

**Strathcona**  
REGIONAL DISTRICT



**British Columbia, Canada**

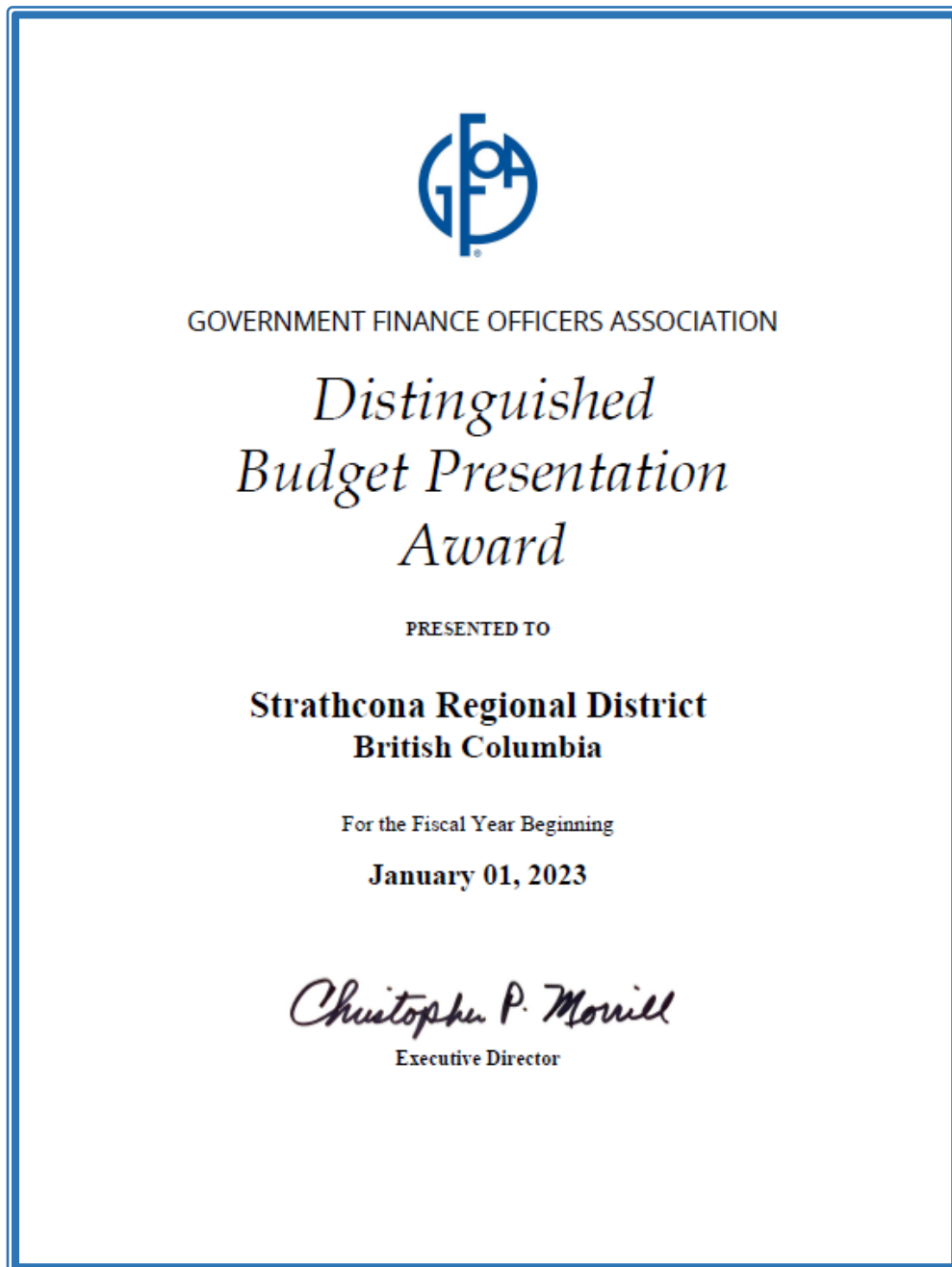
**2024 – 2028**  
**Financial Plan**



## GFOA Recognition:

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Strathcoan Regional District for its annual budget for the fiscal year beginning January 1, 2023. This is the third consecutive year that the Regional District has qualified for this prestigious award. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to satisfy program requirements and we are submitting it to GFOA to determine its eligibility for another award.



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## Message from the Chief Administrative Officer

To the residents of the Strathcona Regional District,

As we embark on a new fiscal year, I am pleased to present the 2024-2028 Financial Plan for the Strathcona Regional District (SRD). We initiated the process in September at the staff level followed by financial planning, budget workshops and deliberation with the board of directors.

The financial plan offers a detailed breakdown of each service area, allowing both the board and community members to understand the services they access and contribute to. It's important to note that not all electoral areas and municipalities participate in every service. Additionally, the plan highlights the SRD's efforts to sustain, enhance, and expand services. Our planning approach has been prudent, considering the impact of inflation and rising interest rates.

In tandem with the development of the financial plan, the SRD Board also finalized their [strategic plan](#), charting their course for the next few years. This financial plan reflects the Board's strategic focus areas of community well-being, climate resiliency, and good governance.

In 2024, the SRD will consider a transportation initiative, support housing diversity through the updating of Official Community Plans and zoning by-laws, begin the construction of the REC-Reate Project and Just Like Home. The Emergency Services Department will continue to proactively prepare our communities and residents to respond to emergency events.

The SRD remains committed to strengthening relationships with our First Nation communities, provide services where requested and explore opportunities to create additional partnerships. Work to develop a First Nations Reconciliation Framework is a priority for 2024.

In closing, I extend my gratitude to the Board of Directors, staff, and residents for their support in developing this plan. Together, we will navigate the complexities ahead and continue to build a resilient and thriving Strathcona Regional District.

In 2023 progress was made on:

- The introduction of two new fire services to enhance emergency response capabilities across our region,
- The establishment of a new regional housing service, illustrating our dedication to addressing housing needs,
- The [Connected Coast project](#), the largest broadband connectivity project in BC that will improve digital access for our residents,
- Planning and funding of the [RECREATE project](#), to replace the aging [Strathcona Gardens Recreation Complex](#).
- [Water meter installation program](#) for Area D homes, and,
- [Surge Narrows Store revitalization](#).

Sincerely,

A large, blue, handwritten signature of David Leitch, Chief Administrative Officer, is written over a light blue background. The signature is fluid and cursive, starting with a large 'D' and ending with a long, sweeping tail.

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:**



The graphic features a central dark grey box with a white border. At the top center is a green circular icon containing a white book with a heart above it. Below this icon, the word "Values" is written in white. The main text inside the box reads: "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:". Below this text are five value statements, each with a green icon to its left. The icons are: three stylized human figures, two hands holding a heart, two overlapping document icons, a server rack with a gear, and a classical building with columns.

**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 STATEMENT:**

The Board’s vision is to create a connected, resilient, self-sufficient region that honours and values diversity, seeks collaboration and partnership opportunities, promotes reconciliation with First Nations communities and actively stewards our natural environment.

# Strathcona Regional District Board 2023



Back Row L to R

Ben Lanyon - City of Campbell River, Matthew Jack - Ka:'yu:'k't'h'/Che:k'tles7et'h' First Nation, Mark Vonesch - Cortes Island (Area B), Julie Colborne - Village of Zeballos, Gerald Whalley -Kyuquot/Nootka-Sayward (Area A), Susan Sinnott - City of Campbell River, Doug Chapman - City of Campbell River, John Rice - Oyster Bay - Buttle Lake (Area D), Robyn Mawhinney - Discovery Islands- Mainland Inlets (Area C)

Front Row L to R

Michael Lott - Village of Gold River, Kermit Dahl- City of Campbell River, Mark Baker - Village of Sayward (Chair), Ron Kerr - City of Campbell River (Vice Chair), Martin Davis - Village of Tahsis

## Appointed Officers & Senior Management:

- Chief Administrative Officer..... David Leitch \*
- Chief Financial Officer ..... Mike Harmston †
- Corporate Officer ..... Tom Yates ‡
- Senior Manager, Human Resources..... Amy Heath
- Senior Manager, Community Services..... Aniko Nelson
- Senior Manager, Strathcona Gardens ..... Robin Kentrop
- Senior Manager, Engineering Services..... Wolfgang Parada

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

The Strathcona Regional District (SRD) operates under a four-year strategic plan. In building the 2023-2027 plan the Board chose to perform the following steps:

**Step 1 – Collecting individual thoughts and ideas:**

In building this plan, Board members were individually asked to identify opportunities and challenges and provide feedback on where the community and organization were performing well and/or needed assistance. Previous strategic priorities were reviewed as well as comments gathered from public meetings.

**Step 2 – Get together:**

Board members and senior management attended a workshop with an external facilitator. The results of the previous step were shared. Board members discussed the emerging themes as well as the need to maintain priorities that are currently well in hand.

**Step 3 – Draft plan**

Notes were compiled and used to develop a preliminary plan that was reviewed by senior management and presented to the Board.

**Step 4 – Approval and implementation:**

Once the Board has considered and approved the plan, management will identify current activities that support the Board’s focus areas and recommend steps to make progress against new themes.

**Step 5 – Progress Review and Reporting:**

Management will provide an annual report to the Board and public on progress against focus areas.

**2023 - 2027 STRATEGIC PRIORITIES**

Our primary focus for the period of 2023 -2027 is to foster stronger connections within our communities and environment, provide sustainable service delivery, and fortify both internal and external relationships.



**Community Well-Being**



**Climate Resiliency**



**Good Governance**



## Community Well-Being

### AREAS OF FOCUS

Support affordability and housing diversity so that our residents, young and old can grow and stay in our communities.

Identify and consider transportation initiatives that safely move people, goods and services between our communities and beyond.

Explore 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.



## Climate Resiliency

### AREAS OF FOCUS

Proactively prepare our communities and residents to adapt and respond to emergency events and climate change impacts.

Support climate resiliency efforts and mitigation of climate change through local and subregional initiatives.

Explore opportunities to reduce our carbon footprint in the delivery of services.



## Good Governance

### AREAS OF FOCUS

Proactively communicate and engage with our communities.

Continue to build relationships with First Nations communities and provide opportunities to explore areas of shared focus and interest.

Build sound and efficient systems to protect the region's assets and deliver services in a reliable, and fiscally responsible way.

Prioritize good governance that recognizes the diversity of our region and focuses on areas of common interests.

February 1, 2024

Strathcona Regional District Stakeholders,

**How to navigate the document:**

Regional districts are a unique form of local government in Canada. The province of British Columbia is divided into 27 regional districts who’s boards consist of members representing electoral areas, municipalities and Treaty First Nations. The purposes of a regional district include taking care of the region’s public assets and fostering the current and future economic, social and environmental well-being of the region. Collectively, the regional district board is the governing body of the regional district.

The SRD is composed of five municipalities, one Treaty First Nation, and four Electoral Areas. To meet the needs of our stakeholders, this document has been divided up in the same manner with the goal of presenting financial data by the relevant tax jurisdiction, rather than departmentally, to better inform readers of the tax impacts that apply to their area. Instead of showing all administrative, recreation, or protective services functions grouped together, they are instead grouped in with other services in the same area allowing readers to extract segments of this report that applies just to their specific region.

For those looking for information for the Regional District as a whole, the Introduction section of this report contains many consolidated exhibits and charts summarizing the total capital program, reserve fund balances, and the total amount of debt incurred by the SRD to date. Details of those consolidated amounts is then presented in the Service Function pages that follow in the regional segments.

Many readers of this document will be seeking information regarding current year’s tax requisition change in their area. Each regional section for all areas includes a year-over-year tax comparison chart that will provide the simplest overview of this information. For convenience the Table of Contents now links directly to those charts. A “budget in brief” report also immediately follows this transmittal letter where readers can find a taxation summary for average homes across the region.

**Financial Structure:**

In order for the SRD to offer any service, assume any liability, or collect any fees or taxes it must first pass a service establishment bylaw that affects one or more of its member areas. Effectively the SRD operates as a collection of individual service functions within one or more electoral boundaries. Each of these established service functions has its own page in this report. Legislation limits any transfers between these services and the revenue raised by each service function through user fees or other sources can only be used to fund the expenses in each respective service boundary.

**FUNCTIONS:** (aka services) A service can be comprised of one or more functions; several of the SRD’s garbage services for example have a curbside collection function (applicable to specific areas where service is delivered) as well as a disposal function (applicable to the entire area as anyone can access the facilities). Unlike other local government, regional districts have additional restrictions when it comes to initiating or operating any service. Any/all individual services functions must first be authorized by bylaw and legislated to be self-sufficient; reserves are appropriated, obligations, revenues, surplus (deficits) cannot be transferred between other functions. All functions must present a 5-year operating budget; if applicable they may also include a capital budget, reserve fund(s), and any debt obligations. Any reference to a “sub-function” simply means staff have segregated the function into multiple parts to better separate and report on various activities, Corporate Services for example is broken down into managerial, fleet, finance, HR, etc.

**FUNDS:** Overall, the financial plan is a collection of service functions broadly categorized into a General Fund, Water Fund, and Sewer Fund. In broad terms, the General Fund represents the cost of providing any local/regional services other than the water and sanitary sewer utilities. Individual services are then divided into an Operating Fund, Capital Fund, and Reserve Fund.

The general ledger and account codes are constructed to reflect the overall financial structure:

FUND STRUCTURE (account codes)	General Fund	Water Fund	Sewer Fund
Operating	01-X-XXX-XXX	02-X-XXX-XXX	03-X-XXX-XXX
Capital	11-X-XXX-XXX	12-X-XXX-XXX	13-X-XXX-XXX
Reserves	21-X-XXX-XXX	22-X-XXX-XXX	23-X-XXX-XXX

Consolidated reports must also disclose spending by service type, categories include:

- General Government Services (Function numbers in the 100's)
- Protective Services (Function numbers in the 200's)
- Environmental Services (Function numbers in the 300's)
- Health, Social Services & Housing (Function numbers in the 400's)
- Development Services (Function numbers in the 500's)
- Parks, Recreation, and Culture Services (Function numbers in the 600's)
- Transportation Services. (Function numbers in the 700's)

### Methodology:

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. The Finance section of our [webpage](#) for more detailed information. The same standards apply to all financial reports produced by the SRD.

This financial plan 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.

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 and the regional district must pass a balanced budget each year.

### 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 function page in the main body of the Financial Plan.

### Significant budgetary items and trends:

2023 saw the introduction of two new fire services, a new regional housing service, and significant completion of initiatives relating to homelessness (>\$1.2M grant funded projects) and broadband (largest connectivity project in BC). Additionally, much groundwork has been completed on three major capital projects; \$72M RECREATE, \$2.8M Water meter installation, and \$2.7M Surge Narrows Store revitalization so the next few years are anticipated to bring many challenges for staff to navigate. To adapt the SRD has added new positions and continued to streamline operations to acclimate to the new strategies.

Elevated inflationary pressures continue to both rising costs and rising property assessment values across the region and despite the decline in headline CPI numbers the increases continue as service providers and contractors adjust their prices in response to the heightened inflation levels of the past 2 years. 911, Vancouver Island Regional Library, and many services such as dog control, fire protection, and transit have submitted double-digit increases to their 2024 contract amounts. Tipping fees and many other longer-term service contracts are still increasing closer to 10% that the 2% CPI targets of past years.

### **Priorities and issues for the upcoming year:**

Strategic Planning sessions that began in the spring of 2023 confirmed Board mandates and overall focus of SRD staff until the next general election in 2026. The Board identified the 2024-2028 Financial Plan should be focused on Community-Well Being, Climate Resiliency, and Good Governance.

To accomplish these directives staff will focus on updating all Official Community Plans and Zoning Bylaws to provide housing diversity and densification while ensure neighbourhoods remain physically connected with better active transportation and trail systems. Staff intend to collaborate with other levels of government to improve road safety for pedestrians, transit riders and cyclists. Completion of the Connected Coast project will also be a priority for 2024-2025 to improve broadband speeds to all underserved locations. The new connectivity network will support business growth, foster economic development, and increase collaboration with regional partners on labour attraction and retention initiatives.

Another area of focus will be on investment in the community, in particular with parks & recreation and regional transit initiatives, such as ebike charging stations and a new regional transit program. The RECREATE project is anticipated to begin in 2024 and will be the largest single capital recreation improvement project undertaken by the District since the complex was first built in the 70's.

Regional housing as the SRD ramps up it housing service established in 2023, as well as additional Provincial funding obtained for 2024 to upgrade planning and development tools to better implement housing policies and influence the location and type of housing built in each of the SRD's rural electoral areas. The Province's new housing plan is intended to speed up delivery of new homes, increase the supply of middle-income housing, fight speculation and help those who need more affordable housing the most.

Please refer to the individual service function pages in the later sections of this financial plan for more detailed discussion on the challenges and opportunities that will be focused on in each of the District's service functions.

2024 Budget timeline:



**Budget process:** Please refer to the budget process section toward the end of this document for a more in-depth discussion on how the budget process flows throughout the year including how projects and initiative are first introduced, get analysed, approved in the budget, then finalized.

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 comments, please contact me at [finance@srd.ca](mailto:finance@srd.ca) or 250-830-6720.

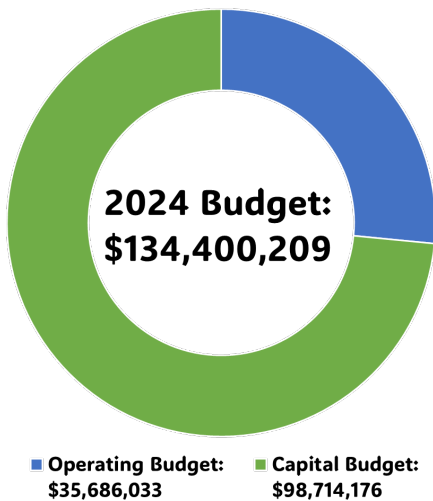
Mike Harmston, CGA, CPA  
Chief Financial Officer

## Financial Outlook

The 2024-2028 Financial Plan has been designed to advance the [Board’s strategic plan](#) by supporting community well being, climate resiliency, and good governance. This budget addresses urgent challenges our region is facing today— including a new regional housing service to address the growing housing crisis, a new regional fire administration service to better prepare for future emergency threats and faster response, and a new regional transportation service to better coordinate and improve integration of existing transit services between our members in the North Island.

The budget also works to secure a healthier, more vibrant future for all citizens through significant investment in the [Strathcona Gardens Recreation redevelopment project](#) which will be a complete overhaul of the entire complex. The project will improve capacity and levels of service for the pool, two arenas, gyms, and rehabilitation facilities while reducing carbon emissions with smart design and energy efficient systems. Read the full 2024 Budget here – PDF.

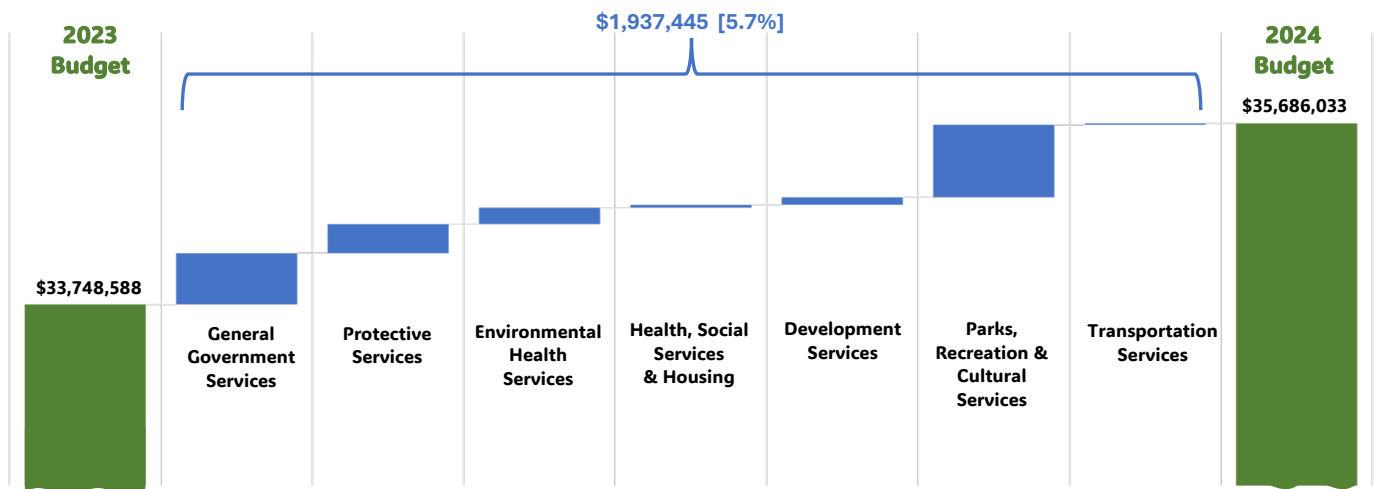
### 2024 Budget Composition



### 2024 Assessment Change

JURISDICTION	AVERAGE HOME   AVERAGE TAX
	<b>3.2% Average</b>
Campbell River	2.5%   \$699,528   \$552
Gold River	4.6%   \$262,256   \$44
Sayward	(6.3%)   \$300,535   \$68
Tahsis	7.9%   \$154,922   \$26
Zeballos	33.2%   \$128,513   \$23
KCFN	26.2%   \$11,800   \$1
Area A	6.2%   \$402,616   \$683
Area B	13.8%   \$728,917   \$1,469
Area C	3.8%   \$658,629   \$648
Area D	1.0%   \$753,109   \$2,308

### 2023 to 2024 Operating Budget Change



## Overview - Financial Plan Layout

## Strathcona Regional District

Function #	Function Name
<b>Municipalities</b>	
100	Municipality Administration
190	Other Juristictions Debt
192	Other Juristictions Debt - Campbell River
196	Other Juristictions Debt - Sayward
199	Debt - VIRL
<b>Corporate Services</b>	
110	Administration - General Government
111	Administration - Management Services
113	Administration - Financial Services
114	Administration - Corporate Office Space
115	Administration - Human Resources
116	Administration - Information Services
117	Administration - Vehicle Pool
118	Administration - Strategic Initiatives
119	Administration - Fiscal Services & Capital
201	Administration - Regional Fire
401	Strathcona Community Health Network
<b>Regional Services</b>	
149	Regional Broadband
150	Feasibility Studies - Regional
199	Debt - VIRL
272	Strathcona Emergency Program
275	911 Answering Service
450	Regional Housing
451	Just Like Home
510	Planning (Non Part 26)
<b>Electoral Area Shared Services</b>	
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
<b>Electoral Area A</b>	
120	Grant in Aid Area A
151	Feasibility Studies - Electoral Area A
245	Sayward Valley Fire Protection
247	Duncan Bay Fire Service Area
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
<b>Electoral Area B</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
<b>Electoral Area C</b>	
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
<b>Electoral Area D</b>	
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 - Area D
296	Oyster River 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
<b>Strathcona Gardens</b>	
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

Local Government Population and Number of Regional Directors:

The information below is obtained annually from the Government of BC, 2023 updated data is finalized and made available at the end of the 2024 calendar year. This table represents the data sourced used to compute any sharing ratios for grant programs as well as establish voting rights in each area. Population and area amounts may differ from Statistics Canada information for the same year.

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

	Area as of Dec 31, 2022 <sup>1</sup>	2021 Census including subsequent population changes certified by the Minister		Number of Directors <sup>4</sup>	Voting Strength <sup>5</sup>	2022 Hospital Purposes Assessment \$	2022 General Purposes Assessment \$
		2	3				
<b>CITIES:</b> Campbell River	16,179.1	35,519	36,551	5	25	9,515,000,035	9,505,244,578
<b>VILLAGES:</b>							
Gold River	1,284.3	1,246	1,246	1	1	181,233,711	180,758,711
Sayward	594.7	334	334	1	1	56,726,150	56,716,150
Tahsis	801.9	393	393	1	1	60,141,150	59,962,450
Zeballos	292.8	126	126	1	1	14,898,850	14,824,750
<b>Taxing Treaty First Nation:</b>							
Ka:'yu:k't'h/Che:kt'les7et'h	63.3	189	189	1	1	224,000	177,400
<b>ELECTORAL AREAS:</b>							
A (Kyuquot / Nootka - Sayward) <sup>7</sup>	8,739.8	864	1,157	1	1	357,966,307	372,942,199
B (Cortes Island) <sup>8</sup>	347.9	1,059	1,119	1	1	535,785,311	546,311,294
C (Discovery Islands-Mainland Inlets) <sup>9</sup>	10,645.4	2,737	2,882	1	2	1,283,162,698	1,296,764,678
D (Oyster Bay-Buttle Lake)	1,879.8	4,153	4,153	1	3	1,459,996,194	1,463,613,582
G (Kyuquot-Nootka) <sup>7</sup>	-	-	-	-	-	-	-
H (Sayward-Blodel) <sup>7</sup>	-	-	-	-	-	-	-
<b>Totals:</b>	<b>21,867.7</b>	<b>46,620</b>	<b>48,150</b>	<b>14</b>	<b>37</b>	<b>13,465,134,406</b>	<b>13,497,315,792</b>

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

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

Conversion factors: 1 acre =

.4047 hectares

1 square mile = 2.59 square kilometres

1 square kilometre = 100 hectares

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

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

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

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

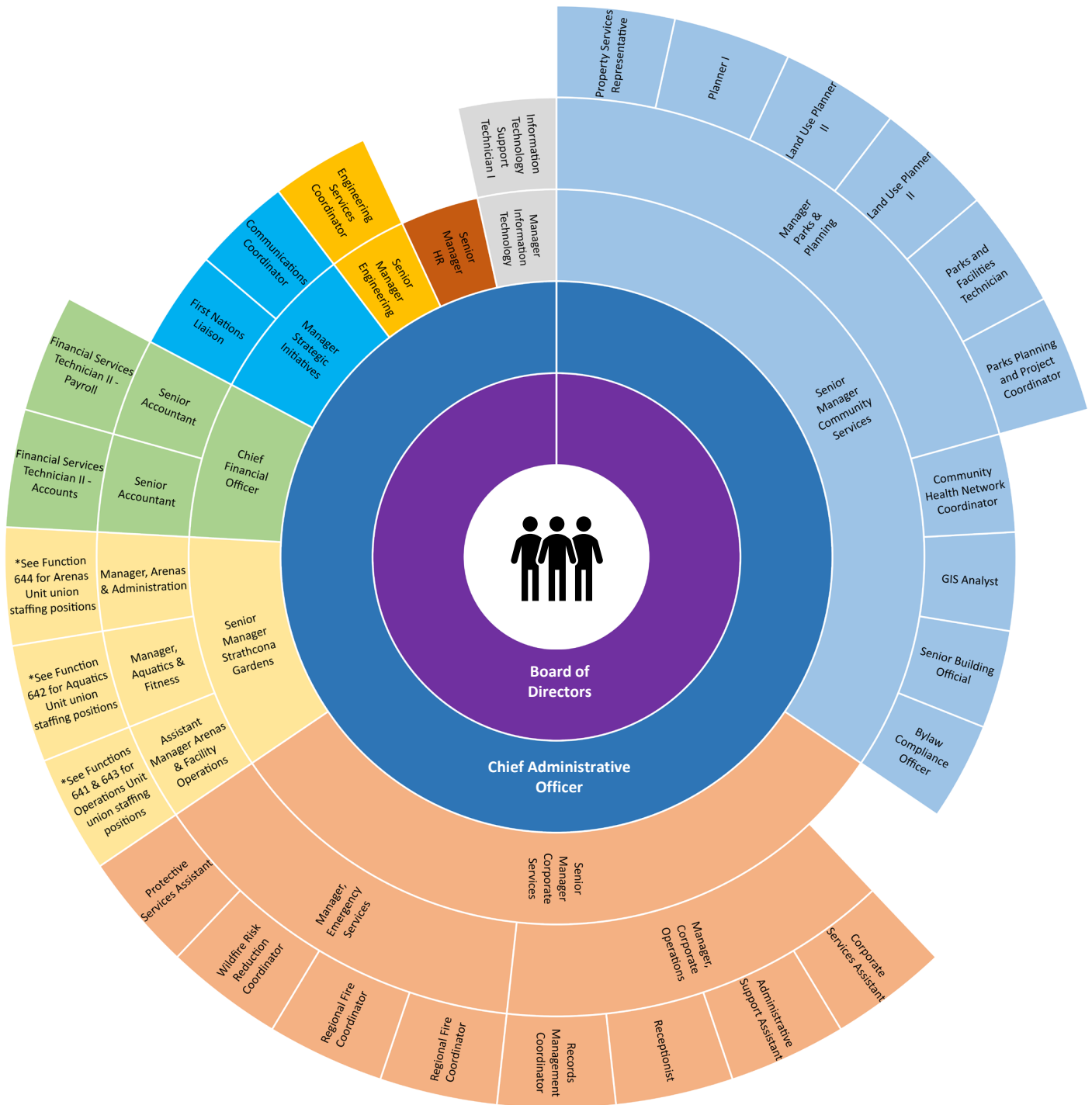
<sup>5</sup> A municipality or electoral area is entitled to a predetermined number of votes (e.g. for financial decisions). This is known as *voting strength*. Voting strength is determined by dividing the population of the political unit (municipality or electoral area) by the voting unit with the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

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

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

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

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



### Office of the Chief Administrative Officer (CAO):

The office of the CAO is the go-between for the elected officials and staff. The powers, duties and functions include the overall management of the operations of the Regional District, ensuring that the policies, programs and other directions of the Board are implemented, and advising and informing the Board on the operation and affairs of the Regional District. The CAO also directly manages 3 operating functions; Strategic Initiatives, Information Technology (IT), and Human Resources (HR).

#### Strategic Initiatives Segment:

The Strategic Initiatives department plays a crucial role in supporting, developing and implementing initiatives that align with the board's strategic plan including specific focus on corporate communications and First Nations relations. The department supports the Connected Coast Project and the Strathcona Connected Coast Network Corporation on an on-going basis; works collaboratively with member municipalities and community partners to coordinate feasibility studies; completes grant applications for new projects; and recently implemented the BC Accessibility legislation Act requirements.

Within the Communications function, the department serves as a central support hub for all other departments, ensuring effective communication and engagement efforts. Key responsibilities include setting and maintaining corporate communication standards, managing branding and corporate identity, developing and distributing communication materials, planning engagement strategies, handling media relations, managing crisis communications, and overseeing website and social media activities. The department's goals and objectives are outlined and monitored in a multi-year communications plan.

The First Nations Relations function is dedicated to building and fostering relationships with the 10 First Nations located in the SRD Boundaries. The First Nations Liaison role includes facilitating outreach to local First Nations, coordinating learning opportunities to enhance the organization's cultural competency, providing leadership to advance partnerships and projects, and identifying and supporting opportunities for reconciliation within the SRD. The departmental goals and objectives are formulated through annual staff workplans and evaluations, along with priorities identified at the First Nations Relations Committee.

#### Information Technology (IT) Segment:

The IT segment is responsible for maintaining the hardware and software systems within an organization. This includes configuring and updating software applications, employee devices, servers, databases, and other IT infrastructure. IT manages the entities cyber security procedures to mitigate risk. Service interruption and down time (server/workstation) are the primary key performance indicators for the IT department.

#### Human Resources (HR) Segment.

The HR department is responsible for managing the employee life cycle including recruiting, hiring, onboarding, generalized training, termination and administering employee benefits. The department also manages union contract and leads in policy and procedures related to employee wages, benefits, health, and safety. Employee turnover and satisfaction rates are the primary key performance indicators for the HR department.

### Corporate Services:

Corporate services is assigned the statutory responsibility of corporate administration, which includes the following powers, duties and functions:

- (a) ensuring that accurate minutes of the meetings of the Board, Commission, and Committees are prepared and that the minutes, bylaws and other records of the business of the Board, Commission, and Committees are maintained and kept safe;
- (b) ensuring that access is provided to records of the Board, Commission, and Committees, as required by law or authorized by the Board;
- (c) administering oaths and taking affirmations, affidavits and declarations required to be taken;
- (d) certifying copies of bylaws and other documents, as required or requested;
- (e) accepting, on behalf of the Board, notices and documents that are required or permitted to be given to, served on, filed with or otherwise provided to the Board or Regional District, and;
- (f) keeping the corporate seal and having it affixed to documents as required.

In addition, the Corporate Service function is responsible for risk management, insurance, legal liability, and all emergency service functions including all local fire department contracts and the Strathcona Emergency Services Program.

Departmental goals and objectives also include preparation of Board, Committee and commission agendas and minutes, responding to Freedom of Information requests, and managing legal files for the Regional District.

### Community Services:

Community Services is the largest Branch of the SRD which oversees six separate departments and is committed to providing the region and its residents with reliable, efficient services related to community planning, development and health. The breadth of services provided by this branch includes: community planning, parks, building, bylaw enforcement, GIS and the Strathcona Community Health Network (SCHN). This department also supports the SRD's member municipalities in the provision of their own individual planning, building and bylaw enforcement services through mutual member municipality agreements. Given the overall scope of this department, it tends to be responsible for much of the District's community outreach and engagement, as well as, the administration of the overall community health and wellness initiatives as directed by the Board.

Community Services 2024 goals and objectives include improving service delivery and expanding on the services currently being provided. At a high level, some specific goals for each of the departments are provided below.

Planning goals are to complete the Poverty Reduction Plan which commenced in December of 2023, update its floodplain mapping through the UBCM DRR-CA Path Forward Grant the SRD was recently awarded in January 2024 and proceed with required updates to its policy and regulatory bylaws to assist with the implementation of the new Provincial legislation related to housing and short-term rentals. Parks goals are to hire a new parks coordinator as approved through the 2024 financial plan to increase overall capacity in the department. The parks service is provided to three of four electoral areas and in 2024 will complete high level parks planning through three electoral area parks inventory plans and parks master plans. The parks department plans to complete approximately 36 capital projects over the three electoral areas to upgrade or enhance existing parks and parks infrastructure. Parks is also hoping to proceed with active transportation planning within each of its three electoral areas. Building goals for 2024 include updating the Building Bylaw, implementing the new software and enabling electronic permitting and assisting member municipalities with the provision of building permitting and inspection services. Bylaw enforcement goals for 2024 include updating a number of bylaws, including the Animal Control Bylaw and MTI Bylaw to adopt better enforcement tools. GIS goals for 2024 include integration the SRD's uMapit mapping software data resources with the new land use software being implemented in early 2024, implementation of the new Next Generation 911 (NG911), as required by the Federal Government (CRTC), civic address data conversion to NEMA schema as required by NG911, acquiring additional LIDAR mapping through local LIDAR providers. The Strathcona Community Health Network (SCHN) goals for 2024 include: assisting with the adoption of a new Housing Service and contributing recommendations to the implantation of the Service; perform asset mapping on regional Food Security programming; support streamlining efficiencies between similar coalition model groups and non-profits; update the 2018 Community Profiles to overview the social determinants of health throughout the region; seek additional funding streams to support the SCHN and action priorities of the SCHN.

The department measures its progress and success through daily communications with its residents and ongoing community outreach and consultation on issues and topics varying from existing plans (both regulatory and policy), current and new practices, changes in legislation, new services, new projects and initiatives, etc. This department frequently uses surveys, community feedback forms, open houses and working groups to more readily measure successes. Finally, reviews by the CAO, feedback from the SRD Board, other agencies and key stakeholders are good measures to track the work of this department.

In more practical, statistical terms, much of the successes of this department can be measured in terms of the range of bylaws adopted, number of planning applications process, building permits issues, bylaw enforcement files where compliance has been achieved, completion of key long range regulatory and policy development and completion of capital projects. In early 2024, the Community Services department is aiming to better manage its success through the implementation of a new software program that will improve its land use database and more reliably and efficiently track planning, building, bylaw enforcement and parks files.

### Engineering Services:

The department is committed to enhancing communication with residents by providing timely and comprehensive updates on services, projects, initiatives, and challenges. Our focus extends to refining internal processes and fostering collaboration with other departments, external agencies, and governments to optimize efficiency and facilitate the exchange of innovative ideas. Progress and success are quantified through metrics such as service request volumes, the seamless continuity of service delivery, successful project execution, and valuable feedback from both residents and the Board. We remain dedicated to achieving excellence in all facets of our operations.

Our department takes pride in its comprehensive management approach, ensuring the efficient collection of refuse services to meet residents' needs. We serve as the primary liaison with Comox Strathcona Waste Management, processing refuse in an environmentally responsible manner to support climate resiliency—one of the Board's key strategic priorities. Additionally, we oversee the full management of assets, including sewer and water systems, delivering essential services to the community. Our responsibilities extend to the management of transportation systems, such as transit and street lighting, while also serving as an internal resource for the maintenance and rehabilitation of wharves. With a focus on flood protection infrastructure, we play a crucial role in safeguarding SRD regional infrastructure and homeowner assets. Moreover, our department takes the lead in spearheading diverse large-scale projects, such as the REC-REATE project at Strathcona Gardens, contributing to the region's development.

### Finance:

The Finance Department is generally responsible for supporting the overall organization in all things financial. The finance department is accountable to the SRD's constituents, Board and all other staff/departments within the organization for accurate and transparent reporting, financial analysis, and safekeeping of all regional district financial assets. This department also ensures all financial activity such as procurement, cash flow management and reporting meet the Boards stated objectives and conforms with approved policy. It is legislatively responsible for:

- (a) receiving all money paid to the District;
- (b) ensuring the keeping of all funds and securities;
- (c) investing funds, until required, in authorized investments;
- (d) expending funds in the manner authorized by the Board;
- (e) ensuring that accurate records and accounts of the financial affairs of the Regional District are prepared and maintained;
- (f) exercising control and supervision over all other financial affairs of the organization.

The Finance Department is also responsible for leading the annual Financial Planning and year-end reporting cycles on behalf of the Board to ensure compliance with all regulations and accounting standards.

Departmental goals and objectives include increasing financial transparency, streamlining system processes and procedures, and reducing financial risk. The department measures its progress and success primarily by feedback from the community obtained through email telephone conversations, comments received through the Board, and from feedback obtained in the annual departmental reviews conducted by the CAO and each department head to ensure the organization's standards are being maintained and staff feedback is addressed.

In 2018 the department setup a tracking system for all incoming suggestions and critiques received by the community to ensure needs are met. The department also tracks employee professional development hours each year to ensure staff remain up to date on current issues and trends as it relates to local government finance. In 2021 the department began submitting the SRD's annual financial plans to the Government Finance Officers Association (GFOA) which was founded in 1906 to represent financial officials throughout the United States and Canada. Each year since Finance staff works to incorporate any feedback received from the independent review into all internal and public reports in an effort to increase transparency and stay abreast of relevant trends.

### Strathcona Gardens:

The Strathcona Gardens Recreation Complex is governed by the Board and Strathcona Gardens Services Commission. This department is responsible for the overall delivery of recreational services and programs, health and rehabilitation initiatives, as well as transportation initiatives as directed by the Board.

Departmental goals and objectives include increased community engagement, alignment with Board and Commission directive and strategic planning, staff training, as well as facility asset control to ensure capital repairs and replacements are aligned with the forecasted financial plan. Partnerships with local First Nations, Island Health, and with governing bodies such as Lifesaving Society of BC, Recreation Facilities Association of BC and BC Recreation and Parks Association shape additional projects and initiatives.

The department measures its progress and success by feedback from patrons, stakeholders, Strathcona Gardens Commission, SRD Board Feedback, KPI's, and CAO review. This along with real time in person and social media feedback is used to create/adjust facility programming to align with the needs of the community. The information is then used to develop seasonal recreation guides used by the community to plan their recreational needs. Success are measured through KPI metrics such as program registration numbers, facility drop in numbers, operating hours, number of staff and any unplanned program cancellations.

Position	Full-Time Equivalency (FTE) Count				
	2020	2021	2022	2023	2024
<b>OFFICE OF THE CAO</b>	<b>6.6</b>	<b>6.6</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>
Chief Administrative Officer	1.0	1.0	1.0	1.0	1.0
Senior Manager Human Resources	1.0	1.0	1.0	1.0	1.0
Manager, Information Technology	1.0	1.0	1.0	1.0	1.0
Information Technology Support Technician I	1.0	1.0	1.0	1.0	1.0
Manager, Strategic Initiatives	1.0	1.0	1.0	1.0	1.0
Communications Coordinator	1.0	1.0	1.0	1.0	1.0
First Nations Liaison	0.6	0.6	1.0	1.0	1.0
<b>CORPORATE SERVICES</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>11.0</b>
Senior Manager Corporate Services	1.0	1.0	1.0	1.0	1.0
Manager, Corporate Operations	1.0	1.0	1.0	1.0	1.0
Records Management Coordinator	1.0	1.0	1.0	1.0	1.0
Receptionist	1.0	1.0	1.0	1.0	1.0
Administrative Support Assistant	-	-	-	-	1.0
Corporate Services Assistant	1.0	1.0	1.0	1.0	1.0
Manager, Emergency Services	1.0	1.0	1.0	1.0	1.0
Protective Services Assistant	1.0	1.0	1.0	1.0	1.0
Wildfire Risk Reduction Coordinator	-	-	-	-	1.0
Regional Fire Coordinator	-	-	-	-	2.0
<b>COMMUNITY SERVICES</b>	<b>10.7</b>	<b>10.7</b>	<b>10.7</b>	<b>10.7</b>	<b>12.0</b>
Senior Manager Community Services	1.0	1.0	1.0	1.0	1.0
Manager, Planning and Parks	1.0	1.0	1.0	1.0	1.0
Parks Planning and Project Coordinator	-	-	-	-	1.0
Parks and Facilities Technician	1.0	1.0	1.0	1.0	1.0
Land Use Planner II	2.0	2.0	2.0	2.0	2.0
Planner I	1.0	1.0	1.0	1.0	1.0
Property Services Representative	1.0	1.0	1.0	1.0	1.0
Bylaw Compliance Officer	1.0	1.0	1.0	1.0	1.0
Senior Building Official	1.0	1.0	1.0	1.0	1.0
GIS Analyst	1.0	1.0	1.0	1.0	1.0
Community Health Network Coordinator	0.7	0.7	0.7	0.7	1.0
<b>ENGINEERING SERVICES</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
Senior Manager Engineering Services	1.0	1.0	1.0	1.0	1.0
Engineering Services Coordinator	1.0	1.0	1.0	1.0	1.0
<b>FINANCE</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
Chief Financial Officer	1.0	1.0	1.0	1.0	1.0
Senior Accountant	2.0	2.0	2.0	2.0	2.0
Financial Services Technician II	2.0	2.0	2.0	2.0	2.0
<b>STRATHCONA GARDENS *</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
Senior Manager Strathcona Gardens	1.0	1.0	1.0	1.0	1.0
Manager, Arenas & Administration	1.0	1.0	1.0	1.0	1.0
Assistant Manager Arenas & Facility Operations	1.0	1.0	1.0	1.0	1.0
Manager, Aquatics & Fitness	1.0	1.0	1.0	1.0	1.0
<b>Total FTE Count - Exempt Staff</b>	<b>35.3</b>	<b>35.3</b>	<b>35.7</b>	<b>35.7</b>	<b>41.0</b>

\* Operations staff at the Strathcona Gardens Recreational Complex operate under a collective bargaining agreement. See Functions 641 to 644 for position summary schedules of unionized staff by operating function.

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 ½ of a percent.

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	2023	2024
100 - Member Municipality Administration		96.6%	2.0%	0.6%	0.6%	0.2%	0.0%	-	-	-	-	\$ 381,032	\$ 432,014
110 - Administration - General Government		69.8%	1.5%	0.4%	0.4%	0.1%	0.0%	3.6%	3.8%	9.3%	11.0%	1,103,645	1,137,605
120 - Grant in Aid Area A		-	-	-	-	-	-	100.0%	-	-	-	517	995
123 - Grant In Aid Area D		-	-	-	-	-	-	-	-	-	100.0%	33,603	20,234
126 - Grant In Aid Area B		-	-	-	-	-	-	-	100.0%	-	-	25,840	30,000
127 - Grant In Aid Area C		-	-	-	-	-	-	-	-	100.0%	-	246	18,008
130 - Electoral Area Administration		-	-	-	-	-	-	12.9%	13.8%	33.6%	39.7%	680,952	757,520
132 - Wharves		-	-	-	-	-	-	-	-	100.0%	-	-	-
135 - Gas Tax (CWF) Projects		-	-	-	-	-	-	12.4%	12.0%	31.0%	44.6%	-	-
149 - Regional Broadband		69.8%	1.5%	0.4%	0.4%	0.1%	-	3.6%	3.8%	9.3%	11.0%	98,116	116,588
150 - Feasibility Studies - Regional		69.6%	1.5%	0.4%	0.4%	0.1%	-	3.6%	3.9%	9.4%	11.1%	39,610	2,763
151 - Feasibility Studies - Electoral Area A		-	-	-	-	-	-	100.0%	-	-	-	20,543	857
154 - Feasibility Studies - Electoral Area D		-	-	-	-	-	-	-	-	-	100.0%	35,293	25,395
157 - Feasibility Studies - Electoral Area B		-	-	-	-	-	-	-	100.0%	-	-	270	264
158 - Feasibility Studies - Electoral Area C		-	-	-	-	-	-	-	-	100.0%	-	59,852	58,204
199 - Debt - VIRL		69.8%	1.5%	0.4%	0.4%	0.1%	-	3.6%	3.8%	9.3%	11.0%	-	-
210 - Campbell River Fire Protection ^		-	-	-	-	-	-	-	-	-	100.0%	513,890	695,757
245 - Sayward Valley Fire Protection ^		-	-	-	-	-	-	100.0%	-	-	-	104,661	115,787
247 - Duncan Bay Area Fire Protection ^		-	-	-	-	-	-	100.0%	-	-	-	-	11,840
250 - South Cortes Fire Protection ^		-	-	-	-	-	-	-	100.0%	-	-	425,674	420,107
251 - Cortes Island First Responder		-	-	-	-	-	-	-	100.0%	-	-	21,511	22,539
255 - North Quadra Assistance Response ^		-	-	-	-	-	-	-	-	100.0%	-	253	253
271 - Kyuquot Nootka Emergency Program ^		-	-	-	-	-	-	100.0%	-	-	-	1,000	1,000
272 - Strathcona Emergency Program		69.8%	1.5%	0.4%	0.4%	0.1%	-	3.6%	3.8%	9.3%	11.0%	481,984	537,605
275 - 911 Answering Service		69.6%	1.5%	0.4%	0.4%	0.1%	-	3.6%	3.9%	9.4%	11.1%	485,903	539,655
285 - Building Inspection	✓	-	-	-	-	-	-	-	-	-	100.0%	131,387	138,713
290 - Electoral Area D Animal Control	✓	-	-	-	-	-	-	-	-	-	100.0%	44,685	62,180
294 - Noise Control - Area A		-	-	-	-	-	-	100.0%	-	-	-	2,000	2,250
295 - Noise Control - Area D		-	-	-	-	-	-	-	-	-	100.0%	540	360
296 - Area D Flood Protection ^		-	-	-	-	-	-	-	-	-	100.0%	8,255	8,255
297 - Soil Deposit & Removal Control		-	-	-	-	-	-	-	-	-	100.0%	-	-
298 - Unsightly Premises		-	-	-	-	-	-	-	-	-	100.0%	282	287
318 - Craig Road Water ^	✓	-	-	-	-	-	-	-	-	-	-	11,848	11,764
319 - Electoral Area D Water ^	✓	-	-	-	-	-	-	-	-	-	100.0%	526,628	543,569
331 - Quathiaski Cove Sewer ^	✓	-	-	-	-	-	-	-	-	100.0%	-	-	-
332 - Quathiaski Cove Sewer Ext #1 ^	✓	-	-	-	-	-	-	-	-	100.0%	-	8,193	7,885
340 - Liquid Waste		-	-	-	-	-	-	-	25.8%	-	74.2%	250	384
364 - Area A Kyuquot Nootka Solid Waste ^		-	-	-	-	-	-	100.0%	-	-	-	9,018	9,365
368 - Sayward and Area A Sayward Refuse ^		-	-	16.5%	-	-	-	83.5%	-	-	-	24,087	25,068
370 - Solid Waste Local Service - Sayward Valley ^	✓	-	-	-	-	-	-	100.0%	-	-	-	-	-
374 - Area B Refuse Disposal ^		-	-	-	-	-	-	-	100.0%	-	-	76,972	83,674
376 - Cortes Island Refuse Collection	✓	-	-	-	-	-	-	-	100.0%	-	-	-	-

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	2023	2024
451 - Just Like Home		96.6%	2.0%	0.6%	0.6%	0.2%	0.0%	-	-	-	-	\$ 100,000	\$ 100,206
500 - Planning	✓	-	-	-	-	-	-	12.9%	13.8%	33.6%	39.7%	649,692	662,158
510 - Planning (Non Part 26)		69.6%	1.5%	0.4%	0.4%	0.1%	-	3.6%	3.9%	9.4%	11.1%	380	369
533 - House Numbering Area D		-	-	-	-	-	-	-	-	-	100.0%	605	604
534 - House Numbering Area A Sayward ^		-	-	-	-	-	-	100.0%	-	-	-	379	378
535 - House Numbering Area B		-	-	-	-	-	-	-	100.0%	-	-	505	503
536 - House Numbering Area C		-	-	-	-	-	-	-	-	100.0%	-	504	503
554 - Economic Development - Area A Sayward ^		-	-	-	-	-	-	100.0%	-	-	-	500	650
555 - Economic Development - Area C		-	-	-	-	-	-	-	-	100.0%	-	23,453	32,031
614 - Community Parks Area D		-	-	-	-	-	-	-	-	-	100.0%	744,568	524,031
617 - Community Parks Area B		-	-	-	-	-	-	-	100.0%	-	-	193,048	205,942
618 - Community Parks Area C		-	-	-	-	-	-	-	-	100.0%	-	227,829	250,802
630 - Vancouver Island Regional Library		-	-	-	-	-	-	12.9%	13.8%	33.6%	39.7%	603,899	706,181
640 - Strathcona Gardens	✓	86.3%	-	-	-	-	-	-	-	-	13.7%	7,177,677	8,841,226
682 - Cortes Island Community Halls		-	-	-	-	-	-	-	100.0%	-	-	89,476	97,987
677 - Kyuquot Community Hall ^		-	-	-	-	-	-	100.0%	-	-	-	341	390
680 - Sayward Valley Heritage Hall ^		-	-	-	-	-	-	100.0%	-	-	-	27,705	28,675
685 - Quadra Island Community Hall Subsidy ^		-	-	-	-	-	-	-	-	100.0%	-	203,282	221,874
697 - Heritage Conservation - Area B		-	-	-	-	-	-	-	100.0%	-	-	252	252
698 - Heritage Conservation - Area C		-	-	-	-	-	-	-	-	100.0%	-	1,363	1,330
750 - Electoral Area D Street Lighting Service ^		-	-	-	-	-	-	-	-	-	100.0%	39,727	40,138
770 - Electoral Area C Street Lighting Service		-	-	-	-	-	-	-	-	100.0%	-	7,880	7,890
785 - Transit - Area D		-	-	-	-	-	-	-	-	-	100.0%	179,863	223,416
790 - Oyster River Bank Protection ^		-	-	-	-	-	-	-	-	-	100.0%	-	-
											<b>\$ 15,631,468</b>	<b>\$ 17,786,280</b>	

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.

