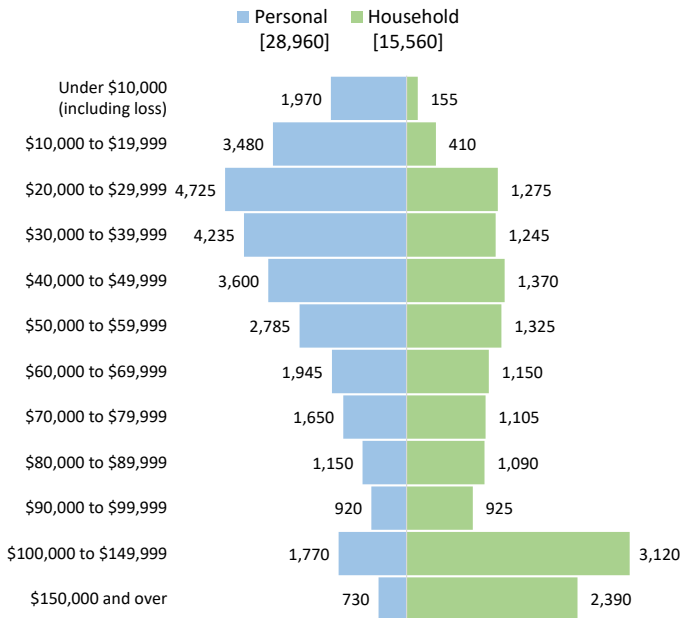
Residential Assessment Values by Municipality

(2023 BC Assessment Data – Only includes fully-taxable single-class residential dwellings and vacant lots. Data not available for KCFN.)

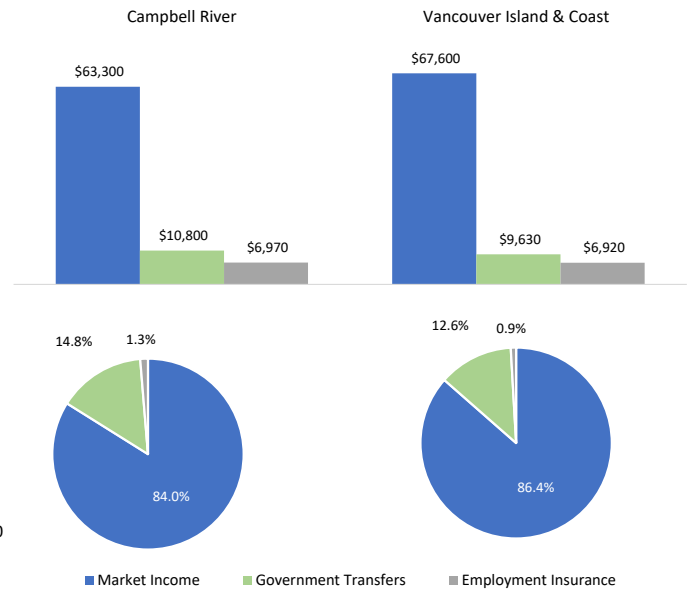
	Campbell River (15,082)	Gold River (664)	Sayward (374)	Tahsis (384)	Zeballos (119)
Under \$100,000	16	79	19	109	Average Value: \$91,282
\$100,000 to \$149,999	25	47	29	Average Value: \$142,139	25
\$150,000 to \$199,999	92	98	8	88	15
\$200,000 to \$249,999	170	65	17	34	7
\$250,000 to \$299,999	200	Average Value: \$264,881	31	15	1
\$300,000 to \$349,999	494	109	Average Value: \$326,778	6	-
\$350,000 to \$399,999	590	103	65	6	-
\$400,000 to \$449,999	615	49	47	4	-
\$450,000 to \$499,999	763	18	32	1	-
\$500,000 to \$549,999	1,118	8	27	-	-
\$550,000 to \$599,999	1,383	5	12	-	-
\$600,000 to \$649,999	1,778	3	9	-	-
\$650,000 to \$699,999	Average Value: \$698,658	6	7	-	-
\$700,000 to \$749,999	1,213	4	3	-	-
\$750,000 to \$799,999	1,099	3	5	-	1
\$800,000 to \$849,999	839	9	3	-	-
\$850,000 to \$899,999	690	-	3	-	-
\$900,000 to \$949,999	508	-	3	-	-
\$950,000 to \$999,999	373	1	-	-	-
\$1,000,000 to...	537	-	1	-	-
\$1,100,000 to...	313	-	1	-	-
\$1,200,000 to...	219	-	2	-	-
\$1,300,000 to...	152	-	1	-	-
\$1,400,000 to...	102	-	-	1	-
\$1,500,000 to...	83	-	-	-	-
\$1,600,000 to...	47	-	-	-	-
\$1,700,000 to...	44	-	1	-	-
\$1,800,000 to...	30	-	1	-	-
\$1,900,000 to...	19	-	-	-	-
Over\$2,000,000	150	-	1	-	-

City of Campbell River:

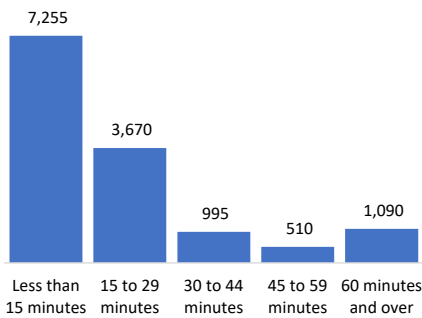
Campbell River Income Distribution



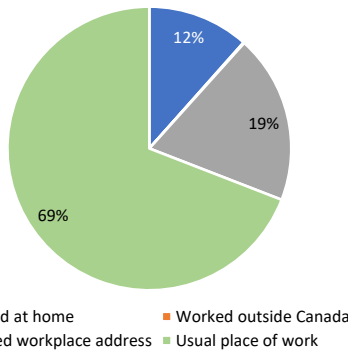
Income Source and Average Value vs. Region



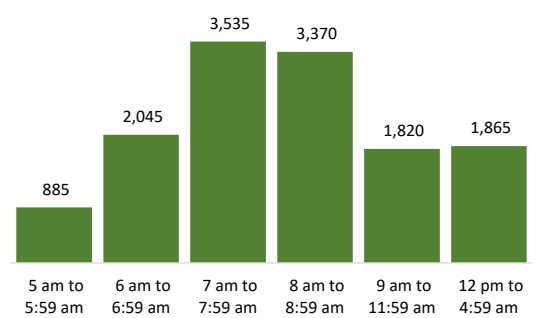
Commuting Duration (not including work-from-home)



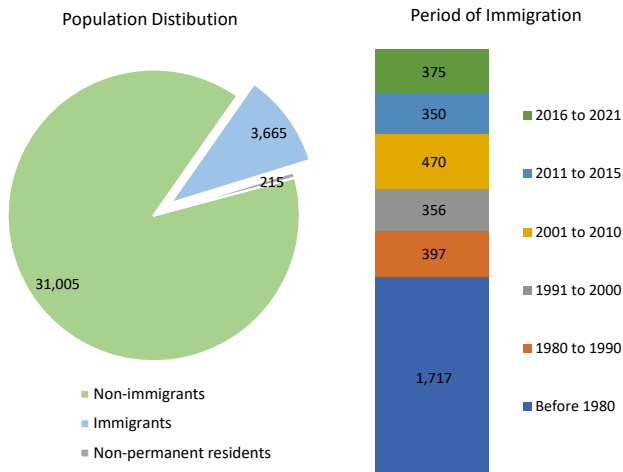
Place of Work



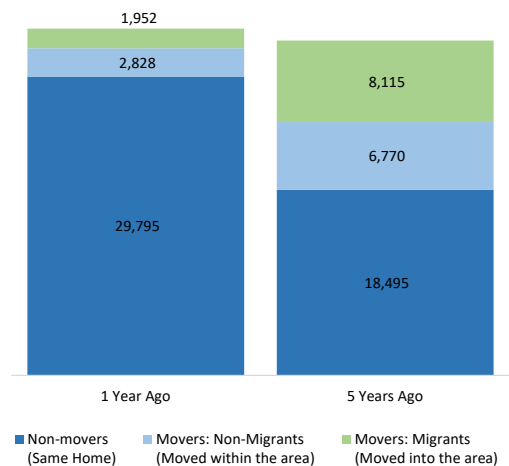
Time Leaving for Work (not including work-from-home)



Immigration Profile

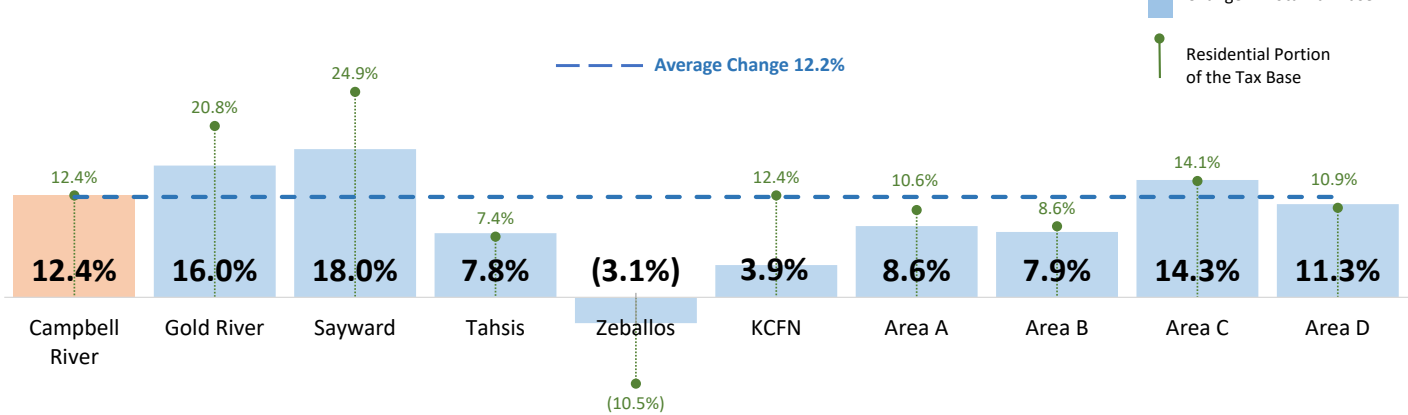


Mobility Profile

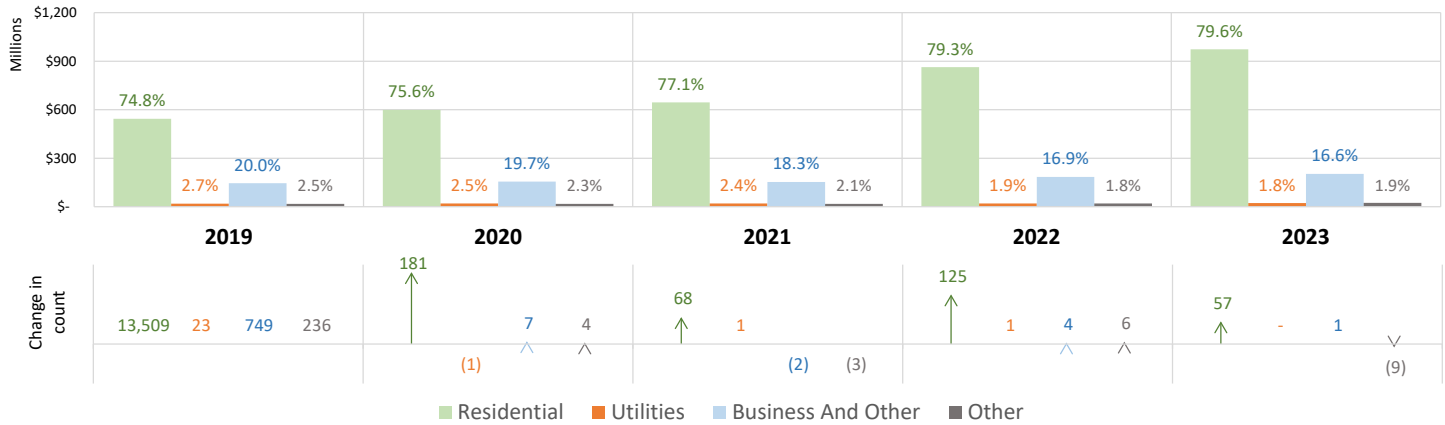


City of Campbell River:

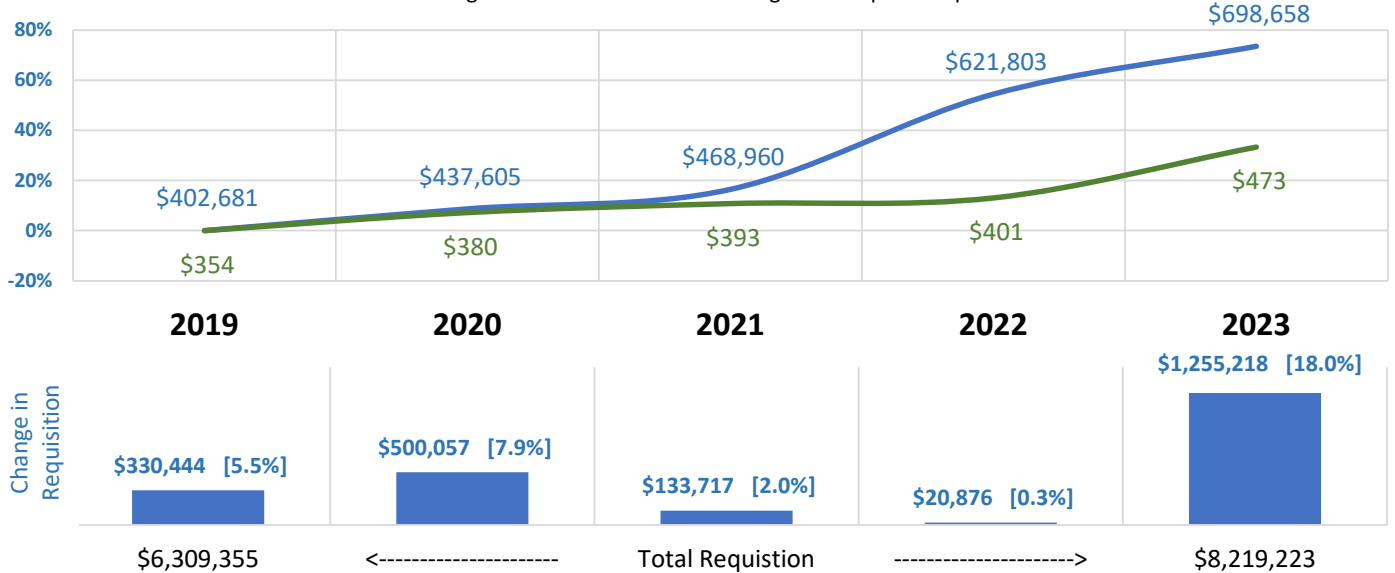
Change in Total Tax Base



5 Year Trend in Converted Assessments



Average Home Price and Average Tax Requisition per Home



City of Campbell River:

Property Tax Requisition Summary

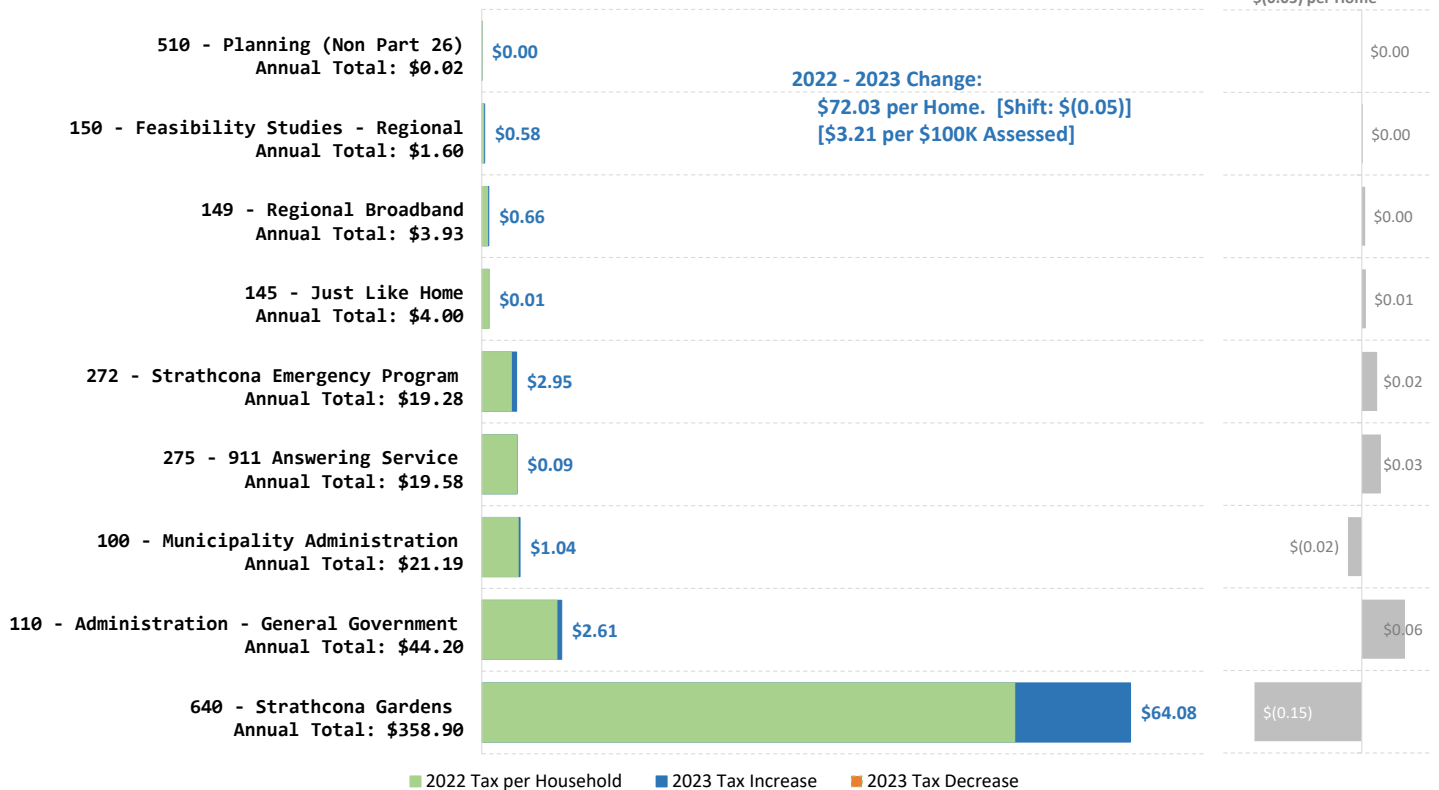
Estimated 2022 to 2023 Tax Rate Change

Based on BC Assessment Completed Roll (January 2023)

Function	Requisition				Estimated Tax (per \$100K)		
	2022 Actual	2023 Budget	\$ Change	% Change	2022 Actual	2023 Budget	\$ Change
Municipalities:							
100 - Municipalities - Administration	\$ 349,867	\$ 368,076	\$ 18,210	5.2 %	\$ 3.24	\$ 3.03	\$ (0.21)
Corporate Services:							
110 - Administration and General Government	727,916	773,827	45,910	6.3 %	6.69	6.33	(0.36)
Regional Services:							
145 - Just Like Home	69,971	70,104	133	0.2 %	0.64	0.57	(0.07)
149 - Regional Broadband	57,151	68,783	11,632	20.4 %	0.53	0.56	0.04
150 - Regional Feasibility Studies	17,596	27,721	10,124	57.5 %	0.16	0.23	0.07
272 - Strathcona Emergency Program	285,812	337,559	51,747	18.1 %	2.63	2.76	0.13
275 - 911 Emergency Answering Service	338,263	340,053	1,790	0.5 %	3.13	2.80	(0.33)
510 - Planning Non Part 26	182	266	84	45.9 %	0.00	0.00	0.00
Strathcona Gardens:							
640 - Strathcona Gardens	5,117,246	6,232,834	1,115,588	21.8 %	47.33	51.28	3.95
Total Requisition	\$ 6,964,005	\$ 8,219,223	\$ 1,255,218	18.0 %	\$ 64.35	\$ 67.56	\$ 3.21
Average Residential Property Value:	\$ 621,803	\$ 698,658					
Estimated Tax Per Average Residential Property	\$ 400.68	\$ 472.71					

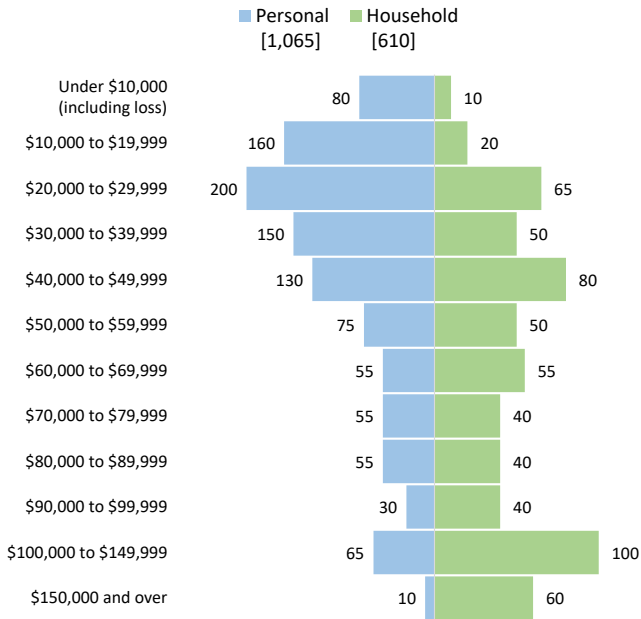
Estimated Tax Requisition per Average Household is \$472.71 for 2023. [2022 = \$400.68]

Impact of Assessment Shift: \$(0.05) per Home

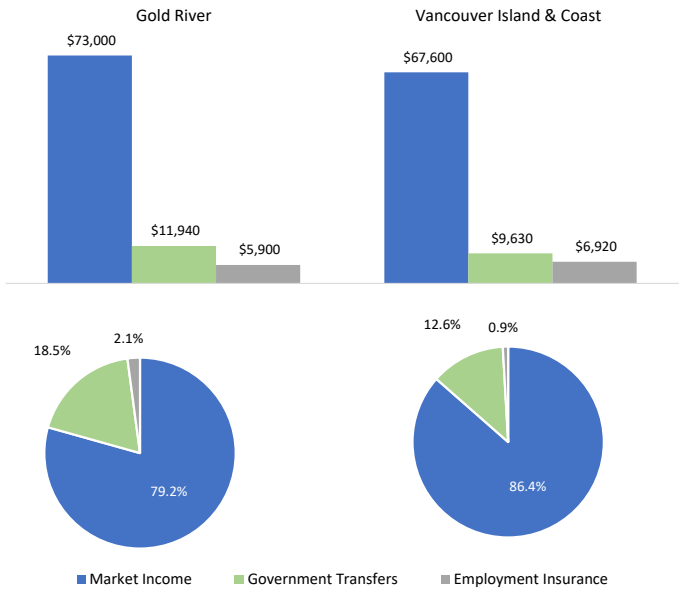


Village of Gold River:

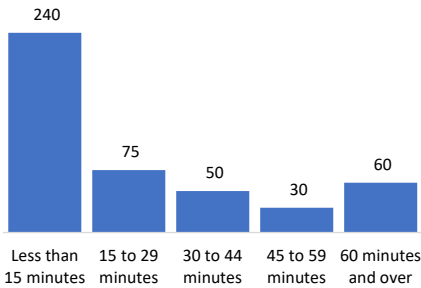
Gold River Income Distribution



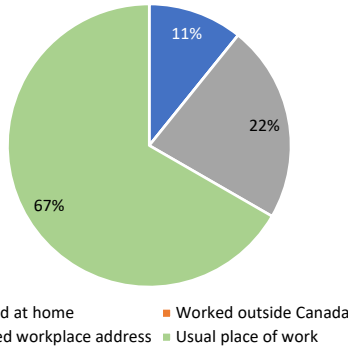
Income Source and Average Value vs. Region



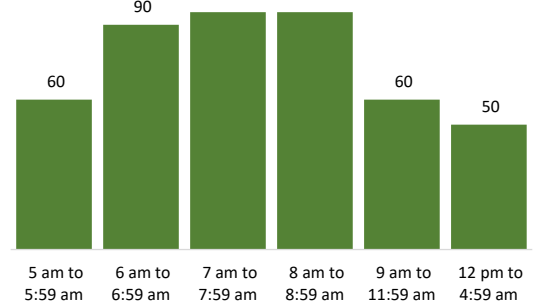
Commuting Duration (not including work-from-home)



Place of Work

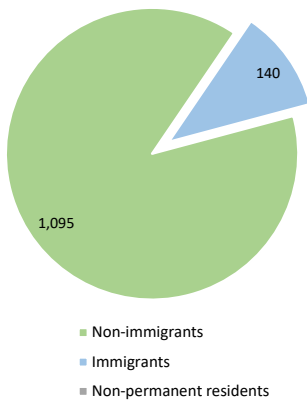


Time Leaving for Work (not including work-from-home)

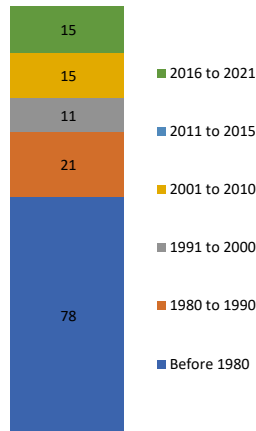


Immigration Profile

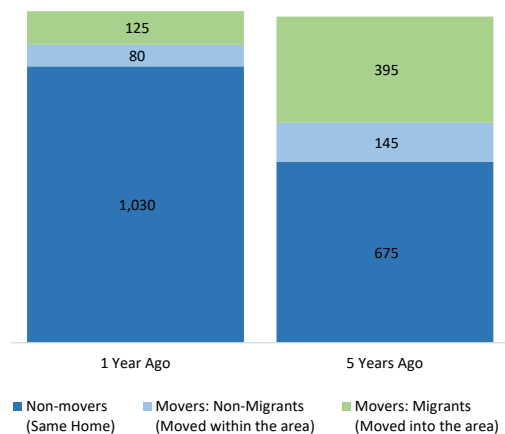
Population Distribution



Period of Immigration

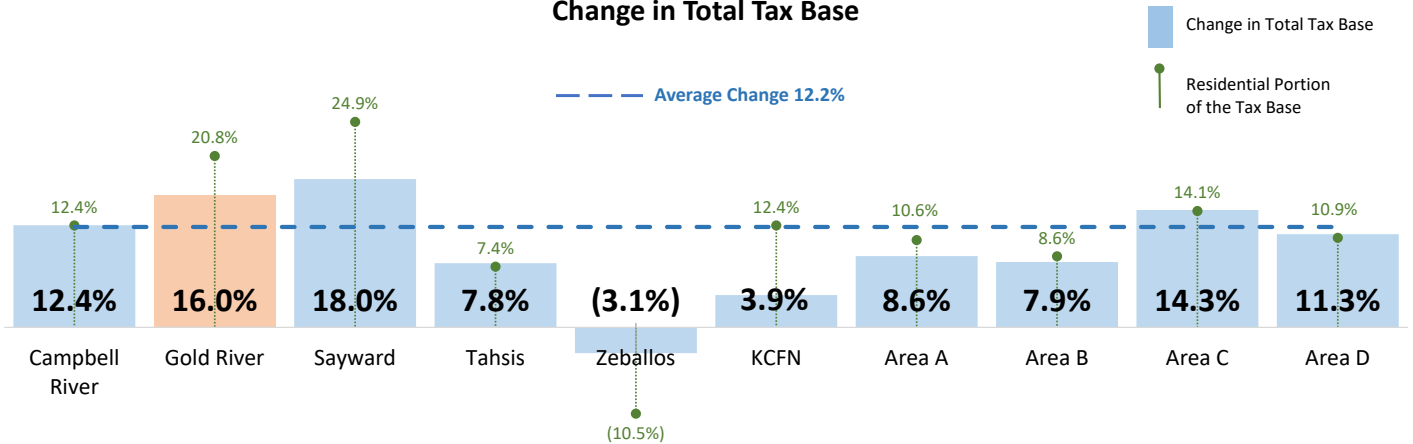


Mobility Profile

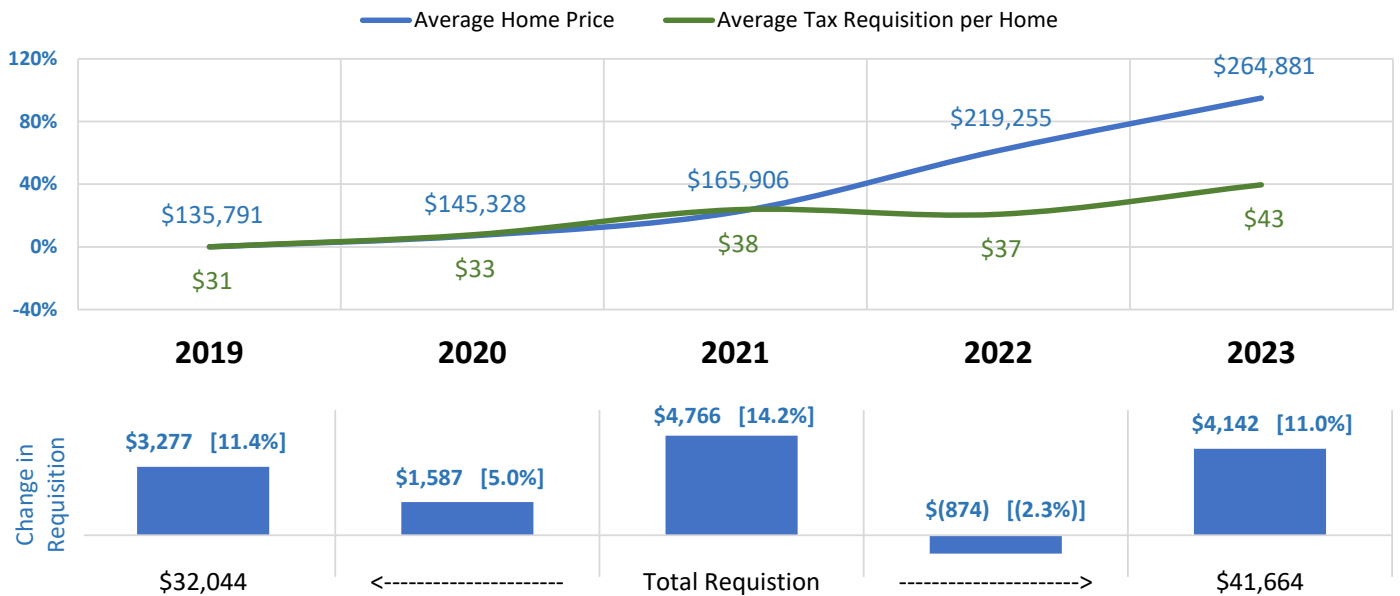
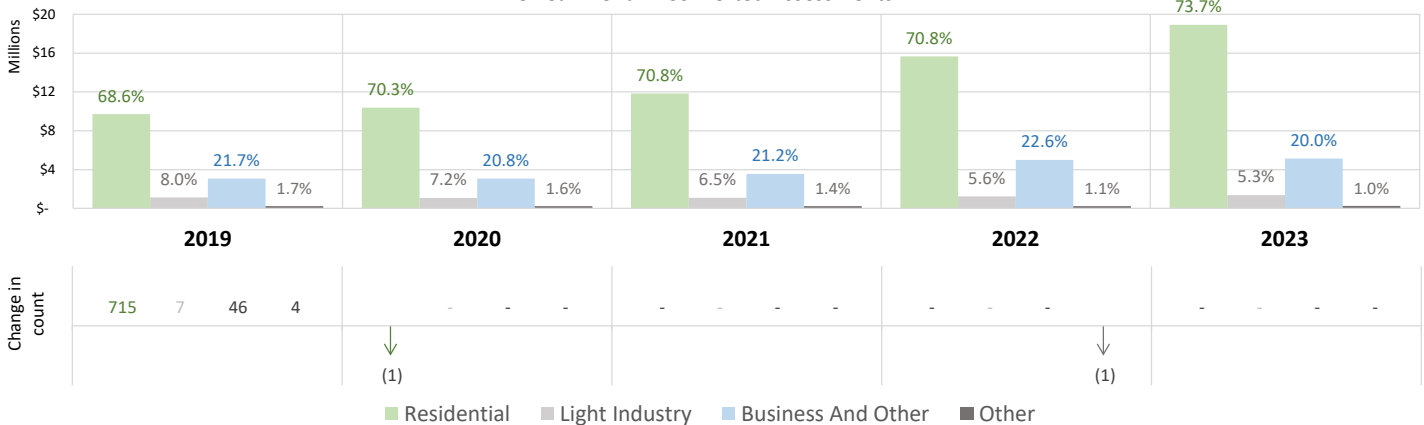


Village of Gold River:

Change in Total Tax Base



5 Year Trend in Converted Assessments



Village of Gold River:

Property Tax Requisition Summary

Estimated 2022 to 2023 Tax Rate Change

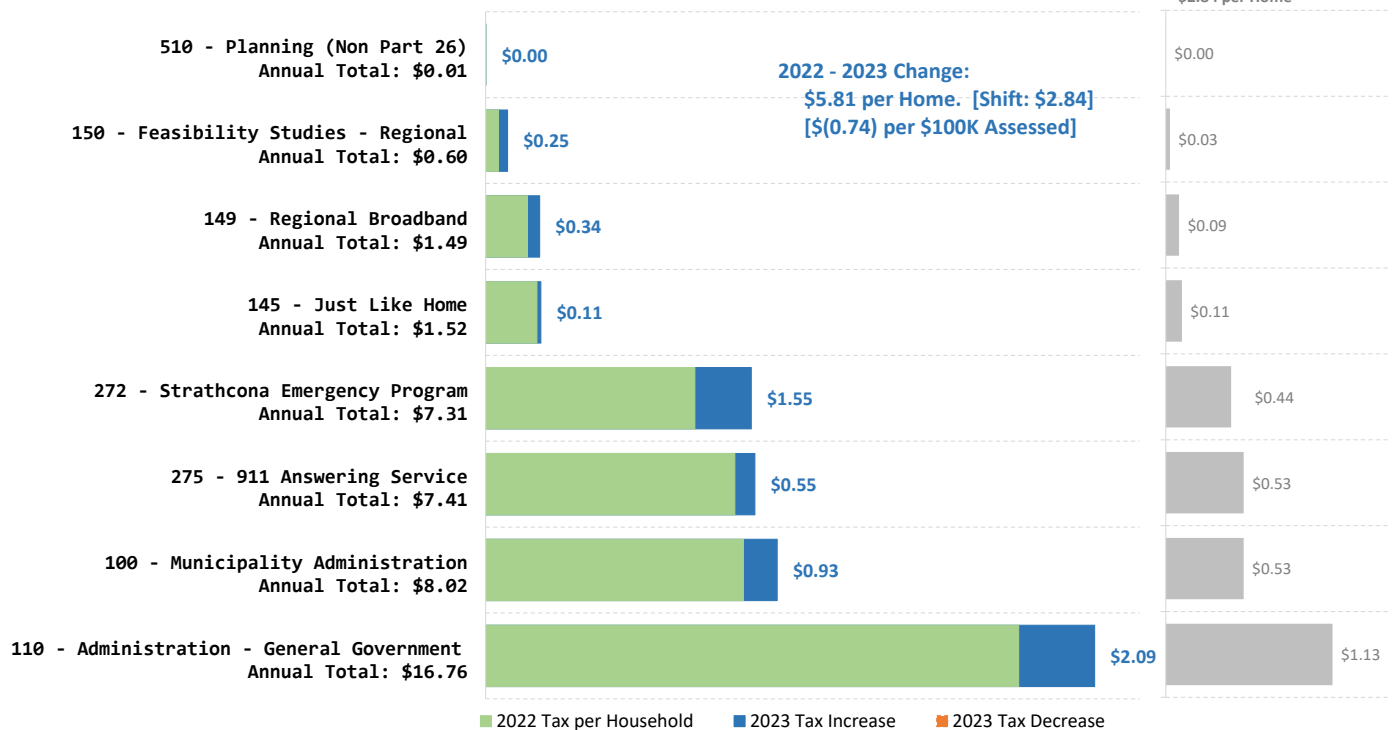
Based on BC Assessment Completed Roll (January 2023)

Function	Requisition				Estimated Tax (per \$100K)		
	2022 Actual	2023 Budget	\$ Change	% Change	2022 Actual	2023 Budget	\$ Change
Municipalities:							
100 - Municipalities - Administration	\$ 7,104	\$ 7,719	\$ 615	8.7 %	\$ 3.24	\$ 3.03	\$ (0.21)
Corporate Services:							
110 - Administration and General Government	14,796	16,232	1,437	9.7 %	6.69	6.33	(0.36)
Regional Services:							
145 - Just Like Home	1,422	1,471	48	3.4 %	0.64	0.57	(0.07)
149 - Regional Broadband	1,162	1,443	281	24.2 %	0.53	0.56	0.04
150 - Regional Feasibility Studies	357	581	224	62.7 %	0.16	0.23	0.07
272 - Strathcona Emergency Program	5,809	7,081	1,271	21.9 %	2.63	2.76	0.13
275 - 911 Emergency Answering Service	6,868	7,131	263	3.8 %	3.13	2.80	(0.33)
510 - Planning Non Part 26	4	6	2	50.7 %	0.00	0.00	0.00
Total Requisition	\$ 37,522	\$ 41,664	\$ 4,142	11.0 %	\$ 17.01	\$ 16.28	\$ (0.74)

Average Residential Property Value:	\$ 219,255	\$ 264,881
Estimated Tax Per Average Residential Property	\$ 37.30	\$ 43.12

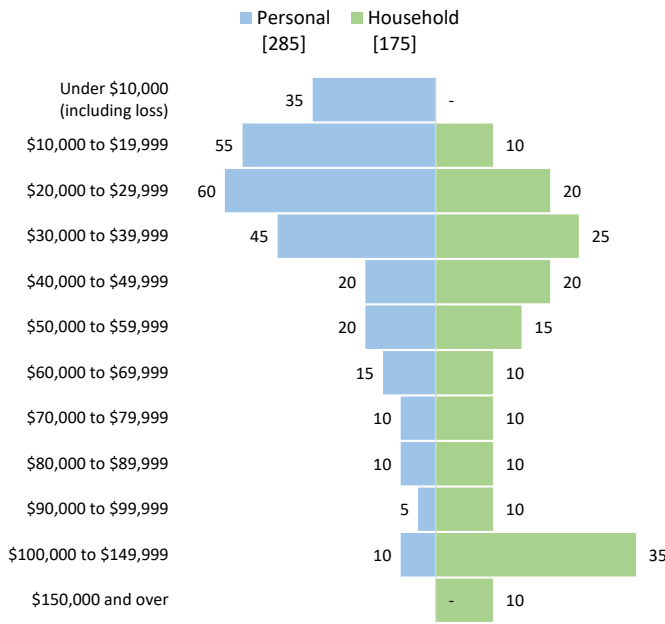
Estimated Tax Requisition per Average Household is \$43.12 for 2023. [2022 = \$37.30]

Impact of Assessment Shift: \$2.84 per Home

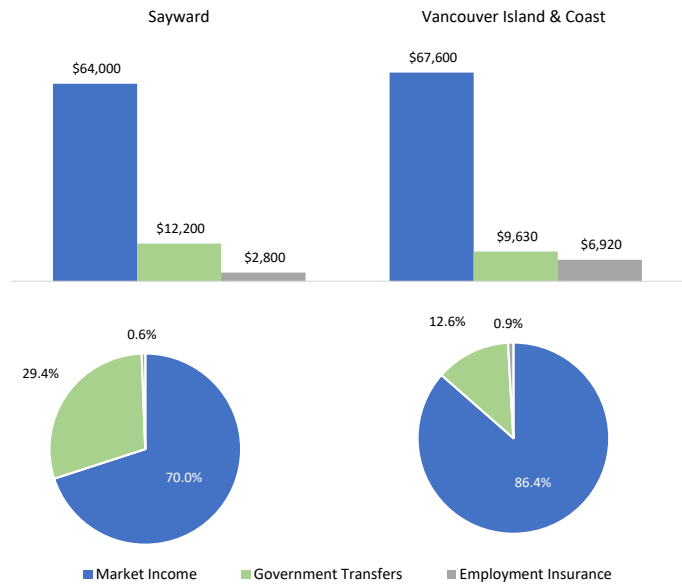


Village of Sayward:

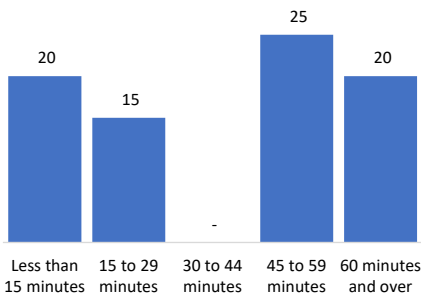
Sayward Income Distribution



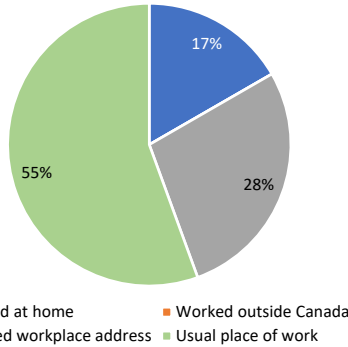
Income Source and Average Value vs. Region



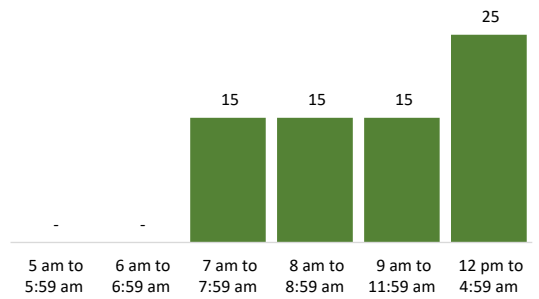
Commuting Duration (not including work-from-home)



Place of Work

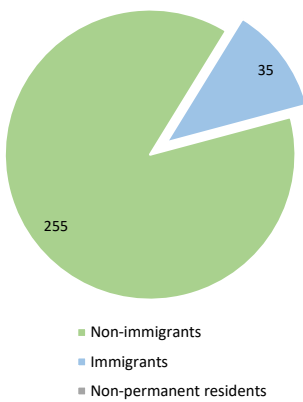


Time Leaving for Work (not including work-from-home)

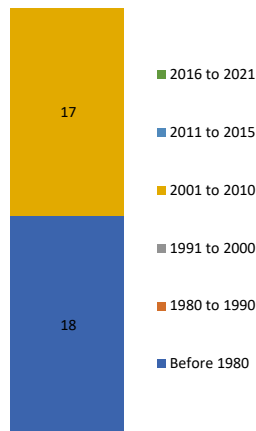


Immigration Profile

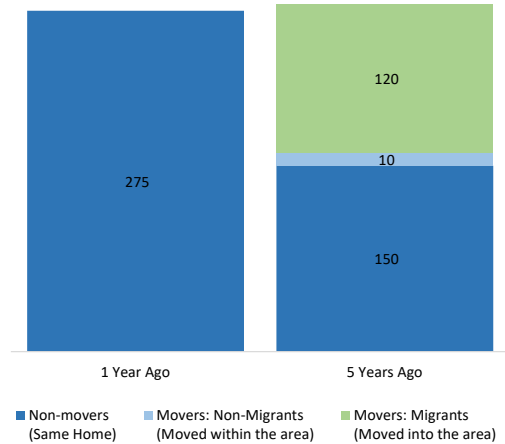
Population Distribution



Period of Immigration

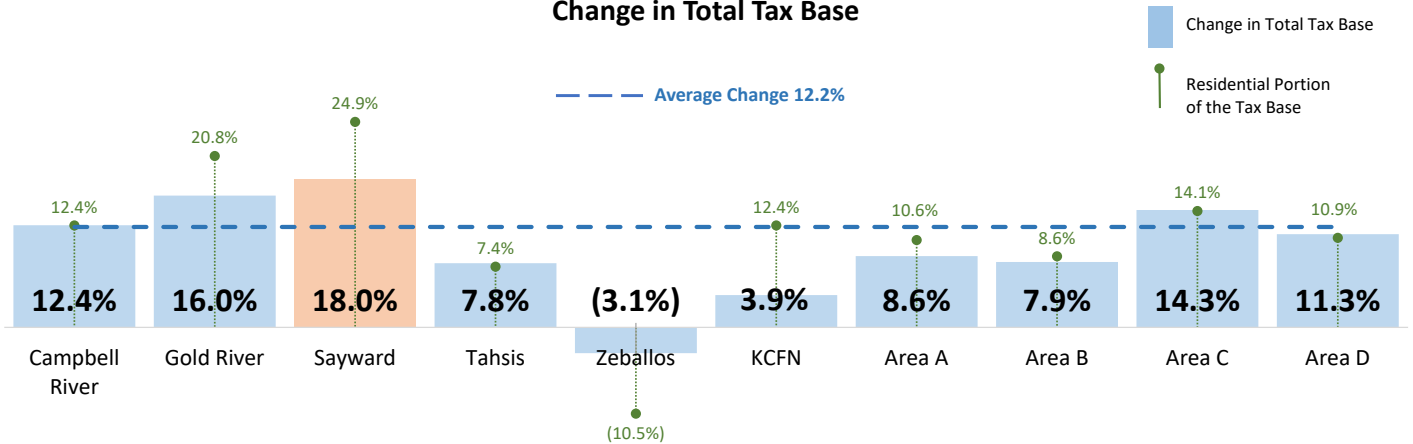


Mobility Profile

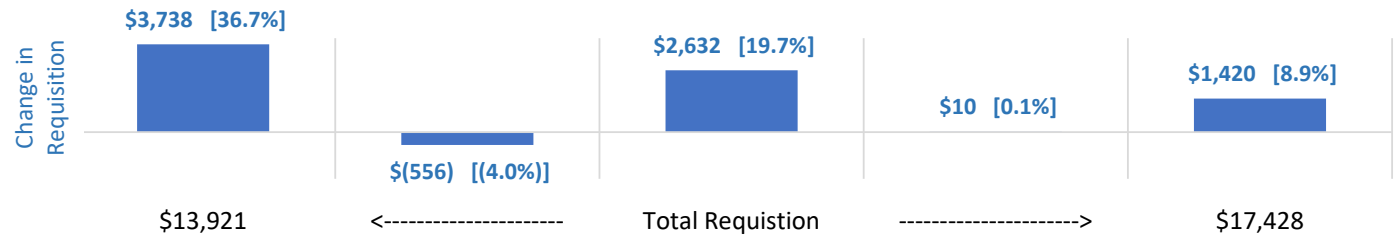
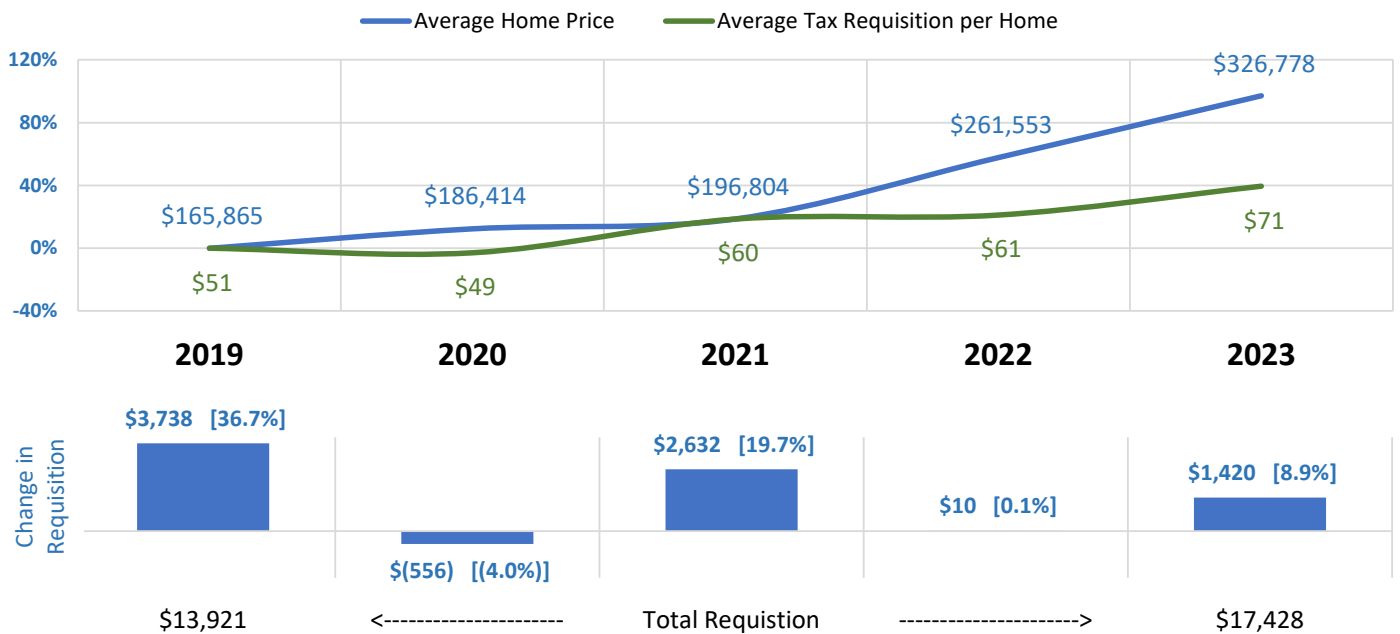
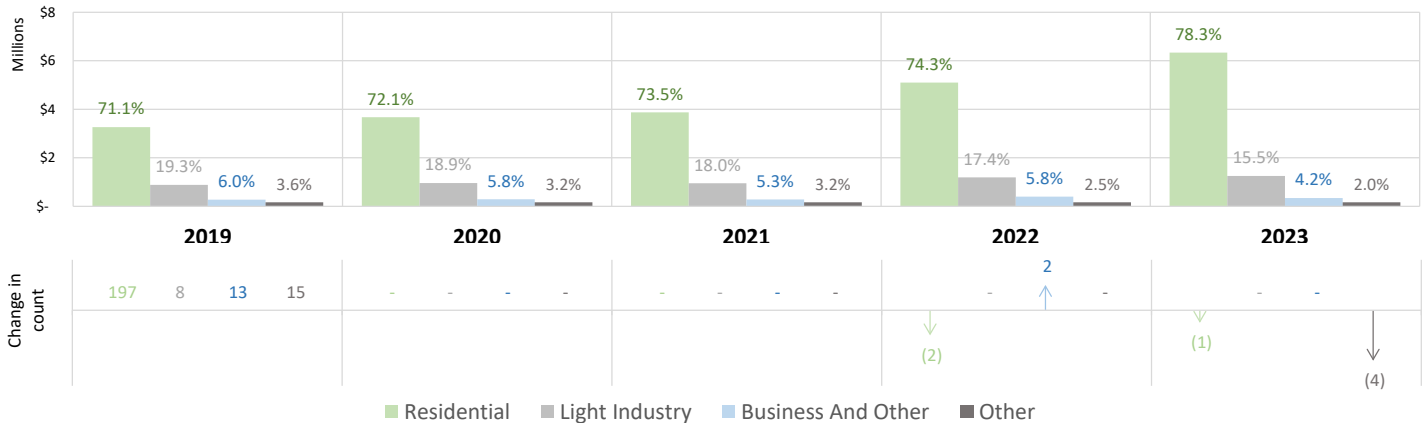


Village of Sayward:

Change in Total Tax Base



5 Year Trend in Converted Assessments



Village of Sayward:

Property Tax Requisition Summary

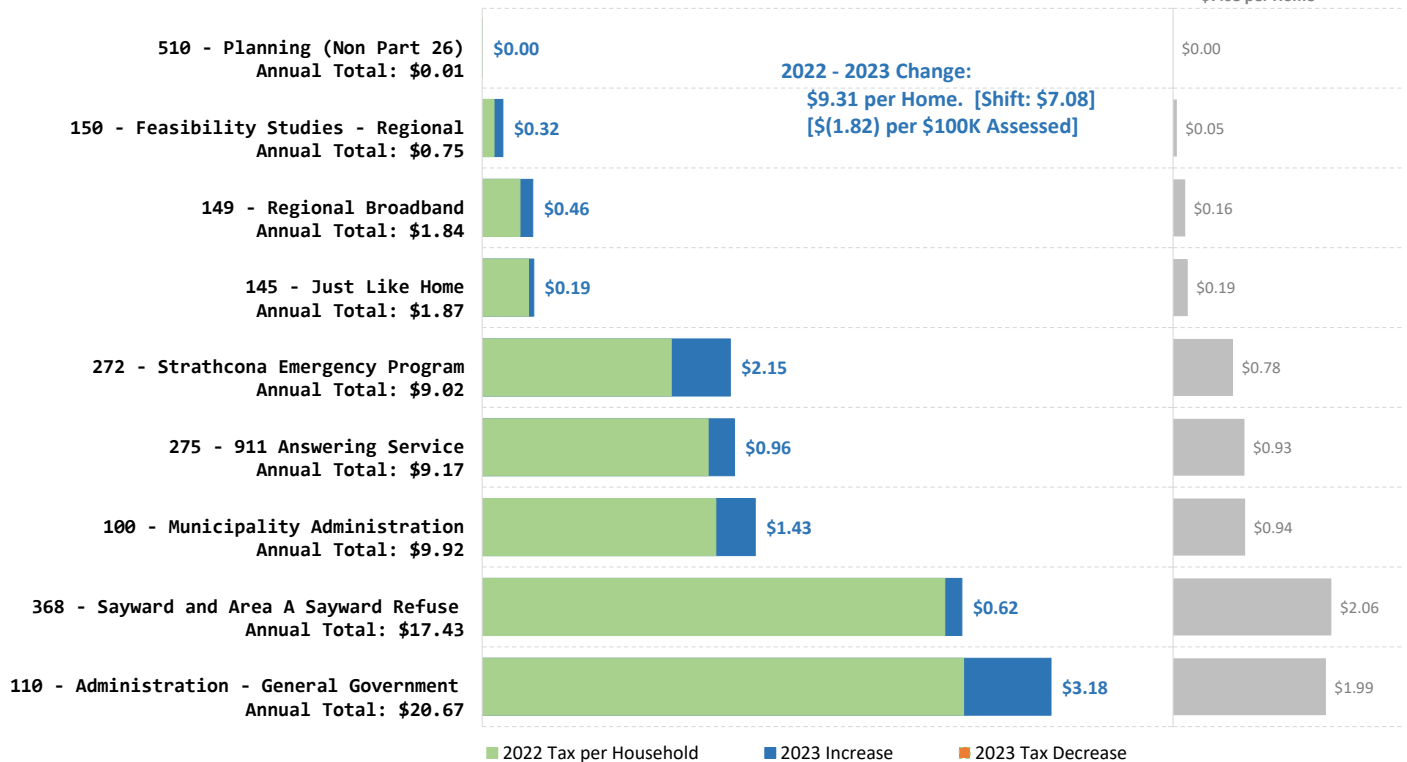
Estimated 2022 to 2023 Tax Rate Change

Based on BC Assessment Completed Roll (January 2023)

Function	Requisition		\$ Change	% Change	Estimated Tax (per \$100K)		
	2022 Actual	2023 Budget			2022 Actual	2023 Budget	\$ Change
Municipalities:							
100 - Municipalities - Administration	\$ 2,204	\$ 2,436	\$ 232	10.5 %	\$ 3.24	\$ 3.03	\$ (0.21)
Corporate Services:							
110 - Administration and General Government	4,590	5,122	532	11.6 %	6.69	6.33	(0.36)
Regional Services:							
145 - Just Like Home	441	464	23	5.2 %	0.64	0.57	(0.07)
149 - Regional Broadband	360	455	95	26.3 %	0.53	0.56	0.04
150 - Regional Feasibility Studies	111	183	73	65.5 %	0.16	0.23	0.07
272 - Strathcona Emergency Program	1,802	2,234	432	24.0 %	2.63	2.76	0.13
275 - 911 Emergency Answering Service	2,131	2,251	120	5.6 %	3.13	2.80	(0.33)
368 - Sayward Valley Refuse Disposal	4,365	4,280	(86)	(2.0)%	6.41	5.32	(1.09)
510 - Planning Non Part 26	1	2	1	53.2 %	0.00	0.00	0.00
Total Requisition	\$ 16,007	\$ 17,428	\$ 1,420	8.9 %	\$ 23.42	\$ 21.60	\$ (1.82)
Average Residential Property Value:	\$ 261,553	\$ 326,778					
Estimated Tax Per Average Residential Property	\$ 61.37	\$ 70.68					

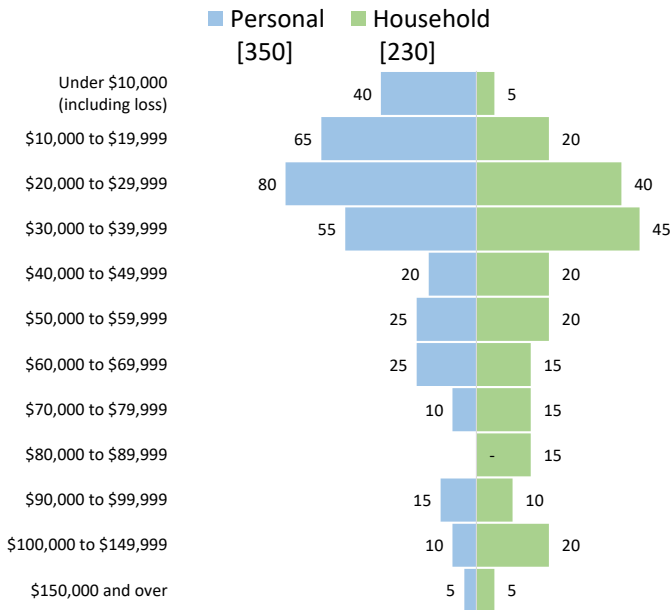
Estimated Tax Requisition per Average Household is \$70.68 for 2023. [2022 = \$61.37]

Impact of Assessment Shift: \$7.08 per Home

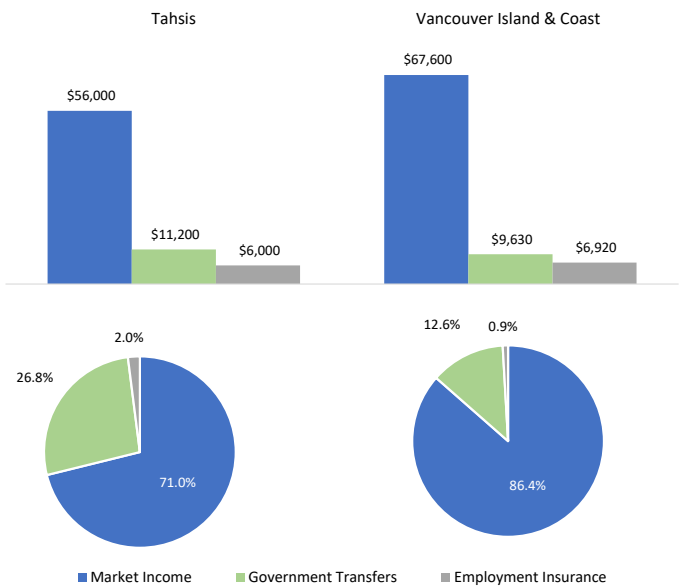


Village of Tahsis:

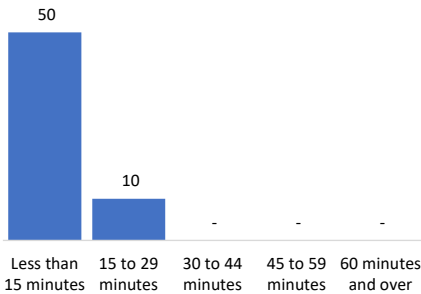
Tahsis Income Distribution



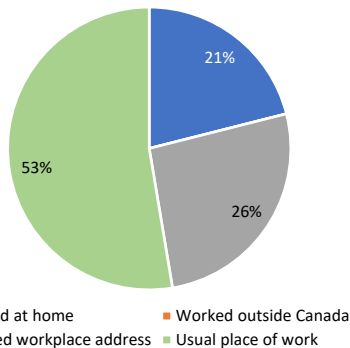
Income Source and Average Value vs. Region



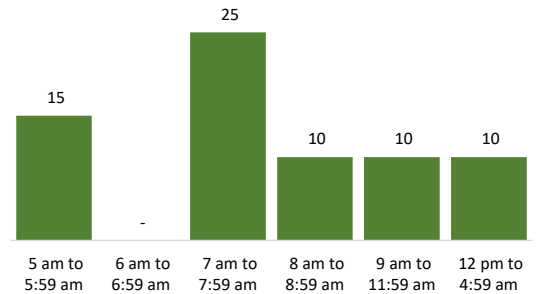
Commuting Duration (not including work-from-home)