# 2024 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	\$17,786,280	\$9,807,543	\$ 44,096	\$ 16,900	\$ 13,344	\$ 4,231	\$ 67	\$ 553,294	\$1,248,380	\$1,541,548	\$4,556,876
Reserves	4,890,495	2,532,639	38,174	11,722	11,548	3,666	48	255,254	256,193	604,205	1,177,045
Sales and Other	6,527,510	3,430,770	39,833	12,513	12,049	3,827	75	205,739	225,671	561,639	2,035,394
Grants	5,394,654	2,516,333	51,213	14,814	15,492	4,920	34	345,406	282,160	1,188,686	975,597
<b>EXPENSE BY FUNCTION:</b>	<b>34,598,939</b>	<b>18,287,284</b>	<b>173,317</b>	<b>55,950</b>	<b>52,434</b>	<b>16,644</b>	<b>224</b>	<b>1,359,693</b>	<b>2,012,404</b>	<b>3,896,078</b>	<b>8,744,912</b>
100 - Municipality Administration	541,345	522,910	10,906	3,158	3,303	1,044	24	-	-	-	-
110 - Administration - General Government	4,695,397	3,276,916	68,267	19,747	20,650	6,558	196	167,477	179,955	438,372	517,259
120 - Grant in Aid Area A	10,376	-	-	-	-	-	-	10,376	-	-	-
123 - Grant In Aid Area D	39,797	-	-	-	-	-	-	-	-	-	39,797
126 - Grant In Aid Area B	34,541	-	-	-	-	-	-	-	34,541	-	-
127 - Grant In Aid Area C	30,895	-	-	-	-	-	-	-	-	30,895	-
130 - Electoral Area Administration	804,094	-	-	-	-	-	-	103,347	111,046	270,510	319,190
131 - Election Services	25,277	-	-	-	-	-	-	3,249	3,491	8,504	10,034
132 - Wharves	224,136	-	-	-	-	-	-	-	-	224,136	-
135 - Gas Tax (CWF) Projects	746,547	-	-	-	-	-	-	92,813	89,915	231,368	332,451
149 - Regional Broadband	2,037,600	1,422,100	29,626	8,570	8,962	2,846	-	72,681	78,096	190,242	224,477
150 - Feasibility Studies - Regional	78,601	54,742	1,142	331	346	109	-	2,819	3,029	7,378	8,706
151 - Feasibility Studies - Electoral Area A	75,485	-	-	-	-	-	-	75,485	-	-	-
154 - Feasibility Studies - Electoral Area D	100,302	-	-	-	-	-	-	-	-	-	100,302
157 - Feasibility Studies - Electoral Area B	20,265	-	-	-	-	-	-	-	20,265	-	-
158 - Feasibility Studies - Electoral Area C	317,101	-	-	-	-	-	-	-	-	317,101	-
210 - Campbell River Fire Protection	695,757	-	-	-	-	-	-	-	-	-	695,757
245 - Sayward Valley Fire Protection	173,400	-	-	-	-	-	-	173,400	-	-	-
247 - Duncan Bay Area Fire Protection	11,840	-	-	-	-	-	-	11,840	-	-	-
250 - South Cortes Fire Protection	457,833	-	-	-	-	-	-	-	457,833	-	-
251 - Cortes Island First Responder	22,539	-	-	-	-	-	-	-	22,539	-	-
255 - North Quadra Assistance Response	503	-	-	-	-	-	-	-	-	503	-
271 - Kyuquot Nootka Emergency Program	4,791	-	-	-	-	-	-	4,791	-	-	-
272 - Strathcona Emergency Program	3,248,931	2,267,523	47,238	13,664	14,289	4,538	-	115,889	124,523	303,339	357,927
275 - 911 Answering Service	584,655	407,187	8,492	2,459	2,572	813	-	20,967	22,529	54,880	64,756
285 - Building Inspection	268,708	-	-	-	-	-	-	-	-	-	268,708
290 - Electoral Area D Animal Control	62,449	-	-	-	-	-	-	-	-	-	62,449
294 - Noise Control - Area A	4,250	-	-	-	-	-	-	4,250	-	-	-
295 - Noise Control - Area D	2,366	-	-	-	-	-	-	-	-	-	2,366
296 - Oyster River Flood Protection	8,933	-	-	-	-	-	-	-	-	-	8,933
298 - Uninsightly Premises	789	-	-	-	-	-	-	-	-	-	789
318 - Craig Road Water	11,985	-	-	-	-	-	-	-	-	-	11,985
319 - Electoral Area D Water	2,405,195	-	-	-	-	-	-	-	-	-	2,405,195
331 - Quathiaski Cove Sewer	350,714	-	-	-	-	-	-	-	-	350,714	-
332 - Quathiaski Cove Sewer Ext #1	9,373	-	-	-	-	-	-	-	-	9,373	-
340 - Liquid Waste	26,085	-	-	-	-	-	-	-	6,733	-	19,352
364 - Area A Kyuquot Nootka Solid Waste	11,657	-	-	-	-	-	-	11,657	-	-	-
368 - Sayward and Area A Sayward Refuse	35,179	-	-	5,810	-	-	-	29,369	-	-	-
370 - Solid Waste Service - Sayward Valley	98,744	-	-	-	-	-	-	98,744	-	-	-
374 - Area B Refuse Disposal	98,314	-	-	-	-	-	-	-	98,314	-	-
376 - Cortes Island Refuse Collection	118,110	-	-	-	-	-	-	-	118,110	-	-
450 - Regional Housing	74,647	52,096	1,085	314	328	104	3	2,663	2,861	6,969	8,223
451 - Just Like Home	449,297	313,577	6,533	1,890	1,976	628	-	16,026	17,220	41,949	49,498
500 - Planning	1,380,112	-	-	-	-	-	-	177,380	190,595	464,292	547,844
510 - Planning (Non Part 26)	1,870	1,302	27	8	8	3	-	67	72	176	207
533 - House Numbering Area D	605	-	-	-	-	-	-	-	-	-	605
534 - House Numbering Area A Sayward	378	-	-	-	-	-	-	378	-	-	-
535 - House Numbering Area B	504	-	-	-	-	-	-	-	504	-	-
536 - House Numbering Area C	504	-	-	-	-	-	-	-	-	504	-
554 - Economic Development - Area A Sayward	34,561	-	-	-	-	-	-	34,561	-	-	-
555 - Economic Development - Area C	40,591	-	-	-	-	-	-	-	-	40,591	-
614 - Community Parks Area D	648,791	-	-	-	-	-	-	-	-	-	648,791
617 - Community Parks Area B	232,288	-	-	-	-	-	-	-	232,288	-	-
618 - Community Parks Area C	365,772	-	-	-	-	-	-	-	-	365,772	-
630 - Vancouver Island Regional Library	707,352	-	-	-	-	-	-	90,913	97,686	237,965	280,788
640 - Strathcona Gardens	11,458,697	9,968,931	-	-	-	-	-	-	-	-	1,489,766
677 - Kyuquot Community Hall	2,863	-	-	-	-	-	-	2,863	-	-	-
680 - Sayward Valley Heritage Hall	35,688	-	-	-	-	-	-	35,688	-	-	-
682 - Cortes Island Community Halls	100,007	-	-	-	-	-	-	-	100,007	-	-
685 - Quadra Island Community Hall Subsidy	279,912	-	-	-	-	-	-	-	-	279,912	-
697 - Heritage Conservation - Area B	252	-	-	-	-	-	-	-	252	-	-
698 - Heritage Conservation - Area C	11,336	-	-	-	-	-	-	-	-	11,336	-
750 - Electoral Area D Street Lighting Service	40,778	-	-	-	-	-	-	-	-	-	40,778
770 - Electoral Area C Street Lighting Service	9,297	-	-	-	-	-	-	-	-	9,297	-
785 - Transit - Area D	223,416	-	-	-	-	-	-	-	-	-	223,416
790 - Oyster River Bank Protection	4,562	-	-	-	-	-	-	-	-	-	4,562
<b>Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Total Capital Program - Budget

The chart below shows a high-level overview of the SRD’s total budgeted capital plan. A detailed capital schedule for each service function is available in the segmented reports that follow this section.

Jurisdiction	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Regional Services	\$ 3,309,629	\$ 12,424,478	\$ 335,000	\$ 315,000	\$ 295,000	\$ 240,000
Area A	692,825	668,726	-	-	-	-
Area B	755,688	804,883	100,000	-	100,000	-
Area C	5,248,186	5,914,207	400,000	1,625,250	1,084,750	-
Area D	4,623,939	4,474,338	-	-	-	-
Strathcona Gardens	2,538,940	74,427,544	852,500	935,000	780,000	470,000
<b>TOTAL CAPITAL PROGRAM</b>	<b>\$ 17,169,207</b>	<b>\$ 98,714,176</b>	<b>\$ 1,687,500</b>	<b>\$ 2,875,250</b>	<b>\$ 2,259,750</b>	<b>\$ 710,000</b>

Regional Services Highlights:

Includes any projects, other than the Strathcona Gardens Projects, where the funding spans multiple jurisdictions. This includes all the corporate services asset renewals, such as fleet, IT software/hardware, etc.

Major projects include corporate office renewal (Function 114), Earthquake Early Warning System (Function 149), ‘Just like Home’ facility design (Function 451), and the Regional Housing Initiative (Function 450).

Electoral Area A Highlights:

Most significant Area A capital project are the Fire Fleet/Equipment replacement projects (Function 245) and the Kyuquot Community Hall Design (Function 677).

Electoral Area B Highlights:

Area B capital project highlights include Fire Fleet/Equipment replacement projects (Function 250) and several Park infrastructure upgrades (Function 617).

Electoral Area C Highlights:

The most significant Area C projects include the various wharf renewal projects (Function 132/618) and the Quathiaski Cove sewage treatment plant replacement (Function 331).

Electoral Area D Highlights:

Area D capital project highlights include water meter replacement project (Function 319) which has 100% funding from the Province of BC and several high impact park infrastructure projects (Function 614).

Strathcona Gardens Highlights:

The main project at the Gardens is the RECREATE project (Function 640) that has been in the works since 2013. This project will see major refurbishments to the entire complex (pool, both arenas, wellness center, foyers, and building envelope). More details can be found on the [RECREATE website](#).

2024 Consolidated Reserve Schedule:

Service Type	Regional Services				Strathcona Gardens		TOTAL
	Regional Services	Area A	Area B	Area C	Area D	Gardens	
General government services	\$ 870,295	\$ 845,630	\$ 306,768	\$ 859,161	\$ 2,397,176	\$ -	\$ 5,279,029
Protective services	65,913	81,200	99,924	1,603	659,204	-	907,844
Environmental health services	25,849	57,886	95,962	123,861	2,046,079	-	2,349,636
Health, social services & housing	-	-	-	-	-	-	-
Development services	408,520	7,319	-	60,308	-	-	476,147
Parks, recreation and cultural services	-	127,454	422,482	377,903	1,324,035	5,284,779	7,536,653
Transportation services	-	-	-	1,694	147,028	-	148,722
<b>TOTAL RESERVES</b>	<b>\$ 1,370,577</b>	<b>\$ 1,119,489</b>	<b>\$ 925,136</b>	<b>\$ 1,424,530</b>	<b>\$ 6,573,521</b>	<b>\$ 5,284,779</b>	<b>\$ 16,698,032</b>

Table includes operating and capital reserves typically used to support major capital projects or repairs. See the individual function pages for detailed information on applicable capital projects, transfers to and from reserves, and projected reserve balances. For regional districts, reserves can not be transferred between functions.

Total Capital Program - Funding

The chart below shows a high-level overview of how the SRD plans to fund its capital program shown on the previous page. Detailed capital schedules available in the individual Service Function pages which disclose the funding sources for each capital project.

Funding Source	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Transfers from reserves	\$ 830,303	\$ 802,273	\$ 187,918	\$ 167,918	\$ 207,918	\$ 152,918
Conditional transfers	2,479,326	1,622,205	147,082	147,082	87,082	87,082
Proceeds from borrowing	-	10,000,000	-	-	-	-
<b>Regional Services Total</b>	<b>3,309,629</b>	<b>12,424,478</b>	<b>335,000</b>	<b>315,000</b>	<b>295,000</b>	<b>240,000</b>
Transfers from reserves	250,000	324,445	-	-	-	-
Conditional transfers	442,825	344,281	-	-	-	-
<b>Electoral Area A Total</b>	<b>692,825</b>	<b>668,726</b>	-	-	-	-
Transfers from reserves	375,234	426,867	100,000	-	100,000	-
Conditional transfers	380,454	378,016	-	-	-	-
<b>Electoral Area B Total</b>	<b>755,688</b>	<b>804,883</b>	<b>100,000</b>	-	<b>100,000</b>	-
Transfers from reserves	56,990	101,990	-	-	-	-
Conditional transfers	5,191,196	5,812,217	293,360	1,191,958	795,556	-
Proceeds from borrowing	-	-	106,640	433,292	289,194	-
<b>Electoral Area C Total</b>	<b>5,248,186</b>	<b>5,914,207</b>	<b>400,000</b>	<b>1,625,250</b>	<b>1,084,750</b>	-
Transfers from reserves	190,506	197,180	-	-	-	-
Conditional transfers	4,433,433	4,277,158	-	-	-	-
<b>Electoral Area D Total</b>	<b>4,623,939</b>	<b>4,474,338</b>	-	-	-	-
Transfers from reserves	1,673,616	9,148,948	846,380	935,000	780,000	470,000
Conditional transfers	865,324	351,196	-	-	-	-
Proceeds from borrowing	-	64,670,000	-	-	-	-
Other revenue	-	257,400	6,120	-	-	-
<b>Strathcona Gardens Total</b>	<b>2,538,940</b>	<b>74,427,544</b>	<b>852,500</b>	<b>935,000</b>	<b>780,000</b>	<b>470,000</b>
<b>TOTAL CAPITAL PROGRAM</b>	<b>\$ 17,169,207</b>	<b>\$ 98,714,176</b>	<b>\$ 1,687,500</b>	<b>\$ 2,875,250</b>	<b>\$ 2,259,750</b>	<b>\$ 710,000</b>

Reserves Highlights:

Includes any funding drawn from the capital or land acquisition reserves in each service function; details available within the individual function pages that follow this overview section.

Conditional transfers (ie Grants) Highlights:

Includes all conditional funding received from senior governments (ie Federal/Provincial grant funds), transfers from Community Works Funds reserves (technically a conditional transfer, despite the “reserve” label, and any transfers from deferred revenue.

All other reserve transfers are disclosed in the detailed capital schedules shown in the individual function pages. See Function 135 for a detailed breakdown of all Community Works (Gas Tax) funded projects (both Capital and Operating Projects).

Debt Highlights:

The chart above does not include any municipal or other 3<sup>rd</sup> party debt that is not serviced by the SRD. See following page for more details.

Major borrowing includes the debt authorization bylaws for RECREATE (Function 640) and Regional Housing (Function 450), as well as the Quathiaski-Cove sewer plant replacement (Function 331) where the debt bylaw has yet to be adopted.

Other Revenue Highlights:

Include energy incentives offered by Fortis BC for replacement of energy efficient equipment.

**Total Debt Principal – Serviced by the SRD**

The table below shows anticipated debt used to balance the 2024-2028 financial plan. Actual debt amounts (and timing) will be determined by project spending. Budget typically assume all debt financing is incurred on January 1 of any given year however that is rarely the case; budget numbers should be conservative. Details available in the individual function pages that follow.

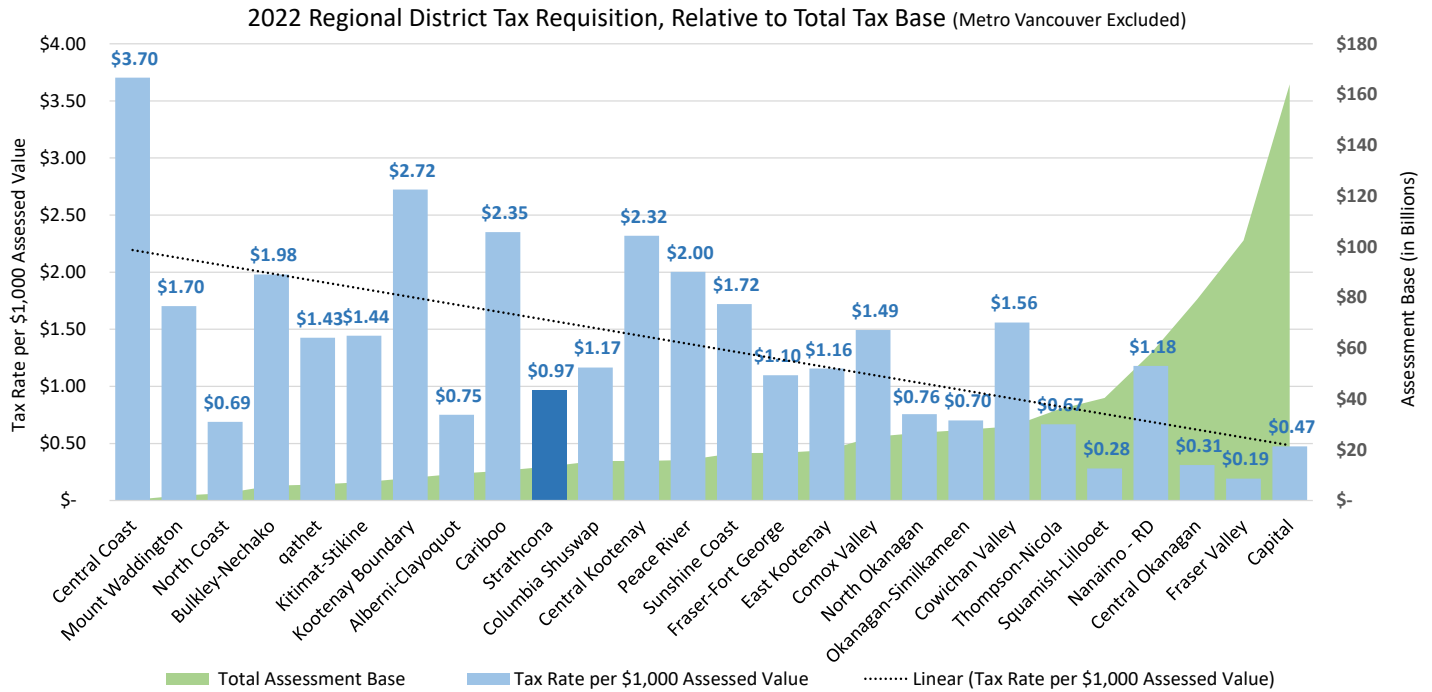
	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Total Debt Incurred by the Strathcona Regional District:</b>						
Corporate Office (Function 114)	\$ 1,814,267	\$ 1,764,506	\$ 1,713,251	\$ 1,660,459	\$ 1,606,084	\$ 1,550,077
Regional Housing (Function 450)	-	10,000,000	9,812,577	9,618,220	9,416,672	9,207,666
<b>Regional Services Total</b>	<b>1,814,267</b>	<b>11,764,506</b>	<b>11,525,829</b>	<b>11,278,680</b>	<b>11,022,755</b>	<b>10,757,743</b>
<b>Electoral Area A Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Electoral Area B Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Sewer Expansion (Function 331)	125,453	119,052	112,540	105,914	99,172	92,312
Sewer Treatment Plant (Function 331)	-	-	829,126	813,586	797,472	780,761
<b>Electoral Area C Total</b>	<b>125,453</b>	<b>119,052</b>	<b>941,666</b>	<b>919,501</b>	<b>896,644</b>	<b>873,073</b>
Craig Road Water (Function 318)	28,265	19,210	9,794	-	-	-
<b>Electoral Area D Total</b>	<b>28,265</b>	<b>19,210</b>	<b>9,794</b>	<b>-</b>	<b>-</b>	<b>-</b>
RECREATE (Function 640)	-	64,670,000	63,457,938	62,201,030	60,897,617	59,545,977
<b>Strathcona Gardens Total</b>	<b>-</b>	<b>64,670,000</b>	<b>63,457,938</b>	<b>62,201,030</b>	<b>60,897,617</b>	<b>59,545,977</b>
<b>TOTAL REGIONAL DISTRICT DEBT</b>	<b>\$ 1,967,985</b>	<b>\$ 76,572,768</b>	<b>\$ 75,935,227</b>	<b>\$ 74,399,211</b>	<b>\$ 72,817,016</b>	<b>\$ 71,176,793</b>

- 2023 Regional Services debt (\$1.81M) is for the Corporate Office Purchase (2017), see Function 114; 2024 debt (\$10M not yet incurred) is to support Regional Housing, see Function 450.
- Area C Debt is entirely for Quathiaski-Cove Sewer projects, see Function 331 for further information.
- Strathcona Gardens debt is for the upcoming Recreate project, see [RECREATE website](#) for more information. (Function 640)

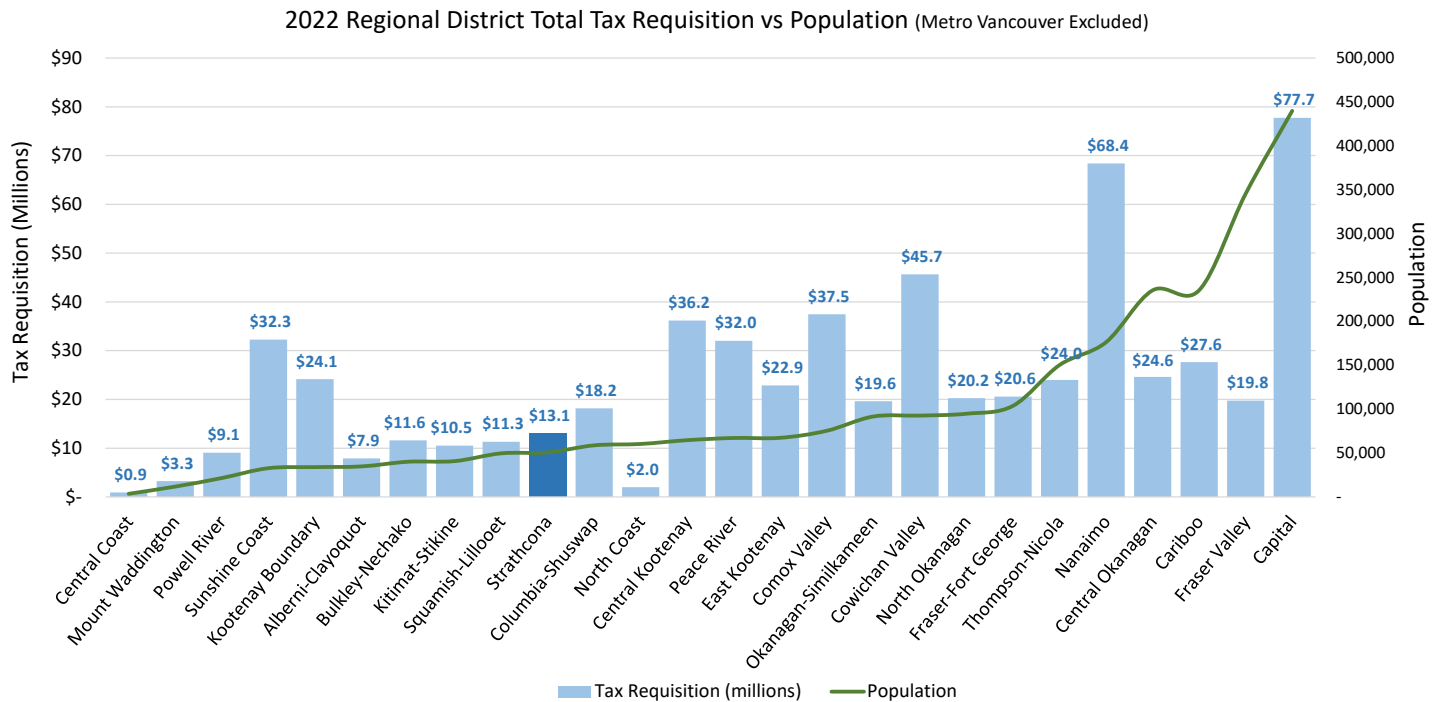
**Total Debt Principal – Serviced by Other Entities**

In British Columbia, all debt in excess of a 5 year term borrowed by incorporated municipalities, utility companies, and other public sector organizations is first incurred by their respective regional district with servicing costs flowed through to the ultimate borrower; the regional district acts much like an agent. The setup is intended to lower the overall risk to achieve lower borrowing rates for the individual borrowers. Regional districts are only responsible for the debt if the underlying entity files for bankruptcy.

	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Total Debt Incurred by External Agencies (not serviced by the SRD):</b>						
CityWest Cable & Telephone Co.	\$ 6,394,000	\$ 18,000,000	\$ 17,662,639	\$ 17,312,796	\$ 16,950,009	\$ 16,573,799
Vancouver Island Regional Library	-	14,000,000	13,737,608	13,465,508	13,183,341	12,890,733
City of Campbell River	1,187,437	1,078,986	1,069,314	1,027,070	989,529	989,529
Village of Sayward	8,108	8,108	8,108	-	-	-
<b>OTHER JURISDICTIONS DEBT</b>	<b>\$ 7,589,545</b>	<b>\$ 33,087,094</b>	<b>\$ 32,477,670</b>	<b>\$ 31,805,375</b>	<b>\$ 31,122,879</b>	<b>\$ 30,454,061</b>



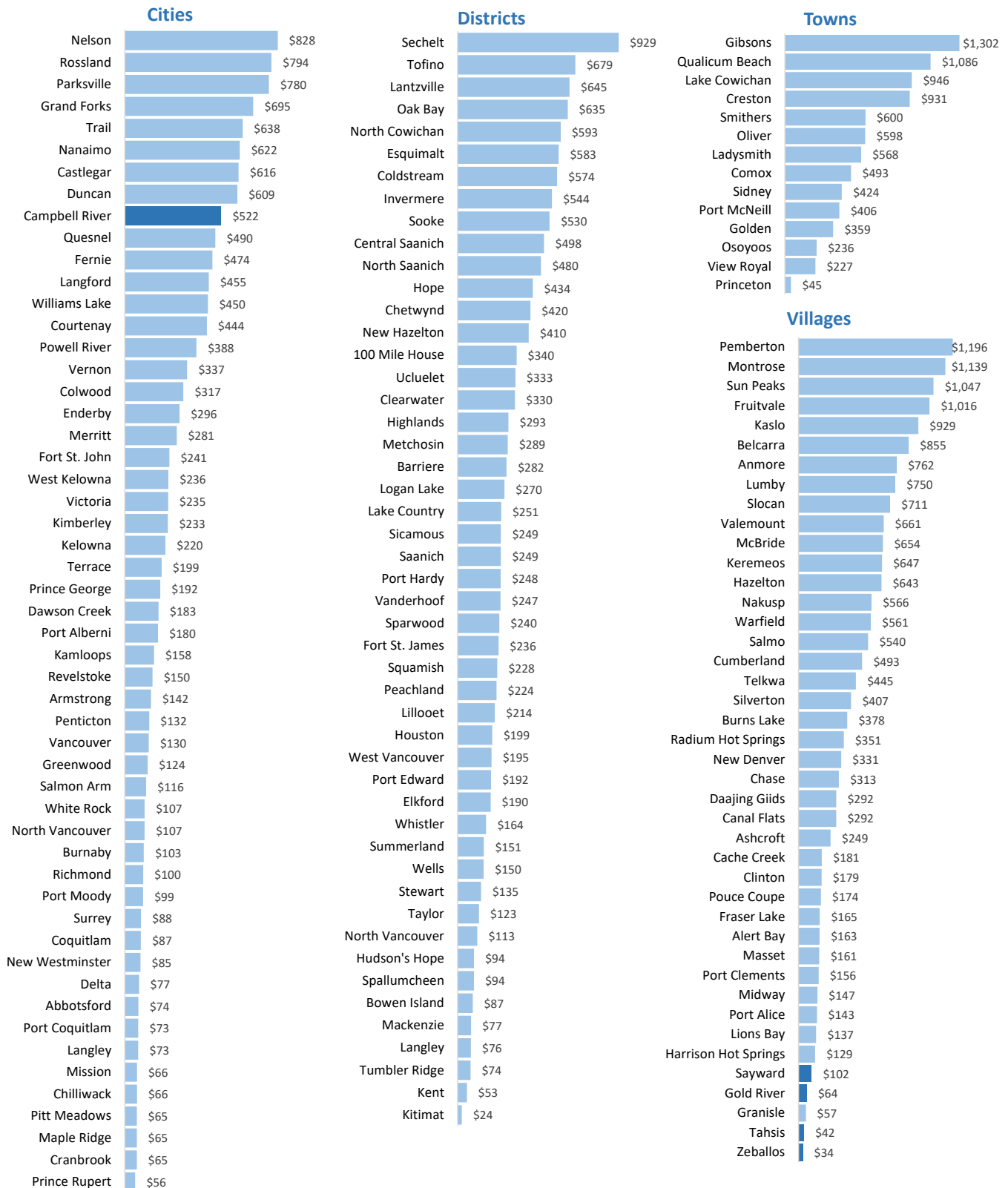
NOTE: This chart includes total "Regional District" tax amounts which includes SRD requisition plus any/all, CVRD Solid Waste, improvement district taxes, provincial surcharges, etc. Most other charts in this document include only amounts requisitioned by the Strathcona Regional District. Chart depicts "Total Average Tax Rate" for all BC Assessment Classes, including residential. 2022 is the latest available published data by the Minister of Finance.



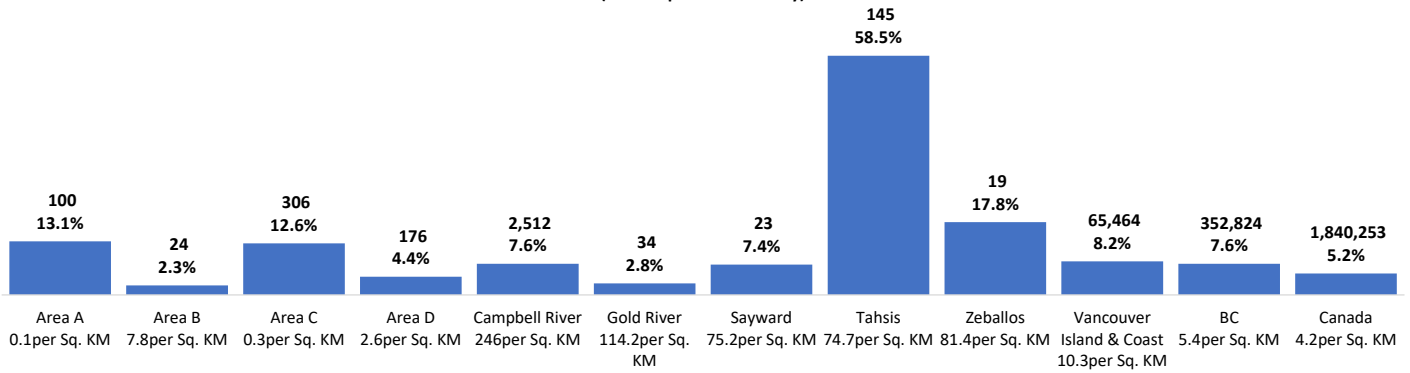
Source: Government of BC - Local Government Infrastructure and Finance Branch. 2021 is the latest available published data.

**Regional District Portion of 2023 Residential Taxes on a “Representative House†” in BC.:**

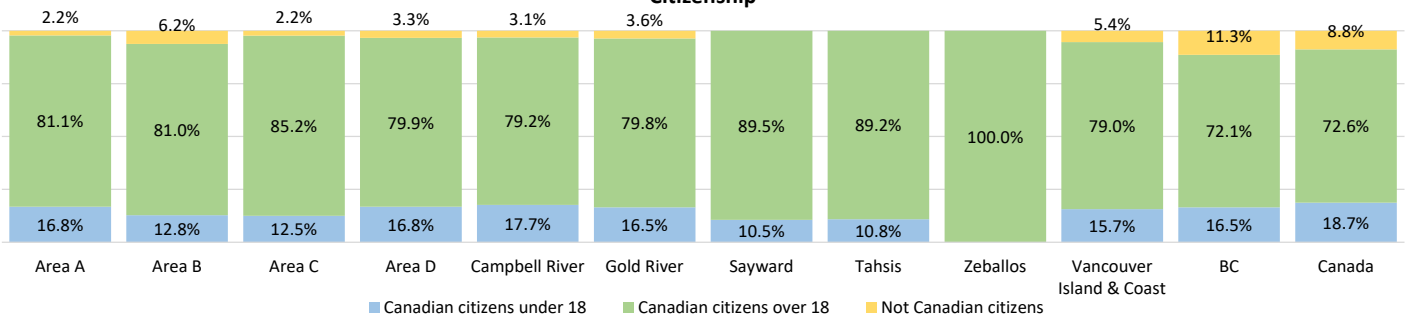
*NOTE: These charts include total Regional District tax amounts which include the tax requisition made by SRD plus all requisitions for CSWM Solid Waste, improvement districts, provincial collection surcharges, etc. Most other charts in this financial plan are based on “average residential home values”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



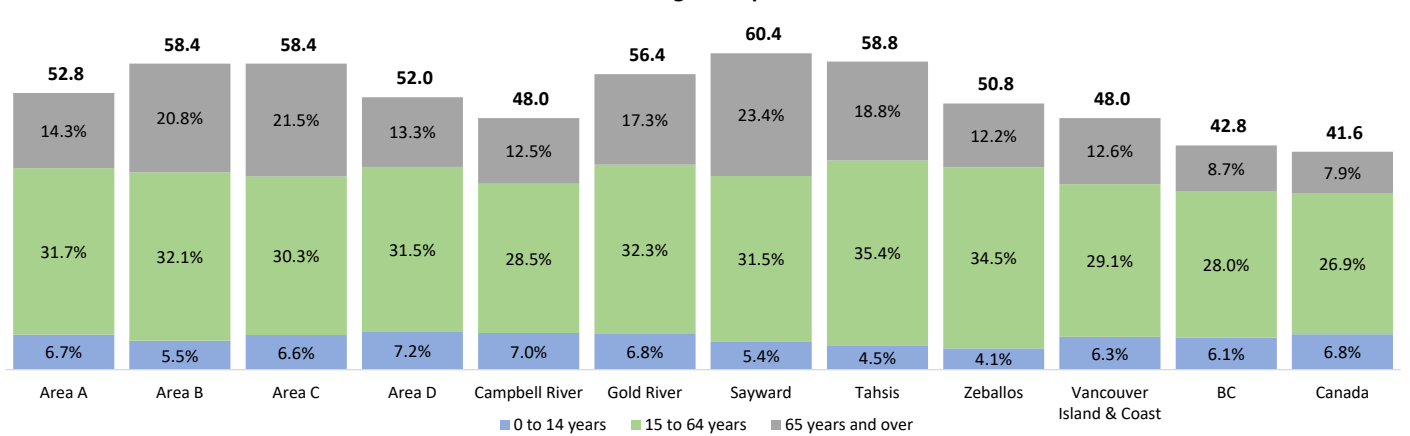
Rate of Population Change from 2016 to 2021  
(2021 Population Density)



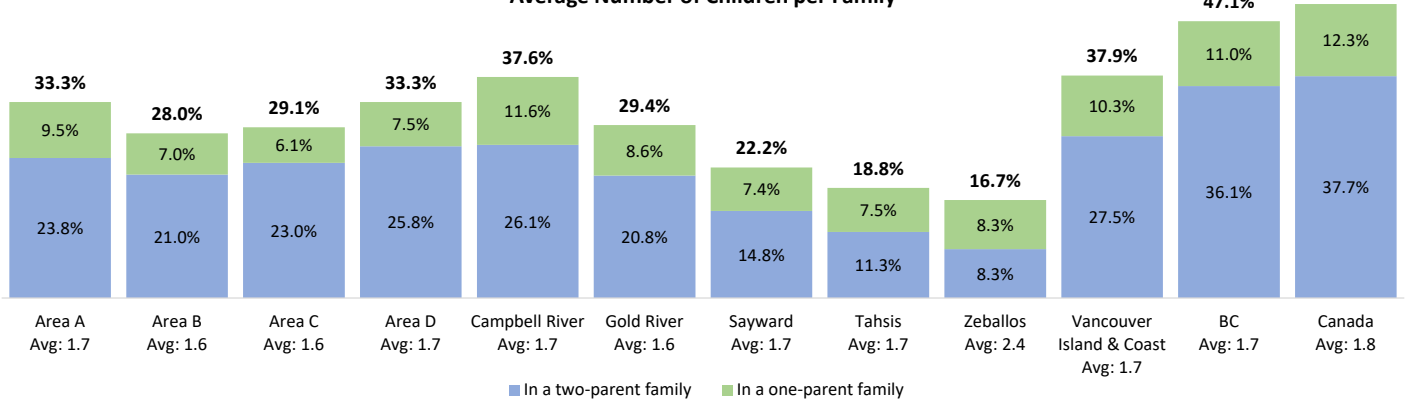
Citizenship



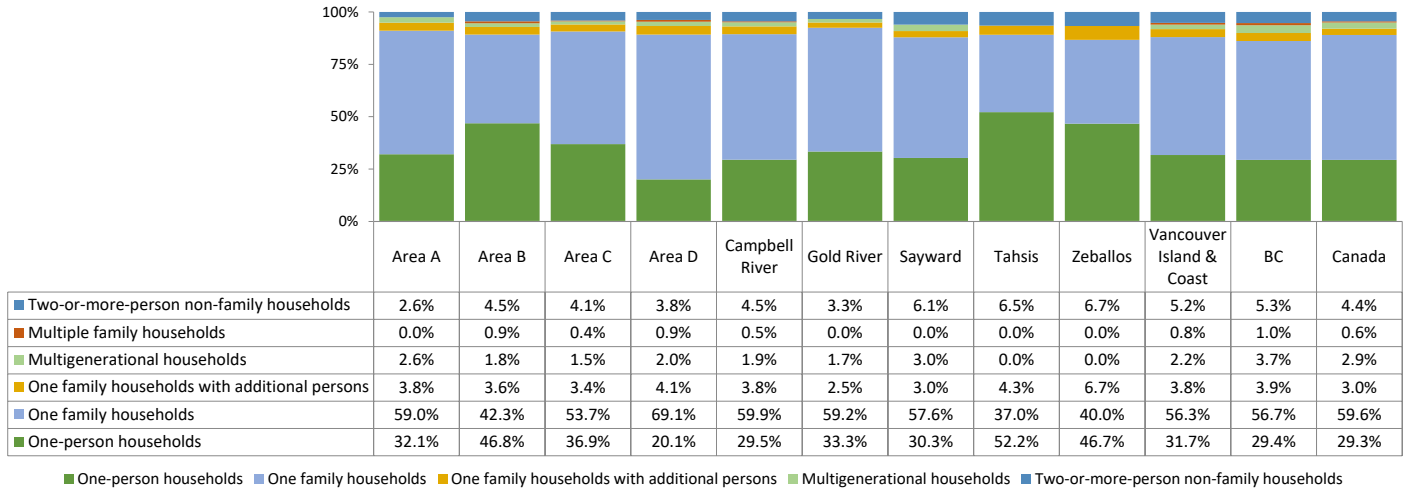
Median Age of Population



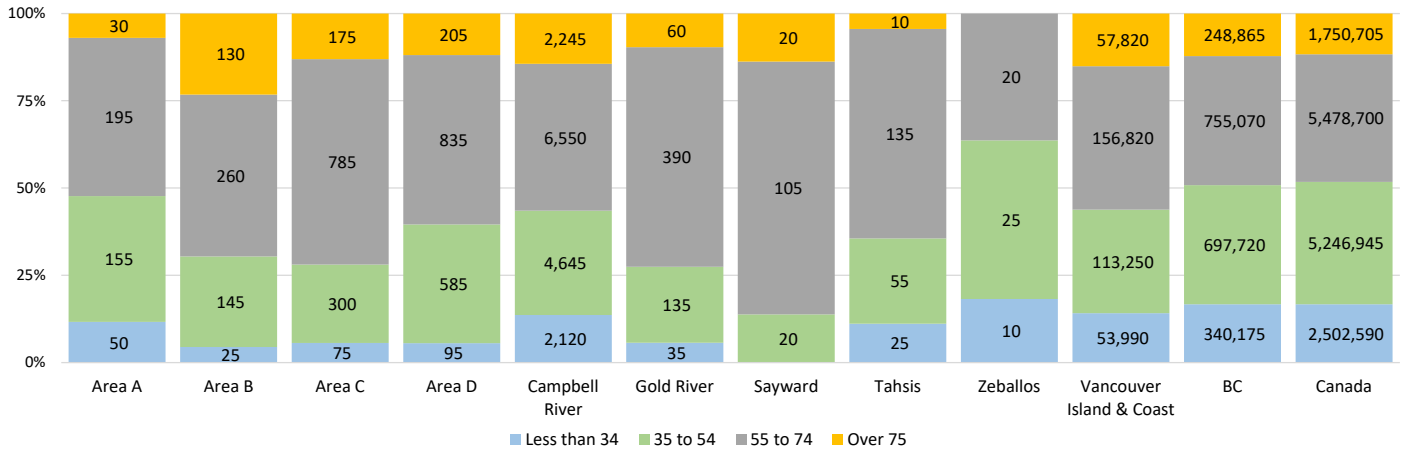
Percentage of Families with Children & Average Number of Children per Family



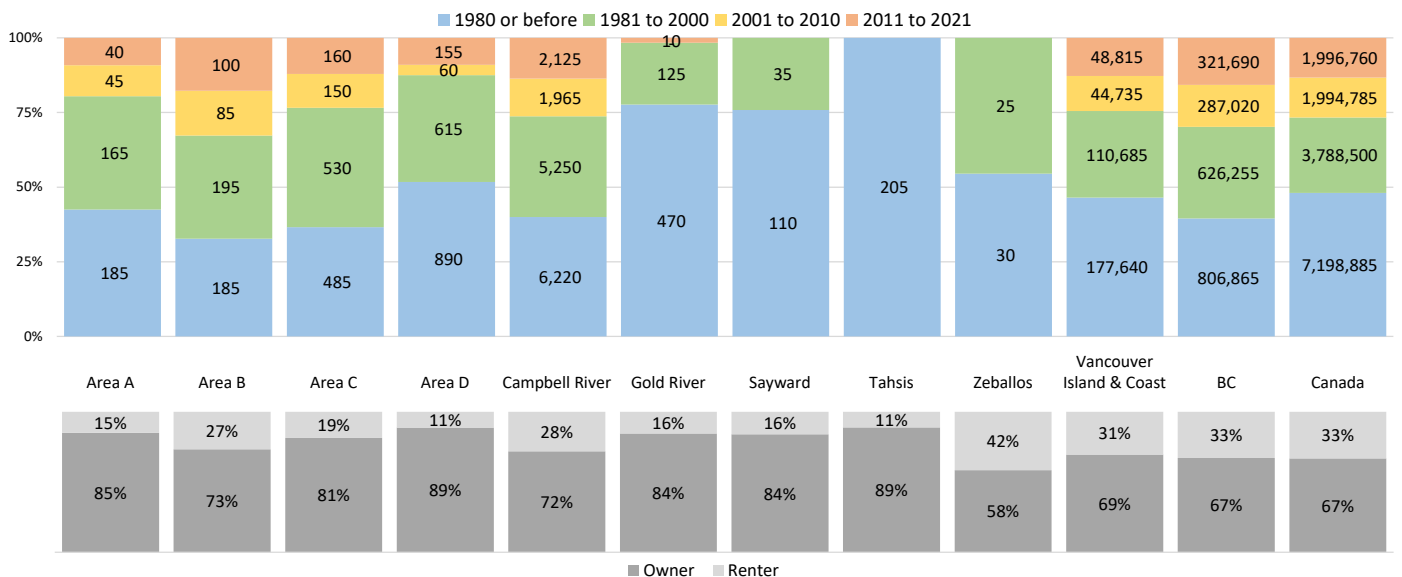
Household Type



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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# 2024 – 2028 Financial Plan

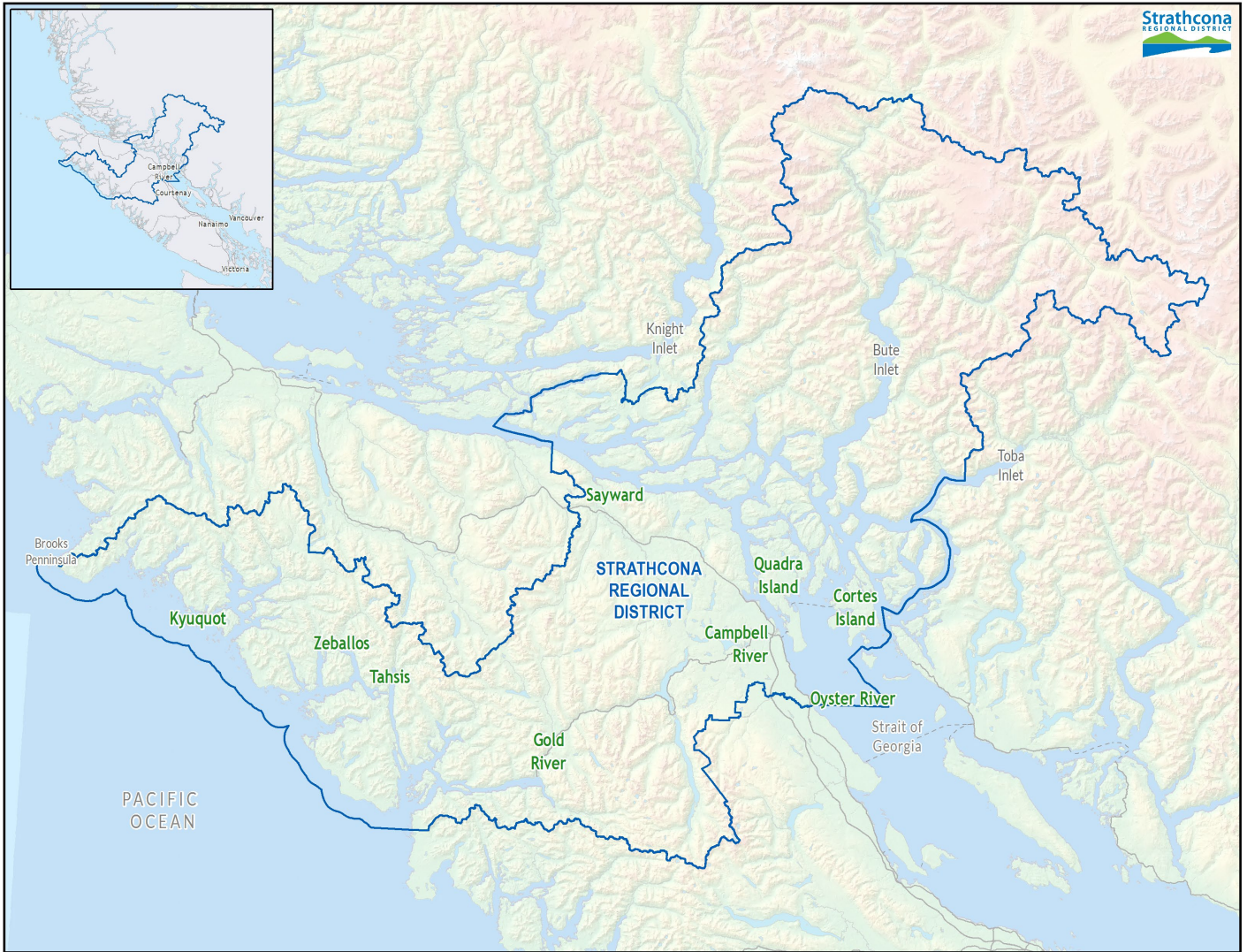
Section:

Regional Board

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# Regional Board Segment



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 2024 Tax Requisition for Municipalities**

	<b>City of Campbell River</b>	<b>Village of Gold River</b>	<b>Village of Sayward</b>	<b>Village of Tahsis</b>	<b>Village of Zeballos</b>	<b>KCFN</b>
<b>Tax Requisition</b>						
2024 Draft:	\$ 9,807,369	\$ 44,092	\$ 16,899	\$ 13,343	\$ 4,480	\$ 67
2023:	8,218,854	40,602	17,386	11,910	3,538	52
<b>\$ Change:</b>	<b>1,588,515</b>	<b>3,490</b>	<b>(487)</b>	<b>1,433</b>	<b>942</b>	<b>15</b>
<b>Average Home Value</b>						
2024 Draft:	\$ 699,528	\$ 262,256	\$ 300,535	\$ 154,922	\$ 128,513	11,800
2023:	697,983	257,688	324,883	141,602	88,905	10,900
<b>\$ Change:</b>	<b>1,546</b>	<b>4,569</b>	<b>(24,349)</b>	<b>13,320</b>	<b>39,609</b>	<b>900</b>
<b>Average Household Tax Impact</b>						
2024 Draft:	\$ 551.90	\$ 44.43	\$ 67.59	\$ 26.25	\$ 23.05	1.14
2023:	473.12	42.04	70.42	23.10	16.76	1.02
<b>Change per Household:</b>	<b>\$ 78.78</b>	<b>\$ 2.39</b>	<b>\$ (2.84)</b>	<b>\$ 3.15</b>	<b>\$ 6.29</b>	<b>\$ 0.12</b>

**The fine print:**

- 2024 values based on 2024 BC Assessment Completed Roll (issued January 2024). Final taxes will be calculated on BC Assessment 2024 Revised Roll (issued March 2024).
- 2023 Values based on 2023 BC Assessment Revised Roll (March 2023)
- 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.

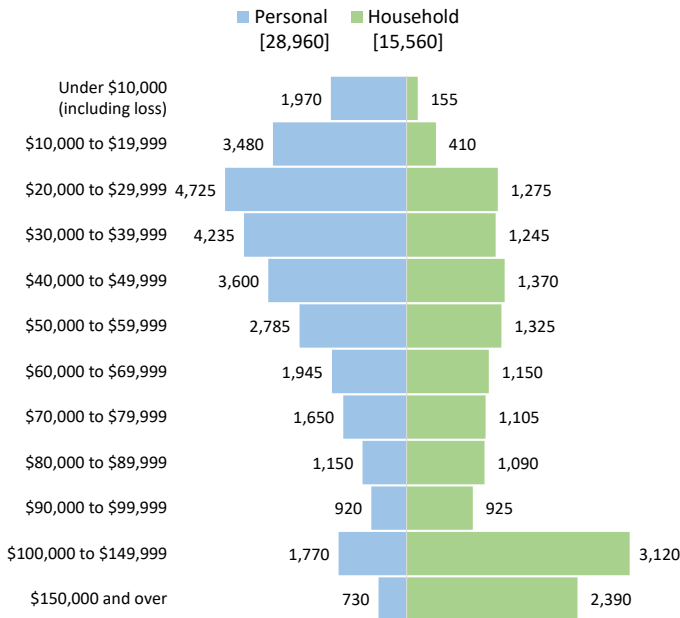
Residential Assessment Values by Municipality

(2024 BC Assessment Data – Only includes fully-taxable, single-class residential dwellings and vacant lots. Data not available for KCFN.)

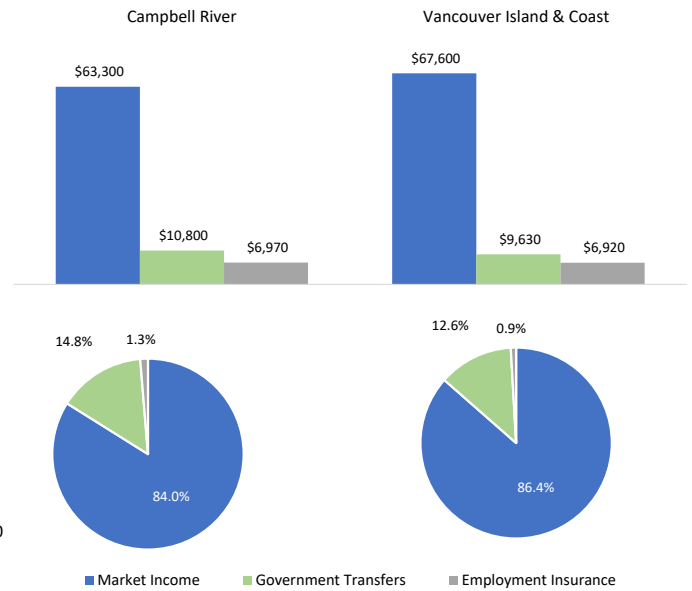
	City of Campbell River	Village of Gold River	Village of Sayward	Village of Tahsis	Village of Zeballos
Less than \$100,000	165	66	20	108	40
100,001 - 150,000	155	51	24	71	Average Value: \$128,513
150,001 - 200,000	186	40	-	Average Value: \$154,922	21
200,001 - 250,000	241	126	8	51	8
250,001 - 300,000	236	Average Value: \$262,256	19	21	4
300,001 - 350,000	554	129	Average Value: \$300,535	6	1
350,001 - 400,000	493	98	37	9	2
400,001 - 450,000	621	46	20	3	1
450,001 - 500,000	705	20	6	1	-
500,001 - 550,000	1,008	7	4	2	-
550,001 - 600,000	1,280	7	3	-	-
600,001 - 650,000	Average Value: \$699,528	8	-	-	-
650,001 - 700,000	1,290	1	2	-	-
700,001 - 750,000	1,151	1	-	-	-
750,001 - 800,000	910	1	-	-	-
800,001 - 850,000	720	-	-	-	-
850,001 - 900,000	600	2	-	-	-
900,001 - 950,000	425	-	-	-	-
950,001 - 1,000,000	314	1	-	-	-
1,000,001 - 1,100,000	400	-	-	-	-
1,100,001 - 1,200,000	230	-	-	-	1
1,200,001 - 1,300,000	158	-	-	-	-
1,300,001 - 1,400,000	111	-	-	-	-
1,400,001 - 1,500,000	76	-	-	1	-
1,500,001 - 1,600,000	52	-	-	-	-
1,600,001 - 1,700,000	36	-	-	-	-
1,700,001 - 1,800,000	30	-	-	-	-
1,800,001 - 1,900,000	24	-	-	-	-
1,900,001 - 2,000,000	16	-	-	-	-
More than \$2M	137	-	-	-	-

City of Campbell River:

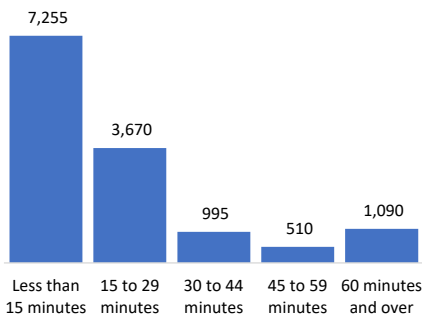
Campbell River Income Distribution



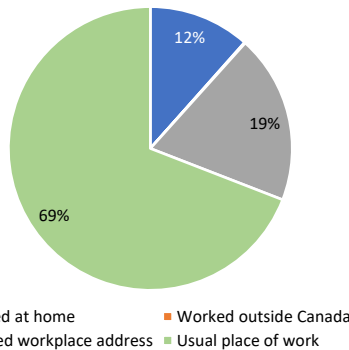
Income Source and Average Value vs. Region



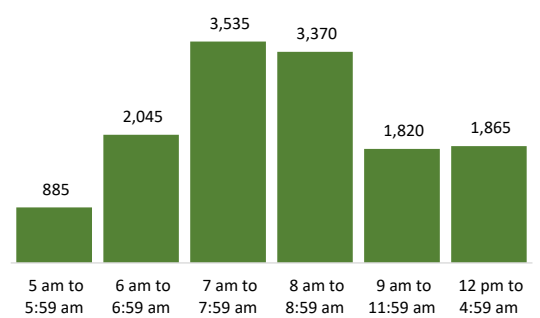
Commuting Duration (not including work-from-home)



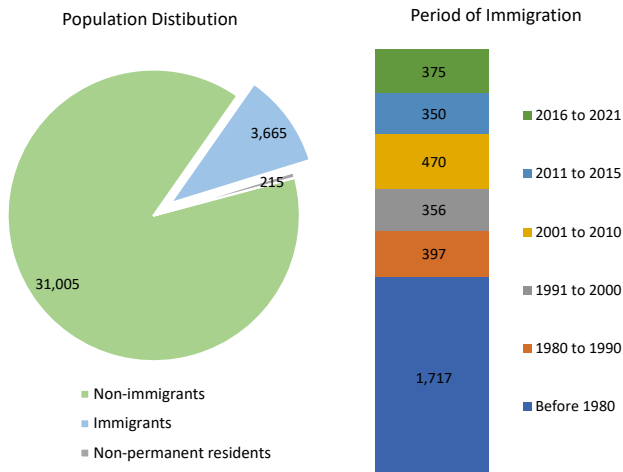
Place of Work



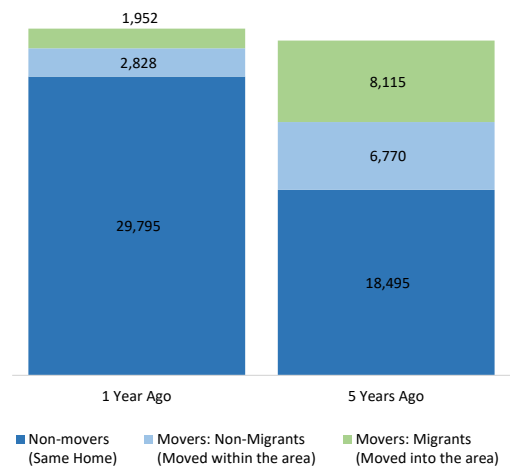
Time Leaving for Work (not including work-from-home)



Immigration Profile

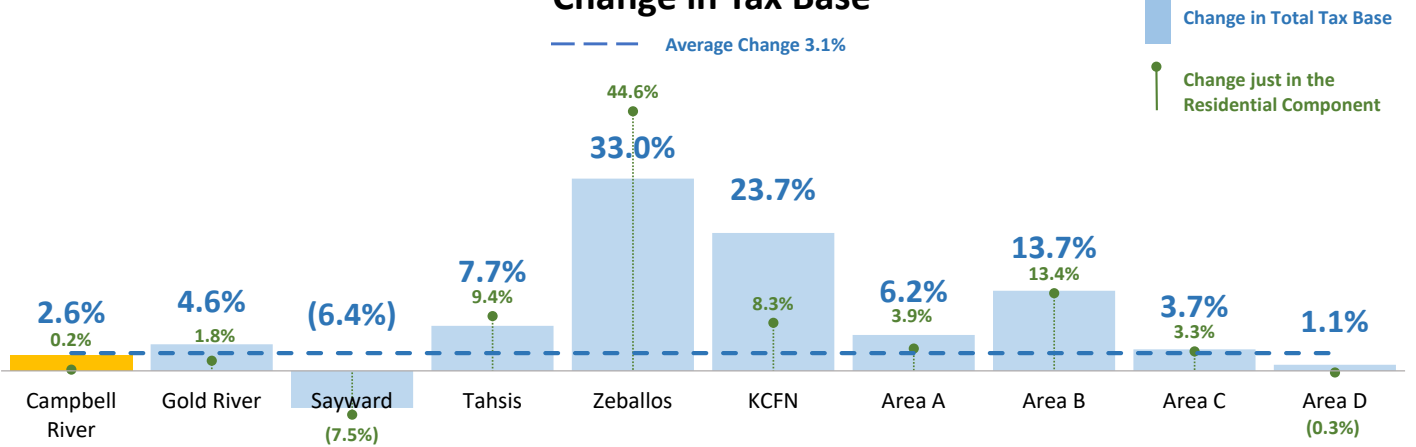


Mobility Profile

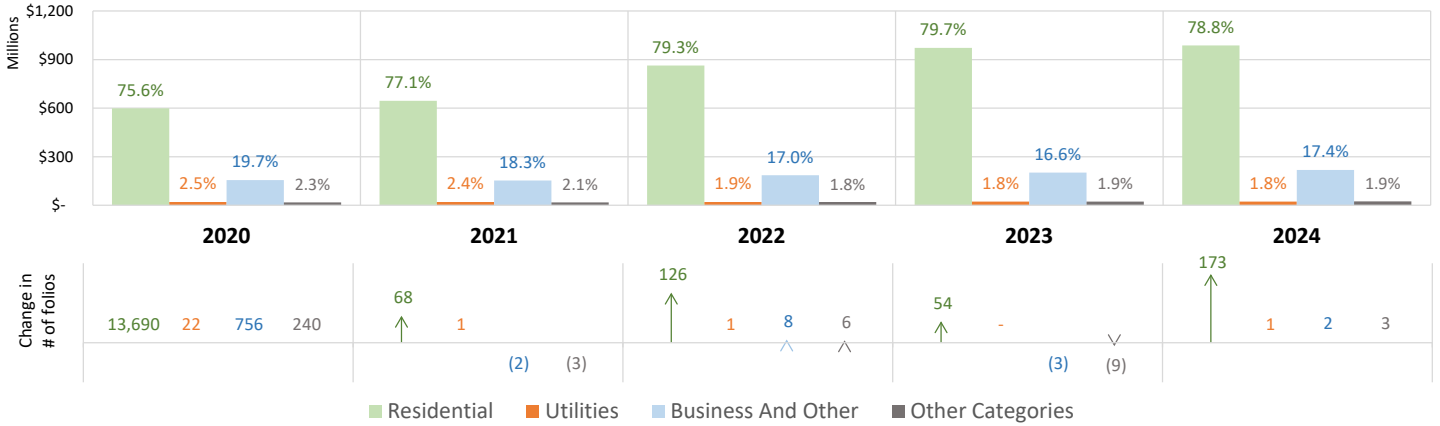


City of Campbell River:

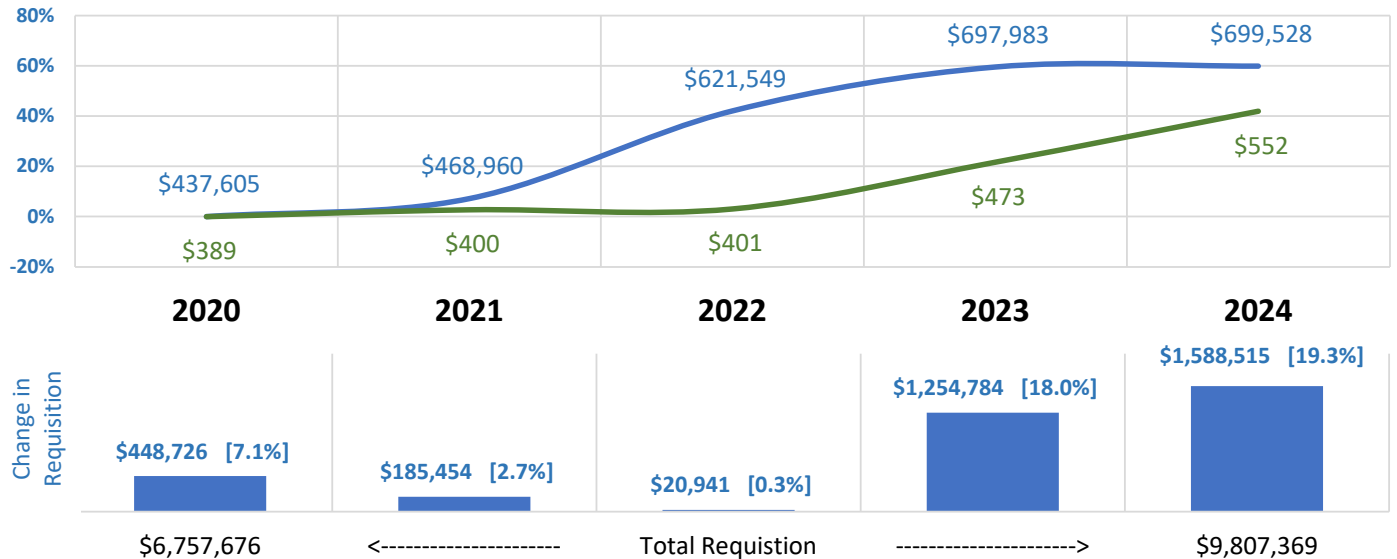
Change in Tax Base



5 Year Trend in Converted Assessments



Average Home Price      Average Tax Requisition per Home



City of Campbell River:

Property Tax Requisition Summary

Estimated 2023 to 2024 Tax Rate Change

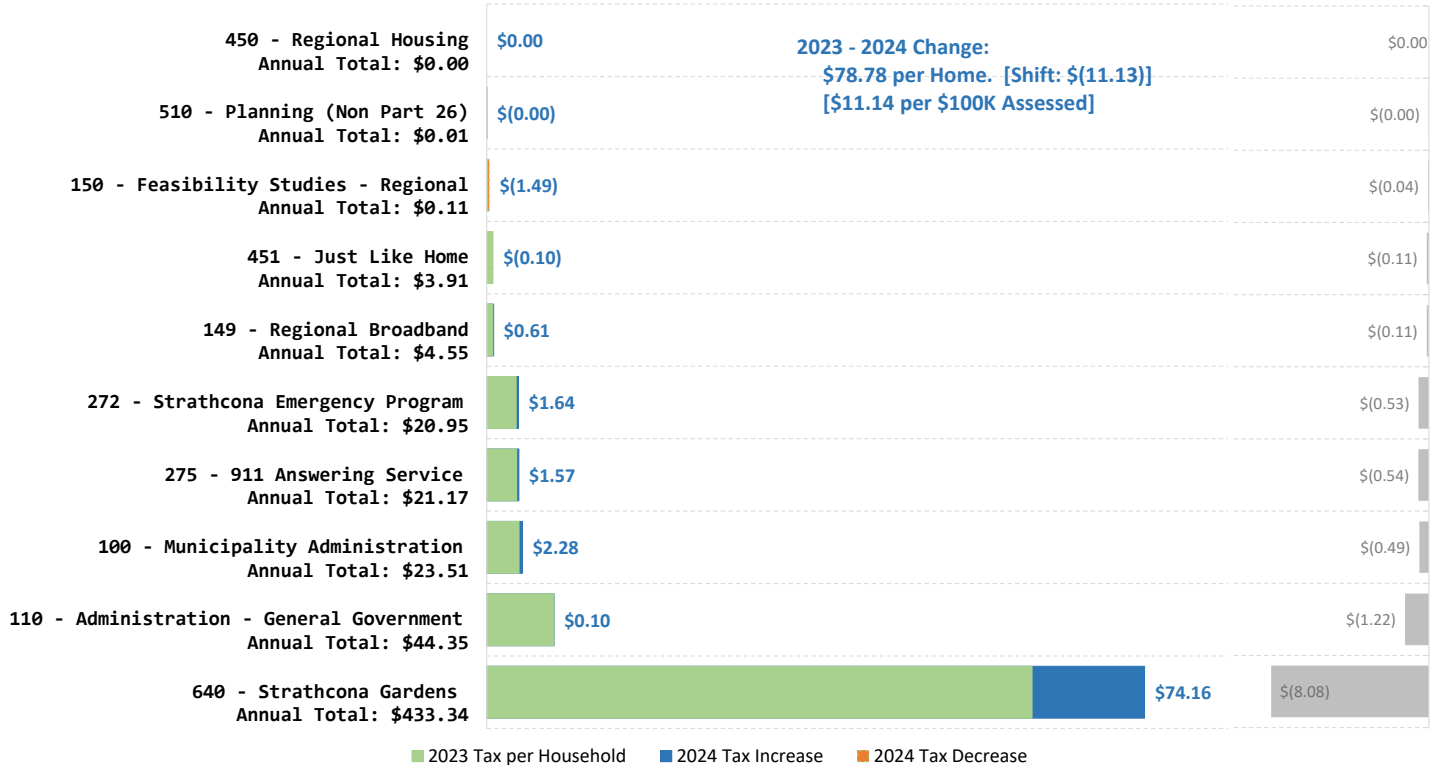
Based on BC Assessment Completed Roll (January 2024)

Function	Requisition				Estimated Tax (per \$100K)		
	2023 Actual	2024 Budget	\$ Change	% Change	2023 Actual	2024 Budget	\$ Change
<b>Municipalities:</b>							
100 - Municipalities - Administration	\$ 368,295	\$ 417,302	\$ 49,007	13.3 %	\$ 3.04	\$ 3.36	\$ 0.32
<b>Corporate Services:</b>							
110 - Administration and General Government	773,907	793,934	20,027	2.6 %	6.34	6.34	0.00
<b>Regional Services:</b>							
149 - Regional Broadband	68,804	81,370	12,566	18.3 %	0.56	0.65	0.09
150 - Regional Feasibility Studies	27,729	1,924	(25,805)	(93.1)%	0.23	0.02	(0.21)
272 - Strathcona Emergency Program	337,657	375,036	37,379	11.1 %	2.77	2.99	0.23
275 - 911 Emergency Answering Service	340,156	375,846	35,690	10.5 %	2.80	3.02	0.22
451 - Just Like Home	70,125	69,937	(189)	(0.3)%	0.57	0.56	(0.02)
510 - Planning Non Part 26	266	257	(9)	(3.4)%	0.00	0.00	(0.00)
<b>Strathcona Gardens:</b>							
640 - Strathcona Gardens	6,231,914	7,691,762	1,459,848	23.4 %	51.37	61.88	10.51
<b>Total Requisition</b>	<b>\$ 8,218,854</b>	<b>\$ 9,807,369</b>	<b>\$ 1,588,515</b>	<b>19.3 %</b>	<b>\$ 67.69</b>	<b>\$ 78.82</b>	<b>\$ 11.14</b>
Average Residential Property Value: \$ 697,983 2023 / \$ 699,528 2024							
Estimated Tax Per Average Residential Property \$ 473.12 2023 / \$ 551.90 2024							

Estimated Tax Requisition per Average Household is \$551.90 for 2024. [2023 = \$473.12]

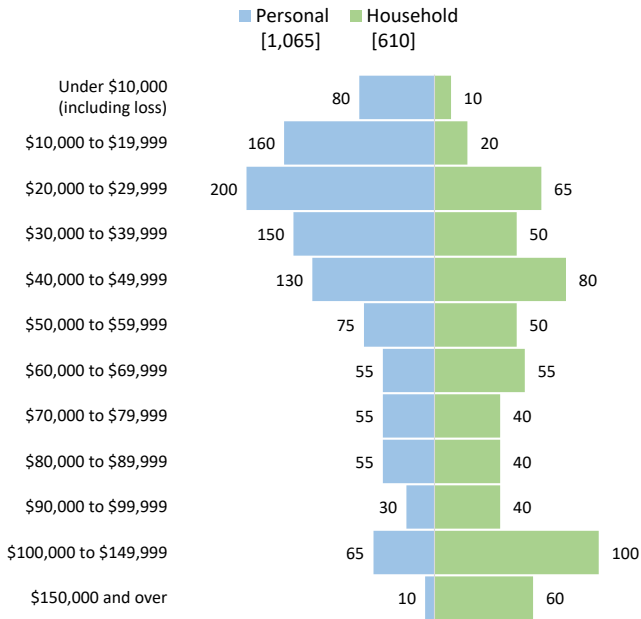
Average Home Value is \$699,528 for 2024. [2023 = \$697,983]

Impact of Assessment Shift: \$(11.13) per Home

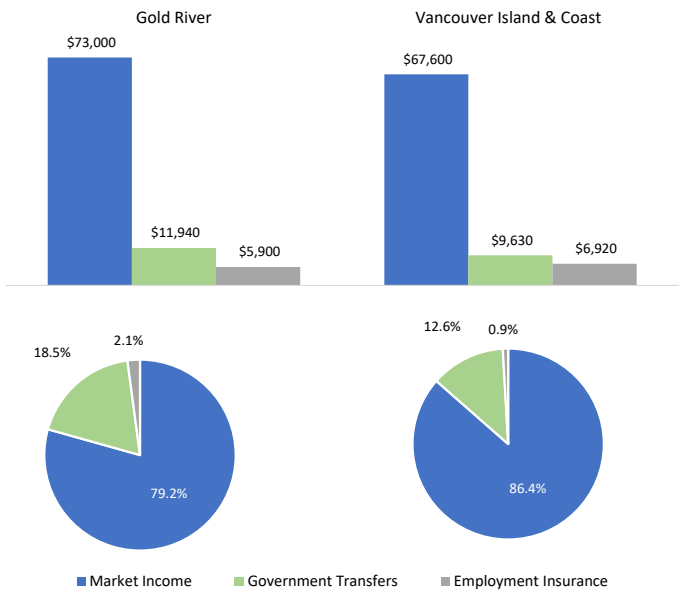


Village of Gold River:

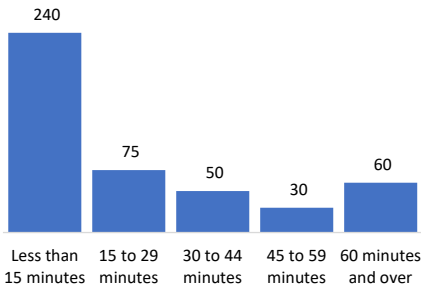
Gold River Income Distribution



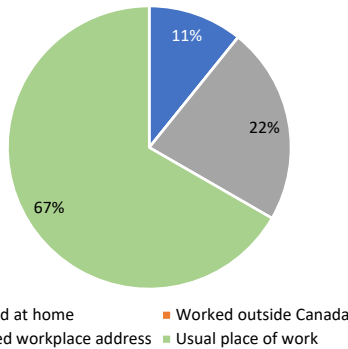
Income Source and Average Value vs. Region



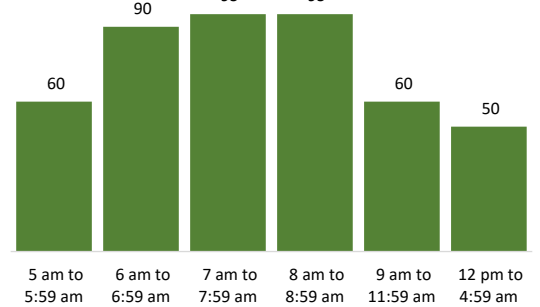
Commuting Duration (not including work-from-home)



Place of Work

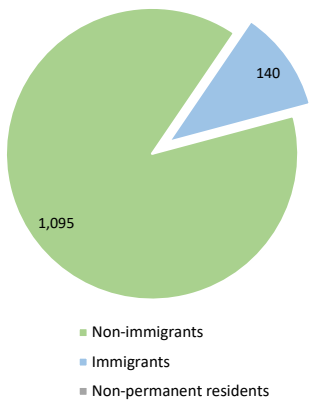


Time Leaving for Work (not including work-from-home)

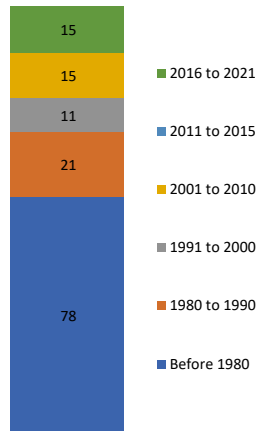


Immigration Profile

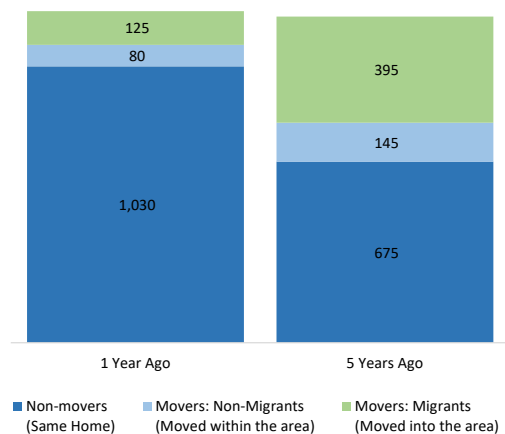
Population Distribution



Period of Immigration

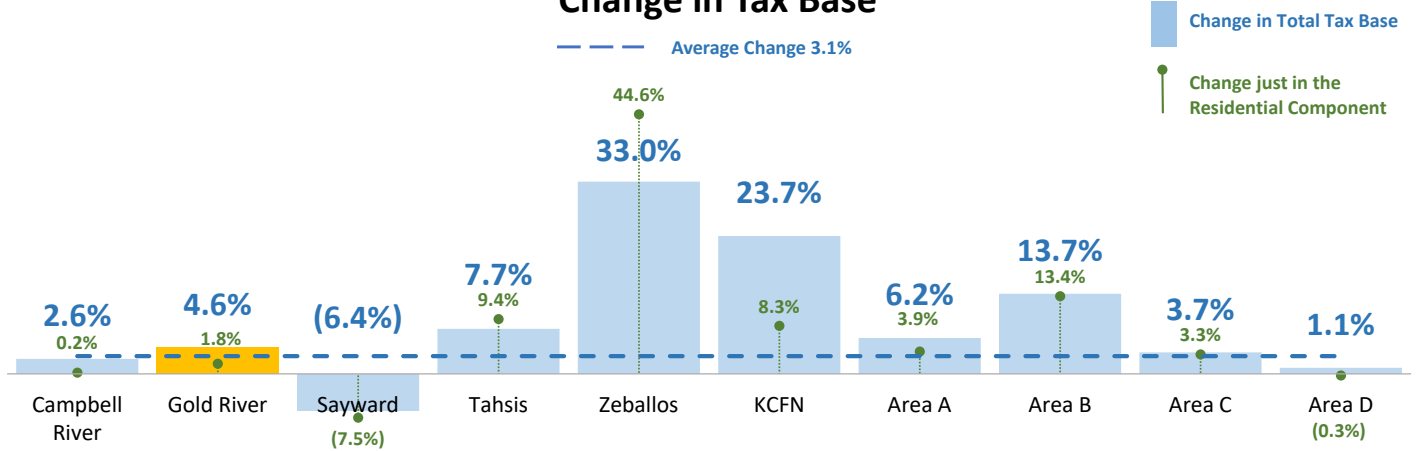


Mobility Profile

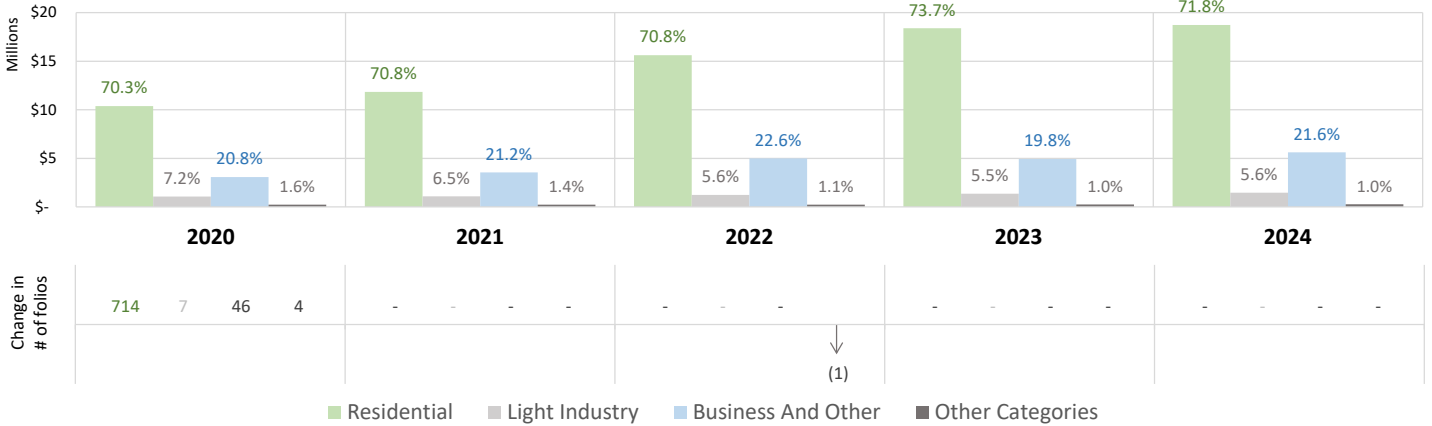


Village of Gold River:

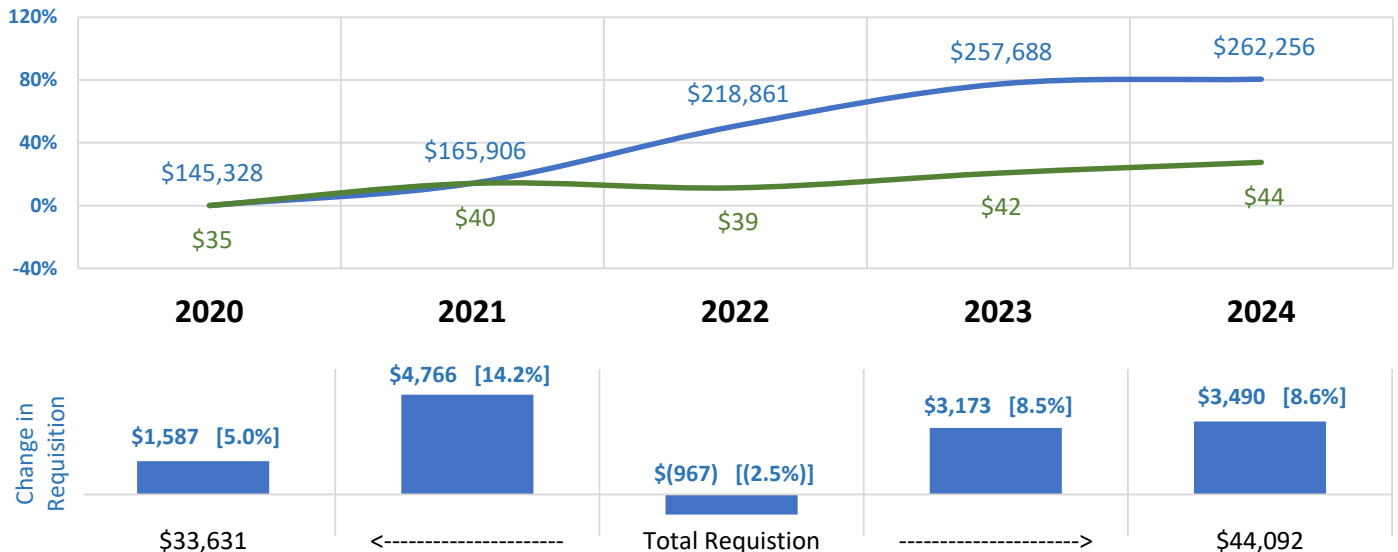
Change in Tax Base



5 Year Trend in Converted Assessments



Average Home Price      Average Tax Requisition per Home



Village of Gold River:

Property Tax Requisition Summary

Estimated 2023 to 2024 Tax Rate Change

Based on BC Assessment Completed Roll (January 2024)

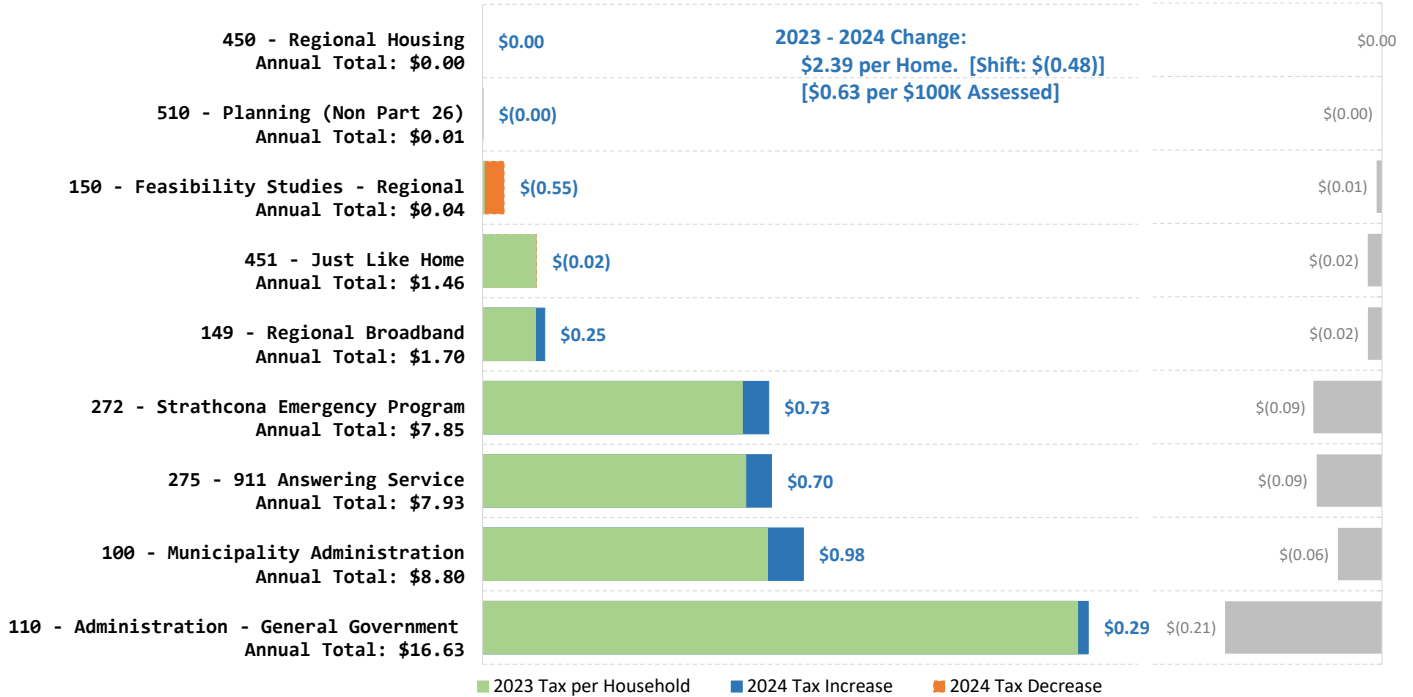
Function	Requisition				Estimated Tax (per \$100K)		
	2023 Actual	2024 Budget	\$ Change	% Change	2023 Actual	2024 Budget	\$ Change
<b>Municipalities:</b>							
100 - Municipalities - Administration	\$ 7,524	\$ 8,703	\$ 1,179	15.7 %	\$ 3.04	\$ 3.36	\$ 0.32
<b>Corporate Services:</b>							
110 - Administration and General Government	15,817	16,540	723	4.6 %	6.34	6.34	0.00
<b>Regional Services:</b>							
149 - Regional Broadband	1,406	1,695	289	20.5 %	0.56	0.65	0.09
150 - Regional Feasibility Studies	566	40	(526)	(92.9)%	0.23	0.02	(0.21)
272 - Strathcona Emergency Program	6,901	7,813	912	13.2 %	2.77	2.99	0.23
275 - 911 Emergency Answering Service	6,949	7,839	890	12.8 %	2.80	3.02	0.22
451 - Just Like Home	1,433	1,457	24	1.7 %	0.57	0.56	(0.02)
510 - Planning Non Part 26	5	5	(0)	(1.4)%	0.00	0.00	(0.00)
<b>Total Requisition</b>	<b>\$ 40,602</b>	<b>\$ 44,092</b>	<b>\$ 3,490</b>	<b>8.6 %</b>	<b>\$ 16.31</b>	<b>\$ 16.94</b>	<b>\$ 0.63</b>

Average Residential Property Value: \$ 257,688 \$ 262,256  
 Estimated Tax Per Average Residential Property \$ 42.04 \$ 44.43

Estimated Tax Requisition per Average Household is \$44.43 for 2024. [2023 = \$42.04]

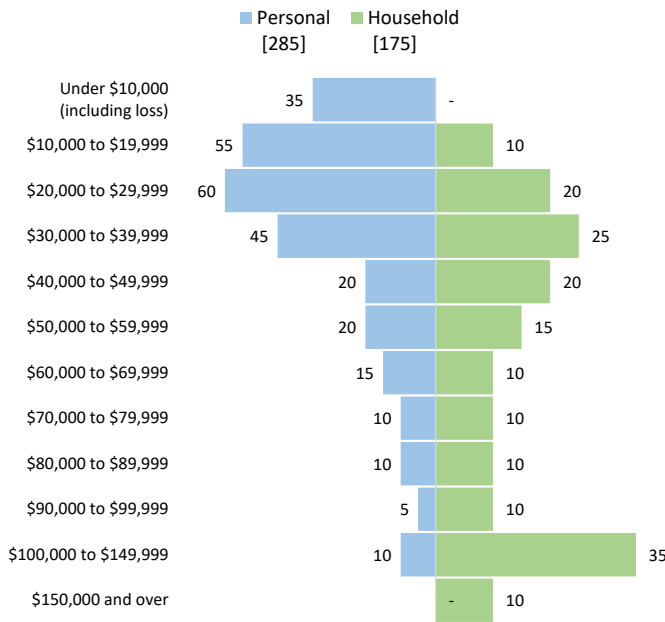
Average Home Value is \$262,256 for 2024. [2023 = \$257,688]

Impact of Assessment Shift: \$(0.48) per Home

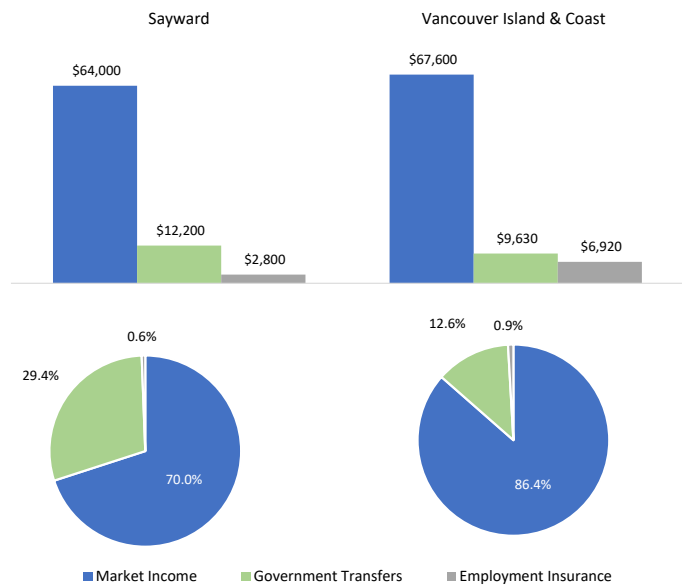


Village of Sayward:

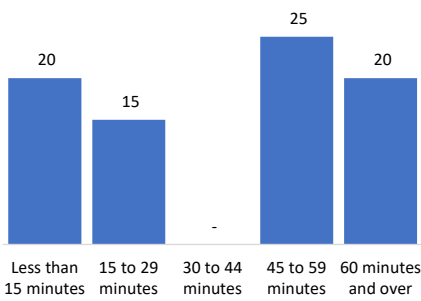
Sayward Income Distribution



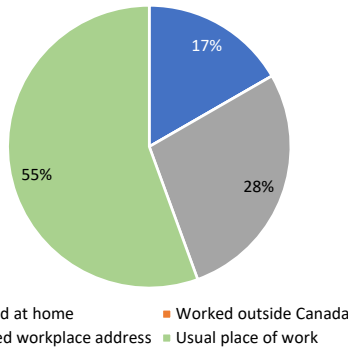
Income Source and Average Value vs. Region



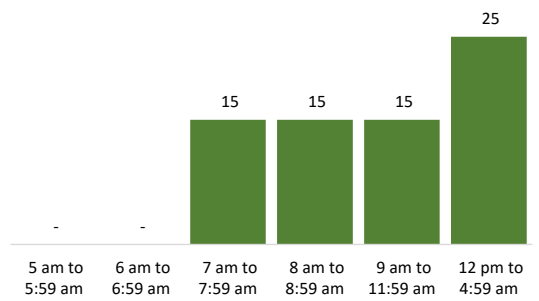
Commuting Duration (not including work-from-home)



Place of Work

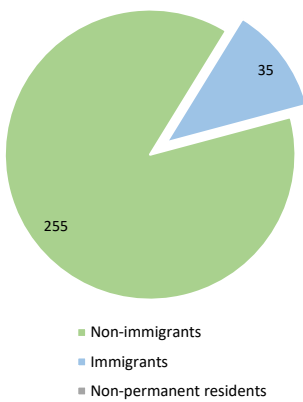


Time Leaving for Work (not including work-from-home)

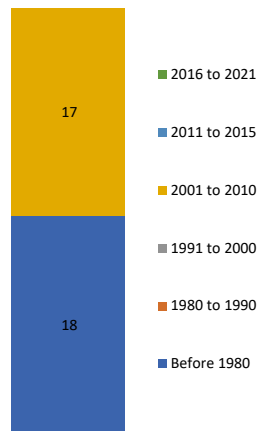


Immigration Profile

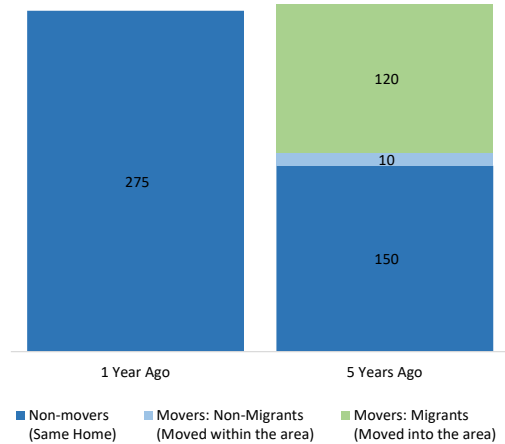
Population Distribution



Period of Immigration

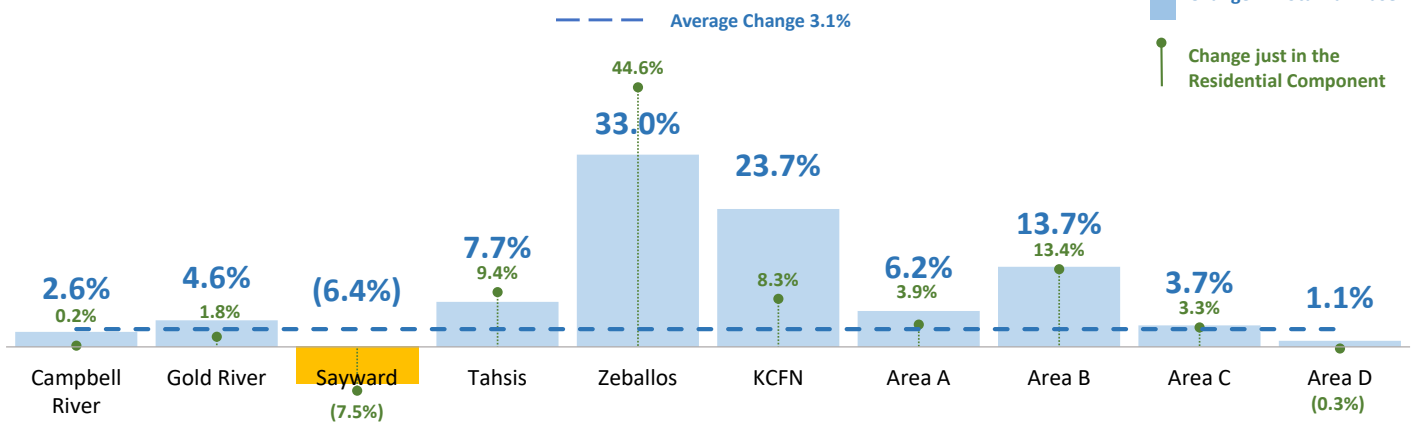


Mobility Profile

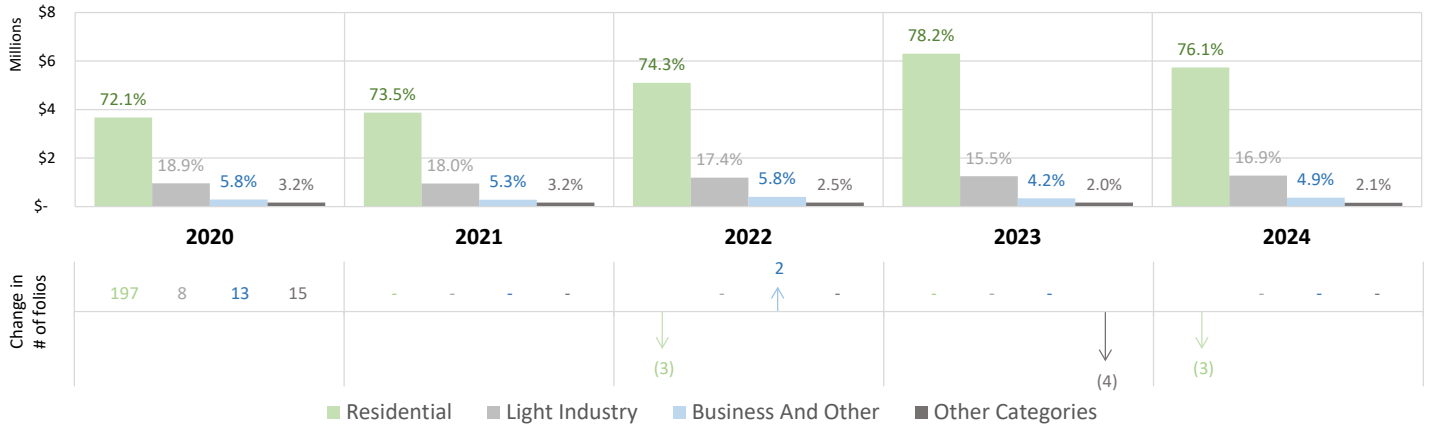


Village of Sayward:

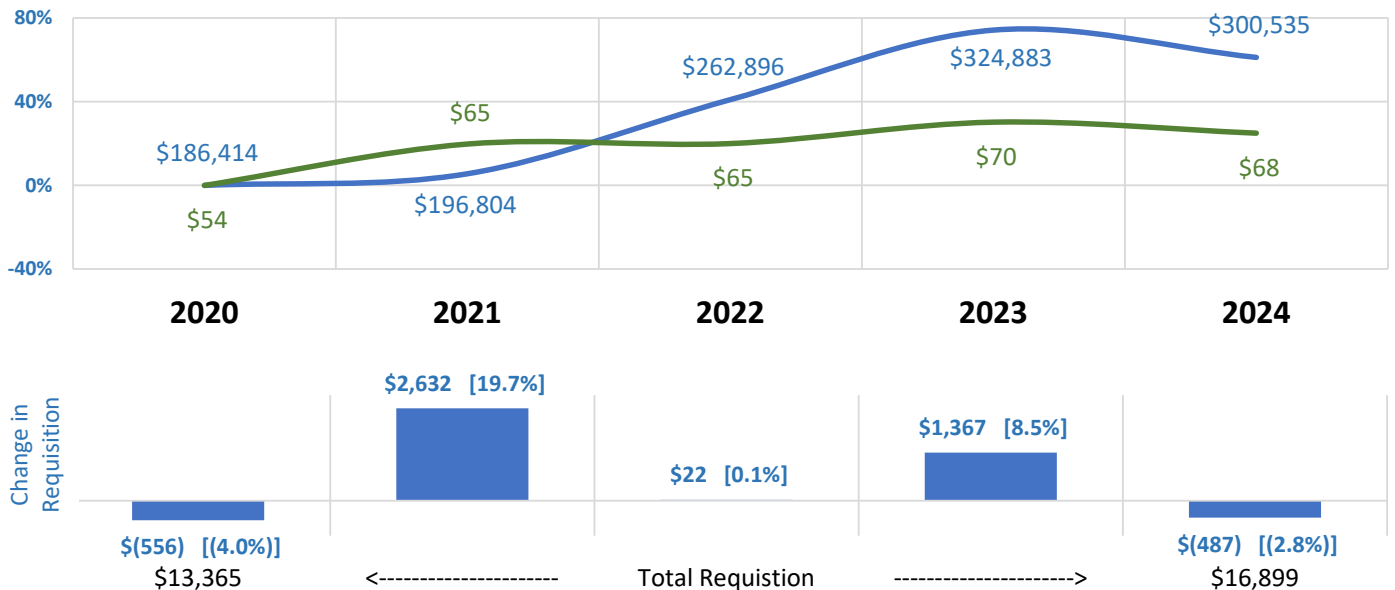
Change in Tax Base



5 Year Trend in Converted Assessments



Average Home Price / Average Tax Requisition per Home



Village of Sayward:

Property Tax Requisition Summary

Estimated 2023 to 2024 Tax Rate Change

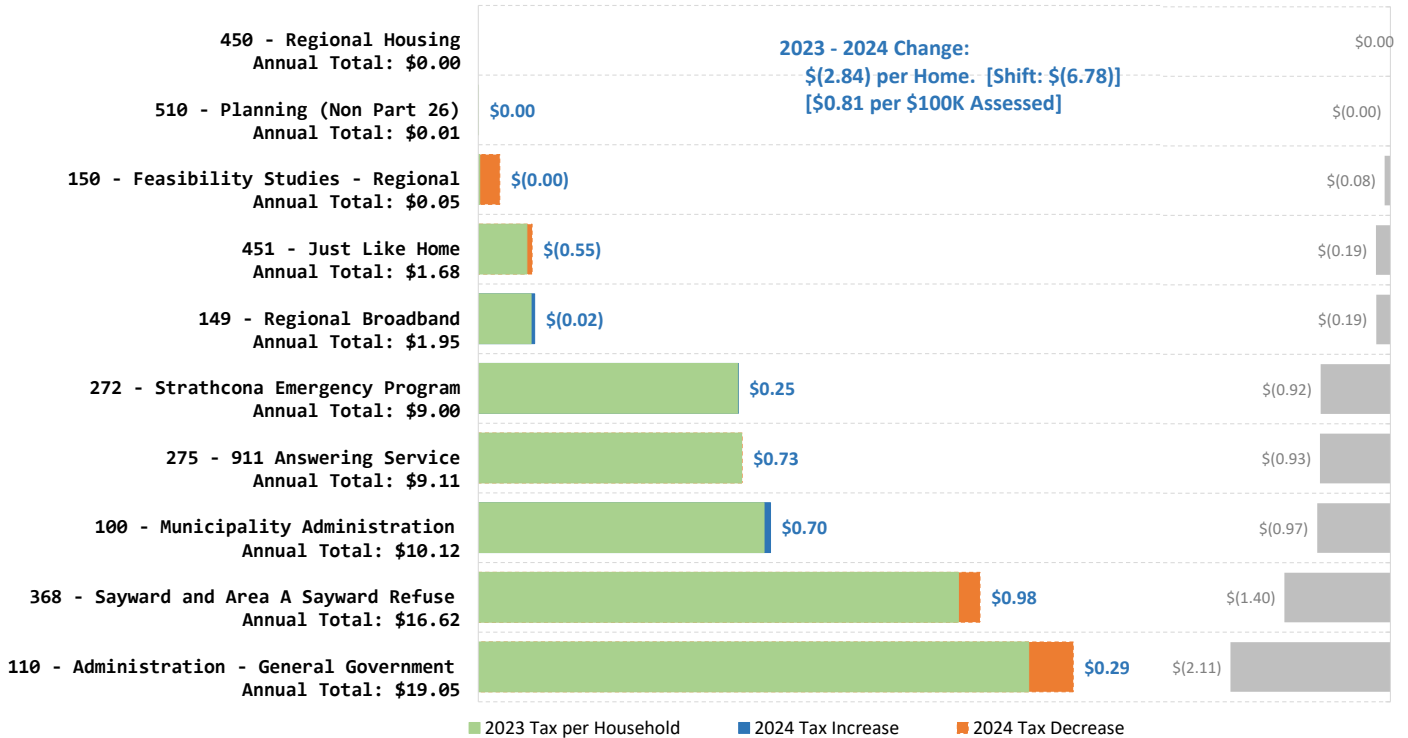
Based on BC Assessment Completed Roll (January 2024)

Function	Requisition		\$ Change	% Change	Estimated Tax (per \$100K)		
	2023 Actual	2024 Budget			2023 Actual	2024 Budget	\$ Change
<b>Municipalities:</b>							
100 - Municipalities - Administration	\$ 2,431	\$ 2,520	\$ 89	3.7 %	\$ 3.04	\$ 3.36	\$ 0.32
<b>Corporate Services:</b>							
110 - Administration and General Government	5,109	4,784	(324)	(6.3)%	6.34	6.34	0.00
<b>Regional Services:</b>							
149 - Regional Broadband	454	490	36	8.0 %	0.56	0.65	0.09
150 - Regional Feasibility Studies	183	12	(171)	(93.7)%	0.23	0.02	(0.21)
272 - Strathcona Emergency Program	2,229	2,260	31	1.4 %	2.77	2.99	0.23
275 - 911 Emergency Answering Service	2,245	2,270	24	1.1 %	2.80	3.02	0.22
368 - Sayward Valley Refuse Disposal	4,270	4,140	(130)	(3.0)%	5.33	5.52	0.18
451 - Just Like Home	463	421	(41)	(9.0)%	0.57	0.56	(0.02)
510 - Planning Non Part 26	2	2	(0)	(11.6)%	0.00	0.00	(0.00)
<b>Total Requisition</b>	<b>\$ 17,386</b>	<b>\$ 16,899</b>	<b>-\$ 487</b>	<b>(2.8)%</b>	<b>\$ 21.65</b>	<b>\$ 22.46</b>	<b>\$ 0.81</b>
<b>Average Residential Property Value:</b>	<b>\$ 324,883</b>	<b>\$ 300,535</b>					
<b>Estimated Tax Per Average Residential Property</b>	<b>\$ 70.42</b>	<b>\$ 67.59</b>					

Estimated Tax Requisition per Average Household is \$67.59 for 2024. [2023 = \$70.42]

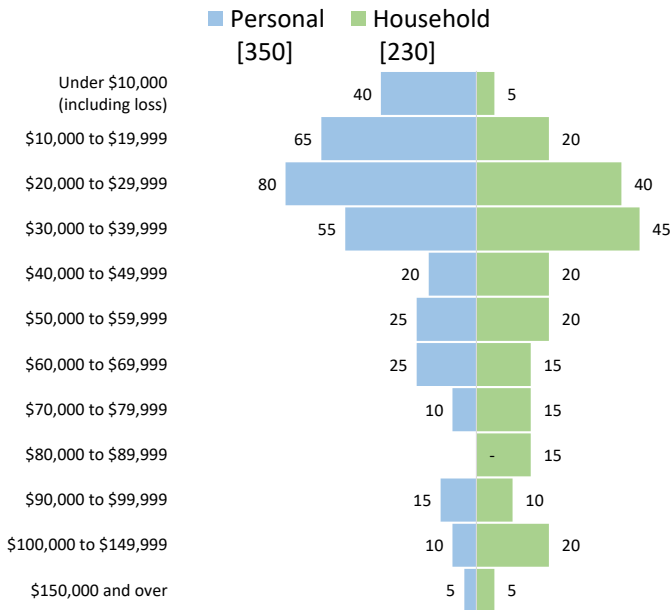
Average Home Value is \$300,535 for 2024. [2023 = \$324,883]

Impact of Assessment Shift: \$(6.78) per Home

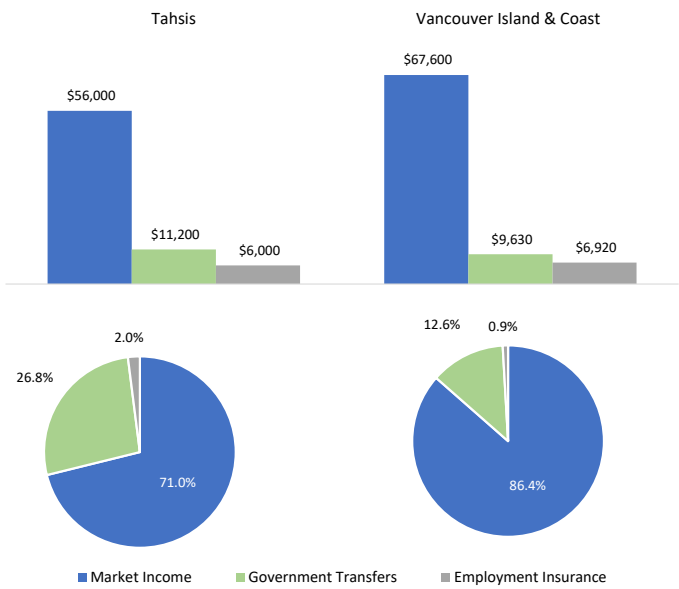


Village of Tahsis:

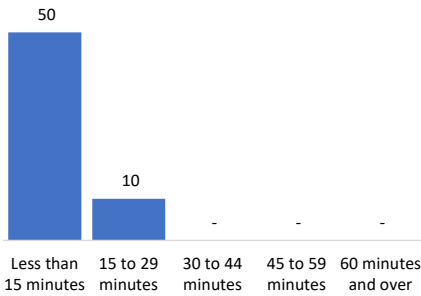
Tahsis Income Distribution



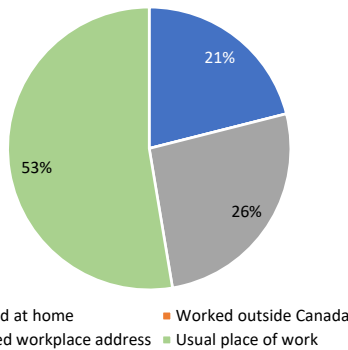
Income Source and Average Value vs. Region



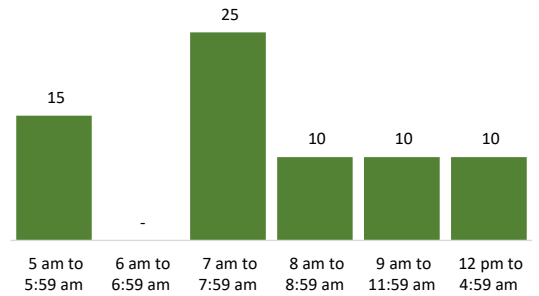
Commuting Duration (not including work-from-home)



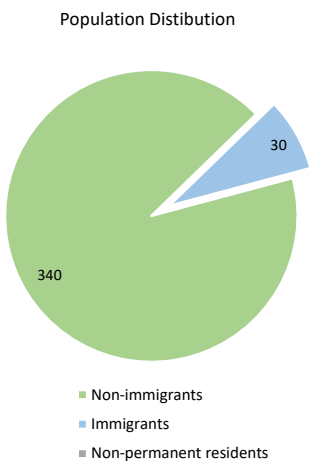
Place of Work



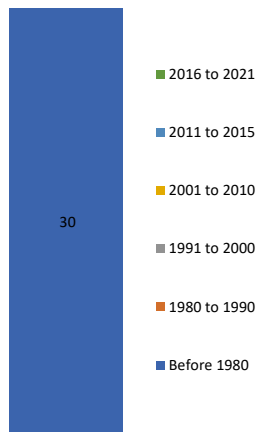
Time Leaving for Work (not including work-from-home)



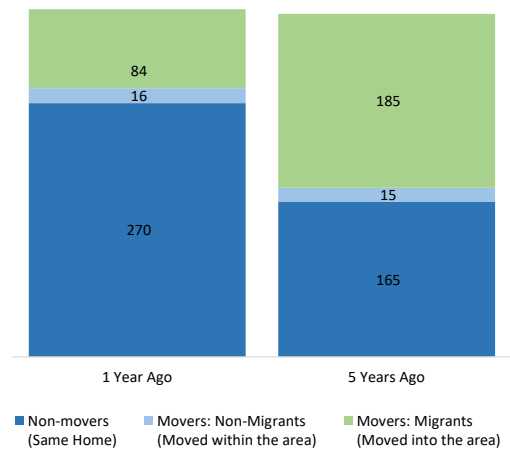
Immigration Profile



Period of Immigration

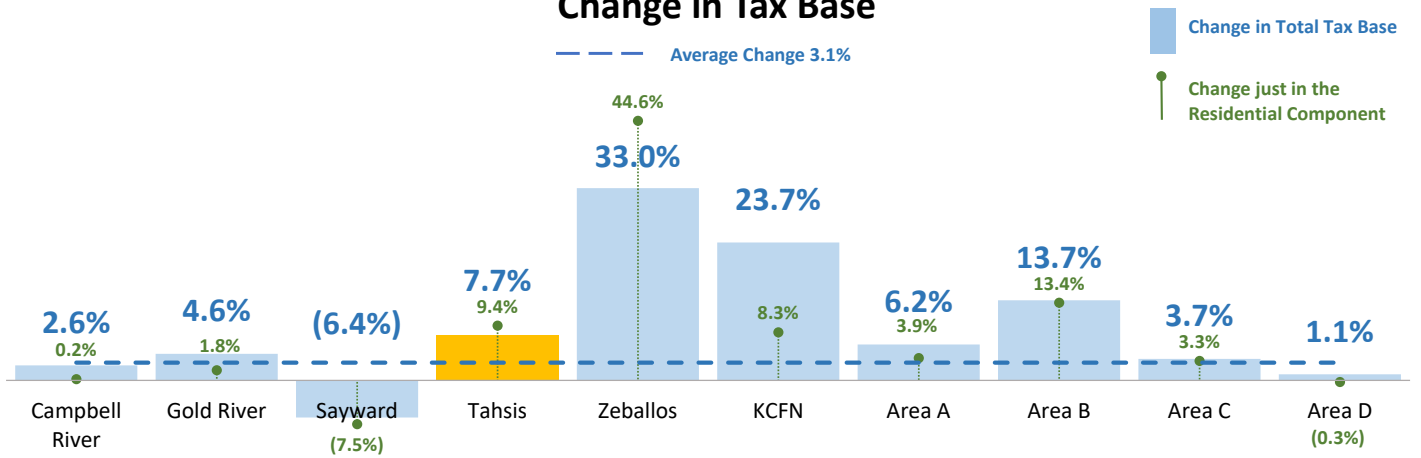


Mobility Profile

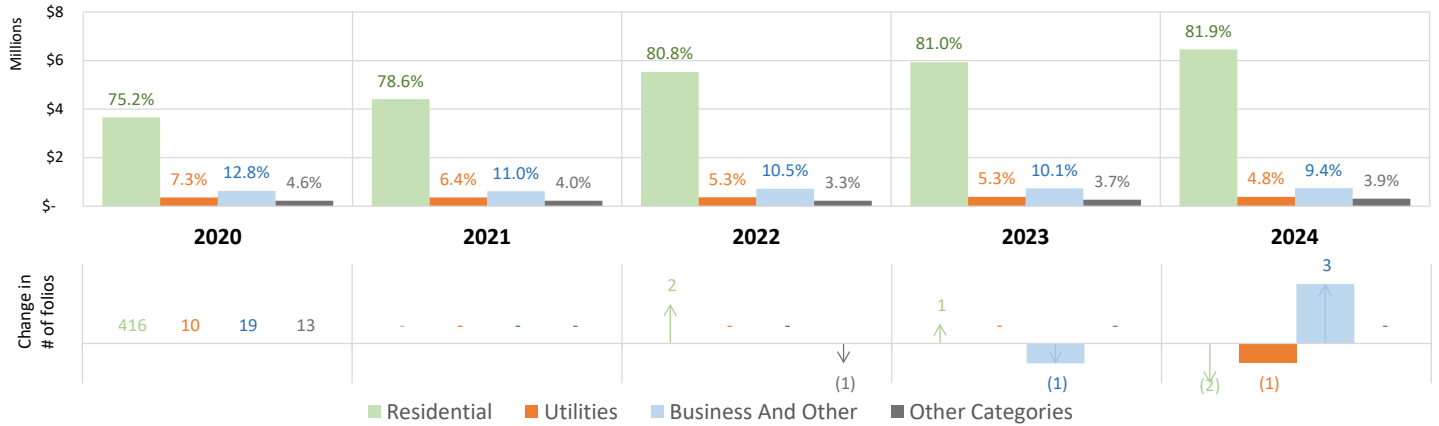


Village of Tahsis:

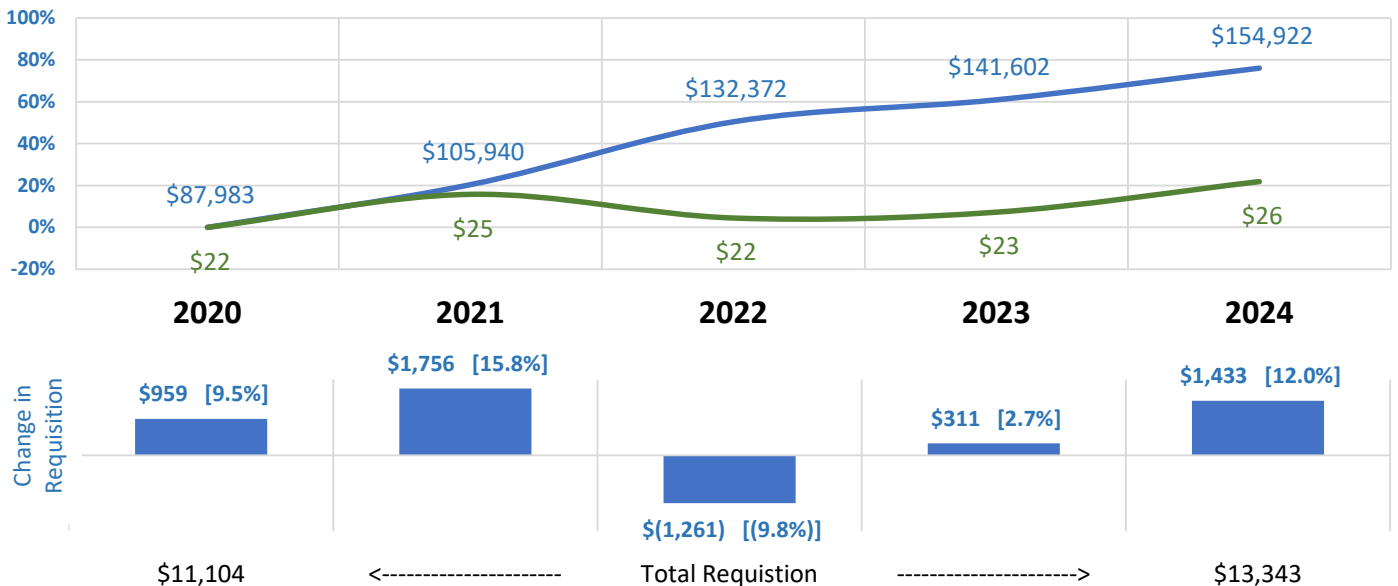
Change in Tax Base



5 Year Trend in Converted Assessments



Average Home Price      Average Tax Requisition per Home



Village of Tahsis:

Property Tax Requisition Summary

Estimated 2023 to 2024 Tax Rate Change

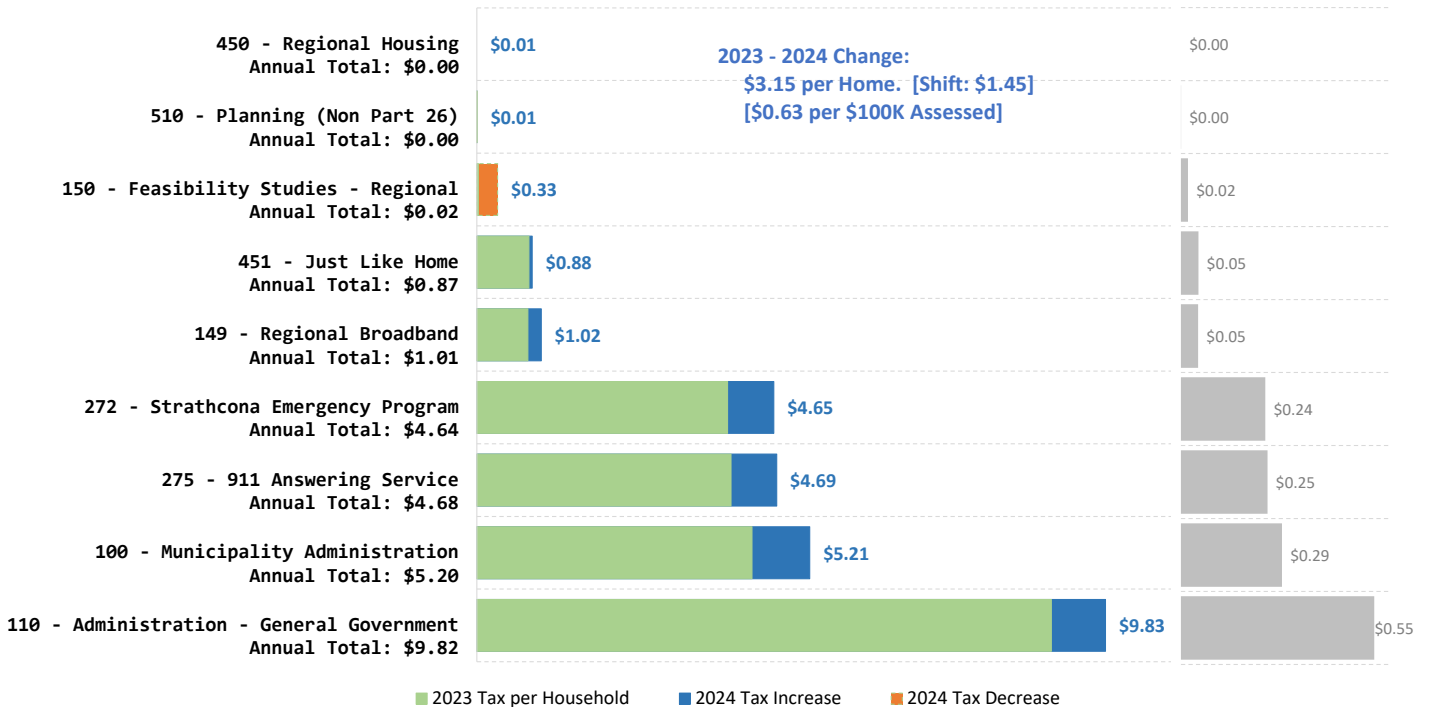
Based on BC Assessment Completed Roll (January 2024)

Function	Requisition				Estimated Tax (per \$100K)		
	2023 Actual	2024 Budget	\$ Change	% Change	2023 Actual	2024 Budget	\$ Change
<b>Municipalities:</b>							
100 - Municipalities - Administration	\$ 2,204	\$ 2,636	\$ 432	19.6 %	\$ 3.04	\$ 3.36	\$ 0.32
<b>Corporate Services:</b>							
110 - Administration and General Government	4,643	5,003	360	7.8 %	6.34	6.34	0.00
<b>Regional Services:</b>							
149 - Regional Broadband	413	513	100	24.2 %	0.56	0.65	0.09
150 - Regional Feasibility Studies	166	12	(154)	(92.7)%	0.23	0.02	(0.21)
272 - Strathcona Emergency Program	2,026	2,363	338	16.7 %	2.77	2.99	0.23
275 - 911 Emergency Answering Service	2,036	2,374	338	16.6 %	2.80	3.02	0.22
451 - Just Like Home	421	441	20	4.8 %	0.57	0.56	(0.02)
510 - Planning Non Part 26	2	2	0	2.0 %	0.00	0.00	(0.00)
<b>Total Requisition</b>	<b>\$ 11,910</b>	<b>\$ 13,343</b>	<b>\$ 1,433</b>	<b>12.0 %</b>	<b>\$ 16.31</b>	<b>\$ 16.94</b>	<b>\$ 0.63</b>
Average Residential Property Value: \$ 141,602 \$ 154,922							
Estimated Tax Per Average Residential Property \$ 23.10 \$ 26.25							

Estimated Tax Requisition per Average Household is \$26.25 for 2024. [2023 = \$23.10]

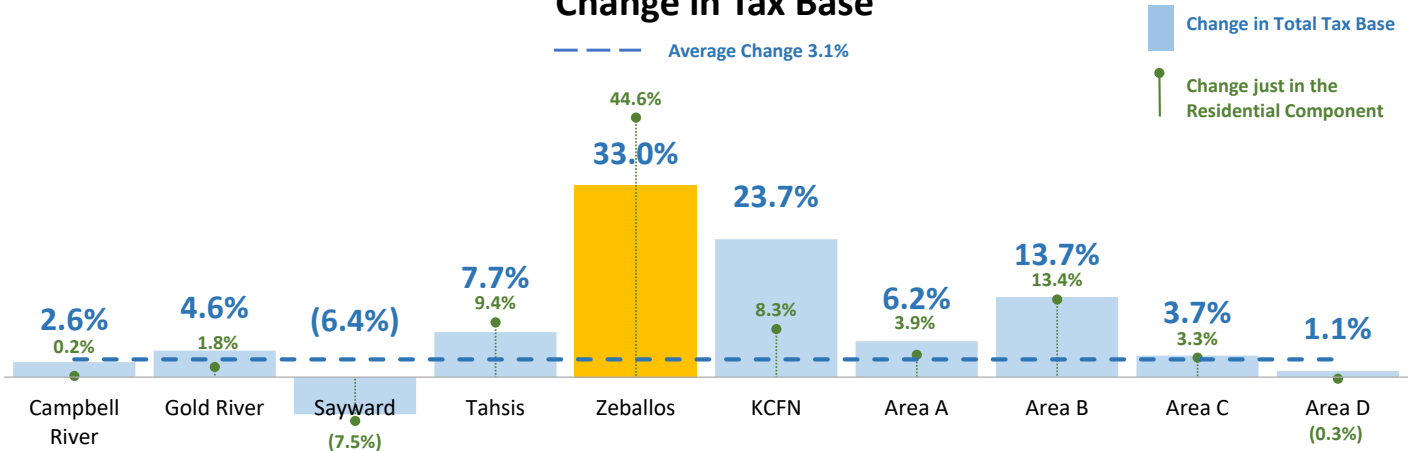
Average Home Value is \$154,922 for 2024. [2023 = \$141,602]

Impact of Assessment Shift: \$1.45 per Home

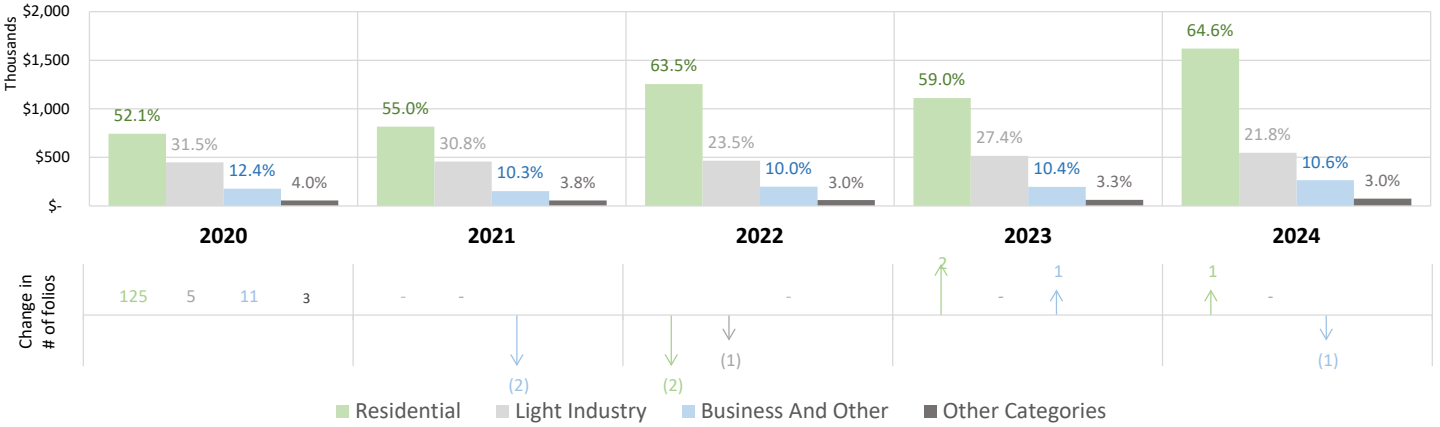


Village of Zeballos:

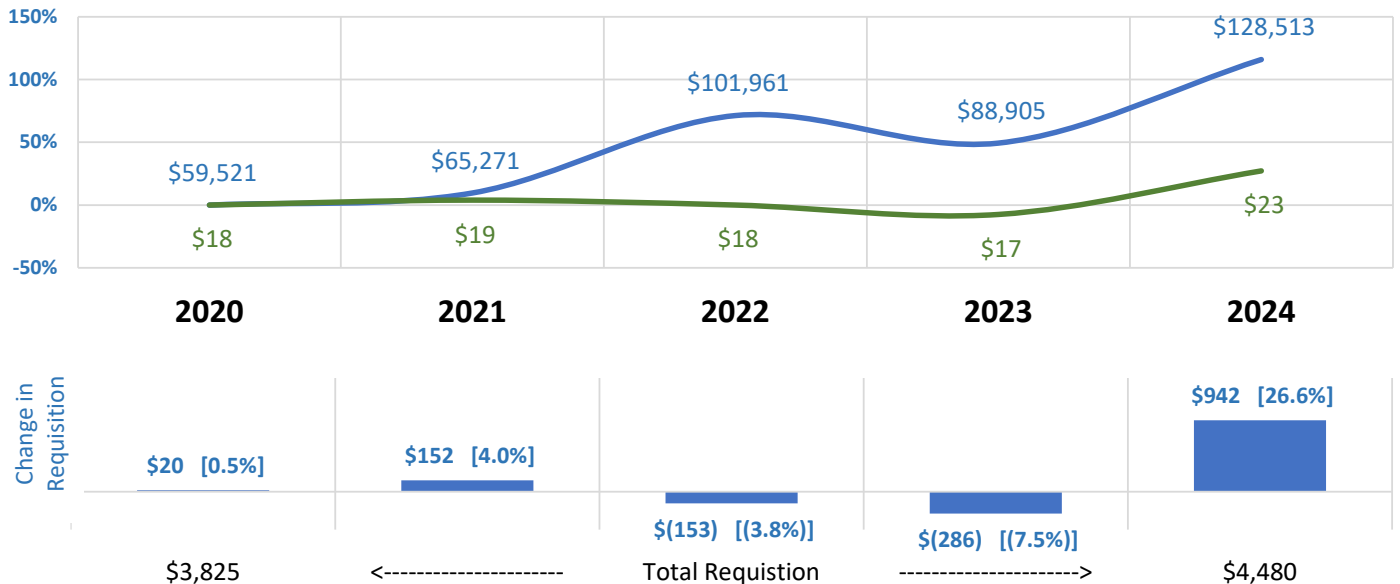
Change in Tax Base



5 Year Trend in Converted Assessments



Average Home Price / Average Tax Requisition per Home



Village of Zeballos:

Property Tax Requisition Summary

Estimated 2023 to 2024 Tax Rate Change

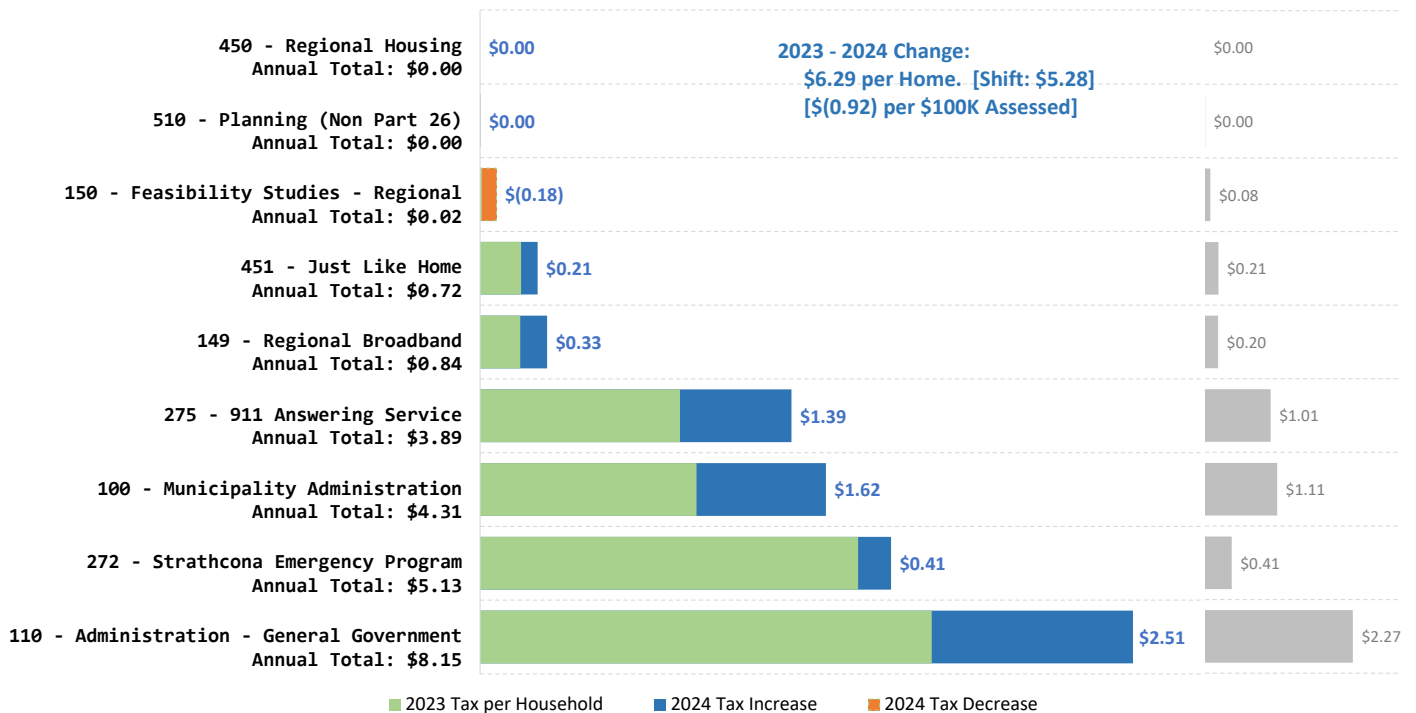
Based on BC Assessment Completed Roll (January 2024)

Function	Requisition				Estimated Tax (per \$100K)		
	2023 Actual	2024 Budget	\$ Change	% Change	2023 Actual	2024 Budget	\$ Change
<b>Municipalities:</b>							
100 - Municipalities - Administration	\$ 564	\$ 833	\$ 269	47.7 %	\$ 3.04	\$ 3.36	\$ 0.32
<b>Corporate Services:</b>							
110 - Administration and General Government	1,195	1,589	394	33.0 %	6.34	6.34	0.00
<b>Regional Services:</b>							
149 - Regional Broadband	106	163	57	53.3 %	0.56	0.65	0.09
150 - Regional Feasibility Studies	42	4	(39)	(91.0)%	0.23	0.02	(0.21)
272 - Strathcona Emergency Program	1,000	1,000	-	0.0 %	5.31	3.99	(1.32)
275 - 911 Emergency Answering Service	521	751	229	44.0 %	2.80	3.02	0.22
451 - Just Like Home	108	140	32	29.3 %	0.57	0.56	(0.02)
510 - Planning Non Part 26	0	1	0	25.9 %	0.00	0.00	(0.00)
<b>Total Requisition</b>	<b>\$ 3,538</b>	<b>\$ 4,480</b>	<b>\$ 942</b>	<b>26.6 %</b>	<b>\$ 18.85</b>	<b>\$ 17.94</b>	<b>\$ (0.92)</b>
Average Residential Property Value: \$ 88,905 \$ 128,513							
Estimated Tax Per Average Residential Property \$ 16.76 \$ 23.05							

Estimated Tax Requisition per Average Household is \$23.05 for 2024. [2023 = \$16.76]

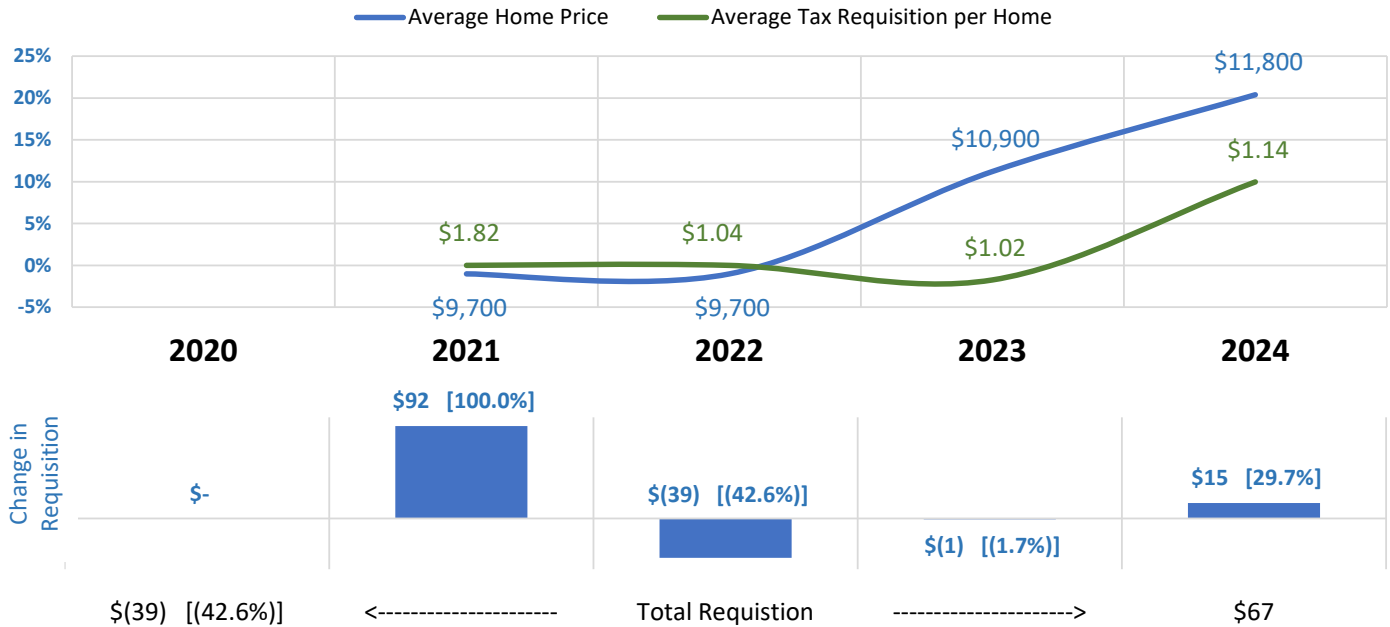
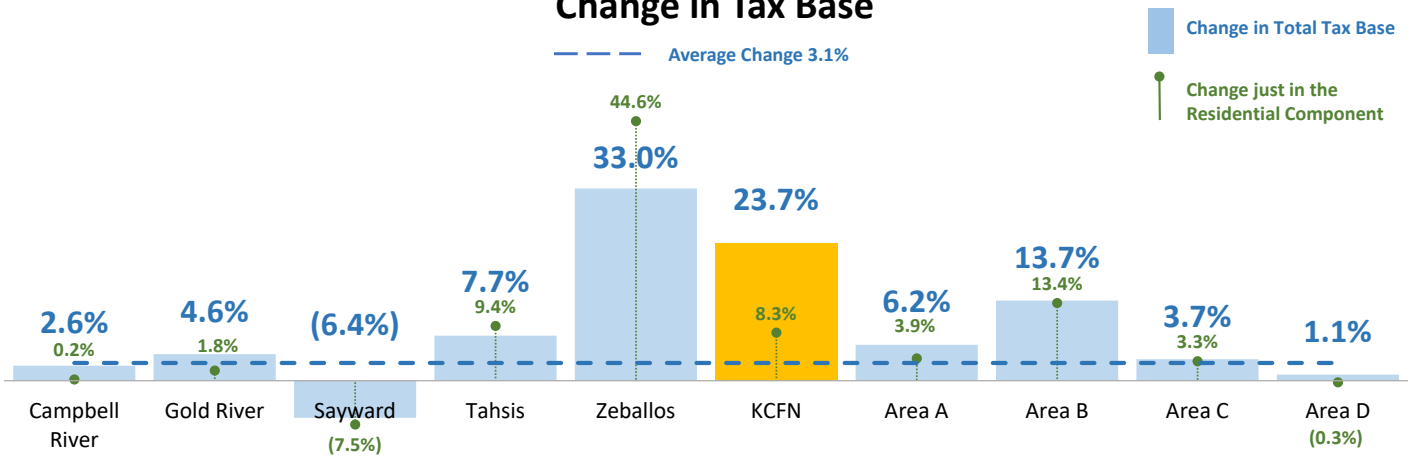
Average Home Value is \$128,513 for 2024. [2023 = \$88,905]

Impact of Assessment Shift: \$5.28 per Home



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

Change in Tax Base



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

Property Tax Requisition Summary

Estimated 2023 to 2024 Tax Rate Change

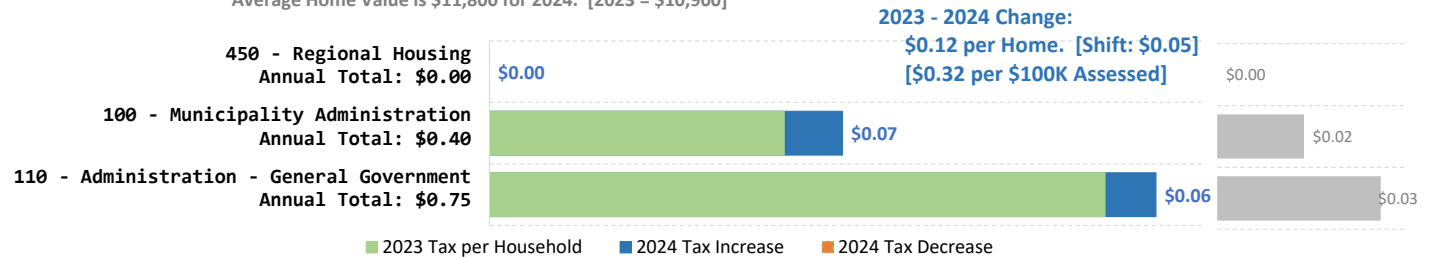
Based on BC Assessment Completed Roll (January 2024)

Function	2023		Requisition 2024		Estimated Tax (per \$100K)		2024	
	Actual		Budget	\$ Change	% Change	Actual	Budget	\$ Change
<b>Municipalities:</b>								
100 - Municipalities - Administration	\$ 13	\$	20	\$ 6	47.3 %	\$ 3.04	\$ 3.36	\$ 0.32
<b>Corporate Services:</b>								
110 - Administration and General Government	38		48	9	23.7 %	6.34	6.34	0.00
<b>Total Requisition</b>	<b>\$ 52</b>	<b>\$</b>	<b>67</b>	<b>\$ 15</b>	<b>29.7 %</b>	<b>\$ 9.38</b>	<b>\$ 9.70</b>	<b>\$ 0.32</b>
<b>Average Residential Property Value:</b>	<b>\$ 10,900</b>	<b>\$</b>	<b>11,800</b>					
<b>Estimated Tax Per Average Residential Property</b>	<b>\$ 1.02</b>	<b>\$</b>	<b>1.14</b>					

Estimated Tax Requisition per Average Household is \$1.14 for 2024. [2023 = \$1.02]

Average Home Value is \$11,800 for 2024. [2023 = \$10,900]

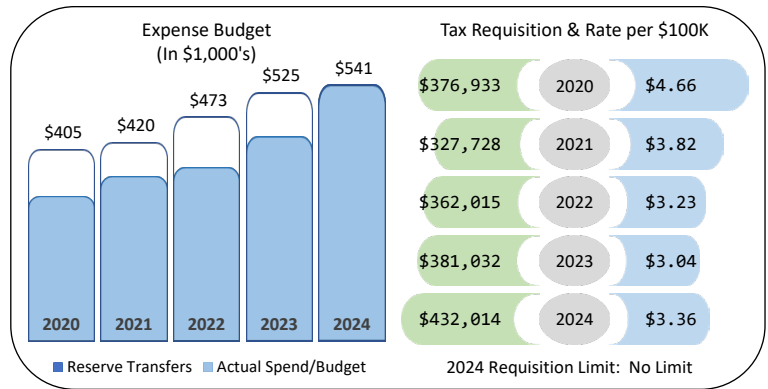
Impact of Assessment Shift: \$0.05 per Home



**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' (KCFN).

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.