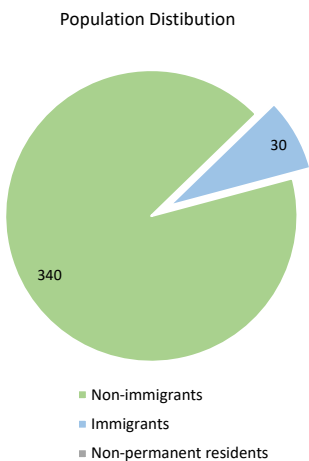
Place of Work



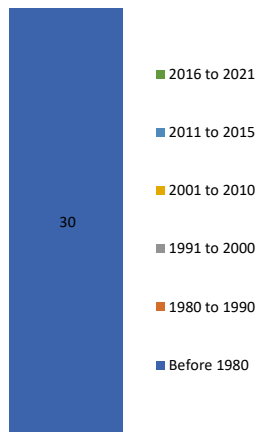
Time Leaving for Work (not including work-from-home)



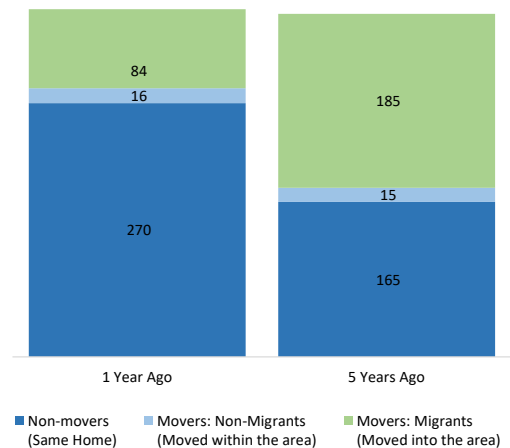
Immigration Profile



Period of Immigration

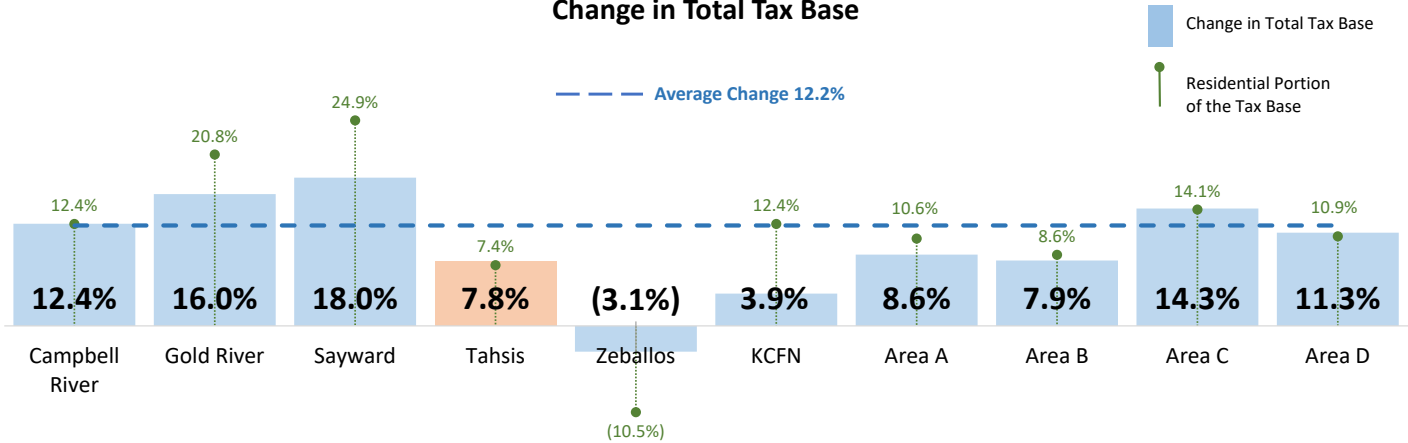


Mobility Profile

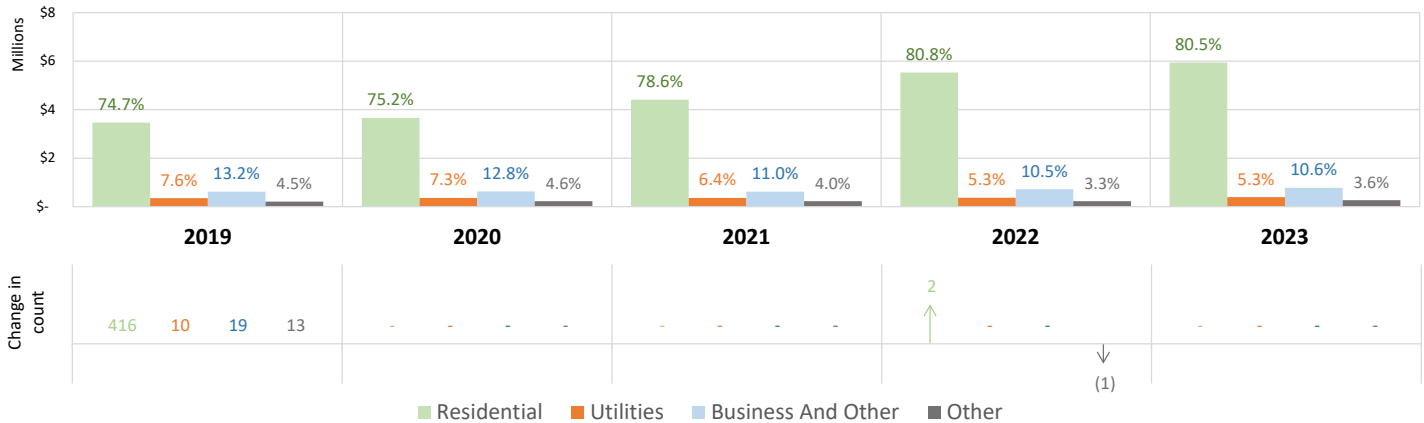


Village of Tahsis:

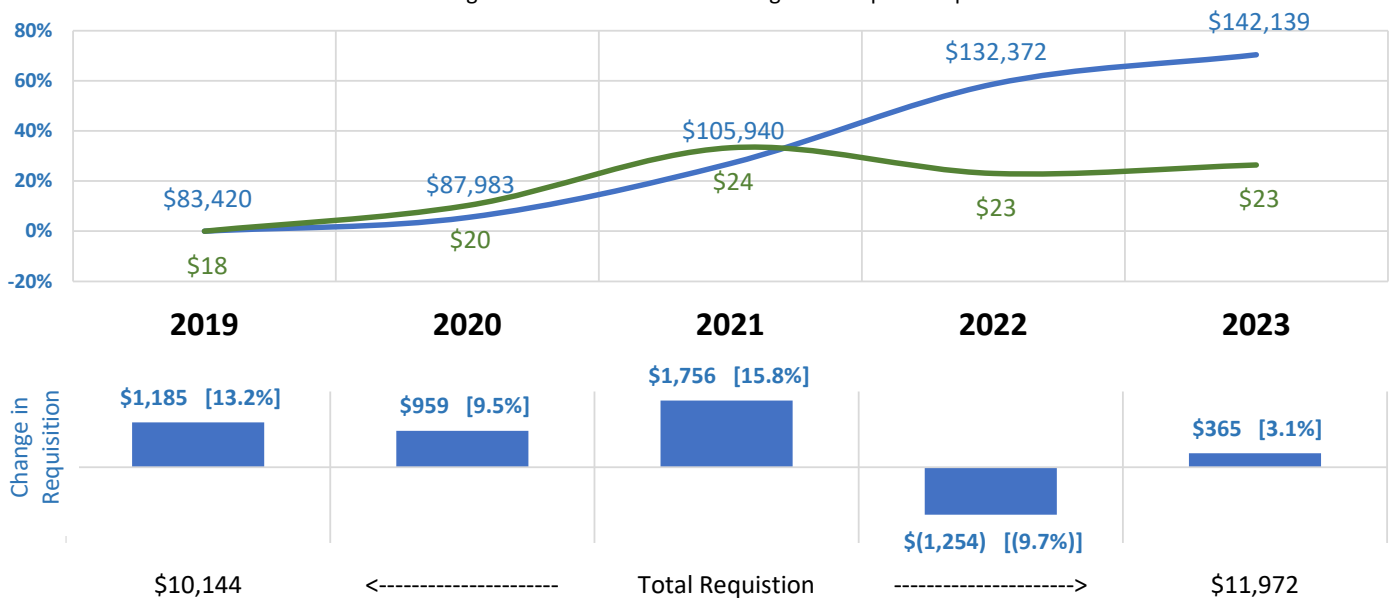
Change in Total Tax Base



5 Year Trend in Converted Assessments



Average Home Price and Average Tax Requisition per Home



Village of Tahsis:

Property Tax Requisition Summary

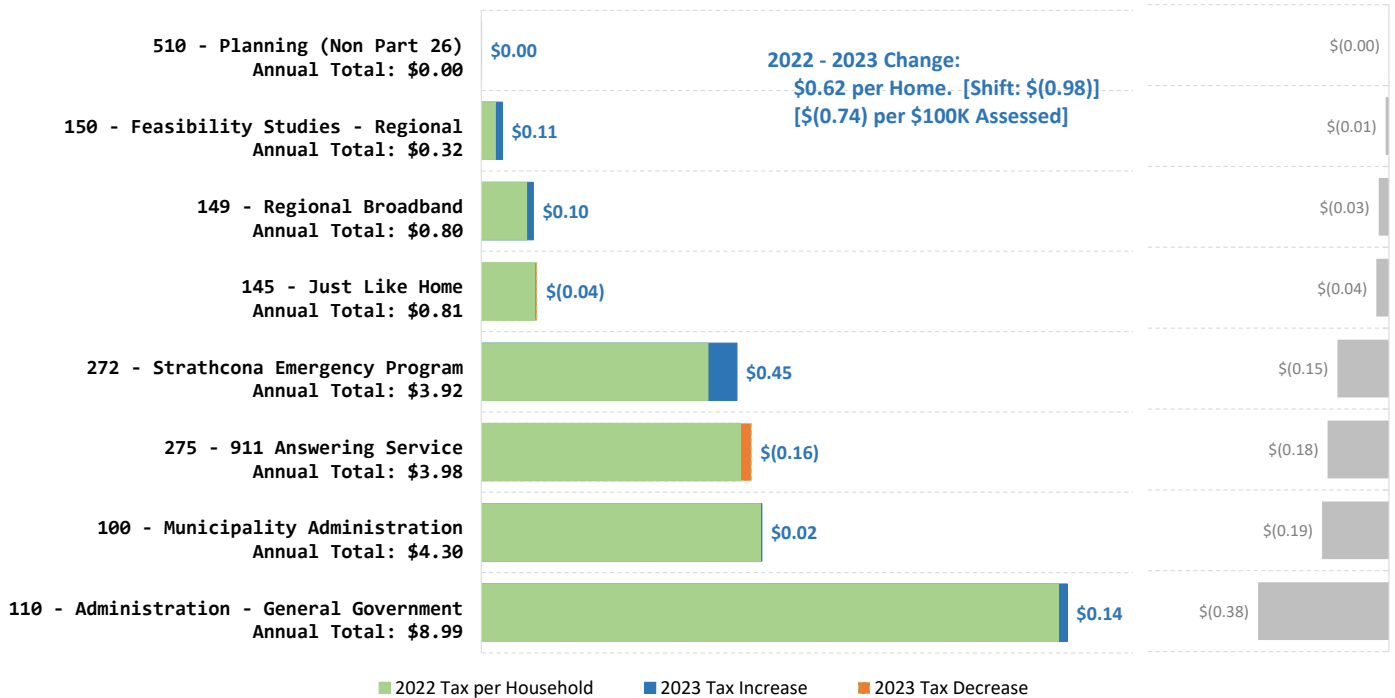
Estimated 2022 to 2023 Tax Rate Change

Based on BC Assessment Completed Roll (January 2023)

Function	Requisition				Estimated Tax (per \$100K)		
	2022 Actual	2023 Budget	\$ Change	% Change	2022 Actual	2023 Budget	\$ Change
Municipalities:							
100 - Municipalities - Administration	\$ 2,195	\$ 2,215	\$ 20	0.9 %	\$ 3.24	\$ 3.03	\$ (0.21)
Corporate Services:							
110 - Administration and General Government	4,580	4,668	88	1.9 %	6.69	6.33	(0.36)
Regional Services:							
145 - Just Like Home	440	423	(17)	(3.9)%	0.64	0.57	(0.07)
149 - Regional Broadband	360	415	55	15.4 %	0.53	0.56	0.04
150 - Regional Feasibility Studies	110	167	56	51.1 %	0.16	0.23	0.07
272 - Strathcona Emergency Program	1,798	2,036	238	13.2 %	2.63	2.76	0.13
275 - 911 Emergency Answering Service	2,122	2,046	(76)	(3.6)%	3.13	2.80	(0.33)
510 - Planning Non Part 26	1	2	0	39.9 %	0.00	0.00	0.00
Total Requisition	\$ 11,607	\$ 11,972	\$ 365	3.1 %	\$ 17.01	\$ 16.28	\$ (0.74)
Average Residential Property Value: \$ 132,372 \$ 142,139							
Estimated Tax Per Average Residential Property \$ 22.52 \$ 23.14							

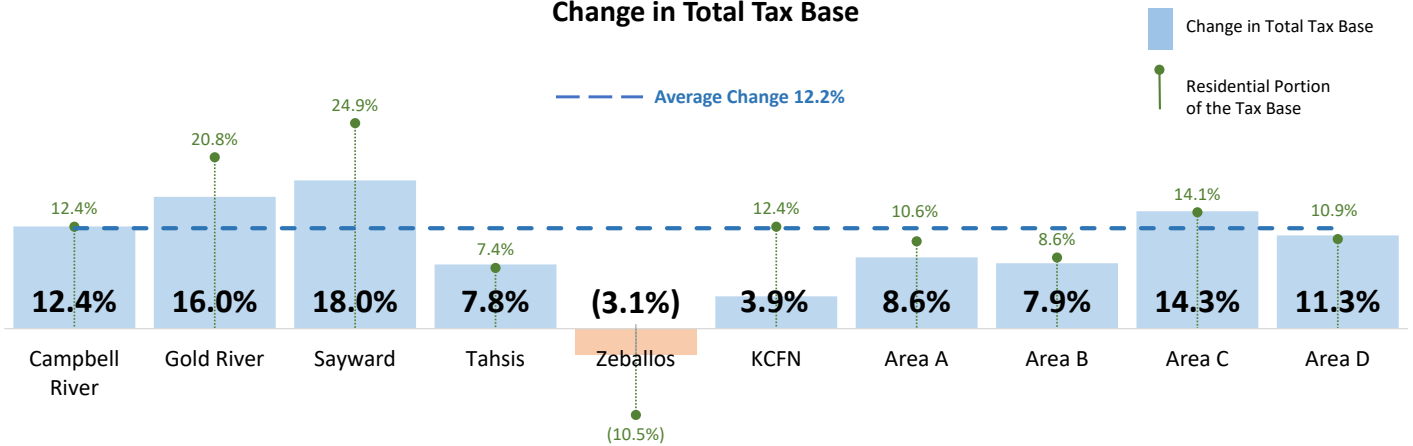
Estimated Tax Requisition per Average Household is \$23.14 for 2023. [2022 = \$22.52]

Impact of Assessment Shift: \$(0.98) per Home

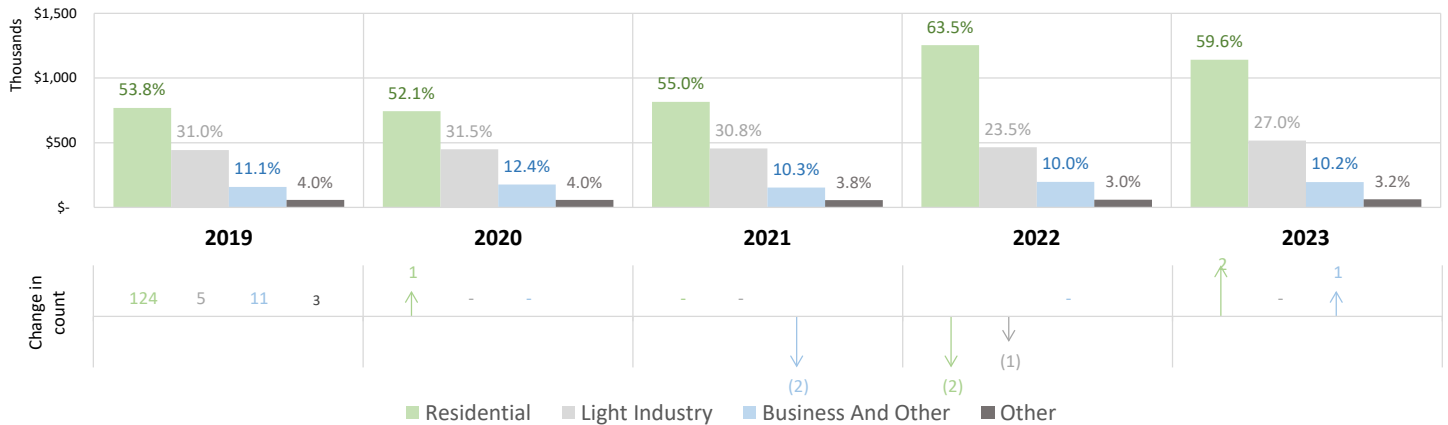


Village of Zeballos:

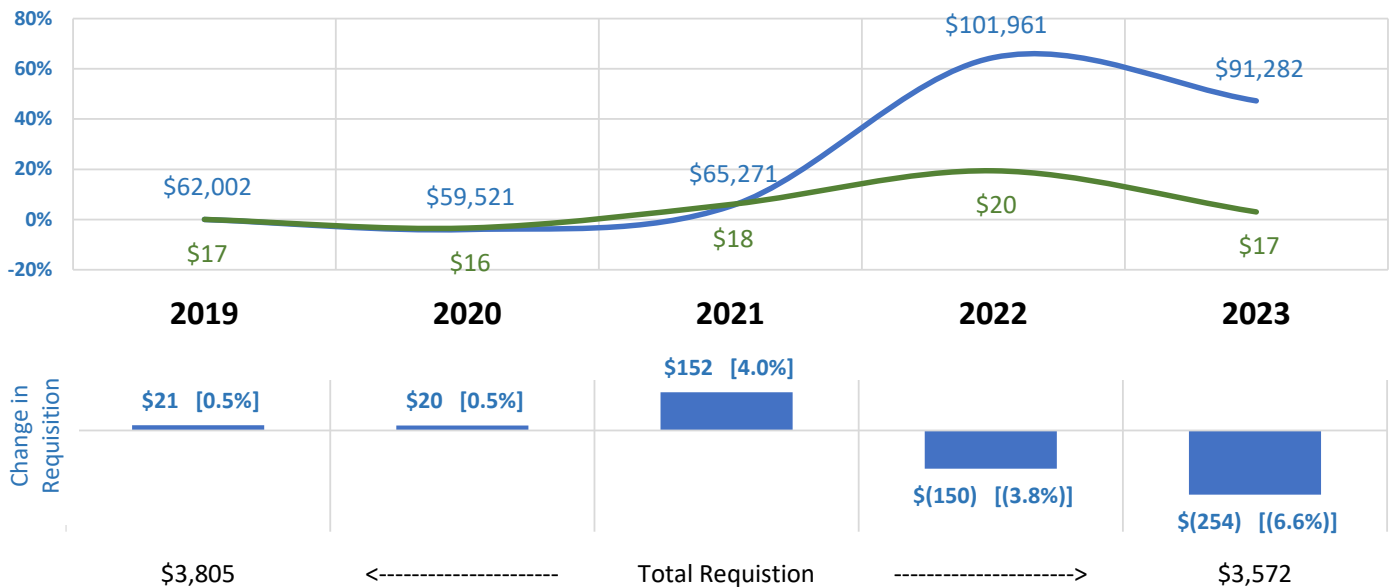
Change in Total Tax Base



5 Year Trend in Converted Assessments



Average Home Price / Average Tax Requisition per Home



Village of Zeballos:

Property Tax Requisition Summary

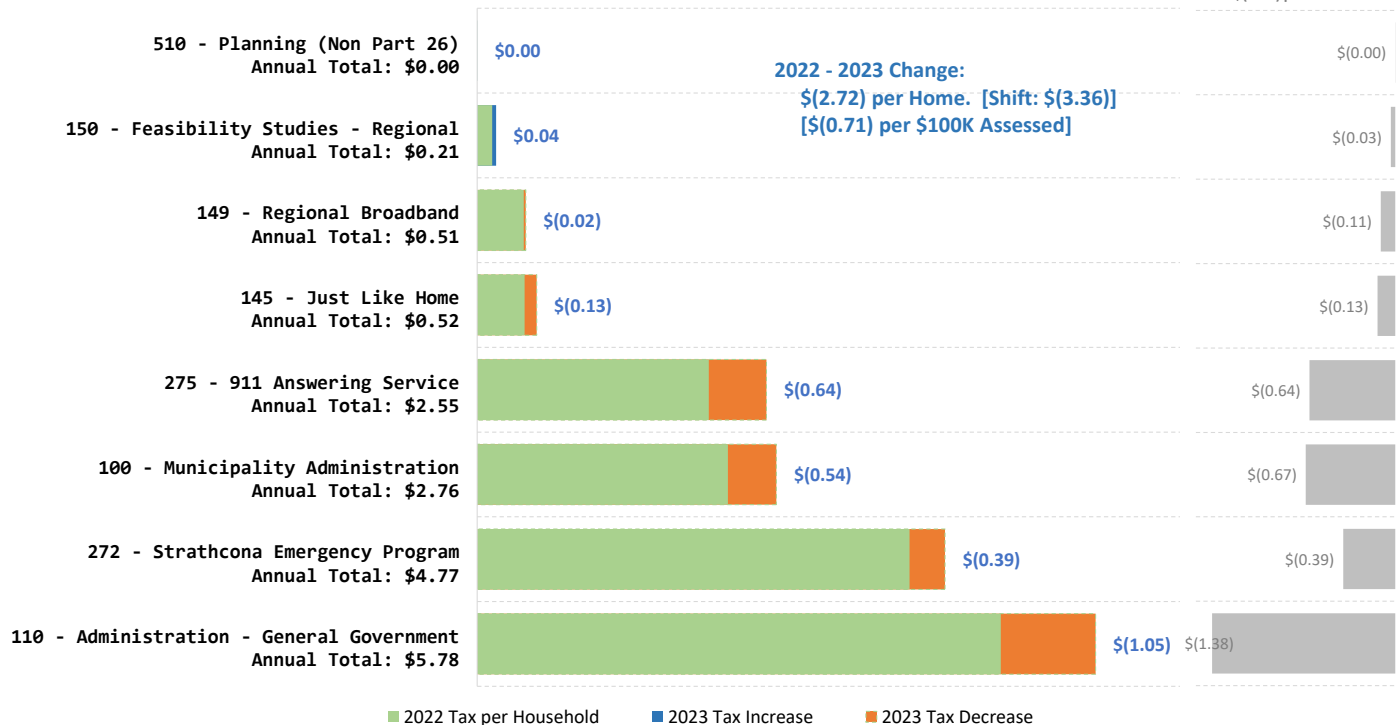
Estimated 2022 to 2023 Tax Rate Change

Based on BC Assessment Completed Roll (January 2023)

Function	Requisition				Estimated Tax (per \$100K)		
	2022 Actual	2023 Budget	\$ Change	% Change	2022 Actual	2023 Budget	\$ Change
Municipalities:							
100 - Municipalities - Administration	\$ 631	\$ 572	\$ (59)	(9.4)%	\$ 3.24	\$ 3.03	\$ (0.21)
Corporate Services:							
110 - Administration and General Government	1,322	1,211	(111)	(8.4)%	6.69	6.33	(0.36)
Regional Services:							
145 - Just Like Home	127	110	(17)	(13.7)%	0.64	0.57	(0.07)
149 - Regional Broadband	104	108	4	3.7 %	0.53	0.56	0.04
150 - Regional Feasibility Studies	32	43	11	35.7 %	0.16	0.23	0.07
272 - Strathcona Emergency Program	1,000	1,000	-	0.0 %	5.06	5.22	0.16
275 - 911 Emergency Answering Service	610	528	(82)	(13.4)%	3.13	2.80	(0.33)
Total Requisition	\$ 3,826	\$ 3,572	\$ (254)	(6.6)%	\$ 19.45	\$ 18.74	\$ (0.71)
Average Residential Property Value:	\$ 101,961	\$ 91,282					
Estimated Tax Per Average Residential Property	\$ 19.83	\$ 17.11					

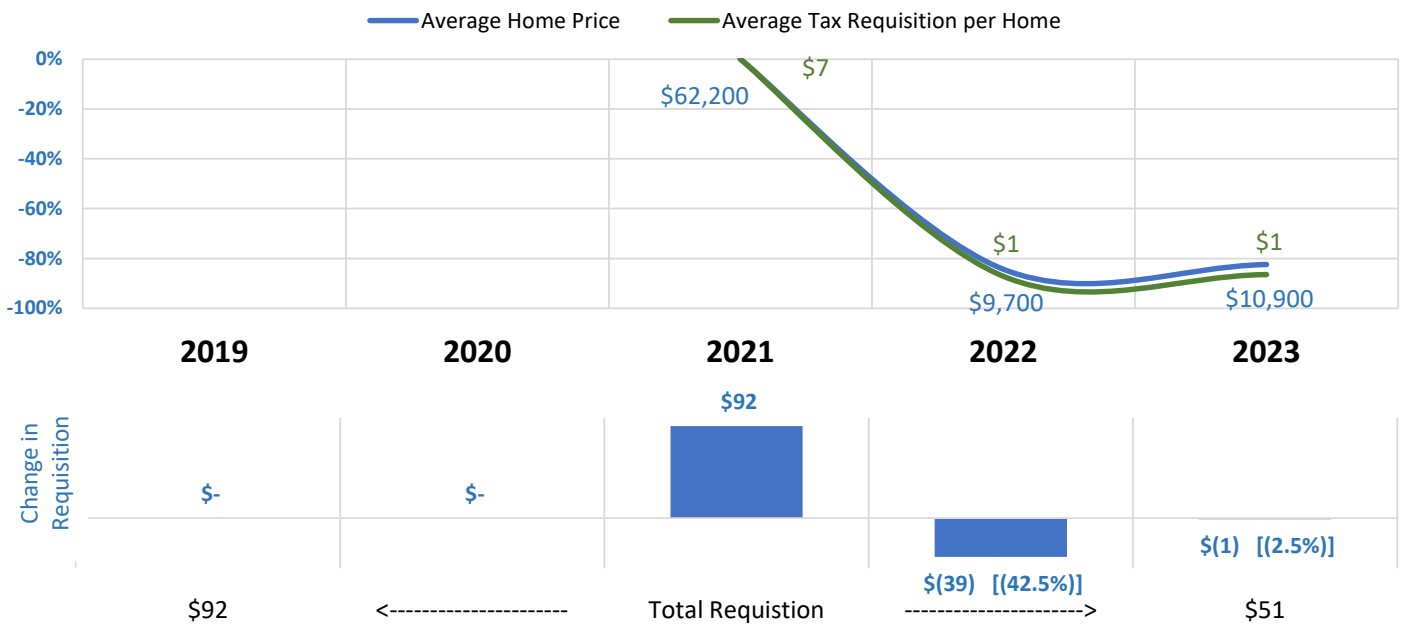
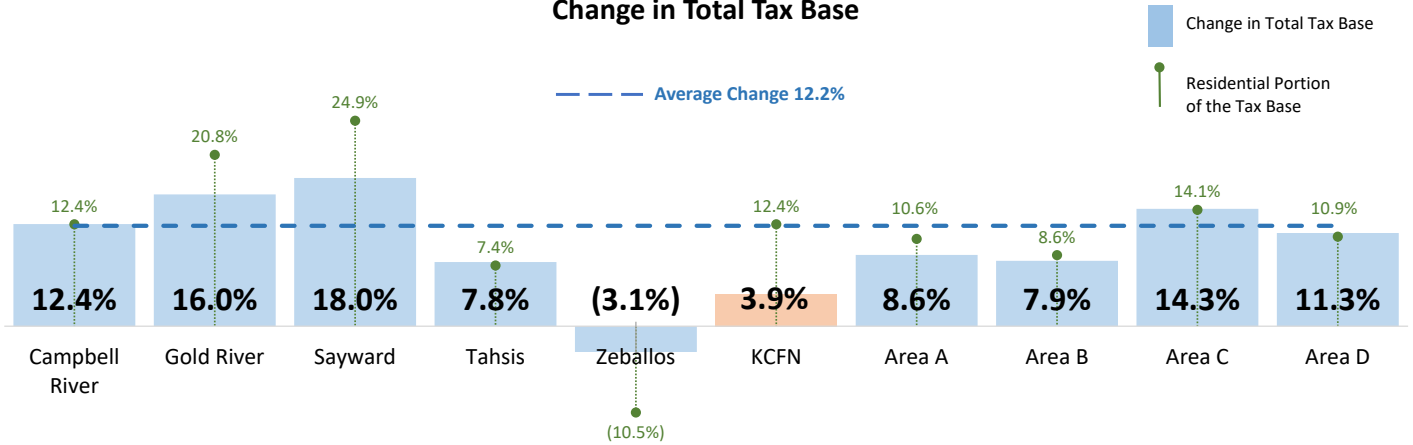
Estimated Tax Requisition per Average Household is \$17.11 for 2023. [2022 = \$19.83]

Impact of Assessment Shift:
\$(3.36) per Home



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

Change in Total Tax Base



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

Property Tax Requisition Summary

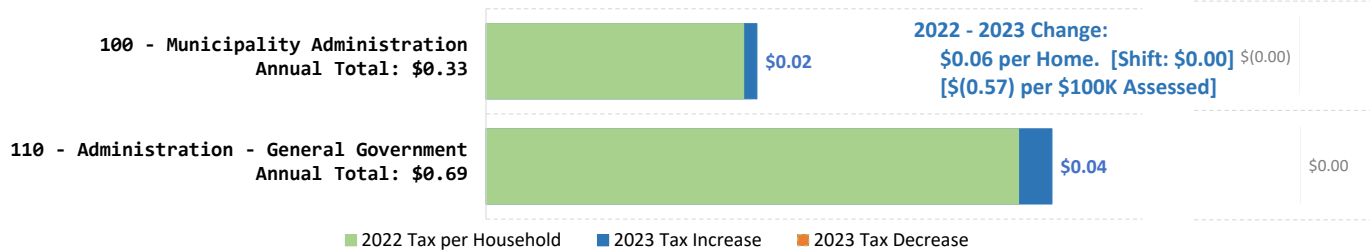
Estimated 2022 to 2023 Tax Rate Change

Based on BC Assessment Completed Roll (January 2023)

Function	2022		Requisition 2023		Estimated Tax (per \$100K)			
	Actual		Budget	\$ Change	% Change	2022 Actual	2023 Budget	\$ Change
Municipalities:								
100 - Municipalities - Administration	\$ 14		\$ 13	\$ (0)	(2.9)%	\$ 3.24	\$ 3.03	\$ (0.21)
Corporate Services:								
110 - Administration and General Government	39		38	(1)	(1.7)%	6.69	6.33	(0.36)
Total Requisition	\$ 53		\$ 52	\$ (1)	(2.0)%	\$ 9.93	\$ 9.36	\$ (0.57)
Average Residential Property Value:	\$ 9,700		\$ 10,900					
Estimated Tax Per Average Residential Property	\$ 0.96		\$ 1.02					

Estimated Tax Requisition per Average Household is \$1.02 for 2023. [2022 = \$0.96]

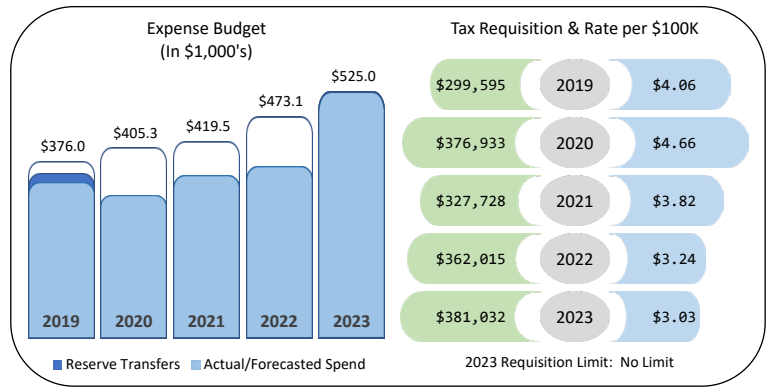
Impact of Assessment Shift: \$0.00 per Home



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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 362,015	\$ 362,015	\$ 381,032	\$ 530,978	\$ 540,667	\$ 550,564	\$ 560,672
Grants in lieu	3,427	3,500	3,500	3,500	3,500	3,500	3,500
Transfers from reserves	30,000	30,000	25,000	-	-	-	-
Prior year surplus	86,500	77,547	115,461	-	-	-	-
	481,942	473,062	524,993	534,478	544,167	554,064	564,172
Expense:							
Operating expenses	366,481	473,062	524,993	534,478	544,167	554,064	564,172
	366,481	473,062	524,993	534,478	544,167	554,064	564,172
Surplus/(Deficit)	\$ 115,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

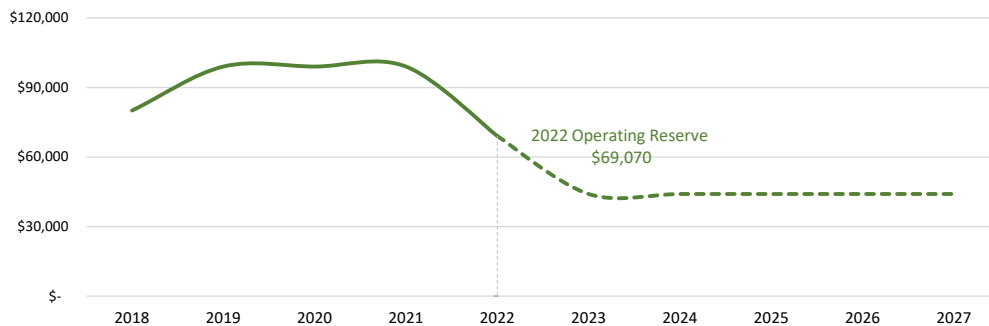
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 305,255	\$ 4,020	\$ 283	\$ 5,816	\$ 63,545	\$ 1,617	\$ 493	\$ 4
Tax rate (per \$100K)	\$ 3.03	\$ 8.83	\$ 1.72	\$ 8.58	\$ 7.42	\$ 4.54	\$ 2.02	\$ 0.50

Average requisition, per constituent:

KCFN	\$ 0.33	\$ -	\$ -	\$ -	\$ 4.30	\$ -	\$ -	\$ -
City of Campbell River	21.19	184.69	56.54	96.20	81.13	12.15	16.16	0.21
Village of Gold River	8.02	23.28	-	59.09	33.79	-	-	-
Village of Sayward	9.92	9.21	-	47.42	6.86	2.66	1.29	-
Village of Tahsis	4.30	12.30	-	14.04	12.42	9.47	1.06	-
Village of Zeballos	2.76	10.38	-	39.06	5.92	-	0.60	-
Regional Average	\$ 7.76	\$ 47.97	\$ 56.54	\$ 51.16	\$ 24.07	\$ 8.09	\$ 4.78	\$ 0.21

Reserve Summary



Budget Commentary and Service Goals:

- 2022 budget included first full year of additional Board director. 2023 includes \$25,000 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

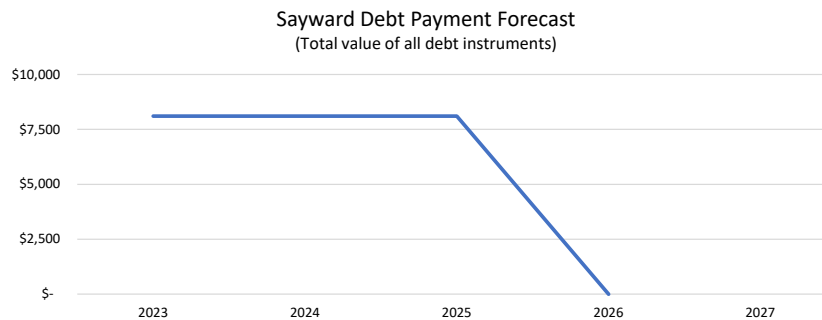
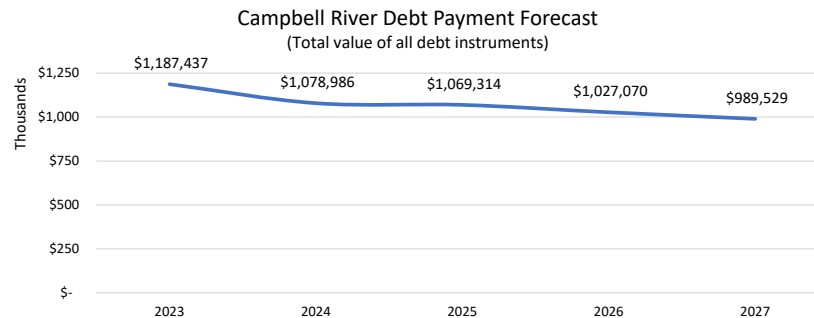
and financial plan bylaw must include the member municipality debt and related repayments through legislation.

Operating Budget:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Debt recoveries	\$ 1,195,545	\$ 1,203,267	\$ 1,195,545	\$ 1,087,094	\$ 1,077,422	\$ 1,027,070	\$ 989,529
	1,195,545	1,203,267	1,195,545	1,087,094	1,077,422	1,027,070	989,529
Expense:							
Debt principal	790,994	788,944	790,994	722,076	715,408	674,670	645,199
Debt interest	404,551	414,323	404,551	365,018	362,014	352,400	344,330
	1,195,545	1,203,267	1,195,545	1,087,094	1,077,422	1,027,070	989,529
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 to maintain service and reduce any administration time.

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Corporate Services



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

Corporate Services includes the following functions:

Function # - Function Description

110 - Administration - General Government *(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

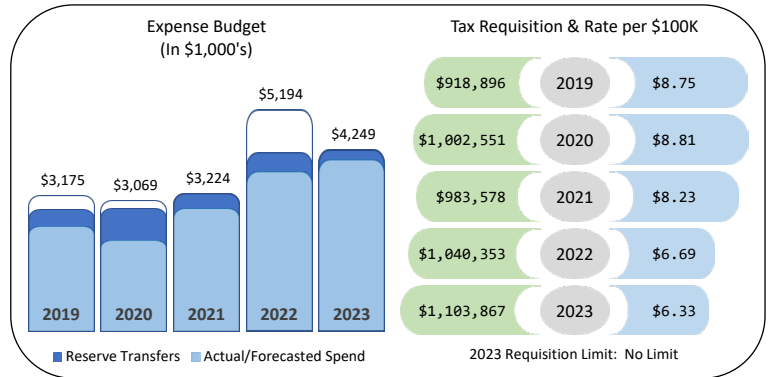
118 - Administration - Strategic Initiatives

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):

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 1,040,353	\$ 1,039,594	\$ 1,103,867	\$ 1,801,424	\$ 1,902,578	\$ 1,906,906	\$ 1,891,287
Grants in lieu	159,399	147,000	147,000	147,000	147,000	147,000	147,000
Government transfers	1,108,969	1,466,754	579,945	190,500	190,500	190,500	190,500
Other revenue	1,463,742	1,433,728	1,692,336	1,710,352	1,649,148	1,695,789	1,743,429
Sales of services	52,720	52,420	52,420	52,420	52,420	52,420	52,420
Transfers from reserves	567,813	567,813	175,000	-	-	-	-
Prior year surplus	858,248	808,195	842,675	-	-	-	-
	5,251,244	5,515,504	4,593,243	3,901,696	3,941,646	3,992,615	4,024,636
Expense:							
Operating expenses	3,497,482	4,604,417	4,249,969	3,558,422	3,598,372	3,649,341	3,681,362
Transfers to reserves	430,000	430,000	235,000	235,000	235,000	235,000	235,000
Other transfers	372,813	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
	4,408,569	5,515,504	4,593,243	3,901,696	3,941,646	3,992,615	4,024,636
Surplus/(Deficit)	\$ 842,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

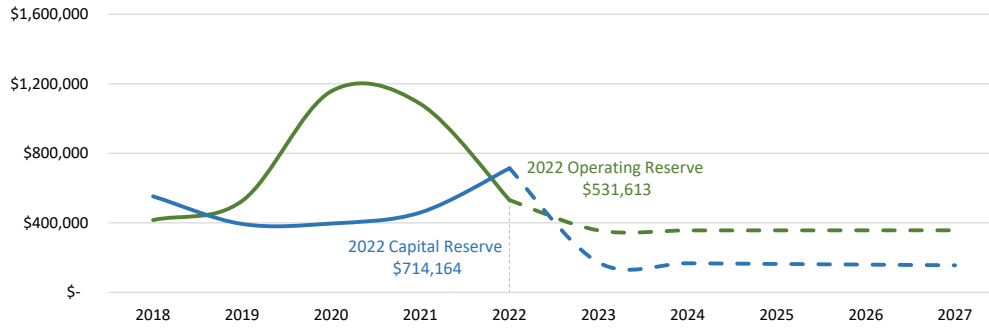
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 868,623	\$ 23,860	\$ 5,214	\$ 19,975	\$ 152,584	\$ 31,382	\$ 2,069	\$ 160
Tax rate (per \$100K)	\$ 6.33	\$ 22.14	\$ 4.30	\$ 19.36	\$ 15.50	\$ 13.29	\$ 5.06	\$ 3.16

Average requisition, per constituent:

Area A	\$ 24.68	\$ 170.01	\$ -	\$ 38.56	\$ 25.75	\$ 50.33	\$ 6.10	\$ 1.62
Area B	40.72	31.50	-	9.97	24.83	27.15	20.87	0.30
Area C	40.45	21.30	-	10.93	67.16	23.65	17.73	0.76
Area D	47.84	50.29	4,623.62	26.69	110.83	93.23	36.20	0.93
KCFN	0.69	10.76	-	-	8.97	-	-	-
City of Campbell River	44.20	586.02	118.12	200.98	169.46	25.39	33.75	0.22
Village of Gold River	16.76	51.71	-	123.45	70.60	-	-	-
Village of Sayward	20.67	20.63	-	99.06	14.33	5.55	2.69	-
Village of Tahsis	8.99	24.59	-	29.34	25.94	19.78	2.21	-
Village of Zeballos	5.78	18.94	-	81.60	12.36	-	1.25	-
Regional Average	\$ 25.08	\$ 98.58	\$ 2,370.87	\$ 68.95	\$ 53.02	\$ 35.01	\$ 15.10	\$ 0.77

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.

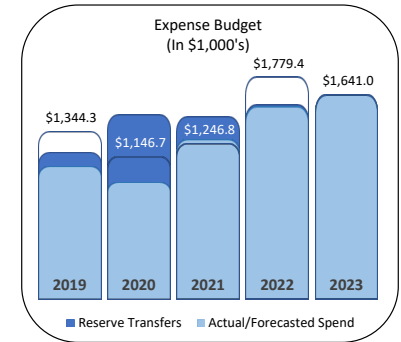
Function 111 – Corporate Services

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)

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Expense:							
Operating expenses	1,170,559	1,391,576	1,640,993	1,590,359	1,615,022	1,640,177	1,665,836
Transfers to reserves	15,000	15,000	-	-	-	-	-
Other transfers	372,813	372,813	-	-	-	-	-
	<u>1,558,372</u>	<u>1,779,389</u>	<u>1,640,993</u>	<u>1,590,359</u>	<u>1,615,022</u>	<u>1,640,177</u>	<u>1,665,836</u>

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	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 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 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.							

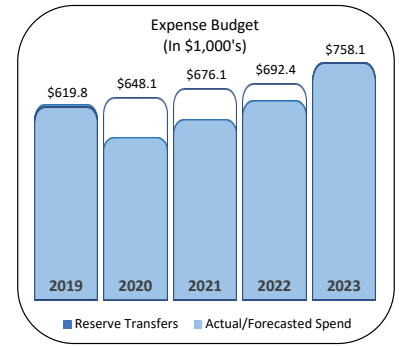
Budget Commentary and Service Goals:

- 2022 Expenses include \$15,000 additional transfer for additional COVID concerns, removed for 2023.
- 2023 project include Enhancement of public communication strategies for Emergency Management Services.
- 2023 budget includes \$45,600 carryforward and \$15,000 increase in unconditional grants in aid budget.

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)

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Operating expenses	637,975	692,366	758,050	754,050	754,050	754,050	754,050

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
Asset Management Software	-	-	-	-	\$ 50,000	-	Grant
Database software to better facilitate corporate wide asset management efforts.							

Budget Commentary and Service Goals:

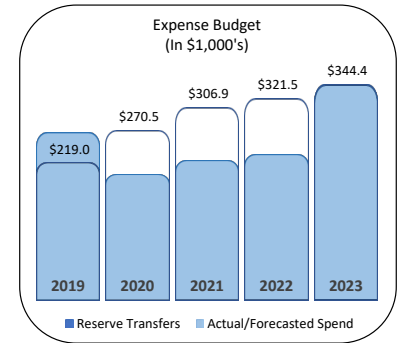
- 2022 underbudget due to staffing vacancies and reduced travel/training opportunities due to COVID.
- 2023 budget includes \$4,800 addition to audit and fees due to newly introduced accounting regulations requiring adoption. Fees should be one time and not scheduled to reoccur for 2024.
- 2023 projects include adoption of new accounting standards, software service review, and update to select bylaws regarding accounting/budget processes after 2023 strategic planning closes.

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.



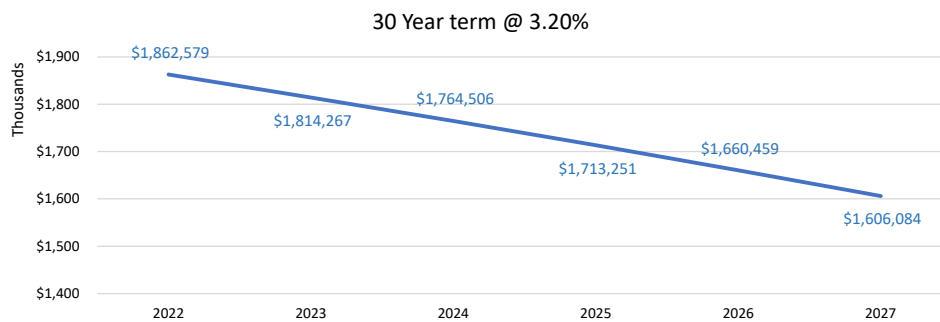
Operating Budget: (Amounts included above in Function-110 consolidated operating budget)

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Other revenue	120,388	120,388	129,098	123,122	125,938	128,838	131,825
Sales of services	52,420	52,420	52,420	52,420	52,420	52,420	52,420
	<u>172,808</u>	<u>172,808</u>	<u>181,518</u>	<u>175,542</u>	<u>178,358</u>	<u>181,258</u>	<u>184,245</u>
Expense:							
Operating expenses	124,665	213,224	236,144	149,489	149,844	150,210	150,587
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
	<u>232,939</u>	<u>321,498</u>	<u>344,418</u>	<u>257,763</u>	<u>258,118</u>	<u>258,484</u>	<u>258,861</u>
Surplus/(Deficit)	\$ (60,131)	\$ (148,690)	\$ (162,900)	\$ (82,221)	\$ (79,760)	\$ (77,226)	\$ (74,616)

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
990 Cedar St Building Renovations Carryforward of corporate office renovations.	\$ 72,481	-	-	-	-	-	Reserves
Corporate Offices 3rd Floor Renovation Renovations to 3rd floor foyer, reception, and offices.	\$ 64,264	-	-	-	-	-	Reserves
Corporate Offices - Exterior Renovation (7yr plan) Renovations to corporate office exterior envelope.	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	Reserves

Debt Summary:



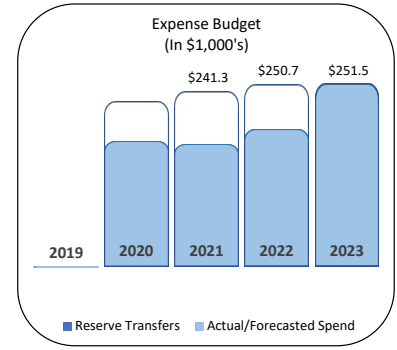
Budget Commentary and Service Goals:

- Sales of service is lease income earned from 2nd floor long-term lease.
- 2023 Expenses include \$87,000 carryforward for Building Condition Assessment projects and \$20,000 increase to base budget contingency.

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)

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Operating expenses	188,763	250,720	251,450	237,721	241,057	254,460	247,931

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	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.							

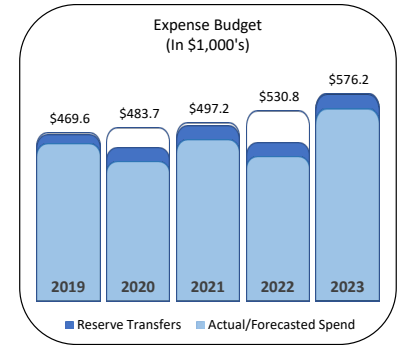
Budget Commentary and Service Goals:

- Service was segregated from Function 111 – Corporate Services in 2020.
- 2023 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.



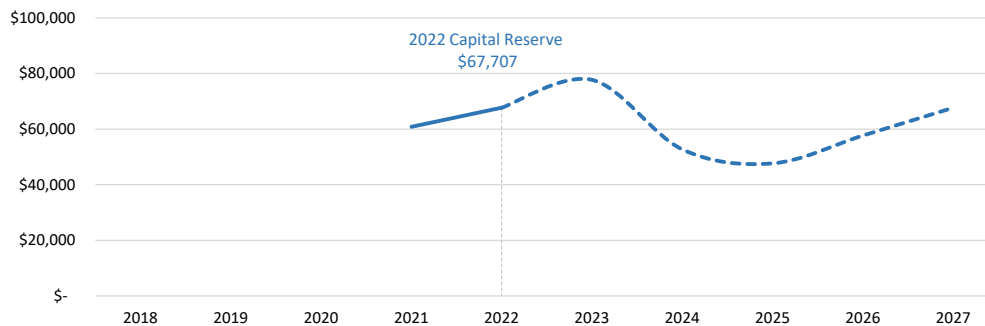
Operating Budget: (Amounts included above in Function-110 consolidated operating budget)

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Operating expenses	402,340	490,776	536,237	539,737	546,562	553,728	561,253
Transfers to reserves	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	442,340	530,776	576,237	579,737	586,562	593,728	601,253

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
IT Infrastructure Replacements Scheduled replacement of server and networking equipment. Ensuring current infrastructure and network security standards are met.	-	\$ 15,000	\$ 50,000	\$ 30,000	\$ 15,000	\$ 15,000	Reserves
Workstation Replacements Annual workstations replacements for SRD Corporate Office staff. Ensures staff have up-to-date computer equipment to conduct RD work.	-	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	Reserves

Reserves Summary:



Budget Commentary and Service Goals:

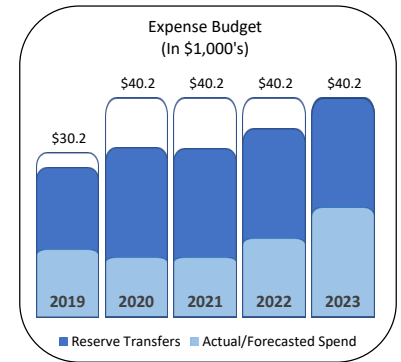
- 2023 expenses include \$22,100 increase for software licencing and \$5,500 insurance allocation.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Other revenue	40,200	40,200	40,200	41,406	42,648	43,927	45,245
	40,200	40,200	40,200	41,406	42,648	43,927	45,245
Expense:							
Operating expenses	14,495	20,200	20,200	21,406	22,648	23,927	25,245
Transfers to reserves	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	34,495	40,200	40,200	41,406	42,648	43,927	45,245
Surplus/(Deficit)	\$ 5,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Summary:

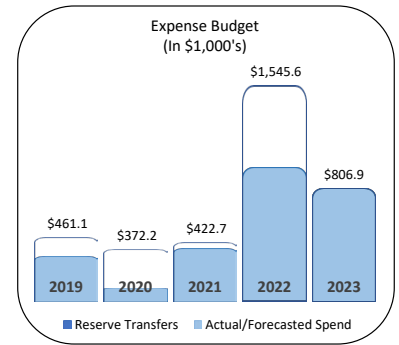
Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
2012 Ford Escape SUV Replacement Replacement of aging equipment.	\$ 35,000	\$ 7,800	-	-	-	-	Reserves

Budget Commentary and Service Goals:

- Corporate vehicle usage has remained low due to pandemic, no change to operating budget. Capital budget increased to fund increasing vehicle replacement costs.
- 2023 Projects include review of Corporate Fleet Policy and Procedure.

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 Liason and many of the SRD communication initiatives.



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

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Government transfers	-	-	389,445	-	-	-	-
Other revenue	-	-	123,751	106,500	-	-	-
	-	-	513,196	106,500	-	-	-
Expense:							
Operating expenses	958,685	1,545,555	806,895	265,660	269,189	272,789	276,460
	958,685	1,545,555	806,895	265,660	269,189	272,789	276,460
Surplus/(Deficit)	\$ (958,685)	\$ (1,545,555)	\$ (293,699)	\$ (159,160)	\$ (269,189)	\$ (272,789)	\$ (276,460)

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	2028 +	Funding
External Website Development	-	\$ 20,000	-	-	-	-	-	Reserves
SRD.ca website updates to ensure levels of service are maintained and the site is kept current.								

Budget Commentary and Service Goals:

- 2023 Revenues have been reallocated from Function 110 – Corporate Services to match the expenses being posted to this Function. Government transfer amount relates to carryforward of COVID-19 Unsheltered Homelessness Response project; Other Revenue relates to Community Health Service projects and contract with VIHA. Projects stem from the Board’s 2020-2024 Strategic Planning to address community well-being and relationship initiatives.
- 2023 expenses include \$15,000 to fund strategic planning sessions for the new Board as well as \$35,000 for two projects related to the implementation of the First Nations Engagement Strategy.
- 2023 service goals include continuation of Strathcona Gardens and Connected Coast communications and public engagement efforts as well as development of a 5-year communication strategy.
- Continued administrative support for Strathcona Connected Coast Network Corporation and regional feasibility studies.

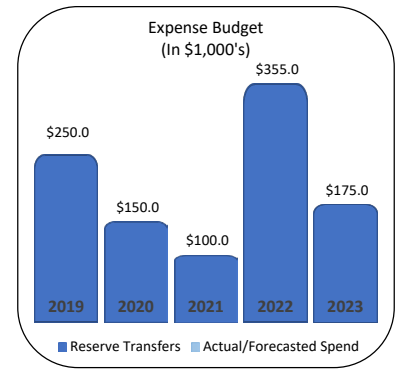
Function 119 - Administration - Fiscal Services & Capital

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)

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Transfers to reserves	355,000	355,000	175,000	175,000	175,000	175,000	175,000
	355,000	355,000	175,000	175,000	175,000	175,000	175,000

Budget Commentary and Service Goals:

- 2022 included increased reserve transfers to support 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. Amount removed for 2023.

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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

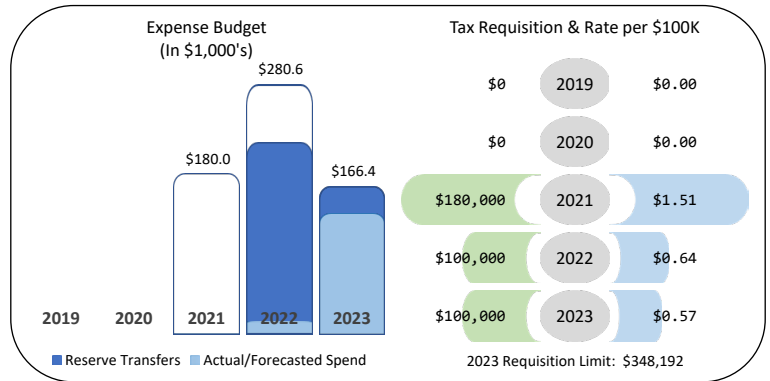
275 - 911 Answering Service

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 100,000	\$ 100,000	\$ 100,000	\$ 35,752	\$ 35,971	\$ 36,193	\$ 36,421
Grants in lieu	685	-	-	-	-	-	-
Prior year surplus	180,626	180,626	66,381	-	-	-	-
	281,311	280,626	166,381	35,752	35,971	36,193	36,421
Expense:							
Operating expenses	14,930	280,626	135,536	35,752	35,971	36,193	36,421
Transfers to reserves	200,000	-	30,845	-	-	-	-
	214,930	280,626	166,381	35,752	35,971	36,193	36,421
Surplus/(Deficit)	\$ 66,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

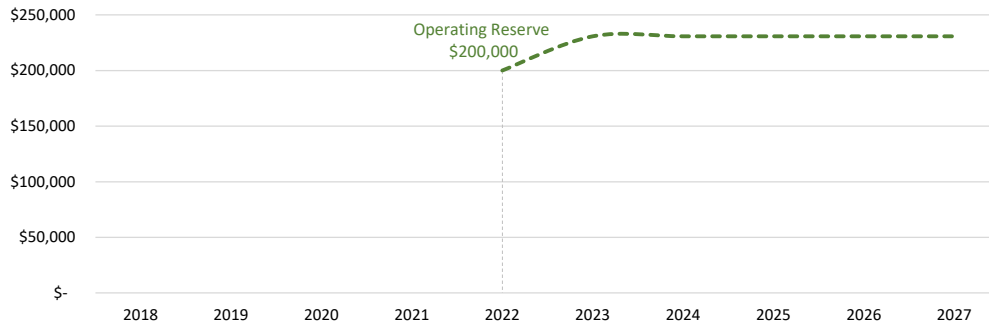
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 78,692	\$ 2,161	\$ 472	\$ 1,810	\$ 13,821	\$ 2,843	\$ 187	\$ 15
Tax rate (per \$100K)	\$ 0.57	\$ 2.01	\$ 0.43	\$ 1.95	\$ 1.40	\$ 1.34	\$ 0.51	\$ 0.32

Average requisition, per constituent:

Area A	\$ 2.24	\$ 15.40	\$ -	\$ 3.49	\$ 2.33	\$ 4.56	\$ 0.55	\$ 0.15
Area B	3.69	2.85	-	0.90	2.25	2.46	1.89	0.03
Area C	3.66	1.93	-	0.99	6.08	2.14	1.61	0.07
Area D	4.33	4.56	418.87	2.42	10.04	8.45	3.28	0.08
City of Campbell River	4.00	53.09	10.70	18.21	15.35	2.30	3.06	0.02
Village of Gold River	1.52	4.68	-	11.18	6.40	-	-	-
Village of Sayward	1.87	1.87	-	8.97	1.30	0.50	0.24	-
Village of Tahsis	0.81	2.23	-	2.66	2.35	1.79	0.20	-
Village of Zeballos	0.52	1.72	-	7.39	1.12	-	0.11	-
Regional Average	\$ 2.52	\$ 9.81	\$ 214.79	\$ 6.25	\$ 5.25	\$ 3.17	\$ 1.37	\$ 0.07

Reserve Summary:



Budget Commentary and Service Goals:

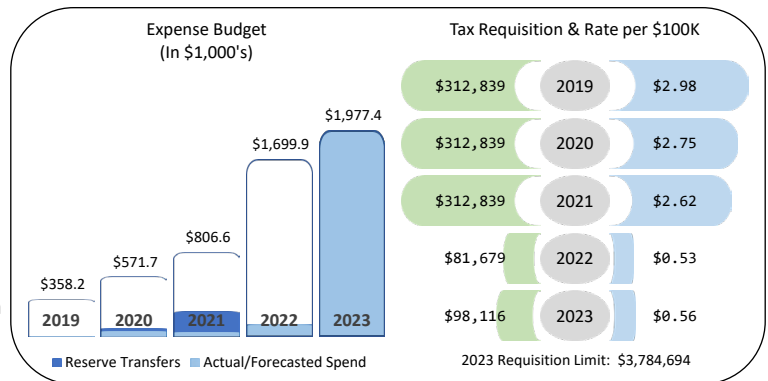
- 2023 goals include further continued public engagement and fundraising campaign to advance the Board’s Strategic Priorities as they relate to community well being and service delivery.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 81,679	\$ 81,679	\$ 98,116	\$ 99,846	\$ 101,623	\$ 103,451	\$ 105,329
Grants in lieu	560	-	-	-	-	-	-
Government transfers	18,548	-	-	-	-	-	-
Other revenue	20,991	829,705	-	-	-	-	-
Debt recoveries	-	-	829,705	829,705	829,705	829,705	829,705
Transfers from reserves	170,247	-	-	-	-	-	-
Prior year surplus	874,889	788,530	1,049,559	-	-	-	-
	1,166,914	1,699,914	1,977,380	929,551	931,328	933,156	935,034
Expense:							
Operating expenses	117,355	870,209	1,147,675	99,846	101,623	103,451	105,329
Debt principal	-	481,705	481,705	481,705	481,705	481,705	481,705
Debt interest	-	348,000	348,000	348,000	348,000	348,000	348,000
	117,355	1,699,914	1,977,380	929,551	931,328	933,156	935,034
Surplus/(Deficit)	\$ 1,049,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
Earthquake Early Warning System	\$ 472,647	\$ 752,412	\$ -	-	-	-	Grants

Construction of an earthquake early warning system is designed to support emergency preparedness and response efforts in the Province.