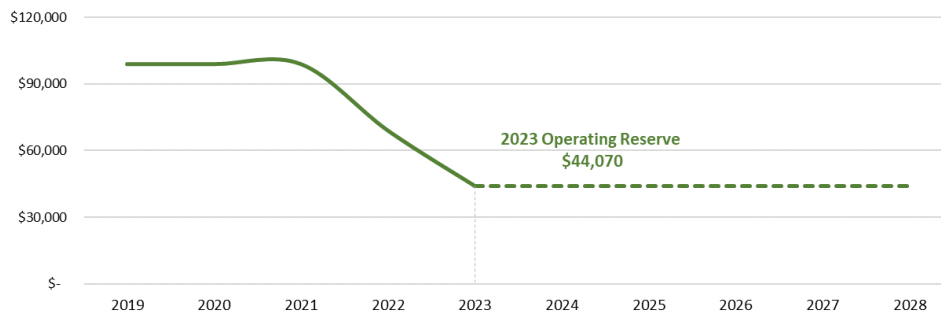
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 381,032	\$ 381,032	\$ 432,014	\$ 547,158	\$ 557,182	\$ 567,419	\$ 577,875
Grants in lieu	4,282	3,500	4,000	4,000	4,000	4,000	4,000
Government transfers	10,585	-	-	-	-	-	-
Transfers from reserves	25,000	25,000	-	-	-	-	-
Prior year surplus	116,406	115,461	105,331	-	-	-	-
	537,305	524,993	541,345	551,158	561,182	571,419	581,875
<b>Expense:</b>							
Operating expenses	431,974	524,993	541,345	551,158	561,182	571,419	581,875
	431,974	524,993	541,345	551,158	561,182	571,419	581,875
<b>Surplus/(Deficit)</b>	<b>\$ 105,331</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 342,683	\$ 4,685	\$ 329	\$ 6,628	\$ 75,308	\$ 1,845	\$ 532	\$ 5
Tax rate (per \$100K)	\$ 3.36	\$ 11.75	\$ 11.41	\$ 11.41	\$ 8.23	\$ 10.07	\$ 3.36	\$ 3.36
<b>Average requisition, per folio:</b>								
KCFN	\$ 0.40	\$ -	\$ -	\$ -	\$ 6.37	\$ -	\$ -	\$ -
City of Campbell River	23.51	205.21	65.72	109.10	95.85	13.80	17.16	0.23
Village of Gold River	8.80	29.08	-	70.67	41.05	-	4.51	-
Village of Sayward	10.12	10.25	-	53.63	8.25	2.83	2.41	-
Village of Tahsis	5.20	14.32	-	16.44	11.83	15.49	1.17	-
Village of Zeballos	4.31	16.70	-	45.87	9.87	-	0.66	-
Regional Average	\$ 8.72	\$ 55.11	\$ 65.72	\$ 59.14	\$ 28.87	\$ 10.71	\$ 5.18	\$ 0.23

**Reserve Summary**



**Budget Commentary and Service Goals:**

- 2024 budget increase reflects inflationary increases for travel & training and meeting expenses. Function has had elevated surplus since pandemic due reduced opportunities to attend in-person meetings and events.

**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

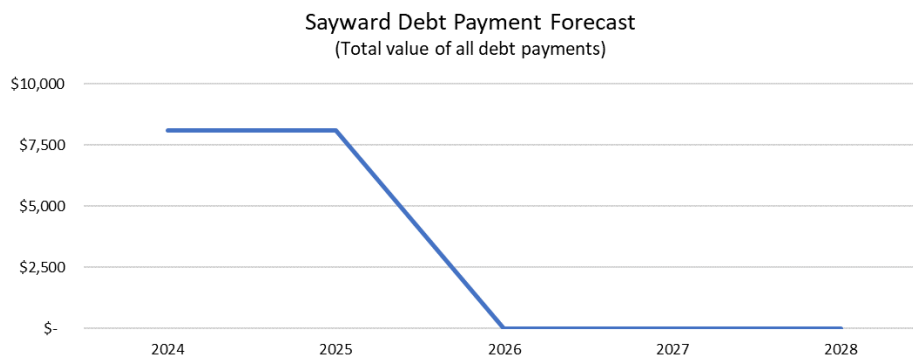
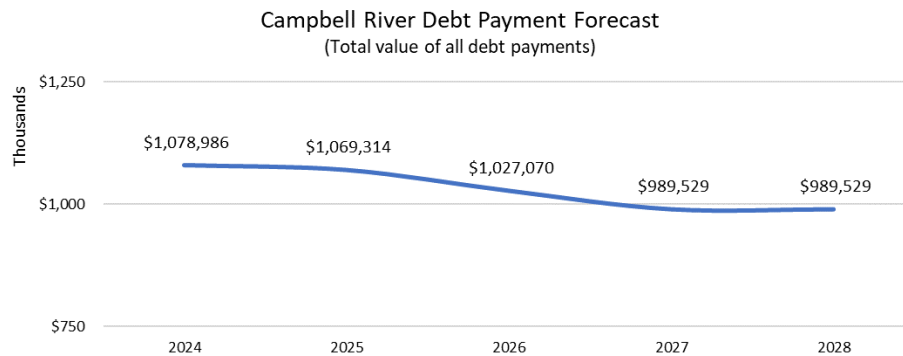
municipality. The SRD financial statements and financial plan bylaw must include the member municipality debt and related repayments through legislation.

**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenue:							
Debt recoveries	\$ 1,195,545	\$ 1,195,545	\$ 1,087,094	\$ 1,077,422	\$ 1,027,070	\$ 989,529	\$ 989,529
	1,195,545	1,195,545	<b>1,087,094</b>	1,077,422	1,027,070	989,529	989,529
Expense:							
Debt principal	790,994	790,994	<b>722,076</b>	715,408	674,670	645,199	645,199
Debt interest	404,551	404,551	<b>365,018</b>	362,014	352,400	344,330	344,330
	1,195,545	1,195,545	<b>1,087,094</b>	1,077,422	1,027,070	989,529	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.

## Corporate Services



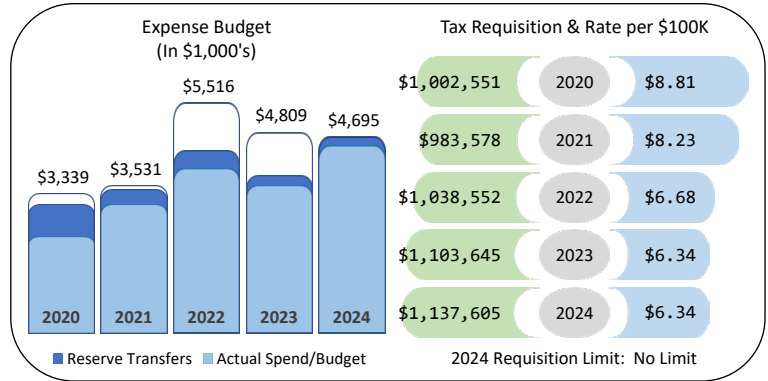
The **Corporate Services** functions at the Strathcona Regional District (SRD) provide general administration support to regional services, electoral area services, and Strathcona Gardens. This includes chief administration, legislative services, finance, human resources, information technology, corporate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

**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. For 2024, the function also includes 201-Administration – Regional Fire and 401 – Strathcona Community Health network, which was previous included in Function 118 – Strategic Priorities.

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):**

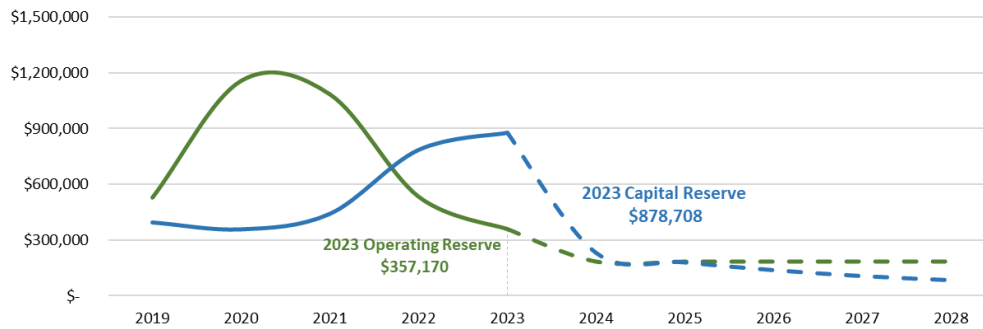
	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 1,103,645	\$ 1,103,867	\$ 1,137,605	\$ 1,995,424	\$ 1,990,542	\$ 2,015,329	\$ 1,989,774
Grants in lieu	167,176	147,000	163,000	163,000	163,000	163,000	163,000
Government transfers	498,371	795,400	252,847	170,000	170,000	170,000	170,000
Other revenue	1,754,745	1,692,336	2,087,535	1,914,436	1,980,278	2,032,642	2,086,574
Sales of services	52,420	52,420	26,210	26,210	26,210	26,210	26,210
Transfers from reserves	175,000	175,000	114,800	46,703	48,937	18,121	-
Prior year surplus	934,693	842,675	913,400	-	-	-	-
	4,686,050	4,808,698	4,695,397	4,315,773	4,378,967	4,425,302	4,435,558
<b>Expense:</b>							
Operating expenses	3,442,221	4,465,424	4,374,141	4,082,403	4,129,695	4,155,100	4,174,399
Transfers to reserves	235,000	235,000	212,982	125,096	140,998	161,928	152,885
Debt principal	42,925	42,925	42,925	42,925	42,925	42,925	42,925
Debt interest	65,349	65,349	65,349	65,349	65,349	65,349	65,349
	3,785,495	4,808,698	4,695,397	4,315,773	4,378,967	4,425,302	4,435,558
<b>Surplus/(Deficit)</b>	<b>\$ 900,555</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition (Consolidated):**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 887,632	\$ 25,066	\$ 5,603	\$ 21,013	\$ 163,213	\$ 32,807	\$ 2,108	\$ 163
Tax rate (per \$100K)	\$ 6.34	\$ 22.19	\$ 21.56	\$ 21.56	\$ 15.53	\$ 19.02	\$ 6.34	\$ 6.34
Average requisition, per folio:								
Area A	\$ 25.53	\$ 186.96	\$ -	\$ 41.90	\$ 25.03	\$ 57.17	\$ 7.35	\$ 1.63
Area B	46.21	39.13	-	14.00	27.46	27.20	21.62	0.32
Area C	41.76	21.82	-	11.72	70.87	25.29	18.56	0.76
Area D	47.75	52.68	4,982.35	28.43	115.86	96.01	37.48	0.90
KCFN	0.75	10.72	-	-	12.03	-	-	-
City of Campbell River	44.35	584.53	124.10	206.02	181.64	26.06	32.40	0.22
Village of Gold River	16.63	79.72	-	133.45	77.53	-	8.51	-
Village of Sayward	19.05	27.32	-	101.28	15.58	5.35	4.55	-
Village of Tahsis	9.82	26.90	-	31.05	22.35	29.25	2.22	-
Village of Zeballos	8.15	23.44	-	86.62	18.64	-	1.25	-
Regional Average	\$ 26.00	\$ 105.32	\$ 2,553.22	\$ 72.72	\$ 56.70	\$ 38.05	\$ 14.88	\$ 0.77

**Reserve Summary:**

- This reserve funds corporate office building and equipment, technology, and other infrastructure not covered by other reserves.



**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.

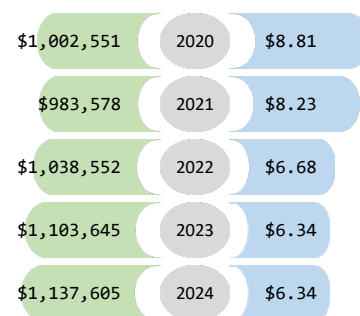
### Service Description:

Sub-Function 110 includes all revenues not assigned to other service functions.

Revenues in this function support operations in Function 111 – Management Services, 113 – Financial Services, 114 – Corporate Office, 115 – Human Resources, 116 – Information Services, 117 – Vehicle Pool, 118 – Strategic Initiatives, 119 – Fiscal & Capital Administration.

In addition to general administrative functions, this service also funds Function 201 – Regional Fire Administration and Function 401 – Strathcona Community Health Network.

Tax Requisition & Rate per \$100K



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

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenue:							
Property tax requisition	\$ 1,103,645	\$ 1,103,867	\$ 1,137,605	\$ 1,995,424	\$ 1,990,542	\$ 2,015,329	\$ 1,989,774
Grants in lieu	167,176	147,000	163,000	163,000	163,000	163,000	163,000
Government transfers	179,407	190,500	170,000	170,000	170,000	170,000	170,000
Other revenue	1,485,487	1,399,287	1,610,734	1,621,056	1,682,738	1,730,820	1,780,345
Transfers from reserves	175,000	175,000	114,800	-	-	-	-
Prior year surplus	934,693	842,675	913,400	-	-	-	-
	4,045,408	3,858,329	4,109,539	3,949,480	4,006,280	4,079,149	4,103,119

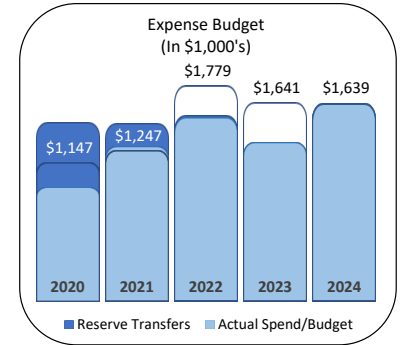
### Budget Commentary and Service Goals:

- Government transfers lower due to a reduction of the basic regional district grant. Grant is inversely related to population to provide added support to smaller districts.
- Grants in lieu for 1% utility tax and other Federal and Provincial Authorities.
- Other revenue increases due to higher investment income.
- Transfers from reserve to support 35% of the costs of Function 201 – Regional Fire Administration, new for 2024.

**Service Description:**

This function 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)**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Operating expenses	1,310,903	1,640,993	<b>1,638,802</b>	1,592,789	1,617,475	1,642,659	1,668,350

**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Records Management System</b> Development of records management system to improve efficiency and productivity, and to facilitate compliance with FOIPPA legislation.	\$ 105,000	-	-	-	-	-	Reserves
<b>Speaker Queue System / Clocks</b> Will relieve Chair of managing speaker priorities via paper and to synchronize clocks to improve efficiency of Board and committee meetings.	\$ 10,000	-	-	-	-	-	Reserves
<b>Multi-Device Replacement</b> Replacement of existing multifunction copiers at SRD corporate office, serviceability issues on both machines are leading to downtime and extra costs.	\$ 15,127	-	-	-	-	-	Reserves
<b>Director Information Portal</b> One-stop portal for Director access to agendas, minutes, media releases, convention information, etc. Improved efficiency for directors and staff.	\$ 12,606	-	-	-	-	-	Reserves
<b>Regional Transportation Service - Van/Bus</b> Fleet purchase to potentially implement a regional transportation service, funded by the Growing Communities Fund.	\$ 300,000	-	-	-	-	-	Grants
<b>Regional Transportation Service - Ebike Stations</b> Ebike station installation funded by the Growing Communities Fund.	\$ 90,000	-	-	-	-	-	Grants

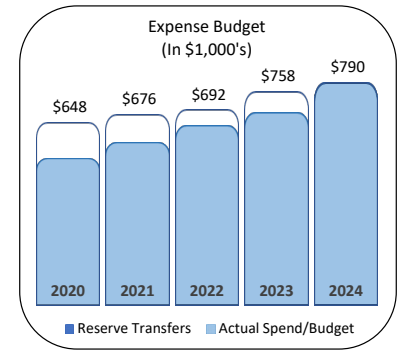
**Budget Commentary and Service Goals:**

- 2024 budget decline due to annual labour reallocation to other functions and reduction of carry forward amount in regional grants in aid. 2024 base budget for regional grant in aid is \$75,000. These reductions were partially offset by \$41,000 carryforward for website refresh and \$9,900 increase to fleet replacement reserve transfer. Net budget reduction was \$34,700.

**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)**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Operating expenses	682,075	758,050	<b>789,624</b>	789,624	789,624	789,624	789,624

**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Budget Software</b>	-	-	\$ 30,000	-	-	-	Grant
Budget software to improve the annual financial planning cycle. Staff are monitoring for any capacity/planning grant opportunities.							

**Budget Commentary and Service Goals:**

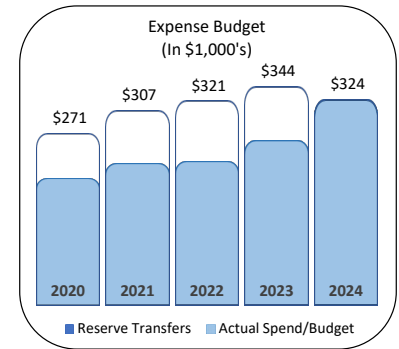
- 2023 operating expenses underbudget due to staff turnover, unspent overtime and contractor allowances, and other miscellaneous unspent contingencies. Audit fees overbudget due to several new accounting regulations implemented.
- Capital plan includes new budget software to better facilitate annual budget. Currently this project is not funded by any internal source, staff are monitoring for potential grant program to subsidize costs. \$30,000 is estimate for initial acquisition and adoption costs, annual licencing estimate (from 2018) is \$9,000.
- Future projects include implementation of new purchasing policy, adoption of new accounting standards, software service review, and update to select bylaws regarding accounting/budget processes.

**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.



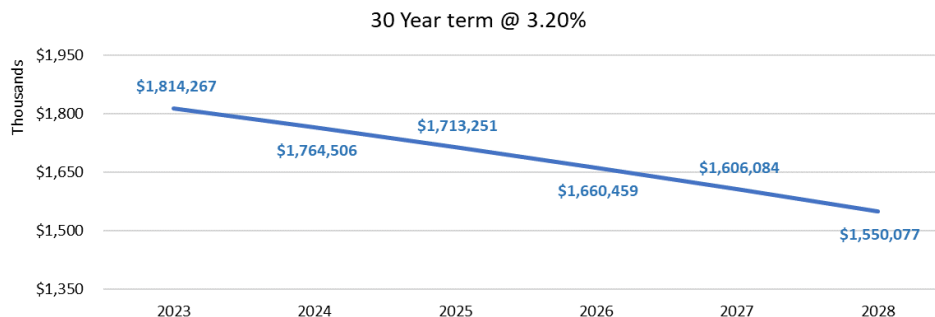
**Operating Budget: (Amounts included above in Function-110 consolidated operating budget)**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Other revenue	129,098	129,098	105,284	108,494	111,310	114,210	117,197
Sales of services	52,420	52,420	26,210	26,210	26,210	26,210	26,210
	181,518	181,518	131,494	134,704	137,520	140,420	143,407
<b>Expense:</b>							
Operating expenses	150,669	236,144	215,499	153,969	154,453	154,951	155,464
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
	258,943	344,418	323,773	262,243	262,727	263,225	263,738

**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>990 Cedar St Building Renovations</b> Carryforward of corporate office renovations.	\$ 50,453	-	-	-	-	-	Reserves
<b>Corporate Offices 3rd Floor Renovation</b> Renovations to 3rd floor foyer, reception, and offices.	\$ 63,251	-	-	-	-	-	Reserves
<b>Corporate Offices - Exterior Renovation (7yr plan)</b> Renovations to corporate office exterior envelope.	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	Reserves/ Grants

**Debt Summary:**



**Budget Commentary and Service Goals:**

- Other revenue consists of costs recoveries from second floor lease agreement and Function 130 – Electoral Area Administration. Sales of services includes revenues earned from second floor lease agreement.
- 2024 Expenses include \$62,000 carry forward for renovations projects and increase to property insurance contingency.

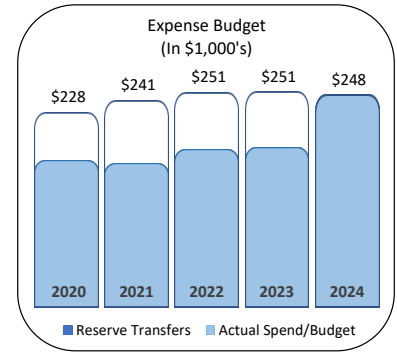
## Sub-Function 115 – Administration - Human Resources

## Corporate Services

### Service Description:

This function 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)

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Operating expenses	186,965	251,450	<b>247,833</b>	234,232	237,699	251,235	244,841

### Capital Summary:

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Human Resources Information System (HRIS)</b>	-	-	\$ 30,000	-	-	-	Grant
To provide HR the ability to automate operational tasks and unify employee data in a single electronic system.							

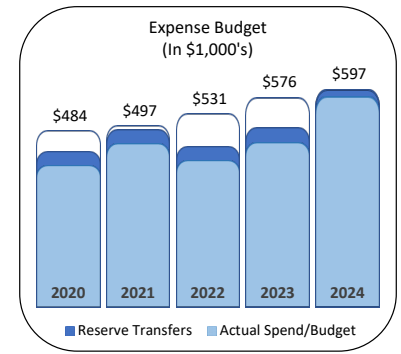
### Budget Commentary and Service Goals:

- Service was segregated from Function 111 – Corporate Services in 2020.
- 2024 expenses include \$17,000 carryforward for Health and Safety review.
- Capital plan includes new HRIS system to better facilitate employee record retention. Currently this project is not funded by any internal source, staff are monitoring for potential grant program to subsidize costs.
- Generally, on budget for 2023. This function carries a significant amount of contingencies for various human resource initiatives.

**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.



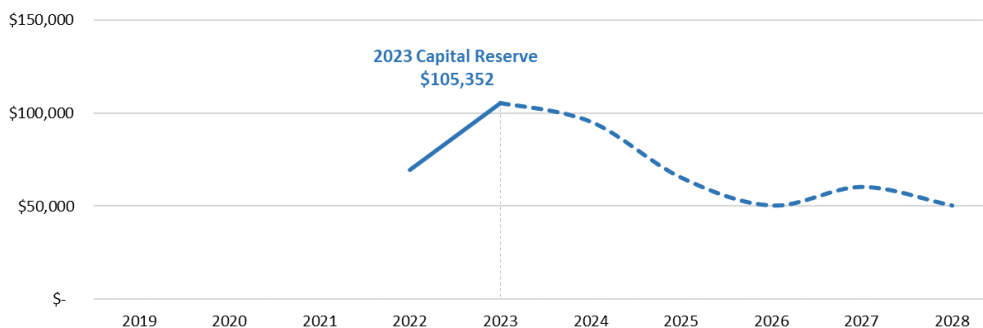
**Operating Budget: (Amounts included above in Function-110 consolidated operating budget)**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expense:							
Operating expenses	452,913	536,237	<b>577,193</b>	582,193	590,593	599,413	608,674
Transfers to reserves	40,000	40,000	<b>20,000</b>	35,000	30,000	40,000	20,000
	<u>492,913</u>	<u>576,237</u>	<u><b>597,193</b></u>	<u>617,193</u>	<u>620,593</u>	<u>639,413</u>	<u>628,674</u>

**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>IT Infrastructure Replacements</b>	-	\$ 15,000	\$ 50,000	\$ 30,000	\$ 15,000	\$ 15,000	Reserves
Scheduled replacement of server and networking equipment. Ensuring current infrastructure and network security standards are met.							
<b>Workstation Replacements</b>	-	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	Reserves
Annual workstations replacements for SRD Corporate Office staff. Ensures staff have up-to-date computer equipment to conduct RD work.							

**Reserves Summary:**

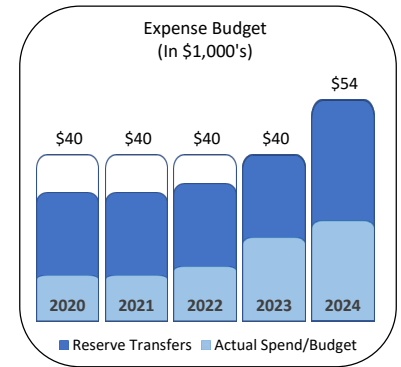


**Budget Commentary and Service Goals:**

- 2023 Operating expenses under budget due to unspent contractor, labour, and miscellaneous contingencies. 2023 Budget for permits and licencing costs was increased significantly from 2022 however still exceeded budget due to fee increases from existing vendors. No new software packages were acquired in 2023.

**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.



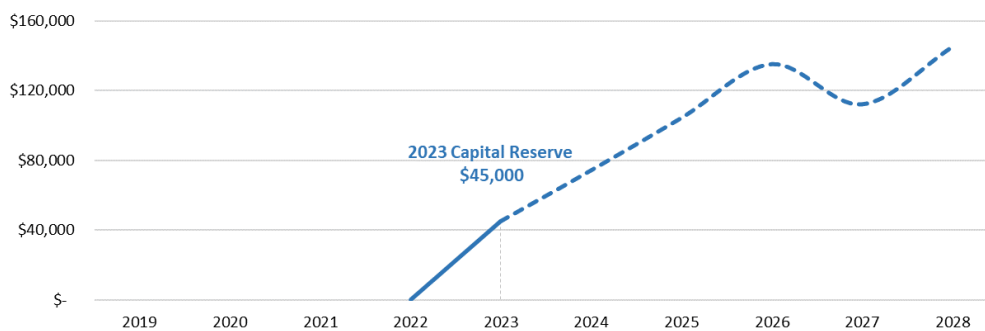
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenue:							
Other revenue	40,200	40,200	53,579	54,886	56,230	57,612	59,032
Expense:							
Operating expenses	20,200	20,200	24,358	24,790	25,232	25,684	26,147
Transfers to reserves	20,000	20,000	29,221	30,096	30,998	31,928	32,885
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
Fleet Replacement	-	-	-	-	\$ 55,000	\$ -	Reserves
Replacement of aging equipment.							

**Reserves Summary:**

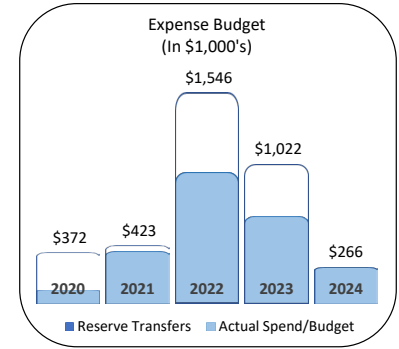


**Budget Commentary and Service Goals:**

- Fleet replacement has been segregated into its own reserve for 2023 to aid with long term reserve management efforts.
- 2024 Projects include review of Corporate Fleet Policy and Procedure which has been deferred for a number of years due to lack of staff capacity.

**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 Liaison and many of the SRD communication initiatives.



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

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenue:							
Government transfers	318,964	604,900	56,000	-	-	-	-
Other revenue	99,960	123,751	-	-	-	-	-
	418,924	728,651	56,000	-	-	-	-
Expense:							
Operating expenses	638,496	1,022,350	321,808	207,341	208,905	210,500	212,128
	638,496	1,022,350	321,808	207,341	208,905	210,500	212,128

**Capital Summary:**

Project Title	2023 Carry Forward	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.							

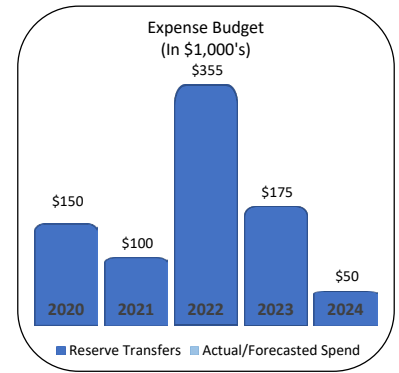
**Budget Commentary and Service Goals:**

- 2023 Revenue reductions relate to:
  - \$301,000 in various Island Health Community Wellness grants (moved to Function 401 – Community Health Network (new sub-function to increase transparency on health initiatives),
  - \$148,000 for 2023 Poverty Reduction Program moved to Function 500 – Planning. (Planning staff are administering)
  - \$28,000 in projects related to Growing Communities Funded projects, completed in 2023.
  - \$361,000 reduction for 2 Homelessness/Unsheltered projects, funded by Provincial Government Grants. Funding was dispersed to non-profits delivering service; the project was implemented and completed in 2023.
- Operating expense reductions primarily relate to the revenue amounts discussed above. See Function 401 – Community Health Network for more details. First Nations Relations and Communications budgets to implement their respective strategies remain the same as 2023.
- The 2024 Budget includes \$12,000 to support the Strathcona Accessibility and Inclusion Committee established in September 2023 and legislatively required. The SRD provides leadership and administrative support for this regional committee. Where possible, the SRD will pursue grants for implementation activities.
- 2024 also includes \$56,000 senior government grant from the Indigenous Engagement Requirements Funding Program to further foster engagement with local First Nations governing bodies.

**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)**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Transfers to reserves	175,000	175,000	50,000	60,000	80,000	90,000	100,000

**Budget Commentary and Service Goals:**

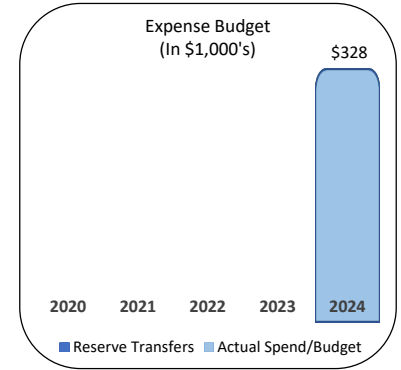
- 2022 included increased reserve transfers to support Capital Repair Program at corporate office, project to be phased over 7 years, as well as \$80,000 allocation related to COVID19 relief funding supporting 3<sup>rd</sup> floor office renovation projects that better support social distancing and business continuity. Amount removed for 2023.

**Service Description:**

Function 201 – Regional Fire Administration was introduced by the Board in an effort to meet their strategic objectives as they relate to climate resiliency and good governance.

The Strathcona Regional District, while small in population, spans a very large land mass across northern Vancouver Island, the mainland, and many islands in between. The new service is intended to collaborate with all fire departments in the region to optimize fire protection by expanding the scope of the service, change the boundaries of current service delivery, and provide additional methods for recovering the costs of the service.

This function is a sub-function of General Administration and will be funded through supplementary letters patent and the Local Government Act section 800.



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

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Operating expenses	-	-	328,000	320,762	326,777	332,913	339,171

**Capital Budget:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
Regional Fire Administration Vehicle	\$ 75,000	-	-	-	-	-	Grants

Fleet purchase for Fire Protection Service personnel, funded by Growing Communities Fund.

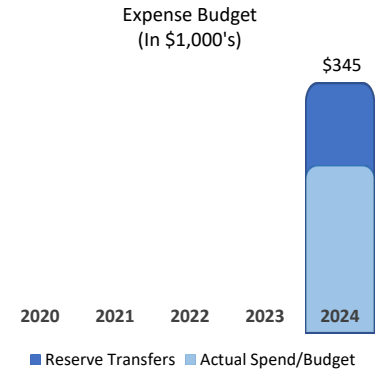
**Budget Commentary and Service Goals:**

- 2024 Budget reflects initial estimates for staffing costs.

**Service Description:**

Funding for the Strathcona Community Health Network (SCHN) is supported through a contract with Island Health. The function of the Community Health Network is to address the Board’s strategic objective of Community Health and Wellness.

Community Health and Wellness are addressed by engaging with community partners who work within a variety of sectors, including; public health, housing, food security and poverty reduction. The health network further focusses on the social determinants of health for the region. The success of this function can be determined by the strength of the relationships across the social service sector, First Nations and rural communities and the ability to address their needs.



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

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Government transfers	-	-	26,847	-	-	-	-
Other revenue	-	-	317,938	130,000	130,000	130,000	130,000
Transfers from reserves	-	-	-	46,703	48,937	18,121	-
	-	-	344,785	176,703	178,937	148,121	130,000
<b>Expense:</b>							
Operating expenses	-	-	231,024	176,703	178,937	148,121	130,000
Transfers to reserves	-	-	113,761	-	-	-	-
	-	-	344,785	176,703	178,937	148,121	130,000
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Budget Commentary and Service Goals:**

- Strathcona Community Health Network segregated from Function 118 – Strategic Initiatives to provide more transparency to the program going forward. 2023 Budget is still shown in Function 118.
- In 2023 the capacity for the Strathcona Community Health Network’s capacity was expanded through the employment of a new full time Coordinator. 2023 projects include:
  - Completion of Health Network Table of Partner’s Membership Drive & Updated Terms of Reference for the Table of Partners
  - Completion of Strategic Planning & the Housing Action Plan
  - Completed updates for the Strathcona Community Health Network Website
  - Participation in the Vancouver Island Community Health Network (CHN) Learning Days forum with 9 other Island CHNs
  - Case study and analysis of Regional District Housing Service’s across Vancouver Island
  - Application to the CMHC Housing Accelerator Fund and Health Canada Substance Use and Addictions Program
  - A Series of Food Security Engagements with rural and remote First Nations
  - Program Support and Reporting for the UBCM Strengthening Communities Grant (2022/2023)
  - Poverty Reduction Plan project development
- Future Goals include:
  - Implementation of new Strategic Plan to broader community through regional engagement
  - Development of new Campbell River working group on downtown safety and wellness
  - Completion of the Poverty Reduction Plan
  - Updates to the 2019 Community Data Profiles for Campbell River, Quadra, Cortes, Gold River/Tsa’Xana, Sayward/Sayward Valley/Kelsey Bay, Tahsis, Zeballos/Ehatis/Oclucje/Kyuquot
  - Succession Planning for Community Health Network with Island Health
  - Exploration for opportunities for Urban Indigenous Housing with BC Housing
  - Development of Food Security Partnerships with SD72

## Regional Services



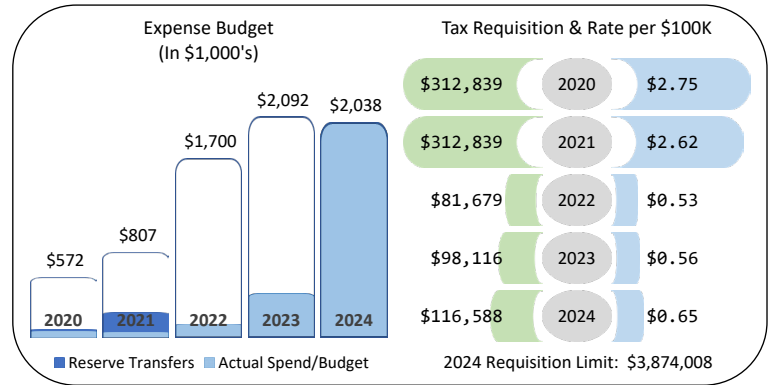
The Strathcona Regional District (SRD) includes four electoral areas, five member municipalities, and one first nations member. The borders extend from the Oyster River south of Campbell River to Gold River, Sayward, Tahsis, Zeballos and Kyuquot-Nootka in the north and west, and east to Cortes Island, 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.

**Service Description**

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

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

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



**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 98,116	\$ 98,116	\$ 116,588	\$ 118,816	\$ 121,107	\$ 123,462	\$ 125,885
Grants in lieu	794	-	-	-	-	-	-
Other revenue	-	114,180	114,180	114,180	114,180	114,180	114,180
Debt recoveries	248,668	829,705	829,705	829,705	829,705	829,705	829,705
Prior year surplus	1,050,910	1,049,559	977,127	-	-	-	-
	1,398,488	2,091,560	2,037,600	1,062,701	1,064,992	1,067,347	1,069,770
<b>Expense:</b>							
Operating expenses	172,693	1,261,855	1,207,895	232,996	235,287	237,642	240,065
Debt principal	-	481,705	481,705	481,705	481,705	481,705	481,705
Debt interest	248,668	348,000	348,000	348,000	348,000	348,000	348,000
	421,361	2,091,560	2,037,600	1,062,701	1,064,992	1,067,347	1,069,770
Surplus/(Deficit)	\$ 977,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Earthquake Early Warning System</b>	\$ 355,328	-	-	-	-	-	Grants
Construction of an earthquake early warning system is designed to support emergency preparedness and response efforts in the Province.							
<b>SCCNC - Canadian Coast Guard Broadband</b>	\$ 242,713	-	-	-	-	-	Grants
Last mile connections for 12 lighthouse sites in BC.							

**Borrowing Summary:**

- Debt in this Function relates to a debt agreement with CityWest Communications who is servicing all borrowing costs.

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 90,973	\$ 2,568	\$ 574	\$ 2,154	\$ 16,724	\$ 3,362	\$ 216	\$ 17
Tax rate (per \$100K)	\$ 0.65	\$ 2.27	\$ 2.21	\$ 2.21	\$ 1.59	\$ 1.95	\$ 0.65	\$ 0.65
Average requisition, per folio:								
Area A	\$ 2.62	\$ 19.16	\$ -	\$ 4.29	\$ 2.57	\$ 5.86	\$ 0.75	\$ 0.17
Area B	4.74	4.01	-	1.43	2.81	2.79	2.22	0.03
Area C	4.28	2.24	-	1.20	7.26	2.59	1.90	0.08
Area D	4.89	5.40	510.64	2.91	11.87	9.84	3.84	0.09
City of Campbell River	4.55	59.91	12.72	21.11	18.62	2.67	3.32	0.02
Village of Gold River	1.70	8.17	-	13.68	7.95	-	0.87	-
Village of Sayward	1.95	2.80	-	10.38	1.60	0.55	0.47	-
Village of Tahsis	1.01	2.76	-	3.18	2.29	3.00	0.23	-
Village of Zeballos	0.84	2.40	-	8.88	1.91	-	0.13	-
Regional Average	\$ 2.95	\$ 11.87	\$ 261.68	\$ 7.45	\$ 6.32	\$ 3.90	\$ 1.53	\$ 0.08

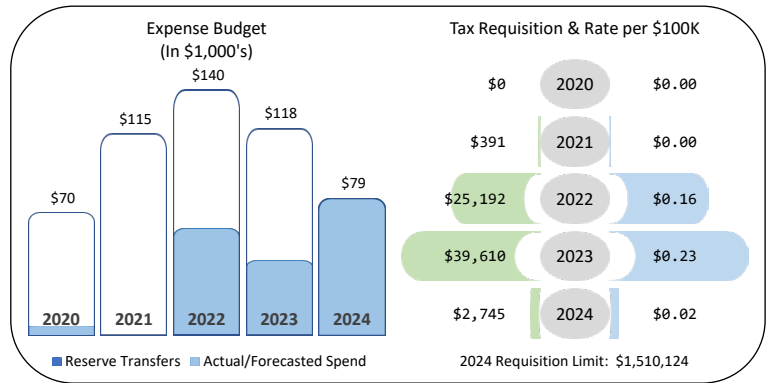
**Budget Commentary and Service Goals:**

- 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.
- Debt recoveries, Debt Principal and Debt Interest charges all relate to agreements with CityWest. 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.
- 2024 budget includes ‘Other revenues’ and ‘Operating expenses’ for Canadian Coast Guard contract which net to zero.
- Tax requisition is to support for SCCNC Board remuneration and First Nations Relations Coordinator salary allocation.
- Future revenues from Connection Coast Joint Venture not shown 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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 39,610	\$ 39,610	\$ 2,763	\$ 53,093	\$ 53,185	\$ 53,280	\$ 53,378
Grants in lieu	27	-	-	-	-	-	-
Prior year surplus	79,041	78,832	75,838	-	-	-	-
	<b>118,678</b>	<b>118,442</b>	<b>78,601</b>	53,093	53,185	53,280	53,378
<b>Expense:</b>							
Operating expenses	42,840	118,442	78,601	53,093	53,185	53,280	53,378
	<b>42,840</b>	<b>118,442</b>	<b>78,601</b>	53,093	53,185	53,280	53,378
<b>Surplus/(Deficit)</b>	<b>\$ 75,838</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 2,169	\$ 46	\$ 14	\$ 51	\$ 397	\$ 80	\$ 5	\$ 0
Tax rate (per \$100K)	\$ 0.02	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.04	\$ 0.05	\$ 0.02	\$ 0.02
<b>Average requisition, per folio:</b>								
Area A	\$ 0.06	\$ 0.46	\$ -	\$ 0.10	\$ 0.06	\$ 0.14	\$ 0.02	\$ 0.00
Area B	0.11	0.10	-	0.03	0.07	0.07	0.05	0.00
Area C	0.10	0.05	-	0.03	0.17	0.06	0.05	0.00
Area D	0.12	0.13	12.17	0.07	0.28	0.23	0.09	0.00
City of Campbell River	0.11	0.95	0.30	0.50	0.44	0.06	0.08	0.00
Village of Gold River	0.04	0.13	-	0.33	0.19	-	0.02	-
Village of Sayward	0.05	0.05	-	0.25	0.04	0.01	0.01	-
Village of Tahsis	0.02	0.07	-	0.08	0.05	0.07	0.01	-
Village of Zeballos	0.02	0.08	-	0.21	0.05	-	0.00	-
<b>Regional Average</b>	<b>\$ 0.07</b>	<b>\$ 0.22</b>	<b>\$ 6.23</b>	<b>\$ 0.18</b>	<b>\$ 0.15</b>	<b>\$ 0.09</b>	<b>\$ 0.04</b>	<b>\$ 0.00</b>

**Budget Commentary and Service Goals:**

- 2023 Projects included West Coast Communities Transportation study, Regional Recreation, and Regional Fire Service.
- Unspent amounts on approved studies are being carried forward into 2024; offset by surplus in the Function. 2024 Requisition primarily to fund support services charges.
- This service function maintains a \$50,000 base budget available for future initiatives, as approved by the Board.

**Service Description**

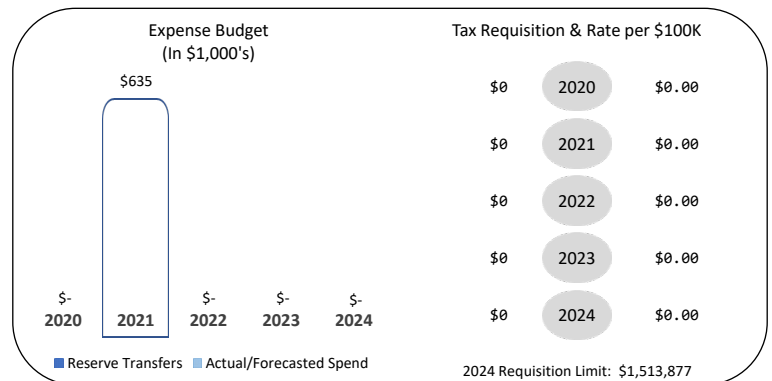
The Vancouver Island Regional Library (VIRL) currently requisitions funds from each of its member municipalities and regional districts to meet its operational budget requirements. Since the VIRL does not have authority to incur long-term debt it must consider other means to generate funds for major 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.

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



The authority for this service is provided by Bylaw 393 approved on August 19, 2020. The maximum levy for this

**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenue:							
Debt recoveries	-	-	-	860,192	860,192	860,192	860,192
	-	-	-	860,192	860,192	860,192	860,192
Expense:							
Debt principal	-	-	-	262,392	262,392	262,392	262,392
Debt interest	-	-	-	597,800	597,800	597,800	597,800
	-	-	-	860,192	860,192	860,192	860,192
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

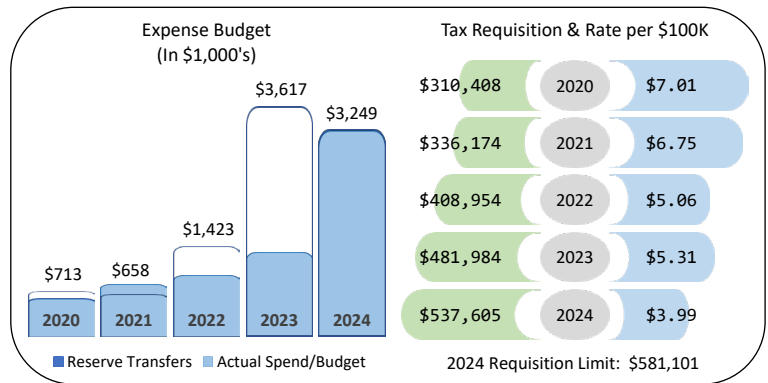
**Budget Commentary and Service Goals:**

- Borrowing Bylaw #394 in place to permit the Regional district to borrow \$14,000,000 on behalf of the Vancouver Island Regional Library (VIRL) to build a new branch in the region. VIRL’s capital program however was deferred due to increased construction costs so project timing is uncertain. This debt will be serviced by VIRL directly, no tax requisition will be required to service it.

**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 while working in collaboration with First Nations

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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 481,984	\$ 481,984	\$ 537,605	\$ 595,313	\$ 605,331	\$ 615,600	\$ 626,126
Grants in lieu	3,898	2,500	2,500	2,500	2,500	2,500	2,500
Government transfers	870,215	3,119,876	2,660,891	297,052	297,052	297,052	297,052
Prior year surplus	16,890	12,146	47,935	-	-	-	-
	<u>1,372,987</u>	<u>3,616,506</u>	<u>3,248,931</u>	<u>894,865</u>	<u>904,883</u>	<u>915,152</u>	<u>925,678</u>
<b>Expense:</b>							
Operating expenses	1,315,052	3,606,506	3,238,931	884,865	894,883	905,152	915,678
Transfers to reserves	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	<u>1,325,052</u>	<u>3,616,506</u>	<u>3,248,931</u>	<u>894,865</u>	<u>904,883</u>	<u>915,152</u>	<u>925,678</u>
Surplus/(Deficit)	\$ 47,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

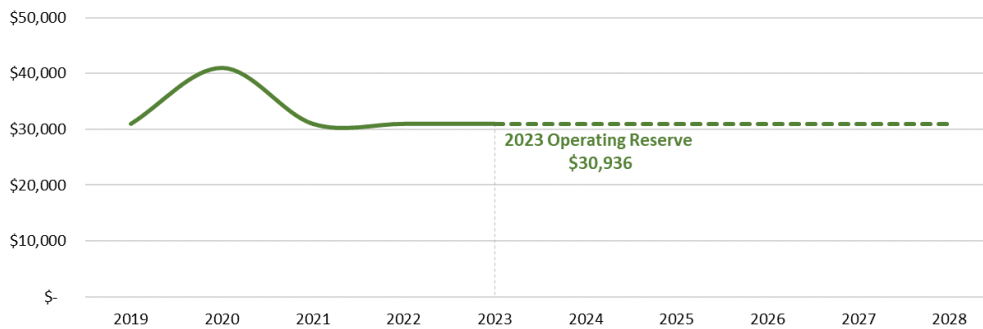
**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Strathcona Emergency Program Small Equipment</b> Minor equipment purchases to support regional emergency preparedness.	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	Reserves
<b>Protective Services Fleet Vehicle</b> Fleet purchase for Protective Service personnel, funded by Growing Communities Fund.	\$ 75,000	-	-	-	-	-	Grants
<b>Cortes Island Seacan</b> Seacan container full of emergency response supplies funded by the Growing Communities Fund.	\$ 20,000	-	-	-	-	-	Grants
<b>EOC Center Emergency Generator</b> Emergency power supply for EOC center funded by the Growing Communities Fund.	\$ 120,000	-	-	-	-	-	Grants

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 419,458	\$ 11,843	\$ 2,647	\$ 9,980	\$ 77,107	\$ 15,497	\$ 996	\$ 77
Tax rate (per \$100K)	\$ 3.99	\$ 13.96	\$ 10.18	\$ 13.57	\$ 9.78	\$ 8.98	\$ 3.99	\$ 2.99
Average requisition, per folio:								
Area A	\$ 12.06	\$ 88.31	\$ -	\$ 19.79	\$ 11.83	\$ 27.01	\$ 3.47	\$ 0.77
Area B	21.83	18.48	-	6.61	12.97	12.85	10.21	0.15
Area C	19.72	10.31	-	5.53	33.48	11.95	8.77	0.36
Area D	22.55	24.88	2,353.55	13.43	54.73	45.35	17.71	0.43
City of Campbell River	20.95	276.12	58.62	97.32	85.80	12.31	15.30	0.10
Village of Gold River	7.85	37.66	-	63.04	36.62	-	4.02	-
Village of Sayward	9.00	12.90	-	47.84	7.36	2.53	2.15	-
Village of Tahsis	4.64	12.71	-	14.67	10.56	13.82	1.05	-
Village of Zeballos	5.13	14.75	-	54.51	11.73	-	0.79	-
Regional Average	\$ 13.75	\$ 55.13	\$ 1,206.08	\$ 35.86	\$ 29.45	\$ 17.97	\$ 7.05	\$ 0.36

**Reserve Summary:**



**Budget Commentary and Service Goals:**

- Budget includes all senior government funded projects as well as all Emergency Management Climate Readiness (EMCR) supported initiatives which typically cover 100% of incurred costs. Budget amounts do not often reflect any of the EMCR grants given amounts can't be forecasted in advance.
- 2024 grants include: FireSmart Economic Recovery, Group Lodging Enhancements, Disaster Risk Reduction | Climate Adaptation, 2023 CEPF Disaster Risk Reduction Grant, CEPF Public Notification and Evacuation Route Planning, Holistic FireSmart, EOC Training, 2022 Indigenous Cultural Safety & Humility - Building Bridges & Salvaging Sacredness, Hosting with Humility.
- Requisition increase primarily due to additional support service charges due to increased operational activities and number of transactions. 2024 Budget also includes \$11,000 increase to several office and administrative contingencies due to increased staffing levels and \$3,500 increase to operational grants to support volunteers and other contractors.

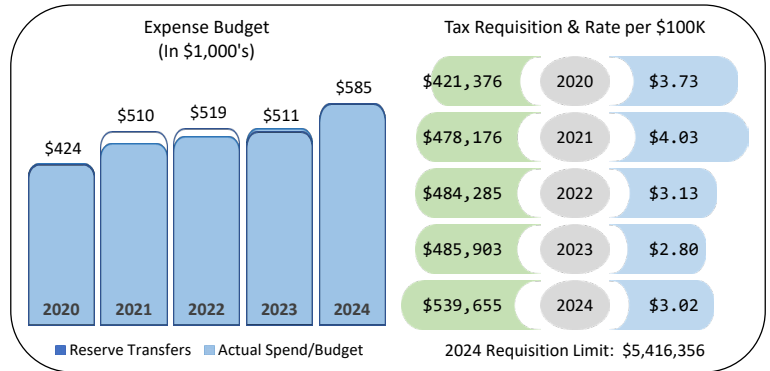
**Service Description**

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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 485,903	\$ 485,903	\$ 539,655	\$ 566,956	\$ 600,955	\$ 636,993	\$ 675,192
Grants in lieu	3,926	-	-	-	-	-	-
Government transfers	-	-	45,000	-	-	-	-
Prior year surplus	24,968	24,732	-	-	-	-	-
	<b>514,797</b>	<b>510,635</b>	<b>584,655</b>	<b>566,956</b>	<b>600,955</b>	<b>636,993</b>	<b>675,192</b>
<b>Expense:</b>							
Operating expenses	519,571	510,635	579,881	566,956	600,955	636,993	675,192
Prior year deficit	-	-	4,774	-	-	-	-
	<b>519,571</b>	<b>510,635</b>	<b>584,655</b>	<b>566,956</b>	<b>600,955</b>	<b>636,993</b>	<b>675,192</b>
<b>Surplus/(Deficit)</b>	<b>\$ (4,774)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

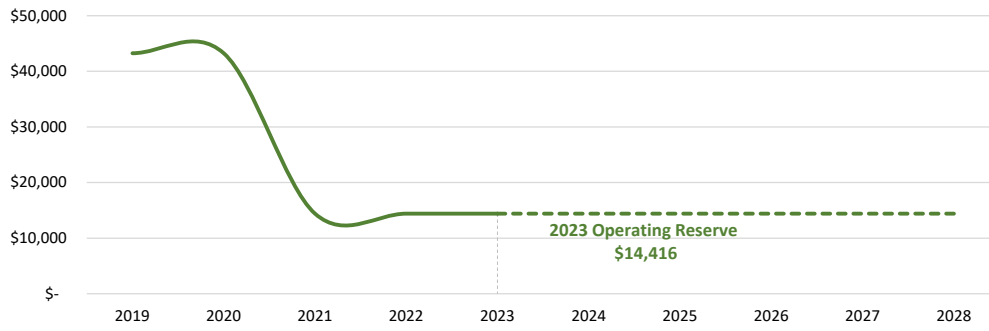
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 423,674	\$ 8,960	\$ 2,672	\$ 10,022	\$ 77,594	\$ 15,647	\$ 1,005	\$ 80
Tax rate (per \$100K)	\$ 3.02	\$ 10.58	\$ 10.28	\$ 10.28	\$ 7.41	\$ 9.07	\$ 3.02	\$ 3.02

**Average requisition, per folio:**

Area A	\$ 12.17	\$ 89.17	\$ -	\$ 19.98	\$ 11.94	\$ 27.27	\$ 3.50	\$ 0.78
Area B	22.04	18.66	-	6.68	13.09	12.97	10.31	0.15
Area C	19.92	10.41	-	5.59	33.80	12.06	8.85	0.36
Area D	22.77	25.12	2,376.32	13.56	55.26	45.79	17.88	0.43
City of Campbell River	21.17	184.82	59.19	98.26	86.33	12.43	15.45	0.21
Village of Gold River	7.93	26.19	-	63.65	36.98	-	4.06	-
Village of Sayward	9.11	9.23	-	48.30	7.43	2.55	2.17	-
Village of Tahsis	4.68	12.90	-	14.81	10.66	13.95	1.06	-
Village of Zeballos	3.89	15.04	-	41.31	8.89	-	0.60	-
<b>Regional Average</b>	<b>\$ 13.74</b>	<b>\$ 43.51</b>	<b>\$ 1,217.75</b>	<b>\$ 34.68</b>	<b>\$ 29.38</b>	<b>\$ 18.15</b>	<b>\$ 7.10</b>	<b>\$ 0.39</b>

Reserves Summary:



Budget Commentary and Service Goals:

- Local Government 911 Funding model was changed in 2021.
- 2024 Budget includes \$45,000 Government Grant from Next Generation 911 accommodate training, mapping and educational support to transition to the new 911 system.
- 2024 goal is to maintain or enhance service levels with the Next Generation 911 system.

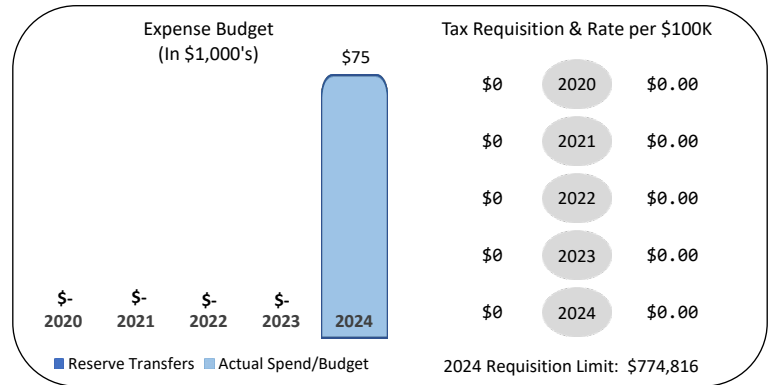
## Function 450 – Regional Housing

## Regional Services

### Service Description

This service was established in 2023 in order to develop a regional Housing Action Plan and fund housing initiatives throughout the regional district.

The authority for this service is provided by Bylaw 512 approved on August 16, 2023. The maximum levy for this function is \$0.05 per \$1,000 of the net taxable value of land and improvements in the service area.



### Operating Budget:

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ -	\$ -	\$ -	\$ 614,423	\$ 614,423	\$ 614,423	\$ 614,423
Government transfers	-	-	<b>74,647</b>	-	-	-	-
	-	-	<b>74,647</b>	614,423	614,423	614,423	614,423
<b>Expense:</b>							
Operating expenses	-	-	<b>74,647</b>	-	-	-	-
Debt principal	-	-	-	187,423	187,423	187,423	187,423
Debt interest	-	-	-	427,000	427,000	427,000	427,000
	-	-	<b>74,647</b>	614,423	614,423	614,423	614,423
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Capital Budget:

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Regional Housing Project</b>	-	\$ 10,000,000	-	-	-	-	Debt
Regional housing project, yet to be determined							

### Budget Commentary and Service Goals:

- 2023 goals include further continued public engagement to advance the Board’s Strategic Priorities as they relate to regional housing and community well being.
- 2024 Budget includes 50% of the Local Government Housing Implementation grant. The other 50% was allocated to Function 500 – Planning.

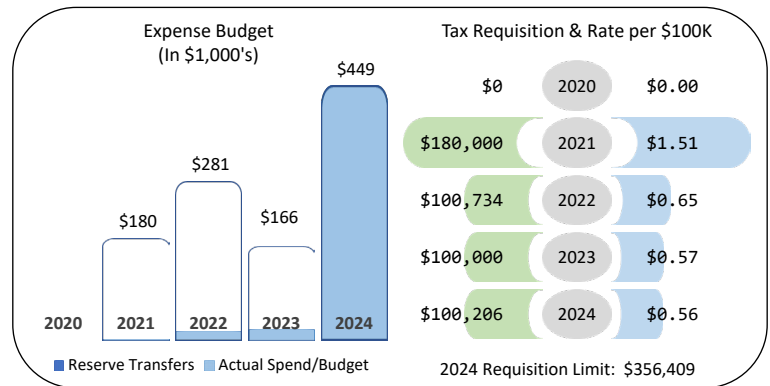
## Function 451 – Just Like Home

## Regional Services

### Service Description

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

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



### Operating Budget:

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 100,000	\$ 100,000	\$ 100,206	\$ 47,512	\$ 48,076	\$ 48,655	\$ 49,248
Grants in lieu	816	-	-	-	-	-	-
Prior year surplus	266,430	66,381	349,091	-	-	-	-
	<u>367,246</u>	<u>166,381</u>	<u>449,297</u>	<u>47,512</u>	<u>48,076</u>	<u>48,655</u>	<u>49,248</u>
<b>Expense:</b>							
Operating expenses	18,155	135,536	449,297	47,512	48,076	48,655	49,248
Transfers to reserves	-	30,845	-	-	-	-	-
	<u>18,155</u>	<u>166,381</u>	<u>449,297</u>	<u>47,512</u>	<u>48,076</u>	<u>48,655</u>	<u>49,248</u>
Surplus/(Deficit)	\$ 349,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Capital Budget:

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Just Like Home Lodge Design</b>	\$ 170,000	-	-	-	-	-	Grants

Design costs for the Just Like Home Lodge, funded by Growing Communities Fund

### Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 78,190	\$ 2,207	\$ 494	\$ 1,851	\$ 14,374	\$ 2,890	\$ 186	\$ 14
Tax rate (per \$100K)	\$ 0.56	\$ 1.95	\$ 1.90	\$ 1.90	\$ 1.37	\$ 1.68	\$ 0.56	\$ 0.56

### Average requisition, per folio:

Area A	\$ 2.25	\$ 16.47	\$ -	\$ 3.69	\$ 2.21	\$ 5.04	\$ 0.65	\$ 0.14
Area B	4.07	3.45	-	1.23	2.42	2.40	1.90	0.03
Area C	3.68	1.92	-	1.03	6.24	2.23	1.63	0.07
Area D	4.21	4.64	438.89	2.50	10.21	8.46	3.30	0.08
KCFN	-	-	-	-	-	-	-	-
City of Campbell River	3.91	51.49	10.93	18.15	16.00	2.30	2.85	0.02
Village of Gold River	1.46	7.02	-	11.76	6.83	-	0.75	-
Village of Sayward	1.68	2.41	-	8.92	1.37	0.47	0.40	-
Village of Tahsis	0.87	2.37	-	2.73	1.97	2.58	0.20	-
Village of Zeballos	0.72	2.07	-	7.63	1.64	-	0.11	-
Regional Average	\$ 2.54	\$ 10.20	\$ 224.91	\$ 6.41	\$ 5.43	\$ 3.35	\$ 1.31	\$ 0.07

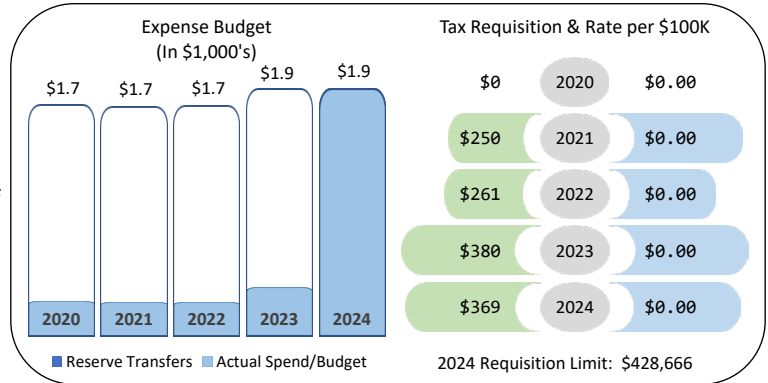
### Budget Commentary and Service Goals:

- 2024 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. Project is in concept validation and scope analysis stage, scope to include worker housing.
- Negotiate new land area for project with Vancouver Island Health Authority (VIHA).

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 380	\$ 380	\$ 369	\$ 1,881	\$ 1,892	\$ 1,904	\$ 1,916
Prior year surplus	1,486	1,486	1,501	-	-	-	-
	<u>1,866</u>	<u>1,866</u>	<u>1,870</u>	<u>1,881</u>	<u>1,892</u>	<u>1,904</u>	<u>1,916</u>
<b>Expense:</b>							
Operating expenses	365	1,866	1,870	1,881	1,892	1,904	1,916
	<u>365</u>	<u>1,866</u>	<u>1,870</u>	<u>1,881</u>	<u>1,892</u>	<u>1,904</u>	<u>1,916</u>
<b>Surplus/(Deficit)</b>	<u>\$ 1,501</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	\$ 290	\$ 6	\$ 2	\$ 7	\$ 53	\$ 11	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.00	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.00
<b>Average requisition, per folio:</b>								
Area A	\$ 0.01	\$ 0.06	\$ -	\$ 0.01	\$ 0.01	\$ 0.02	\$ 0.00	\$ 0.00
Area B	0.02	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	1.62	0.01	0.04	0.03	0.01	0.00
KCFN	-	-	-	-	-	-	-	-
City of Campbell River	0.01	0.13	0.04	0.07	0.06	0.01	0.01	0.00
Village of Gold River	0.01	0.02	-	0.04	0.03	-	0.00	-
Village of Sayward	0.01	0.01	-	0.03	0.01	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	0.01	-	0.00	-
<b>Regional Average</b>	<u>\$ 0.01</u>	<u>\$ 0.03</u>	<u>\$ 0.83</u>	<u>\$ 0.02</u>	<u>\$ 0.02</u>	<u>\$ 0.01</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**Budget Commentary and Service Goals:**

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



2024 – 2028  
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

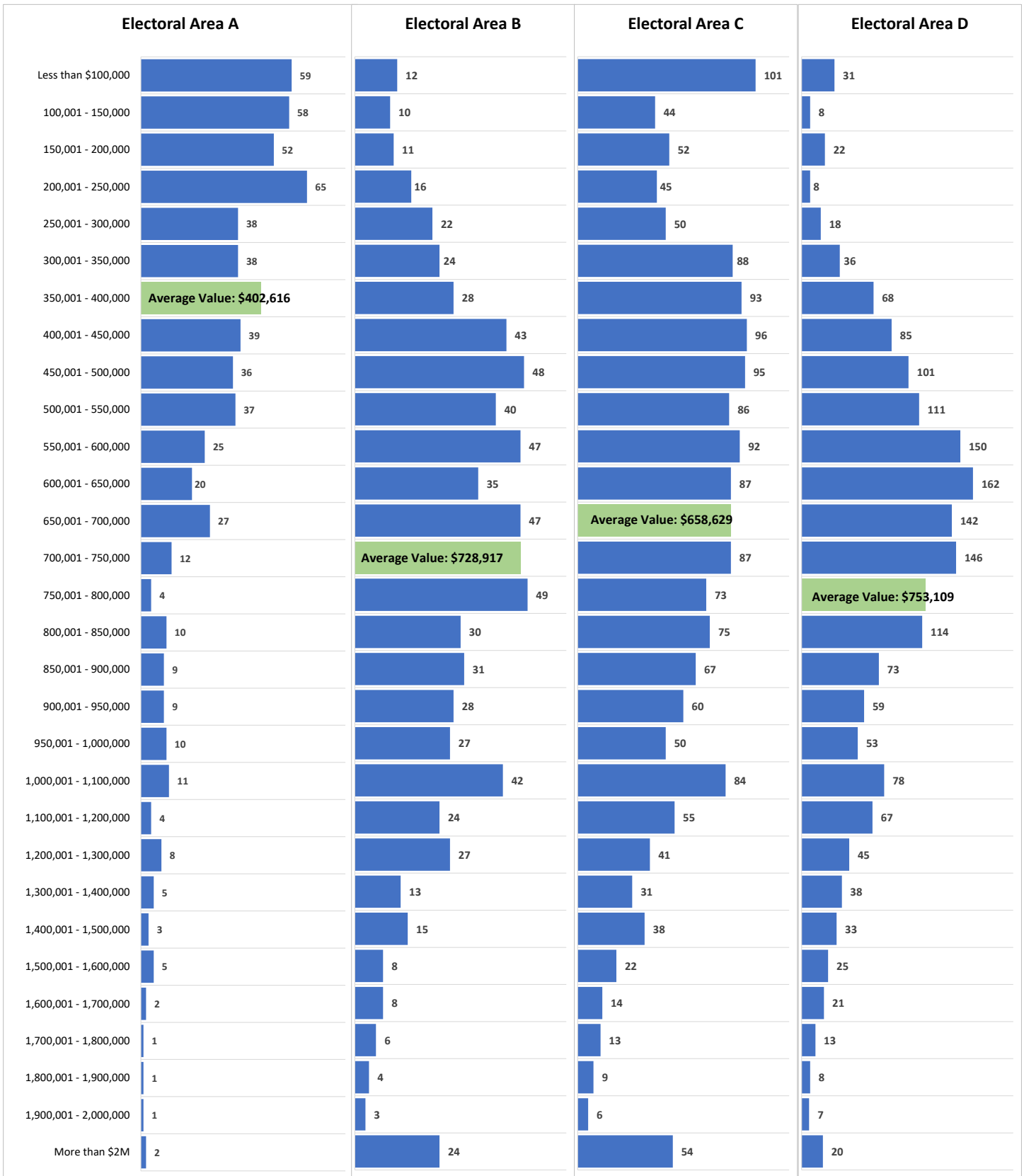
### Summary of 2024 Tax Requisition for Electoral Areas

	Area A (Sayward)	Area A (Kyuquot)	Area B	Area C	Area D
<b>Tax Requisition</b>					
2024 Draft:	\$ 394,696	\$ 158,589	\$ 1,248,370	\$ 1,533,640	\$ 4,545,085
2023:	359,304	151,229	1,158,642	1,393,054	4,256,856
<b>\$ Change:</b>	<b>35,392</b>	<b>7,360</b>	<b>89,729</b>	<b>140,585</b>	<b>288,228</b>
<b>Average Home Value</b>					
2024 Draft:	\$ 494,604	\$ 203,566	\$ 728,917	\$ 658,629	\$ 753,109
2023:	487,913	164,508	643,033	637,302	755,024
<b>\$ Change:</b>	<b>6,691</b>	<b>39,058</b>	<b>85,883</b>	<b>21,327</b>	<b>(1,915)</b>
<b>Average Household Tax Impact</b>					
2024 Draft:	\$ 682.86	\$ 240.41	\$ 1,469.22	\$ 647.84	\$ 2,308.39
2023:	639.18	233.09	1,378.72	592.38	2,128.32
<b>Change per Household:</b>	<b>\$ 43.68</b>	<b>\$ 7.33</b>	<b>\$ 90.50</b>	<b>\$ 55.46</b>	<b>\$ 180.07</b>

**The fine print:**

- 2024 values based on 2024 BC Assessment Completed Roll (January 2024). Final taxes will be calculated on BC Assessment 2024 Revised Roll (March 2024).
- 2023 Values based on 2023 BC Assessment Revised Roll (March 2023)
- 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  
 (2024 BC Assessment Data – Only includes fully-taxable, single-class residential dwellings and vacant lots.)

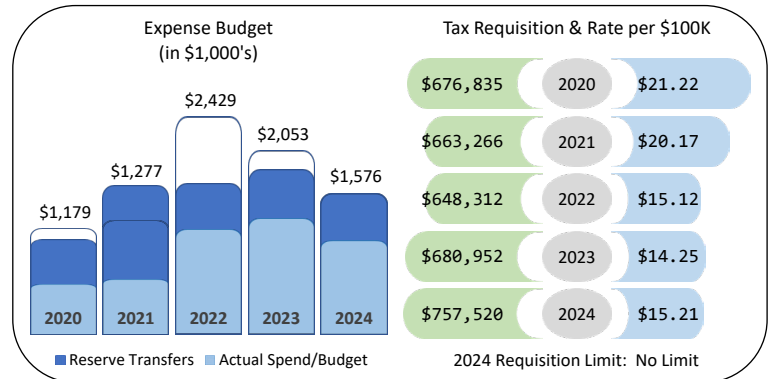


**Service Description**

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:

- 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;
- Participation in the affairs of affiliate organizations (UBCM, AVICC, FCM);
- Electoral area administrative costs attributed by resolution of the Regional Board; and
- Electoral area activities that are not included in another service establishing bylaw.

February 26, 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

**Operating Budget: (Consolidated)**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 680,952	\$ 680,952	\$ 757,520	\$ 849,856	\$ 870,803	\$ 884,113	\$ 901,096
Government transfers	1,115,661	1,248,119	735,679	506,819	506,819	506,819	506,819
Transfers from reserves	-	-	-	-	46,870	-	-
Prior year surplus	126,912	123,596	82,719	-	-	-	-
	<u>1,923,525</u>	<u>2,052,667</u>	<u>1,575,918</u>	<u>1,356,675</u>	<u>1,424,492</u>	<u>1,390,932</u>	<u>1,407,915</u>
<b>Expense:</b>							
Operating expenses	1,298,539	1,532,848	1,049,726	836,233	917,673	868,081	884,583
Transfers to reserves	542,267	519,819	526,192	520,442	506,819	522,851	523,332
	<u>1,840,806</u>	<u>2,052,667</u>	<u>1,575,918</u>	<u>1,356,675</u>	<u>1,424,492</u>	<u>1,390,932</u>	<u>1,407,915</u>
Surplus/(Deficit)	\$ 82,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 578,715	\$ 23,849	\$ 11,955	\$ 20,388	\$ 49,223	\$ 70,361	\$ 2,648	\$ 382
Tax rate (per \$100K)	\$ 15.21	\$ 53.24	\$ 51.72	\$ 51.72	\$ 37.27	\$ 45.64	\$ 15.21	\$ 15.21
<b>Average requisition, per folio:</b>								
Area A	\$ 61.25	\$ 448.59	\$ -	\$ 100.54	\$ 60.07	\$ 137.17	\$ 17.63	\$ 3.91
Area B	110.88	93.88	-	33.59	65.88	65.27	51.87	0.76
Area C	100.19	52.36	-	28.11	170.05	60.68	44.52	1.83
Area D	114.56	126.40	11,954.84	68.23	278.00	230.37	89.94	2.17
Regional Average	\$ 96.72	\$ 180.31	\$ 11,954.84	\$ 57.62	\$ 143.50	\$ 123.37	\$ 50.99	\$ 2.17

**Budget Commentary and Service Goals:**

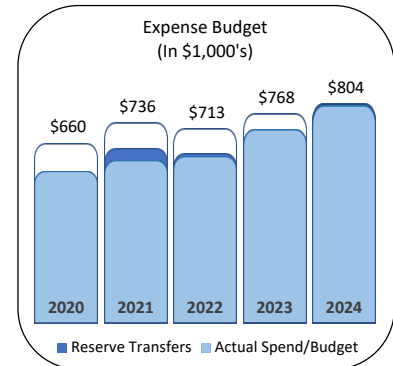
- See following pages for detailed discussion on the three sub-functions for Electoral Area Administration. (EA Admin, Elections, and Gas Tax).

Sub-Function 130 – Electoral Area Administration (part of consolidated Function 130 Electoral Area administration. Amounts broken out for additional commentary)

**Service Description**

The purpose of this budget is to provide funding for Electoral Area administration. The requisition for this function is included in consolidated budget on the prior page.

Budget includes contingencies for a wide range of costs including staff and Electoral Area Director salaries, travel & training budgets, a portion of the corporate building overhead, constituency expenses, meeting expenses, and legal contingencies.



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

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 680,952	\$ 680,952	\$ 757,520	\$ 849,856	\$ 870,803	\$ 884,113	\$ 901,096
Government transfers	9,566	-	-	-	-	-	-
Prior year surplus	126,912	123,596	82,719	-	-	-	-
	<b>817,430</b>	<b>804,548</b>	<b>840,239</b>	<b>849,856</b>	<b>870,803</b>	<b>884,113</b>	<b>901,096</b>
<b>Expense:</b>							
Operating expenses	709,673	768,310	798,344	813,385	828,783	844,551	860,697
Transfers to reserves	-	-	5,750	-	-	-	-
	<b>709,673</b>	<b>768,310</b>	<b>804,094</b>	<b>813,385</b>	<b>828,783</b>	<b>844,551</b>	<b>860,697</b>
<b>Surplus/(Deficit)</b>	<b>\$ 107,757</b>	<b>\$ 36,238</b>	<b>\$ 36,145</b>	<b>\$ 36,471</b>	<b>\$ 42,020</b>	<b>\$ 39,562</b>	<b>\$ 40,399</b>

**Reserves Summary:**



**Budget Commentary and Service Goals:**

- Government transfers accounts for the Community-To-Community grant which offset costs to host meetings in Kyuquot.
- 2024 requisition increase is primarily due to surplus declines from 2022 levels. This function was highly impacted by the pandemic given the restrictions to Director training, travel, and in-person meeting attendance. 2023 saw a return to prior levels of spend which serves to lower the amount of surplus being carried and increase the reliance on other sources of funding like taxation.
- Reserve transfer set to bring operating reserve to an even \$25,000, to be used for future shared initiatives for all Electoral Area Directors.

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

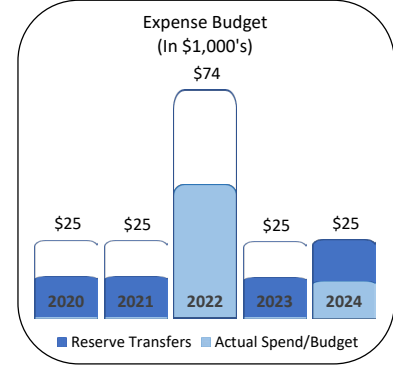
**Service Description**

The purpose of this budget is to provide funding for general local elections for electoral area directors and 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.

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.

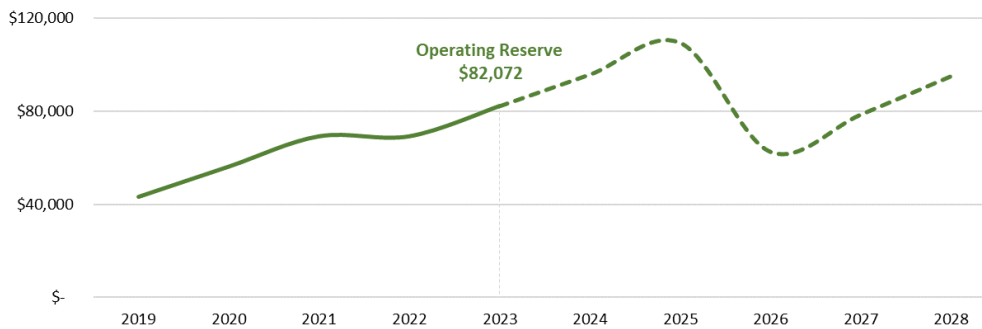
Related bylaws include No. 327, being Local Election, Assent Voting and Referendum Procedures Bylaw 2018.



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

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenue:							
Transfers from reserves	-	-	-	-	46,870	-	-
	-	-	-	-	46,870	-	-
Expense:							
Operating expenses	\$ 67	\$ 11,679	\$ 11,654	\$ 11,654	\$ 77,360	\$ 11,654	\$ 11,654
Transfers to reserves	13,000	13,000	13,623	13,623	-	16,032	16,513
	13,067	24,679	25,277	25,277	77,360	27,686	28,167
Surplus/(Deficit)	\$ (13,067)	\$ (24,679)	\$ (25,277)	\$ (25,277)	\$ (30,490)	\$ (27,686)	\$ (28,167)

**Reserves Summary:**



**Budget Commentary and Service Goals:**

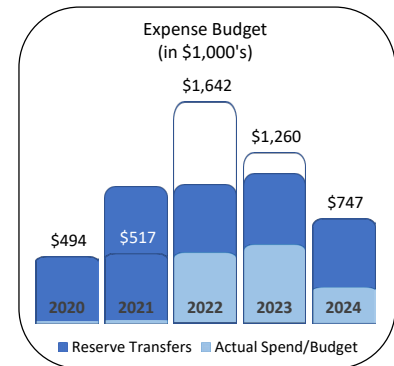
- To avoid significant variation in annual budgetary requirements, costs of general local elections are spread over the full quadrennial election cycle with unused funds being held in reserve until required.
- 2024 Budget includes \$6,000 contingency for any small by-elections.

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

Service Description

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

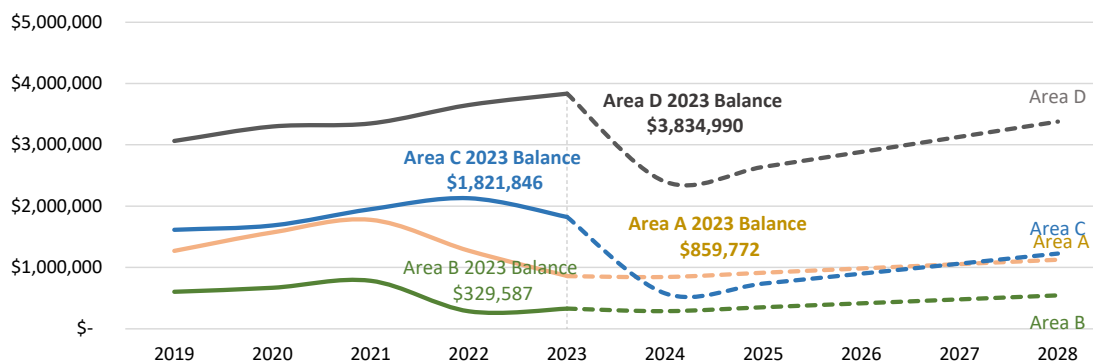
Eligible projects include broadband connectivity, public transit, drinking water, wastewater, solid waste, community energy systems, sport infrastructure, recreational infrastructure, cultural infrastructure, tourism infrastructure, disaster mitigation, and capacity building. Ineligible costs include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



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

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenue:							
Government transfers	\$ 1,106,095	\$ 1,248,119	\$ 735,679	\$ 506,819	\$ 506,819	\$ 506,819	\$ 506,819
	1,106,095	1,248,119	735,679	506,819	506,819	506,819	506,819
Expense:							
Operating expenses	588,799	752,859	239,728	11,194	11,530	11,876	12,232
Transfers to reserves	529,267	506,819	506,819	506,819	506,819	506,819	506,819
	1,118,066	1,259,678	746,547	518,013	518,349	518,695	519,051
Surplus/(Deficit)	\$ (11,971)	\$ (11,559)	\$ (10,868)	\$ (11,194)	\$ (11,530)	\$ (11,876)	\$ (12,232)

Reserves Summary:



Budget Commentary and Service Goals:

- The ‘Government transfers’ (revenue) and the ‘Transfers to reserves’ (expense) represent the total amount of Gas Taxes (aka Canada Community-Building Funds) received annually from the Federal Government flowing out to the individual Electoral Area reserves.
- ‘Transfers from reserves’ (revenue) and the ‘Operating expenses’ represent the amounts drawn from the individual reserves to support eligible projects in the region where the SRD does not retain ownership of the asset. The difference in those two amounts (the annual deficit), is the amount of the support service charges for the year. Support services charges are the administration fees each service function pays based on the number of transactions in any given year.
- Gas Tax draws for SRD owned infrastructure can be found in the respective Electoral Area Service functions.

Gas Tax Schedule (all projects):

		Area A	Area B	Area C	Area D
<b>2024 Opening Balance</b>		\$ 859,772	\$ 329,587	\$1,821,538	\$3,834,990
<b>2024 Estimated Transfer</b>		62,978	60,910	156,874	226,057
<b>Commitments:</b>					
<b>Area</b>	<b>Project</b>				
Area A:	Kyuquot Community Hall Design	37,825	-	-	-
Area A:	Heritage Hall Heating System	20,000	-	-	-
Area A:	Multi-use Trail	13,259	-	-	-
Area A:	Fish & Game Storage Facility	12,000	-	-	-
Area B:	Cortes Island Trails Network	-	55,634	-	-
Area B:	Kw'as Capital Project	-	22,382	-	-
Area B:	Cortes Community Hall Water System	-	8,020	-	-
Area C:	Parks Master Plan	-	-	75,000	-
Area C:	Master Transportation Plan	-	-	75,000	-
Area C:	Community Halls Service Condition Assessment	-	-	50,000	-
Area C:	Hoskyn Wharf Extension	-	-	221,123	-
Area C:	Q-Cove Village Trail System	-	-	94,734	-
Area C:	Granite Bay Shoreline Repairs	-	-	45,000	-
Area C:	Blenkin Park Playground Replacement	-	-	100,000	-
Area C:	Evan's Bay Wharf Refurbishment	-	-	150,000	-
Area C:	Granite Bay Boatramp Improvements	-	-	30,000	-
Area C:	Surge Narrows Marine Infrastructure Revitalization	-	-	400,000	-
Area C:	Port Neville Wharf Upgrades	-	-	300,000	-
Area D:	Parks Master Plan	-	-	-	75,000
Area D:	Southern Area D Water Meters	-	-	-	7,500
Area D:	Southern Area D Well No. 6	-	-	-	84,887
Area D:	Area D Drainage	-	-	-	90,994
Area D:	Meter Station Improvements	-	-	-	71,779
Area D:	Hagel Park Washroom & Playground Upgrades	-	-	-	100,000
Area D:	Salmon Point Trail Head Development	-	-	-	21,440
Area D:	Water System Replacement and Rehabilitation	-	-	-	1,000,000
Area D:	Craig Rd Pressure Zone Upgrade	-	-	-	100,000
Area D:	Hagel Park Greenway North/Storie Creek Trail	-	-	-	51,654
Area D:	Hagel Park Drainage	-	-	-	15,000
Area D:	Storie Creek Bridge	-	-	-	22,462
Area D:	Area D Bus Shelters	-	-	-	50,000
<b>Total Commitments</b>		83,084	86,036	1,540,857	1,690,716
<b>Uncommitted Balance</b>		<b>\$ 839,666</b>	<b>\$ 304,461</b>	<b>\$ 437,556</b>	<b>\$2,370,331</b>

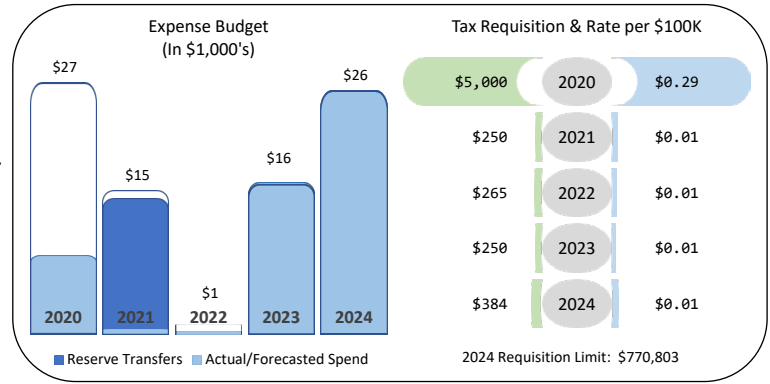
## 340 - Liquid Waste

### 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.

## Electoral Area Services



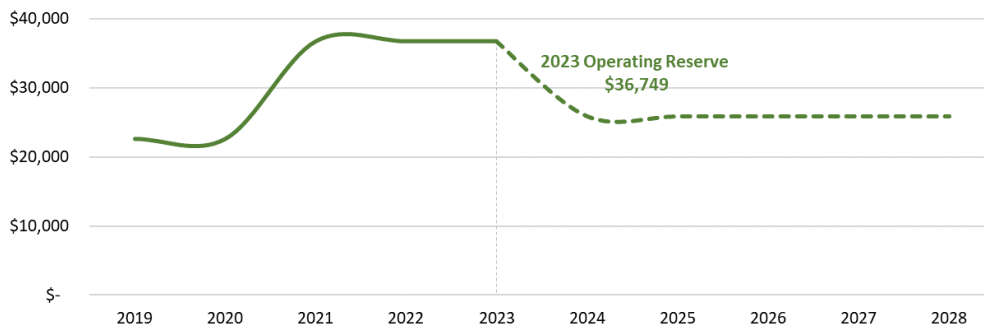
### Operating Budget:

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 250	\$ 250	\$ 384	\$ 1,197	\$ 1,209	\$ 1,221	\$ 1,233
Government transfers	16,000	-	14,000	-	-	-	-
Transfers from reserves	-	15,000	10,900	-	-	-	-
Prior year surplus	812	812	801	-	-	-	-
	<b>17,062</b>	<b>16,062</b>	<b>26,085</b>	<b>1,197</b>	<b>1,209</b>	<b>1,221</b>	<b>1,233</b>
<b>Expense:</b>							
Operating expenses	16,261	16,062	26,085	1,197	1,209	1,221	1,233
	<b>16,261</b>	<b>16,062</b>	<b>26,085</b>	<b>1,197</b>	<b>1,209</b>	<b>1,221</b>	<b>1,233</b>
<b>Surplus/(Deficit)</b>	<b>\$ 801</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 301	\$ 3	\$ 11	\$ 2	\$ 10	\$ 55	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.01	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.04	\$ 0.04	\$ 0.01	\$ 0.01
<b>Average requisition, per folio:</b>								
Area B	\$ 0.11	\$ 0.09	\$ -	\$ 0.03	\$ 0.06	\$ 0.06	\$ 0.05	\$ 0.00
Area D	\$ 0.11	\$ 0.12	\$ 11.33	\$ 0.06	\$ 0.26	\$ 0.22	\$ 0.09	\$ 0.00
<b>Regional Average</b>	<b>\$ 0.11</b>	<b>\$ 0.10</b>	<b>\$ 11.33</b>	<b>\$ 0.05</b>	<b>\$ 0.16</b>	<b>\$ 0.14</b>	<b>\$ 0.07</b>	<b>\$ 0.00</b>

### Reserves Summary:



### Budget Commentary and Service Goals:

- 2023 Transfers from reserves budget of \$15,000 for Septic Sludge Management study on Cortes however a \$10,000 Infrastructure Planning grant was received during the year. Before the Infrastructure Planning grant was announced, an additional \$6,000 had also been allocated from the Growing Communities Fund to support the projects. When multiple sources are funding get allocated to a project, the most restrictive sources are used first.
- 2024 Budget is for phase 2 of the Septic Sludge Management on Cortes Island, spending contingent on the results of phase 1.

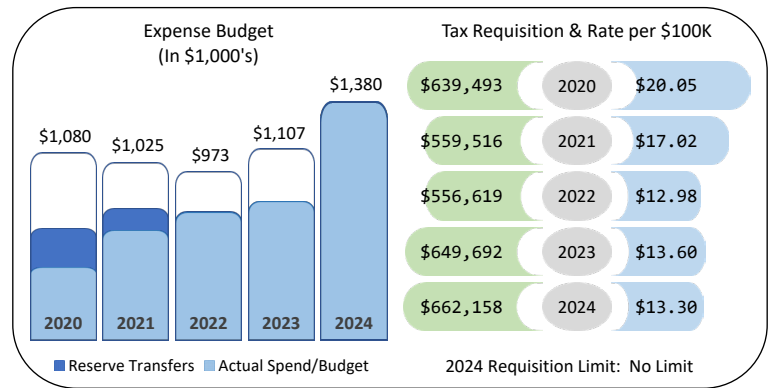
## Function 500 - Planning

## 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.



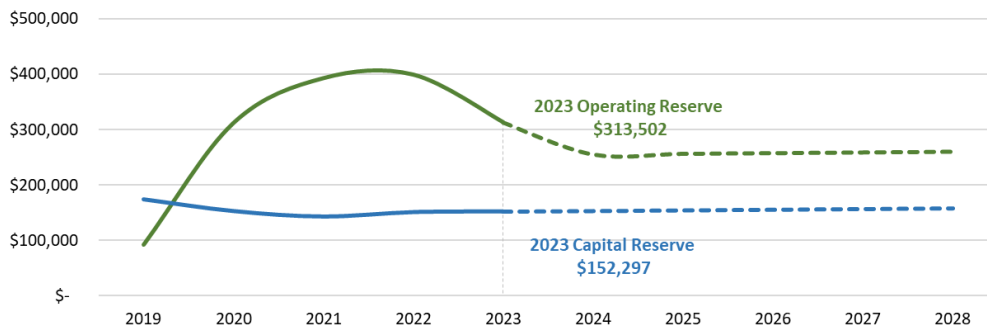
### Operating Budget: (consolidated)

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 649,692	\$ 649,692	\$ 662,158	\$ 1,016,209	\$ 1,030,560	\$ 1,045,235	\$ 1,060,240
Government transfers	29,458	81,000	290,937	-	-	-	-
Other revenue	121,112	50,000	50,000	50,000	50,000	50,000	50,000
Sales of services	6,000	15,000	15,000	15,000	15,000	15,000	15,000
Transfers from reserves	88,074	88,074	60,000	-	-	-	-
Prior year surplus	207,974	223,566	302,017	-	-	-	-
	1,102,310	1,107,332	1,380,112	1,081,209	1,095,560	1,110,235	1,125,240
<b>Expense:</b>							
Operating expenses	800,293	1,107,332	1,380,112	1,081,209	1,095,560	1,110,235	1,125,240
	800,293	1,107,332	1,380,112	1,081,209	1,095,560	1,110,235	1,125,240
<b>Surplus/(Deficit)</b>	\$ 302,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 505,862	\$ 20,846	\$ 10,450	\$ 17,821	\$ 43,027	\$ 61,504	\$ 2,314	\$ 334
Tax rate (per \$100K)	\$ 13.30	\$ 46.54	\$ 45.21	\$ 45.21	\$ 32.58	\$ 39.89	\$ 13.30	\$ 13.30
<b>Average requisition, per folio:</b>								
Area A	\$ 53.54	\$ 392.12	\$ -	\$ 87.88	\$ 52.51	\$ 119.90	\$ 15.41	\$ 3.42
Area B	96.92	82.06	-	29.36	57.59	57.06	45.34	0.67
Area C	87.58	45.77	-	24.57	148.64	53.04	38.92	1.60
Area D	100.14	110.48	10,449.88	59.64	243.00	201.37	78.62	1.89
<b>Regional Average</b>	\$ 84.55	\$ 157.61	\$ 10,449.88	\$ 50.36	\$ 125.43	\$ 107.84	\$ 44.57	\$ 1.89

**Reserves Summary:**



**Budget Commentary and Service Goals:**

- 2023 was a very productive year for the Planning department and saw completion of several Board projects and initiatives. 2023 Projects include:

  - \$75,000 for Electoral Area C Master Transportation Plan, funded by Community Works Funds. Budget also includes \$22,000 carryforward for Zoning Bylaw Review and \$10,000 Floodplain assessment.
  - Completion of Electoral Area D OCP.
  - Commencement of Electoral Area B Zoning Bylaw Review including public survey and open house.
  - Draft update to Planning Procedures and Fees Bylaw.
  - Proposed Water Bottling Amendments.
  - Update to Subdivision Servicing Bylaw.
  - Adoption of Backyard Chicken Amendment to Electoral Area D Zoning Bylaw.
  - Adoption of new Electoral Area C and D APC Bylaws.
  - Adoption of Building Height amendments to Electoral Area D Zoning Bylaw.
  - Application to the Housing Accelerator Fund.
  - Completion of Housing Action Plan.
  - Application and Award of Poverty Reduction Plan.
  - Application to the Community Emergency Preparedness Fund for floodplain mapping.
  - Electoral Area C and D APC Legal Training complete
- 2024 budget has been updated to include the \$149,293 Local Government Housing Implementation grant that was awarded after the preliminary budget was introduced.

**2024 Service Goals:**

- To deliver on the Boards Strategic Priorities as they relate to service delivery and community well-being, including:

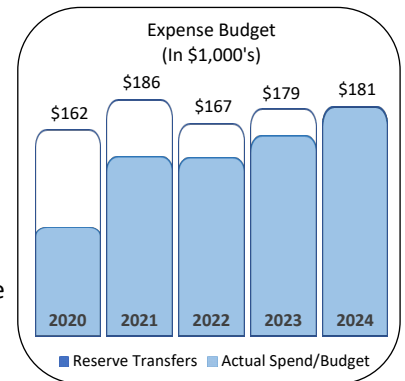
  - Implementation of the land use software.
  - Completion of Electoral Area B Zoning Bylaw.
  - Completion of Planning Procedures and Fees Bylaw Review.
  - Commencement of Electoral Area C OCP.
  - Initiation of required regulatory considerations in light of housing related legislation.
  - Project Management of Poverty Reduction Plan.
  - Regulatory Bylaw Updates to reflect changes to Provincial Legislation.
  - Prep for Area D Zoning Bylaw Review.

Sub-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)**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Operating expenses	157,917	178,774	<b>180,857</b>	181,273	181,702	182,144	182,599

**Budget Commentary and Service Goals:**

- Continue to improve on system integrations between GIS and finance (Vadim views/BCA imports).
- Explore full cloud hosted solution.
- Continue to develop uMapIt v2.0 external for public use (leveraging new technology/more robust application).
- Continue with LIDAR data acquisition.