Tax Requisition:

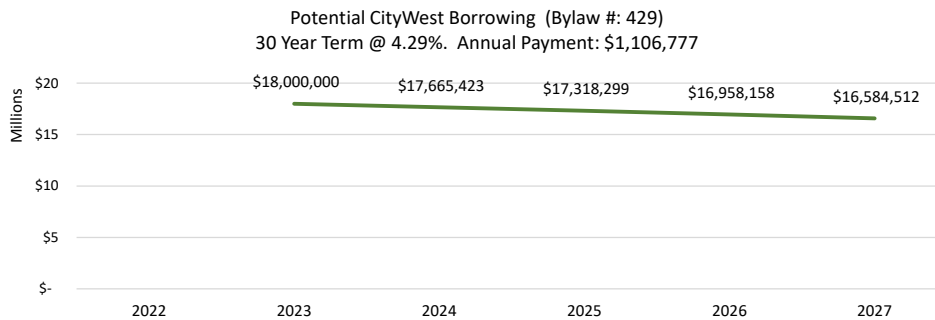
	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 77,209	\$ 2,120	\$ 463	\$ 1,775	\$ 13,560	\$ 2,789	\$ 184	\$ 14
Tax rate (per \$100K)	\$ 0.56	\$ 1.97	\$ 0.42	\$ 1.91	\$ 1.38	\$ 1.31	\$ 0.50	\$ 0.31

Average requisition, per constituent:

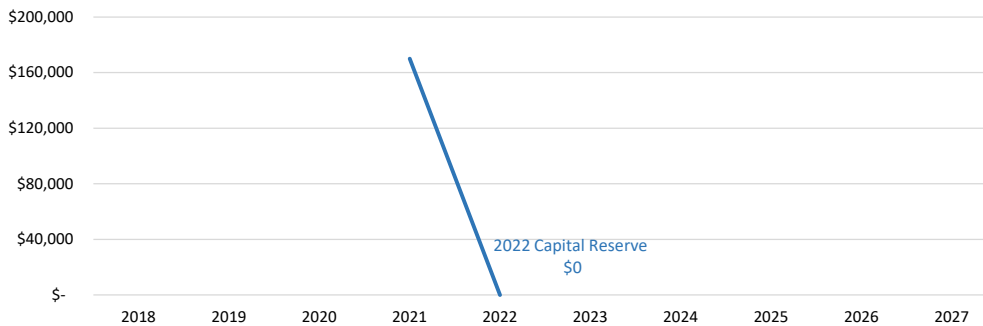
Area A	\$ 2.19	\$ 15.11	\$ -	\$ 3.43	\$ 2.29	\$ 4.47	\$ 0.54	\$ 0.14
Area B	3.62	2.80	-	0.89	2.21	2.41	1.85	0.03
Area C	3.60	1.89	-	0.97	5.97	2.10	1.58	0.07
Area D	4.25	4.47	410.98	2.37	9.85	8.29	3.22	0.08
City of Campbell River	3.93	52.09	10.50	17.86	15.06	2.26	3.00	0.02
Village of Gold River	1.49	4.60	-	10.97	6.28	-	-	-
Village of Sayward	1.84	1.83	-	8.80	1.27	0.49	0.24	-
Village of Tahsis	0.80	2.19	-	2.61	2.31	1.76	0.20	-
Village of Zeballos	0.51	1.68	-	7.25	1.10	-	0.11	-
Regional Average	\$ 2.47	\$ 9.63	\$ 210.74	\$ 6.13	\$ 5.15	\$ 3.11	\$ 1.34	\$ 0.07

Borrowing Summary:

Note: Debt was authorised in 2021 and has yet to be incurred. Debt servicing will ultimately be funded by CityWest with no cost to SRD taxpayers.



Reserve Summary:



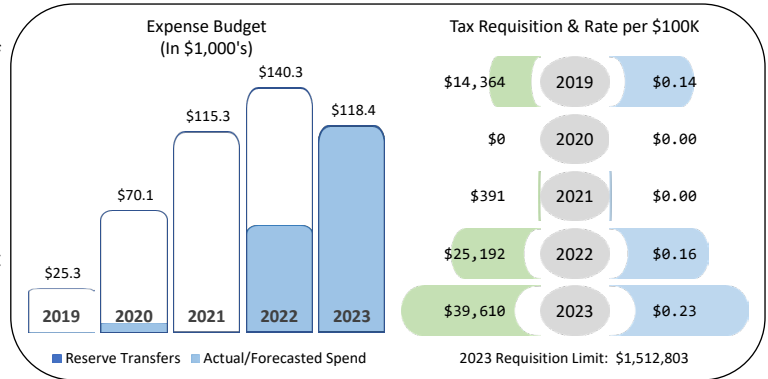
Budget Commentary and Service Goals:

- In 2022 SRD and CityWest applied to consolidate the construction phase of the Connected Coast Project with CityWest who will manage the completion of the project. Capital Reserve was closed with amounts being transferred back to Function 149’s operating account.
- 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.
- Surplus amounts being carried since 2018 when the SRD began to financially support the project, carried amounts will be allocate to future project works.
- 2023 expenses include ongoing funding support for SCCNC Board remuneration and First Nations Relations Coordinator salary allocation.
- Future revenues from Connection Coast Joint Venture not shown in budget due to timing uncertainty.

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 study in respect of the service, the costs of that study are deemed to be costs of that service and 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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 25,192	\$ 25,192	\$ 39,610	\$ 59,110	\$ 59,384	\$ 59,666	\$ 59,956
Grants in lieu	172	-	-	-	-	-	-
Prior year surplus	115,076	115,075	78,832	-	-	-	-
	<u>140,440</u>	<u>140,267</u>	<u>118,442</u>	<u>59,110</u>	<u>59,384</u>	<u>59,666</u>	<u>59,956</u>
Expense:							
Operating expenses	61,608	140,267	118,442	59,110	59,384	59,666	59,956
	<u>61,608</u>	<u>140,267</u>	<u>118,442</u>	<u>59,110</u>	<u>59,384</u>	<u>59,666</u>	<u>59,956</u>
Surplus/(Deficit)	\$ 78,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 31,352	\$ 637	\$ 188	\$ 720	\$ 5,501	\$ 1,131	\$ 75	\$ 6
Tax rate (per \$100K)	\$ 0.23	\$ 0.80	\$ 0.17	\$ 0.78	\$ 0.56	\$ 0.53	\$ 0.20	\$ 0.13

Average requisition, per constituent:

Area A	\$ 0.89	\$ 6.13	\$ -	\$ 1.39	\$ 0.93	\$ 1.81	\$ 0.22	\$ 0.06
Area B	1.47	1.14	-	0.36	0.90	0.98	0.75	0.01
Area C	1.46	0.77	-	0.39	2.42	0.85	0.64	0.03
Area D	1.72	1.81	166.68	0.96	4.00	3.36	1.31	0.03
City of Campbell River	1.60	13.91	4.26	7.25	6.11	0.92	1.22	0.02
Village of Gold River	0.60	1.75	-	4.45	2.55	-	-	-
Village of Sayward	0.75	0.69	-	3.57	0.52	0.20	0.10	-
Village of Tahsis	0.32	0.93	-	1.06	0.94	0.71	0.08	-
Village of Zeballos	0.21	0.78	-	2.94	0.45	-	0.04	-
Regional Average	\$ 1.00	\$ 3.10	\$ 85.47	\$ 2.49	\$ 2.09	\$ 1.26	\$ 0.54	\$ 0.03

Budget Commentary and Service Goals:

- 2022 projects being carried into 2023 were all initiated by the Board under the SRD’s 2020 – 2024 Strategic Priorities guidelines [srd.ca/about/strategic-priorities]. The new Board is anticipated to begin their strategic planning session in 2023 which will guide the future direction of this Function.
- 2023 budget amount includes \$5,743 for West Coast Communities Transportation study, \$29,525 for Regional Recreation, \$24,330 for Regional Fire; as well as \$50,000 amount for potential future studies.

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.

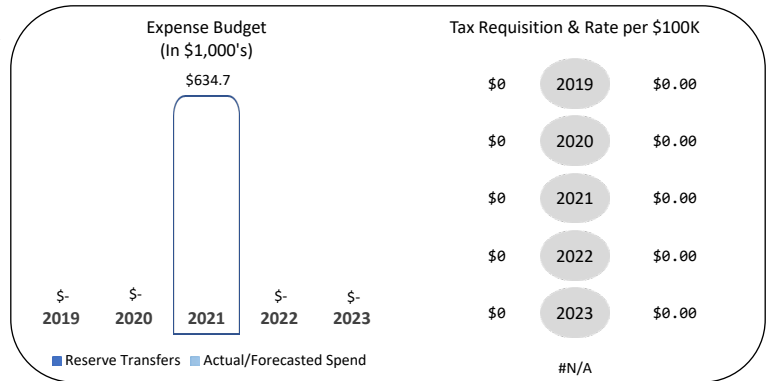
This service/agreement is being managed to ensure cost neutrality and no additional requisition will occur. Ultimately the service will lower financing costs for VIRL and provide a benefit to everyone within the region.

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:

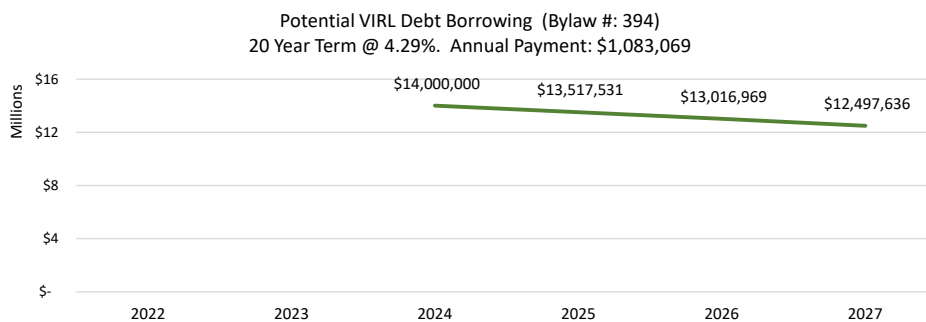
- Bylaw No. 394, being Public Library Facility Loan Authorization Bylaw 2020



Operating Budget:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Debt recoveries	\$ -	\$ -	\$ -	\$ 1,083,069	\$ 1,083,069	\$ 1,083,069	\$ 1,083,069
	-	-	-	1,083,069	1,083,069	1,083,069	1,083,069
Expense:							
Debt principal	-	-	-	600,600	600,600	600,600	600,600
Debt interest	-	-	-	482,469	482,469	482,469	482,469
	-	-	-	1,083,069	1,083,069	1,083,069	1,083,069
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Potential Borrowing Summary:



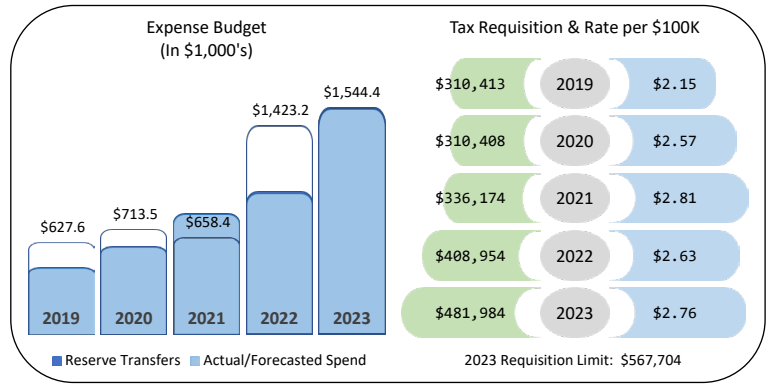
Budget Commentary and Service Goals:

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

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 408,954	\$ 409,087	\$ 481,984	\$ 511,721	\$ 514,495	\$ 522,455	\$ 530,606
Grants in lieu	2,801	2,500	2,500	2,500	2,500	2,500	2,500
Government transfers	507,191	1,011,611	1,047,751	-	-	-	-
Other revenue	13,909	-	-	-	-	-	-
Sales of services	8,000	-	-	-	-	-	-
Prior year surplus	41,107	-	12,146	-	-	-	-
	981,962	1,423,198	1,544,381	514,221	516,995	524,955	533,106
Expense:							
Operating expenses	959,816	1,413,198	1,534,381	494,221	501,995	509,955	518,106
Transfers to reserves	10,000	10,000	10,000	20,000	15,000	15,000	15,000
	969,816	1,423,198	1,544,381	514,221	516,995	524,955	533,106
Surplus/(Deficit)	\$ 12,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	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.							

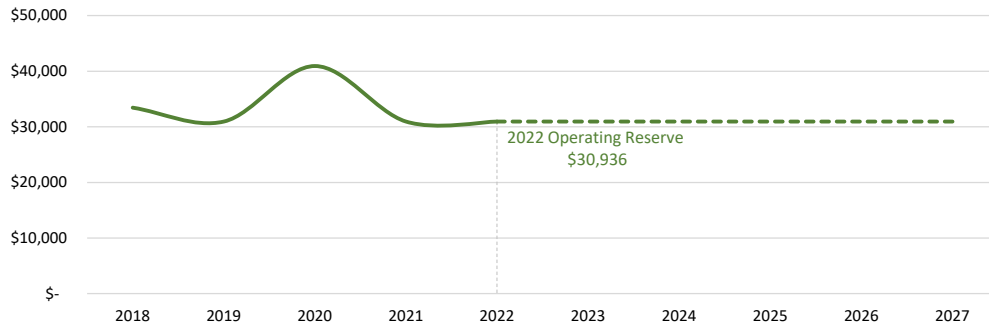
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 379,192	\$ 10,418	\$ 2,275	\$ 8,841	\$ 66,597	\$ 13,689	\$ 903	\$ 70
Tax rate (per \$100K)	\$ 3.03	\$ 10.62	\$ 2.09	\$ 10.31	\$ 7.43	\$ 6.44	\$ 2.73	\$ 1.53

Average requisition, per constituent:

Area A	\$ 10.77	\$ 74.16	\$ -	\$ 16.82	\$ 11.23	\$ 21.95	\$ 2.66	\$ 0.71
Area B	17.76	13.74	-	4.35	10.83	11.84	9.10	0.13
Area C	17.65	9.29	-	4.77	29.30	10.31	7.74	0.33
Area D	20.87	21.94	2,016.91	11.64	48.35	40.67	15.79	0.41
City of Campbell River	19.28	255.63	51.53	87.67	73.92	11.07	14.72	0.10
Village of Gold River	7.31	22.56	-	53.85	30.80	-	-	-
Village of Sayward	9.02	9.00	-	43.21	6.25	2.42	1.17	-
Village of Tahsis	3.92	10.73	-	12.80	11.31	8.63	0.97	-
Village of Zeballos	4.77	15.64	-	67.38	10.21	-	1.03	-
Regional Average	\$ 12.37	\$ 48.08	\$ 1,034.22	\$ 33.61	\$ 25.80	\$ 15.27	\$ 6.65	\$ 0.33

Reserve Summary:



Budget Commentary and Service Goals:

- Budget includes all senior government funded projects as well as all Emergency Management BC (EMBC) supported initiatives which typically cover 100% of incurred costs. Budget amounts do not often reflect any of the EMBC grants given amounts can't be forecasted in advance.
- Projects completed in 2022 included the EOC Dam Exercise, Tsunami Mapping, and the Holistic FireSmart Community Resilience project.
- Projects being carried forward into 2023 include \$161,563 FireSmart Economic Recovery, \$165,631 CEPF 2022 EOC and Member Training Program, \$84,264 Neighbourhood Wildfire Risk Reduction Initiative, and \$62,583 Group Lodging Enhancement.
- Future project budgets will be guided by the Boards upcoming Strategic Planning Sessions early in 2023.

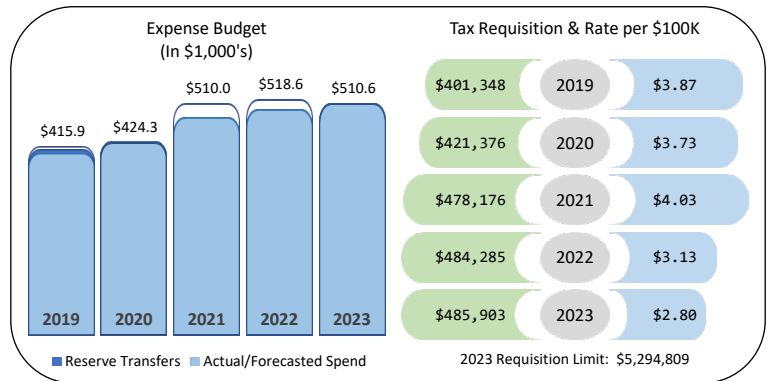
Service Description

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 484,285	\$ 484,285	\$ 485,903	\$ 541,246	\$ 573,694	\$ 608,088	\$ 644,545
Grants in lieu	3,313	-	-	-	-	-	-
Prior year surplus	34,270	34,270	24,732	-	-	-	-
	<u>521,868</u>	<u>518,555</u>	<u>510,635</u>	<u>541,246</u>	<u>573,694</u>	<u>608,088</u>	<u>644,545</u>
Expense:							
Operating expenses	497,136	518,555	510,635	541,246	573,694	608,088	644,545
	<u>497,136</u>	<u>518,555</u>	<u>510,635</u>	<u>541,246</u>	<u>573,694</u>	<u>608,088</u>	<u>644,545</u>
Surplus/(Deficit)	\$ 24,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

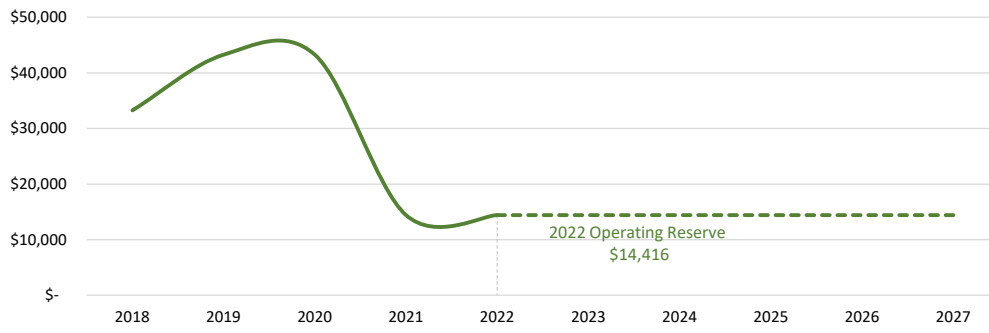
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 384,601	\$ 7,819	\$ 2,306	\$ 8,833	\$ 67,478	\$ 13,878	\$ 915	\$ 73
Tax rate (per \$100K)	\$ 2.80	\$ 9.79	\$ 2.11	\$ 9.51	\$ 6.85	\$ 6.53	\$ 2.49	\$ 1.55

Average requisition, per constituent:

Area A	\$ 10.91	\$ 75.18	\$ -	\$ 17.05	\$ 11.39	\$ 22.26	\$ 2.70	\$ 0.72
Area B	18.01	13.93	-	4.41	10.98	12.01	9.23	0.13
Area C	17.89	9.42	-	4.83	29.70	10.46	7.84	0.34
Area D	21.16	22.24	2,044.69	11.80	49.01	41.23	16.01	0.41
City of Campbell River	19.58	170.63	52.24	88.88	74.96	11.23	14.93	0.19
Village of Gold River	7.41	21.50	-	54.59	31.22	-	-	-
Village of Sayward	9.17	8.51	-	43.81	6.34	2.45	1.19	-
Village of Tahsis	3.98	11.36	-	12.97	11.47	8.75	0.98	-
Village of Zeballos	2.55	9.59	-	36.09	5.47	-	0.55	-
Regional Average	\$ 12.30	\$ 38.04	\$ 1,048.46	\$ 30.49	\$ 25.61	\$ 15.48	\$ 6.68	\$ 0.36

Reserves Summary:



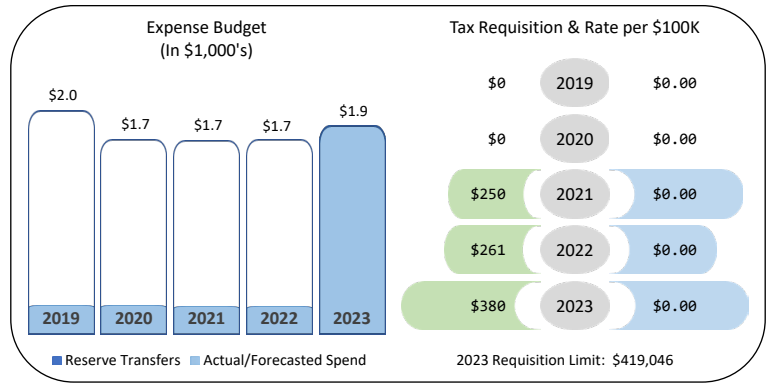
Budget Commentary and Service Goals:

- Local Government 911 Funding model was change in 2021, reserve transfer was to lessen impact to the tax requisition.
- 2023 goal is to maintain service levels.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 261	\$ 261	\$ 380	\$ 1,877	\$ 1,888	\$ 1,899	\$ 1,911
Grants in lieu	2	-	-	-	-	-	-
Prior year surplus	1,479	1,479	1,486	-	-	-	-
	<u>1,742</u>	<u>1,740</u>	<u>1,866</u>	<u>1,877</u>	<u>1,888</u>	<u>1,899</u>	<u>1,911</u>
Expense:							
Operating expenses	256	1,740	1,866	1,877	1,888	1,899	1,911
	<u>256</u>	<u>1,740</u>	<u>1,866</u>	<u>1,877</u>	<u>1,888</u>	<u>1,899</u>	<u>1,911</u>
Surplus/(Deficit)	\$ 1,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 301	\$ 6	\$ 2	\$ 7	\$ 53	\$ 11	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.00	\$ 0.01	\$ 0.00	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.00

Average requisition, per constituent:

Area A	\$ 0.01	\$ 0.06	\$ -	\$ 0.01	\$ 0.01	\$ 0.02	\$ 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	0.01	0.00
Area D	0.02	0.02	1.60	0.01	0.04	0.03	0.01	0.00
KCFN	-	-	-	-	-	-	-	-
City of Campbell River	0.02	0.13	0.04	0.07	0.06	0.01	0.01	0.00
Village of Gold River	0.01	0.02	-	0.04	0.02	-	-	-
Village of Sayward	0.01	0.01	-	0.03	0.00	0.00	0.00	-
Village of Tahsis	0.00	0.01	-	0.01	0.01	0.01	0.00	-
Village of Zeballos	0.00	0.01	-	0.03	0.00	-	0.00	-
Regional Average	\$ 0.01	\$ 0.03	\$ 0.82	\$ 0.02	\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.00

Budget Commentary and Service Goals:

- Currently there is no scheduled projects within this service function.

Strathcona
REGIONAL DISTRICT



2023 – 2027
Financial Plan

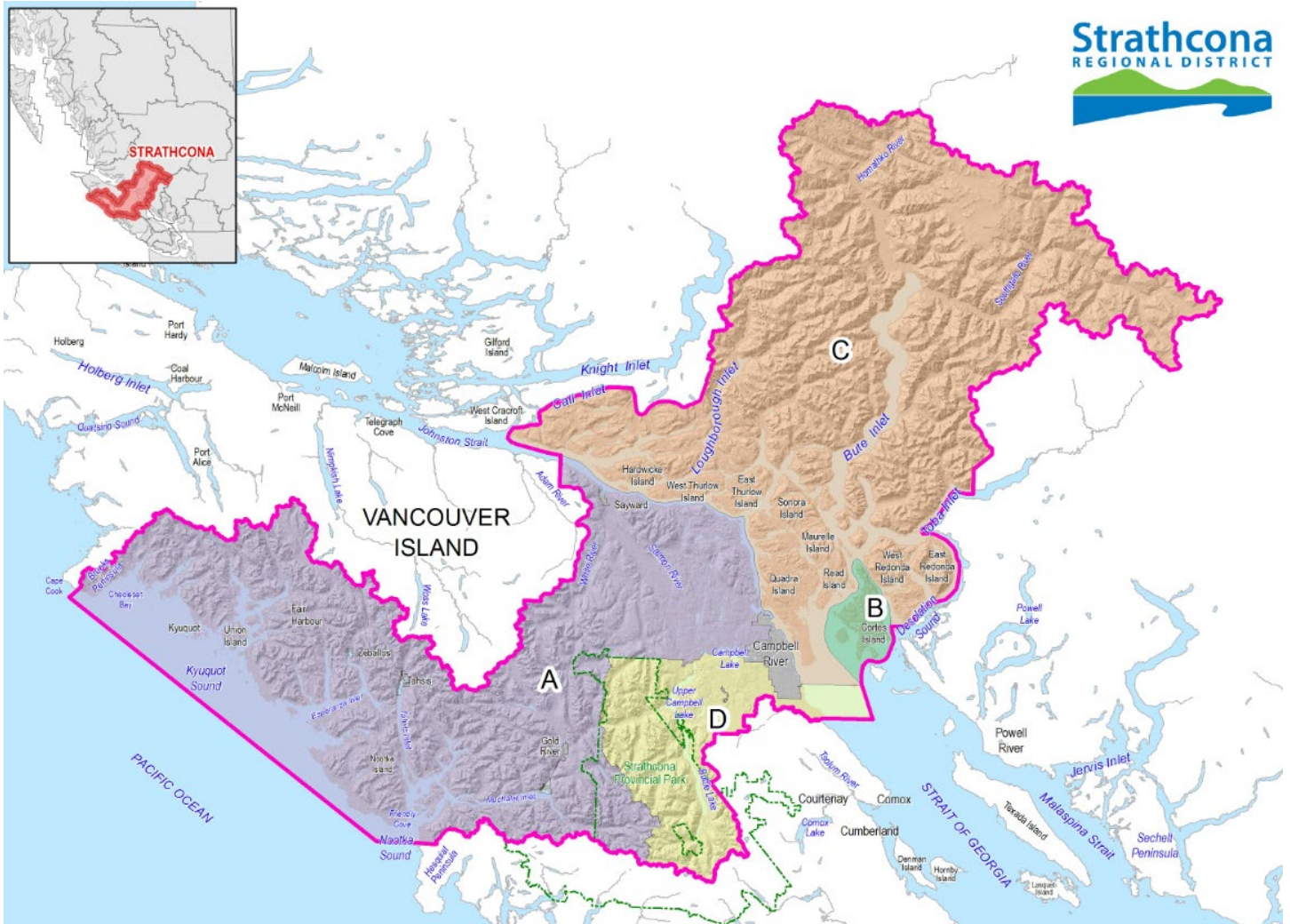
Section:

Electoral Area Services Committee

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Electoral Area Services

Strathcona Regional District



The Strathcona Regional District (SRD) includes four **electoral areas**. The borders extend from the Oyster River south of Campbell River to Gold River, Sayward, Tahsis, Zeballos and Kyuquot-Nootka in the north and west, and east to Cortes Island, Quadra Island and the Discovery Islands as well as a portion of the adjacent mainland north of Powell River. The electoral area services of the Regional District are solely for one or more of the four electoral areas, including Electoral Area A (Kyuquot/Nootka-Sayward), Electoral Area B (Cortes Island), Electoral Area C (Discovery Islands-Mainland Inlets), and Electoral Area D (Oyster Bay-Buttle Lake). The five member municipalities 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

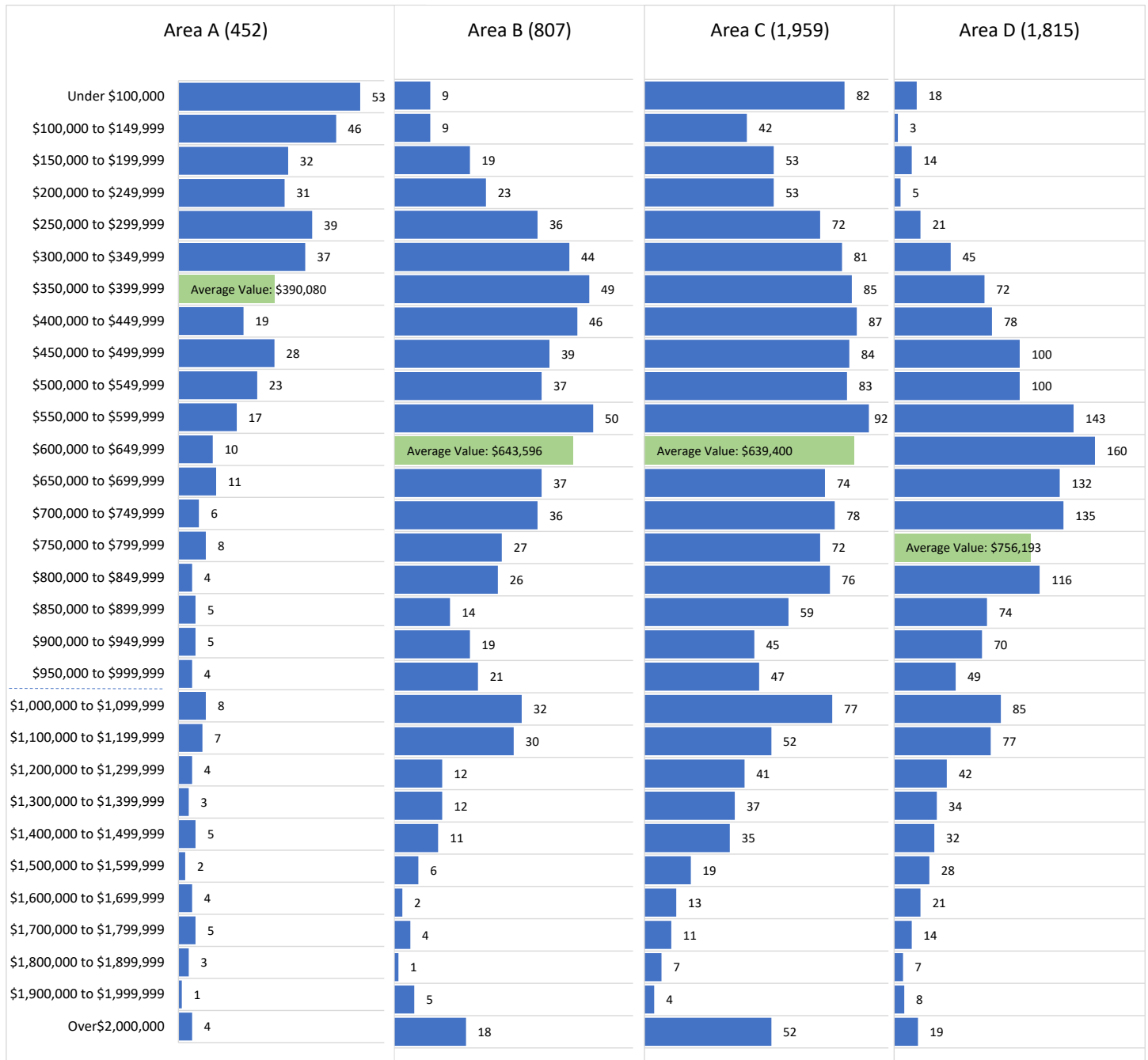
Summary of 2023 Tax Requisition for Electoral Areas

	Area A (Sayward)	Area A (Kyuquot)	Area B	Area C	Area D
Tax Requisition					
2023 Draft:	\$ 368,134	\$ 142,222	\$ 1,158,392	\$ 1,393,425	\$ 4,255,565
2022:	310,048	127,714	916,003	1,192,150	3,456,683
\$ Change:	58,087	14,509	242,388	201,275	798,882
Average Home Value					
2023 Draft:	492,090	164,508	643,596	639,400	756,193
2022:	436,787	172,543	592,549	560,281	681,992
\$ Change:	55,303	(8,035)	51,047	79,119	74,201
Average Household Tax Impact					
2023 Draft:	644.36	234.14	1,378.52	593.31	2,130.72
2022:	517.16	204.14	1,054.62	509.14	1,824.93
Change:	\$ 127.20	\$ 29.99	\$ 323.90	\$ 84.18	\$ 305.79

The fine print:

- 2023 values based on 2023 BC Assessment Completed Roll (January 2023). Final taxes will be calculated on BC Assessment 2023 Revised Roll (March 2023).
- 2022 Values based on 2022 BC Assessment Revised Roll (March 2022)
- 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.

Residential Assessment Values by Electoral Area
 (2023 BC Assessment Data – Only includes fully-taxable single-class residential dwellings and vacant lots.)

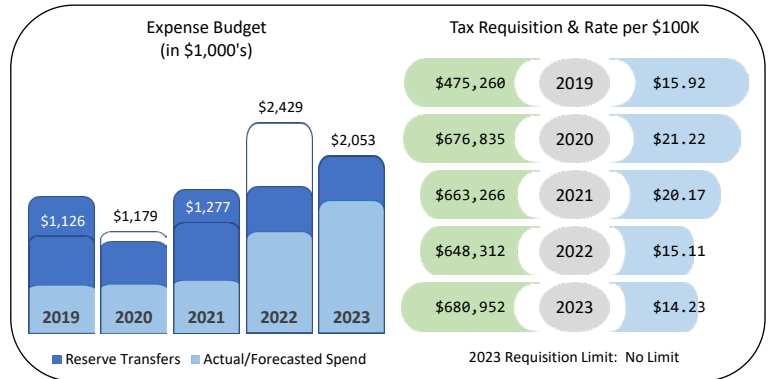


Service Description

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)

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 648,312	\$ 648,312	\$ 680,952	\$ 819,321	\$ 834,452	\$ 870,623	\$ 865,812
Government transfers	506,819	506,819	506,819	506,819	506,819	506,819	506,819
Transfers from reserves	549,838	1,163,628	741,300	7,500	-	39,000	-
Prior year surplus	113,095	109,945	123,596	-	-	-	-
	<u>1,818,064</u>	<u>2,428,704</u>	<u>2,052,667</u>	<u>1,333,640</u>	<u>1,341,271</u>	<u>1,416,442</u>	<u>1,372,631</u>
Expense:							
Operating expenses	1,177,446	1,911,885	1,532,848	813,821	821,452	909,623	852,812
Transfers to reserves	517,022	516,819	519,819	519,819	519,819	506,819	519,819
	<u>1,694,468</u>	<u>2,428,704</u>	<u>2,052,667</u>	<u>1,333,640</u>	<u>1,341,271</u>	<u>1,416,442</u>	<u>1,372,631</u>
Surplus/(Deficit)	\$ 123,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

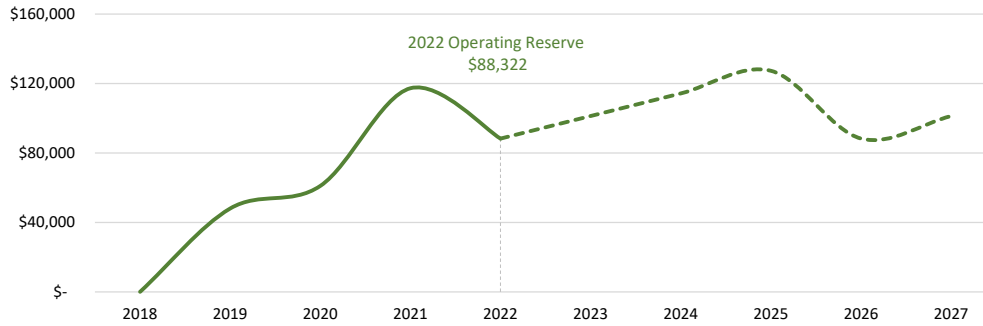
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 521,736	\$ 20,880	\$ 10,399	\$ 17,600	\$ 44,665	\$ 62,982	\$ 2,338	\$ 353
Tax rate (per \$100K)	\$ 14.23	\$ 49.80	\$ 12.10	\$ 48.38	\$ 34.86	\$ 42.69	\$ 14.23	\$ 14.23

Average requisition, per constituent:

Area A	\$ 55.51	\$ 382.36	\$ -	\$ 86.73	\$ 57.91	\$ 113.19	\$ 13.72	\$ 3.65
Area B	91.58	70.84	-	22.42	55.85	61.06	46.94	0.68
Area C	90.98	47.91	-	24.57	151.04	53.18	39.89	1.71
Area D	107.60	113.11	10,398.89	60.03	249.27	209.68	81.42	2.10
Regional Average	\$ 86.42	\$ 153.56	\$ 10,398.89	\$ 48.44	\$ 128.52	\$ 109.28	\$ 45.49	\$ 2.03

Reserve Summary: (Combined reserves for EA Admin and Election Services)



Budget Commentary and Service Goals:

- 2022 Expense budget increase was due to general election costs. Elections and Director contingencies under budget for 2022.
- 2022 Reserve Transfers include Community Works Fund spend (see below) and \$39,000 to support future election costs. \$20,000 of operating reserve currently earmarked for EA administration initiatives with the balance to support future elections and possible by-elections.
- 2023 Includes additional \$14,000 funding for training, development, and conferences.

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

Service Description

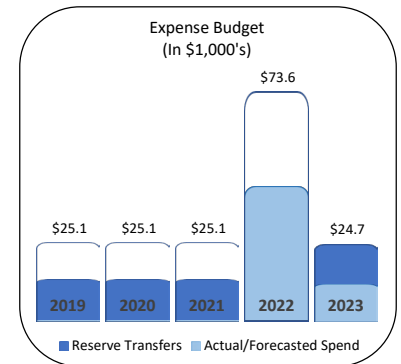
The purpose of this budget is to provide funding for:

- General local elections for electoral area directors every 4 years.
- 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)

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Transfers from reserves	-	-	-	-	-	39,000	-
	-	-	-	-	-	39,000	-
Expense:							
Operating expenses	\$ 43,062	\$ 73,623	\$ 11,679	\$ 11,680	\$ 11,681	\$ 84,360	\$ 11,681
Transfers to reserves	-	-	13,000	13,000	13,000	-	13,000
	43,062	73,623	24,679	24,680	24,681	84,360	24,681
Surplus/(Deficit)	\$ (43,062)	\$ (73,623)	\$ (24,679)	\$ (24,680)	\$ (24,681)	\$ (45,360)	\$ (24,681)

Budget Commentary and Service Goals:

- Budgets include allowance for small by-elections plus 2026 general election costs supported by \$13,000 annual reserve transfer. 2022 transfer included in Function 130, reclassified to Function 131 going forward.

Function 135 – Gas Tax (CWF) Projects

Electoral Area Services

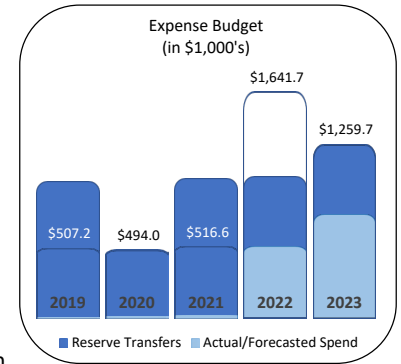
Service Description

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. In 2021 the Gas Tax Fund has been renamed to the Canada Community-Building Fund (CCBF).

Gas Tax funds are guided by three national program objectives:

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

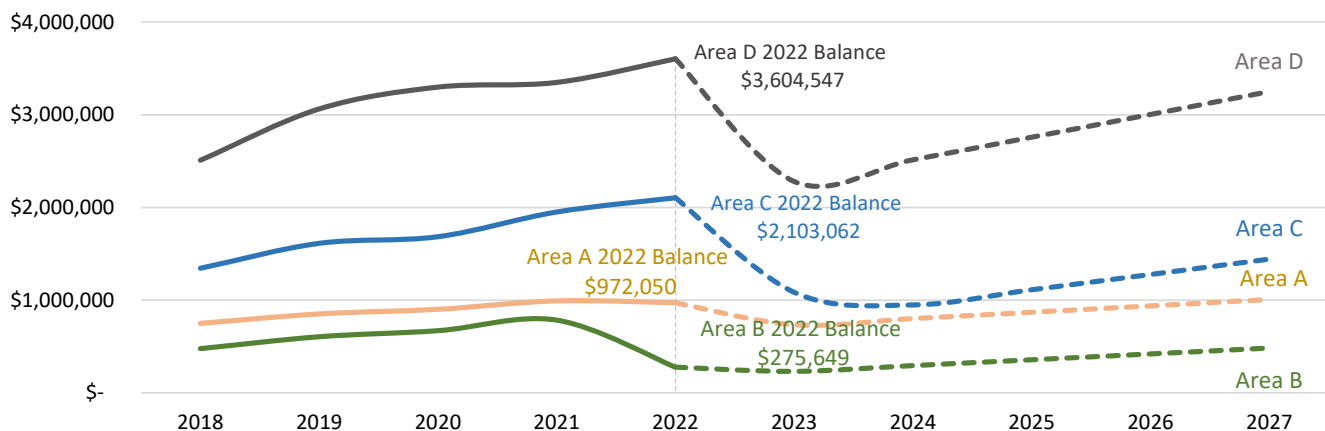
Eligible projects include broadband connectivity, public transit, drinking water, wastewater, solid waste, community energy systems, sport infrastructure, recreational infrastructure, cultural infrastructure, tourism infrastructure, disaster mitigation, and capacity building. Ineligible costs include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



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

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Government transfers	\$ 506,819	\$ 506,819	\$ 506,819	\$ 506,819	\$ 506,819	\$ 506,819	\$ 506,819
Transfers from reserves	510,838	1,124,628	721,300	7,500	-	-	-
	<u>1,017,657</u>	<u>1,631,447</u>	<u>1,228,119</u>	<u>514,319</u>	<u>506,819</u>	<u>506,819</u>	<u>506,819</u>
Expense:							
Operating expenses	521,120	1,134,888	732,859	19,406	12,263	12,631	13,010
Transfers to reserves	507,022	506,819	506,819	506,819	506,819	506,819	506,819
	<u>1,028,142</u>	<u>1,641,707</u>	<u>1,239,678</u>	<u>526,225</u>	<u>519,082</u>	<u>519,450</u>	<u>519,829</u>
Surplus/(Deficit)	\$ (10,485)	\$ (10,260)	\$ (11,559)	\$ (11,906)	\$ (12,263)	\$ (12,631)	\$ (13,010)

Fund Balance Summary:



Budget Commentary and Service Goals:

- 2019 and 2021 Budget overages due to additional Provincial grant funding allocated to all local governments.
- Anticipated payment for 2023 is \$506,819. 2023 Distribution:
 - EA-A 12.4%, or \$62,978
 - EA-B 12.0%, or \$60,910
 - EA-C 31.0%, or \$156,874
 - EA-D 44.6%, or \$226,057

Gas Tax Schedule:

		Area A	Area B	Area C	Area D
2023 Opening Balance		\$ 972,050	\$ 275,649	\$2,103,062	\$3,604,547
2023 Estimated Transfer		69,782	62,840	171,595	251,289
Commitments:					
Area	Project				
Regional	Broadband - Last Mile	190,000	-	381,978	-
Regional	Parks Inventory Data Collection	-	8,000	8,000	8,000
Area A:	Heritage Hall Heating System	40,000	-	-	-
Area A:	Kyuquot Community Hall Design	37,825	-	-	-
Area A:	Multi-use Trail (CFWD)	41,822	-	-	-
Area B:	Kw'as Capital Project	-	24,820	-	-
Area B:	Cortes Island Trails Network	-	55,634	-	-
Area B:	Cortes Community Hall Water System	-	20,000	-	-
Area C:	Parks Master Plan	-	-	75,000	-
Area C:	Electoral Area C Master Transportation Plan	-	-	75,000	-
Area C:	Area C ISP	-	-	6,000	-
Area C:	Q-Cove Village Trail System	-	-	120,000	-
Area C:	Hoskyn Wharf Extension	-	-	200,000	-
Area C:	Granite Bay Shoreline Repairs	-	-	45,000	-
Area C:	Granite Bay Boat Ramp Improvements	-	-	30,000	-
Area C:	Granite Bay Wharf Refurbishment	-	-	50,000	-
Area C:	Evans Bay Wharf	-	-	150,000	-
Area C:	Blenkin Park Playground Replacement	-	-	100,000	-
Area D:	Parks Master Plan	-	-	-	75,000
Area D:	Southern Area D Water Meters	-	-	-	7,500
Area D:	Area D Drainage	-	-	-	100,000
Area D:	Storie Creek Bridge	-	-	-	75,000
Area D:	Salmon Point Trail Head Development	-	-	-	21,440
Area D:	Hagel Park Drainage	-	-	-	15,000
Area D:	Hagel Park Greenway North/Storie Creek Trail	-	-	-	51,654
Area D:	Craig Rd Pressure Zone Upgrade	-	-	-	100,000
Area D:	Area D Bus Shelters	-	-	-	50,000
Area D:	Meter Station Improvements	-	-	-	71,779
Area D:	Water System Replacement and Rehabilitation	-	-	-	1,000,000
Total 2023 Commitments		309,647	108,454	1,240,978	1,575,373
Anticipated 2023 Closing Balance		\$ 732,185	\$ 230,035	\$1,033,679	\$2,280,463
Future Estimated Contributions:					
Sharing Ratio		12.4%	12.0%	31.0%	44.6%
Estimated Annual Amount		\$ 62,978	\$ 60,910	\$ 156,874	\$ 226,057
Future Commitments:					
Area C:	Port Neville Wharf Upgrades	\$ -	\$ -	\$ 300,000	\$ -
Area D:	Southern Area D Water Meters	-	-	-	7,500
Total Future Commitments		\$ -	\$ -	\$ 300,000	\$ 7,500

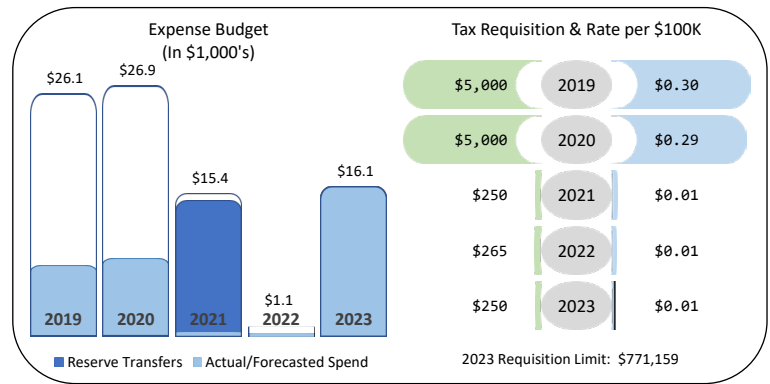
340 - Liquid Waste

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.



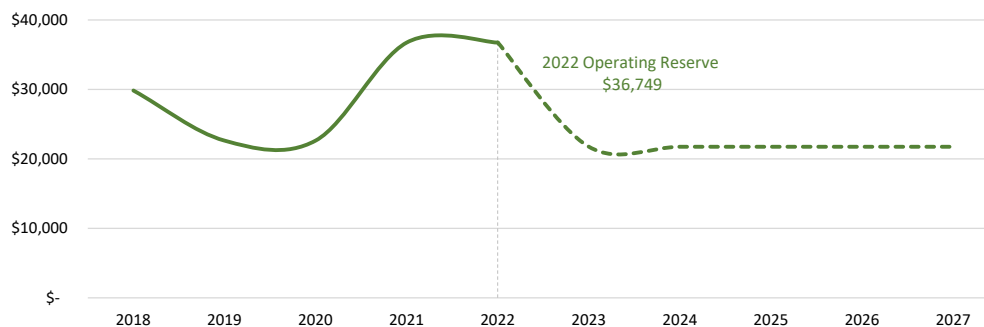
Operating Budget:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 265	\$ 265	\$ 250	\$ 1,070	\$ 1,078	\$ 1,086	\$ 1,094
Transfers from reserves	-	-	15,000	-	-	-	-
Prior year surplus	810	810	812	-	-	-	-
	<u>1,075</u>	<u>1,075</u>	<u>16,062</u>	<u>1,070</u>	<u>1,078</u>	<u>1,086</u>	<u>1,094</u>
Expense:							
Operating expenses	263	1,075	16,062	1,070	1,078	1,086	1,094
	<u>263</u>	<u>1,075</u>	<u>16,062</u>	<u>1,070</u>	<u>1,078</u>	<u>1,086</u>	<u>1,094</u>
Surplus/(Deficit)	\$ 812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 196	\$ 2	\$ 7	\$ 1	\$ 7	\$ 36	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.01	\$ 0.03	\$ 0.02	\$ 0.03	\$ 0.02	\$ 0.03	\$ 0.01	\$ 0.01
Average requisition, per constituent:								
Area B	\$ 0.06	\$ 0.05	\$ -	\$ 0.02	\$ 0.04	\$ 0.04	\$ 0.03	\$ 0.00
Area D	0.07	0.08	7.13	0.04	0.17	0.14	0.06	0.00
Regional Average	\$ 0.07	\$ 0.06	\$ 7.13	\$ 0.03	\$ 0.10	\$ 0.09	\$ 0.04	\$ 0.00

Reserves Summary:



Budget Commentary and Service Goals:

- \$15,000 Contingency budget for possible Septic Sludge Management study on Cortes.

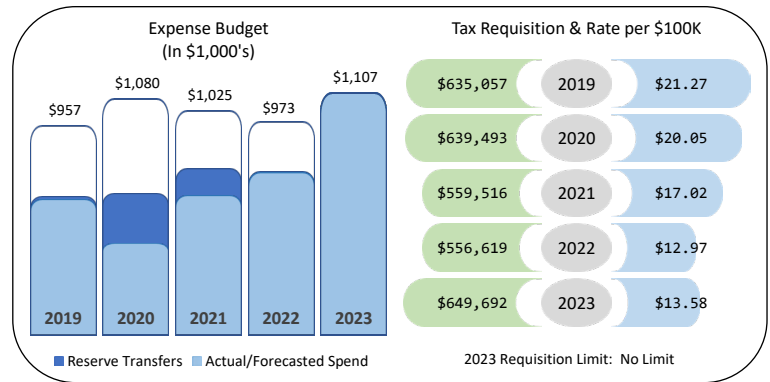
Function 500 - Planning

Electoral Area Services

Service Description

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

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



Operating Budget: (consolidated)

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 556,619	\$ 556,619	\$ 649,692	\$ 941,748	\$ 954,446	\$ 967,433	\$ 980,717
Government transfers	121,641	97,652	-	-	-	-	-
Other revenue	42,430	50,000	50,000	50,000	50,000	50,000	50,000
Sales of services	8,232	15,000	15,000	15,000	15,000	15,000	15,000
Transfers from reserves	-	-	169,074	-	-	-	-
Prior year surplus	241,865	253,246	223,566	-	-	-	-
	<u>970,787</u>	<u>972,517</u>	<u>1,107,332</u>	<u>1,006,748</u>	<u>1,019,446</u>	<u>1,032,433</u>	<u>1,045,717</u>
Expense:							
Operating expenses	742,221	967,517	1,107,332	1,006,748	1,019,446	1,032,433	1,045,717
Transfers to reserves	5,000	5,000	-	-	-	-	-
	<u>747,221</u>	<u>972,517</u>	<u>1,107,332</u>	<u>1,006,748</u>	<u>1,019,446</u>	<u>1,032,433</u>	<u>1,045,717</u>
Surplus/(Deficit)	\$ 223,566	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
Land Use Software Replacement	\$ 54,322	-	-	-	-	-	Reserves

Software to manage land use. Funded 70% by Function 500 - Planning & 30% by Function 285 - Building Inspection.

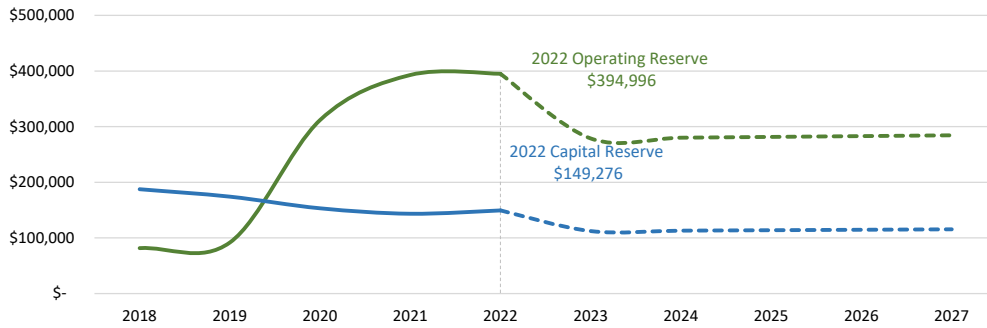
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 497,785	\$ 19,921	\$ 9,922	\$ 16,792	\$ 42,615	\$ 60,091	\$ 2,231	\$ 336
Tax rate (per \$100K)	\$ 13.58	\$ 47.52	\$ 11.54	\$ 46.16	\$ 33.26	\$ 40.73	\$ 13.58	\$ 13.58

Average requisition, per constituent:

Area A	\$ 52.96	\$ 364.81	\$ -	\$ 82.75	\$ 55.26	\$ 107.99	\$ 13.09	\$ 3.48
Area B	87.38	67.59	-	21.39	53.28	58.25	44.78	0.64
Area C	86.81	45.71	-	23.45	144.11	50.74	38.05	1.63
Area D	102.66	107.92	9,921.52	57.28	237.82	200.05	77.69	2.00
Regional Average	\$ 82.45	\$ 146.51	\$ 9,921.52	\$ 46.22	\$ 122.62	\$ 104.26	\$ 43.40	\$ 1.94

Reserves Summary:



Budget Commentary and Service Goals:

- 2023 goals include updating service wide regulatory bylaws including floodplain management bylaw and planning procedures and fees bylaw.
- 2023 goals also include completing EA specific bylaw reviews including the Cortes Island Zoning Bylaw and Area D OCP.
- 2023 goals will also contemplate review of additional bylaws as resources allow. Projects will be prioritized based on the degree they meet the Boards stated Strategic Priorities.
- 2023 includes \$75,000 for Electoral Area C Master Transportation Plan and \$6,000 Area C ICSP, funded by Community Works Funds. Budget also includes \$22,000 carryforward for Zoning Bylaw Review and \$10,000 Floodplain assessment project to deliver on the Boards Strategic Priorities as they relate to service delivery and community well-being.
- Land Use Software replacement project being shared with Function 285 – Building Inspection.

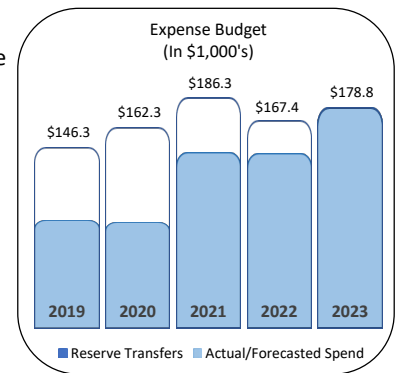
Function 501 – Geographic Information Systems *(Included in Function 500-Planning; amounts broken out below for additional commentary)*

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.



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

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Operating expenses	140,863	167,407	178,774	179,270	179,781	180,307	180,849

Budget Commentary and Service Goals:

- 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)*

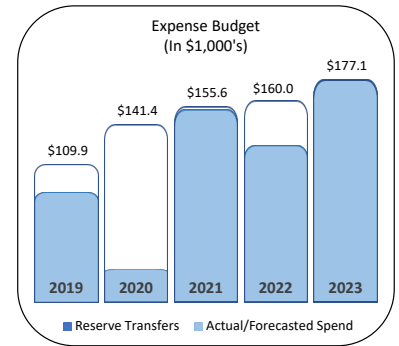
Service Description

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)

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Operating expenses	124,672	159,972	177,096	177,712	178,346	178,999	179,672

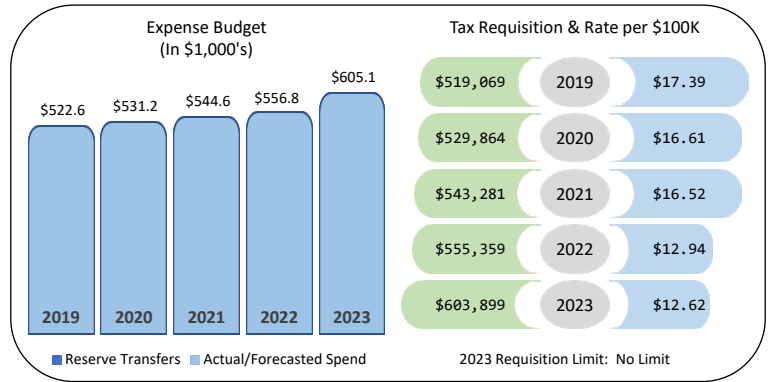
Budget Commentary and Service Goals:

- 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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 555,359	\$ 555,359	\$ 603,899	\$ 616,095	\$ 628,448	\$ 641,049	\$ 653,901
Grants in lieu	1,100	1,100	1,120	1,120	1,120	1,120	1,120
Prior year surplus	326	326	85	-	-	-	-
	<u>556,785</u>	<u>556,785</u>	<u>605,104</u>	<u>617,215</u>	<u>629,568</u>	<u>642,169</u>	<u>655,021</u>
Expense:							
Operating expenses	556,700	556,785	605,104	617,215	629,568	642,169	655,021
	<u>556,700</u>	<u>556,785</u>	<u>605,104</u>	<u>617,215</u>	<u>629,568</u>	<u>642,169</u>	<u>655,021</u>
Surplus/(Deficit)	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 462,699	\$ 18,517	\$ 9,222	\$ 15,609	\$ 39,611	\$ 55,855	\$ 2,073	\$ 313
Tax rate (per \$100K)	\$ 12.62	\$ 44.17	\$ 10.73	\$ 42.91	\$ 30.92	\$ 37.86	\$ 12.62	\$ 12.62
Average requisition, per constituent:								
Area A	\$ 49.23	\$ 339.10	\$ -	\$ 76.92	\$ 51.36	\$ 100.38	\$ 12.17	\$ 3.24
Area B	81.22	62.83	-	19.88	49.53	54.15	41.63	0.60
Area C	80.69	42.49	-	21.79	133.95	47.16	35.37	1.51
Area D	95.43	100.31	9,222.21	53.24	221.06	185.95	72.21	1.86
Regional Average	\$ 76.64	\$ 136.18	\$ 9,222.21	\$ 42.96	\$ 113.98	\$ 96.91	\$ 40.34	\$ 1.80

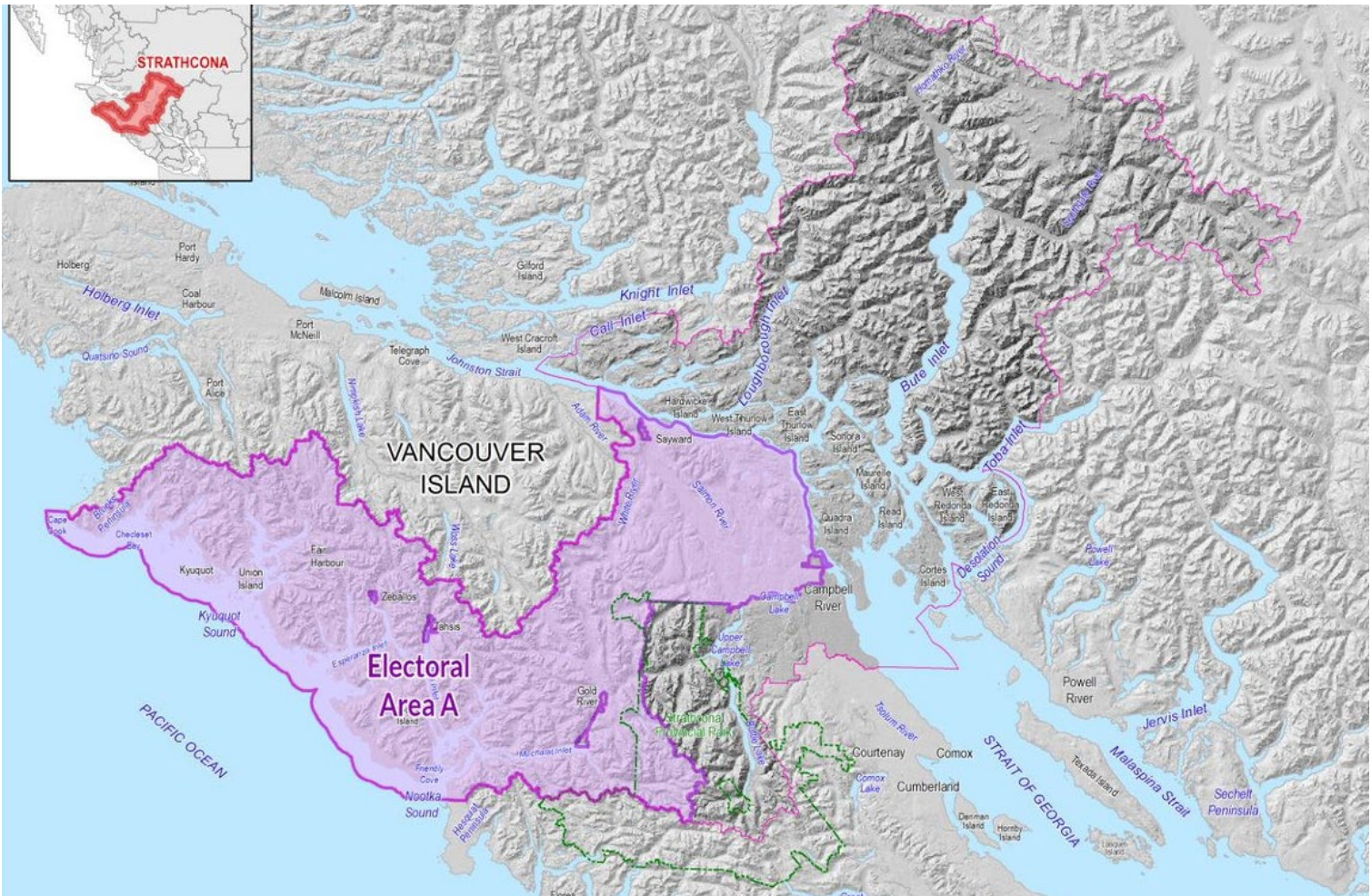
Budget Commentary and Service Goals:

- Maintain service levels as established by the Vancouver Island Regional Library Board.
- VIRL budget increasing 8.7% for SRD. 8.1% is the average increase for all members.

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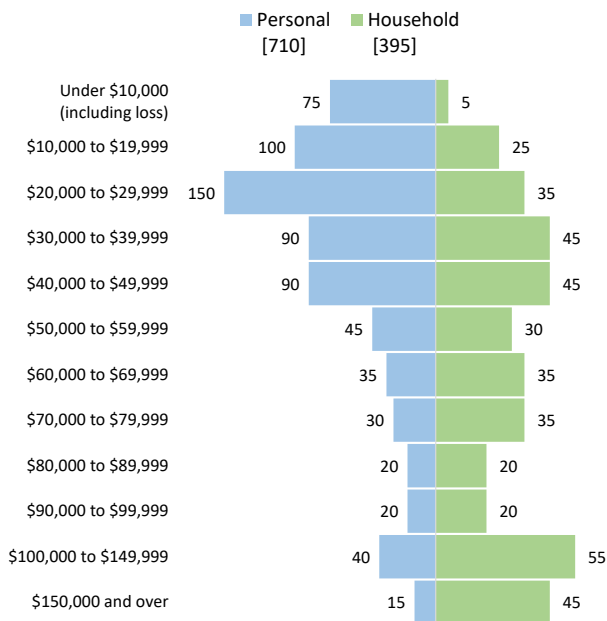
Electoral Area A

Kyuquot/Nootka-Sayward

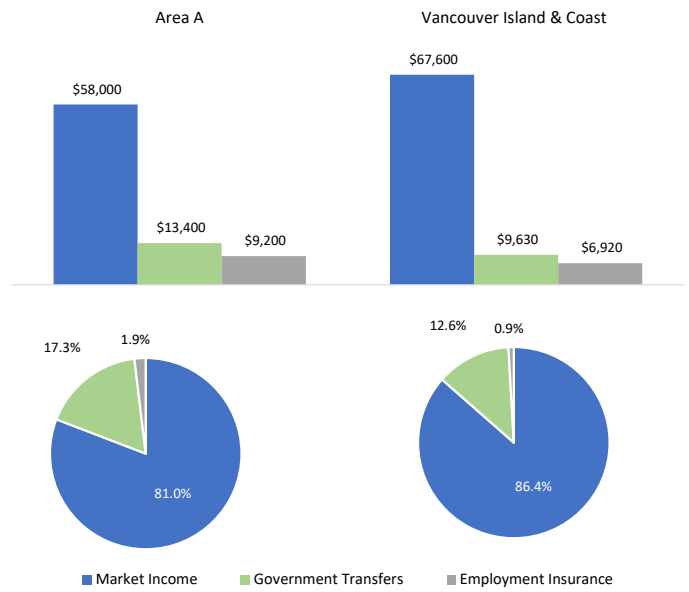


Electoral Area A covers approximately 9,050 square kilometres and surrounds the villages of Gold River, Sayward, Tahsis and Zeballos. The region runs from the northern boundary of the City of Campbell River to just north of the Village of Sayward and extends to the western shore of Vancouver Island,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

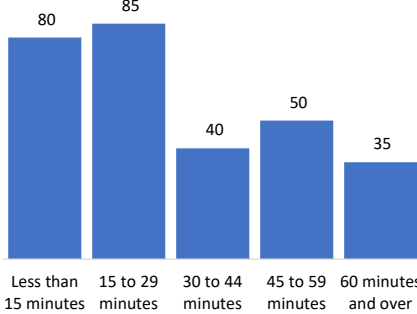
Area A Income Distribution



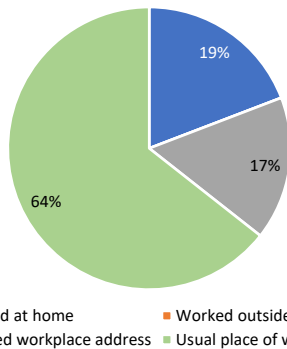
Income Source and Average Value vs. Region



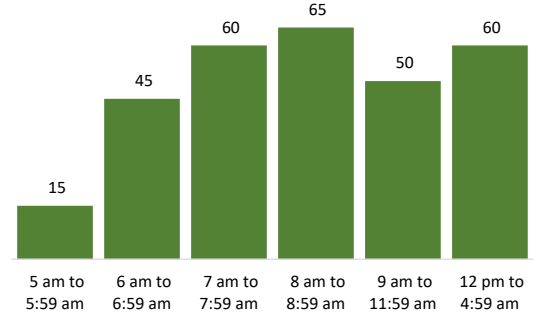
Commuting Duration (not including work-from-home)



Place of Work

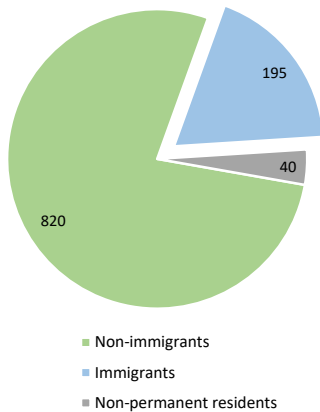


Time Leaving for Work (not including work-from-home)

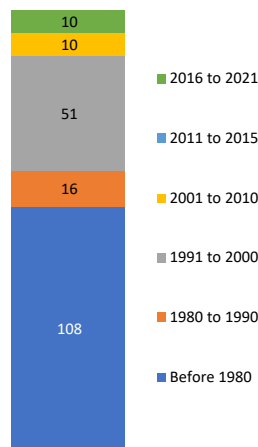


Immigration Profile

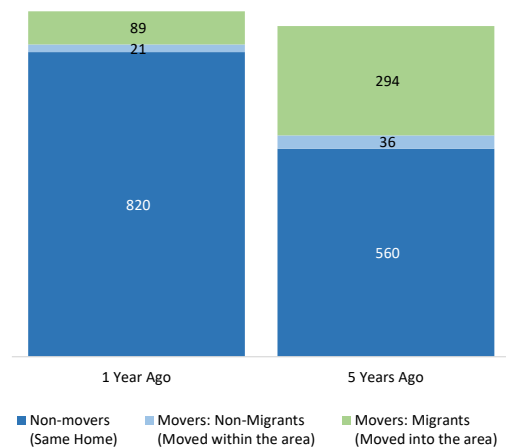
Population Distribution



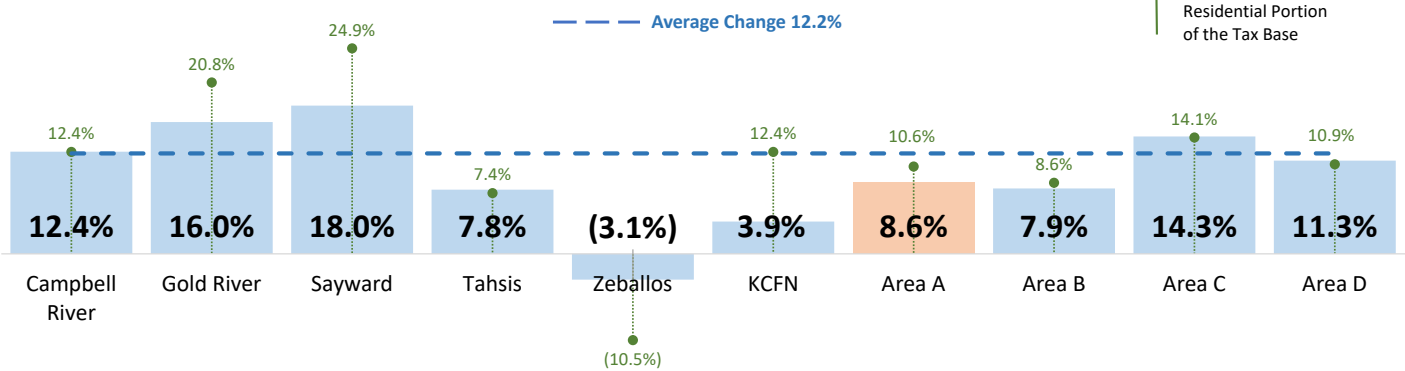
Period of Immigration



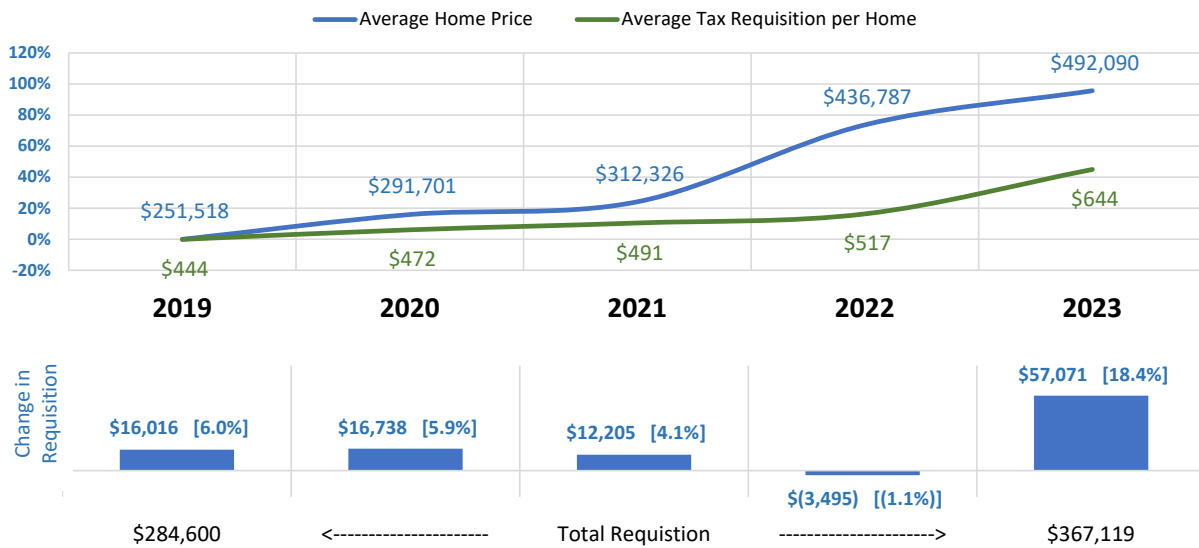
Mobility Profile



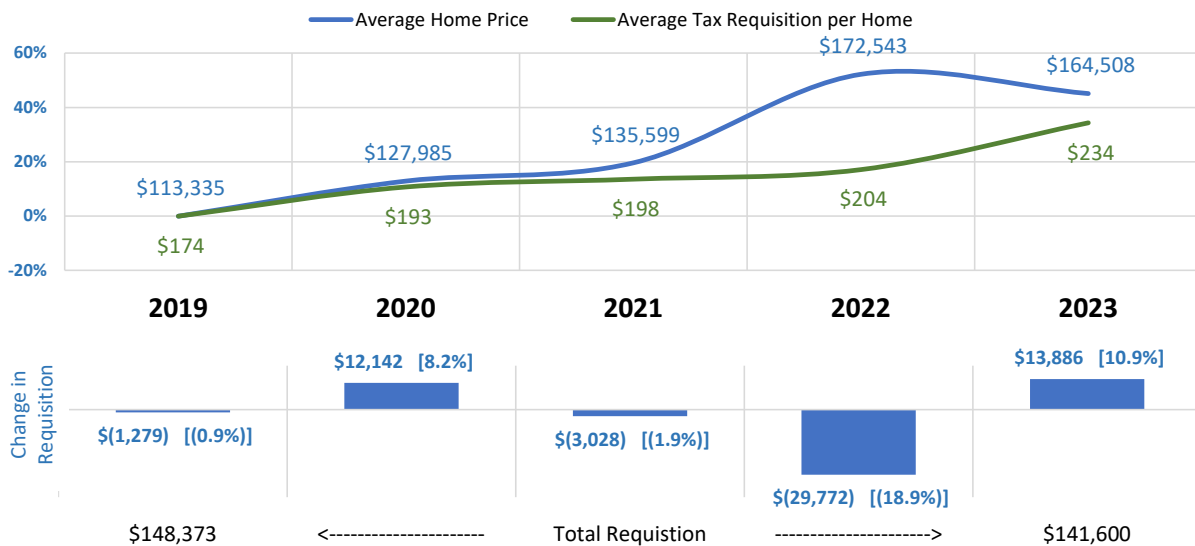
Change in Total Tax Base



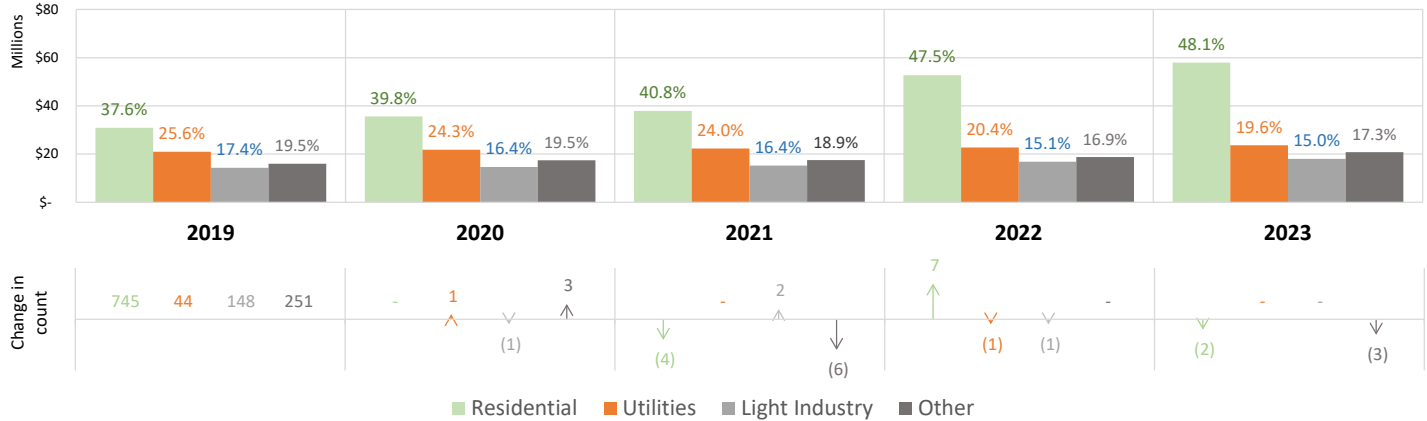
Electoral Area A: Part A Sayward



Electoral Area A: Kyuquot/Nootka



5 Year Trend in Converted Assessments



Property Tax Requisition Summary

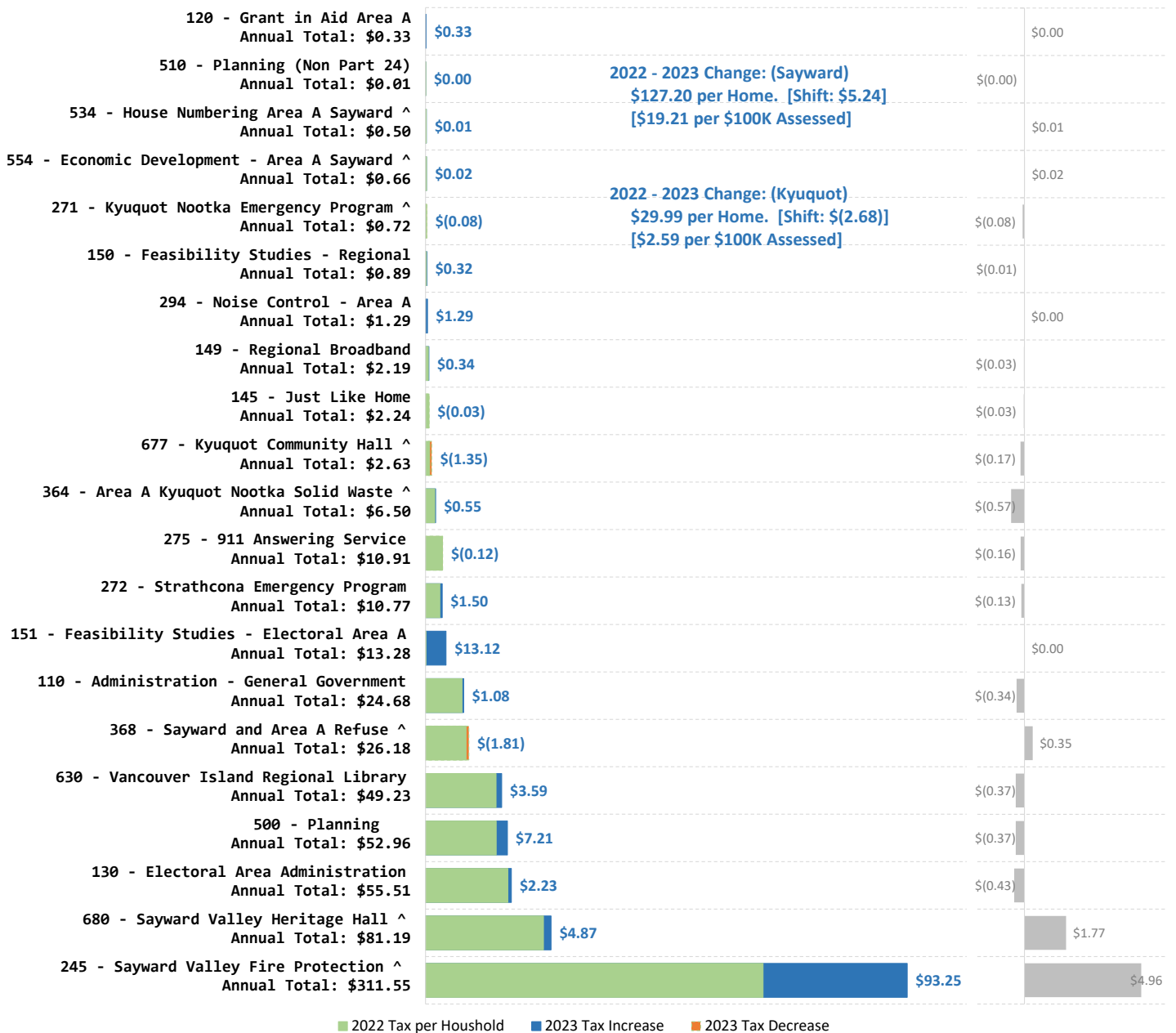
Estimated 2022 to 2023 Tax Rate Change

Based on BC Assessment Completed Roll (January 2023)

Function	Requisition				Estimated Tax (per \$100K)		
	2022 Actual	2023 Budget	\$ Change	% Change	2022 Actual	2023 Budget	\$ Change
Corporate Services:							
110 - Administration and General Government	\$ 37,153	\$ 38,177	\$ 1,024	2.8 %	\$ 6.69	\$ 6.33	\$ (0.36)
Regional Services:							
145 - Just Like Home	3,571	3,459	(113)	(3.2)%	0.64	0.57	(0.07)
149 - Regional Broadband	2,917	3,393	476	16.3 %	0.53	0.56	0.04
150 - Regional Feasibility Studies	904	1,376	472	52.2 %	0.16	0.23	0.07
272 - Strathcona Emergency Program	14,588	16,653	2,066	14.2 %	2.63	2.76	0.13
275 - 911 Emergency Answering Service	17,378	16,883	(495)	(2.8)%	3.13	2.80	(0.33)
294 - Noise Control - Area A	-	2,000	2,000	100.0 %	-	0.33	0.33
510 - Planning Non Part 26	9	13	4	41.0 %	0.00	0.00	0.00
Electoral Areas:							
130 - Electoral Area Administration	83,894	85,863	1,969	2.3 %	15.11	14.23	(0.88)
500 - Planning	72,029	81,921	9,893	13.7 %	12.97	13.58	0.61
630 - Vancouver Island Regional Library	71,866	76,147	4,281	6.0 %	12.94	12.62	(0.32)
Area A:							
120 - Area A Grants In Aid	-	517	517	100.0 %	-	0.09	0.09
151 - Area A Feasibility Studies	257	20,543	20,286	7,893.4 %	0.05	3.40	3.36
Area A Sayward:							
245 - Sayward Valley Fire ^	75,000	104,661	29,661	39.5 %	59.61	77.83	18.23
368 - Sayward Valley Refuse Disposal ^	21,715	19,807	(1,907)	(8.8)%	6.41	5.32	(1.09)
534 - Area A House Numbering ^	378	379	1	0.3 %	0.11	0.10	(0.01)
554 - Area A Sayward Economic Development ^	500	500	-	0.0 %	0.15	0.13	(0.01)
680 - Sayward Valley Heritage Hall ^	26,646	27,705	1,059	4.0 %	20.89	20.33	(0.56)
Area A Kyuquot:							
271 - Area A Emergency Program ^	1,000	1,000	-	0.0 %	0.46	0.44	(0.02)
364 - Area A Kyuquot/Nootka Solid Waste Dispos	7,463	9,018	1,555	20.8 %	3.45	3.95	0.50
677 - Kyuquot Community Hall ^	494	341	(153)	(31.0)%	1.76	1.22	(0.54)
Total Requisition - Area A Sayward:	\$ 310,048	\$ 368,134	\$ 54,669	18.7 %	\$ 142.00	\$ 161.22	\$ 19.21
Total Requisition - Area A Kyuquot:	\$ 127,714	\$ 142,222	\$ 17,927	11.4 %	\$ 60.51	\$ 63.10	\$ 2.59
<i>^ specified area</i>							
Area A - Sayward:							
Average Residential Property Value:	\$ 436,787	\$ 492,090					
Estimated Tax Per Average Residential Property	\$ 517.16	\$ 644.36					
Area A - Kyuquot:							
Average Residential Property Value:	\$ 172,543	\$ 164,508					
Estimated Tax Per Average Residential Property	\$ 204.14	\$ 234.14					

Estimated Tax Requisition per Average Household is \$644.36 [Sayward] & \$234.14 [Kyuquot] for 2023.
 [2022 = \$517.16 & 204.14]

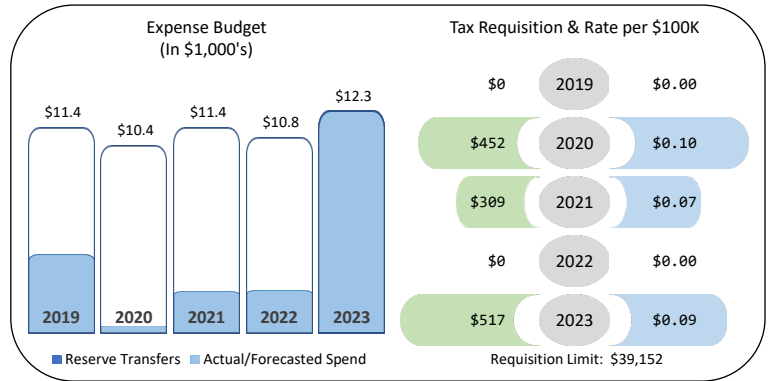
Impact of Assessment Shift:
 \$5.24(Sayward)/\$(2.68)
 (Kyuquot), per Home



Service Description

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

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



Operating Budget:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ -	\$ -	\$ 517	\$ 10,533	\$ 10,549	\$ 10,566	\$ 10,583
Other revenue	1,000	-	-	-	-	-	-
Prior year surplus	13,118	10,821	11,752	-	-	-	-
	14,118	10,821	12,269	10,533	10,549	10,566	10,583
Expense:							
Operating expenses	2,366	10,821	12,269	10,533	10,549	10,566	10,583
	2,366	10,821	12,269	10,533	10,549	10,566	10,583
Surplus/(Deficit)	\$ 11,752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 249	\$ 101	\$ -	\$ 77	\$ 40	\$ 46	\$ 2	\$ 1
Tax rate (per \$100K)	\$ 0.09	\$ 0.30	\$ -	\$ 0.29	\$ 0.21	\$ 0.26	\$ 0.09	\$ 0.09
Average requisition, per constituent:								
Area A	\$ 0.33	\$ 2.30	\$ -	\$ 0.52	\$ 0.35	\$ 0.68	\$ 0.08	\$ 0.02

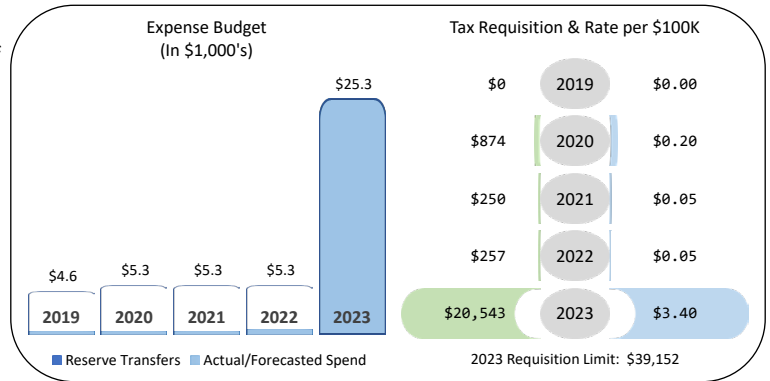
Budget Commentary and Service Goals:

- 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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 257	\$ 257	\$ 20,543	\$ 5,260	\$ 5,268	\$ 5,276	\$ 5,284
Prior year surplus	4,997	4,997	4,709	-	-	-	-
	5,254	5,254	25,252	5,260	5,268	5,276	5,284
Expense:							
Operating expenses	545	5,254	25,252	5,260	5,268	5,276	5,284
	545	5,254	25,252	5,260	5,268	5,276	5,284
Surplus/(Deficit)	\$ 4,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 9,907	\$ 4,025	\$ -	\$ 3,071	\$ 1,593	\$ 1,842	\$ 69	\$ 36
Tax rate (per \$100K)	\$ 3.40	\$ 11.92	\$ -	\$ 11.58	\$ 8.34	\$ 10.21	\$ 3.40	\$ 3.40

Average requisition, per constituent:

Area A	\$ 13.28	\$ 91.48	\$ -	\$ 20.75	\$ 13.86	\$ 27.08	\$ 3.28	\$ 0.87
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Budget Commentary and Service Goals:

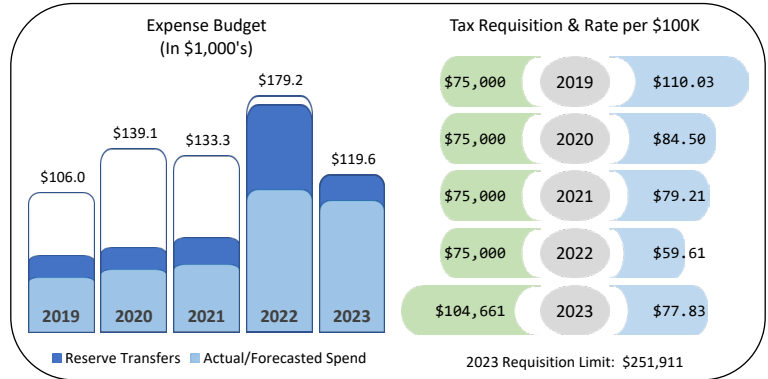
- 2023 Potential study to assess requirements to take over water distribution to Walters Island, the Kyuquot School, the teachers' residence, and the Okime Island health from KCFN by 2024, as per request from the Province.
- Additional studies include Duncan Bay Road and Race Point Road Fire.

Service Description

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

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

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



Operating Budget:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 75,000	\$ 75,000	\$ 104,661	\$ 119,147	\$ 119,260	\$ 123,060	\$ 124,554
Government transfers	43,325	50,000	-	-	-	-	-
Other revenue	550	550	550	550	550	550	550
Prior year surplus	67,360	53,647	14,352	-	-	-	-
	<u>186,235</u>	<u>179,197</u>	<u>119,563</u>	<u>119,697</u>	<u>119,810</u>	<u>123,610</u>	<u>125,104</u>
Expense:							
Operating expenses	108,235	115,549	99,563	99,697	99,810	103,610	105,104
Transfers to reserves	63,648	63,648	20,000	20,000	20,000	20,000	20,000
	<u>171,883</u>	<u>179,197</u>	<u>119,563</u>	<u>119,697</u>	<u>119,810</u>	<u>123,610</u>	<u>125,104</u>
Surplus/(Deficit)	\$ 14,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
Sayward Fire Equipment Replacement	\$ 250,000	-	\$ 125,000	-	-	-	Reserves
Replacement of fire fleet and equipment upgrades to maintain services.							

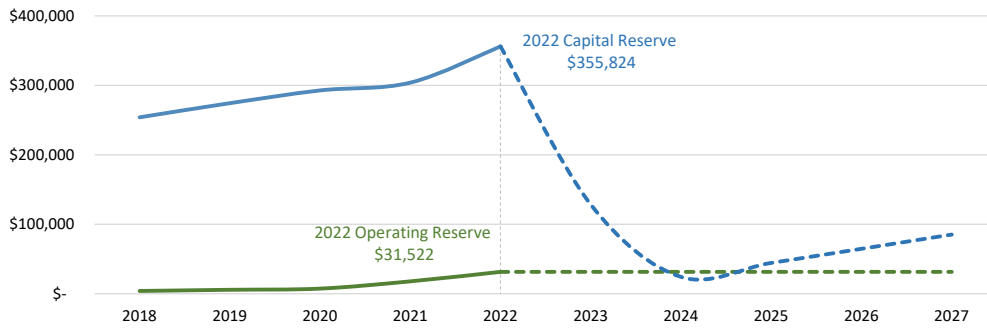
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 93,464	\$ 355	\$ -	\$ 935	\$ 5,956	\$ 3,282	\$ 430	\$ 240
Tax rate (per \$100K)	\$ 77.83	\$ 272.41	\$ -	\$ 264.63	\$ 190.69	\$ 233.50	\$ 77.83	\$ 77.83

Average requisition, per constituent:

Area A	\$ 311.55	\$ 177.34	\$ -	\$ 35.97	\$ 541.46	\$ 142.68	\$ 214.82	\$ 14.12
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Reserve Summary:



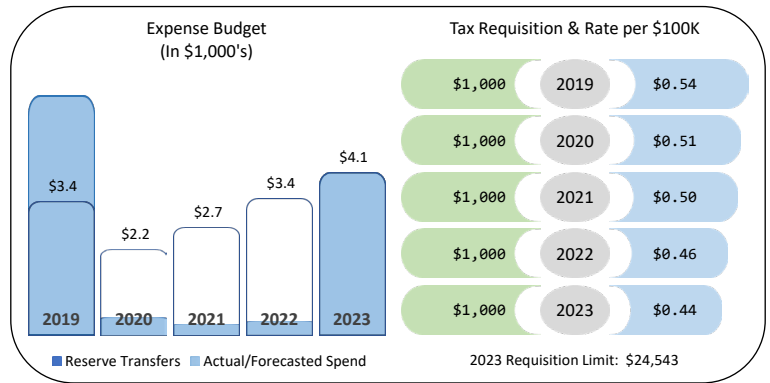
Budget Commentary and Service Goals:

- Report assumes Sayward Fire will come in on budget for 2022 (\$50.8K). Actual spend has been 70% to 80% of budget over prior two years. Final amounts are usually known in February or March.
- Sayward Fire budget increasing \$17,601, or 35% for 2023 primarily due to firefighting supplies and equipment budget increases.
- Capital budget not yet amended for new fleet purchases. Sayward Valley Fire recommends \$87,500 annual investment for fleet renewal on 4 vehicles worth \$1.75M. Budget currently assumes \$20K for all capital works, including building, equipment and fleet.
- 2022 Capital reserve draw was for \$250K fleet replacement item, replacement has yet to occur. Sayward Valley Fire capital schedule has been submitted for discussion before incorporation in the draft plan.
- 2023 Requisition currently set to increase \$29,600 primarily due to increased fire contract fee and support services charges.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,086	\$ 4,095	\$ 4,104	\$ 4,113
Prior year surplus	2,434	2,434	3,077	-	-	-	-
	<u>3,434</u>	<u>3,434</u>	<u>4,077</u>	<u>4,086</u>	<u>4,095</u>	<u>4,104</u>	<u>4,113</u>
Expense:							
Operating expenses	357	3,434	4,077	4,086	4,095	4,104	4,113
	<u>357</u>	<u>3,434</u>	<u>4,077</u>	<u>4,086</u>	<u>4,095</u>	<u>4,104</u>	<u>4,113</u>
Surplus/(Deficit)	\$ 3,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

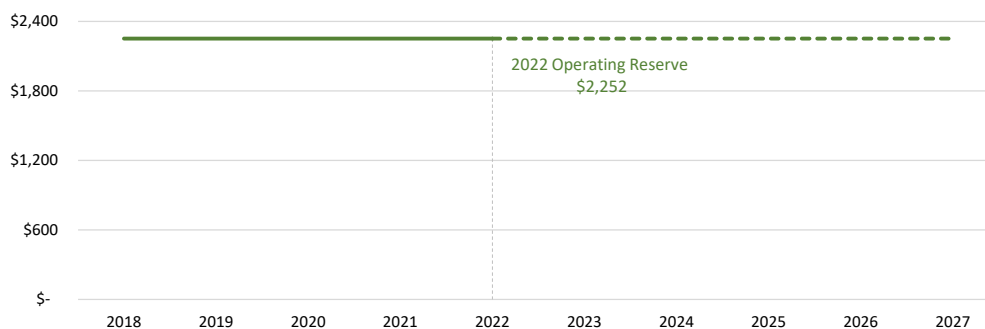
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 172	\$ 505	\$ -	\$ 106	\$ 78	\$ 131	\$ 4	\$ 3
Tax rate (per \$100K)	\$ 0.44	\$ 1.53	\$ -	\$ 1.49	\$ 1.07	\$ 1.31	\$ 0.44	\$ 0.44

Average requisition, per constituent:

Area A	\$ 0.72	\$ 18.05	\$ -	\$ 1.22	\$ 0.98	\$ 14.61	\$ 0.29	\$ 0.15
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Reserves Summary:



Budget Commentary and Service Goals:

- Maintain current service levels.

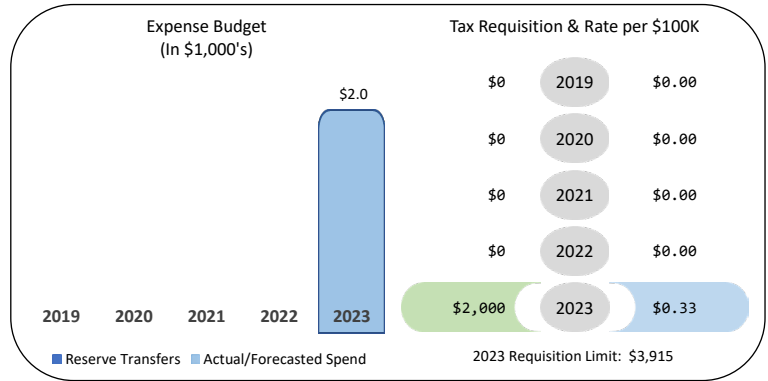
Function 294 – Noise Control Area A

Electoral Area A

Service Description

The purpose of this function is to regulate noise complaints in Electoral Area A. The authority for this service was under Bylaw #476 for Electoral Area A (Kyuquot/Nootka-Sayward) on February 8, 2023.

There is no maximum levy for this service.



Operating Budget:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ -	\$ -	\$ 2,000	\$ 2,250	\$ 2,250	\$ 2,250	\$ 2,250
	-	-	2,000	2,250	2,250	2,250	2,250
Expense:							
Operating expenses	-	-	2,000	2,250	2,250	2,250	2,250
	-	-	2,000	2,250	2,250	2,250	2,250
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 965	\$ 392	\$ -	\$ 299	\$ 155	\$ 179	\$ 7	\$ 3
Tax rate (per \$100K)	\$ 0.33	\$ 1.16	\$ -	\$ 1.13	\$ 0.81	\$ 0.99	\$ 0.33	\$ 0.33
Average requisition, per constituent:								
Area D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

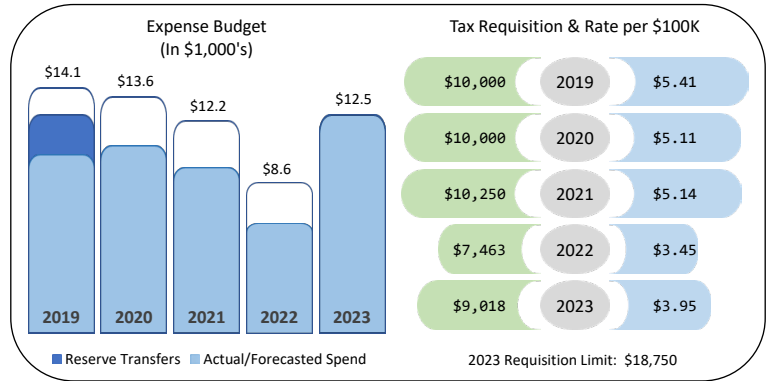
Budget Commentary and Service Goals:

- 2023 Budget to establish service.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 7,463	\$ 7,463	\$ 9,018	\$ 12,670	\$ 12,826	\$ 12,986	\$ 13,149
Prior year surplus	2,346	1,169	3,499	-	-	-	-
	<u>9,809</u>	<u>8,632</u>	<u>12,517</u>	<u>12,670</u>	<u>12,826</u>	<u>12,986</u>	<u>13,149</u>
Expense:							
Operating expenses	6,310	8,632	12,517	12,670	12,826	12,986	13,149
	<u>6,310</u>	<u>8,632</u>	<u>12,517</u>	<u>12,670</u>	<u>12,826</u>	<u>12,986</u>	<u>13,149</u>
Surplus/(Deficit)	\$ 3,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

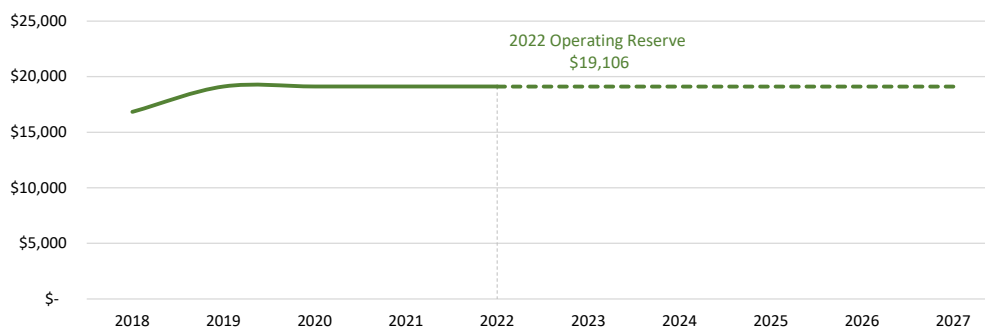
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 1,547	\$ 4,557	\$ -	\$ 956	\$ 707	\$ 1,186	\$ 39	\$ 26
Tax rate (per \$100K)	\$ 3.95	\$ 13.83	\$ -	\$ 13.43	\$ 9.68	\$ 11.85	\$ 3.95	\$ 3.95

Average requisition, per constituent:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Area A	\$ 6.50	\$ 162.76	\$ -	\$ 10.99	\$ 8.84	\$ 131.76	\$ 2.60	\$ 1.35

Reserves Summary:



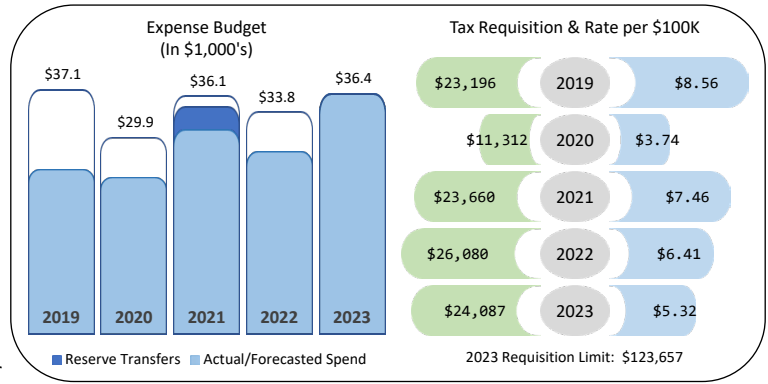
Budget Commentary and Service Goals:

- Budget assumes full spend on Tipping Fees, actual amount will not be known till early January.
- Represent and advocate for the needs of Area A residents on the Regional Solid Waste Advisory Committee Solid Waste Management Plan.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 26,080	\$ 26,080	\$ 24,087	\$ 31,543	\$ 32,680	\$ 33,854	\$ 35,066
Grants in lieu	94	-	-	-	-	-	-
Other revenue	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Prior year surplus	1,832	1,693	6,356	-	-	-	-
	34,006	33,773	36,443	37,543	38,680	39,854	41,066
Expense:							
Operating expenses	27,650	33,773	36,443	37,543	38,680	39,854	41,066
	27,650	33,773	36,443	37,543	38,680	39,854	41,066
Surplus/(Deficit)	\$ 6,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

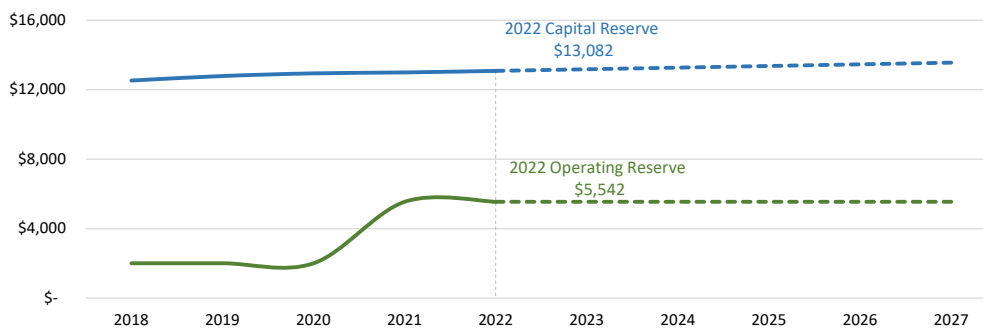
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 16,629	\$ 170	\$ -	\$ 4,178	\$ 1,719	\$ 1,314	\$ 58	\$ 21
Tax rate (per \$100K)	\$ 5.32	\$ 18.62	\$ -	\$ 18.09	\$ 13.03	\$ 15.96	\$ 5.32	\$ 2.66

Average requisition, per constituent:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Area A	\$ 26.18	\$ 9.60	\$ -	\$ 57.56	\$ 43.93	\$ 21.71	\$ 9.22	\$ 0.98
Village of Sayward	17.43	16.18	-	83.29	12.05	4.66	2.26	-
Regional Average	\$ 21.81	\$ 12.89	\$ -	\$ 70.43	\$ 27.99	\$ 13.19	\$ 5.74	\$ 0.98

Reserves Summary:



Budget Commentary and Service Goals:

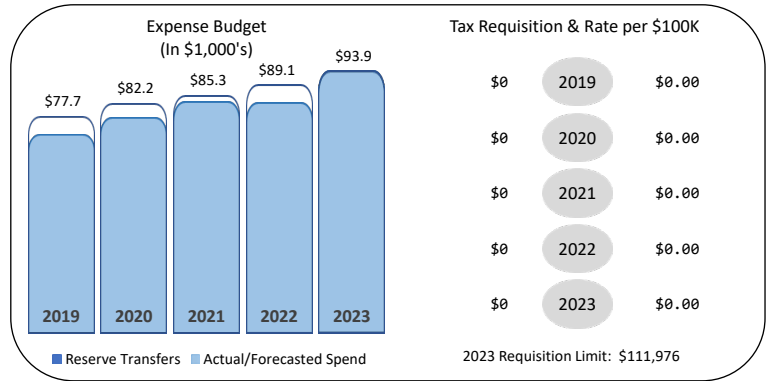
- Maintain service levels.
- Liaise with Comox-Strathcona Waste Management to ensure Clean-up Day events are delivering the intended service and are being used appropriately.

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.



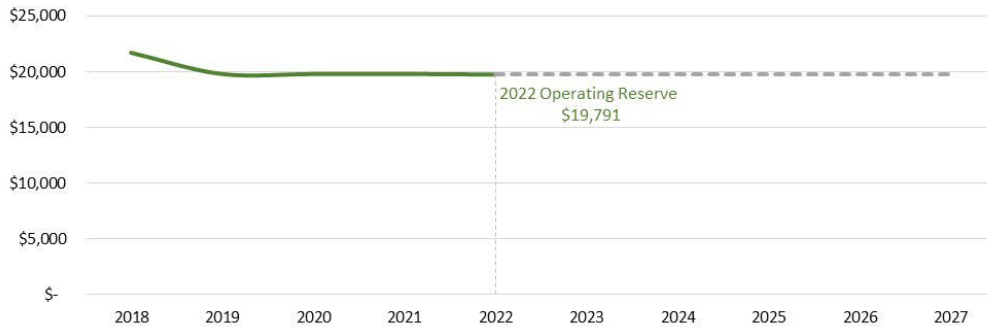
Operating Budget:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Other revenue	\$ 5,335	\$ 5,387	\$ 5,387	\$ 5,387	\$ 5,387	\$ 5,387	\$ 5,387
Sales of services	77,905	77,415	84,229	91,448	93,943	96,756	98,481
Transfers from reserves	60	3,903	-	-	-	-	-
Prior year surplus	3,581	2,407	4,322	-	-	-	-
	<u>86,881</u>	<u>89,112</u>	<u>93,938</u>	<u>96,835</u>	<u>99,330</u>	<u>102,143</u>	<u>103,868</u>
Expense:							
Operating expenses	82,559	89,112	93,938	96,835	99,330	102,143	103,868
	<u>82,559</u>	<u>89,112</u>	<u>93,938</u>	<u>96,835</u>	<u>99,330</u>	<u>102,143</u>	<u>103,868</u>
Surplus/(Deficit)	\$ 4,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

User Fee Data:



Reserves Summary:



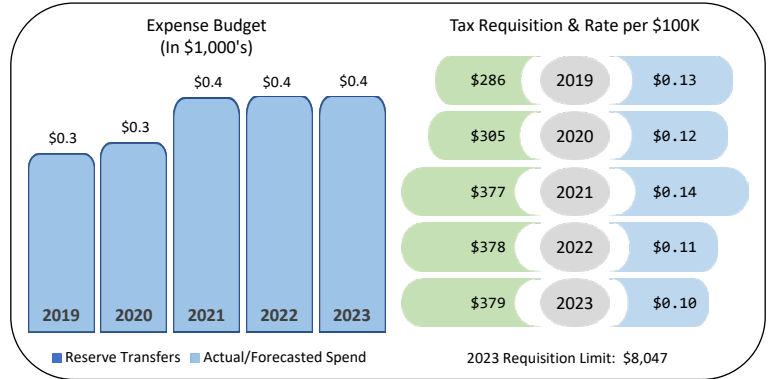
Budget Commentary and Service Goals:

- 2023 user levels anticipated to be 254 Valley users & 165 Village users.
- Budget assumes a \$25 increase to disposal fees. Sayward residents billed \$246.04 per year for collection and disposal of refuse by the Village of Sayward.
- Other revenue includes CVRD Regional Solid Waste Transportation subsidy.
- 2023 goals include reviewing the current service levels and investigating additional 'extra bag' provisions to the Fees and Charges Bylaw.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 378	\$ 378	\$ 379	\$ 387	\$ 395	\$ 403	\$ 411
Prior year surplus	1	1	-	-	-	-	-
	<u>379</u>	<u>379</u>	<u>379</u>	<u>387</u>	<u>395</u>	<u>403</u>	<u>411</u>
Expense:							
Operating expenses	379	379	379	387	395	403	411
	<u>379</u>	<u>379</u>	<u>379</u>	<u>387</u>	<u>395</u>	<u>403</u>	<u>411</u>
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 253	\$ 3	\$ -	\$ 67	\$ 29	\$ 25	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.10	\$ 0.36	\$ -	\$ 0.35	\$ 0.25	\$ 0.31	\$ 0.10	\$ 0.10
Average requisition, per constituent:								
Area A	\$ 0.50	\$ 0.18	\$ -	\$ 1.10	\$ 0.84	\$ 0.42	\$ 0.18	\$ 0.02

Budget Commentary and Service Goals:

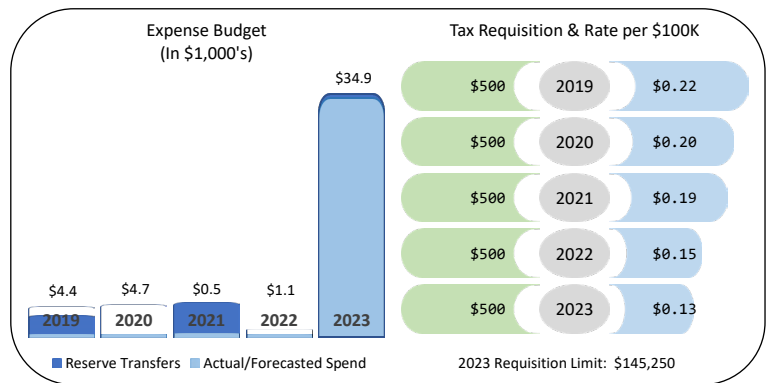
- Function operated through Function 501 – GIS Services.
- Maintain current service levels.

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 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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 500	\$ 500	\$ 500	\$ 528	\$ 540	\$ 553	\$ 566
Transfers from reserves	-	-	33,772	-	-	-	-
Prior year surplus	615	614	675	-	-	-	-
	1,115	1,114	34,947	528	540	553	566
Expense:							
Operating expenses	440	1,114	34,288	528	540	553	566
Transfers to reserves	-	-	659	-	-	-	-
	440	1,114	34,947	528	540	553	566
Surplus/(Deficit)	\$ 675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

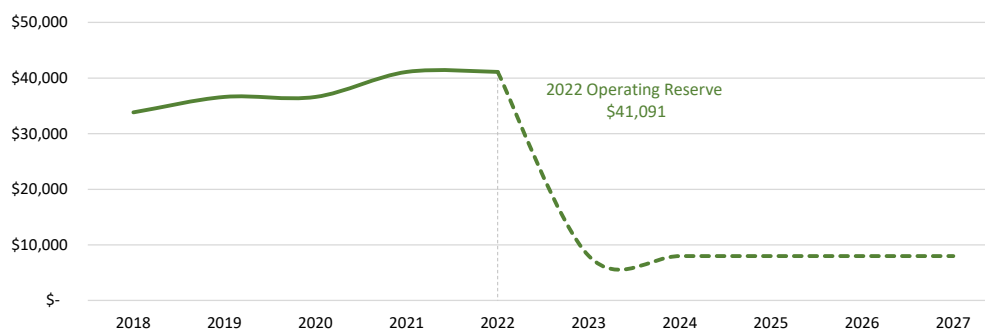
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 334	\$ 4	\$ -	\$ 89	\$ 39	\$ 32	\$ 1	\$ 1
Tax rate (per \$100K)	\$ 0.13	\$ 0.47	\$ -	\$ 0.46	\$ 0.33	\$ 0.40	\$ 0.13	\$ 0.13

Average requisition, per constituent:

Area A	\$ 0.66	\$ 0.24	\$ -	\$ 1.45	\$ 1.11	\$ 0.55	\$ 0.23	\$ 0.02
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Reserves Summary:



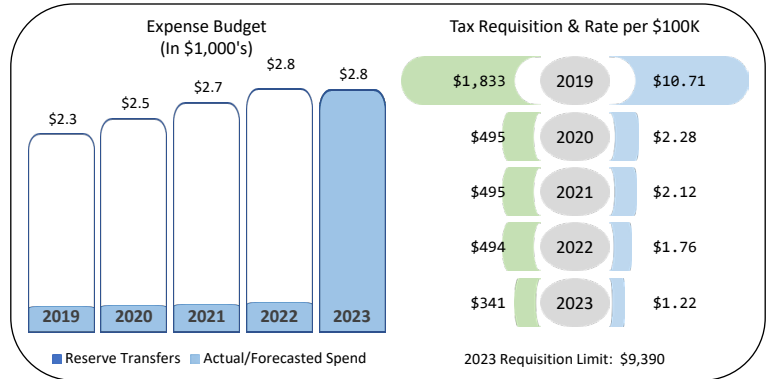
Budget Commentary and Service Goals:

- 2023 Budget includes expense to reduce the shared reserve fund balance to the net realizable value as stipulated in the termination clause of the original funding agreement. SRD's originally contributed 8.99% of the overall funding to the project, CAO currently in negotiation to roll forward the amount into the over Broadband project in Function 149 – Regional Broadband.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 494	\$ 494	\$ 341	\$ 2,839	\$ 2,848	\$ 2,857	\$ 2,866
Prior year surplus	2,344	2,344	2,489	-	-	-	-
	<u>2,838</u>	<u>2,838</u>	<u>2,830</u>	<u>2,839</u>	<u>2,848</u>	<u>2,857</u>	<u>2,866</u>
Expense:							
Operating expenses	349	2,838	2,830	2,839	2,848	2,857	2,866
	<u>349</u>	<u>2,838</u>	<u>2,830</u>	<u>2,839</u>	<u>2,848</u>	<u>2,857</u>	<u>2,866</u>
Surplus/(Deficit)	\$ 2,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 174	\$ 69	\$ -	\$ 52	\$ 44	\$ -	\$ 0	\$ 2
Tax rate (per \$100K)	\$ 1.22	\$ 4.26	\$ -	\$ 4.14	\$ 2.98	\$ -	\$ 1.22	\$ 1.22
Average requisition, per constituent:								
Area A	\$ 2.63	\$ 7.70	\$ -	\$ 3.71	\$ 3.39	\$ -	\$ 0.20	\$ 0.53

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
Kyuquot Community Hall Design	\$ 37,825	-	-	-	-	-	Gas Tax

Facility is at end of life and requires a significant re-investment to bring the facility up to a serviceable standard.

Budget Commentary and Service Goals:

- Maintain current levels until such time that a determined direction for the hall is found.

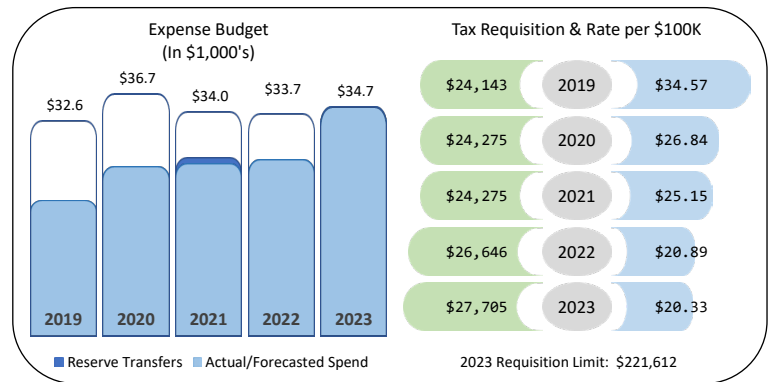
Function 680 - Sayward Valley Heritage Hall

Electoral Area A

Service Description

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

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



Operating Budget:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 26,646	\$ 26,646	\$ 27,705	\$ 29,796	\$ 30,369	\$ 30,954	\$ 31,551
Transfers from reserves	-	5,500	5,500	-	-	-	-
Prior year surplus	1,514	1,514	1,530	-	-	-	-
	<u>28,160</u>	<u>33,660</u>	<u>34,735</u>	<u>29,796</u>	<u>30,369</u>	<u>30,954</u>	<u>31,551</u>
Expense:							
Operating expenses	26,630	33,660	34,735	29,796	30,369	30,954	31,551
	<u>26,630</u>	<u>33,660</u>	<u>34,735</u>	<u>29,796</u>	<u>30,369</u>	<u>30,954</u>	<u>31,551</u>
Surplus/(Deficit)	\$ 1,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Budget:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
Heritage Hall Heating System	\$ 40,000	-	-	-	-	-	Gas Tax
Replacement of current heating system and generator with a more efficient and effective unit.							

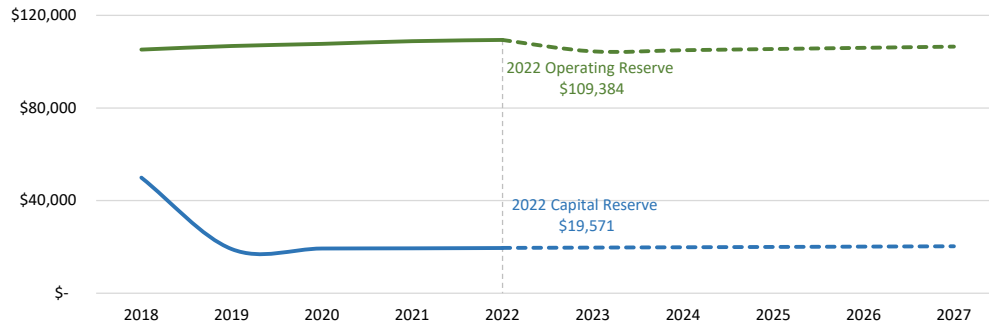
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 24,438	\$ 93	\$ -	\$ 250	\$ 1,556	\$ 1,194	\$ 112	\$ 63
Tax rate (per \$100K)	\$ 20.33	\$ 71.16	\$ -	\$ 69.12	\$ 49.81	\$ 60.99	\$ 20.33	\$ 20.33

Average requisition, per constituent:

Area A	\$ 81.19	\$ 46.32	\$ -	\$ 8.92	\$ 141.44	\$ 42.65	\$ 56.11	\$ 3.69
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Reserve Summary

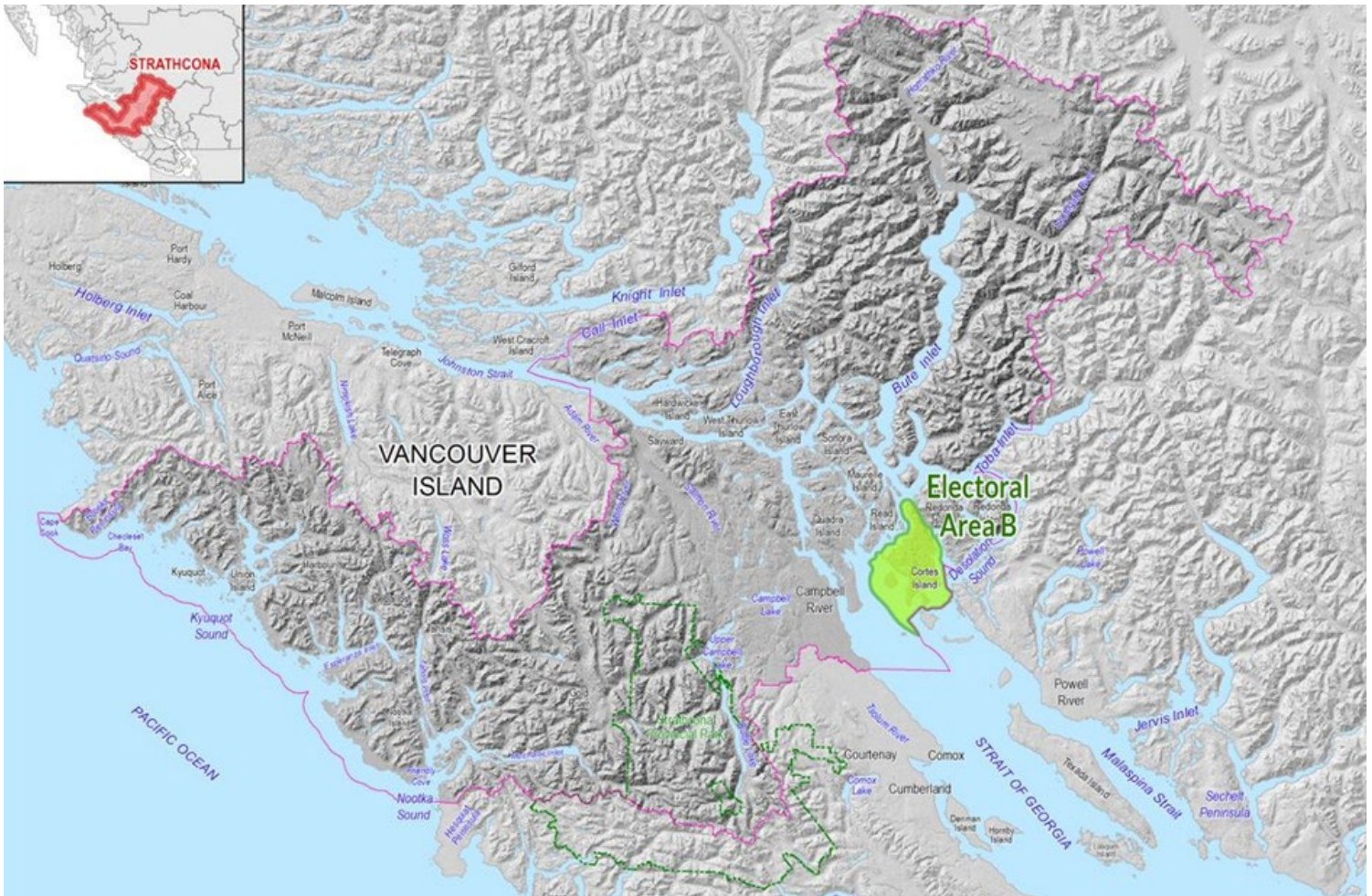


Budget Commentary and Service Goals:

- No 2023 budget has been submitted from the service provider; 4% increase assumed.
- \$5,500 transfer is a carry forward for the Building Condition Assessment project.