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

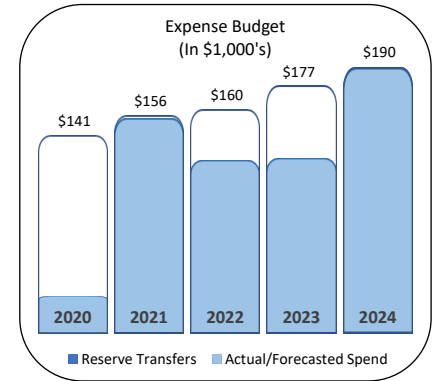
**Service Description**

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)**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Operating expenses	125,741	177,096	<b>190,740</b>	201,648	202,583	203,546	204,538

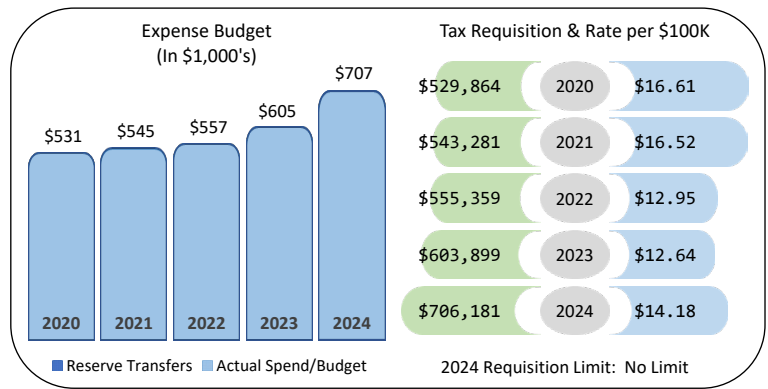
**Budget Commentary and Service Goals:**

- Maintain current service levels.
- Implementation of an Adjudication Process in conjunction with the CVRD.
- Update Municipal Ticket Information bylaw to allow for more robust enforcement action.
- Update Electoral Area D Noise Control Bylaw.
- Update Electoral Area D Dog Control Bylaw.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 603,899	\$ 603,899	\$ 706,181	\$ 720,385	\$ 734,821	\$ 749,546	\$ 764,566
Grants in lieu	1,120	1,120	1,120	1,120	1,120	1,120	1,120
Prior year surplus	136	85	51	-	-	-	-
	605,155	605,104	707,352	721,505	735,941	750,666	765,686
<b>Expense:</b>							
Operating expenses	605,104	605,104	707,352	721,505	735,941	750,666	765,686
	605,104	605,104	707,352	721,505	735,941	750,666	765,686
Surplus/(Deficit)	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 539,494	\$ 22,232	\$ 11,145	\$ 19,006	\$ 45,887	\$ 65,593	\$ 2,468	\$ 356
Tax rate (per \$100K)	\$ 14.19	\$ 49.65	\$ 48.23	\$ 48.23	\$ 34.76	\$ 42.56	\$ 14.19	\$ 14.19
<b>Average requisition, per folio:</b>								
Area A	\$ 57.10	\$ 418.19	\$ -	\$ 93.72	\$ 56.00	\$ 127.88	\$ 16.44	\$ 3.64
Area B	103.37	87.52	-	31.31	61.41	60.85	48.36	0.71
Area C	93.40	48.81	-	26.20	158.52	56.57	41.51	1.70
Area D	106.80	117.83	11,144.63	63.60	259.16	214.76	83.84	2.02
Regional Average	\$ 90.17	\$ 168.09	\$ 11,144.63	\$ 53.71	\$ 133.77	\$ 115.01	\$ 47.54	\$ 2.02

**Budget Commentary and Service Goals:**

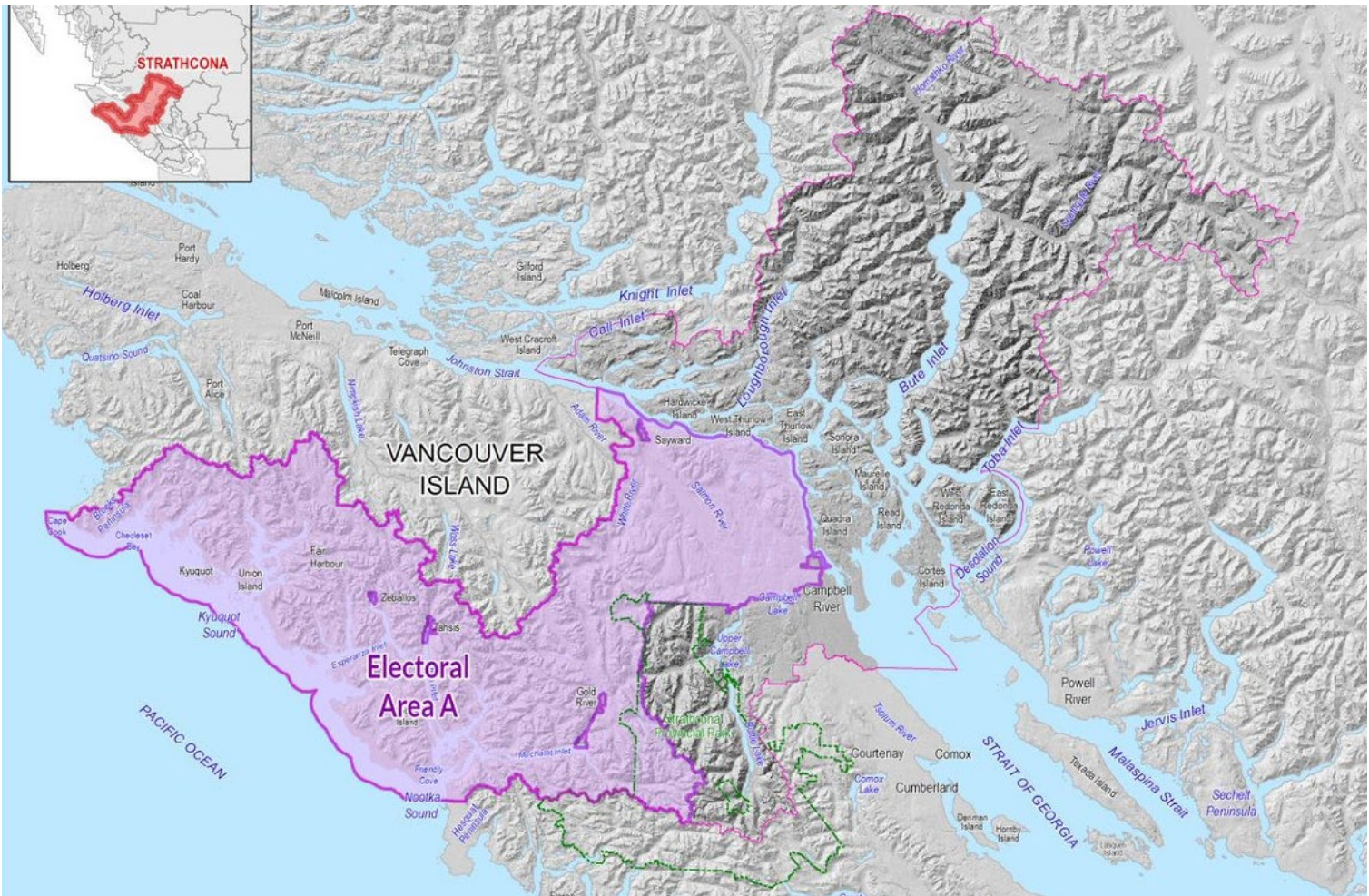
- Maintain service levels as established by the Vancouver Island Regional Library Board.
- SRD’s portion of the VIRL budget increasing 17.0% for 2024. (Prior year increase was 8.7%) 8.1% is the average increase for all members.
- The SRD also has bylaws in place to borrow \$14,000,000 on behalf of VIRL however that debt is separate from any amounts in this function and will be directly funded by VIRL. This debt will be a flow-through amount, structured the same way any municipal borrowing is done. (See Function 199)

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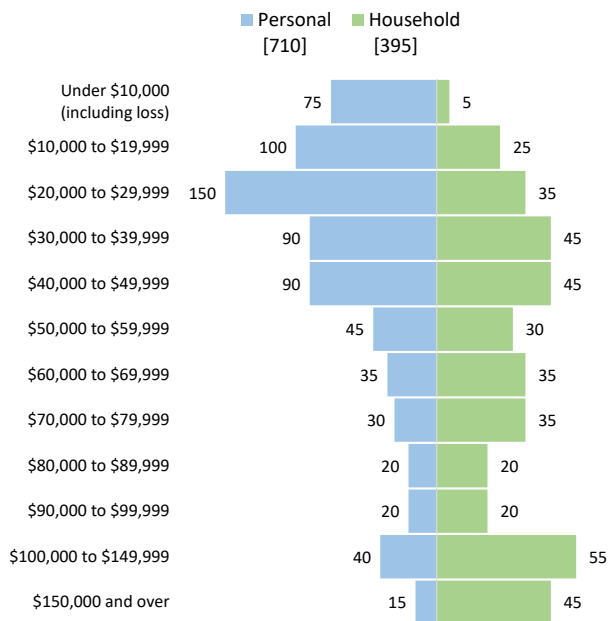
# Electoral Area A

## Kyuquot/Nootka-Sayward

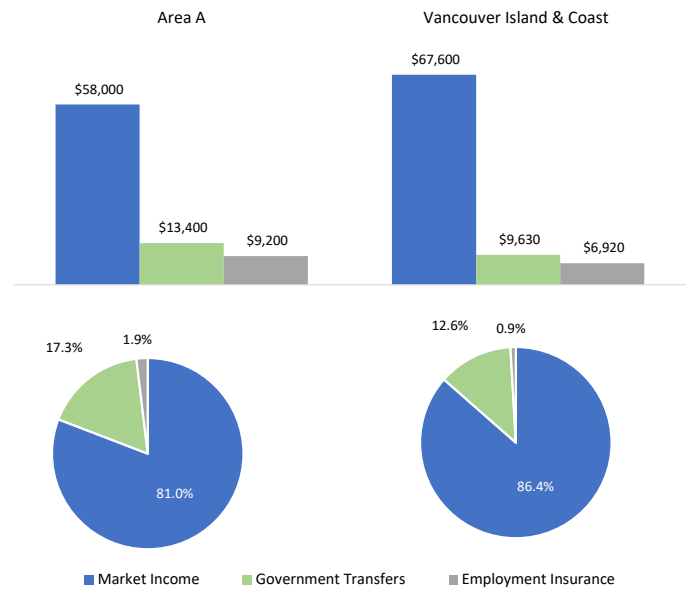


**Electoral Area A** covers approximately 9,050 square kilometres and surrounds the villages of Gold River, Sayward, Tahsis and Zeballos. The region runs from the northern boundary of the City of Campbell River to just north of the Village of Sayward and extends to the western shore of Vancouver Island,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

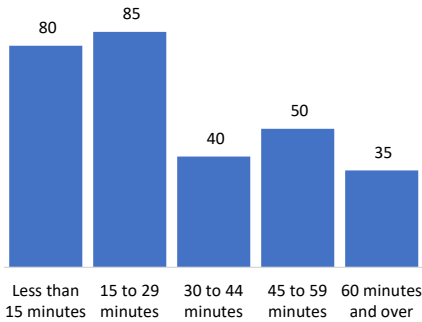
Area A Income Distribution



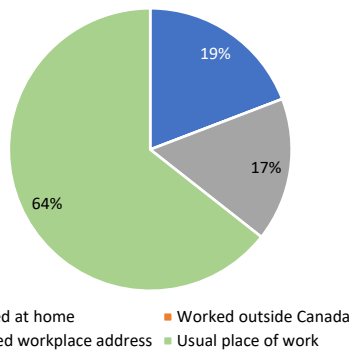
Income Source and Average Value vs. Region



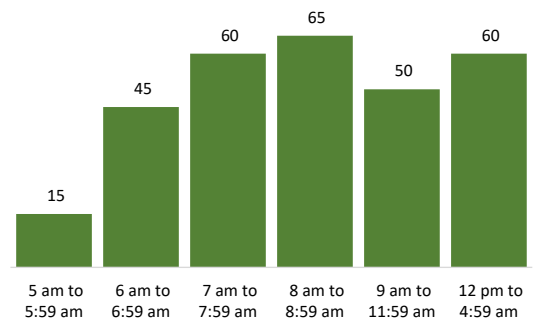
Commuting Duration (not including work-from-home)



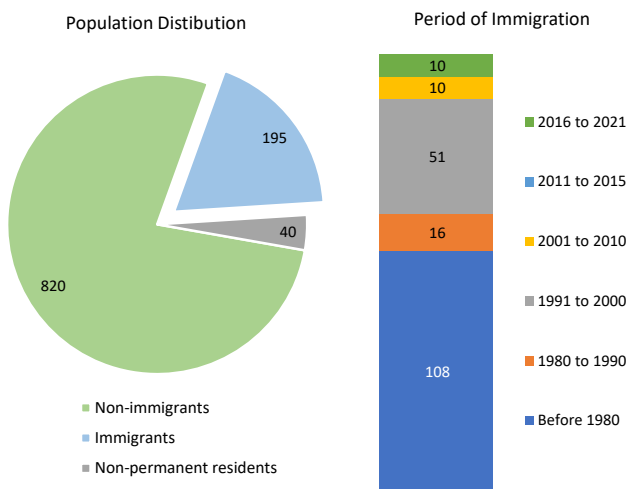
Place of Work



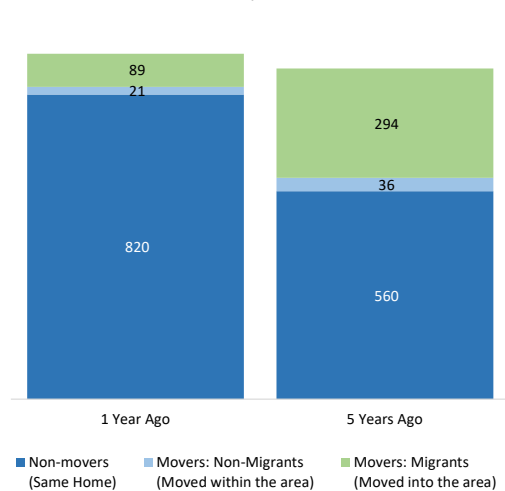
Time Leaving for Work (not including work-from-home)



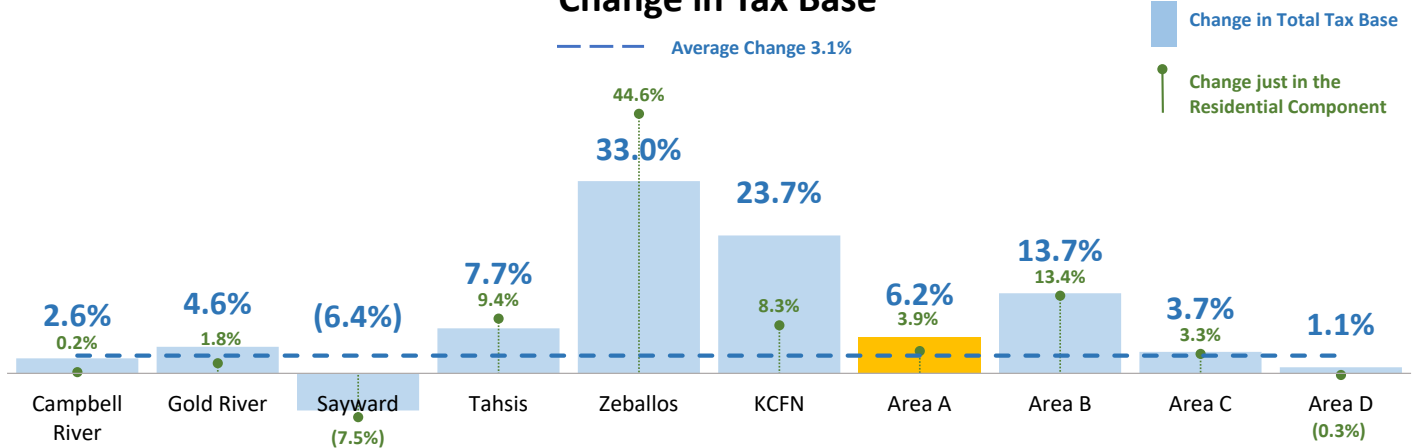
Immigration Profile



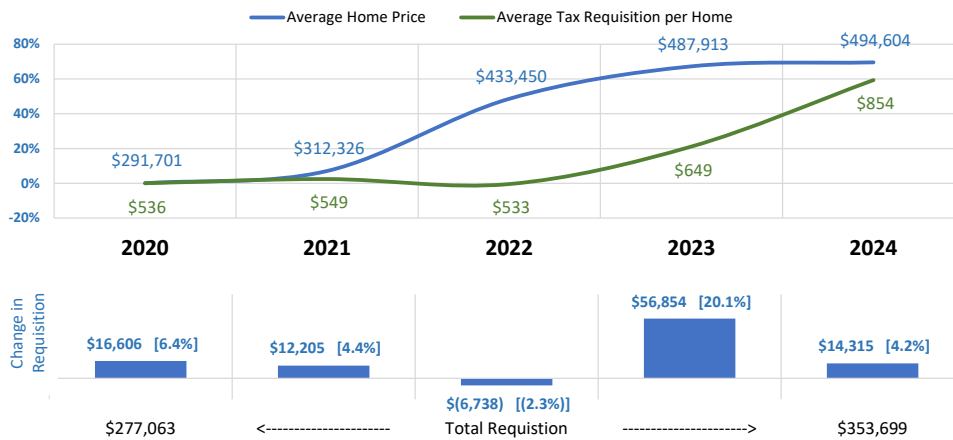
Mobility Profile



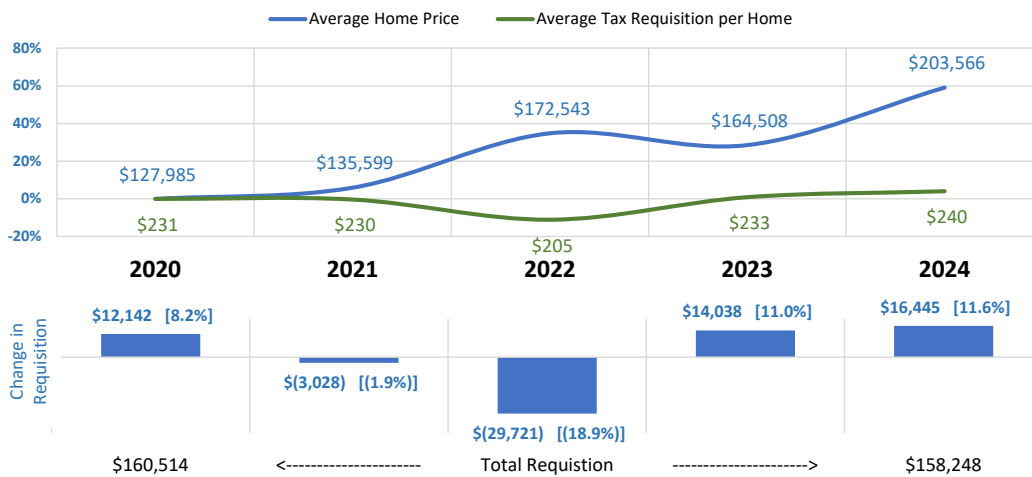
### Change in Tax Base

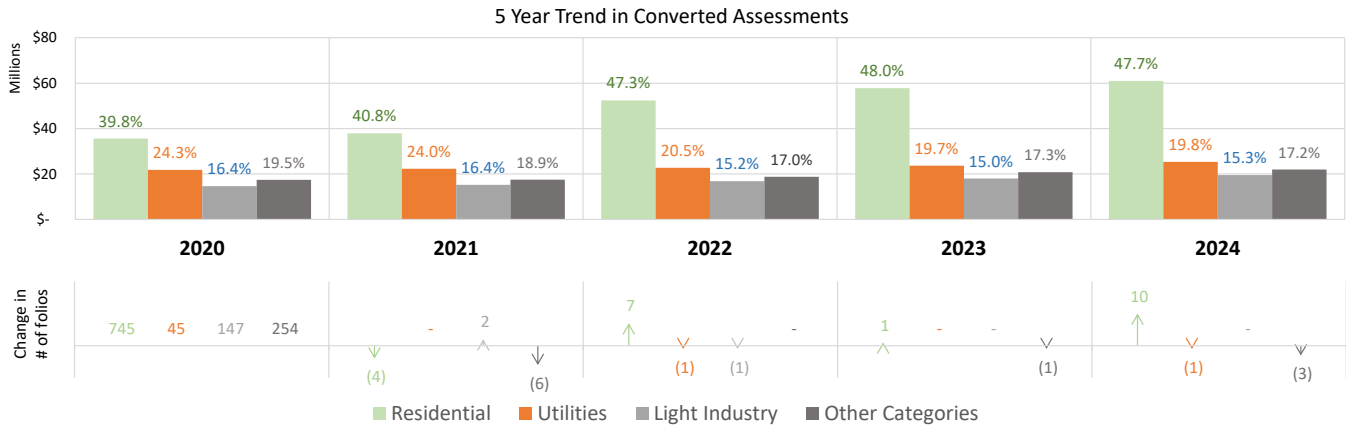


### Electoral Area A: Part A Sayward



### Electoral Area A: Kyuquot/Nootka





Property Tax Requisition Summary

Estimated 2023 to 2024 Tax Rate Change

Based on BC Assessment Completed Roll (January 2024)

Function	Requisition				Estimated Tax (per \$100K)		
	2023 Actual	2024 Budget	\$ Change	% Change	2023 Actual	2024 Budget	\$ Change
<b>Corporate Services:</b>							
110 - Administration and General Government	\$ 38,211	\$ 40,577	\$ 2,365	6.2 %	\$ 6.34	\$ 6.34	\$ 0.00
<b>Regional Services:</b>							
149 - Regional Broadband	3,397	4,159	762	22.4 %	0.56	0.65	0.09
150 - Regional Feasibility Studies	1,378	99	(1,279)	(92.8)%	0.23	0.02	(0.21)
272 - Strathcona Emergency Program	16,672	19,167	2,496	15.0 %	2.77	2.99	0.23
275 - 911 Emergency Answering Service	16,902	19,353	2,451	14.5 %	2.80	3.02	0.22
294 - Noise Control - Area A	2,000	2,250	250	12.5 %	0.33	0.35	0.02
451 - Just Like Home	3,462	3,574	112	3.2 %	0.57	0.56	(0.02)
510 - Planning Non Part 26	13	13	0	0.1 %	0.00	0.00	(0.00)
<b>Electoral Areas:</b>							
130 - Electoral Area Administration	85,893	97,361	11,468	13.4 %	14.25	15.21	0.96
500 - Planning	81,950	85,104	3,155	3.8 %	13.60	13.30	(0.30)
630 - Vancouver Island Regional Library	76,174	90,763	14,589	19.2 %	12.64	14.18	1.54
<b>Area A:</b>							
120 - Area A Grants In Aid	517	995	478	92.5 %	0.09	0.16	0.07
151 - Area A Feasibility Studies	20,543	857	(19,686)	(95.8)%	3.41	0.13	(3.27)
<b>Area A Sayward:</b>							
245 - Sayward Valley Fire ^	104,661	115,787	11,126	10.6 %	77.93	75.15	(2.78)
247 - Duncan Bay Fire Service Area ^	-	11,840	11,840	100.0 %	-	36.01	36.01
368 - Sayward Valley Refuse Disposal ^	19,817	20,928	1,111	5.6 %	5.33	5.52	0.18
534 - Area A House Numbering ^	379	378	(1)	(0.3)%	0.10	0.10	(0.00)
554 - Area A Sayward Economic Development ^	500	650	150	30.0 %	0.13	0.17	0.04
680 - Sayward Valley Heritage Hall ^	27,705	28,675	970	3.5 %	20.36	18.41	(1.95)
<b>Area A Kyuquot:</b>							
271 - Area A Emergency Program ^	1,000	1,000	-	0.0 %	0.44	0.39	(0.05)
364 - Area A Kyuquot/Nootka Solid Waste Dispo	9,018	9,365	347	3.8 %	3.95	3.61	(0.34)
677 - Kyuquot Community Hall ^	341	390	49	14.4 %	1.22	1.20	(0.02)
<b>Total Requisition - Area A Sayward:</b>	<b>\$ 359,304</b>	<b>\$ 394,696</b>	<b>\$ 35,777</b>	<b>9.9 %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Requisition - Area A Kyuquot:</b>	<b>\$ 151,229</b>	<b>\$ 158,589</b>	<b>\$ 6,894</b>	<b>4.9 %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

^ specified area

Area A - Sayward:

Average Residential Property Value:	\$ 487,913	\$ 494,604
Estimated Tax Per Average Residential Property	\$ 558.81	\$ 599.41

Area A - Kyuquot:

Average Residential Property Value:	\$ 164,508	\$ 203,566
Estimated Tax Per Average Residential Property	\$ 233.09	\$ 240.41

Estimated Tax Requisition per Average Household is \$682.86 [Sayward] & \$240.41 [Kyuquot] for 2023.  
 [2023 = \$639.18 & 233.09]

Average Sayward Home Value is \$494,604 for 2024. [2023 = \$487,913]  
 Average Kyuquot Home Value is \$203,566 for 2024. [2023 = \$164,508]

Impact of Assessment Shift:  
 \$0.41(Sayward)/\$0.31  
 (Kyuquot), per Home

Item Description	2023 Tax per Household	2024 Tax Increase	2024 Tax Decrease	Net 2024 Change
450 - Regional Housing Annual Total: \$0.00	\$0.00			\$0.00
510 - Planning (Non Part 24) Annual Total: \$0.01	\$0.00	\$0.01		\$0.01
150 - Feasibility Studies - Regional Annual Total: \$0.06	\$0.00	\$0.06		\$0.06
534 - House Numbering Area A Sayward ^ Annual Total: \$0.49	\$0.00	\$0.49		\$0.49
151 - Feasibility Studies - Electoral Area A Annual Total: \$0.54	\$0.00	\$0.54		\$0.54
120 - Grant in Aid Area A Annual Total: \$0.63	\$0.00	\$0.63		\$0.63
271 - Kyuquot Nootka Emergency Program ^ Annual Total: \$0.79	\$0.00	\$0.79		\$0.79
554 - Economic Development - Area A Sayward ^ Annual Total: \$0.85	\$0.00	\$0.85		\$0.85
294 - Noise Control - Area A Annual Total: \$1.42	\$0.00	\$1.42		\$1.42
451 - Just Like Home Annual Total: \$2.25	\$0.00	\$2.25		\$2.25
149 - Regional Broadband Annual Total: \$2.62	\$0.00	\$2.62		\$2.62
677 - Kyuquot Community Hall ^ Annual Total: \$3.12	\$0.00	\$3.12		\$3.12
364 - Area A Kyuquot Nootka Solid Waste ^ Annual Total: \$7.36	\$0.00	\$7.36		\$7.36
272 - Strathcona Emergency Program Annual Total: \$12.06	\$0.00	\$12.06		\$12.06
275 - 911 Answering Service Annual Total: \$12.17	\$0.00	\$12.17		\$12.17
110 - Administration - General Government Annual Total: \$25.53	\$0.00	\$25.53		\$25.53
368 - Sayward and Area A Refuse ^ Annual Total: \$27.28	\$0.00	\$27.28		\$27.28
500 - Planning Annual Total: \$53.54	\$0.00	\$53.54		\$53.54
630 - Vancouver Island Regional Library Annual Total: \$57.10	\$0.00	\$57.10		\$57.10
130 - Electoral Area Administration Annual Total: \$61.25	\$0.00	\$61.25		\$61.25
680 - Sayward Valley Heritage Hall ^ Annual Total: \$83.46	\$0.00	\$83.46		\$83.46
* 247 - Duncan Bay Fire Service Area ^ Annual Total: \$160.17	\$0.00	\$160.17		\$160.17
245 - Sayward Valley Fire Protection ^ Annual Total: \$341.64	\$0.00	\$341.64		\$341.64

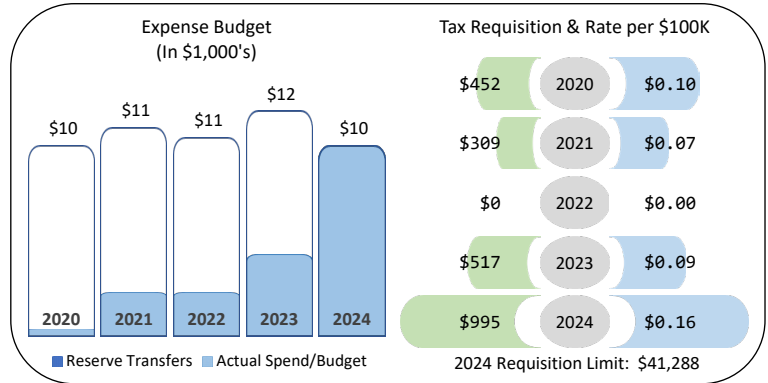
\* 247 - Duncan Bay Fire excluded from totals given the small defined service area

2023 Tax per Household    2024 Tax Increase    2024 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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 517	\$ 517	\$ 995	\$ 10,387	\$ 10,398	\$ 10,410	\$ 10,422
Prior year surplus	13,327	11,752	9,381	-	-	-	-
	13,844	12,269	10,376	10,387	10,398	10,410	10,422
<b>Expense:</b>							
Operating expenses	4,463	12,269	10,376	10,387	10,398	10,410	10,422
	4,463	12,269	10,376	10,387	10,398	10,410	10,422
Surplus/(Deficit)	\$ 9,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 475	\$ 197	\$ -	\$ 152	\$ 70	\$ 95	\$ 4	\$ 2
Tax rate (per \$100K)	\$ 0.16	\$ 0.54	\$ -	\$ 0.53	\$ 0.38	\$ 0.47	\$ 0.16	\$ 0.16
<b>Average requisition, per folio:</b>								
Area A	\$ 0.63	\$ 4.58	\$ -	\$ 1.03	\$ 0.61	\$ 1.40	\$ 0.18	\$ 0.04

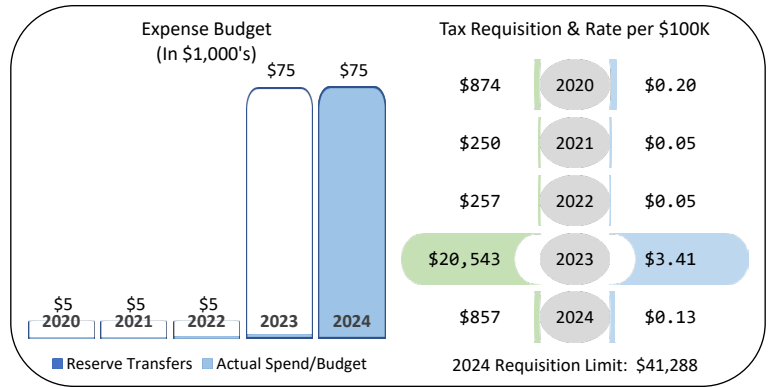
**Budget Commentary and Service Goals:**

- Grant in aid budgets allocated by the Board annually to provide funding for projects or events that benefit the area.
- Funds are distributed to achieve the Board’s strategic goals as they relate to community well being, climate resiliency, and good governance.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 20,543	\$ 20,543	\$ 857	\$ 5,500	\$ 5,515	\$ 5,531	\$ 5,547
Government transfers	-	50,000	50,000	-	-	-	-
Other revenue	-	-	709	-	-	-	-
Prior year surplus	4,628	4,709	23,919	-	-	-	-
	25,171	75,252	75,485	5,500	5,515	5,531	5,547
<b>Expense:</b>							
Operating expenses	1,252	75,252	75,485	5,500	5,515	5,531	5,547
	1,252	75,252	75,485	5,500	5,515	5,531	5,547
<b>Surplus/(Deficit)</b>	<b>\$ 23,919</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 409	\$ 170	\$ -	\$ 131	\$ 60	\$ 82	\$ 3	\$ 1
Tax rate (per \$100K)	\$ 0.13	\$ 0.47	\$ -	\$ 0.46	\$ 0.33	\$ 0.40	\$ 0.13	\$ 0.13
<b>Average requisition, per folio:</b>								
Area A	\$ 0.54	\$ 3.95	\$ -	\$ 0.88	\$ 0.53	\$ 1.21	\$ 0.16	\$ 0.03

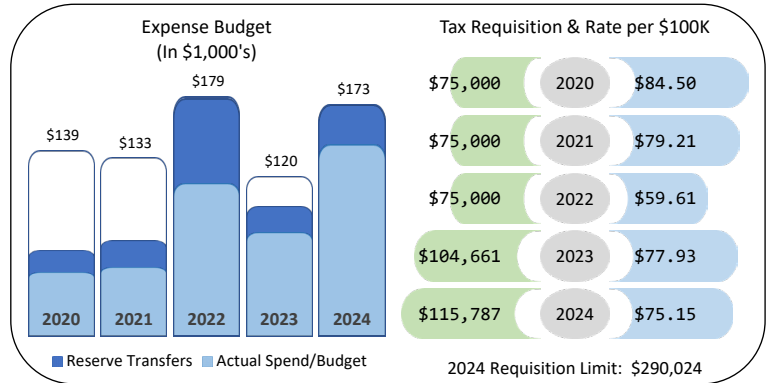
**Budget Commentary and Service Goals:**

- 2023 budget for Area A Fire Service and Walters Island Water System.
- \$50,000 government transfer from the Growing Communities Fund for the Water study on Walters Island. Project is being carried into 2024.

**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%.

**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 104,661	\$ 104,661	\$ 115,787	\$ 121,902	\$ 125,732	\$ 127,257	\$ 131,634
Government transfers	-	-	41,000	-	-	-	-
Other revenue	420	550	550	550	550	550	550
Prior year surplus	8,271	14,352	16,063	-	-	-	-
	113,352	119,563	173,400	122,452	126,282	127,807	132,184
<b>Expense:</b>							
Operating expenses	77,289	99,563	143,308	102,452	106,282	107,807	112,184
Transfers to reserves	20,000	20,000	30,092	20,000	20,000	20,000	20,000
	97,289	119,563	173,400	122,452	126,282	127,807	132,184
Surplus/(Deficit)	\$ 16,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

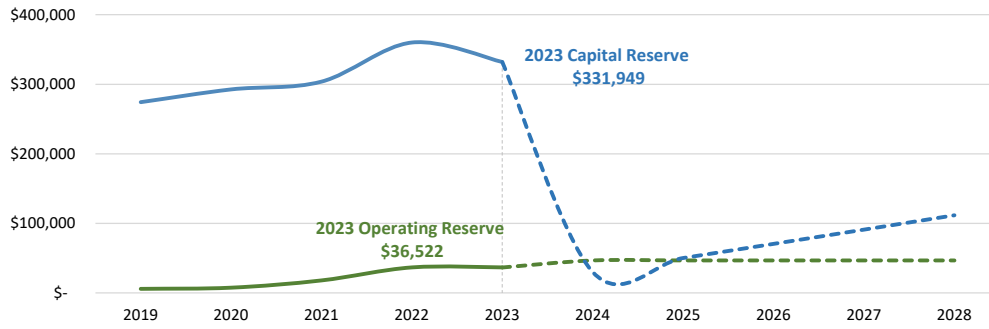
**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Sayward Fire Equipment Replacement</b> Replacement of fire fleet and equipment upgrades to maintain services.	\$ 199,445	\$ 125,000	-	-	-	-	Reserves
<b>Dual-purpose Potable Water/Firefighting Cistern</b> Installation of a Dual-purpose Potable Water/Firefighting Cistern, funded by Growing Communities Fund.	\$ 1,456	-	-	-	-	-	Grants
<b>Sayward Sub-Regional Fire Services</b> Capital upgrades for the Area A and Sayward, funded by Growing Communities Fund.	\$ 305,000	-	-	-	-	-	Grants

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 104,199	\$ 259	\$ -	\$ 1,108	\$ 6,440	\$ 3,050	\$ 497	\$ 233
Tax rate (per \$100K)	\$ 75.15	\$ 263.02	\$ -	\$ 255.51	\$ 184.12	\$ 225.45	\$ 75.15	\$ 75.15
<b>Average requisition, per folio:</b>								
Area A	\$ 341.64	\$ 259.08	\$ -	\$ 42.62	\$ 585.41	\$ 132.62	\$ 248.74	\$ 13.72

Reserve Summary:



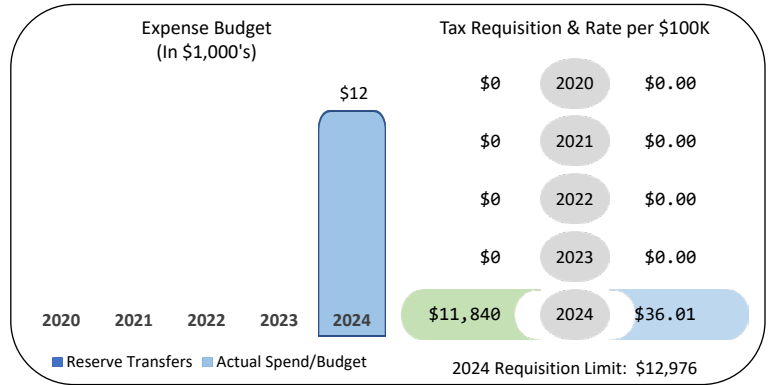
Budget Commentary and Service Goals:

- Prior year surplus due to final budget from Village including \$29,910 in grant revenues. Half of that difference was added to the 2024 reserve transfer to accumulate funds in advance of potential service agreement changes with the Village.
- 2024 Budget includes \$41,000 funding for a portion of the CRI Firesmart Community Funding - Holistic FireSmart and Rx grant. This revenue is offset by related project expenses included in 'Operating Expenses'.
- Study currently in-progress with the Village of Saward to review service levels to support the Boards efforts in ensuring climate resiliency and asset protection in a fiscally responsible manner.

**Service Description**

The SRD contracts the City of Campbell River to provide fire protection services to a portion of Electoral Area A: Kyuquot/Nootka–Sayward.

The authority for this service was originally established on June 14, 2023 through Bylaw 480. The maximum levy for this service is the greater of \$11,840 or \$0.47 per \$1,000 of the assessed value of the defined portion of Electoral Area A for this service as established by bylaw.



**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ -	\$ -	\$ 11,840	\$ 11,840	\$ 11,840	\$ 11,840	\$ 11,840
	-	-	11,840	11,840	11,840	11,840	11,840
<b>Expense:</b>							
Operating expenses	-	-	11,131	11,840	11,840	11,840	11,840
Other transfers	-	-	709	-	-	-	-
	-	-	11,840	11,840	11,840	11,840	11,840
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 8,809	\$ -	\$ -	\$ 1,054	\$ 1,949	\$ -	\$ -	\$ 28
Tax rate (per \$100K)	\$ 36.01	\$ -	\$ -	\$ 122.44	\$ 88.23	\$ -	\$ -	\$ 36.02
<b>Average requisition, per folio:</b>								
Area A	\$ 160.17	\$ -	\$ -	\$ 527.12	\$ 649.53	\$ -	\$ -	\$ 28.09

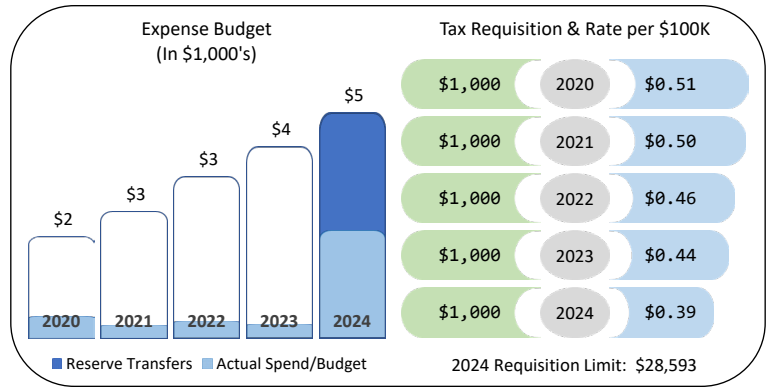
**Budget Commentary and Service Goals:**

- This is a new service for 2023 that will see fire protection services offered to the Duncan Bay Road in Electoral Area A. The initiative aligns to the Board’s strategic priorities of Community Well Being given the homeowners are currently not serviced with fire protection as well as Climate Resilience as the community will be more prepared to respond to wildfire and other emergency events.
- The new service is anticipated to lower insurance costs for homeowners in the service area.

**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, mass care supplies, and tsunami preparedness.

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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,293	\$ 2,302	\$ 2,311	\$ 2,320
Prior year surplus	3,077	3,077	3,791	-	-	-	-
	<u>4,077</u>	<u>4,077</u>	<u>4,791</u>	<u>2,293</u>	<u>2,302</u>	<u>2,311</u>	<u>2,320</u>
<b>Expense:</b>							
Operating expenses	286	4,077	2,284	2,293	2,302	2,311	2,320
Transfers to reserves	-	-	2,507	-	-	-	-
	<u>286</u>	<u>4,077</u>	<u>4,791</u>	<u>2,293</u>	<u>2,302</u>	<u>2,311</u>	<u>2,320</u>
<b>Surplus/(Deficit)</b>	<b>\$ 3,791</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 187	\$ 478	\$ -	\$ 112	\$ 74	\$ 142	\$ 5	\$ 3
Tax rate (per \$100K)	\$ 0.39	\$ 1.35	\$ -	\$ 1.31	\$ 0.95	\$ 1.16	\$ 0.39	\$ 0.39
<b>Average requisition, per folio:</b>								
Area A	\$ 0.79	\$ 17.06	\$ -	\$ 1.29	\$ 0.91	\$ 15.80	\$ 0.33	\$ 0.13

**Reserves Summary:**



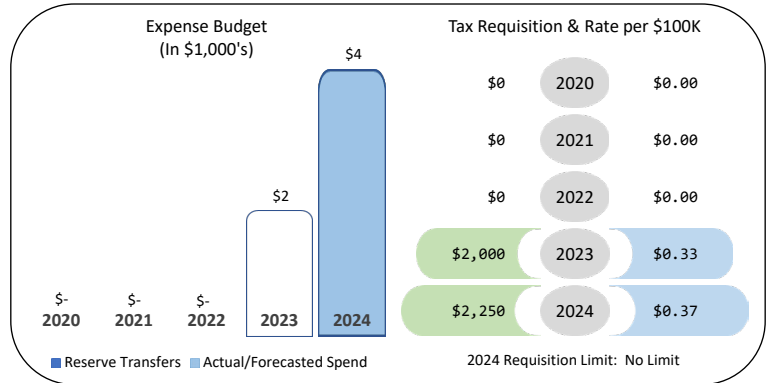
**Budget Commentary and Service Goals:**

- This service function has been building surplus/reserves annually in advance of any future projects.
- Maintain current service levels.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 2,000	\$ 2,000	\$ 2,250	\$ 5,258	\$ 5,266	\$ 5,274	\$ 5,282
Prior year surplus	-	-	2,000	-	-	-	-
	2,000	2,000	4,250	5,258	5,266	5,274	5,282
<b>Expense:</b>							
Operating expenses	-	2,000	4,250	5,258	5,266	5,274	5,282
	-	2,000	4,250	5,258	5,266	5,274	5,282
<b>Surplus/(Deficit)</b>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 1,074	\$ 446	\$ -	\$ 344	\$ 158	\$ 216	\$ 9	\$ 4
Tax rate (per \$100K)	\$ 0.35	\$ 1.23	\$ -	\$ 1.20	\$ 0.86	\$ 1.05	\$ 0.35	\$ 0.35
<b>Average requisition, per folio:</b>								
Area D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

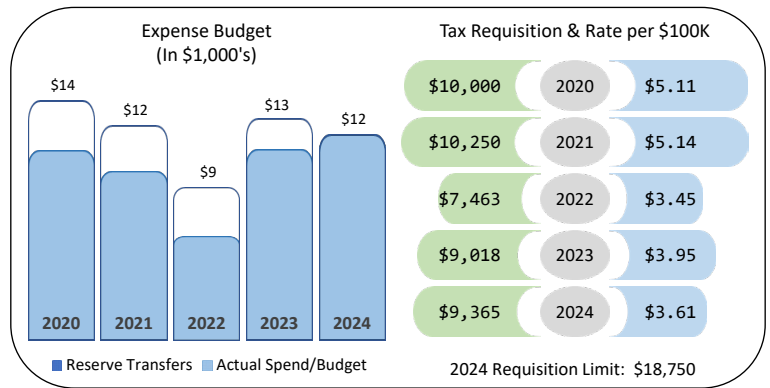
**Budget Commentary and Service Goals:**

- 2023 Implementation of Electoral Area A Noise Control Service.
- 2023 Adoption of the Electoral Area A Noise Control Regulatory Bylaw.
- 2024 Budget set to maintain prior requisition and build toward establishing a \$5,000 contingency amount.
- Service is intended to support the Boards efforts to foster good governance and community well being.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 9,018	\$ 9,018	\$ 9,365	\$ 11,755	\$ 11,855	\$ 11,956	\$ 12,061
Prior year surplus	4,051	3,499	2,292	-	-	-	-
	<u>13,069</u>	<u>12,517</u>	<u>11,657</u>	<u>11,755</u>	<u>11,855</u>	<u>11,956</u>	<u>12,061</u>
<b>Expense:</b>							
Operating expenses	10,777	12,517	11,657	11,755	11,855	11,956	12,061
	<u>10,777</u>	<u>12,517</u>	<u>11,657</u>	<u>11,755</u>	<u>11,855</u>	<u>11,956</u>	<u>12,061</u>
Surplus/(Deficit)	\$ 2,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

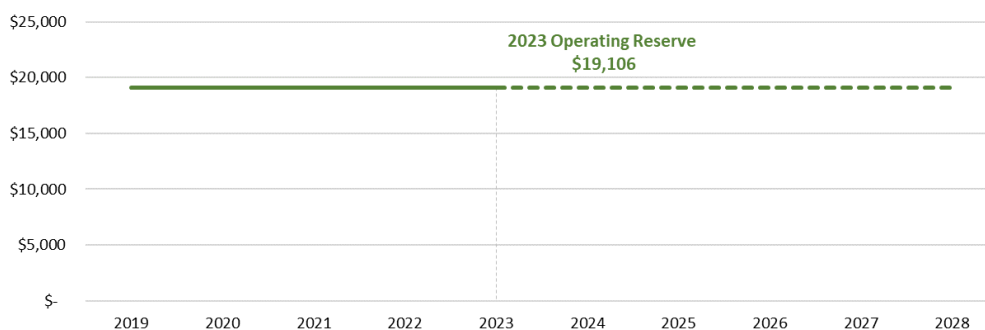
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 1,751	\$ 4,473	\$ -	\$ 1,050	\$ 689	\$ 1,332	\$ 47	\$ 23
Tax rate (per \$100K)	\$ 3.61	\$ 12.65	\$ -	\$ 12.29	\$ 8.85	\$ 10.84	\$ 3.61	\$ 3.61

Average requisition, per folio:

Area A	\$ 7.36	\$ 159.76	\$ -	\$ 12.07	\$ 8.51	\$ 147.99	\$ 3.10	\$ 1.23
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**Reserves Summary:**



**Budget Commentary and Service Goals:**

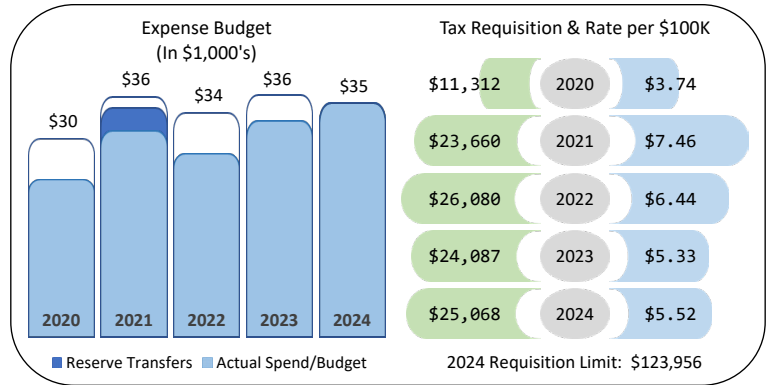
- Tipping fees imposed by Comox Strathcona Waste Management (CSWM) anticipated to be increased by 7% for 2024.
- Budget assumes full spend on Tipping Fees, actual amount will not be known till early 2024.
- Represent and advocate for the needs of Area A residents on the Regional Solid Waste Advisory Committee Solid Waste Management Plan.

**Service Description**

This service accommodates the annual “Clean-up Days” program for the region where residents can drop off waste and recycling three times per year in the 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.



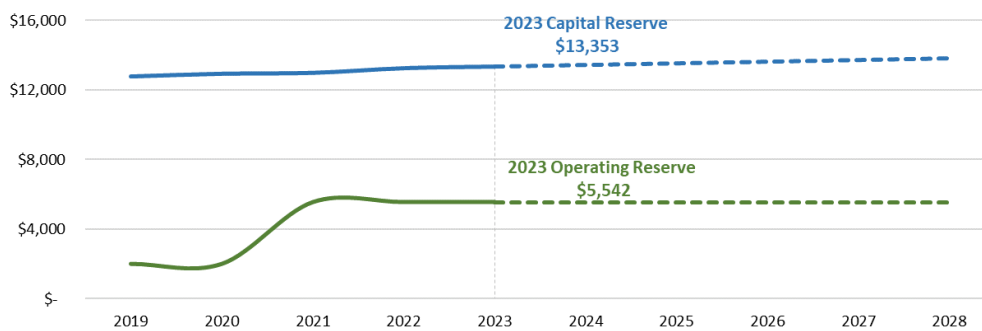
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 24,087	\$ 24,087	\$ 25,068	\$ 30,237	\$ 31,330	\$ 32,459	\$ 33,625
Grants in lieu	87	-	-	-	-	-	-
Other revenue	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Prior year surplus	6,503	6,356	4,111	-	-	-	-
	<u>36,677</u>	<u>36,443</u>	<u>35,179</u>	<u>36,237</u>	<u>37,330</u>	<u>38,459</u>	<u>39,625</u>
<b>Expense:</b>							
Operating expenses	32,566	36,443	35,179	36,237	37,330	38,459	39,625
	<u>32,566</u>	<u>36,443</u>	<u>35,179</u>	<u>36,237</u>	<u>37,330</u>	<u>38,459</u>	<u>39,625</u>
<b>Surplus/(Deficit)</b>	<u>\$ 4,111</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	\$ 17,278	\$ 183	\$ -	\$ 4,497	\$ 1,634	\$ 1,382	\$ 71	\$ 22
Tax rate (per \$100K)	\$ 5.52	\$ 19.30	\$ -	\$ 18.75	\$ 13.51	\$ 16.55	\$ 5.52	\$ 5.52
<b>Average requisition, per folio:</b>								
Area A	\$ 27.28	\$ 11.08	\$ -	\$ 62.17	\$ 43.36	\$ 22.87	\$ 10.54	\$ 1.02
Village of Sayward	-	-	-	-	-	-	-	-
<b>Regional Average</b>	<u>\$ 27.28</u>	<u>\$ 11.08</u>	<u>\$ -</u>	<u>\$ 62.17</u>	<u>\$ 43.36</u>	<u>\$ 22.87</u>	<u>\$ 10.54</u>	<u>\$ 1.02</u>

**Reserves Summary:**



**Budget Commentary and Service Goals:**

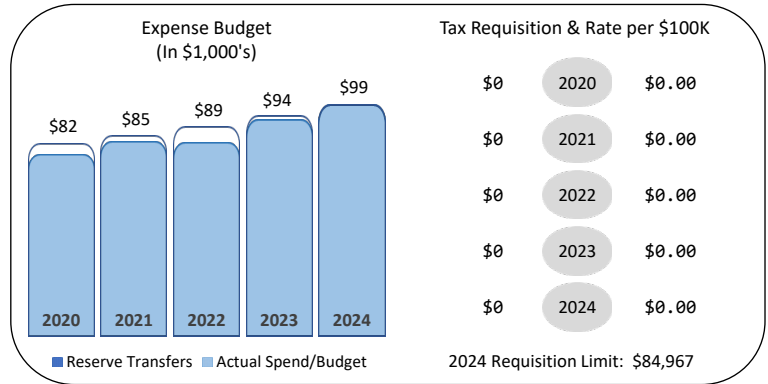
- Tipping fees imposed by Comox Strathcona Waste Management (CSWM) anticipated to be increased by 7% for 2024.
- Liaise with Comox-Strathcona Waste Management to ensure Clean-up Day events are delivering the intended service and are being used appropriately.

**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.

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.

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

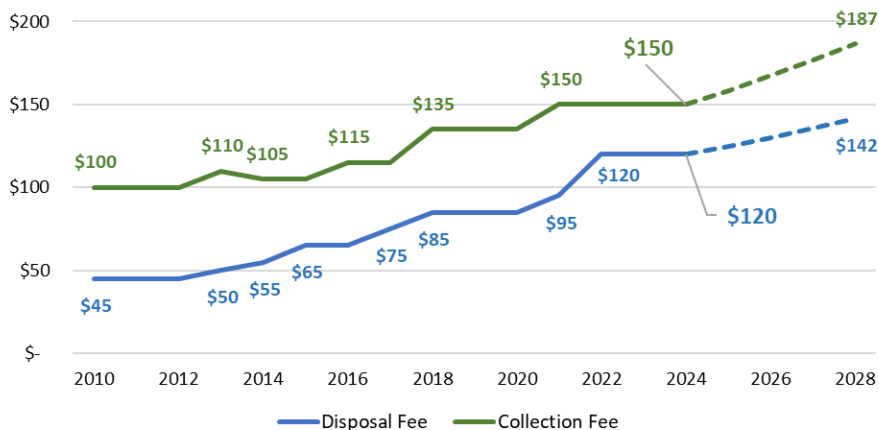


**Operating Budget:**

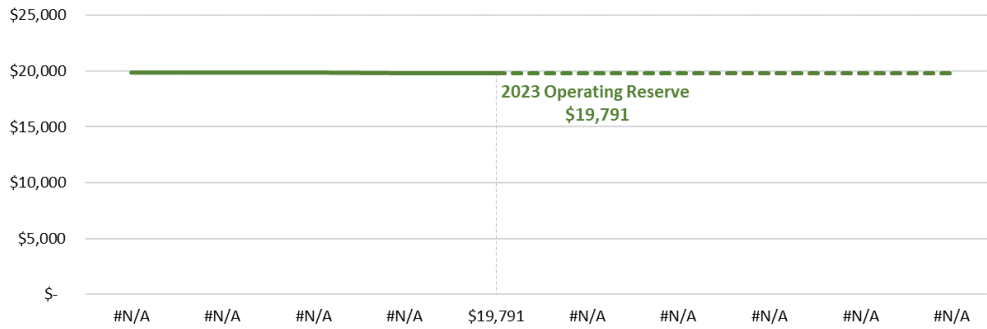
	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Other revenue	\$ 5,387	\$ 5,387	\$ 5,387	\$ 5,387	\$ 5,387	\$ 5,387	\$ 5,387
Sales of services	88,050	84,229	88,008	95,907	98,777	102,551	106,474
Prior year surplus	4,366	4,322	5,349	-	-	-	-
	<u>97,803</u>	<u>93,938</u>	<u>98,744</u>	<u>101,294</u>	<u>104,164</u>	<u>107,938</u>	<u>111,861</u>
<b>Expense:</b>							
Operating expenses	92,454	93,938	98,744	101,294	104,164	107,938	111,861
	<u>92,454</u>	<u>93,938</u>	<u>98,744</u>	<u>101,294</u>	<u>104,164</u>	<u>107,938</u>	<u>111,861</u>
<b>Surplus/(Deficit)</b>	\$ 5,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**User Fee Data:**

No change anticipated for 2024.