Electoral Area B

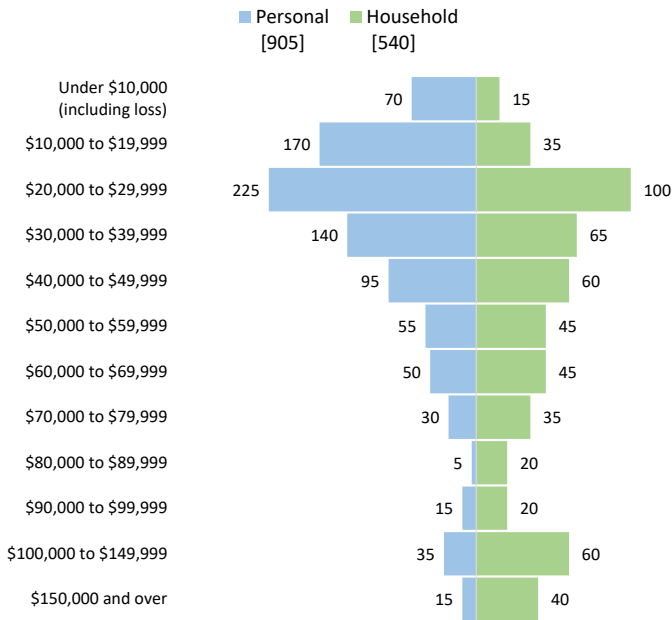
Cortes Island



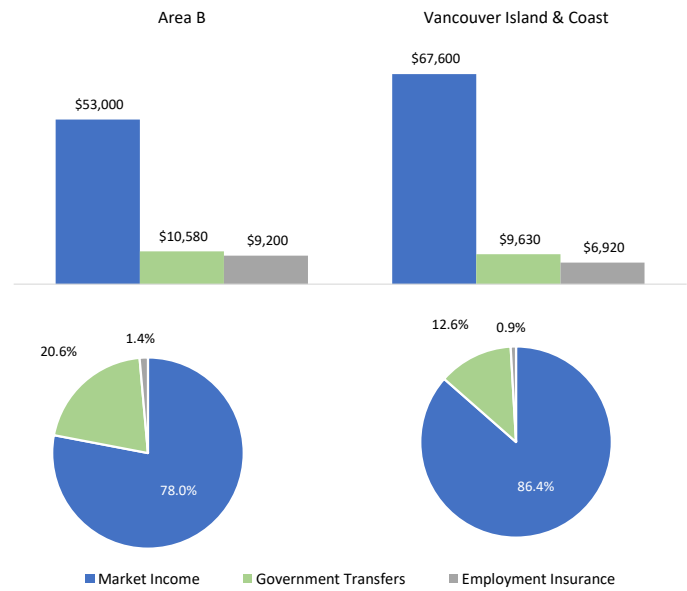
Electoral Area B includes all of Cortes Island and the surrounding archipelago islands. This electoral area is the smallest region within the Strathcona Regional District (SRD) at just under 330 square kilometres.

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.

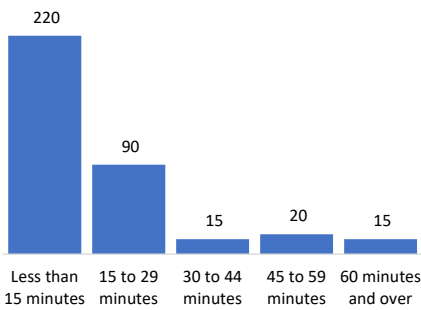
Area B Income Distribution



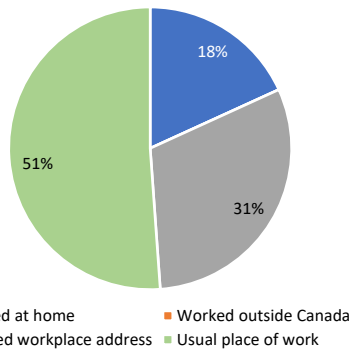
Income Source and Average Value vs. Region



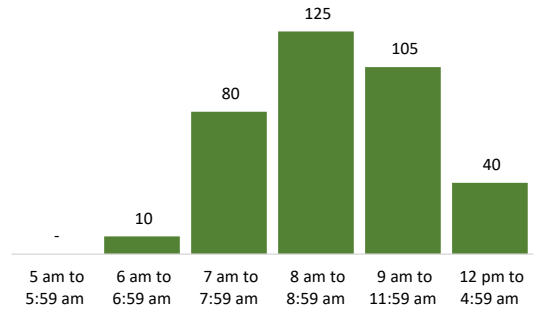
Commuting Duration (not including work-from-home)



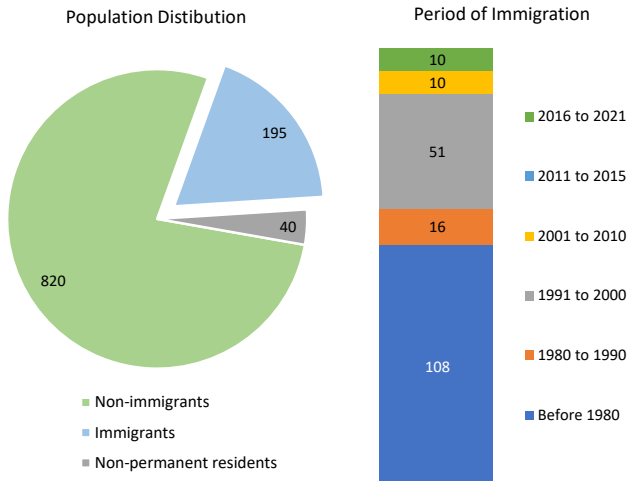
Place of Work



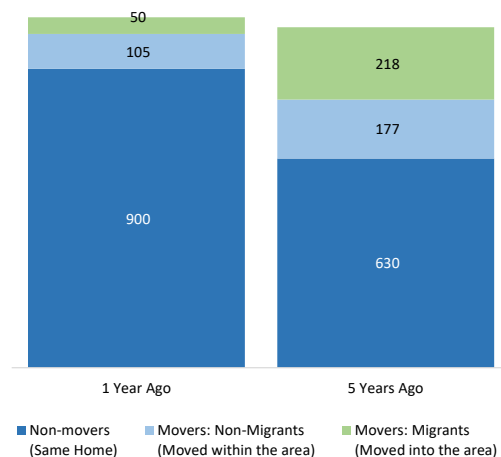
Time Leaving for Work (not including work-from-home)



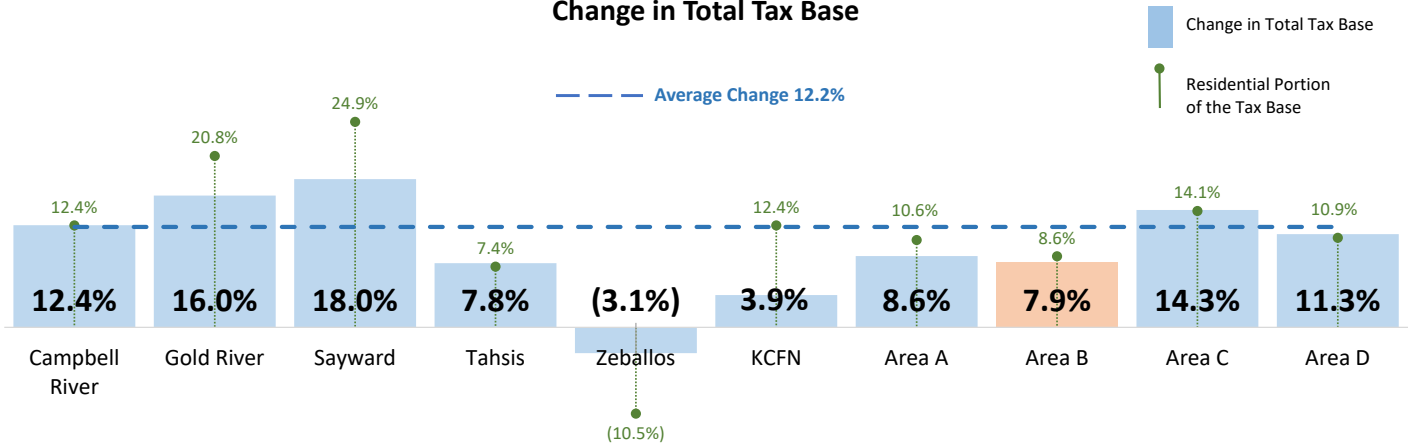
Immigration Profile



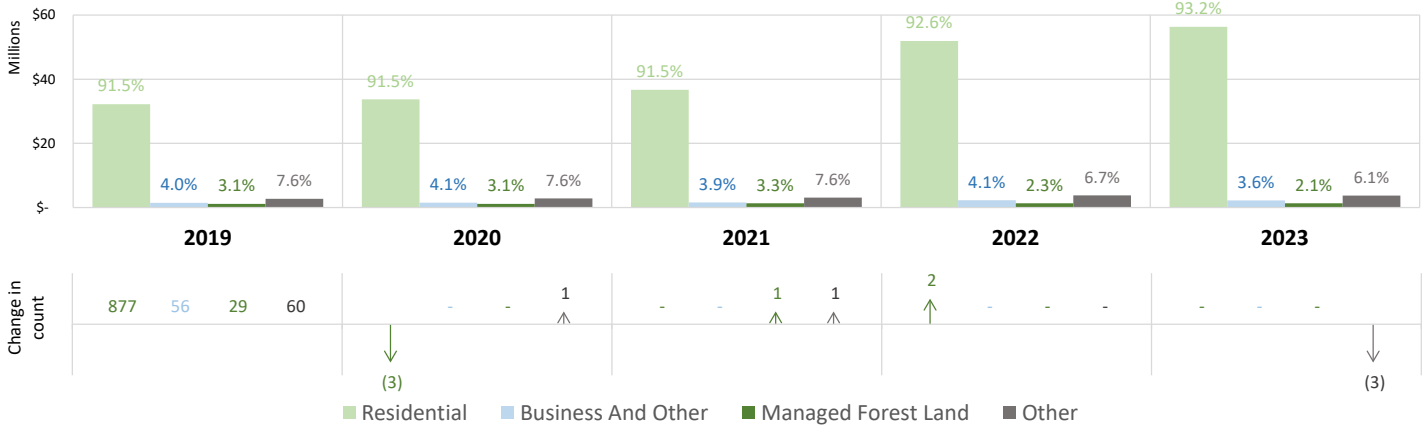
Mobility Profile



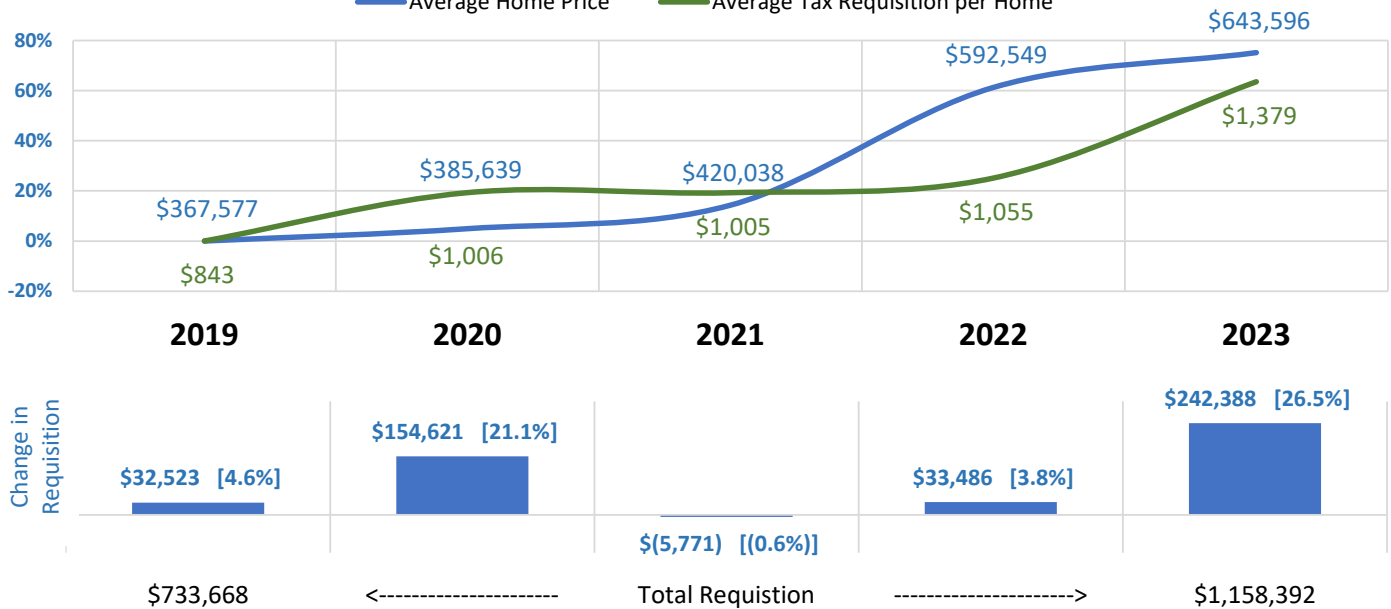
Change in Total Tax Base



5 Year Trend in Converted Assessments



Average Home Price and Average Tax Requisition per Home



Property Tax Requisition Summary

Estimated 2022 to 2023 Tax Rate Change

Based on BC Assessment Completed Roll (January 2023)

Function	Requisition				Estimated Tax (per \$100K)		
	2022 Actual	2023 Budget	\$ Change	% Change	2022 Actual	2023 Budget	\$ Change
Corporate Services:							
110 - Administration and General Government	\$ 37,502	\$ 38,283	\$ 781	2.1 %	\$ 6.69	\$ 6.33	\$ (0.36)
Regional Services:							
145 - Just Like Home	3,605	3,468	(137)	(3.8)%	0.64	0.57	(0.07)
149 - Regional Broadband	2,944	3,403	458	15.6 %	0.53	0.56	0.04
150 - Regional Feasibility Studies	912	1,380	468	51.3 %	0.16	0.23	0.07
272 - Strathcona Emergency Program	14,725	16,700	1,975	13.4 %	2.63	2.76	0.13
275 - 911 Emergency Answering Service	17,541	16,930	(611)	(3.5)%	3.13	2.80	(0.33)
510 - Planning Non Part 26	9	13	4	40.1 %	0.00	0.00	0.00
Electoral Areas:							
130 - Electoral Area Administration	84,681	86,101	1,420	1.7 %	15.11	14.23	(0.88)
340 - Liquid Waste Management	64	59	(5)	(7.9)%	0.01	0.01	(0.00)
500 - Planning	72,704	82,149	9,444	13.0 %	12.97	13.58	0.61
630 - Vancouver Island Regional Library	72,540	76,358	3,819	5.3 %	12.94	12.62	(0.32)
Area B:							
126 - Area B Grants In Aid	25,566	25,840	274	1.1 %	4.56	4.27	(0.29)
157 - Area B Feasibility Studies	236	270	34	14.4 %	0.04	0.04	0.00
250 - Cortes Island Fire ^	252,812	425,674	172,862	68.4 %	54.64	84.81	30.17
251 - Cortes First Responder	21,294	21,511	217	1.0 %	3.80	3.56	(0.24)
374 - Electoral Area B Refuse Disposal ^	60,832	76,972	16,140	26.5 %	10.87	12.74	1.87
535 - Area B House Numbering	505	505	-	0.0 %	0.09	0.08	(0.01)
617 - Area B Parks	180,731	193,048	12,317	6.8 %	32.24	31.90	(0.34)
682 - Cortes Community Hall	66,548	89,476	22,928	34.5 %	11.87	14.79	2.92
697 - Area B Heritage Conservation	252	252	-	0.0 %	0.04	0.04	(0.00)
Total Requisition	\$ 916,003	\$ 1,158,392	\$ 242,388	26.5 %	\$ 172.95	\$ 205.92	\$ 32.96
<i>^ specified area</i>							
Average Residential Property Value:	\$ 592,549	\$ 643,596					
Estimated Tax Per Average Residential Property	\$ 1,054.62	\$ 1,378.52					

Requisition Detail

Electoral Area B

Estimated Tax Requisition per Average Household is **\$1,378.52** for 2023. [2022 = \$1,054.62]

Impact of Assessment Shift:
\$(4.28) per Home

Requisition Description	2022 Tax per Household	2023 Tax Increase	2023 Tax Decrease
510 - Planning (Non Part 24) Annual Total: \$0.01	\$0.00		
340 - Liquid Waste Annual Total: \$0.06	\$(0.00)		
697 - Heritage Conservation - Area B Annual Total: \$0.27	\$0.00		
157 - Feasibility Studies - Electoral Area B Annual Total: \$0.29	\$0.04		
535 - House Numbering Area B Annual Total: \$0.54	\$0.00		
150 - Feasibility Studies - Regional Annual Total: \$1.47	\$0.50		
149 - Regional Broadband Annual Total: \$3.62	\$0.51		
145 - Just Like Home Annual Total: \$3.69	\$(0.12)		
275 - 911 Answering Service Annual Total: \$18.01	\$(0.53)		
272 - Strathcona Emergency Program Annual Total: \$17.76	\$2.20		
126 - Grant In Aid Area B Annual Total: \$27.48	\$0.46		
110 - Administration - General Government Annual Total: \$40.72	\$1.08		
251 - Cortes Island First Responder Annual Total: \$22.88	\$0.37		
630 - Vancouver Island Regional Library Annual Total: \$81.22	\$4.54		
374 - Area B Refuse Disposal ^ Annual Total: \$82.01	\$17.61		
500 - Planning Annual Total: \$87.38	\$10.53		
130 - Electoral Area Administration Annual Total: \$91.58	\$2.07		
682 - Cortes Island Community Halls Annual Total: \$95.17	\$24.83		
617 - Community Parks Area B Annual Total: \$205.33	\$14.30		
250 - South Cortes Island Fire Protection ^ Annual Total: \$599.03	\$245.51		

2022 - 2023 Change:
\$323.90 per Home. [Shift: \$(4.28)]
[\$32.96 per \$100K Assessed]

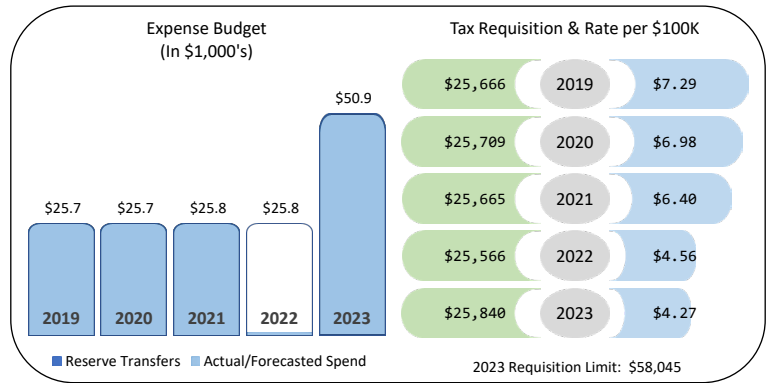
^ denotes defined service area

■ 2022 Tax per Household ■ 2023 Tax Increase ■ 2023 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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 25,566	\$ 25,566	\$ 25,840	\$ 25,906	\$ 25,934	\$ 25,962	\$ 25,991
Prior year surplus	186	185	25,040	-	-	-	-
	25,752	25,751	50,880	25,906	25,934	25,962	25,991
Expense:							
Operating expenses	712	25,751	50,880	25,906	25,934	25,962	25,991
	712	25,751	50,880	25,906	25,934	25,962	25,991
Surplus/(Deficit)	\$ 25,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 24,076	\$ 149	\$ -	\$ 34	\$ 939	\$ 550	\$ 85	\$ 8
Tax rate (per \$100K)	\$ 4.27	\$ 14.95	\$ -	\$ 14.52	\$ 10.46	\$ 12.81	\$ 4.27	\$ 4.27

Average requisition, per constituent:

Area B	\$ 27.48	\$ 21.26	\$ -	\$ 6.73	\$ 16.76	\$ 18.32	\$ 14.09	\$ 0.20
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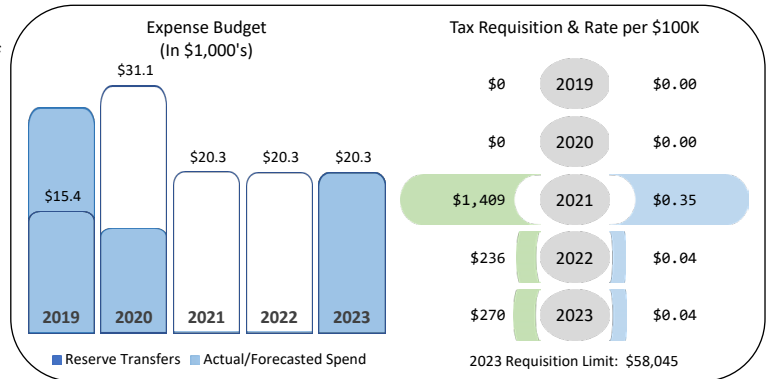
Service Comments:

- 2022 requests for grants in aid were received late in the year after the election of a new area Director. Any 2022 payments will be processed after the first Board meeting in January 2023.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 236	\$ 236	\$ 270	\$ 20,266	\$ 20,274	\$ 20,282	\$ 20,290
Prior year surplus	20,013	20,028	19,988	-	-	-	-
	<u>20,249</u>	<u>20,264</u>	<u>20,258</u>	<u>20,266</u>	<u>20,274</u>	<u>20,282</u>	<u>20,290</u>
Expense:							
Operating expenses	261	20,264	20,258	20,266	20,274	20,282	20,290
	<u>261</u>	<u>20,264</u>	<u>20,258</u>	<u>20,266</u>	<u>20,274</u>	<u>20,282</u>	<u>20,290</u>
Surplus/(Deficit)	<u>\$ 19,988</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 252	\$ 2	\$ -	\$ 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	\$ 0.29	\$ 0.22	\$ -	\$ 0.07	\$ 0.18	\$ 0.19	\$ 0.15	\$ 0.00
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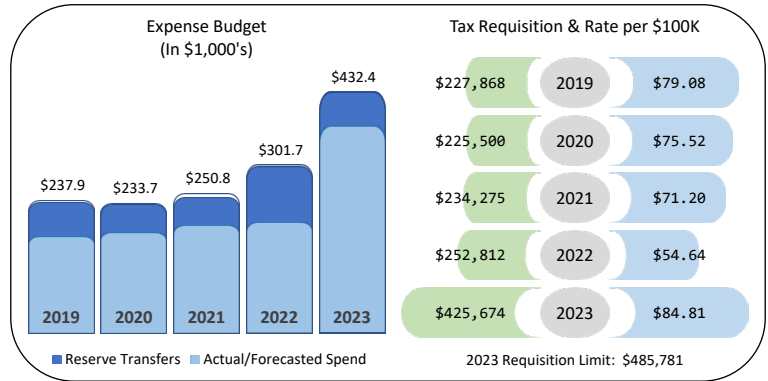
Service Comments:

- 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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 252,812	\$ 252,812	\$ 425,674	\$ 442,314	\$ 457,378	\$ 473,044	\$ 489,335
Sales of services	4,620	4,620	4,620	4,620	4,620	4,620	4,620
Transfers from reserves	40,000	40,000	-	-	-	-	-
Prior year surplus	4,493	4,249	2,154	-	-	-	-
	<u>301,925</u>	<u>301,681</u>	<u>432,448</u>	<u>446,934</u>	<u>461,998</u>	<u>477,664</u>	<u>493,955</u>
Expense:							
Operating expenses	199,771	201,681	372,448	386,934	401,998	417,664	433,955
Transfers to reserves	100,000	100,000	60,000	60,000	60,000	60,000	60,000
	<u>299,771</u>	<u>301,681</u>	<u>432,448</u>	<u>446,934</u>	<u>461,998</u>	<u>477,664</u>	<u>493,955</u>
Surplus/(Deficit)	\$ 2,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
Cortes Fire Equipment Replacement Replacement of fire fleet and equipment upgrades to maintain services.	-	\$ 285,234	-	-	-	-	Reserves
Cortes Water Tanks Construction of water tanks at strategic locations to facilitate wildfire response efforts.	\$ 10,000	-	-	-	-	-	Reserves
Comprehensive Energy System Upgrade Upgrade of current energy system to facilitate fire response and provide supplemental emergency power.	\$ 30,000	-	-	-	-	-	Reserves

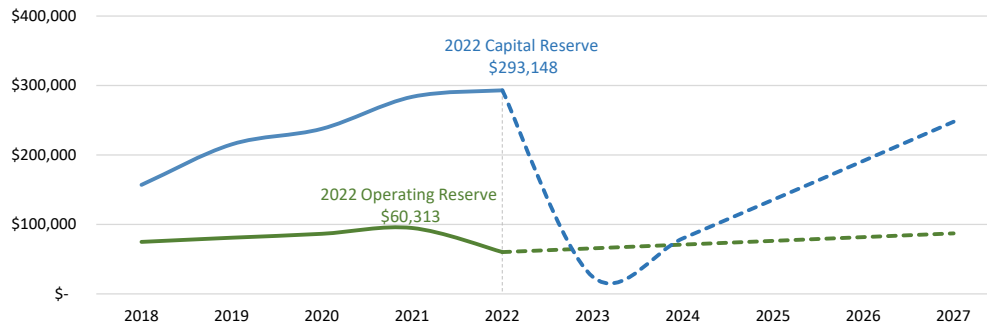
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 401,951	\$ 2,005	\$ -	\$ 598	\$ 16,187	\$ 3,407	\$ 1,448	\$ 78
Tax rate (per \$100K)	\$ 84.81	\$ 296.82	\$ -	\$ 288.34	\$ 207.77	\$ 254.42	\$ 84.81	\$ 84.80

Average requisition, per constituent:

Area B	\$ 599.03	\$ 501.18	\$ -	\$ 199.34	\$ 674.45	\$ 227.13	\$ 362.03	\$ 4.36
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Reserves Summary:



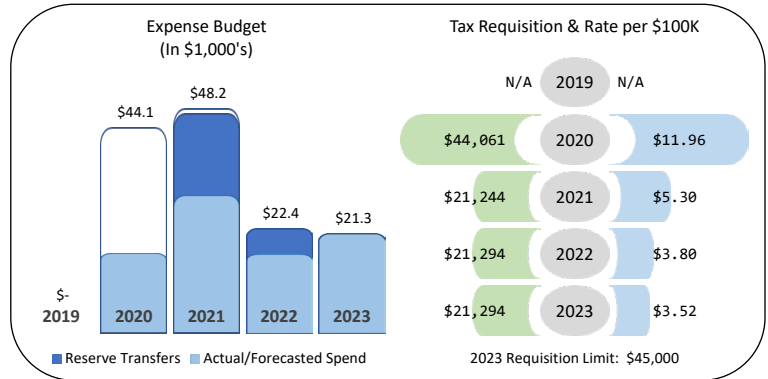
Service Comments:

- 2023 budget estimates increased per Cortes Island Fire Fighters Association (CIFFA) to comply with regulatory, training and administration requirements.
- 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.



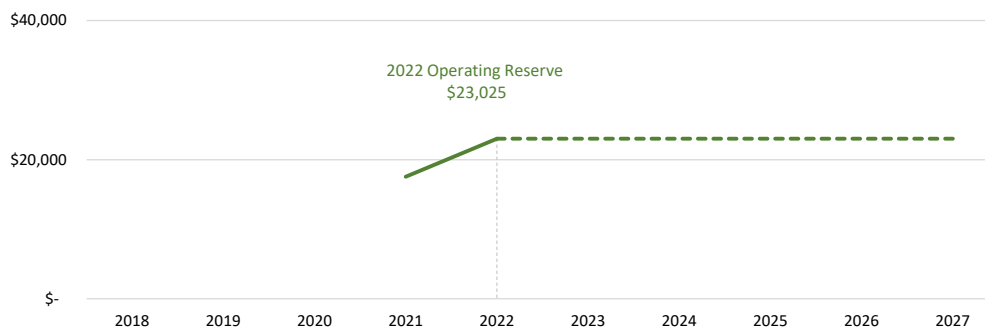
Operating Budget:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 21,294	\$ 21,294	\$ 21,511	\$ 22,406	\$ 23,300	\$ 24,229	\$ 25,195
Prior year surplus	1,132	1,132	35	-	-	-	-
	<u>22,426</u>	<u>22,426</u>	<u>21,546</u>	<u>22,406</u>	<u>23,300</u>	<u>24,229</u>	<u>25,195</u>
Expense:							
Operating expenses	16,916	526	21,546	22,406	23,300	24,229	25,195
Transfers to reserves	5,475	21,900	-	-	-	-	-
	<u>22,391</u>	<u>22,426</u>	<u>21,546</u>	<u>22,406</u>	<u>23,300</u>	<u>24,229</u>	<u>25,195</u>
Surplus/(Deficit)	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 20,043	\$ 124	\$ -	\$ 28	\$ 781	\$ 458	\$ 70	\$ 7
Tax rate (per \$100K)	\$ 3.56	\$ 12.44	\$ -	\$ 12.09	\$ 8.71	\$ 10.67	\$ 3.56	\$ 3.56
Average requisition, per constituent:								
Area B	\$ 22.88	\$ 17.70	\$ -	\$ 5.60	\$ 13.95	\$ 15.25	\$ 11.73	\$ 0.17

Reserves Summary:



Service Comments:

- Maintain service levels.

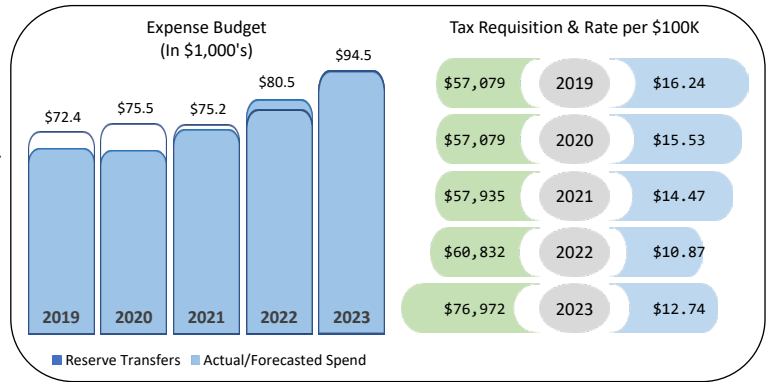
Function 374 - Electoral Area "B" Refuse Disposal Grounds

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 60,832	\$ 60,832	\$ 76,972	\$ 88,683	\$ 91,473	\$ 94,345	\$ 97,298
Other revenue	8,572	9,999	8,572	8,572	8,572	8,572	8,572
Transfers from reserves	12,501	9,709	9,000	-	-	-	-
Prior year surplus	2,077	-	-	-	-	-	-
	83,982	80,540	94,544	97,255	100,045	102,917	105,870
Expense:							
Operating expenses	83,982	79,887	94,544	97,255	100,045	102,917	105,870
Prior year deficit	-	653	-	-	-	-	-
	83,982	80,540	94,544	97,255	100,045	102,917	105,870
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

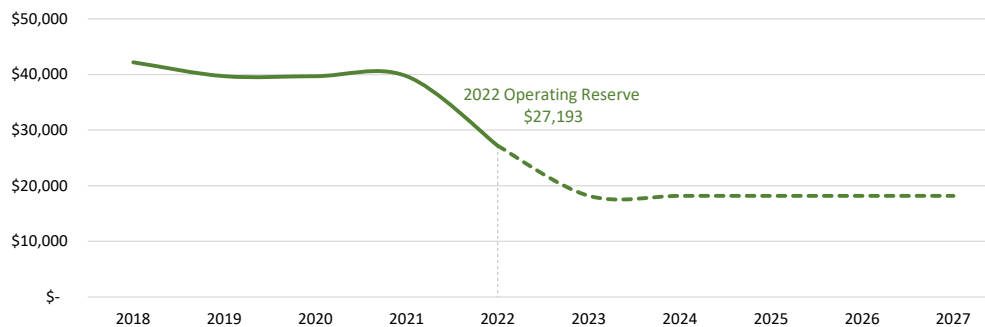
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 71,838	\$ 327	\$ -	\$ 100	\$ 2,795	\$ 1,640	\$ 252	\$ 20
Tax rate (per \$100K)	\$ 12.74	\$ 44.60	\$ -	\$ 43.32	\$ 31.22	\$ 38.23	\$ 12.74	\$ 12.74

Average requisition, per constituent:

Area B	\$ 82.01	\$ 65.34	\$ -	\$ 20.08	\$ 51.76	\$ 54.67	\$ 42.03	\$ 0.51
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Reserves Summary:



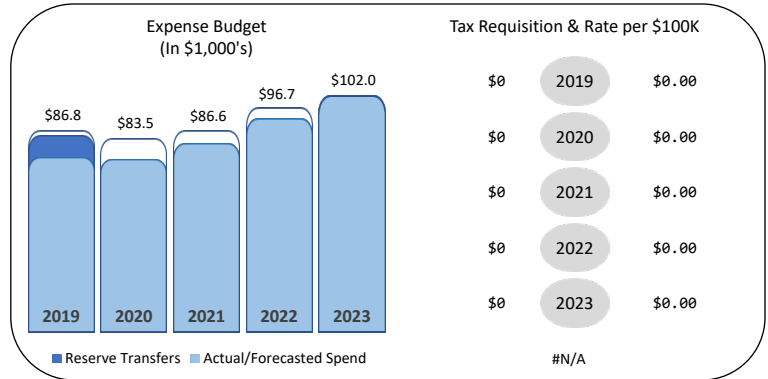
Service Comments:

- Maintain service levels.
- Investigate authority for SRD to set or amend fees for use of disposal grounds.
- Review commercial waste collection bylaw fees and responsibilities.

Service Description

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

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

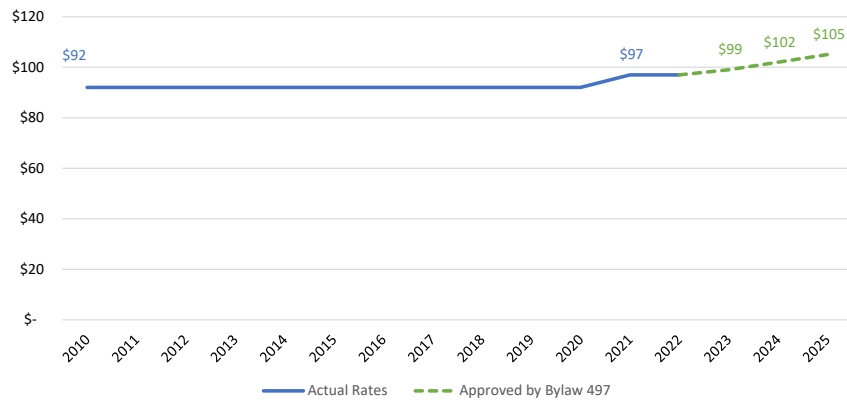


Operating Budget:

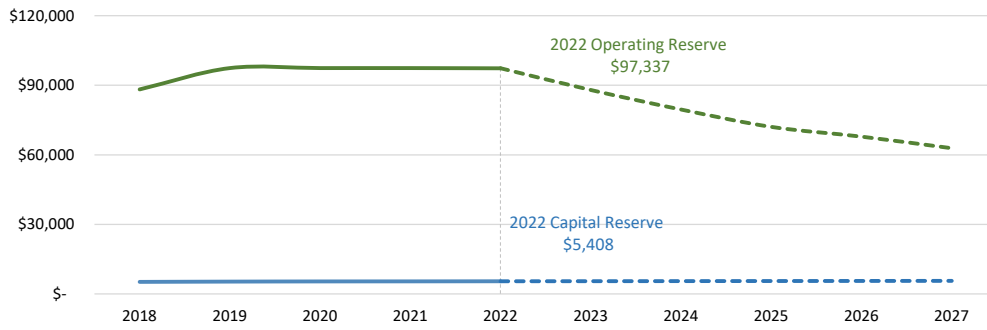
	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Sales of services	\$ 86,984	\$ 83,395	\$ 92,586	\$ 94,605	\$ 96,624	\$ 100,662	\$ 100,662
Transfers from reserves	96	13,272	9,392	8,432	7,491	4,216	4,998
Prior year surplus	4,752	-	-	-	-	-	-
	<u>91,832</u>	<u>96,667</u>	<u>101,978</u>	<u>103,037</u>	<u>104,115</u>	<u>104,878</u>	<u>105,660</u>
Expense:							
Operating expenses	91,832	96,667	101,978	103,037	104,115	104,878	105,660
	<u>91,832</u>	<u>96,667</u>	<u>101,978</u>	<u>103,037</u>	<u>104,115</u>	<u>104,878</u>	<u>105,660</u>
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Rate Data:

- Revenues consist of user fees and Recycling BC incentive.
- User fee revenue budget is based on 673 users at \$99 per year.



Reserve Summary:



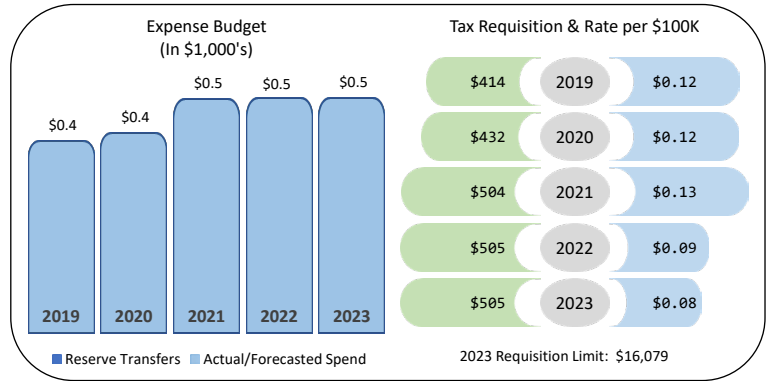
Budget Commentary and Service Goals:

- Current Bylaw includes scheduled increases to user fees for next three years.
- Reserve transfers draws set to balance future budgets. Future Recycling BC incentive increases are not known at time of budget and not included in future forecasts.
- Monitor for new construction and capture any additional dwellings for incorporation into the service.
- Support and advocate for waste management initiatives that are both fiscally and environmentally responsible.
- Represent and advocate for the needs of Area B residents on the Regional Solid Waste Advisory Committee Solid Waste Management Plan.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 505	\$ 505	\$ 505	\$ 514	\$ 522	\$ 530	\$ 538
Prior year surplus	1	1	1	-	-	-	-
	<hr/> 506	<hr/> 506	<hr/> 506	<hr/> 514	<hr/> 522	<hr/> 530	<hr/> 538
Expense:							
Operating expenses	505	506	506	514	522	530	538
	<hr/> 505	<hr/> 506	<hr/> 506	<hr/> 514	<hr/> 522	<hr/> 530	<hr/> 538
Surplus/(Deficit)	<hr/> \$ 1	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 471	\$ 3	\$ -	\$ 1	\$ 18	\$ 11	\$ 2	\$ 0
Tax rate (per \$100K)	\$ 0.08	\$ 0.29	\$ -	\$ 0.28	\$ 0.20	\$ 0.25	\$ 0.08	\$ 0.08
Average requisition, per constituent:								
Area B	\$ 0.54	\$ 0.42	\$ -	\$ 0.13	\$ 0.33	\$ 0.36	\$ 0.28	\$ 0.00

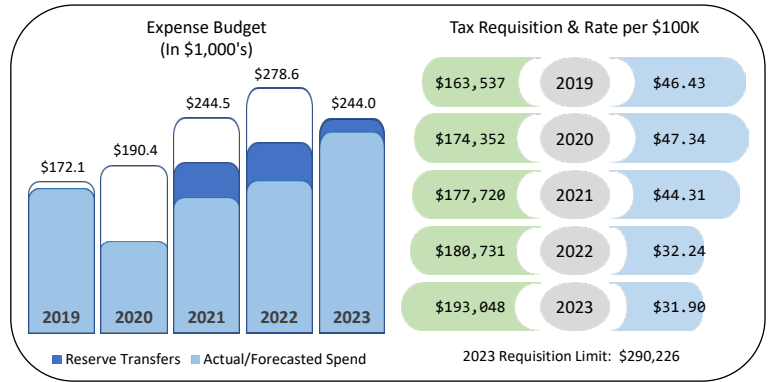
Service Comments:

- 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 1,119 (2021 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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 180,731	\$ 180,731	\$ 193,048	\$ 228,250	\$ 231,565	\$ 234,961	\$ 238,442
Government transfers	-	28,000	-	-	-	-	-
Transfers from reserves	4,000	4,000	12,000	4,000	4,000	4,000	4,000
Prior year surplus	70,353	65,885	38,967	-	-	-	-
	<u>255,084</u>	<u>278,616</u>	<u>244,015</u>	<u>232,250</u>	<u>235,565</u>	<u>238,961</u>	<u>242,442</u>
Expense:							
Operating expenses	173,317	235,816	229,015	217,250	220,565	223,961	227,442
Transfers to reserves	42,800	42,800	15,000	15,000	15,000	15,000	15,000
	<u>216,117</u>	<u>278,616</u>	<u>244,015</u>	<u>232,250</u>	<u>235,565</u>	<u>238,961</u>	<u>242,442</u>
Surplus/(Deficit)	\$ 38,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 179,872	\$ 1,112	\$ -	\$ 251	\$ 7,012	\$ 4,107	\$ 631	\$ 62
Tax rate (per \$100K)	\$ 31.90	\$ 111.66	\$ -	\$ 108.47	\$ 78.17	\$ 95.71	\$ 31.90	\$ 31.90

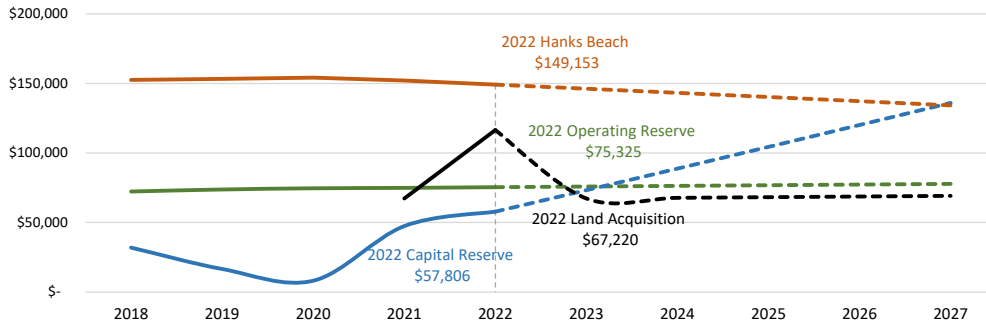
Average requisition, per constituent:

Area B	\$ 205.33	\$ 158.83	\$ -	\$ 50.27	\$ 125.21	\$ 136.90	\$ 105.24	\$ 1.52
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Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
Cortes Island Trails Network Develop a number of key trail corridors to extend the trail network and link residential neighbourhoods, parks and the foreshore.	\$ 55,634	-	-	-	-	-	Gas Tax
Kw'as Capital Project Address south entrance flooding and alignment issues. Replacement of old wooden bridge between Gunflint and Hague Lake.	\$ 24,820	-	-	-	-	-	Gas Tax
Area B Parks Land Acquisition Purchase of land to add to Area B Parks portfolio.	\$ 50,000	-	-	-	-	-	Reserves

Reserves Summary:



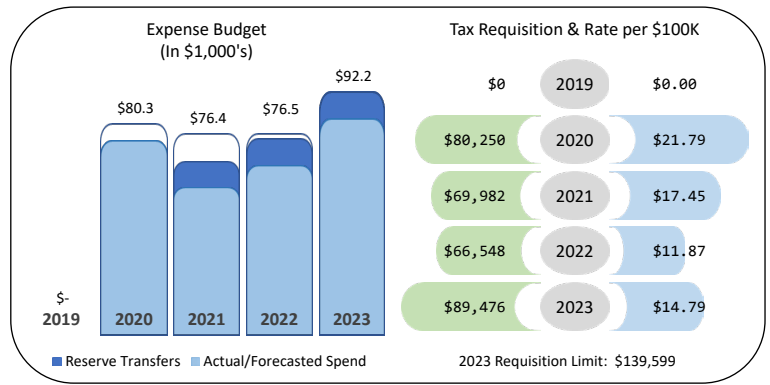
Service Comments:

- 2022 budget included \$27,800 reserve contribution to support future land acquisition. \$28,000 Government Transfers relate to Cortes Island Active Transportation and Parks Inventory projects funded by senior government grant funds.
- 2023 increase in requisition is required to bring service levels required levels.
- 2023 project carry forwards include Parks Inventory Assessment and continuing with trail development and beach access projects.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 66,548	\$ 66,548	\$ 89,476	\$ 85,384	\$ 70,593	\$ 73,327	\$ 76,170
Prior year surplus	10,553	9,903	2,710	-	-	-	-
	<u>77,101</u>	<u>76,451</u>	<u>92,186</u>	<u>85,384</u>	<u>70,593</u>	<u>73,327</u>	<u>76,170</u>
Expense:							
Operating expenses	64,391	66,451	82,186	85,384	70,593	73,327	76,170
Transfers to reserves	10,000	10,000	10,000	-	-	-	-
	<u>74,391</u>	<u>76,451</u>	<u>92,186</u>	<u>85,384</u>	<u>70,593</u>	<u>73,327</u>	<u>76,170</u>
Surplus/(Deficit)	\$ 2,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

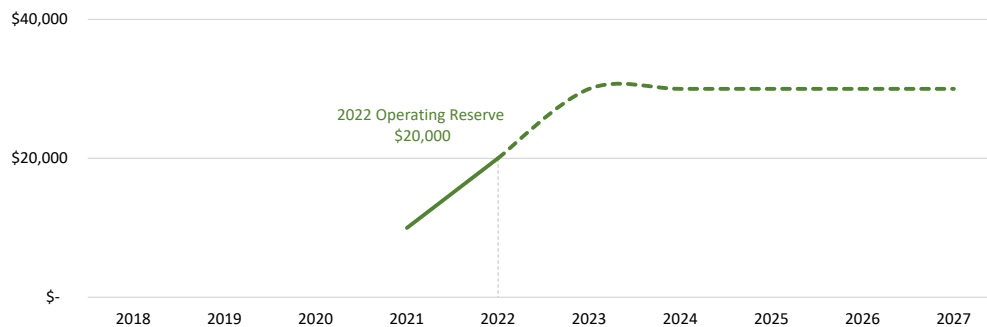
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 83,369	\$ 515	\$ -	\$ 116	\$ 3,250	\$ 1,904	\$ 293	\$ 29
Tax rate (per \$100K)	\$ 14.79	\$ 51.76	\$ -	\$ 50.28	\$ 36.23	\$ 44.36	\$ 14.79	\$ 14.79

Average requisition, per constituent:

Area B	\$ 95.17	\$ 73.62	\$ -	\$ 23.30	\$ 58.04	\$ 63.45	\$ 48.78	\$ 0.70
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Reserve Summary:



Service Comments:

- 2023 budgets for both Mansons and Gorge Halls have been received with proposed increases to be reviewed. 2023 budget is currently based on previous year financial plan figures.

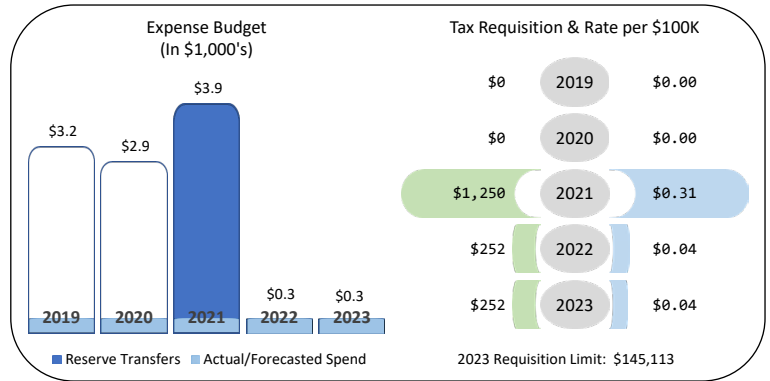
Service Description

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 252	\$ 252	\$ 252	\$ 261	\$ 269	\$ 277	\$ 285
Prior year surplus	2	1	1	-	-	-	-
	<u>254</u>	<u>253</u>	<u>253</u>	<u>261</u>	<u>269</u>	<u>277</u>	<u>285</u>
Expense:							
Operating expenses	253	253	253	261	269	277	285
	<u>253</u>	<u>253</u>	<u>253</u>	<u>261</u>	<u>269</u>	<u>277</u>	<u>285</u>
Surplus/(Deficit)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

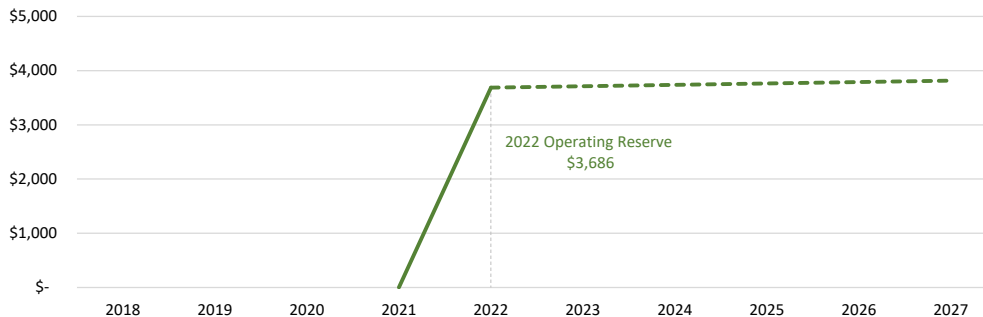
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 235	\$ 1	\$ -	\$ 0	\$ 9	\$ 5	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.04	\$ 0.15	\$ -	\$ 0.14	\$ 0.10	\$ 0.12	\$ 0.04	\$ 0.04

Average requisition, per constituent:

Area B	\$ 0.27	\$ 0.21	\$ -	\$ 0.07	\$ 0.16	\$ 0.18	\$ 0.14	\$ 0.00
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Reserves Summary:

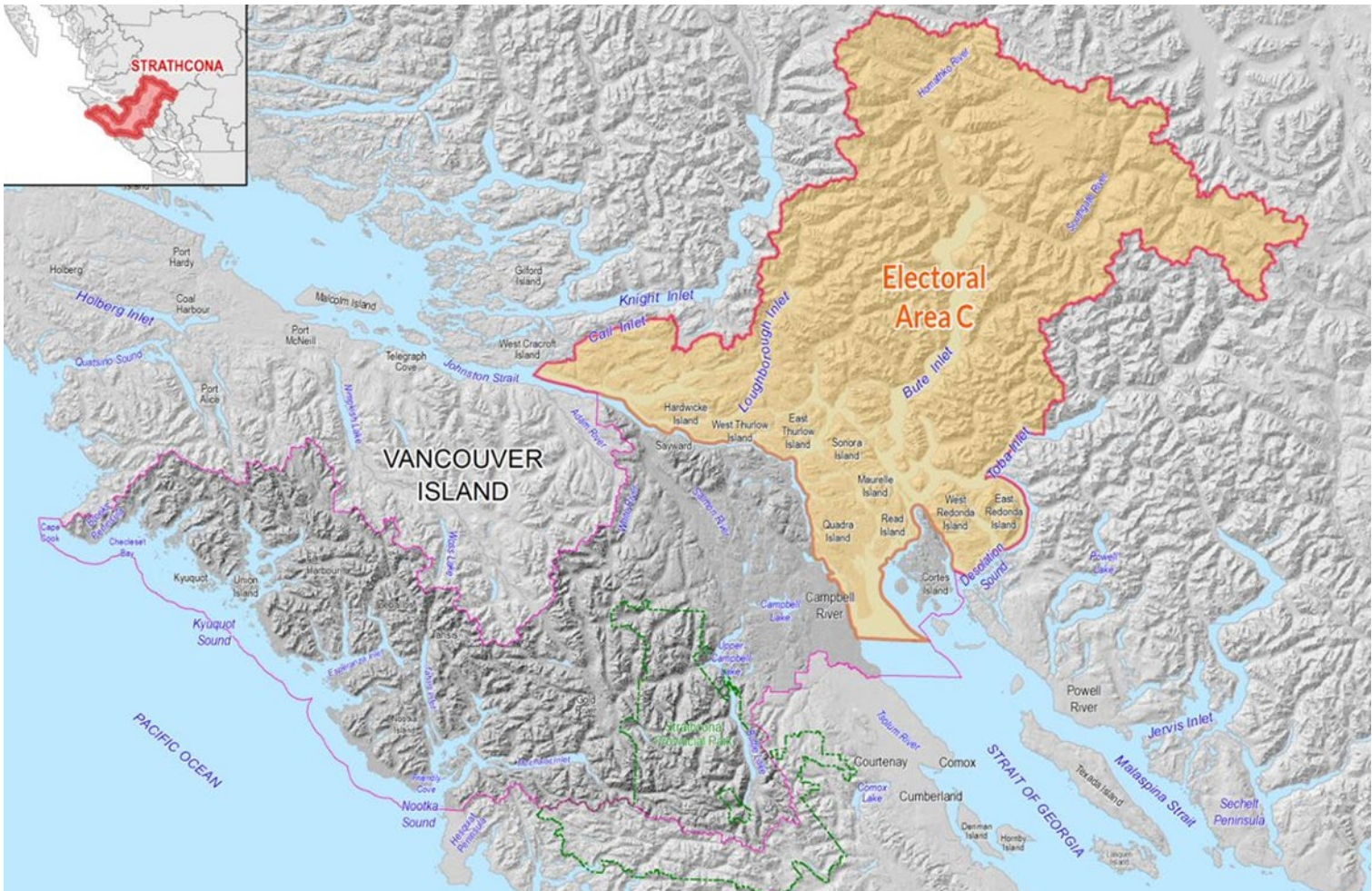


Service Comments:

- Maintain current service levels.

Electoral Area C

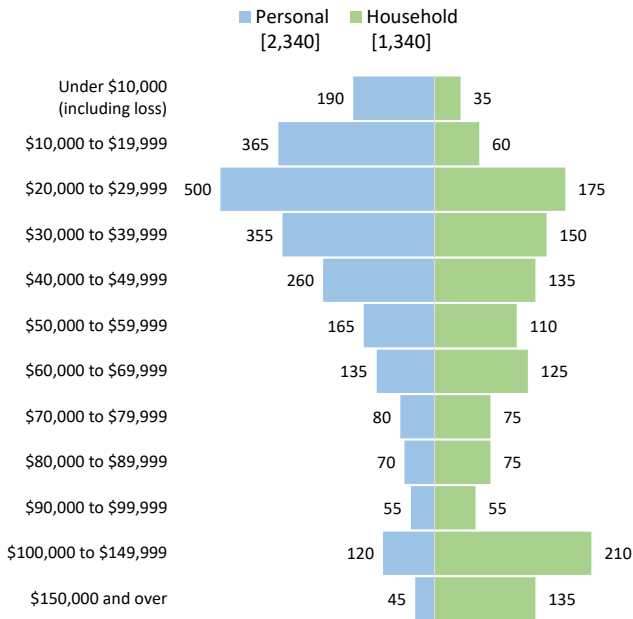
Discovery Islands - Mainland Inlets



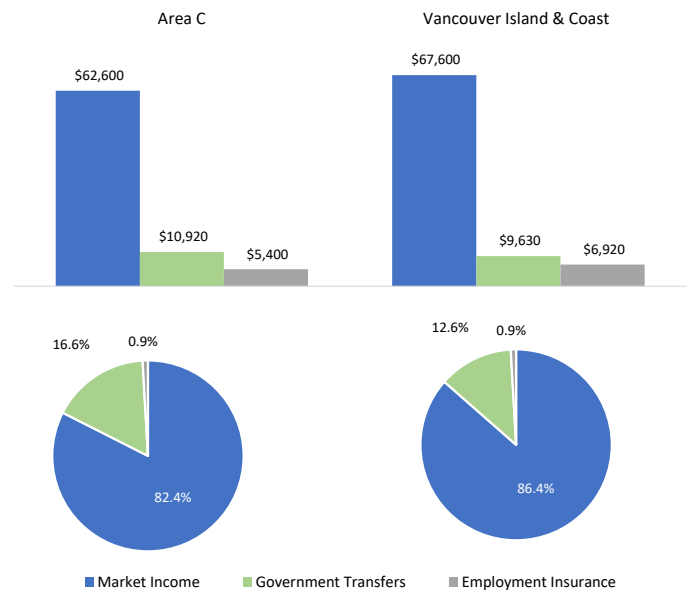
Electoral Area C is the largest electoral area within the Strathcona Regional District (SRD), and covers approximately 10,650 square kilometres, including Quadra Island, Read Island, Redonda Island, Port Neville, Refuge Cove, Hardwick Island, East & West Thurlow Islands & Mainland Inlets.

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.

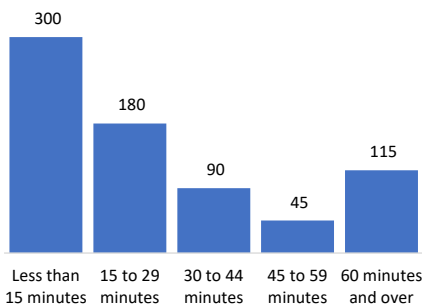
Area C Income Distribution



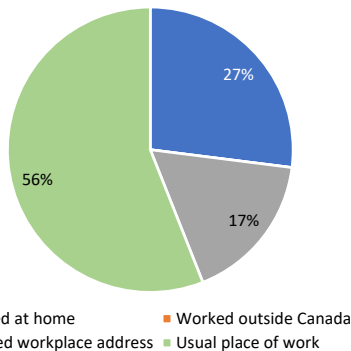
Income Source and Average Value vs. Region



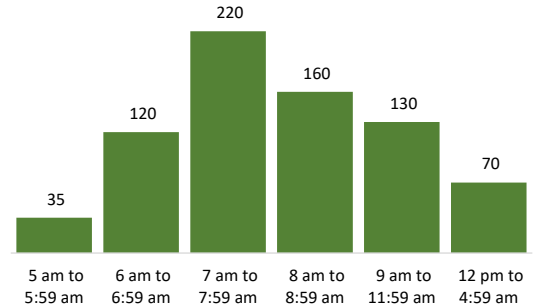
Commuting Duration (not including work-from-home)



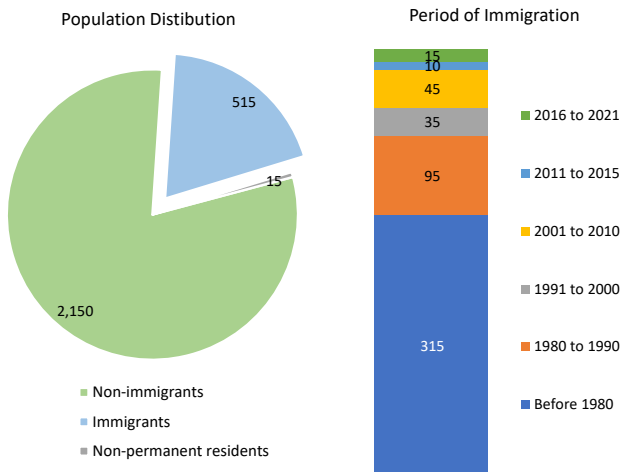
Place of Work



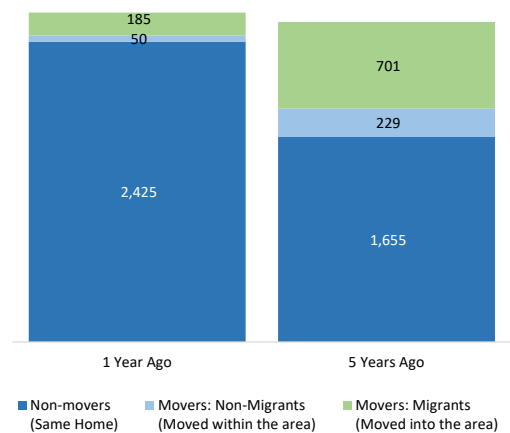
Time Leaving for Work (not including work-from-home)



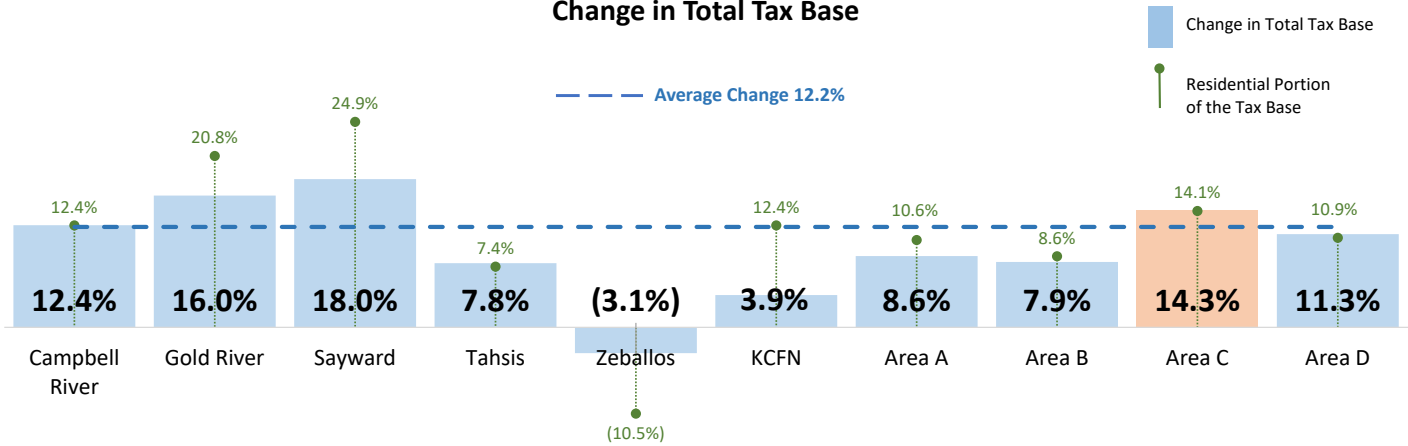
Immigration Profile



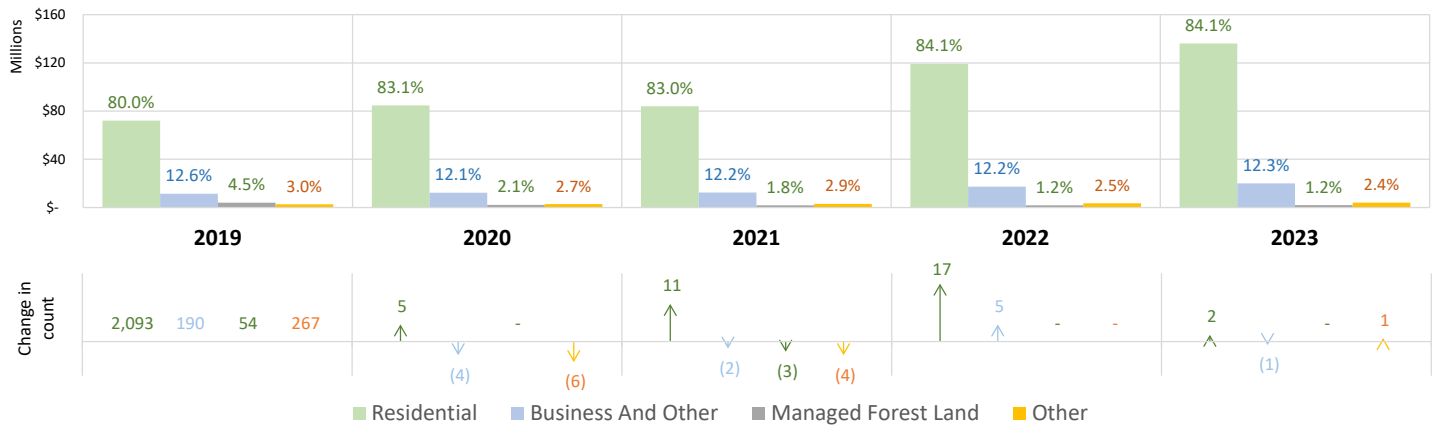
Mobility Profile



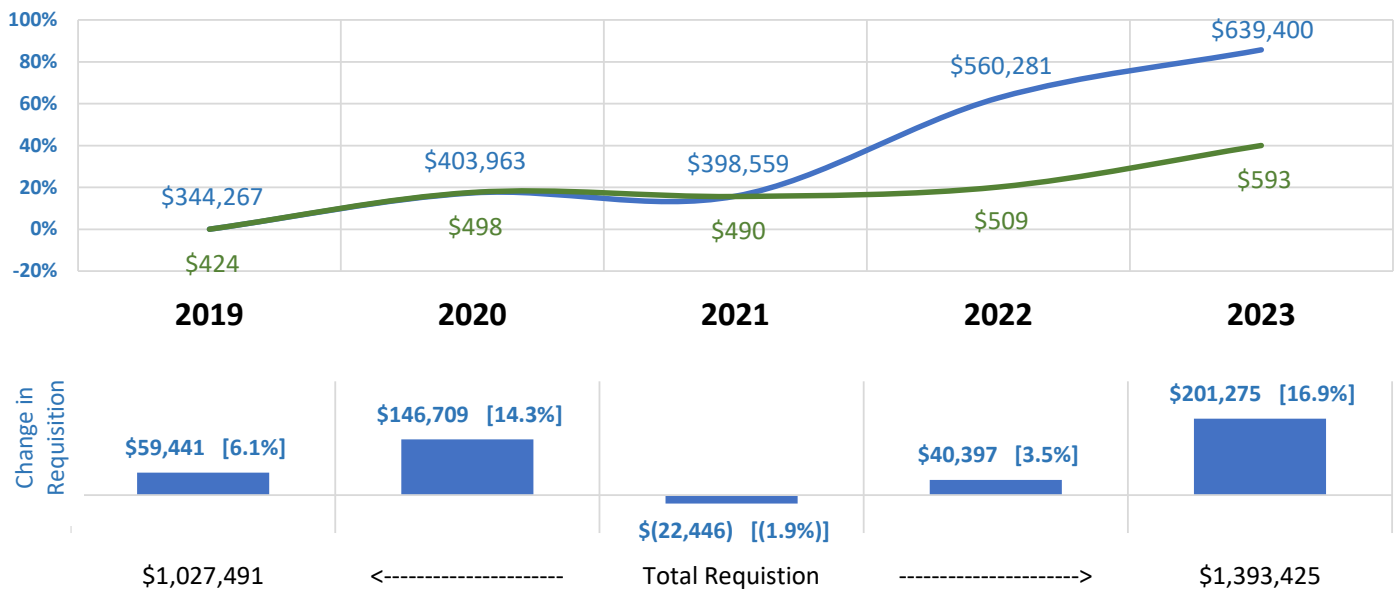
Change in Total Tax Base



5 Year Trend in Converted Assessments



Average Home Price Average Tax Requisition per Home



Property Tax Requisition Summary

Estimated 2022 to 2023 Tax Rate Change

Based on BC Assessment Completed Roll (January 2023)

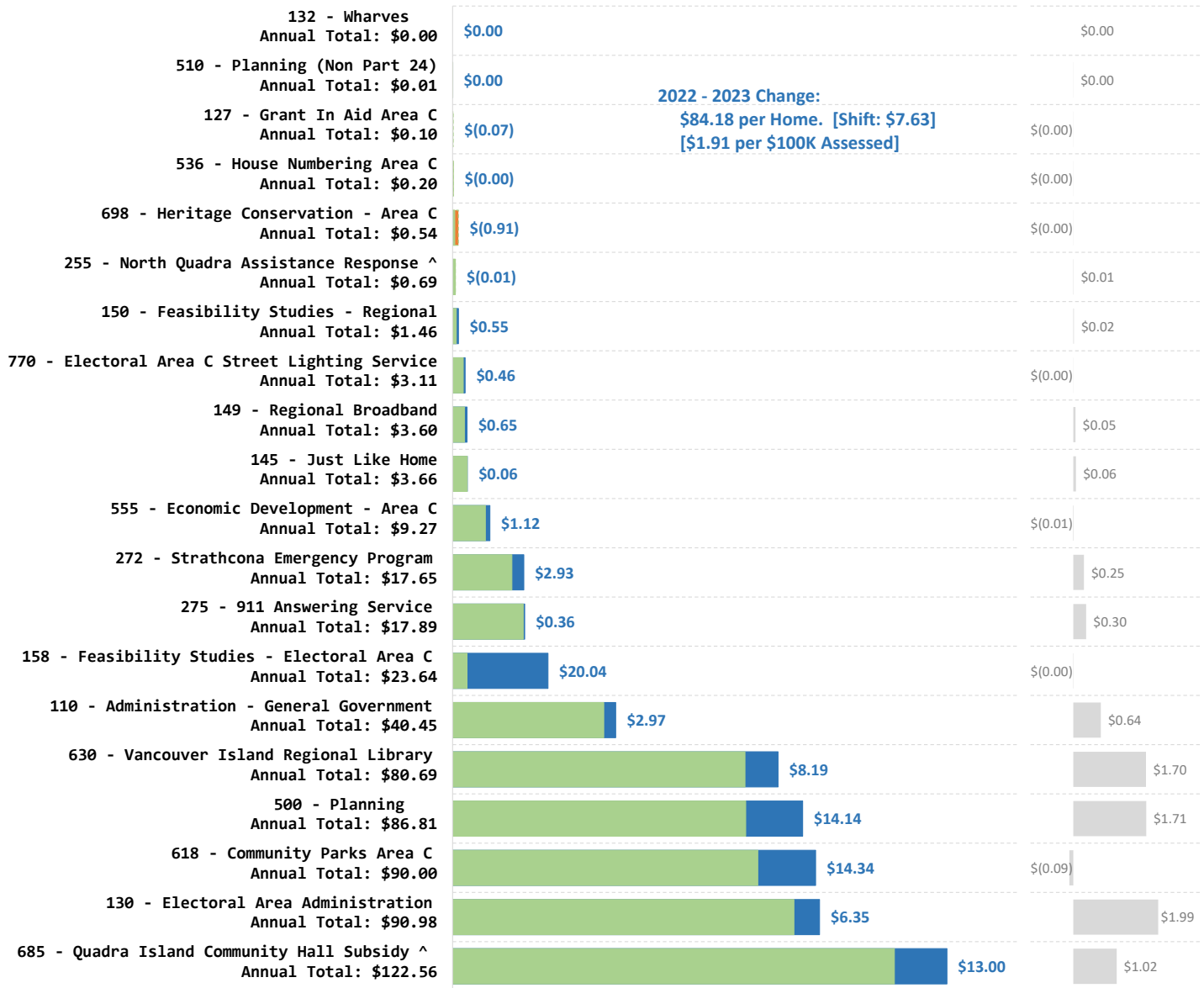
Function	Requisition				Estimated Tax (per \$100K)		
	2022 Actual	2023 Budget	\$ Change	% Change	2022 Actual	2023 Budget	\$ Change
Corporate Services:							
110 - Administration and General Government	\$ 94,765	\$ 102,402	\$ 7,638	8.1 %	\$ 6.69	\$ 6.33	\$ (0.36)
Regional Services:							
145 - Just Like Home	9,109	9,277	168	1.8 %	0.64	0.57	(0.07)
149 - Regional Broadband	7,440	9,102	1,662	22.3 %	0.53	0.56	0.04
150 - Regional Feasibility Studies	2,306	3,692	1,386	60.1 %	0.16	0.23	0.07
272 - Strathcona Emergency Program	37,209	44,670	7,461	20.1 %	2.63	2.76	0.13
275 - 911 Emergency Answering Service	44,324	45,285	961	2.2 %	3.13	2.80	(0.33)
510 - Planning Non Part 26	24	35	12	48.3 %	0.00	0.00	0.00
Electoral Areas:							
130 - Electoral Area Administration	213,984	230,311	16,327	7.6 %	15.11	14.23	(0.88)
500 - Planning	183,719	219,738	36,019	19.6 %	12.97	13.58	0.61
630 - Vancouver Island Regional Library	183,303	204,250	20,947	11.4 %	12.94	12.62	(0.32)
Area C:							
127 - Area C Grants In Aid	413	246	(167)	(40.4)%	0.03	0.02	(0.01)
158 - Area C Feasibility Studies	9,103	59,852	50,749	557.5 %	0.64	3.70	3.06
255 - North Quadra Assistance Response ^	260	253	(7)	(2.7)%	0.14	0.12	(0.02)
536 - Area C House Numbering	505	504	(1)	(0.2)%	0.04	0.03	(0.00)
555 - Area C Economic Development	20,602	23,453	2,851	13.8 %	1.45	1.45	(0.01)
618 - Area C Parks	191,308	227,829	36,521	19.1 %	13.51	14.08	0.57
685 - Quadra Community Hall ^	183,395	203,282	19,887	10.8 %	17.02	16.63	(0.39)
698 - Area C Heritage Conservation	3,663	1,363	(2,300)	(62.8)%	0.26	0.08	(0.17)
770 - Area C Street Lighting	6,719	7,880	1,161	17.3 %	0.47	0.49	0.01
Total Requisition	\$ 1,192,150	\$ 1,393,425	\$ 201,275	16.9 %	\$ 88.35	\$ 90.26	\$ 1.91
<i>^ specified area</i>							
Average Residential Property Value:	\$ 560,281	\$ 639,400					
Estimated Tax Per Average Residential Property	\$ 509.14	\$ 593.31					

Requisition Detail

Electoral Area C

Estimated Tax Requisition per Average Household is \$593.31 for 2023. [2022 = \$509.14]

Impact of Assessment Shift:
\$7.63 per Home



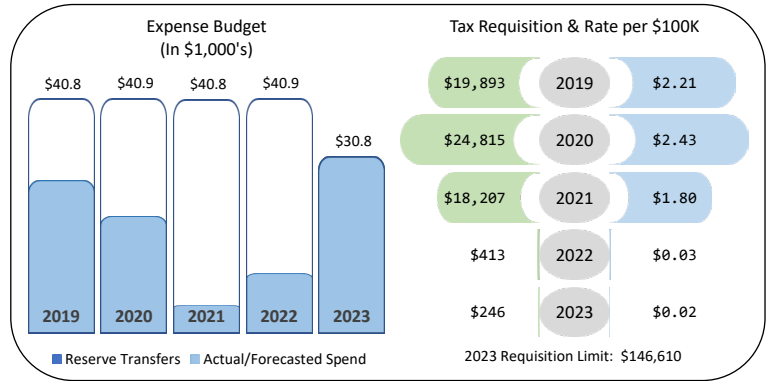
^ denotes defined service area

■ 2022 Tax per Household ■ 2023 Tax Increase ■ 2023 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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 413	\$ 413	\$ 246	\$ 30,830	\$ 30,855	\$ 30,880	\$ 30,907
Prior year surplus	40,484	40,485	30,560	-	-	-	-
	<u>40,897</u>	<u>40,898</u>	<u>30,806</u>	<u>30,830</u>	<u>30,855</u>	<u>30,880</u>	<u>30,907</u>
Expense:							
Operating expenses	10,337	40,898	30,806	30,830	30,855	30,880	30,907
	<u>10,337</u>	<u>40,898</u>	<u>30,806</u>	<u>30,830</u>	<u>30,855</u>	<u>30,880</u>	<u>30,907</u>
Surplus/(Deficit)	\$ 30,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 207	\$ 1	\$ -	\$ 4	\$ 30	\$ 3	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.02	\$ 0.05	\$ -	\$ 0.05	\$ 0.04	\$ 0.05	\$ 0.02	\$ 0.02
Average requisition, per constituent:								
Area C	\$ 0.10	\$ 0.05	\$ -	\$ 0.03	\$ 0.16	\$ 0.06	\$ 0.04	\$ 0.00

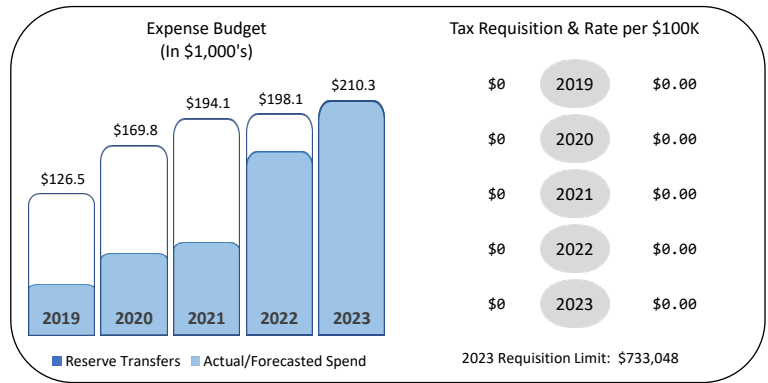
Budget Commentary and Service Goals:

- Contingency budget reduced to \$30,000 for 2023.

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:

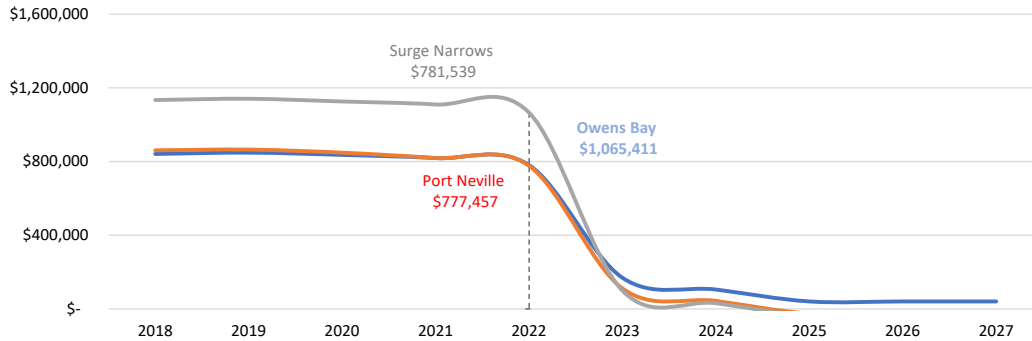
	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Government transfers	\$ 123,836	\$ 182,811	\$ 195,056	\$ 196,639	\$ 198,259	\$ 199,915	\$ 201,612
Other revenue	40,000	15,000	15,000	15,000	15,000	15,000	15,000
Sales of services	245	245	245	245	245	245	245
	<u>164,081</u>	<u>198,056</u>	<u>210,301</u>	<u>211,884</u>	<u>213,504</u>	<u>215,160</u>	<u>216,857</u>
Expense:							
Operating expenses	164,026	198,056	210,301	211,884	213,504	215,160	216,857
Prior year deficit	55	-	-	-	-	-	-
	<u>164,081</u>	<u>198,056</u>	<u>210,301</u>	<u>211,884</u>	<u>213,504</u>	<u>215,160</u>	<u>216,857</u>
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
Owen Bay Wharf Upgrades Design and upgrade to expand dock space to meet service demand.	\$ 550,000	-	-	-	-	-	Grants
Port Neville Wharf Upgrades Replace wharf.	\$ 300,000	\$ 300,000	\$ 300,000	-	-	-	Gas Tax/ Reserves
Surge Narrows Wharf Upgrades Design and upgrade to expand dock space to meet service demand.	\$ 200,000	\$ 700,000	-	-	-	-	Grants

Deferred Revenue:

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



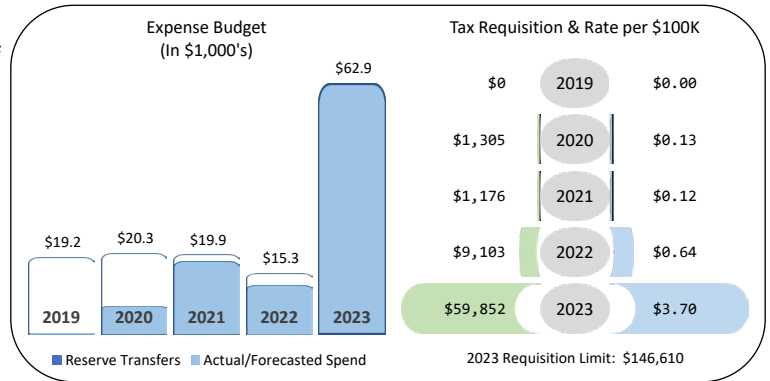
Budget Commentary and Service Goals:

- Operating costs for wharves are currently funded by Transport Canada divestiture funds.
- Operating expenses in this function have been funded using Transport Canada divestiture funds which are not being replenished by Transport Canada.
- Deploy fire pumps and cabinets, establish a protocol for maintenance and access to equipment.
- Pending the establishment of Wharf Service Bylaw, apply for environmental permits and tender rehabilitation project for Owen Bay, Port Neville and Surge Narrows with design completed in 2022.
- Funding from Transport Canada for the project expires in 2024.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 9,103	\$ 9,103	\$ 59,852	\$ 30,377	\$ 30,388	\$ 30,399	\$ 30,411
Prior year surplus	6,161	6,160	3,014	-	-	-	-
	15,264	15,263	62,866	30,377	30,388	30,399	30,411
Expense:							
Operating expenses	12,250	15,263	62,866	30,377	30,388	30,399	30,411
	12,250	15,263	62,866	30,377	30,388	30,399	30,411
Surplus/(Deficit)	\$ 3,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 50,315	\$ 249	\$ -	\$ 881	\$ 7,380	\$ 705	\$ 290	\$ 32
Tax rate (per \$100K)	\$ 3.70	\$ 12.94	\$ -	\$ 12.57	\$ 9.06	\$ 11.09	\$ 3.70	\$ 3.70

Average requisition, per constituent:

Area C	\$ 23.64	\$ 12.45	\$ -	\$ 6.39	\$ 39.25	\$ 13.82	\$ 10.37	\$ 0.44
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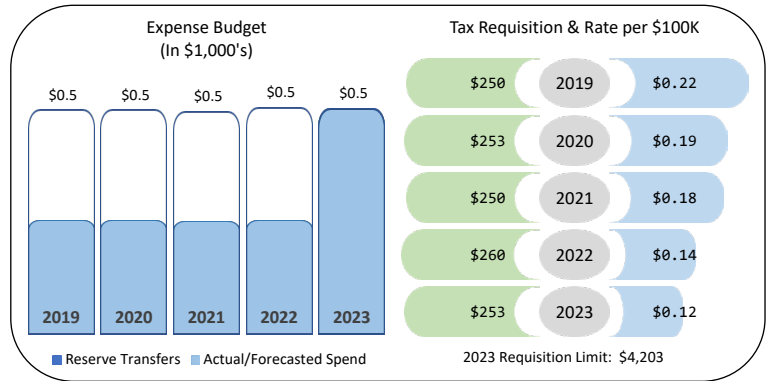
Budget Commentary and Service Goals:

- 2023 Requisition increase set to study Quadra Outer Island Refuse Collection. Budget also includes \$2,500 for Area C Wharves service engagement and alternative approval process (AAP) costs.
- 2021 Q-Cove Water System Feasibility Study identified the need for further investigation of the potential well locations cited in the 2013 groundwater supply feasibility study. 2023 budget increased to accommodate new studies.
- 2022 spend was for Wharves Service and Surge Narrows Wildfire Brigade studies. Projects will be carried forward to 2023.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 260	\$ 260	\$ 253	\$ 512	\$ 520	\$ 528	\$ 536
Prior year surplus	245	245	251	-	-	-	-
	<u>505</u>	<u>505</u>	<u>504</u>	<u>512</u>	<u>520</u>	<u>528</u>	<u>536</u>
Expense:							
Operating expenses	254	505	504	512	520	528	536
	<u>254</u>	<u>505</u>	<u>504</u>	<u>512</u>	<u>520</u>	<u>528</u>	<u>536</u>
Surplus/(Deficit)	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

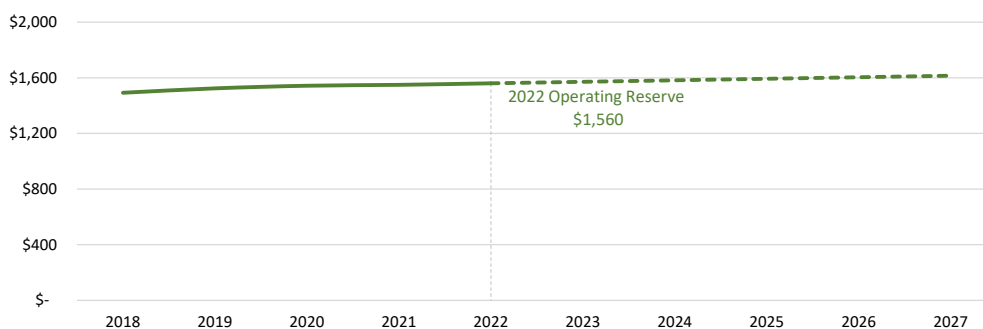
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 244	\$ 0	\$ -	\$ 1	\$ 4	\$ 4	\$ -	\$ 0
Tax rate (per \$100K)	\$ 0.12	\$ 0.41	\$ -	\$ 0.40	\$ 0.29	\$ 0.35	\$ -	\$ 0.12

Average requisition, per constituent:

Area C	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
	\$ 0.69	\$ 0.19	\$ -	\$ 0.30	\$ 1.32	\$ 0.46	\$ -	\$ 0.01

Reserves Summary:



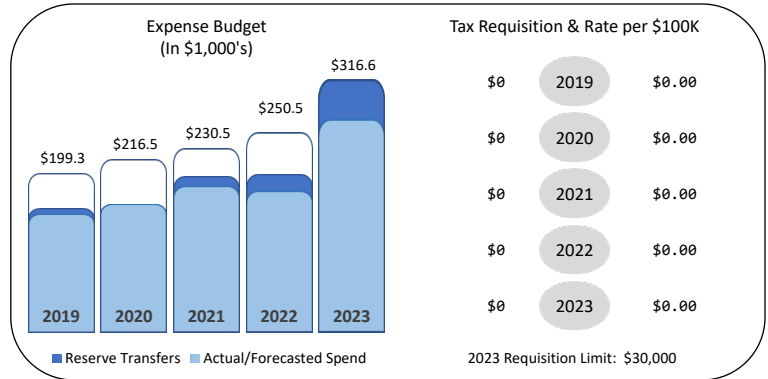
Budget Commentary and Service Goals:

- Maintain current service levels.

Service Description

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

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



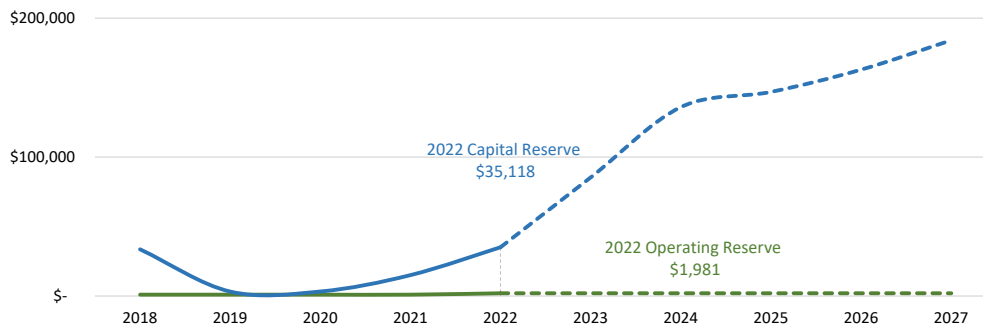
Operating Budget:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Other revenue	\$ 985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales of services	210,176	202,762	248,490	324,189	347,814	355,525	368,308
Prior year surplus	54,742	47,756	68,122	-	-	-	-
	<u>265,903</u>	<u>250,518</u>	<u>316,612</u>	<u>324,189</u>	<u>347,814</u>	<u>355,525</u>	<u>368,308</u>
Expense:							
Operating expenses	176,781	225,568	266,612	274,189	286,833	289,544	297,327
Transfers to reserves	21,000	21,000	50,000	50,000	10,000	15,000	20,000
Debt principal	-	3,950	-	-	35,570	35,570	35,570
Debt interest	-	-	-	-	15,411	15,411	15,411
	<u>197,781</u>	<u>250,518</u>	<u>316,612</u>	<u>324,189</u>	<u>347,814</u>	<u>355,525</u>	<u>368,308</u>
Surplus/(Deficit)	\$ 68,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Summary:

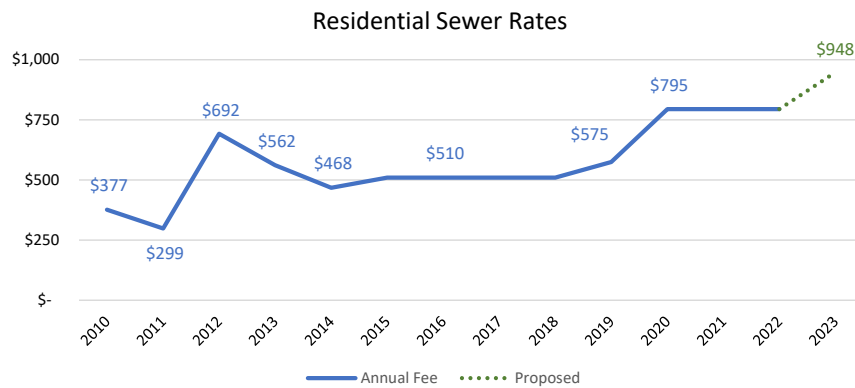
Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
Waste Water Treatment Plant	-	-	\$ 400,000	\$ 1,625,250	\$ 1,084,750	-	Grant/Debt
Replace major components of the Quathiaski Cove Waste Water Treatment Plant							

Reserves Summary:



Rate Information:

Fee Classification	Current Rate	Proposed Rate	\$ Change	% Change
Residential	\$ 795	\$ 948	\$ 153	19.2%
Commercial	3,180	3,786	606	19.1%
Schools	20,670	24,600	3,930	19.0%
Other (Government & Police)	2,385	2,839	454	19.0%
Business Unit	795	946	151	19.0%
Residential - STEP	755	902	147	19.5%



- Budget assumes a 19.2% fee increase for 2023 to support increased capital transfers and engineering costs in advance of capital works.

Budget Commentary and Service Goals:

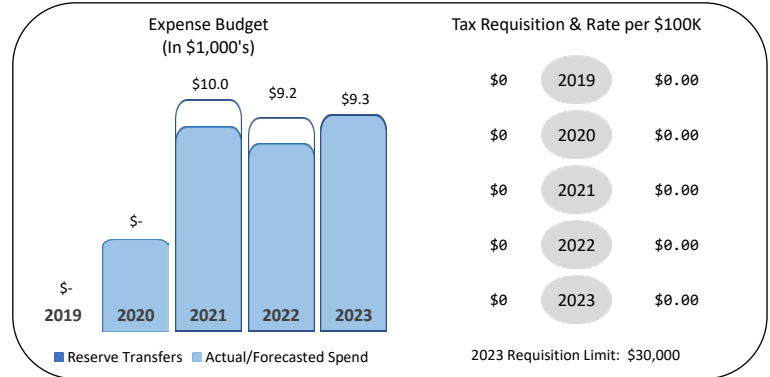
- Budget assumes a 73.3% senior government grant would be obtained to support the construction of a new \$3.1M Waste Water Treatment Plant with the balance being funded by debt. Budget uses November rate of 4.29% over 30 years resulting in annual \$50,981 servicing costs.
- 5 Users added during 2022. Other revenue earned in 2022 was Provincial wastewater training subsidy.
- Recommended that capital reserves be increased aggressively to support capital renewal and/or service expansion.
- Increasing surplus for 2023 due to design and engineering contingencies not being spent.
- Debt principal for 2019 expansion was paid off in 2021.
- Update capacity study with data from new flow meters and assess the capacity of the distribution system for further expansion.
- 2023 budget includes amount for new roof needed for electrical building at the treatment plant.
- Waiting on the announcement from Investing in Canada Infrastructure Program Grant application for a new treatment system.
- Coordinate with Planning function to ensure sewer connection requirements are addressed for all siting and subdivisions applications in the service area.
- Improve new connection permitting process to protect the system and ensure all new connections meet the Master Municipal Construction Documents (MMCD) standards and Ministry of Transportation Infrastructure (MOTI) Highway use permitting requirements.

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.

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.

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



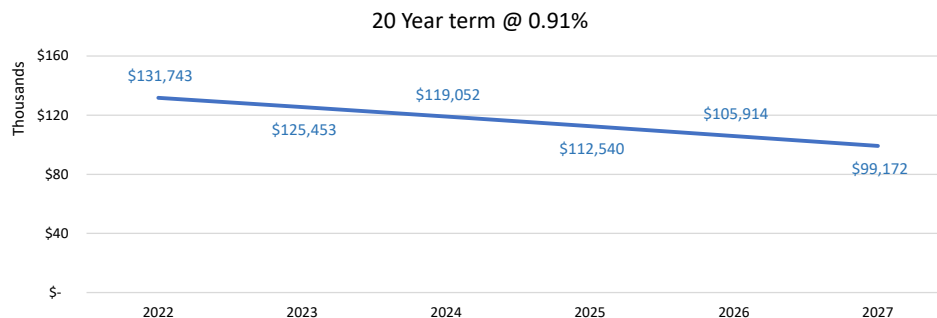
Operating Budget:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Frontage and parcel taxes	\$ 7,733	\$ 7,733	\$ 8,193	\$ 9,339	\$ 9,351	\$ 9,363	\$ 9,376
Prior year surplus	1,455	1,453	1,134	-	-	-	-
	9,188	9,186	9,327	9,339	9,351	9,363	9,376
Expense:							
Operating expenses	668	1,800	1,941	1,953	1,965	1,977	1,990
Debt principal	6,076	6,076	6,076	6,076	6,076	6,076	6,076
Debt interest	1,310	1,310	1,310	1,310	1,310	1,310	1,310
	8,054	9,186	9,327	9,339	9,351	9,363	9,376
Surplus/(Deficit)	\$ 1,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Rate Information:

Parcel tax anticipated to increase in 2023 due to change of number of active parcels and 2022 surplus. 2019 saw the highest parcel tax rate at \$312 per parcel.

Debt Summary:



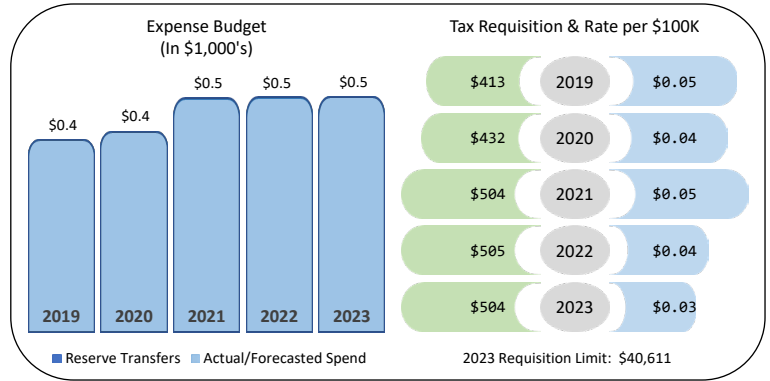
Budget Commentary and Service Goals:

- Future goals including conducting 2023 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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 505	\$ 505	\$ 504	\$ 514	\$ 522	\$ 530	\$ 538
Prior year surplus	2	1	2	-	-	-	-
	<u>507</u>	<u>506</u>	<u>506</u>	<u>514</u>	<u>522</u>	<u>530</u>	<u>538</u>
Expense:							
Operating expenses	505	506	506	514	522	530	538
	<u>505</u>	<u>506</u>	<u>506</u>	<u>514</u>	<u>522</u>	<u>530</u>	<u>538</u>
Surplus/(Deficit)	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 424	\$ 2	\$ -	\$ 7	\$ 62	\$ 6	\$ 2	\$ 0
Tax rate (per \$100K)	\$ 0.03	\$ 0.11	\$ -	\$ 0.11	\$ 0.08	\$ 0.09	\$ 0.03	\$ 0.03
Average requisition, per constituent:								
Area C	\$ 0.20	\$ 0.10	\$ -	\$ 0.05	\$ 0.33	\$ 0.12	\$ 0.09	\$ 0.00

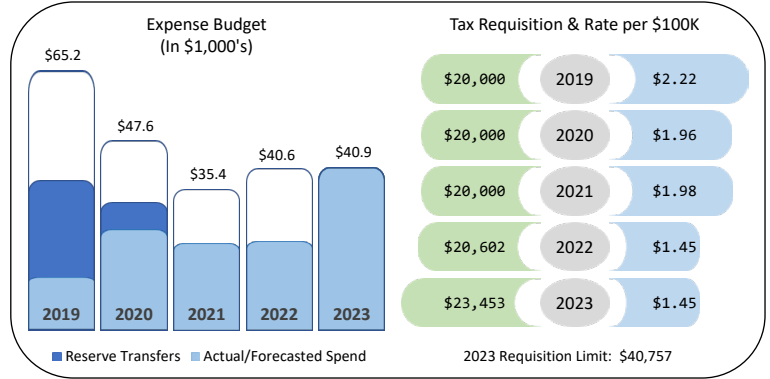
Budget Commentary and Service Goals:

- 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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 20,602	\$ 20,602	\$ 23,453	\$ 40,910	\$ 40,938	\$ 40,966	\$ 40,995
Transfers from reserves	5,367	5,367	-	-	-	-	-
Prior year surplus	13,685	14,633	17,431	-	-	-	-
	<u>39,654</u>	<u>40,602</u>	<u>40,884</u>	<u>40,910</u>	<u>40,938</u>	<u>40,966</u>	<u>40,995</u>
Expense:							
Operating expenses	22,223	40,602	40,884	40,910	40,938	40,966	40,995
	<u>22,223</u>	<u>40,602</u>	<u>40,884</u>	<u>40,910</u>	<u>40,938</u>	<u>40,966</u>	<u>40,995</u>
Surplus/(Deficit)	\$ 17,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

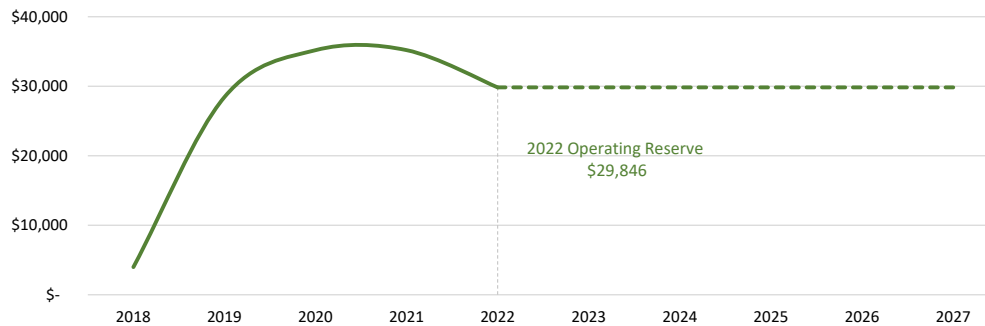
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 19,716	\$ 98	\$ -	\$ 345	\$ 2,892	\$ 276	\$ 114	\$ 13
Tax rate (per \$100K)	\$ 1.45	\$ 5.07	\$ -	\$ 4.93	\$ 3.55	\$ 4.35	\$ 1.45	\$ 1.45

Average requisition, per constituent:

Area C	\$ 9.27	\$ 4.88	\$ -	\$ 2.50	\$ 15.38	\$ 5.42	\$ 4.06	\$ 0.17
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Reserves Summary:



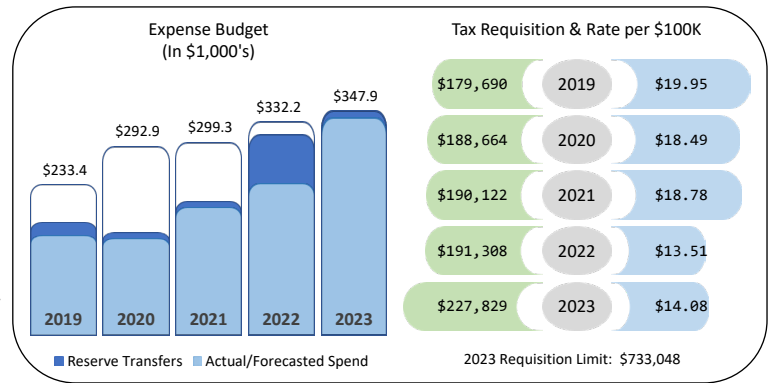
Budget Commentary and Service Goals:

- \$40,000 budget being maintained for economic development initiatives in the area.

Service Description

There are 17 community parks in Electoral Area C, serving a population of 2,882 (2021 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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 191,308	\$ 191,308	\$ 227,829	\$ 263,390	\$ 266,313	\$ 269,306	\$ 272,371
Government transfers	-	43,000	-	-	-	-	-
Other revenue	51,024	3,600	4,400	4,400	4,400	4,400	4,400
Transfers from reserves	20,000	20,000	83,000	-	-	-	-
Prior year surplus	81,498	74,326	32,706	-	-	-	-
	343,830	332,234	347,935	267,790	270,713	273,706	276,771
Expense:							
Operating expenses	235,992	302,234	337,935	257,790	260,713	263,706	266,771
Transfers to reserves	75,132	30,000	10,000	10,000	10,000	10,000	10,000
	311,124	332,234	347,935	267,790	270,713	273,706	276,771
Surplus/(Deficit)	\$ 32,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
Hoskyn Wharf Extension	\$ 100,000	\$ 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.							
Read Island Property Acquisition	\$ 56,990	\$ -	-	-	-	-	Reserves
Property acquisition complete in 2018, remaining budget for subdivision and licence of occupation and wharf works.							
Q-Cove Village Trail System	\$ 3,776	\$ 116,224	-	-	-	-	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 .							
Granite Bay Shoreline Repairs	\$ 19,578	\$ 25,422	-	-	-	-	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	-	-	-	-	Gas Tax
Blenkin Daycare playground removal and replacement as asset reaching the end of its useful life.							
Granite Bay Wharf Refurbishment	-	\$ 50,000	-	-	-	-	Gas Tax
Refurbishment of Granite Bay Wharf.							
Evan's Bay Wharf Refurbishment	-	\$ 150,000	-	-	-	-	Gas Tax
Refurbishment of Granite Bay Wharf.							
Granite Bay Boatramp Improvements	-	\$ 30,000	-	-	-	-	Reserves
Boat ramp requires improvements to protect the asset and improve functionality.							

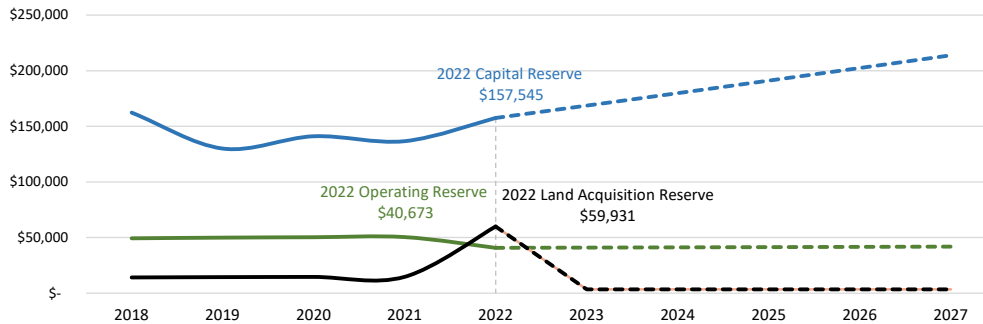
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 191,527	\$ 948	\$ -	\$ 3,355	\$ 28,090	\$ 2,683	\$ 1,105	\$ 121
Tax rate (per \$100K)	\$ 14.08	\$ 49.27	\$ -	\$ 47.86	\$ 34.49	\$ 42.23	\$ 14.08	\$ 14.08

Average requisition, per constituent:

Area C	\$ 90.00	\$ 47.39	\$ -	\$ 24.31	\$ 149.42	\$ 52.61	\$ 39.46	\$ 1.69
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Reserves Summary:



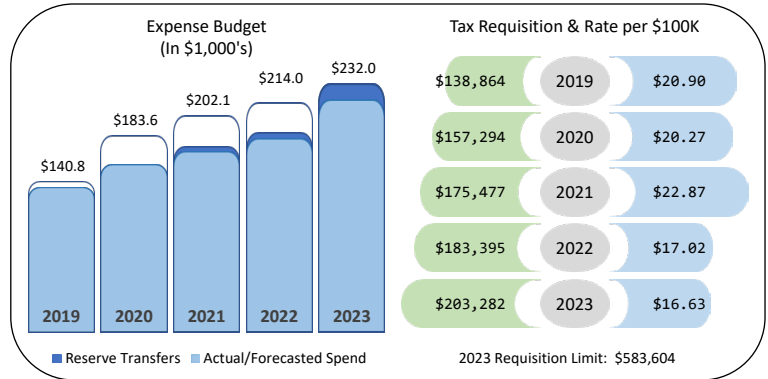
Budget Commentary and Service Goals:

- 2022 Revenue includes \$45,132 Cash in Lieu of Parkland, amount transferred to land acquisition reserve. \$4,400 Other Revenue amount relates to Granite Bay moorage.
- 2023 service levels will be enhanced to account for newly acquired parks and trails systems as approved by the Board, \$22,500 increase to repair and maintenance contingencies.
- \$43,000 Government Transfers amount for Parks Inventory and Master Plan project carry forward. Reclassed to Transfers from Reserves for 2023. \$40,000 added to Parks Master Plan project in 2023.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 183,395	\$ 183,395	\$ 203,282	\$ 218,987	\$ 226,692	\$ 234,701	\$ 243,029
Grants in lieu	460	460	460	460	460	460	460
Transfers from reserves	-	20,000	20,000	-	-	-	-
Prior year surplus	10,128	10,127	8,296	-	-	-	-
	<u>193,983</u>	<u>213,982</u>	<u>232,038</u>	<u>219,447</u>	<u>227,152</u>	<u>235,161</u>	<u>243,489</u>
Expense:							
Operating expenses	180,687	208,982	217,038	204,447	212,152	220,161	228,489
Transfers to reserves	5,000	5,000	15,000	15,000	15,000	15,000	15,000
	<u>185,687</u>	<u>213,982</u>	<u>232,038</u>	<u>219,447</u>	<u>227,152</u>	<u>235,161</u>	<u>243,489</u>
Surplus/(Deficit)	\$ 8,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 187,146	\$ 838	\$ -	\$ 983	\$ 12,502	\$ 747	\$ 1,035	\$ 31
Tax rate (per \$100K)	\$ 16.63	\$ 58.20	\$ -	\$ 56.54	\$ 40.74	\$ 49.89	\$ 16.63	\$ 16.63

Average requisition, per constituent:

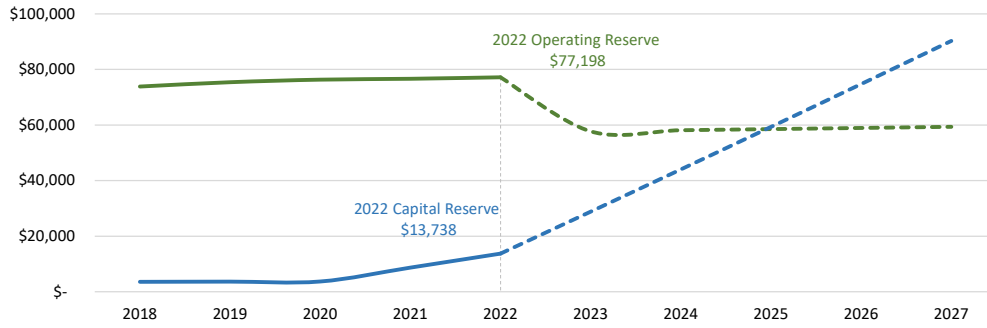
Area C	\$ 122.56	\$ 69.86	\$ -	\$ 44.67	\$ 125.02	\$ 62.24	\$ 69.01	\$ 1.29
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Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
QI Hall Seismic Upgrades	\$ 81,192	-	-	-	-	-	Grants

Seismic upgrade at the community hall that was 100% funded by Provincial grant. Grant received in 2017 and project has been complete.

Reserves Summary:



Budget Commentary and Service Goals:

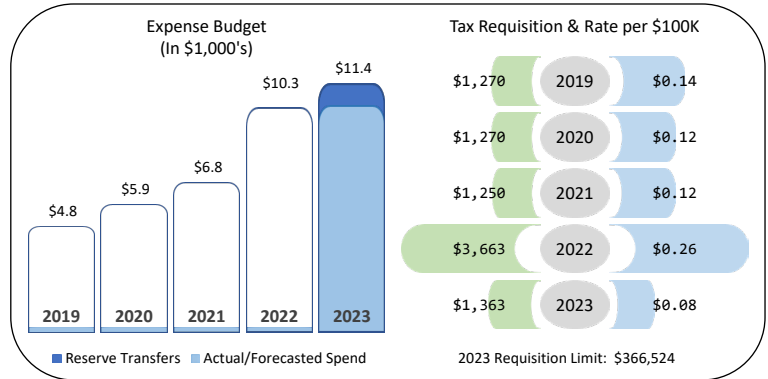
- The 2023 Budget provided is based on the proposed QIRS budget requesting a \$179,801 contribution from the SRD, a 4.5% increase from the prior year.
- \$20,000 Reserve transfer to support Quadra Island Community Hall Assessment being carried forward from 2021.
- \$10,000 increase to reserve contributions for 2023.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 3,663	\$ 3,663	\$ 1,363	\$ 11,374	\$ 11,385	\$ 11,397	\$ 11,409
Prior year surplus	6,590	6,590	10,000	-	-	-	-
	<u>10,253</u>	<u>10,253</u>	<u>11,363</u>	<u>11,374</u>	<u>11,385</u>	<u>11,397</u>	<u>11,409</u>
Expense:							
Operating expenses	253	10,253	10,363	10,374	10,385	10,397	10,409
Transfers to reserves	-	-	1,000	1,000	1,000	1,000	1,000
	<u>253</u>	<u>10,253</u>	<u>11,363</u>	<u>11,374</u>	<u>11,385</u>	<u>11,397</u>	<u>11,409</u>
Surplus/(Deficit)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 1,146	\$ 6	\$ -	\$ 20	\$ 168	\$ 16	\$ 7	\$ 1
Tax rate (per \$100K)	\$ 0.08	\$ 0.29	\$ -	\$ 0.29	\$ 0.21	\$ 0.25	\$ 0.08	\$ 0.08

Average requisition, per constituent:

Area C	\$ 0.54	\$ 0.28	\$ -	\$ 0.15	\$ 0.89	\$ 0.31	\$ 0.24	\$ 0.01
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Budget Commentary and Service Goals:

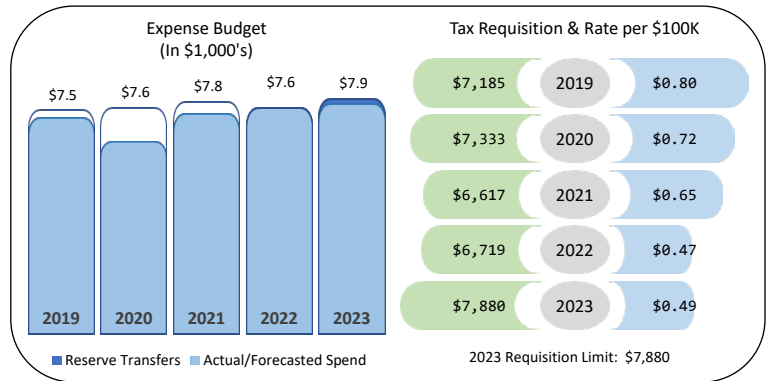
- \$10,000 budget amount set during 2021 Single Participant meeting to make funds available for future projects.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 6,719	\$ 6,719	\$ 7,880	\$ 7,880	\$ 8,034	\$ 8,425	\$ 8,678
Transfers from reserves	448	485	-	61	146	-	-
Prior year surplus	417	381	-	-	-	-	-
	<u>7,584</u>	<u>7,585</u>	<u>7,880</u>	<u>7,941</u>	<u>8,180</u>	<u>8,425</u>	<u>8,678</u>
Expense:							
Operating expenses	7,584	7,585	7,710	7,941	8,180	8,425	8,678
Transfers to reserves	-	-	170	-	-	-	-
	<u>7,584</u>	<u>7,585</u>	<u>7,880</u>	<u>7,941</u>	<u>8,180</u>	<u>8,425</u>	<u>8,678</u>
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

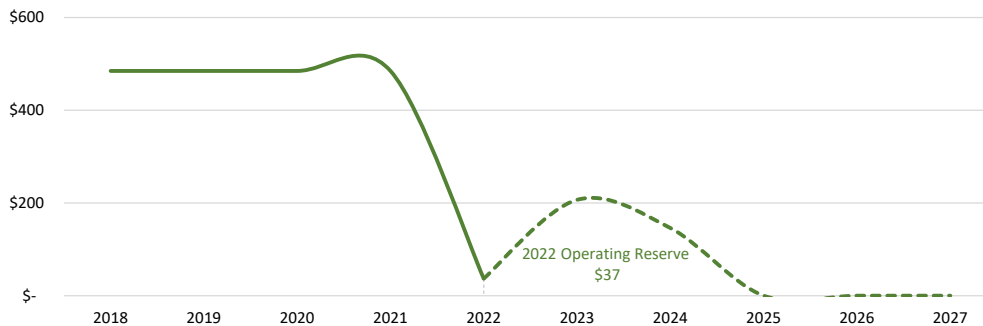
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 6,624	\$ 33	\$ -	\$ 116	\$ 972	\$ 93	\$ 38	\$ 4
Tax rate (per \$100K)	\$ 0.49	\$ 1.70	\$ -	\$ 1.66	\$ 1.19	\$ 1.46	\$ 0.49	\$ 0.49

Average requisition, per constituent:

Area C	\$ 3.11	\$ 1.64	\$ -	\$ 0.84	\$ 5.17	\$ 1.82	\$ 1.36	\$ 0.06
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Reserves Summary:



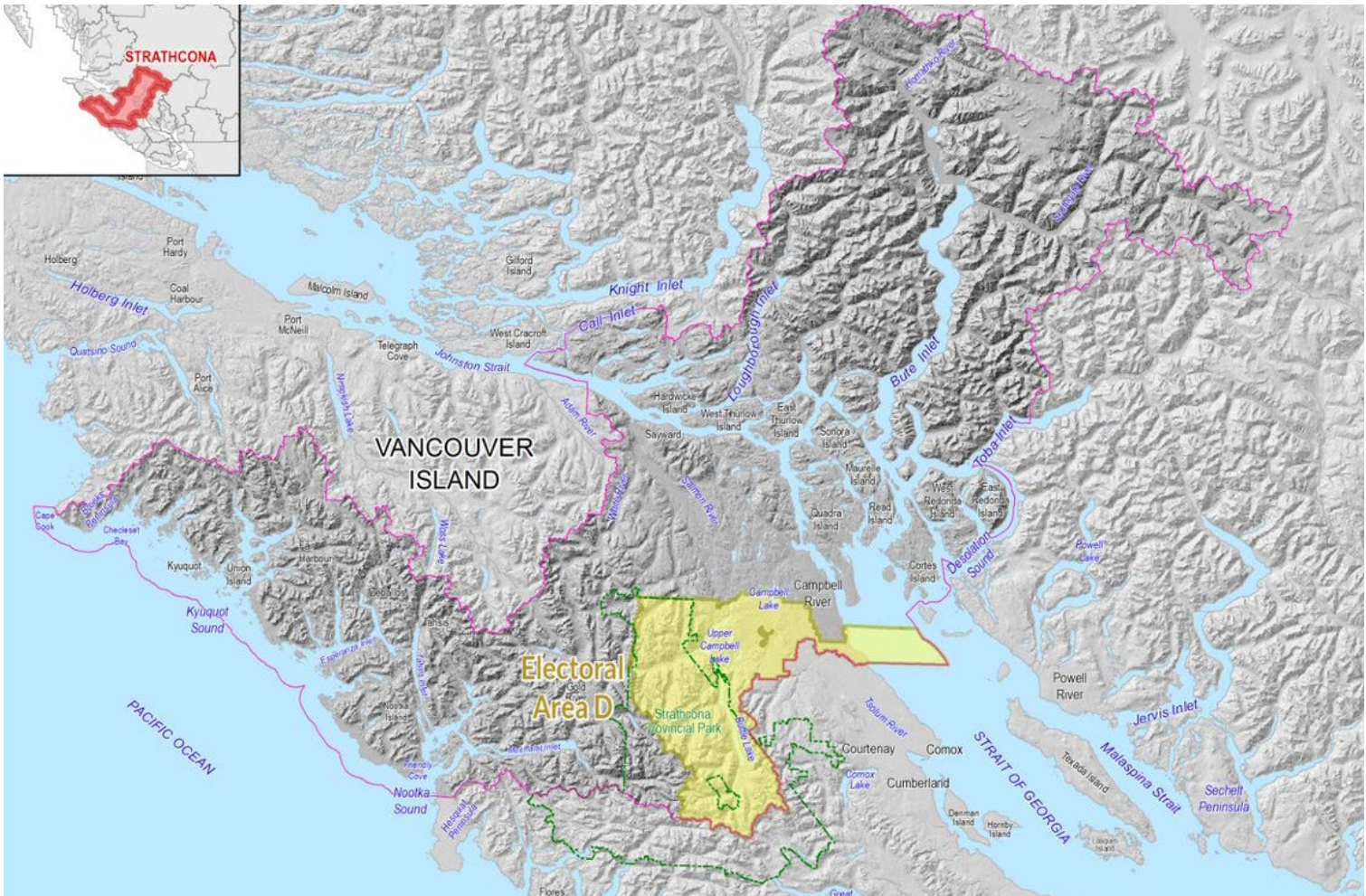
Budget Commentary and Service Goals:

- Reserves set to maintain requisition under \$7,880.
- Hydro rates assumed to increase 3% per year, Bylaw may soon need amendment to increase requisition limit to maintain service levels.
- Engage with BC Hydro to update street lighting contracts.

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Electoral Area D

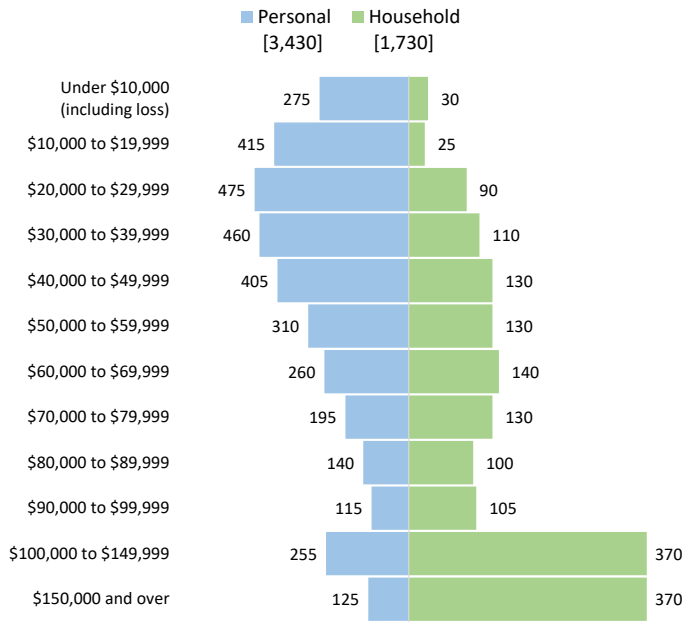
Oyster Bay - Buttle Lake



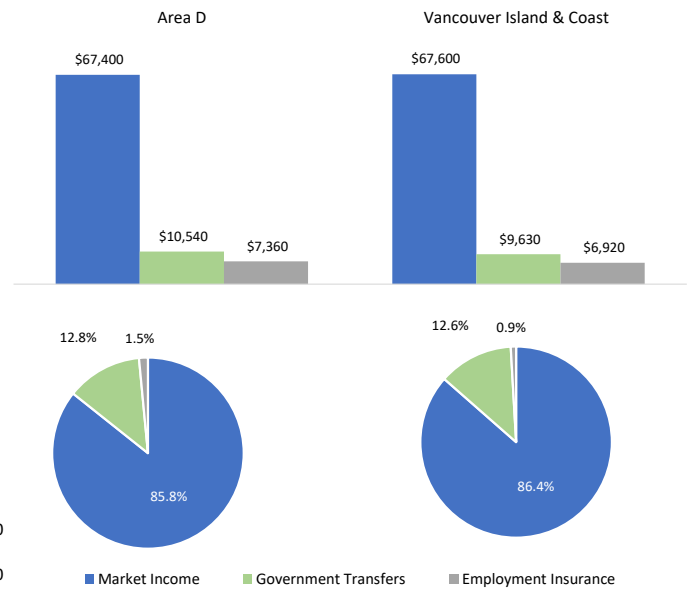
Electoral Area D of the Strathcona Regional District (SRD) covers just under 1,850 square kilometres. The area runs from Jubilee Parkway to the Oyster River and east into Strathcona Provincial Park.

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

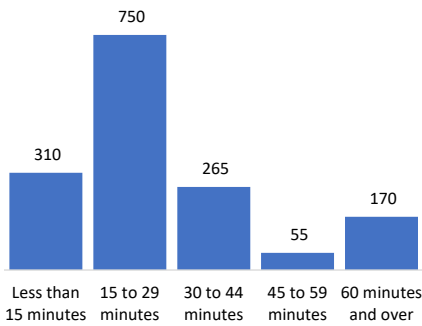
Area D Income Distribution



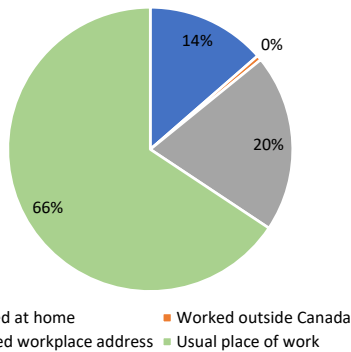
Income Source and Average Value vs. Region



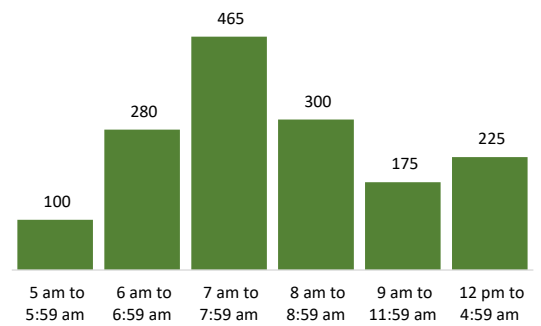
Communiting Duration (not including work-from-home)



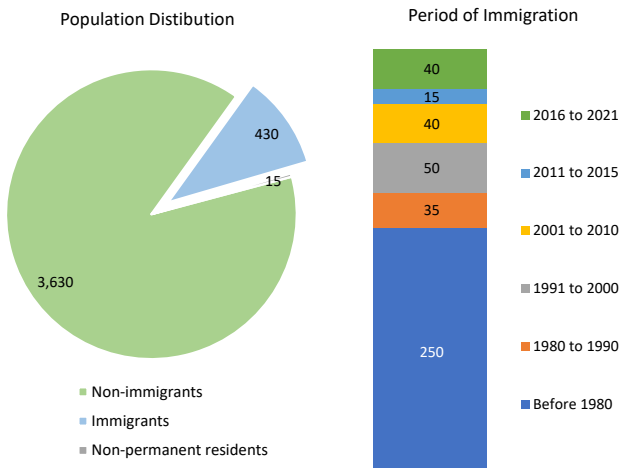
Place of Work



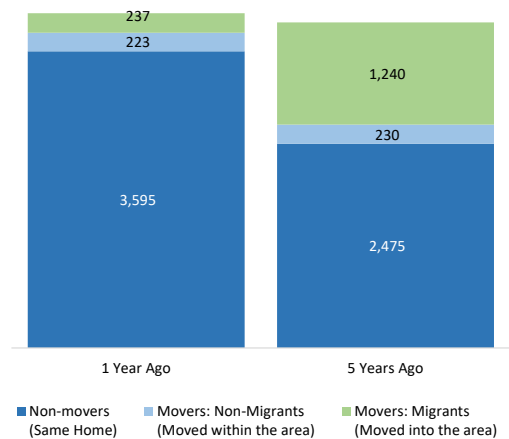
Time Leaving for Work (not including work-from-home)



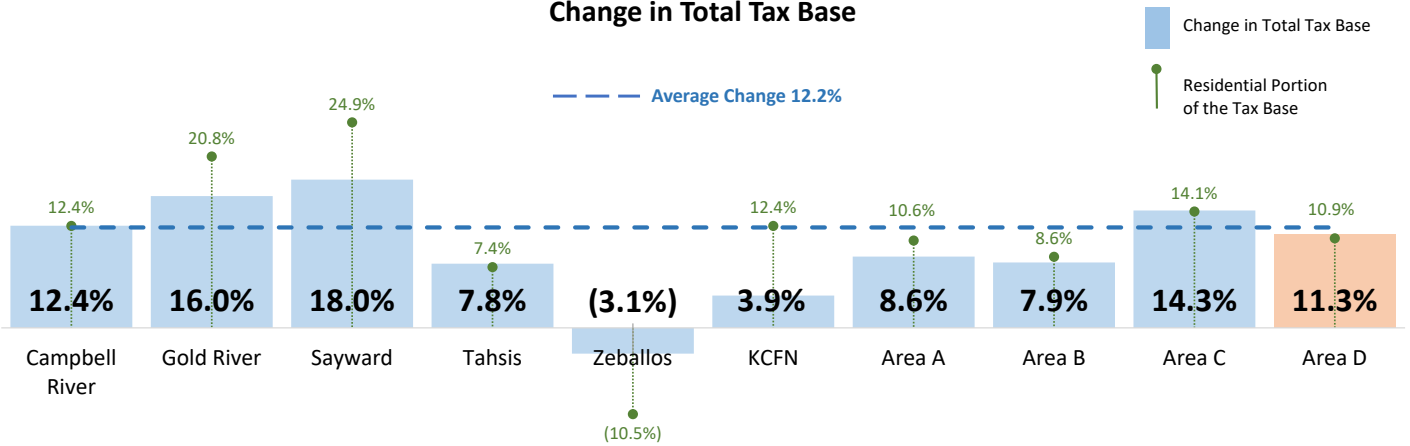
Immigration Profile



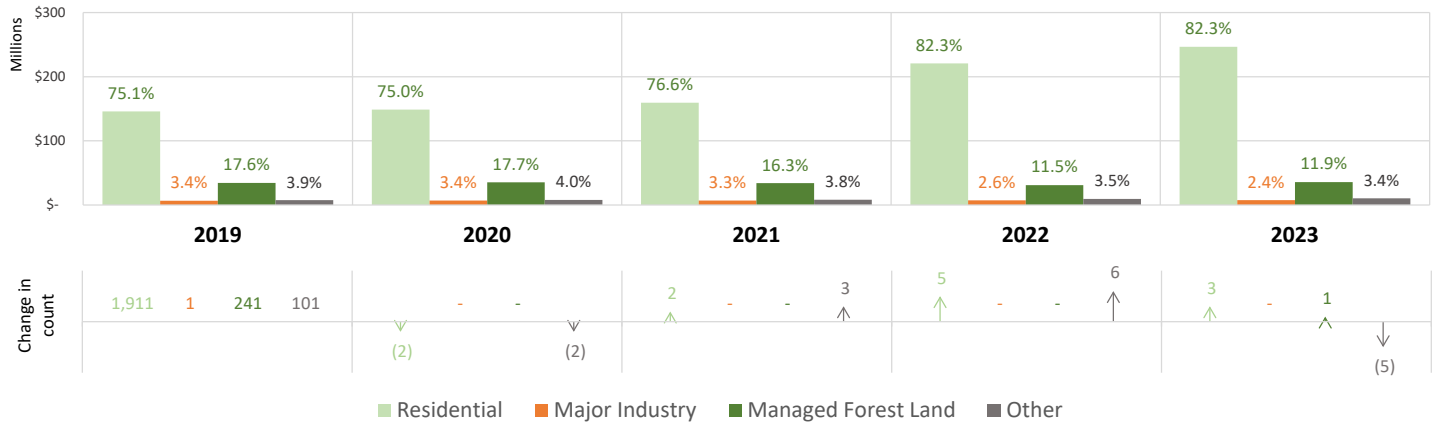
Mobility Profile



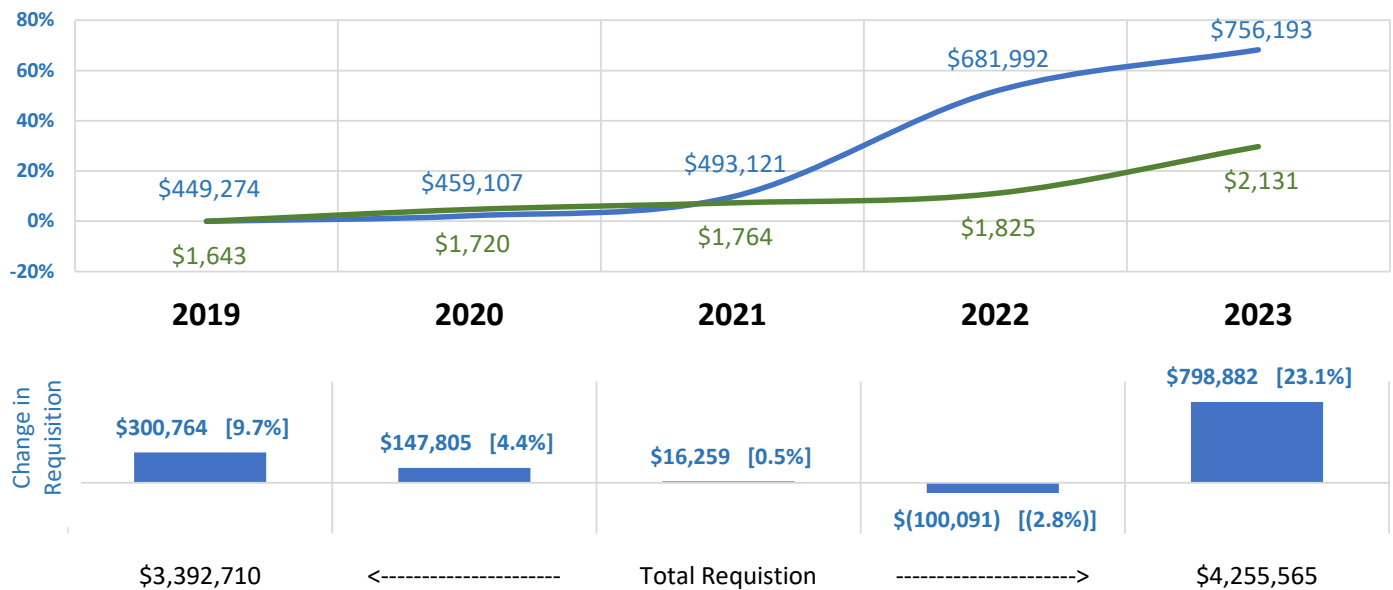
Change in Total Tax Base



5 Year Trend in Converted Assessments



Average Home Price Average Tax Requisition per Home



Property Tax Requisition Summary

Estimated 2022 to 2023 Tax Rate Change

Based on BC Assessment Completed Roll (January 2023)

Function	Requisition				Estimated Tax (per \$100K)		
	2022 Actual	2023 Budget	\$ Change	% Change	2022 Actual	2023 Budget	\$ Change
Corporate Services:							
110 - Administration and General Government	\$ 117,691	\$ 123,907	\$ 6,216	5.3 %	\$ 6.69	\$ 6.33	\$ (0.36)
Regional Services:							
145 - Just Like Home	11,313	11,225	(88)	(0.8)%	0.64	0.57	(0.07)
149 - Regional Broadband	9,240	11,014	1,773	19.2 %	0.53	0.56	0.04
150 - Regional Feasibility Studies	2,864	4,467	1,603	56.0 %	0.16	0.23	0.07
272 - Strathcona Emergency Program	46,211	54,051	7,840	17.0 %	2.63	2.76	0.13
275 - 911 Emergency Answering Service	55,047	54,795	(252)	(0.5)%	3.13	2.80	(0.33)
510 - Planning Non Part 26	30	43	13	44.4 %	0.00	0.00	0.00
Electoral Areas:							
130 - Electoral Area Administration	265,753	278,677	12,924	4.9 %	15.11	14.23	(0.88)
340 - Liquid Waste Management	201	191	(10)	(5.0)%	0.01	0.01	(0.00)
500 - Planning	228,167	265,884	37,717	16.5 %	12.97	13.58	0.61
630 - Vancouver Island Regional Library	227,650	247,143	19,493	8.6 %	12.94	12.62	(0.32)
Area D:							
123 - Area D Grants In Aid	1,748	33,603	31,855	1,822.4 %	0.10	1.72	1.62
154 - Area D Feasibility Studies	2,256	35,293	33,037	1,464.4 %	0.13	1.80	1.67
210 - Campbell River Fire ^	496,613	513,890	17,277	3.5 %	59.46	54.30	(5.16)
285 - Building Inspection	129,945	131,387	1,442	1.1 %	7.39	6.71	(0.68)
290 - Area D Animal Control	45,020	44,685	(335)	(0.7)%	2.56	2.28	(0.28)
295 - Noise Control	310	540	230	74.2 %	0.02	0.03	0.01
296 - Area D Flood Protection ^	-	8,255	8,255	100.0 %	-	2.52	2.52
298 - Unsightly Premises	325	282	(43)	(13.2)%	0.02	0.01	(0.00)
319 - Electoral Area D Water ^	598,842	526,628	(72,214)	(12.1)%	64.88	50.71	(14.17)
533 - Area D House Numbering	606	605	(1)	(0.2)%	0.03	0.03	(0.00)
614 - Area D Parks	218,014	744,568	526,554	241.5 %	12.39	38.02	25.63
750 - Area D Street Lighting ^	35,689	39,727	4,038	11.3 %	7.76	7.73	(0.03)
785 - Area D Transit	168,144	179,863	11,719	7.0 %	9.56	9.18	(0.37)
790 - Oyster River Bank Protection ^ *	9,000	-	(9,000)	(100.0)%	31.27	-	(31.27)
Strathcona Gardens:							
640 - Strathcona Gardens	786,004	944,843	158,839	20.2 %	44.68	48.24	3.57
Total Requisition	\$ 3,456,683	\$ 4,255,565	\$ 798,882	23.1 %	\$ 263.78	\$ 276.98	\$ 13.19

^ specified area

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

Average Residential Property Value:	\$ 681,992	\$ 756,193
Estimated Tax Per Average Residential Property	\$ 1,824.93	\$ 2,130.72

Requisition Detail

Electoral Area D

Estimated Tax Requisition per Average Household is \$2,130.72 for 2023. [2022 = \$1,824.93]

Impact of Assessment Shift:
\$(7.69) per Home

Requisition Description	2022 Tax per Household	2023 Tax Increase	2023 Tax Decrease	2022 - 2023 Change	Impact of Assessment Shift
790 - Oyster River Bank Protection ^ *	\$0.00		\$(182.86)		\$1.94
510 - Planning (Non Part 24)	\$0.02	\$0.01			
340 - Liquid Waste	\$0.07	\$(0.00)			\$0.00
298 - Unsightly Premises	\$0.11	\$(0.02)			\$(0.00)
295 - Noise Control	\$0.21	\$0.09			\$(0.00)
533 - House Numbering Area D	\$0.23	\$(0.00)			\$(0.00)
150 - Feasibility Studies - Regional	\$1.72	\$0.61			\$(0.01)
149 - Regional Broadband	\$4.25	\$0.67			\$(0.04)
145 - Just Like Home	\$4.33	\$(0.05)			\$(0.05)
154 - Feasibility Studies - Area D	\$13.63	\$12.75			\$(0.00)
123 - Grant In Aid Area D	\$12.97	\$12.30			\$(0.00)
290 - Electoral Area D Animal Control	\$17.25	\$(0.20)			\$(0.07)
296 - Flood Protection	\$18.92	\$18.92			\$0.00
272 - Strathcona Emergency Program	\$20.87	\$2.96			\$(0.21)
275 - 911 Answering Service	\$21.16	\$(0.18)			\$(0.25)
110 - Administration - General Government	\$47.84	\$2.22			\$(0.53)
285 - Building Inspection	\$50.73	\$0.36			\$(0.20)
750 - Area D Street Lighting Service ^	\$54.74	\$5.54			\$(0.03)
785 - Transit - Area D	\$69.45	\$4.27			\$(0.26)
630 - Vancouver Island Regional Library	\$95.43	\$7.18			\$(0.49)
500 - Planning	\$102.66	\$14.21			\$(0.49)
130 - Electoral Area Administration	\$107.60	\$4.58			\$(0.58)
614 - Community Parks Area D	\$287.49	\$202.98			\$(0.33)
640 - Strathcona Gardens	\$364.82	\$60.13			\$(1.21)
319 - Electoral Area D Water ^	\$402.04	\$(56.58)			\$(1.45)
210 - Campbell River Fire Protection ^	\$432.14	\$13.06			\$(1.47)

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

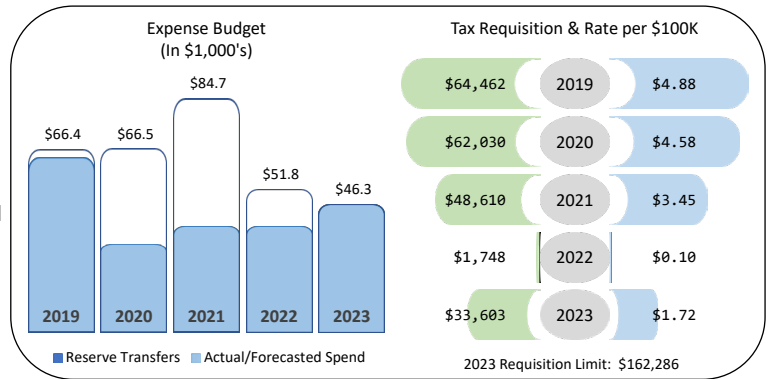
^ Defined service area

■ 2022 Tax per Household ■ 2023 Tax Increase ■ 2023 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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 1,748	\$ 1,748	\$ 33,603	\$ 46,319	\$ 46,358	\$ 46,399	\$ 46,441
Prior year surplus	49,382	50,083	12,677	-	-	-	-
	<u>51,130</u>	<u>51,831</u>	<u>46,280</u>	<u>46,319</u>	<u>46,358</u>	<u>46,399</u>	<u>46,441</u>
Expense:							
Operating expenses	38,453	51,831	46,280	46,319	46,358	46,399	46,441
	<u>38,453</u>	<u>51,831</u>	<u>46,280</u>	<u>46,319</u>	<u>46,358</u>	<u>46,399</u>	<u>46,441</u>
Surplus/(Deficit)	\$ 12,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 24,899	\$ 314	\$ 1,254	\$ 152	\$ 781	\$ 6,118	\$ 79	\$ 6
Tax rate (per \$100K)	\$ 1.72	\$ 6.01	\$ 5.83	\$ 5.83	\$ 4.20	\$ 5.15	\$ 1.72	\$ 1.72

Average requisition, per constituent:

Area D	\$ 12.97	\$ 13.64	\$ 1,253.90	\$ 7.24	\$ 30.06	\$ 25.28	\$ 9.82	\$ 0.25
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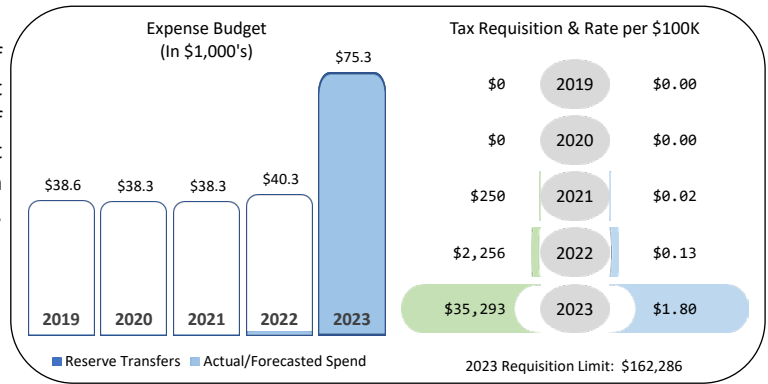
Budget Commentary and Service Goals:

- Budget for this Function was reduced in 2021 to \$50,000 generating a larger than average surplus. Requisition normalizing for 2023.

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:

	2022	2022	2023	2024	2025	2026	2027
	Projection	Budget	Budget	Budget	Budget	Budget	Budget
Revenue:							
Property tax requisition	\$ 2,256	\$ 2,256	\$ 35,293	\$ 75,274	\$ 75,282	\$ 75,290	\$ 75,298
Other revenue	-	-	887	-	-	-	-
Prior year surplus	37,990	38,020	39,086	-	-	-	-
	40,246	40,276	75,266	75,274	75,282	75,290	75,298
Expense:							
Operating expenses	1,160	40,276	75,266	75,274	75,282	75,290	75,298
	1,160	40,276	75,266	75,274	75,282	75,290	75,298
Surplus/(Deficit)	\$ 39,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 26,151	\$ 329	\$ 1,317	\$ 160	\$ 821	\$ 6,426	\$ 82	\$ 7
Tax rate (per \$100K)	\$ 1.80	\$ 6.31	\$ 6.13	\$ 6.13	\$ 4.42	\$ 5.41	\$ 1.80	\$ 1.80

Average requisition, per constituent:

Area D	\$ 13.63	\$ 14.33	\$ 1,316.97	\$ 7.60	\$ 31.57	\$ 26.55	\$ 10.31	\$ 0.27
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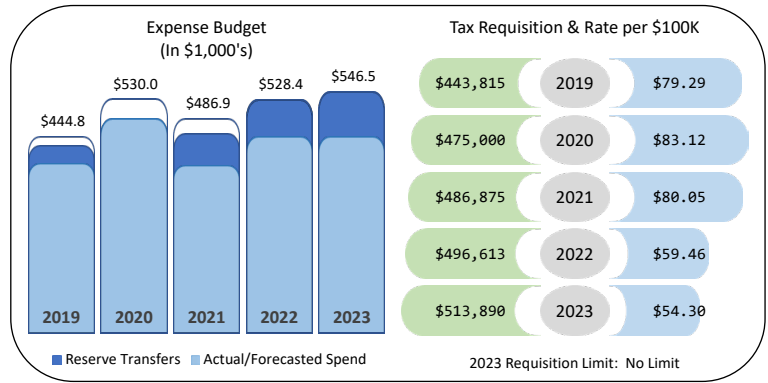
Budget Commentary and Service Goals:

- 2022 spend on the Oyster River Dike service area to detach operation and maintenance costs from Electoral Area administration function. Amount will be recouped from Function 296 – Oyster River Flood Protection
- Contingency budget increased to \$75,000 for 2023.
- Strathcona Lodge Fire Service to be studied.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 496,613	\$ 496,613	\$ 513,890	\$ 529,258	\$ 529,121	\$ 528,232	\$ 529,498
Transfers from reserves	-	-	-	125,000	20,000	5,000	25,000
Prior year surplus	65,631	31,772	32,587	-	-	-	-
	<u>562,244</u>	<u>528,385</u>	<u>546,477</u>	<u>654,258</u>	<u>549,121</u>	<u>533,232</u>	<u>554,498</u>
Expense:							
Operating expenses	445,510	444,238	446,477	654,258	549,121	533,232	554,498
Transfers to reserves	84,147	84,147	100,000	-	-	-	-
	<u>529,657</u>	<u>528,385</u>	<u>546,477</u>	<u>654,258</u>	<u>549,121</u>	<u>533,232</u>	<u>554,498</u>
Surplus/(Deficit)	\$ 32,587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

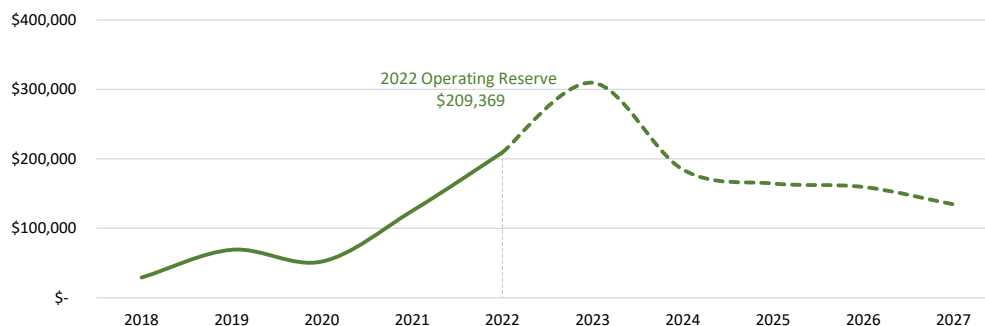
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 501,720	\$ 6,373	\$ -	\$ -	\$ 5,724	\$ -	\$ 69	\$ 4
Tax rate (per \$100K)	\$ 54.30	\$ 190.04	\$ -	\$ -	\$ 133.03	\$ -	\$ 54.30	\$ 54.30

Average requisition, per constituent:

Area D	\$ 432.14	\$ 708.09	\$ -	\$ -	\$ 572.36	\$ -	\$ 34.53	\$ 1.11
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Reserve Summary:



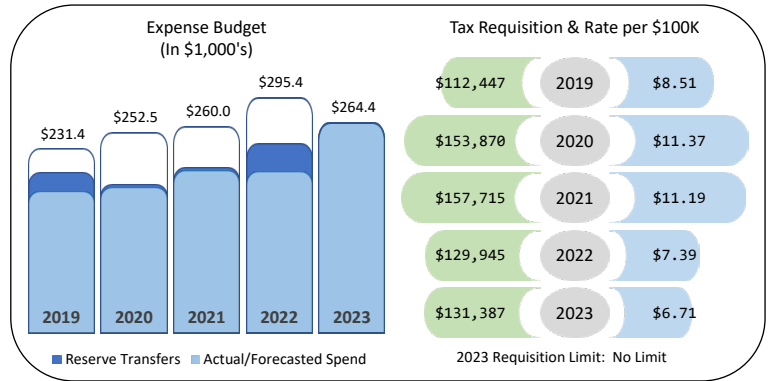
Budget Commentary and Service Goals:

- City of Campbell River 2023 Fire Budget has not been submitted, prior years estimates for 2023 currently being used.
- Requisition increase of 3.5% to support the \$21M Campbell River Fire Station Headquarters replacement project in 2024. Project funding has yet to be confirmed; Financial Plan assumes debt funding over 30 years. Reserves being employed to smooth requisition.
- Future budgets may be subject to significant change until new fire hall build is finalized.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 129,945	\$ 129,945	\$ 131,387	\$ 213,909	\$ 219,310	\$ 224,838	\$ 230,495
Other revenue	58,643	43,750	43,750	43,750	43,750	43,750	43,750
Sales of services	15,413	12,000	12,000	12,000	12,000	12,000	12,000
Prior year surplus	111,832	109,746	77,243	-	-	-	-
	315,833	295,441	264,380	269,659	275,060	280,588	286,245
Expense:							
Operating expenses	203,590	260,441	264,380	269,659	275,060	280,588	286,245
Transfers to reserves	35,000	35,000	-	-	-	-	-
	238,590	295,441	264,380	269,659	275,060	280,588	286,245
Surplus/(Deficit)	\$ 77,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 97,353	\$ 1,227	\$ 4,903	\$ 594	\$ 3,056	\$ 23,923	\$ 307	\$ 25
Tax rate (per \$100K)	\$ 6.71	\$ 23.48	\$ 22.81	\$ 22.81	\$ 16.44	\$ 20.13	\$ 6.71	\$ 6.71

Average requisition, per constituent:

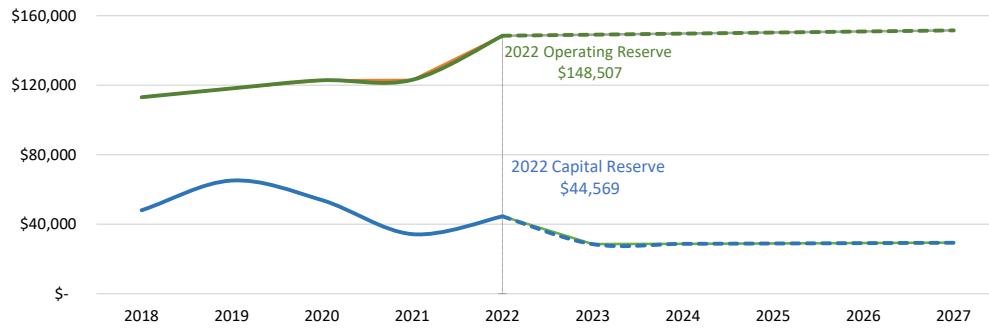
Area D	\$ 50.73	\$ 53.33	\$ 4,902.73	\$ 28.30	\$ 117.52	\$ 98.85	\$ 38.39	\$ 0.99
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Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
Land Use Software Replacement	\$ 54,322	-	-	-	-	-	Reserves

Software to manage land use. Funded 70% by Function 500 - Planning & 30% by Function 285 - Building Inspection.

Reserves Summary:



Budget Commentary and Service Goals:

- 2023 Requisition increase due to normalizing surplus, bringing service levels back to required levels, returning to normal staffing levels and accounting for a Board decision to significantly reduce the requisition in 2022.
- The capital project carry forward for required for the Land Use Software Replacement project being shared with Function 500 – Planning.

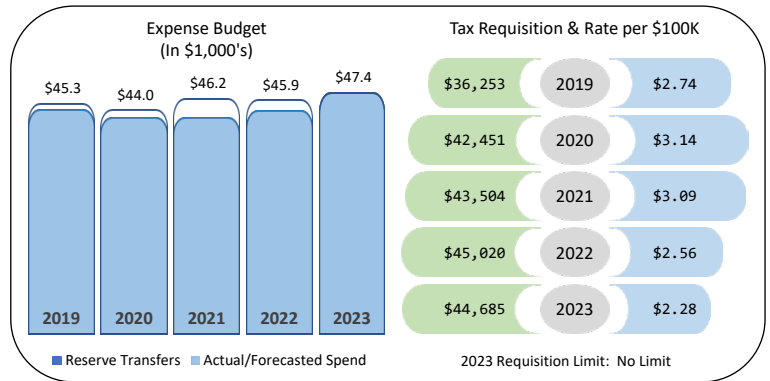
Service Description

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 45,020	\$ 45,020	\$ 44,685	\$ 48,337	\$ 49,291	\$ 50,265	\$ 51,259
Other revenue	300	100	-	-	-	-	-
Prior year surplus	1,295	795	2,717	-	-	-	-
	<u>46,615</u>	<u>45,915</u>	<u>47,402</u>	<u>48,337</u>	<u>49,291</u>	<u>50,265</u>	<u>51,259</u>
Expense:							
Operating expenses	43,898	45,915	47,402	48,337	49,291	50,265	51,259
	<u>43,898</u>	<u>45,915</u>	<u>47,402</u>	<u>48,337</u>	<u>49,291</u>	<u>50,265</u>	<u>51,259</u>
Surplus/(Deficit)	\$ 2,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

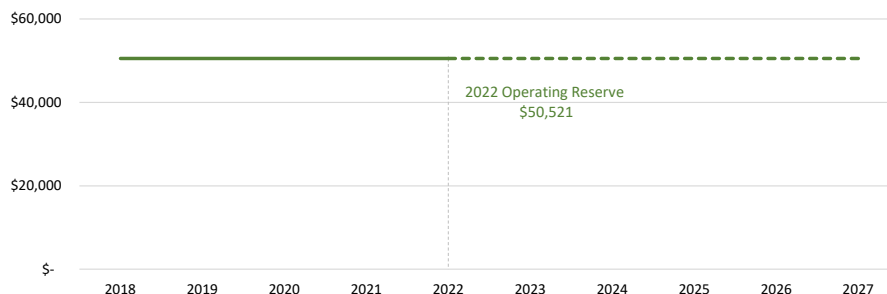
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 33,110	\$ 417	\$ 1,667	\$ 202	\$ 1,039	\$ 8,136	\$ 104	\$ 8
Tax rate (per \$100K)	\$ 2.28	\$ 7.99	\$ 7.76	\$ 7.76	\$ 5.59	\$ 6.84	\$ 2.28	\$ 2.28

Average requisition, per constituent:

Area D	\$ 17.25	\$ 18.14	\$ 1,667.43	\$ 9.63	\$ 39.97	\$ 33.62	\$ 13.06	\$ 0.34
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Reserves Summary:



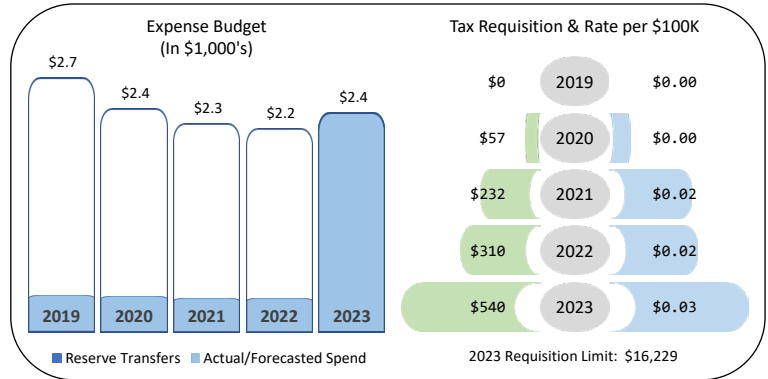
Budget Commentary and Service Goals:

- Maintain service levels.
- City of Campbell River has yet to submit the 2023 shared service budget, 4% increase assumed.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 310	\$ 310	\$ 540	\$ 2,375	\$ 2,387	\$ 2,399	\$ 2,411
Prior year surplus	1,882	1,882	1,824	-	-	-	-
	<u>2,192</u>	<u>2,192</u>	<u>2,364</u>	<u>2,375</u>	<u>2,387</u>	<u>2,399</u>	<u>2,411</u>
Expense:							
Operating expenses	368	2,192	2,364	2,375	2,387	2,399	2,411
	<u>368</u>	<u>2,192</u>	<u>2,364</u>	<u>2,375</u>	<u>2,387</u>	<u>2,399</u>	<u>2,411</u>
Surplus/(Deficit)	\$ 1,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 400	\$ 5	\$ 20	\$ 2	\$ 13	\$ 98	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.03	\$ 0.10	\$ 0.09	\$ 0.09	\$ 0.07	\$ 0.08	\$ 0.03	\$ 0.03
Average requisition, per constituent:								
Area D	\$ 0.21	\$ 0.22	\$ 20.15	\$ 0.12	\$ 0.48	\$ 0.41	\$ 0.16	\$ 0.00

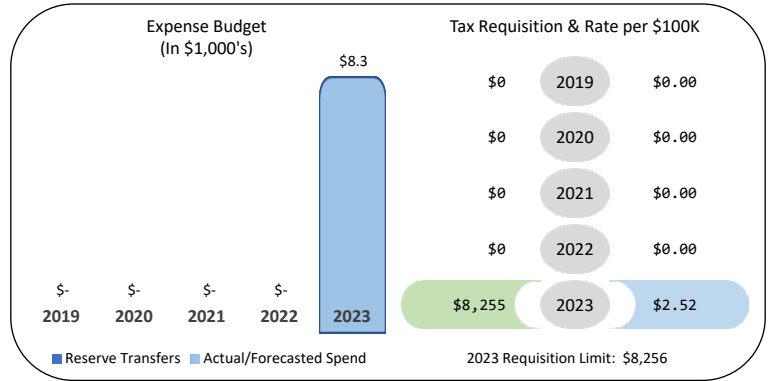
Budget Commentary and Service Goals:

- Service budget remains stable and available to support future bylaw complaint cases should they occur.
- Service levels will be maintained through 2023.

Service Description

The authority for this service was established July 13, 2022 under Bylaw 457. The purpose of the function is to construct, reconstruct, operate, maintain and repair flood protection infrastructure in the Oyster Bay-Buttle Lake area

The maximum levy for this service cannot exceed the greater of \$8,350, or \$0.027 per \$1,000 of the assessed value in the service area. .



Operating Budget:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ -	\$ -	\$ 8,255	\$ 8,302	\$ 8,325	\$ 8,349	\$ 8,324
	-	-	8,255	8,302	8,325	8,349	8,324
Expense:							
Operating expenses	-	-	7,368	8,302	8,325	8,349	8,324
Other transfers	-	-	887	-	-	-	-
	-	-	8,255	8,302	8,325	8,349	8,324
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

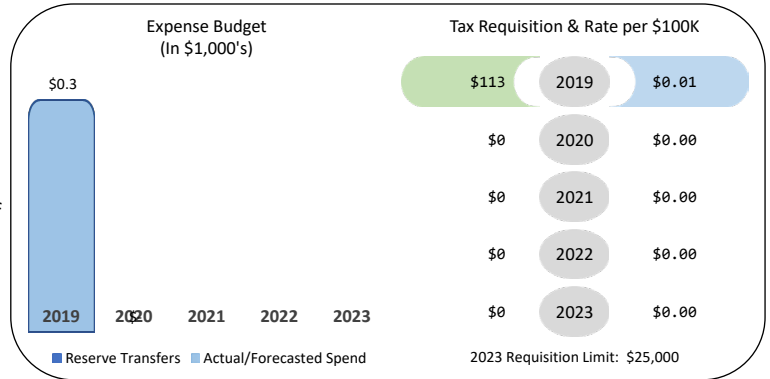
	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 7,324	\$ 32	\$ -	\$ 115	\$ 752	\$ -	\$ 27	\$ 6
Tax rate (per \$100K)	\$ 2.52	\$ 8.82	\$ -	\$ 8.57	\$ 6.17	\$ -	\$ 2.52	\$ 2.52
Average requisition, per constituent:								
Area D	\$ 18.92	\$ 32.05	\$ -	\$ 38.18	\$ 75.18	\$ -	\$ 26.94	\$ 0.49

Budget Commentary and Service Goals:

- 2023 will be the initial year of operation, service goal for the year will be to catch up on dike maintenance.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Expense:							
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

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

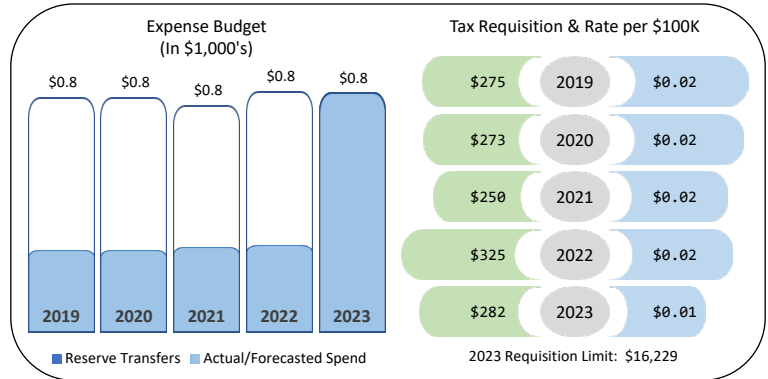
Budget Commentary and Service Goals:

- Function is dormant; included in this report to disclose the 2019 requisition amount.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 325	\$ 325	\$ 282	\$ 800	\$ 809	\$ 818	\$ 827
Prior year surplus	473	470	509	-	-	-	-
	<u>798</u>	<u>795</u>	<u>791</u>	<u>800</u>	<u>809</u>	<u>818</u>	<u>827</u>
Expense:							
Operating expenses	289	795	791	800	809	818	827
	<u>289</u>	<u>795</u>	<u>791</u>	<u>800</u>	<u>809</u>	<u>818</u>	<u>827</u>
Surplus/(Deficit)	\$ 509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

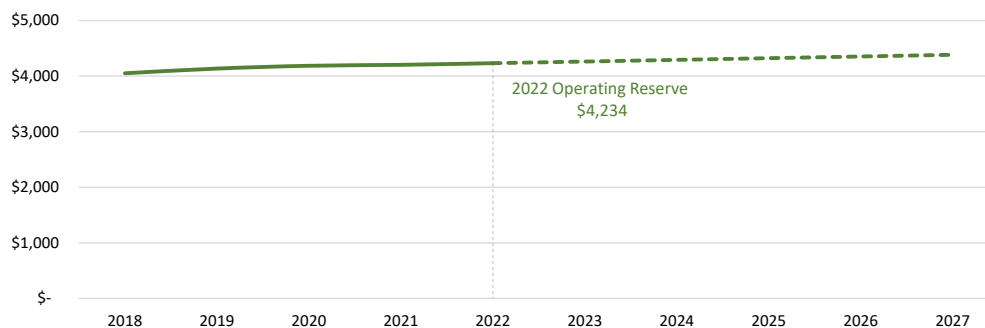
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 209	\$ 3	\$ 11	\$ 1	\$ 7	\$ 51	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.01	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.04	\$ 0.04	\$ 0.01	\$ 0.01

Average requisition, per constituent:

Area D	\$ 0.11	\$ 0.11	\$ 10.52	\$ 0.06	\$ 0.25	\$ 0.21	\$ 0.08	\$ 0.00
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Reserves Summary:



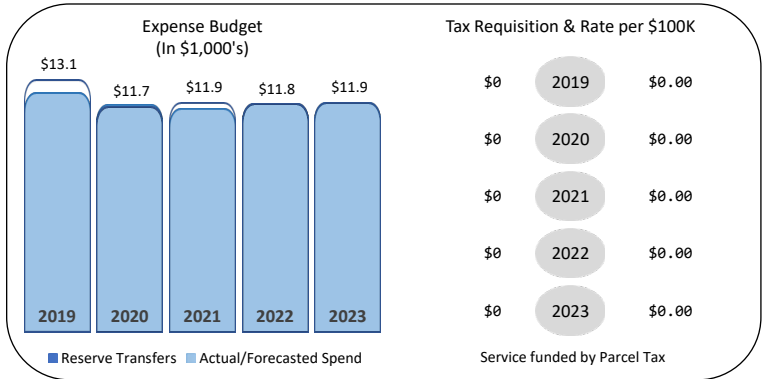
Budget Commentary and Service Goals:

- Service budget remains stable and available to support future bylaw complaint cases should they occur.
- Service levels will be maintained through 2023.

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.



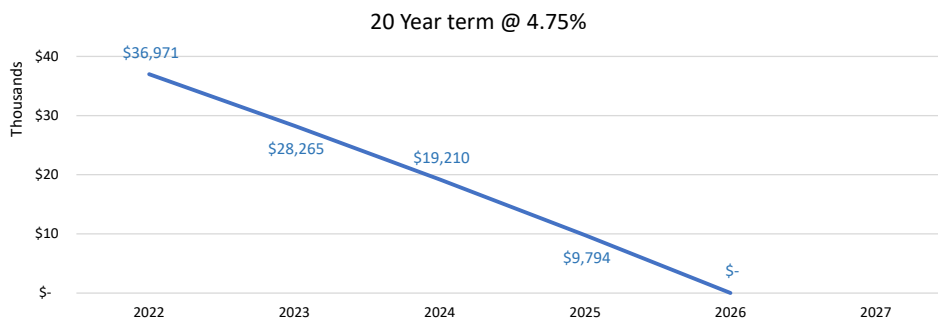
Operating Budget:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Frontage and parcel taxes	\$ 11,848	\$ 11,848	\$ 11,626	\$ 11,945	\$ 11,956	\$ 11,967	\$ -
Prior year surplus	351	-	308	-	-	-	-
	<u>12,199</u>	<u>11,848</u>	<u>11,934</u>	<u>11,945</u>	<u>11,956</u>	<u>11,967</u>	<u>-</u>
Expense:							
Operating expenses	668	625	711	722	733	744	-
Debt principal	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	-
	<u>11,891</u>	<u>11,848</u>	<u>11,934</u>	<u>11,945</u>	<u>11,956</u>	<u>11,967</u>	<u>-</u>
Surplus/(Deficit)	\$ 308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Rate Information:

- Parcel tax anticipated to decline \$20 from 2022 levels to \$967 for the 12 households who opted to not prepay their share of the capital works.

Debt Summary:



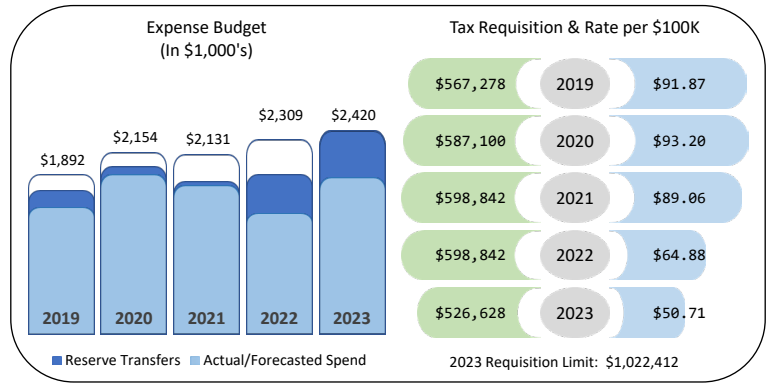
Budget Commentary and Service Goals:

- Future goals including conducting 2023 Parcel Tax Roll review panel and maintain operational efficiencies to minimize any future parcel tax increase.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 598,842	\$ 598,842	\$ 526,628	\$ 966,006	\$ 935,896	\$ 931,483	\$ 926,926
Other revenue	21,899	-	-	-	-	-	-
Sales of services	1,402,541	1,368,331	1,388,416	1,444,303	1,458,742	1,487,913	1,517,667
Prior year surplus	371,284	341,814	504,833	-	-	-	-
	<u>2,394,566</u>	<u>2,308,987</u>	<u>2,419,877</u>	<u>2,410,309</u>	<u>2,394,638</u>	<u>2,419,396</u>	<u>2,444,593</u>
Expense:							
Operating expenses	1,439,733	1,858,987	1,866,399	1,910,309	1,894,638	1,919,396	1,944,593
Transfers to reserves	450,000	450,000	553,478	500,000	500,000	500,000	500,000
	<u>1,889,733</u>	<u>2,308,987</u>	<u>2,419,877</u>	<u>2,410,309</u>	<u>2,394,638</u>	<u>2,419,396</u>	<u>2,444,593</u>
Surplus/(Deficit)	\$ 504,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 514,211	\$ 6,996	\$ -	\$ -	\$ 5,345	\$ -	\$ 65	\$ 11
Tax rate (per \$100K)	\$ 50.71	\$ 177.49	\$ -	\$ -	\$ 124.24	\$ -	\$ 50.71	\$ 50.71

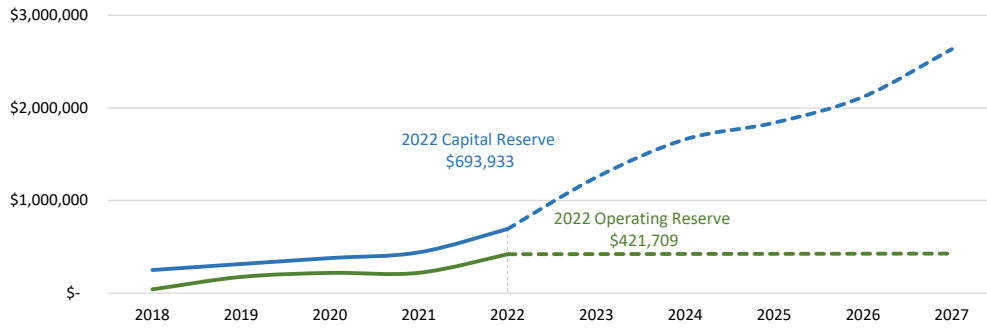
Average requisition, per constituent:

Area D	\$ 402.04	\$ 466.41	\$ -	\$ -	\$ 534.55	\$ -	\$ 32.25	\$ 1.21
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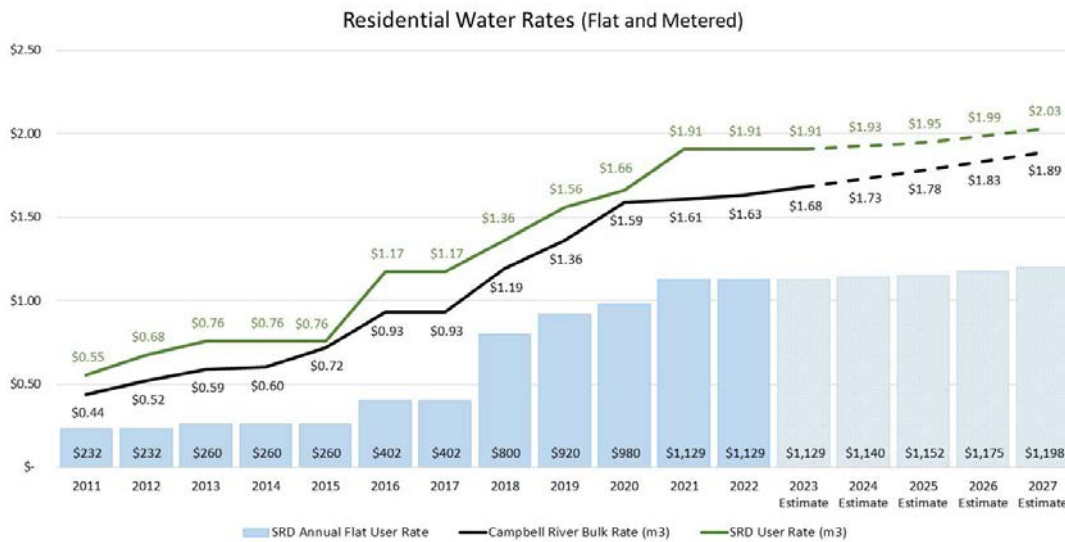
Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
Meter Station Improvements Meters installed in 2022, carry forward amount will be used for internet connection SCADA system and turbidity and chlorine sensors.	\$ 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.	\$ 100,000	-	-	-	-	-	Gas Tax
Universal Metering Program Installation of water meters for all accounts in the Area D Water System	-	-	\$ 375,000	\$ 1,250,000	\$ 875,000	-	Grant/ Reserves

Reserves Summary:



Rate Information:



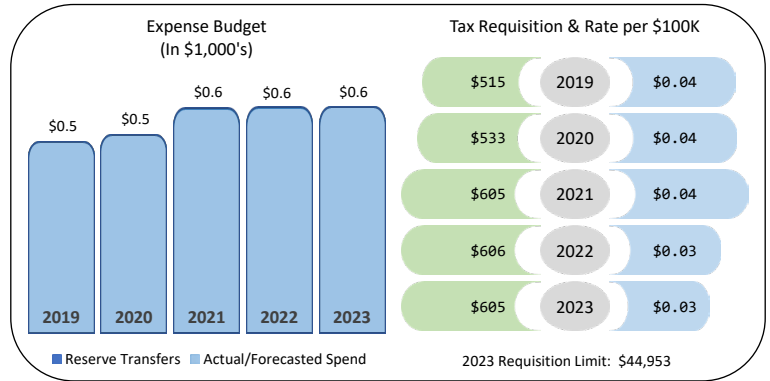
Budget Commentary and Service Goals:

- No rate/fee increases currently anticipated for 2023 however rates can be impacted substantially depending on watermain breaks and other leakage. Tax requisition reduced due to bulk water costs being underbudget for 2022 increasing surplus.
- 2023 budget allows for 5% volume increase, future budgets based steady consumption. Forecasted price increases based on current City of Campbell River bulk water bylaw rates with 1.25% annual increases.
- 2023 goals include exploration of options for leak detection and pipe flushing and prioritizing sections of the system for replacement.
- Continue to advocate for the installation of water meters and monitor Investing in Canada Infrastructure Program grant announcements for Universal Metering Program
- Reserve transfers set to maintain requisition and build capital reserves for extensive future capital replacement.
- 2023 Budget includes \$40,000 increase to Repairs & Maintenance due to aging infrastructure and \$20,000 increase for water meter contingencies, offset by reductions to bulk water estimates discussed above.
- Capital reserves being accumulated for upcoming pipe replacement, anticipated to be supplemented by Community Works Funds.
- Coordinate with Community Services to ensure water connection and water meter requirements are addressed for all Building Permit and subdivisions applications in the service area.
- 2023 Goals include improving new connection permitting process to protect the system and ensure all new connections meet the Master Municipal Construction Documents (MMCD) standards and Ministry of Transportation Infrastructure (MOTI) Highway use permitting requirements.
- Future goals also include working with the GIS Function and the City of Campbell River to update services area mapping and connection locations as well as reviewing the options to connect Bulk Water meters to a fibre optics network to allow for real-time monitoring.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 606	\$ 606	\$ 605	\$ 615	\$ 623	\$ 631	\$ 639
Prior year surplus	2	1	2	-	-	-	-
	<u>608</u>	<u>607</u>	<u>607</u>	<u>615</u>	<u>623</u>	<u>631</u>	<u>639</u>
Expense:							
Operating expenses	606	607	607	615	623	631	639
	<u>606</u>	<u>607</u>	<u>607</u>	<u>615</u>	<u>623</u>	<u>631</u>	<u>639</u>
Surplus/(Deficit)	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 448	\$ 6	\$ 23	\$ 3	\$ 14	\$ 110	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.03	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.08	\$ 0.09	\$ 0.03	\$ 0.03
Average requisition, per constituent:								
Area D	\$ 0.23	\$ 0.25	\$ 22.58	\$ 0.13	\$ 0.54	\$ 0.46	\$ 0.18	\$ 0.00

Budget Commentary and Service Goals:

- Maintain current levels of service.

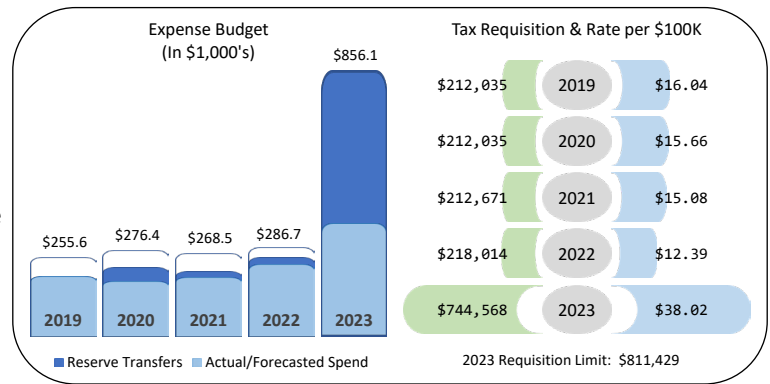
Function 614 - Community Parks Area D

Electoral Area D

Service Description

There are fifteen community parks and one provincial park in Electoral Area D, serving a population of 4,153 (2021 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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 218,014	\$ 218,014	\$ 744,568	\$ 766,948	\$ 770,849	\$ 774,848	\$ 778,950
Government transfers	-	8,000	-	-	-	-	-
Other revenue	3,015	-	-	-	-	-	-
Transfers from reserves	-	-	83,000	-	-	-	-
Prior year surplus	60,961	60,643	28,576	-	-	-	-
	281,990	286,657	856,144	766,948	770,849	774,848	778,950
Expense:							
Operating expenses	233,414	266,657	364,207	275,011	278,912	282,911	287,013
Transfers to reserves	20,000	20,000	491,937	491,937	491,937	491,937	491,937
	253,414	286,657	856,144	766,948	770,849	774,848	778,950
Surplus/(Deficit)	\$ 28,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 551,698	\$ 6,951	\$ 27,784	\$ 3,368	\$ 17,316	\$ 135,571	\$ 1,740	\$ 140
Tax rate (per \$100K)	\$ 38.02	\$ 133.06	\$ 129.26	\$ 129.26	\$ 93.15	\$ 114.06	\$ 38.02	\$ 38.02

Average requisition, per constituent:

Area D	\$ 287.49	\$ 302.22	\$ 27,783.71	\$ 160.39	\$ 665.99	\$ 560.21	\$ 217.55	\$ 5.60
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Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	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
Oyster River Parking Lot Expansion Expansion of the lower parking lot and improvement of the access road.	\$ 2,769	-	-	-	-	-	Reserves
Hagel Park Drainage Seasonal ponding within Hagel Park results in portions of the park being inaccessible and possible damage.	\$ 15,000	-	-	-	-	-	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	-	-	-	-	Gas Tax
Storie Creek Bridge Replacement of bridge over Storie Creek.	-	\$ 75,000	-	-	-	-	Gas Tax
Oyster River Nature Park Trail & Signage Upgrade Various improvements and rehabilitation for sections on the Oyster River Nature Park trail.	-	\$ 18,000	-	-	-	-	Reserves
Hagel Park Washroom, Playground Surfacing & St Various improvements and rehabilitation for components of Hagel Park.	-	\$ 90,000	-	-	-	-	Reserves
Mitlenatch Park Playground Surfacing & Furniture Various improvements and rehabilitation for components of Mitlenatch Park.	-	\$ 42,000	-	-	-	-	Reserves

Reserves Summary:



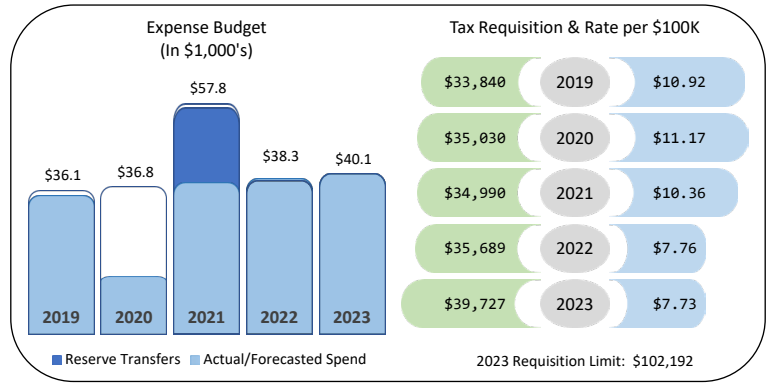
Budget Commentary and Service Goals:

- 2023 budget includes additional \$75,000 in funding for Area D Parks Masterplan, funded by Community Works Funds.
- 2023 requisition increase due to declining surplus and inflationary costs, significant increase to reserve contributions, bringing service levels back to required levels, and returning to normal staffing levels.
- 2022 operating budget includes carryforwards for Salmon Point Trailhead & Oyster Bay Shoreline Park Signage and parks inventory project.
- Capital projects currently limited to those carried forward from previous years and necessary replacements of existing infrastructure (i.e. Storie Creek Bridge).

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 35,689	\$ 35,689	\$ 39,727	\$ 40,953	\$ 42,192	\$ 43,468	\$ 44,783
Other revenue	358	360	358	358	358	358	358
Transfers from reserves	1,900	1,300	-	-	-	-	-
Prior year surplus	1,083	996	23	-	-	-	-
	<u>39,030</u>	<u>38,345</u>	<u>40,108</u>	<u>41,311</u>	<u>42,550</u>	<u>43,826</u>	<u>45,141</u>
Expense:							
Operating expenses	39,007	38,345	40,108	41,311	42,550	43,826	45,141
	<u>39,007</u>	<u>38,345</u>	<u>40,108</u>	<u>41,311</u>	<u>42,550</u>	<u>43,826</u>	<u>45,141</u>
Surplus/(Deficit)	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

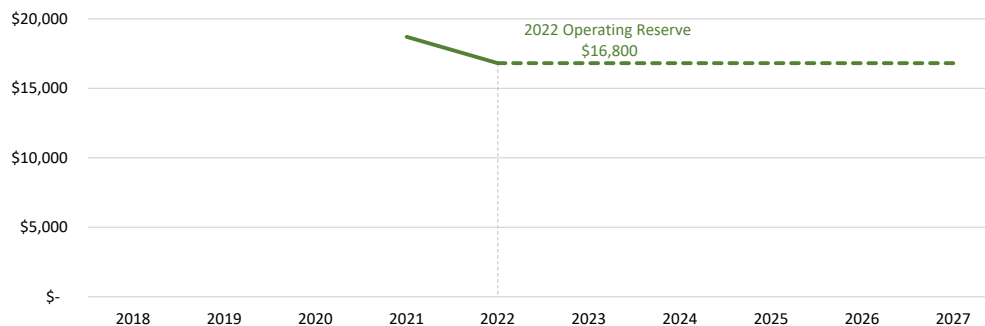
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 39,304	\$ 47	\$ -	\$ -	\$ 294	\$ -	\$ 83	\$ 0
Tax rate (per \$100K)	\$ 7.73	\$ 27.07	\$ -	\$ -	\$ 18.95	\$ -	\$ 7.73	\$ 7.72

Average requisition, per constituent:

Area D	\$ 54.74	\$ 6.67	\$ -	\$ -	\$ 97.93	\$ -	\$ 82.68	\$ 0.18
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Reserve Summary:



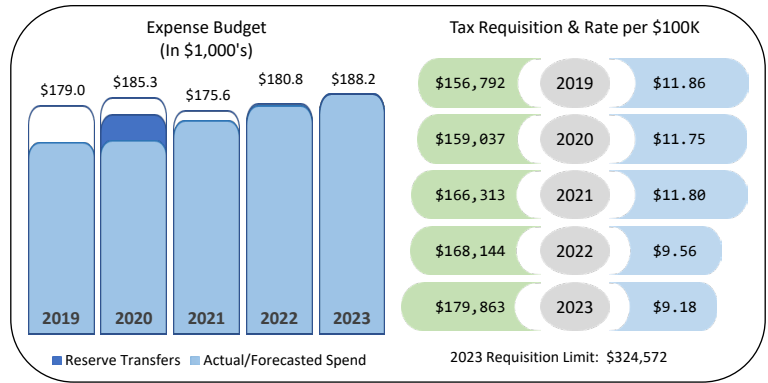
Budget Commentary and Service Goals:

- 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.
- Engage with BC Hydro to update street lighting contracts.

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 168,144	\$ 168,144	\$ 179,863	\$ 197,105	\$ 205,715	\$ 214,580	\$ 218,845
Prior year surplus	19,681	12,620	8,381	-	-	-	-
	<u>187,825</u>	<u>180,764</u>	<u>188,244</u>	<u>197,105</u>	<u>205,715</u>	<u>214,580</u>	<u>218,845</u>
Expense:							
Operating expenses	179,444	180,764	188,244	197,105	205,715	214,580	218,845
	<u>179,444</u>	<u>180,764</u>	<u>188,244</u>	<u>197,105</u>	<u>205,715</u>	<u>214,580</u>	<u>218,845</u>
Surplus/(Deficit)	\$ 8,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 133,272	\$ 1,679	\$ 6,712	\$ 814	\$ 4,183	\$ 32,749	\$ 420	\$ 34
Tax rate (per \$100K)	\$ 9.18	\$ 32.14	\$ 31.23	\$ 31.23	\$ 22.50	\$ 27.55	\$ 9.18	\$ 9.18

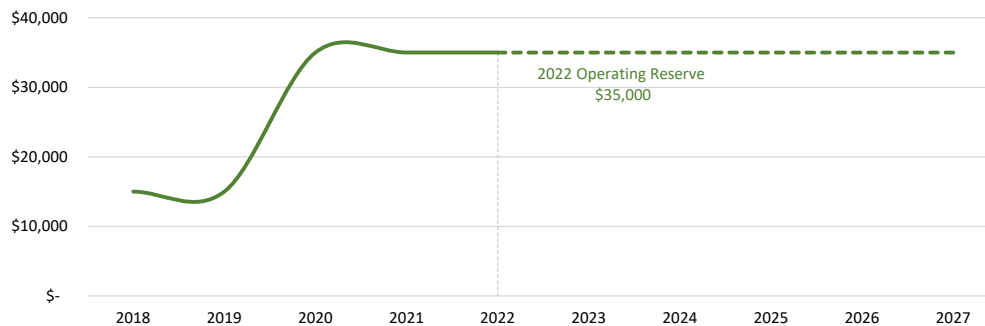
Average requisition, per constituent:

Area D	\$ 69.45	\$ 73.01	\$ 6,711.63	\$ 38.74	\$ 160.88	\$ 135.33	\$ 52.55	\$ 1.35
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Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
Area D Bus Shelters	-	\$ 50,000	-	-	-	-	Gas Tax
Install transit shelters in Area D							

Reserves Summary:



Budget Commentary and Service Goals:

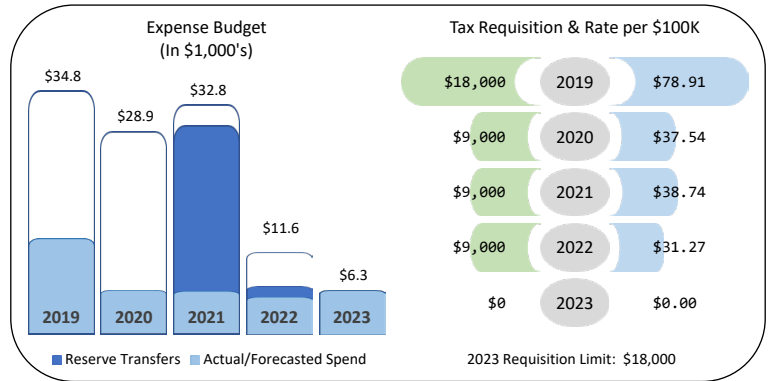
- 2023 Budget yet to be received from the City of Campbell River, budget amount uses the estimate from the prior year.
- Explore costs and location for new bus shelters; monitor announcement for grant funding that was applied for in Jan 2023 for new shelters.

Service Description

There are thirty five 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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers from reserves	-	-	1,000	2,808	2,893	2,979	3,068
Prior year surplus	3,011	2,607	5,257	-	-	-	-
	<u>12,011</u>	<u>11,607</u>	<u>6,257</u>	<u>2,808</u>	<u>2,893</u>	<u>2,979</u>	<u>3,068</u>
Expense:							
Operating expenses	5,290	10,143	6,257	2,808	2,893	2,979	3,068
Transfers to reserves	1,464	1,464	-	-	-	-	-
	<u>6,754</u>	<u>11,607</u>	<u>6,257</u>	<u>2,808</u>	<u>2,893</u>	<u>2,979</u>	<u>3,068</u>
Surplus/(Deficit)	\$ 5,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

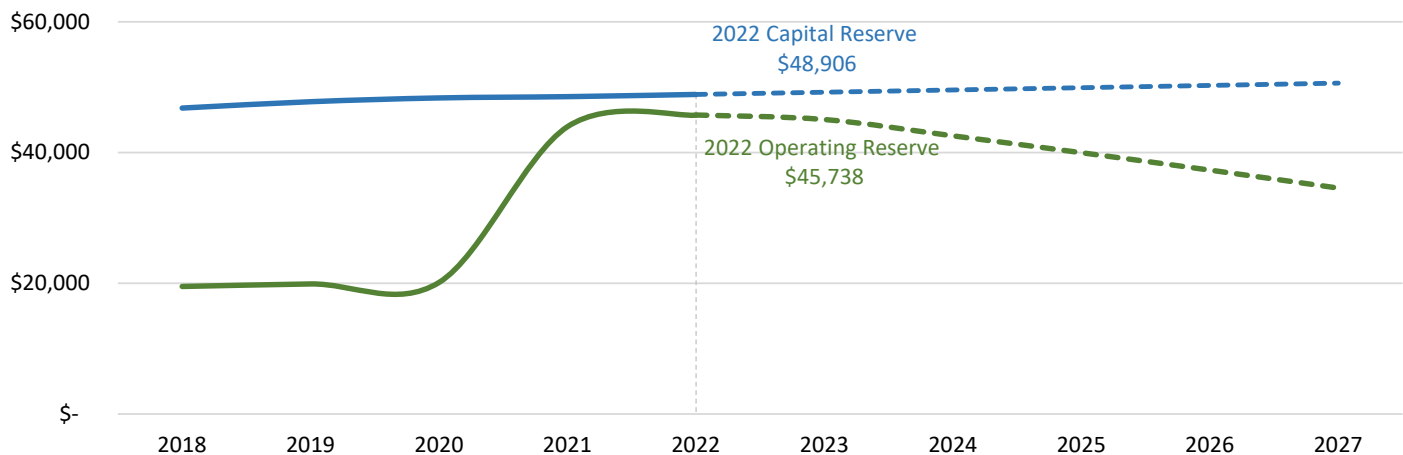
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax rate (per \$100K)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Average requisition, per constituent:

Area D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Reserves Summary:



Budget Commentary and Service Goals:

- 2023 Requisition decrease due to new flood protection service being established. Function anticipated to be funded by reserve transfer.



2023 – 2027 Financial Plan

Section:

Strathcona Gardens Commission

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Strathcona Gardens Recreation Complex



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

Strathcona Gardens Recreation Complex includes the following functions:

Function # - Function Description

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

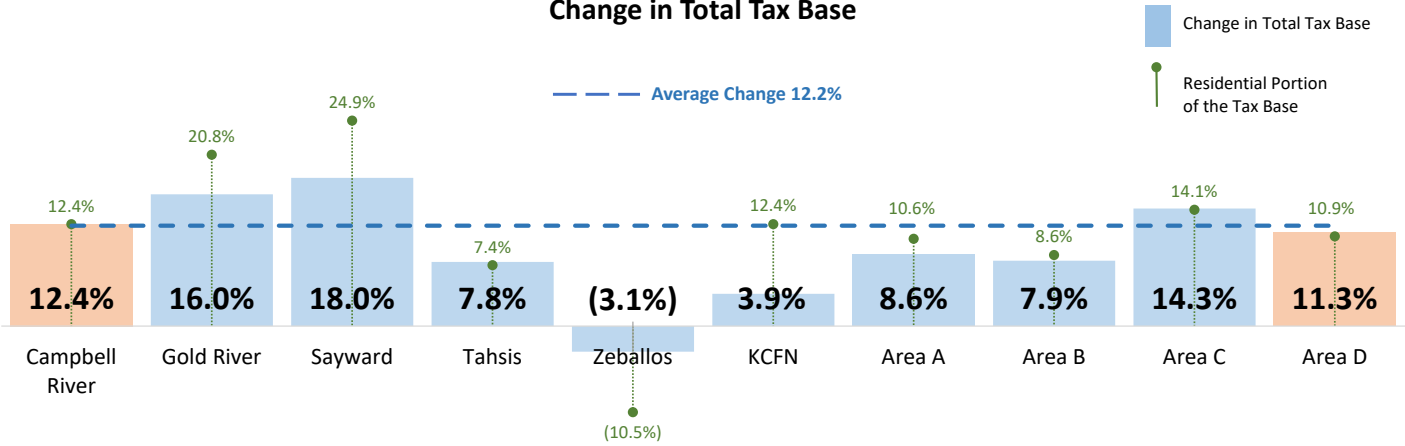
641 - Strathcona Gardens - Administration & Concession

642 - Strathcona Gardens - Aquatics, Fitness & Rehab

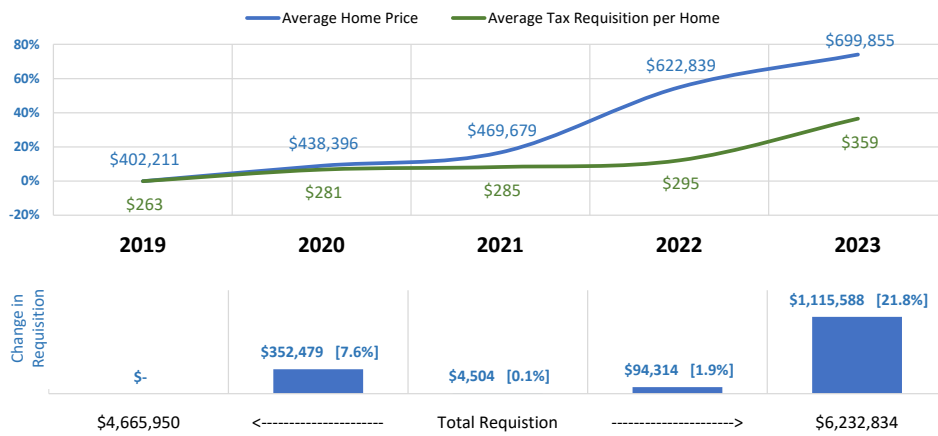
643 - Strathcona Gardens - Facility Operations

644 - Strathcona Gardens - Ice & Other Programs

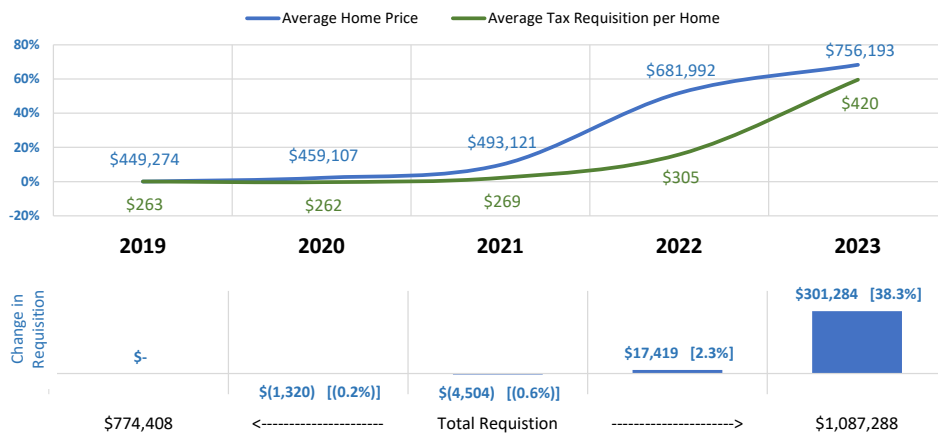
Change in Total Tax Base



City of Campbell River



Electoral Area D



Estimated Tax Requisition per Average Household is \$361.86 for 2023. [2022 = \$299.76]

Impact of Assessment Shift: \$(1.36) per Home

Strathcona Gardens - City of Campbell River
Annual Total: \$358.90



\$(0.15)

Strathcona Gardens - Area D
Annual Total: \$364.82



\$(1.21)

2022 Tax per Household 2023 Tax Increase 2023 Tax Decrease

Function 640 – Strathcona Gardens Recreation Complex

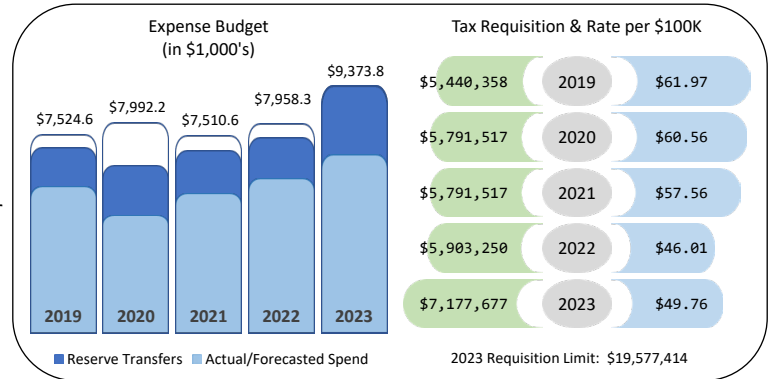
Electoral Area D & City of Campbell River

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:

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 5,903,250	\$ 5,902,075	\$ 7,177,677	\$ 9,165,224	\$ 9,264,930	\$ 9,367,346	\$ 9,472,604
Grants in lieu	48,728	50,000	50,000	50,000	50,000	50,000	50,000
Other revenue	58,465	4,200	5,830	4,200	4,200	4,200	4,200
Sales of services	1,133,900	859,450	1,249,010	1,273,992	1,299,472	1,325,462	1,351,973
Transfers from reserves	372,813	372,813	120,000	-	-	-	-
Prior year surplus	654,594	769,727	771,308	-	-	-	-
	8,171,750	7,958,265	9,373,825	10,493,416	10,618,602	10,747,008	10,878,777
Expense:							
Operating expenses	5,862,347	6,420,170	6,753,615	6,791,091	6,916,229	7,044,635	7,176,404
Transfers to reserves	1,538,095	1,538,095	2,620,210	3,702,325	300,000	300,000	300,000
Debt principal	-	-	-	-	1,111,701	1,111,701	1,111,701
Debt interest	-	-	-	-	2,290,672	2,290,672	2,290,672
	7,400,442	7,958,265	9,373,825	10,493,416	10,618,602	10,747,008	10,878,777
Surplus/(Deficit)	\$ 771,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 5,703,225	\$ 74,499	\$ 40,044	\$ 85,727	\$ 1,064,743	\$ 198,786	\$ 10,417	\$ 238
Area D Tax rate (per \$100K)	\$ 48.24	\$ 168.86	\$ 164.03	\$ 164.03	\$ 118.20	\$ 144.73	\$ 48.24	\$ 48.24
CCR Tax rate (per \$100K)	\$ 51.28	\$ 179.49	\$ 174.36	\$ 174.36	\$ 125.64	\$ 153.85	\$ 51.28	\$ 51.28

Average requisition, per constituent:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Area D	\$ 364.82	\$ 383.51	\$ 35,257.01	\$ 203.53	\$ 845.13	\$ 710.89	\$ 276.07	\$ 7.11
City of Campbell River	358.90	3,127.52	957.42	1,629.06	1,373.87	205.76	273.60	3.53
Regional Average	\$ 361.86	\$ 1,755.51	\$ 18,107.21	\$ 916.29	\$ 1,109.50	\$ 458.33	\$ 274.84	\$ 5.32

Capital Summary:

Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
*** EQUIPMENT & GENERAL ADMINISTRATION ***							
IT Infrastructure Replacements	-	\$ 50,000	\$ 15,000	\$ 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.							
General Facility Exterior Door & Windows		\$ 100,000	\$ 100,000	\$ 50,000	-	-	Reserves
Aging building, reliability and Efficiency concerns as well as requests from the public for automatic doors at both arena entrances. (parking lot side)							
Skating School Bus	-	\$ 100,000	-	-	-	-	Reserves
The public has expressed interest in afterschool skating programs and the bus would be used to pick up children from local schools.							
Website Redevelopment	-	-	\$ 20,000	-	-	-	Reserves
Ongoing maintenance and upgrade of Strathcona Gardens website; every five years.							
Billboard Upgrades	-	-	\$ 120,000	-	-	-	Reserves
Upgrade to the lighted sign on Dogwood Street to better advertise news and events to the public and increase engagement.							
Vehicle Replacement	-	-	-	\$ 70,000	-	-	Reserves
Ongoing fleet replacement.							
General Facility Roof	-	-	-	-	\$ 100,000	-	Reserves
Ongoing plan to replace/refurbish aging sections of roof to ensure building lifespan is maximized.							
General Facility Exterior Cladding		-	-	-	-	\$ 400,000	Reserves
Ongoing plan to update building exterior and protect the structure from environmental damage. (match colour scheme from REC-REATE project)							

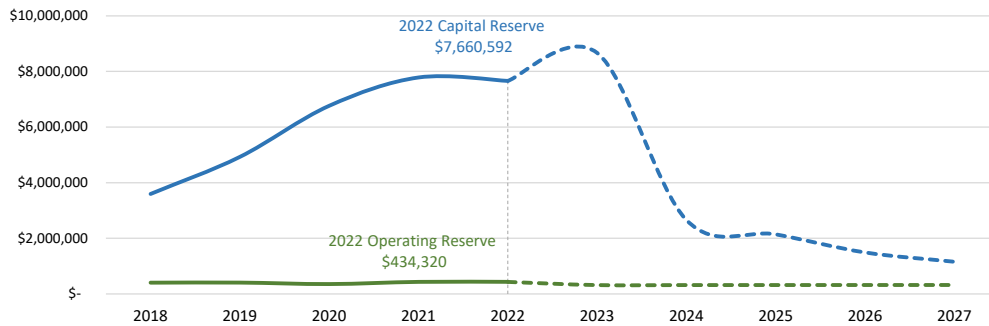
Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
*** POOL & WELLNESS CENTER ***							
Building Improvements	-	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	Reserves
Architectural, Structural, Mechanical, Electrical Upgrades to maintain long-term building/equipment/facility efficiency and integrity.							
Exterior Carding of Facility Doors	\$ 9,950	-	-	-	-	-	Reserves
Includes hardware, software, and installation to allow electronic key-card access.							
Energy Recovery Project	\$ 30,704	-	-	-	-	-	Grants
In progress. Phase 1 completed 2019 (CO2 and Boilers), Phase 2 to commence Q4 2019 (AHU and Dehumidifiers).							
Air Handler Replacement HU2/HRU1	\$ -	-	\$ 600,000	-	-	-	Reserves
Pool air handler unit failed in 2020 and needs replacement. Scheduled to occur alongside the Energy Recovery Project.							
Fitness and Rehab Equipment	-	-	\$ 160,000	-	-	-	Reserves
Clinical exercise stepper.							
Air Handler Replacement HU 1	-	-	-	-	\$ 120,000	-	Reserves
Main pool. (future fitness area)							

Function 640 – Strathcona Gardens Recreation Complex

**Electoral Area D &
City of Campbell River**

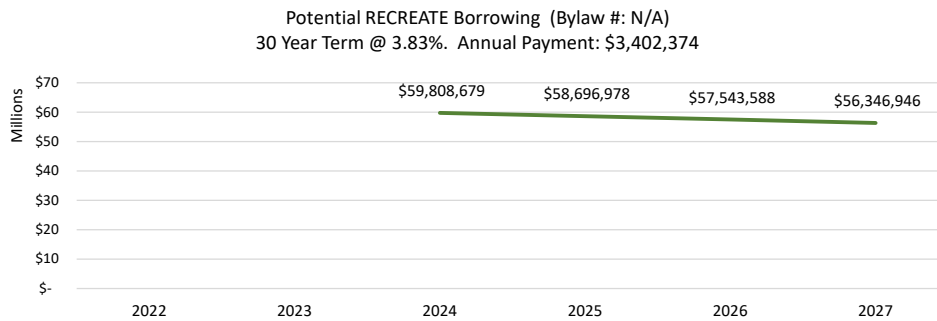
Project Title	2022 Carry Forward	2023	2024	2025	2026	2027	Funding
*** ARENAS ***							
Building Improvements Architectural, Structural, Mechanical, Electrical Upgrades to maintain long-term building/equipment/facility efficiency and integrity.	\$ 147,493	\$ 100,000	-	-	-	-	Reserves
Leisure Ice Curtain/Track System Installation of mechanical curtain divider and projector for leisure ice surface.	\$ 9,647	-	-	-	-	-	Reserves
Glycol Heater Replacement Reliability concerns, increasing repairs during 2021 and 2022	-	\$ 80,000	-	-	-	-	Reserves
Junior B Dressing Room Sprinkler Update Renovation of current fire suppression system to meet current safety regulations.	-	-	\$ 70,000	-	-	-	Reserves
Rod Brind 'Amour Arena Dressing Room Upgrade: Renovation to dressing room showers to increase the levels of service. Project identified through user feedback surveys	-	-	\$ 200,000	-	\$ 200,000	-	Reserves
Arena 2 Board Replacement Replacement of Arena 2 boards to reduce future ongoing maintenance issues.	-	-	-	\$ 350,000	-	-	Reserves
Audio Upgrades Replacement of audio equipment to better facilitate hosting of events and reduce ongoing technical concerns with the existing system.	-	-	-	\$ 100,000	\$ 100,000	-	Reserves
Sprinkler Piping Replacement Internal corrosion on 3" & 4" main headers identified during inspection. Replacement to occur over multiple years to lesson impact on users.	-	-	-	\$ 50,000	\$ 50,000	\$ 50,000	Reserves
Roof Repair and Upgrades Rod Brind 'Amour Arena upgrades followed by Arena 2 Upgrades. Staff note possibility of grant funding.	-	-	-	\$ 100,000	-	\$ 100,000	Reserves
Ice Re-Surfacers Replacement Ongoing ice surfacer replacement every 10 years.	-	-	-	-	\$ 300,000	-	Reserves
*** In-progress for Grant Funding ***							
Air Handler Replacement Dogwood Room Linked to REC-REATE.	-	\$ 50,000	-	-	-	-	Grants
Rod Brind 'Amour Arena Dehumidifier Needs replacement, energy study active, eligible for Fortis grant funding.	-	\$ 350,000	-	-	-	-	Grants
Bleacher Radiant Heaters (Natural Gas) Rod Brind 'Amour Arena & Arena 2 heaters need replacement, energy study active, eligible for Fortis grant funding.	-	\$ 80,000	-	-	-	-	Grants
*** REC-REATE ***							
REC-REATE Project assumes successful grant funding of \$6,000,000 from the Strategic Priorities Fund (SPF).	-	1,000,000	\$ 73,000,000	-	-	-	Grants/Debt /Reserves
Pool Rock Climbing Wall Public identified this is a priority and fundraising has been occurring for many years.	-	-	\$ 75,000	-	-	-	Reserves

Reserve Summary:



Debt Summary:

- Future anticipated debt payments budgeted for potential RECREATE project and will only be incurred if applications for senior government grants are successful.



Budget Commentary and Service Goals:

- 2022 surplus significantly underbudget due to timing of union negotiations and bonus payments issued in 2022. Union action persisted until February 2022.
- 2022 Service fee revenues higher than established budget; 2021 and 2022 estimates were notably difficult due to COVID pandemic which had significant effect on user visitation. Increases in user revenues were offset by increased legal and professional fees related to USW employees and snow removal.
- 2022 budget also included \$373,000 in additional grant funding received from the Province for revenue impairment funding as well as contingencies for added Covid-screening costs for guests; both have been removed from the budget in 2023. 2023 budget also includes increases to legal, hydro, and repair and maintenance contingencies based on increases seen over prior two years.
- 2023 budget assumes Sales of Services continue to rebound back to pre-pandemic levels. 2023 Sales estimated to be 10% above 2022 actual levels.
- 2023 Budget includes a \$2.16M increase to Capital Reserve transfers to support planned \$73M renovation/renewal of facility.

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.

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Property tax requisition	\$ 5,903,250	\$ 5,902,075	\$ 7,177,677	\$ 9,165,224	\$ 9,264,930	\$ 9,367,346	\$ 9,472,604
Grants in lieu	48,728	50,000	50,000	50,000	50,000	50,000	50,000
Other revenue	58,465	4,200	5,830	4,200	4,200	4,200	4,200
Sales of services	1,133,900	859,450	1,249,010	1,273,992	1,299,472	1,325,462	1,351,973
Transfers from reserves	372,813	372,813	120,000	-	-	-	-
Prior year surplus	654,594	769,727	771,308	-	-	-	-
	8,171,750	7,958,265	9,373,825	10,493,416	10,618,602	10,747,008	10,878,777
Expense:							
Operating expenses	1,691,312	1,640,364	1,692,108	1,737,791	1,785,124	1,834,168	1,884,989
Transfers to reserves	1,538,095	1,538,095	2,620,210	3,702,325	300,000	300,000	300,000
Debt principal	-	-	-	-	1,111,701	1,111,701	1,111,701
Debt interest	-	-	-	-	2,290,672	2,290,672	2,290,672
	3,229,407	3,178,459	4,312,318	5,440,116	5,487,497	5,536,541	5,587,362
Surplus/(Deficit)	\$ 4,942,343	\$ 4,779,806	\$ 5,061,507	\$ 5,053,300	\$ 5,131,105	\$ 5,210,467	\$ 5,291,415

Budget Commentary and Service Goals:

- Sale of Services continue to recover from their covid lows.
 - 2019: \$1,541K
 - 2020: \$635K
 - 2021: \$738K
 - 2022: \$1,134K (estimate)
- January and February sales impacted from union action.
- Prior year surplus variance elevated due to settlement of union contract.
- Operating expense variance primarily due increased legal and professional fees, offset by staff vacancies, advertising and minor capital purchases.

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.

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Operating expenses	522,984	591,594	666,077	689,114	701,065	713,254	725,687

Budget Commentary and Service Goals:

- Budget variance due to lower than anticipated payroll and inventory expenses. Inventory expenses mainly relate to goods for resale thus related retail sales revenue also declined.

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.

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Operating expenses	1,163,819	1,544,008	1,564,661	1,620,930	1,652,361	1,684,422	1,717,123

Budget Commentary and Service Goals:

- Expense variance due to lower than anticipated salaries due to staffing challenges

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.

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Operating expenses	2,201,459	2,244,981	2,402,592	2,303,813	2,330,087	2,356,887	2,384,222

Budget Commentary and Service Goals:

- General decline in expenses due to union action at the beginning of the year.
- Notable increase to pool chemical costs, contactor rates and increased material costs, offset by reduced labour, heating costs and snow removal.

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.

	2022 Projection	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Operating expenses	282,773	399,223	428,177	439,443	447,592	455,904	464,383

Budget Commentary and Service Goals:

- Expense variance due to lower than anticipated salaries due to staffing challenges and materials.

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

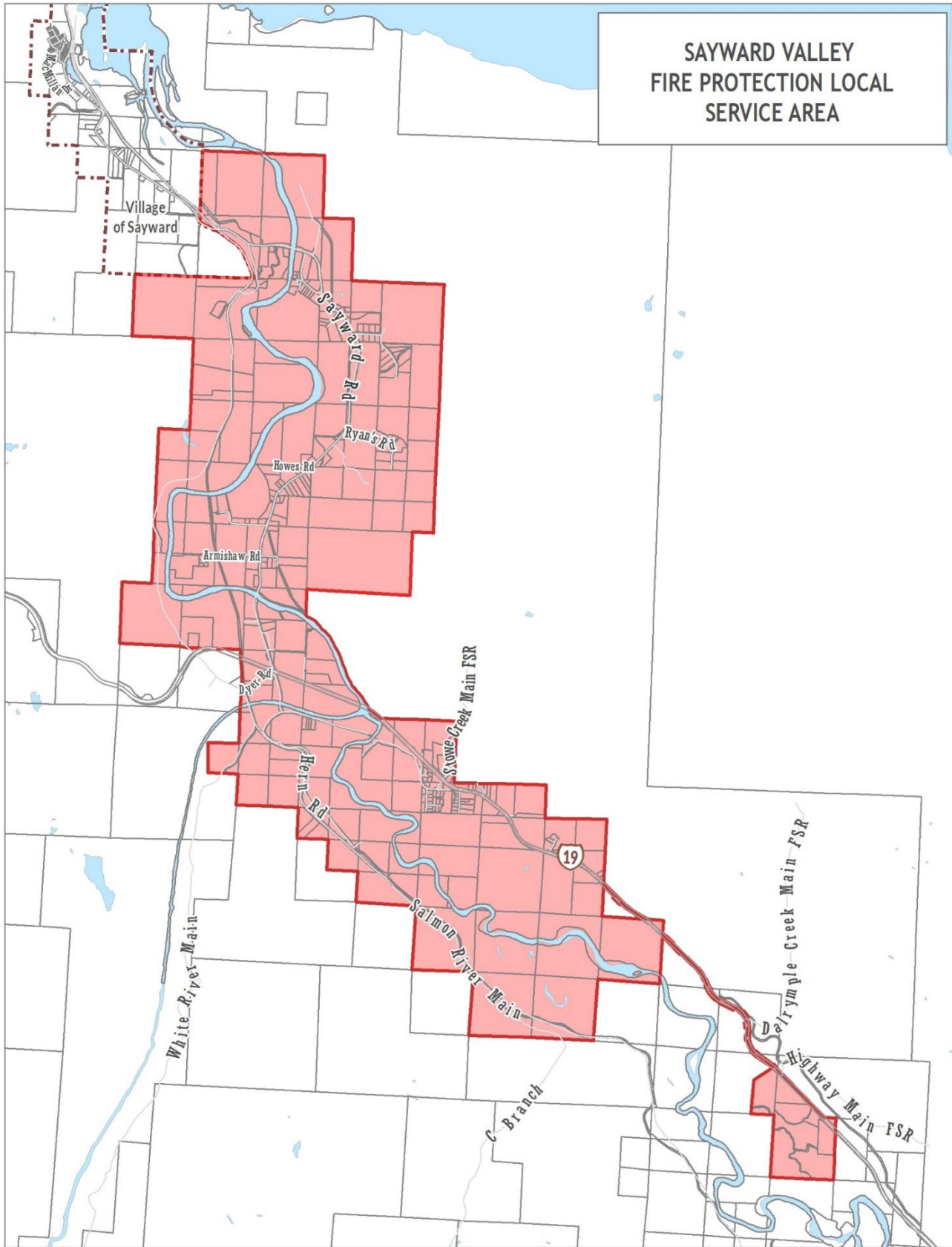
- 250 - South Cortes Island Fire Protection [MAP]
- 374 - Area B Refuse Disposal

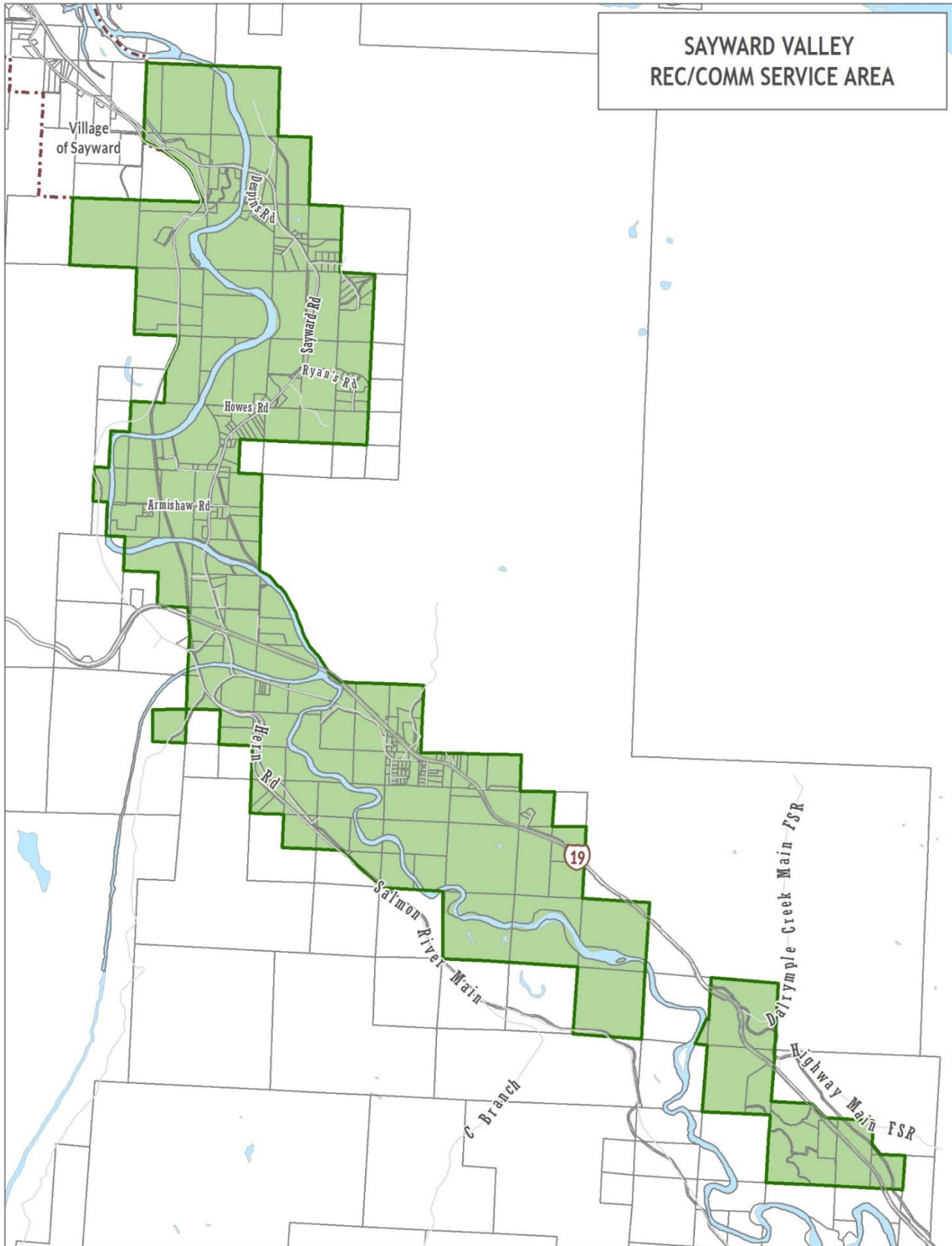
Area C

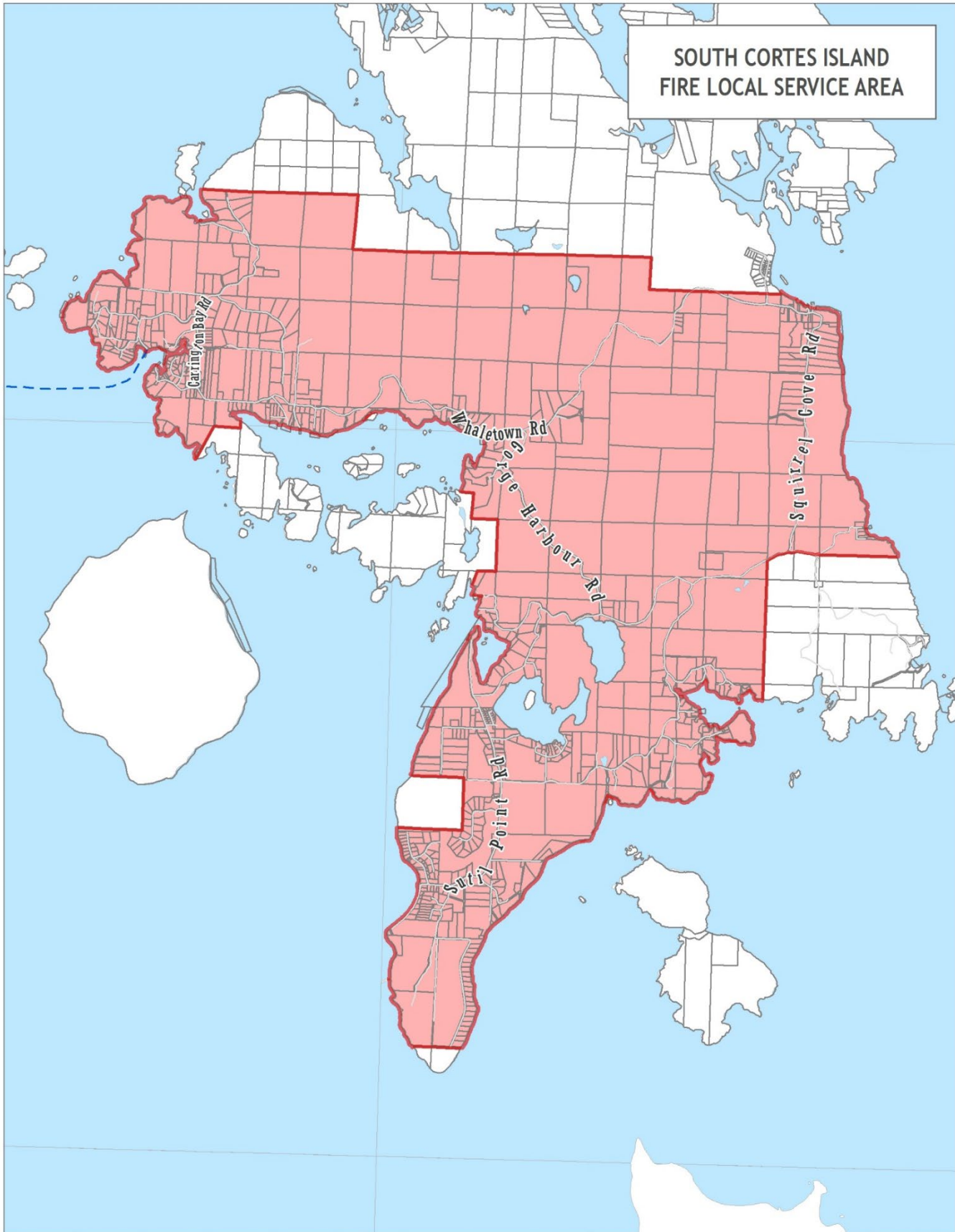
- 255 - North Quadra Assistance Response [MAP]
- 685 - Quadra Island Community Hall Subsidy [MAP]

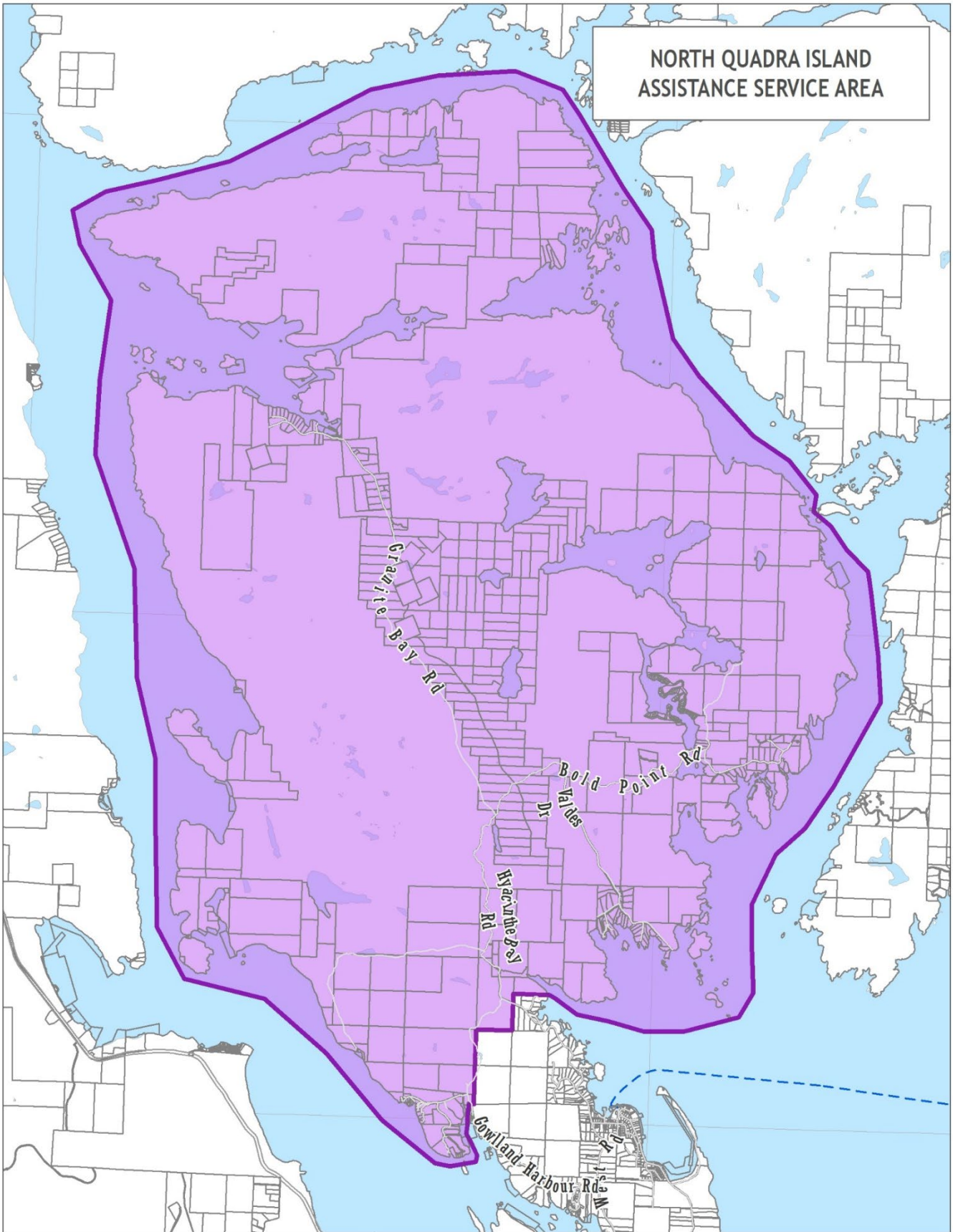
Area D

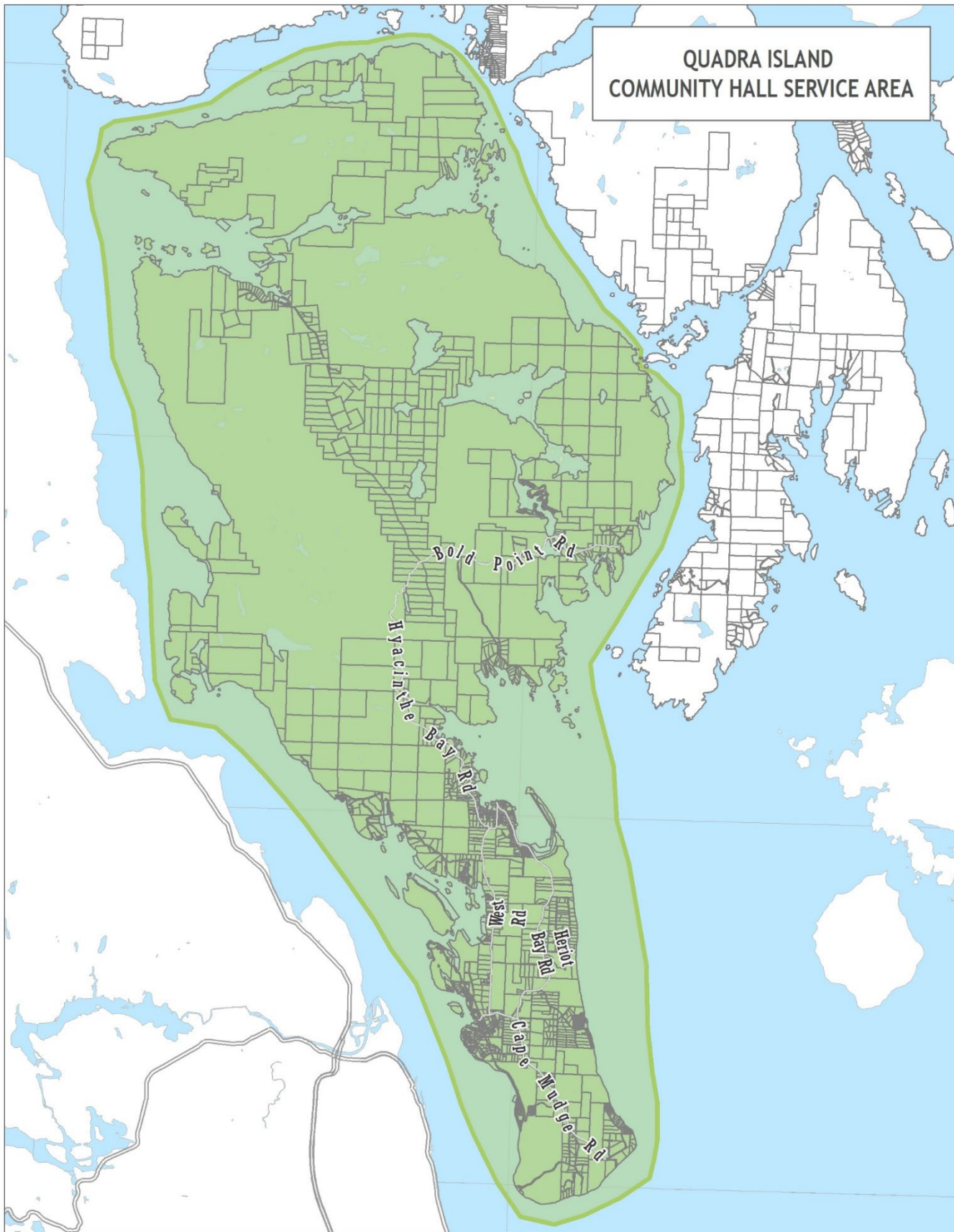
- 319 - Electoral Area D Water [MAP]
- 210 - Campbell River Fire Protection [MAP]
- 790 - Oyster River Bank Protection [MAP]
- 750 - Area D Street Lighting Service [MAP]

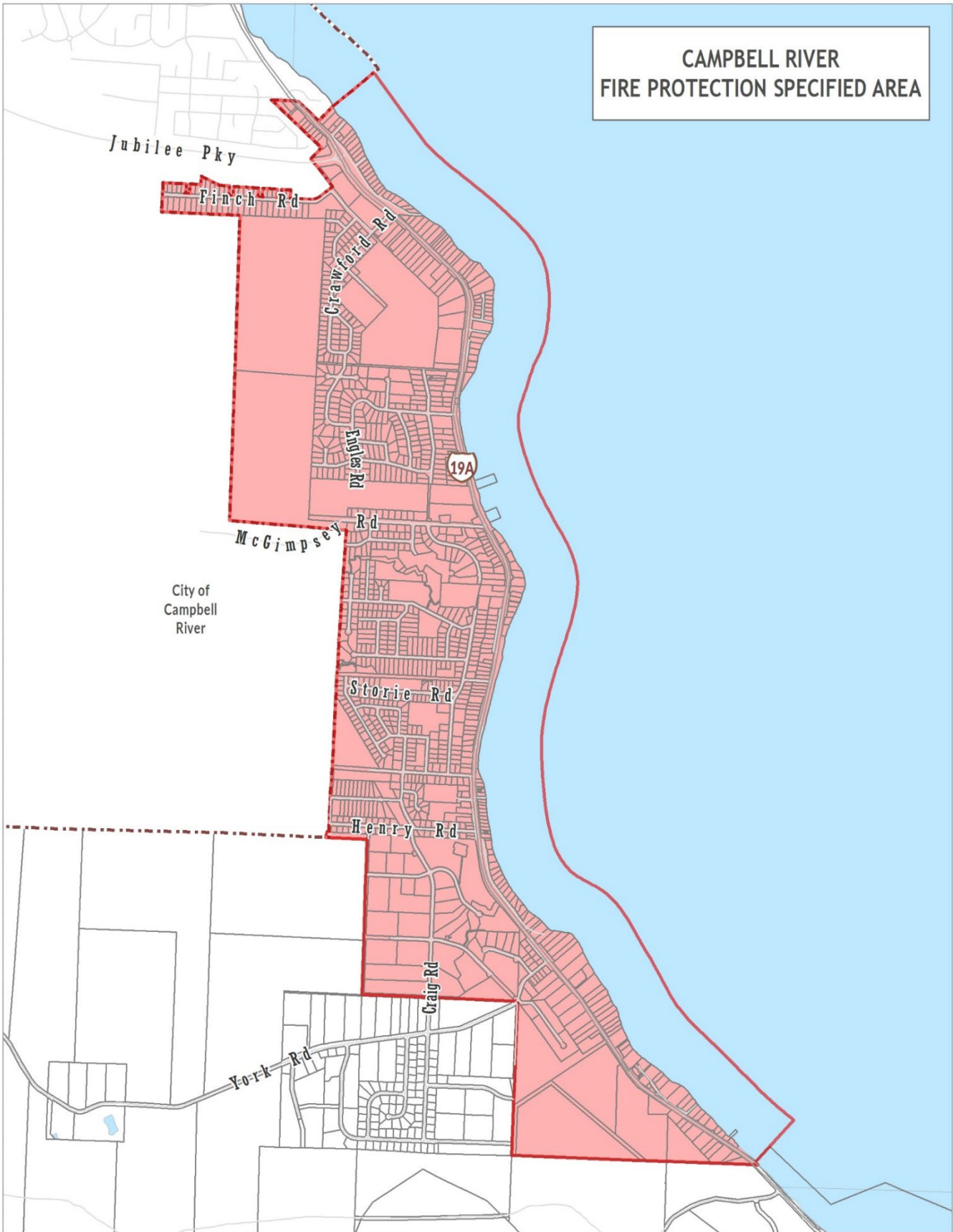


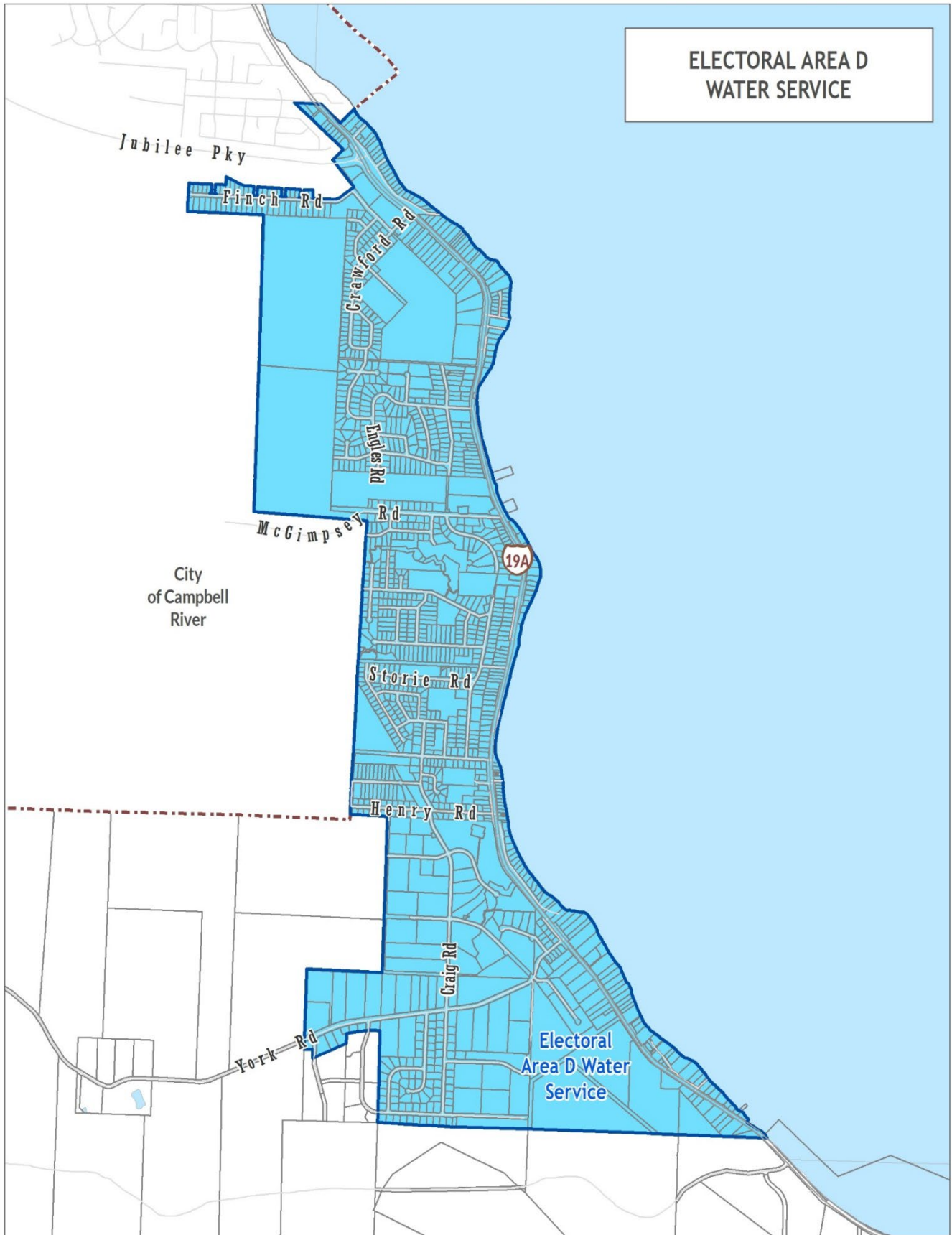


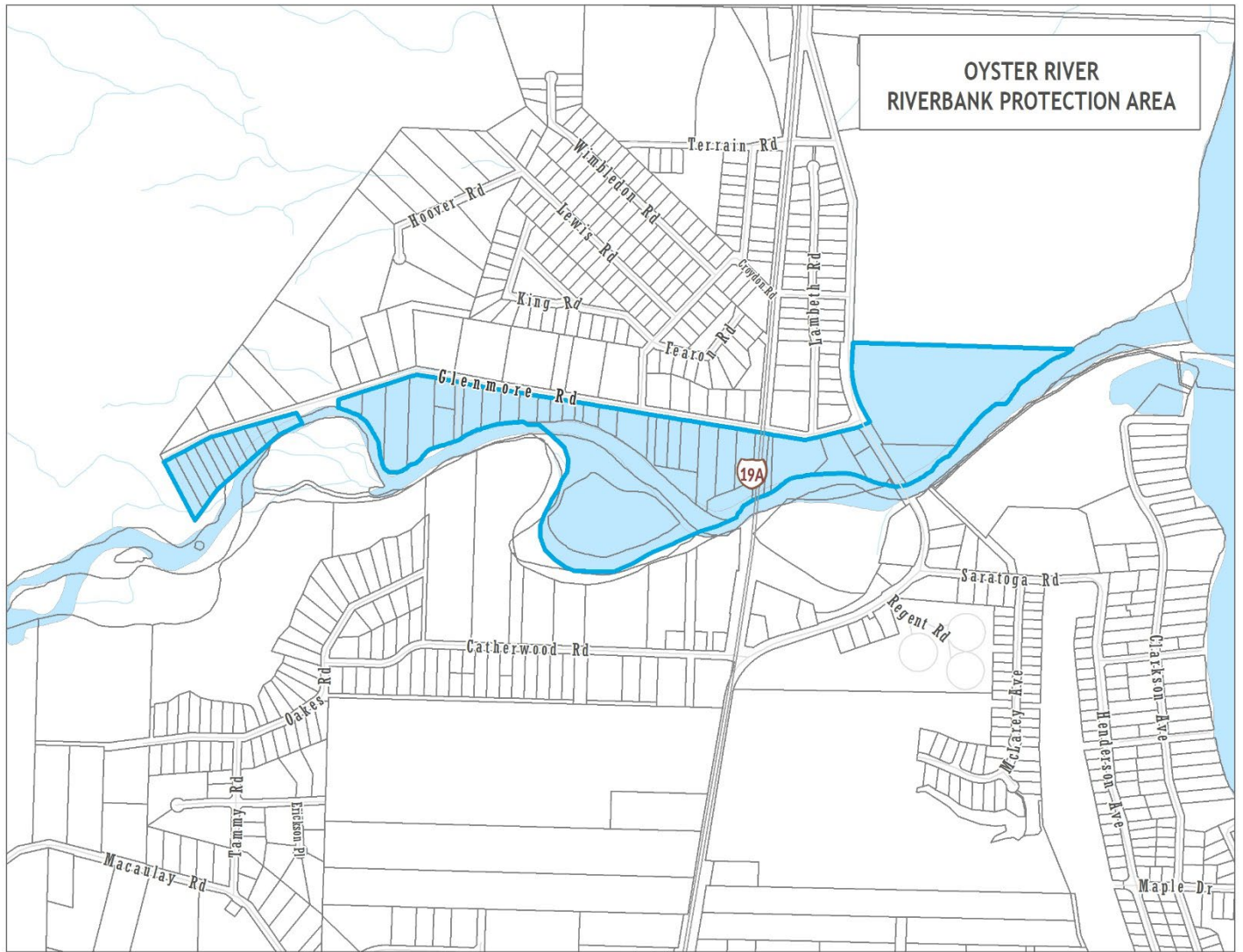


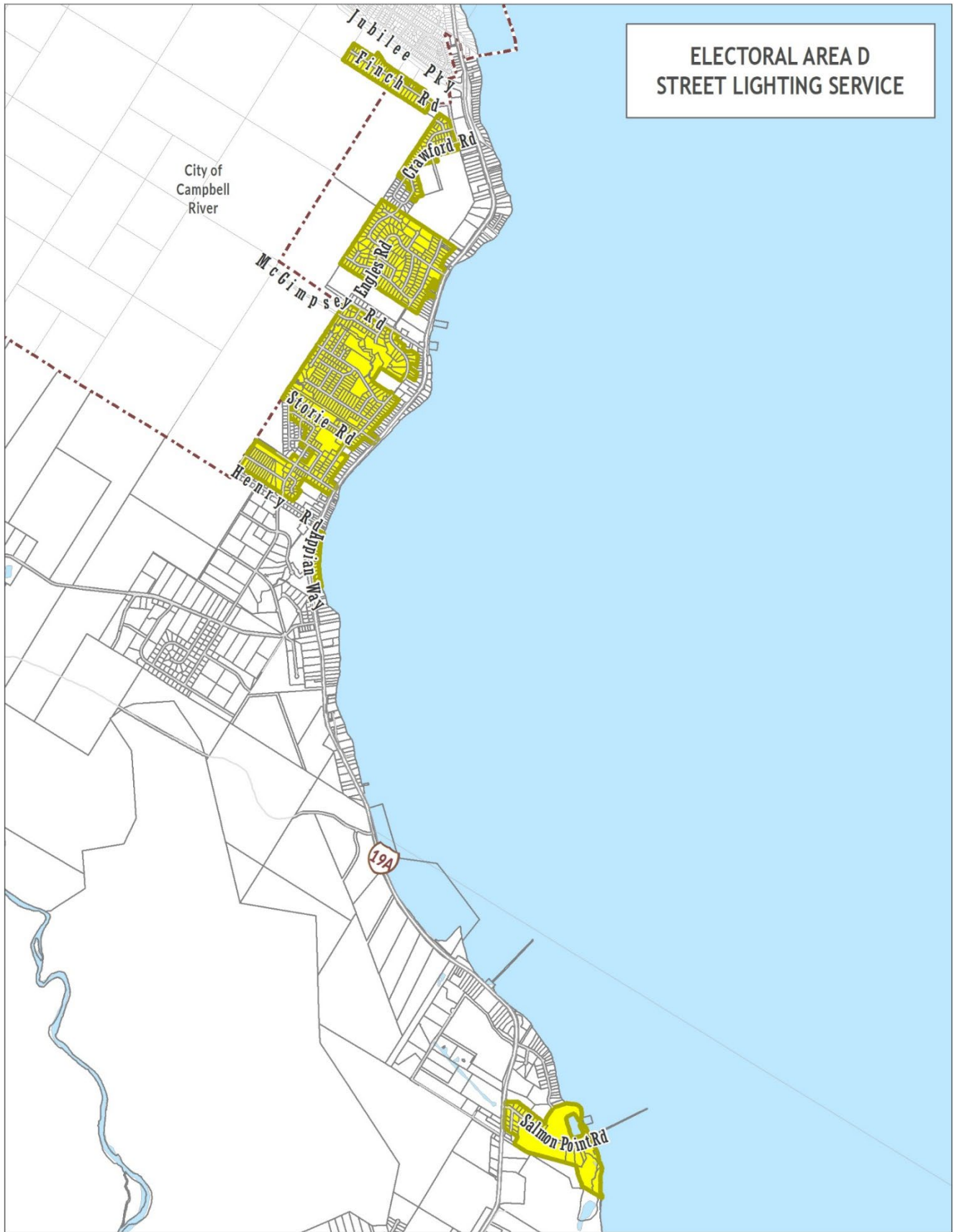












Appropriated surplus - Accumulated surplus funds arising from an excess of revenue over expense from prior years that are unrestricted by any external entity or legislation and which have been internally designated for a specified purpose.

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.