**Reserves Summary:**



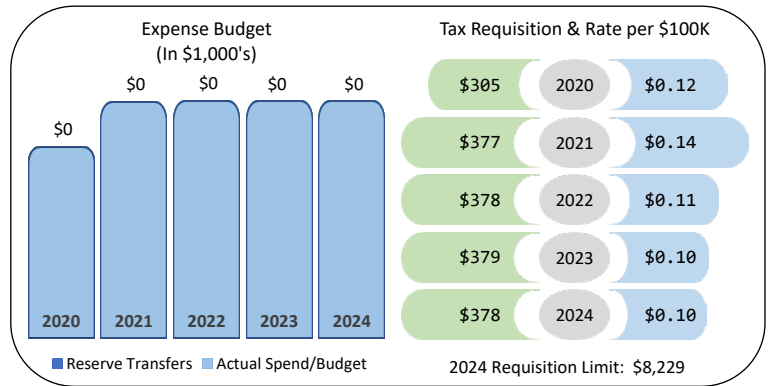
**Budget Commentary and Service Goals:**

- User fees correlated to total volumes and tipping fees imposed by Comox Strathcona Waste Management (CSWM). 2024 Tipping fees anticipated to be increased by 7%.
- No user rate increases anticipated due to relatively low volumes of refuse collected in 2023.
- 2024 user levels anticipated to be 254 Valley users & 165 Village users, no change from 2023.
- Other revenue includes CVRD Regional Solid Waste Transportation subsidy.
- Monitor uptake of extra bag tag program implemented in 2023.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenue:							
Property tax requisition	\$ 379	\$ 379	\$ 378	\$ 386	\$ 394	\$ 402	\$ 410
	379	379	378	386	394	402	410
Expense:							
Operating expenses	379	379	378	386	394	402	410
	379	379	378	386	394	402	410
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 255	\$ 3	\$ -	\$ 68	\$ 26	\$ 24	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.10	\$ 0.35	\$ -	\$ 0.34	\$ 0.24	\$ 0.30	\$ 0.10	\$ 0.10
Average requisition, per folio:								
Area A	\$ 0.49	\$ 0.20	\$ -	\$ 1.12	\$ 0.78	\$ 0.41	\$ 0.19	\$ 0.02

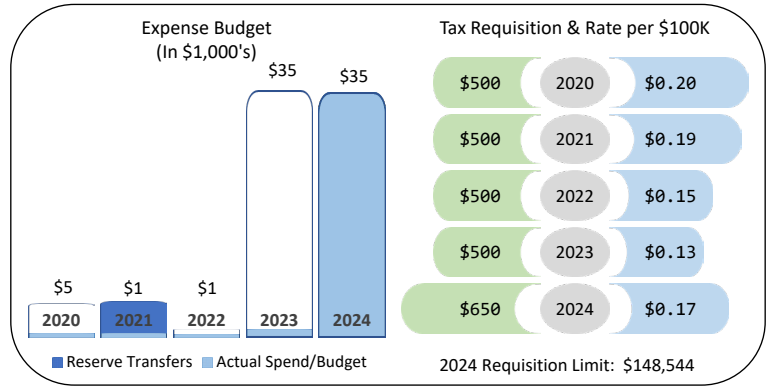
**Budget Commentary and Service Goals:**

- 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.

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.



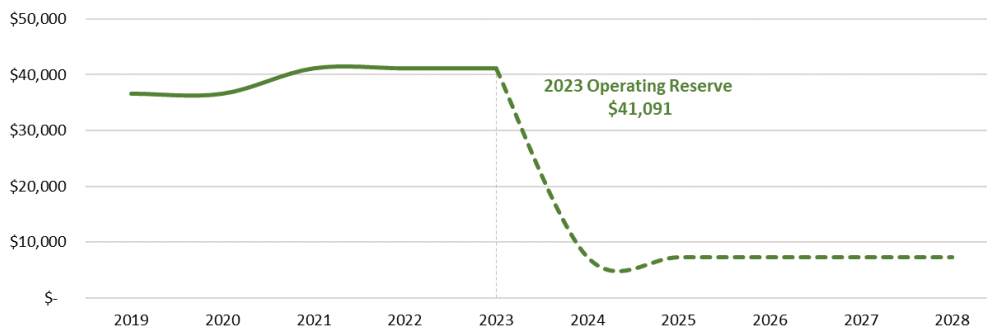
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 500	\$ 500	\$ 650	\$ 810	\$ 831	\$ 853	\$ 875
Transfers from reserves	-	33,772	33,772	-	-	-	-
Prior year surplus	675	675	139	-	-	-	-
	1,175	34,947	34,561	810	831	853	875
<b>Expense:</b>							
Operating expenses	1,036	34,288	34,561	810	831	853	875
Transfers to reserves	-	659	-	-	-	-	-
	1,036	34,947	34,561	810	831	853	875
<b>Surplus/(Deficit)</b>	\$ 139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 438	\$ 5	\$ -	\$ 118	\$ 44	\$ 42	\$ 2	\$ 1
Tax rate (per \$100K)	\$ 0.17	\$ 0.60	\$ -	\$ 0.58	\$ 0.42	\$ 0.51	\$ 0.17	\$ 0.17
<b>Average requisition, per folio:</b>								
Area A	\$ 0.85	\$ 0.34	\$ -	\$ 1.93	\$ 1.35	\$ 0.71	\$ 0.33	\$ 0.03

**Reserves Summary:**



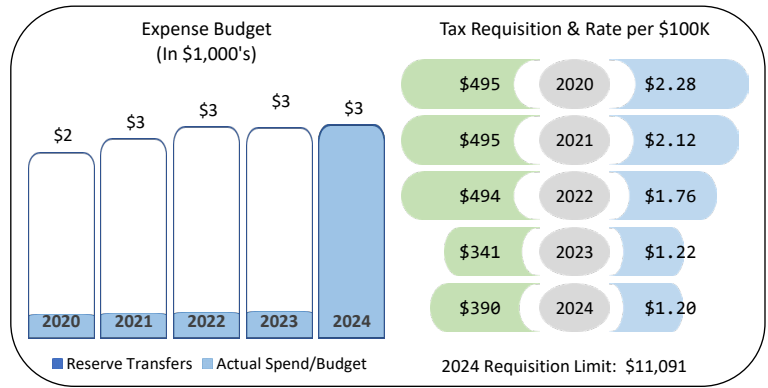
**Budget Commentary and Service Goals:**

- 2024 Budget includes transfer to reduce the shared reserve fund balance to the net realizable value as stipulated in the termination clause of the original funding agreement. SRD originally contributed 8.99% of the overall funding to the project, CAO currently in negotiation to roll forward the amount into the 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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 341	\$ 341	\$ 390	\$ 2,874	\$ 2,885	\$ 2,896	\$ 2,907
Prior year surplus	2,490	2,489	2,473	-	-	-	-
	2,831	2,830	2,863	2,874	2,885	2,896	2,907
<b>Expense:</b>							
Operating expenses	358	2,830	2,863	2,874	2,885	2,896	2,907
	358	2,830	2,863	2,874	2,885	2,896	2,907
<b>Surplus/(Deficit)</b>	\$ 2,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 206	\$ 74	\$ -	\$ 60	\$ 48	\$ -	\$ 0	\$ 2
Tax rate (per \$100K)	\$ 1.20	\$ 4.20	\$ -	\$ 4.08	\$ 2.94	\$ -	\$ 1.20	\$ 1.20
<b>Average requisition, per folio:</b>								
Area A	\$ 3.12	\$ 8.24	\$ -	\$ 4.30	\$ 3.67	\$ -	\$ 0.20	\$ 0.52

**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	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.

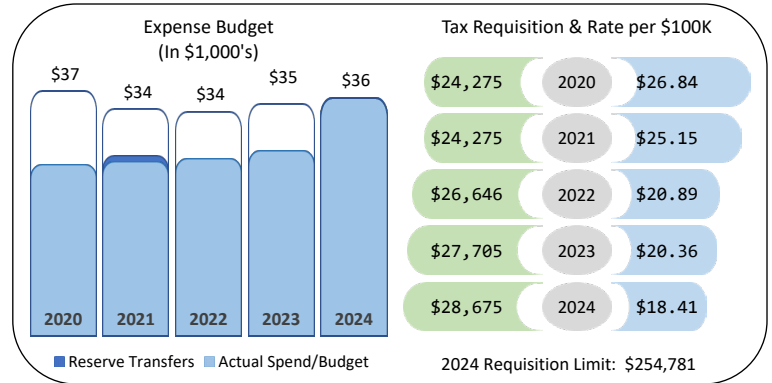
**Budget Commentary and Service Goals:**

- Received grant funding for the Kyuquot Tsunami Vertical Evacuation Structure project.
- 2023 completed required site survey and geotechnical assessment.
- 2024 complete remaining necessary environmental, archaeological, structural and civil design to continue to review the potential hall construction project to promote the Board’s strategic priority for Community Well Being. The new hall is intended to promote youth activity and provide a space for the community to meet and host recreational and cultural events.

**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.



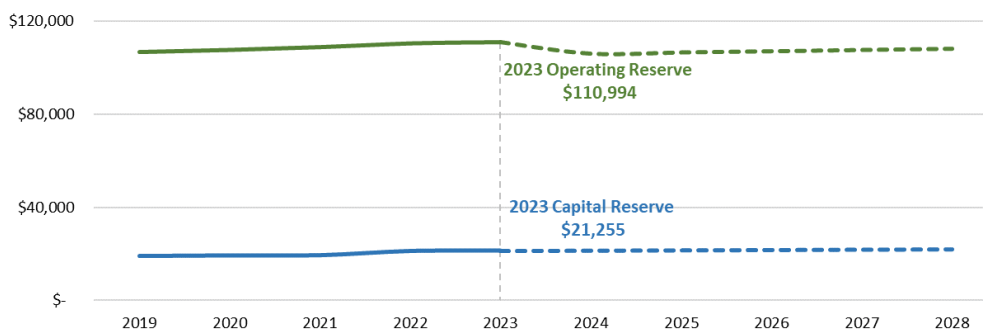
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 27,705	\$ 27,705	\$ 28,675	\$ 30,768	\$ 31,359	\$ 31,962	\$ 32,577
Transfers from reserves	-	5,500	5,500	-	-	-	-
Prior year surplus	1,533	1,530	1,513	-	-	-	-
	<u>29,238</u>	<u>34,735</u>	<u>35,688</u>	<u>30,768</u>	<u>31,359</u>	<u>31,962</u>	<u>32,577</u>
<b>Expense:</b>							
Operating expenses	27,725	34,735	35,688	30,768	31,359	31,962	32,577
	<u>27,725</u>	<u>34,735</u>	<u>35,688</u>	<u>30,768</u>	<u>31,359</u>	<u>31,962</u>	<u>32,577</u>
Surplus/(Deficit)	\$ 1,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 25,538	\$ 63	\$ -	\$ 276	\$ 1,578	\$ 1,041	\$ 122	\$ 57
Tax rate (per \$100K)	\$ 18.41	\$ 64.44	\$ -	\$ 62.60	\$ 45.11	\$ 55.24	\$ 18.41	\$ 18.41
<b>Average requisition, per folio:</b>								
Area A	\$ 83.46	\$ 63.48	\$ -	\$ 9.87	\$ 143.44	\$ 37.17	\$ 60.95	\$ 3.36

**Reserve Summary**

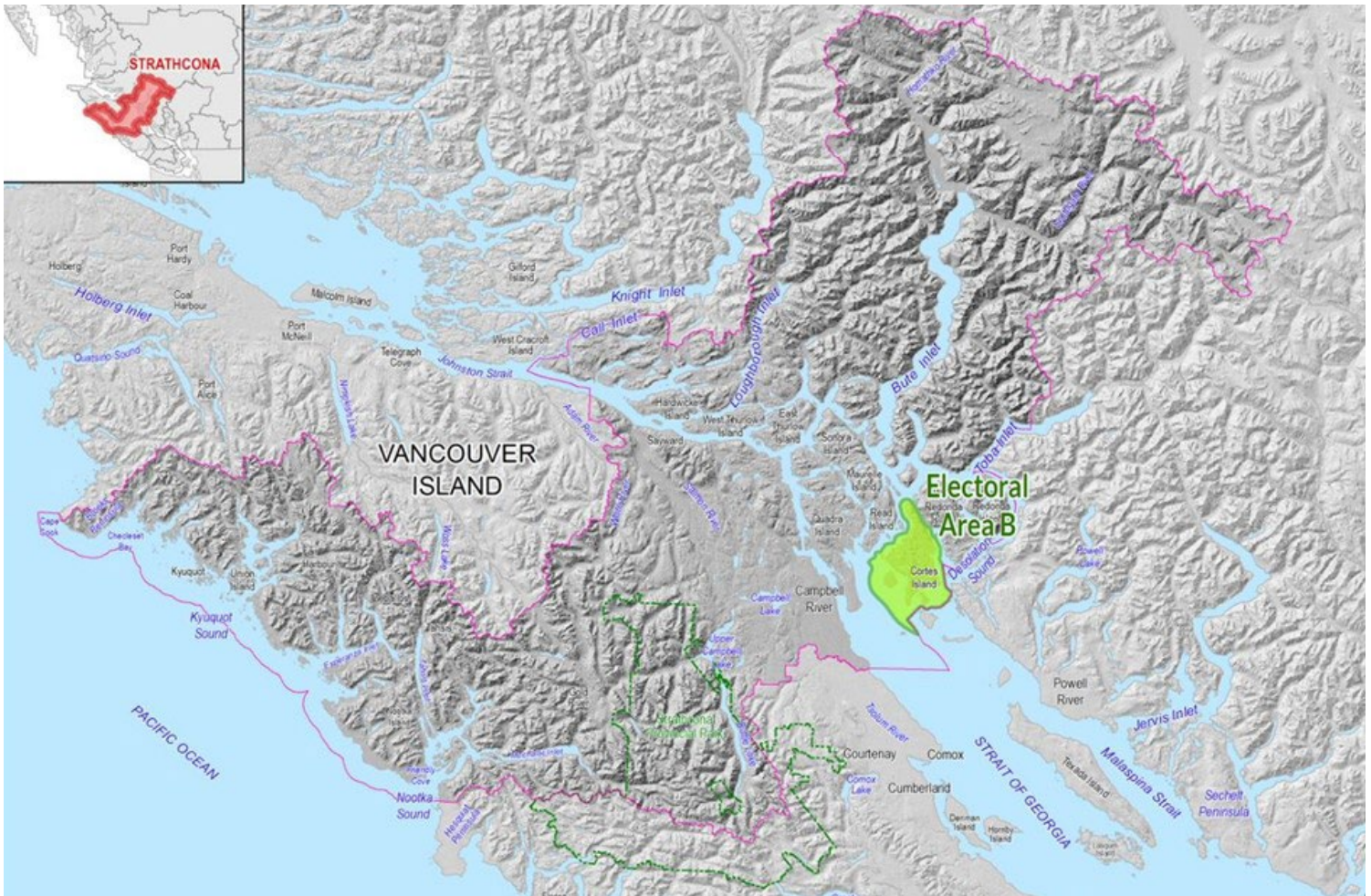


**Budget Commentary and Service Goals:**

- 2024 costs from the service provider have yet to be submitted; Budget assumes 4% increase from prior year.
- \$5,500 transfer is a carry forward for the Building Condition Assessment project.

## Electoral Area B

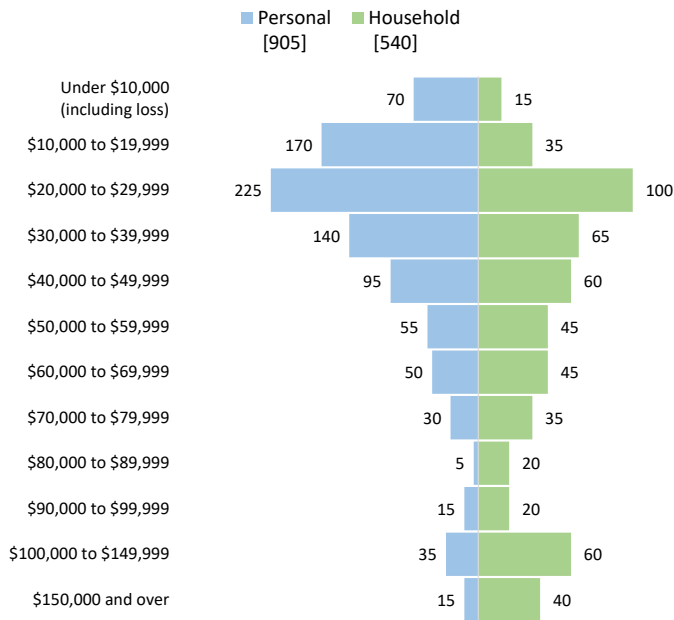
### Cortes Island



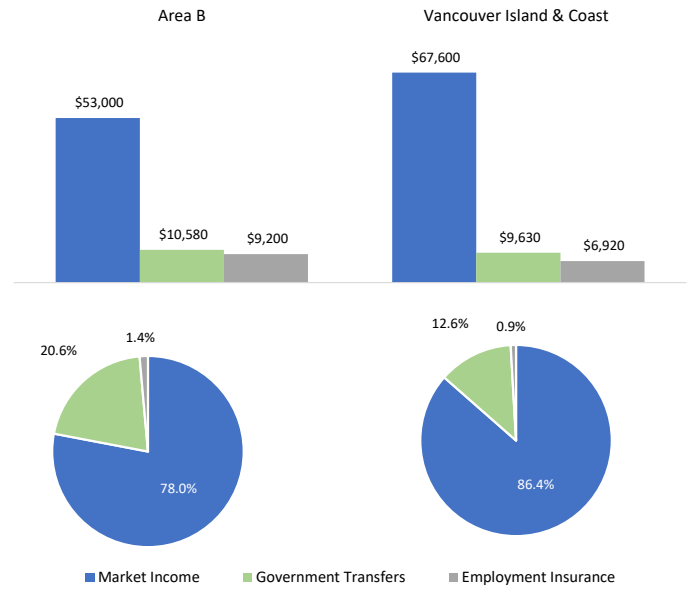
**Electoral Area B** includes all of [Cortes Island](#) and the surrounding archipelago islands. This electoral area is the smallest region within the Strathcona Regional District (SRD) at just under 330 square kilometres.

Cortes Island residents and visitors enjoy a spectacular selection of marine, lake and forest environments. The Island has just over 1,100 full-time residents spread over several small villages, including Whaletown, Manson’s Landing, and Squirrel Cove. 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.

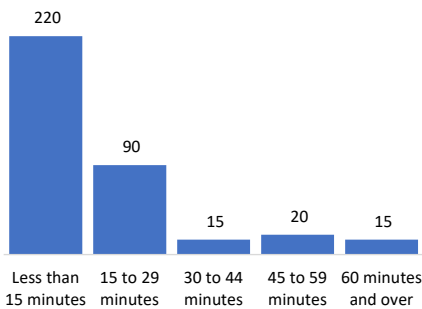
Area B Income Distribution



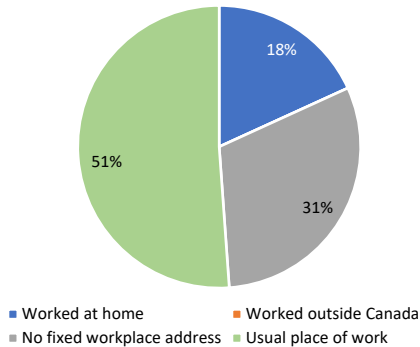
Income Source and Average Value vs. Region



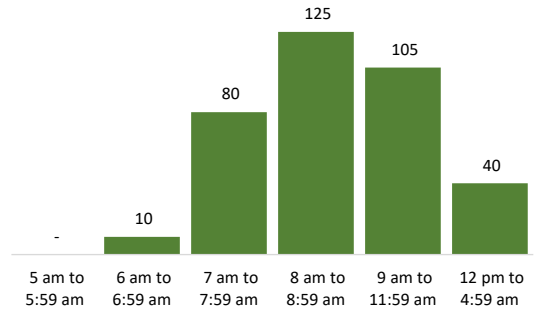
Commuting Duration (not including work-from-home)



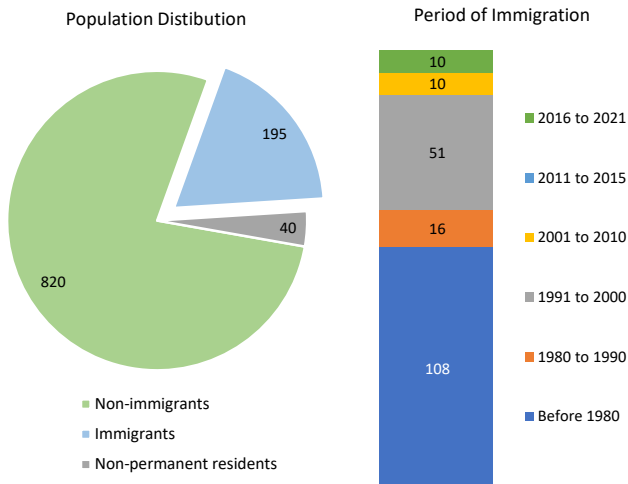
Place of Work



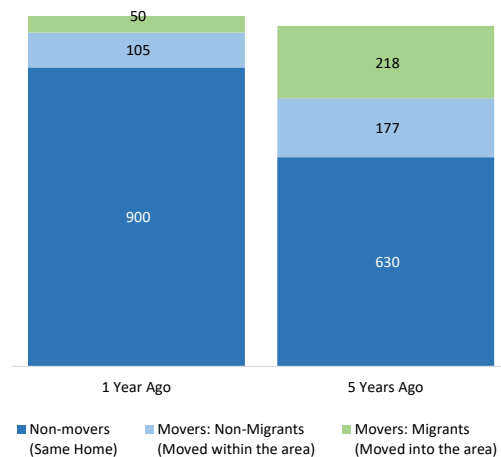
Time Leaving for Work (not including work-from-home)



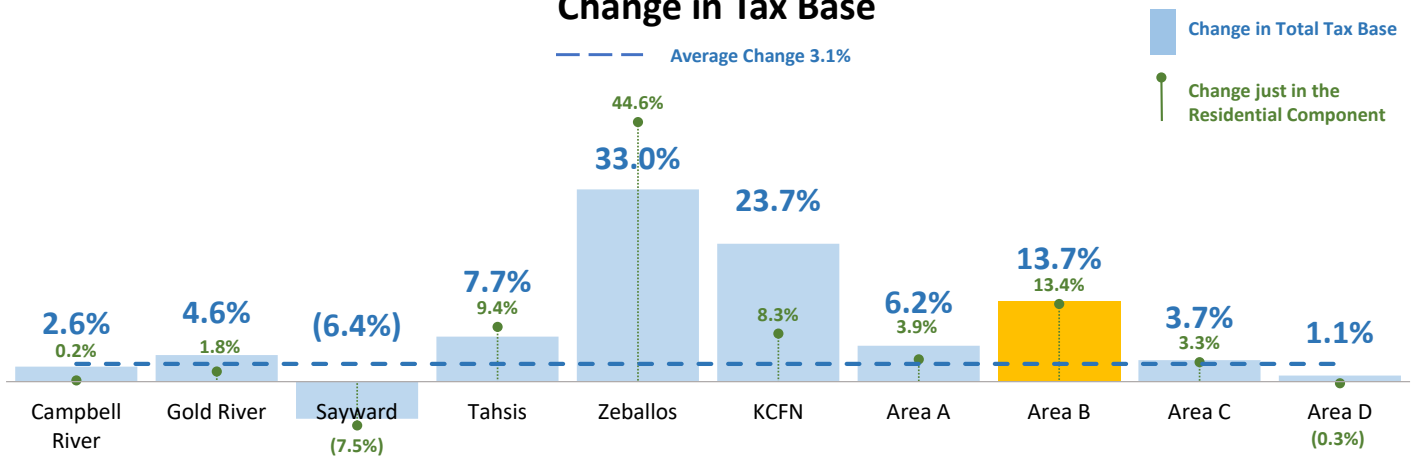
Immigration Profile



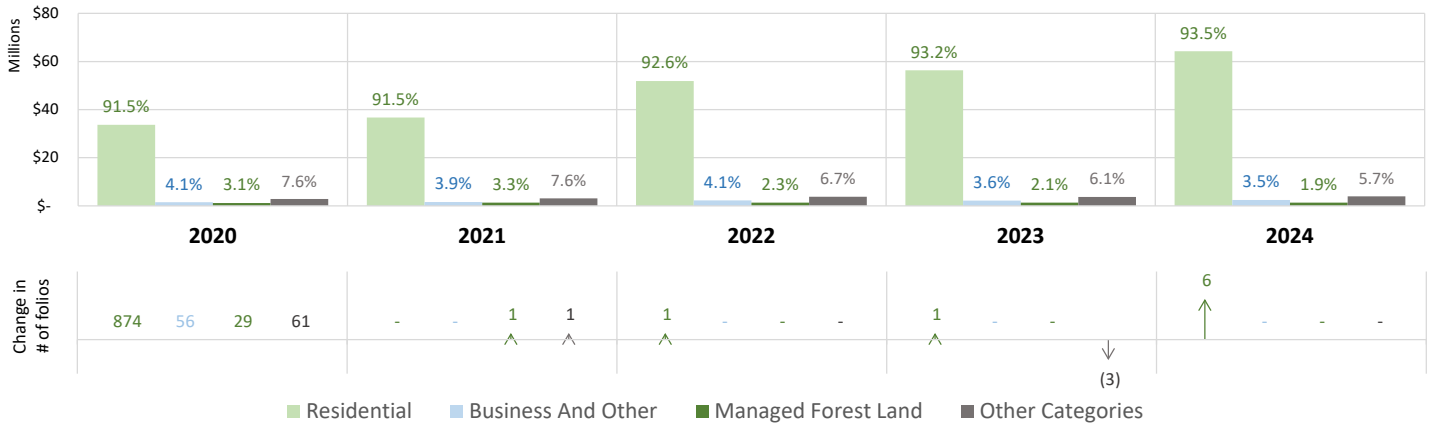
Mobility Profile



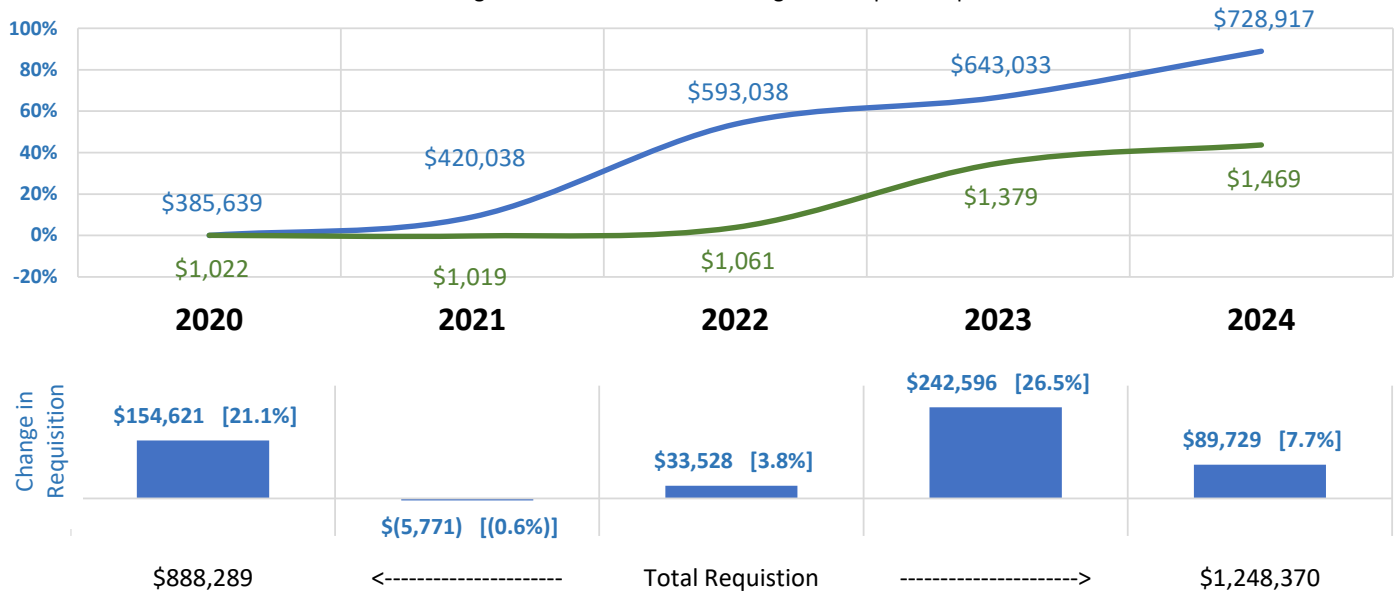
### Change in Tax Base



### 5 Year Trend in Converted Assessments



### Average Home Price vs Average Tax Requisition per Home



Property Tax Requisition Summary

Estimated 2023 to 2024 Tax Rate Change

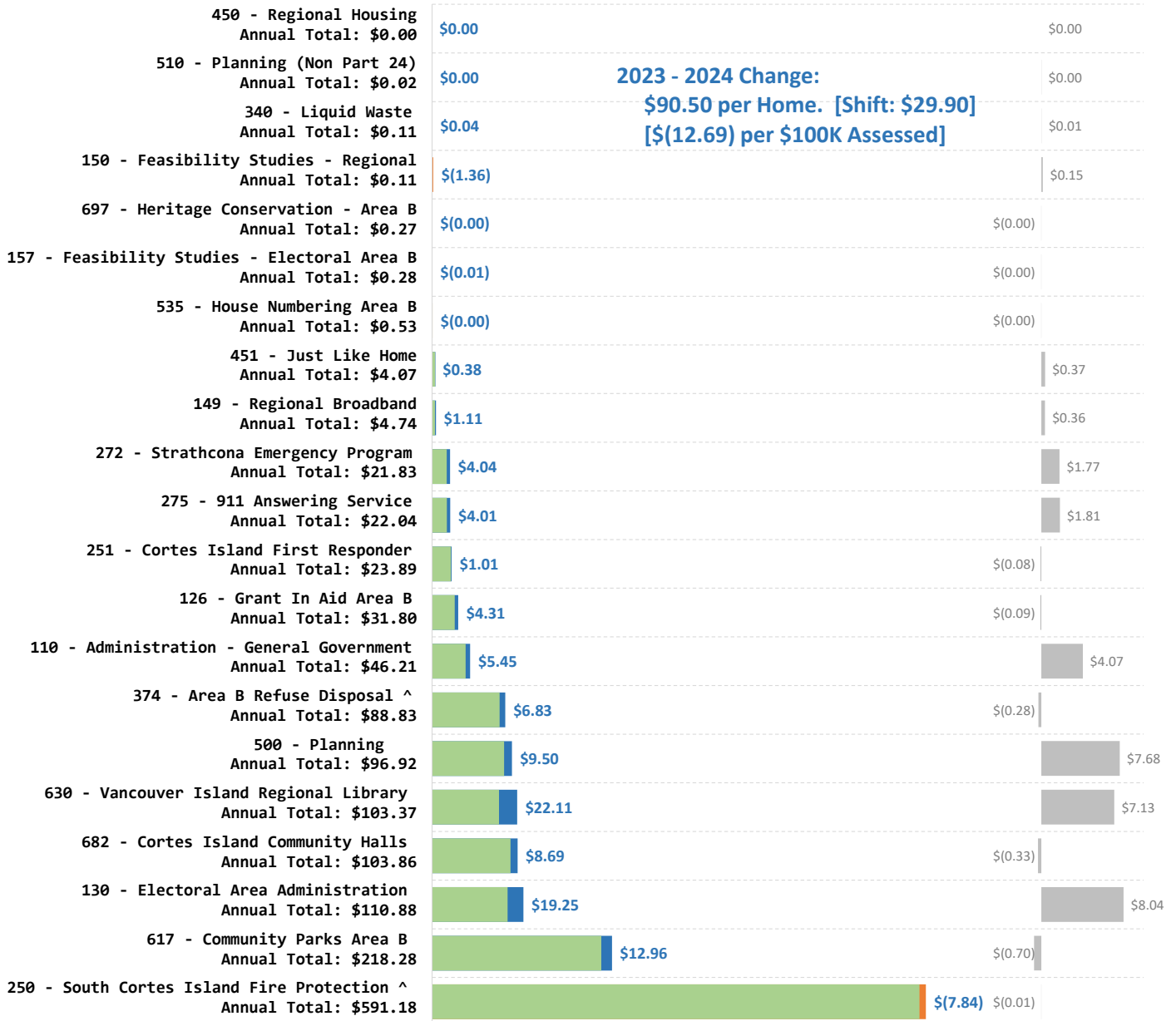
Based on BC Assessment Completed Roll (January 2024)

Function	Requisition				Estimated Tax (per \$100K)		
	2023 Actual	2024 Budget	\$ Change	% Change	2023 Actual	2024 Budget	\$ Change
<b>Corporate Services:</b>							
110 - Administration and General Government	\$ 38,327	\$ 43,600	\$ 5,272	13.8 %	\$ 6.34	\$ 6.34	\$ 0.00
<b>Regional Services:</b>							
149 - Regional Broadband	3,407	4,469	1,061	31.1 %	0.56	0.65	0.09
150 - Regional Feasibility Studies	1,382	106	(1,276)	(92.3)%	0.23	0.02	(0.21)
272 - Strathcona Emergency Program	16,722	20,595	3,873	23.2 %	2.77	2.99	0.23
275 - 911 Emergency Answering Service	16,953	20,795	3,842	22.7 %	2.80	3.02	0.22
451 - Just Like Home	3,473	3,841	368	10.6 %	0.57	0.56	(0.02)
510 - Planning Non Part 26	13	14	1	7.2 %	0.00	0.00	(0.00)
<b>Electoral Areas:</b>							
130 - Electoral Area Administration	86,154	104,614	18,461	21.4 %	14.25	15.21	0.96
340 - Liquid Waste Management	59	99	40	67.9 %	0.01	0.01	0.00
500 - Planning	82,199	91,445	9,246	11.2 %	13.60	13.30	(0.30)
630 - Vancouver Island Regional Library	76,405	97,525	21,120	27.6 %	12.64	14.18	1.54
<b>Area B:</b>							
126 - Area B Grants In Aid	25,840	30,000	4,160	16.1 %	4.27	4.36	0.09
157 - Area B Feasibility Studies	270	264	(6)	(2.2)%	0.04	0.04	(0.01)
250 - Cortes Island Fire ^	425,674	420,107	(5,567)	(1.3)%	84.84	72.95	(11.89)
251 - Cortes First Responder	21,511	22,539	1,028	4.8 %	3.56	3.28	(0.28)
374 - Electoral Area B Refuse Disposal ^	76,972	83,674	6,702	8.7 %	12.75	12.19	(0.57)
535 - Area B House Numbering	505	503	(2)	(0.4)%	0.08	0.07	(0.01)
617 - Area B Parks	193,048	205,942	12,894	6.7 %	31.93	29.95	(1.98)
682 - Cortes Community Hall	89,476	97,987	8,511	9.5 %	14.80	14.25	(0.55)
697 - Area B Heritage Conservation	252	252	-	0.0 %	0.04	0.04	(0.01)
<b>Total Requisition</b>	<b>\$ 1,158,642</b>	<b>\$ 1,248,370</b>	<b>\$ 89,729</b>	<b>7.7 %</b>	<b>\$ 206.09</b>	<b>\$ 193.41</b>	<b>\$ (12.69)</b>
<i>^ specified area</i>							
<b>Average Residential Property Value:</b>	<b>\$ 643,033</b>	<b>\$ 728,917</b>					
<b>Estimated Tax Per Average Residential Property</b>	<b>\$ 1,378.72</b>	<b>\$ 1,469.22</b>					

Estimated Tax Requisition per Average Household is \$1,469.22 for 2024. [2023 = \$1,378.72]

Average Home Value is \$728,917 for 2024. [2023 = \$643,033]

Impact of Assessment Shift:  
\$29.90 per Home

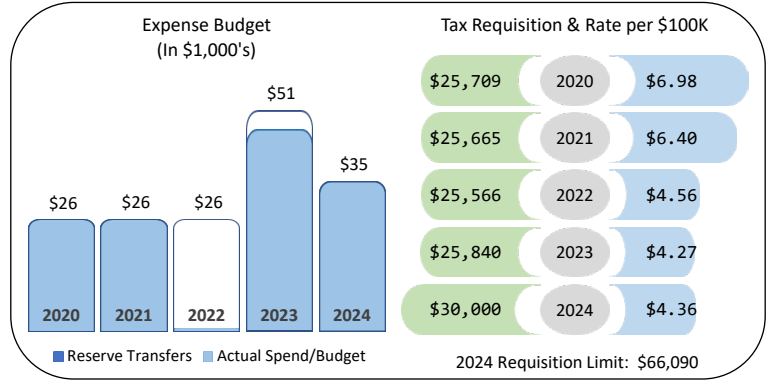


^ denotes defined service area

■ 2023 Tax per Household ■ 2024 Tax Increase ■ 2024 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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 25,840	\$ 25,840	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Prior year surplus	25,067	25,040	4,541	-	-	-	-
	50,907	50,880	34,541	30,000	30,000	30,000	30,000
<b>Expense:</b>							
Operating expenses	46,366	50,880	34,541	30,000	30,000	30,000	30,000
	46,366	50,880	34,541	30,000	30,000	30,000	30,000
Surplus/(Deficit)	\$ 4,541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 28,046	\$ 188	\$ -	\$ 48	\$ 1,058	\$ 562	\$ 89	\$ 9
Tax rate (per \$100K)	\$ 4.36	\$ 15.27	\$ -	\$ 14.83	\$ 10.69	\$ 13.09	\$ 4.36	\$ 4.36
<b>Average requisition, per folio:</b>								
Area B	\$ 31.80	\$ 26.92	\$ -	\$ 9.63	\$ 18.89	\$ 18.72	\$ 14.87	\$ 0.22

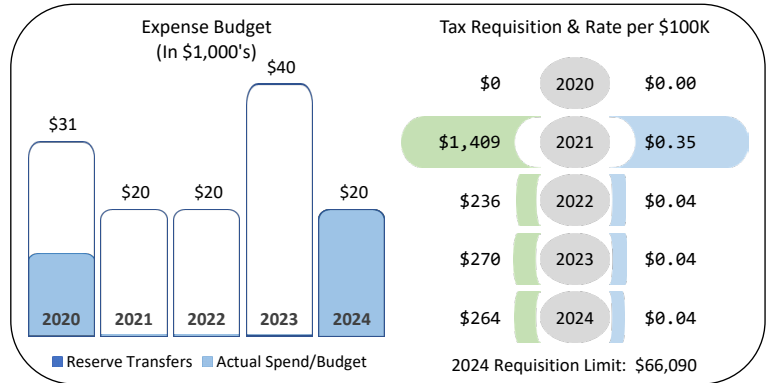
**Service Comments:**

- 2022 requests for grants in aid were received late in the year after the election of a new area Director. 2022 Grant in aid payments were processed in 2023.
- Grant in aid budgets allocated by the Board annually to provide funding for projects or events that benefit the area.
- Funds are distributed to achieve the Board’s strategic goals as they relate to community well being, climate resiliency, and good governance.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 270	\$ 270	\$ 264	\$ 20,273	\$ 20,281	\$ 20,289	\$ 20,297
Government transfers	-	20,000	-	-	-	-	-
Prior year surplus	19,988	19,988	20,001	-	-	-	-
	20,258	40,258	20,265	20,273	20,281	20,289	20,297
<b>Expense:</b>							
Operating expenses	257	40,258	20,265	20,273	20,281	20,289	20,297
	257	40,258	20,265	20,273	20,281	20,289	20,297
<b>Surplus/(Deficit)</b>	<b>\$ 20,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 247	\$ 2	\$ -	\$ 0	\$ 9	\$ 5	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.04	\$ 0.13	\$ -	\$ 0.13	\$ 0.09	\$ 0.12	\$ 0.04	\$ 0.04
<b>Average requisition, per folio:</b>								
Area B	\$ 0.28	\$ 0.24	\$ -	\$ 0.08	\$ 0.17	\$ 0.16	\$ 0.13	\$ 0.00

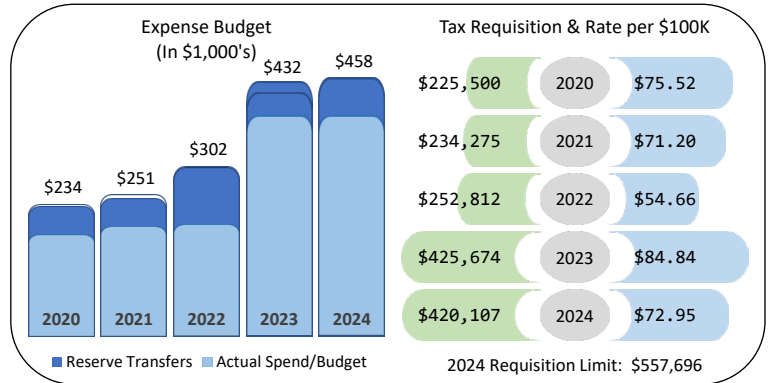
**Service Comments:**

- \$20,000 Government transfer amount represents funding from Growing Communities Fund for Septic Sludge Management Study. This grant should have been placed in shared service, Function 340 – Liquid Waste Management and will be corrected in the 2024 budget.
- During the year another Provincial grant was obtained for the same project so initial project costs will be prioritized against that source of funding. See function 340 (in Electoral Area Services section).

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 425,674	\$ 425,674	\$ 420,107	\$ 468,739	\$ 487,807	\$ 504,170	\$ 524,685
Government transfers	13,222	-	15,000	-	-	-	-
Sales of services	4,620	4,620	4,620	4,620	4,620	4,620	4,620
Transfers from reserves	-	-	18,106	-	-	-	-
Prior year surplus	3,344	2,154	-	-	-	-	-
	446,860	432,448	457,833	473,359	492,427	508,790	529,305
<b>Expense:</b>							
Operating expenses	391,466	372,448	386,560	401,692	417,427	433,790	450,805
Transfers to reserves	60,000	60,000	66,667	71,667	75,000	75,000	78,500
Prior year deficit	-	-	4,606	-	-	-	-
	451,466	432,448	457,833	473,359	492,427	508,790	529,305
Surplus/(Deficit)	\$ (4,606)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Cortes Water Tanks</b>	\$ 10,000	-	-	-	-	-	Reserves
Construction of water tanks at strategic locations to facilitate wildfire response efforts.							
<b>Comprehensive Energy System Upgrade</b>	\$ 30,000	-	-	-	-	-	Reserves
Upgrade of current energy system to facilitate fire response and provide supplemental emergency power.							
<b>Cortes Fire Equipment Replacement (GCF)</b>	\$ 300,000	-	-	-	-	-	Grants
Equipment replacement funded by Growing Communities Fund including backup energy systems, water tanks, and fleet vehicles.							
<b>Cortes Fire Equipment Replacement (Reserves)</b>	-	\$ 350,000	\$ 100,000	-	\$ 100,000	-	Reserves
Replacement of fire fleet and equipment. 2024 Budget includes Engine 101. 2025 Budget includes Rescue 1. 2027 Budget includes Tender 1.							

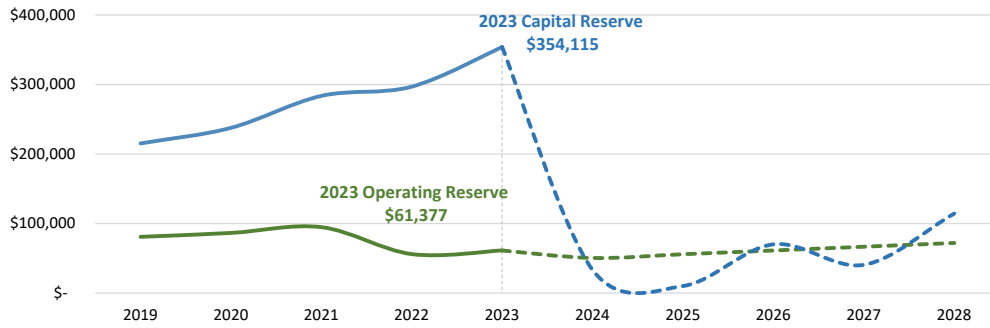
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 397,270	\$ 2,228	\$ -	\$ 739	\$ 15,567	\$ 2,931	\$ 1,300	\$ 73
Tax rate (per \$100K)	\$ 72.95	\$ 255.32	\$ -	\$ 248.02	\$ 178.72	\$ 218.84	\$ 72.95	\$ 72.95

Average requisition, per folio:

Area B	\$ 591.18	\$ 556.91	\$ -	\$ 246.37	\$ 648.61	\$ 195.37	\$ 325.06	\$ 4.06
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Reserves Summary:



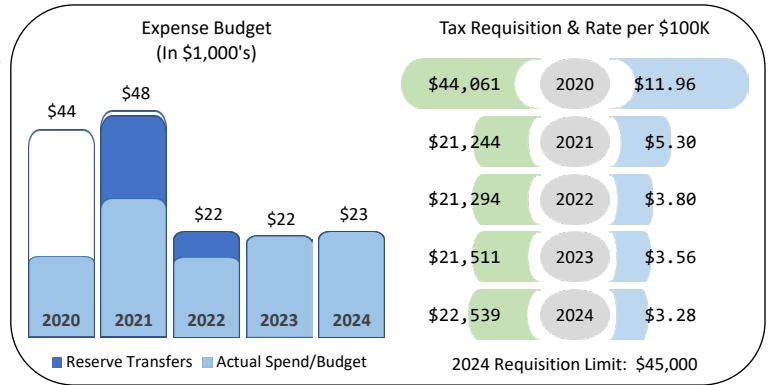
Service Comments:

- 2024 budget include 4% increase to Cortes Island Fire Fighters Association (CIFFA) and increased capital reserve transfer to support fleet and equipment replacement.
- 2024 Budget includes operating reserve transfer to fund one time project consulting fees incurred in 2023 which resulted in a deficit. Further amount added by the Area Director to support the increased capital transfer required to support the Cortes Fire Capital Plan.
- 2024 Government transfer amount represents Growing Communities Funding for safety and rescue equipment.
- 2024 Goals include continued evaluation of Tiber Bay extension to service area to promote the Boards objectives of Community Well Being and Climate Resiliency so the community is better able to respond to emergency events.

**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.



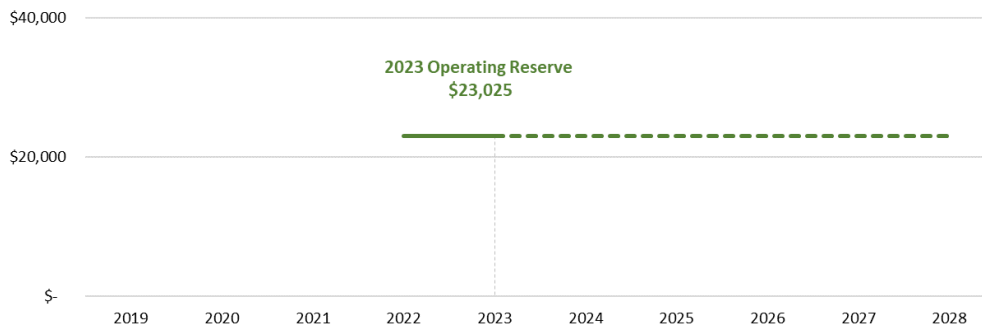
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenue:							
Property tax requisition	\$ 21,511	\$ 21,511	\$ 22,539	\$ 23,437	\$ 24,370	\$ 25,341	\$ 26,350
Prior year surplus	35	35	-	-	-	-	-
	<u>21,546</u>	<u>21,546</u>	<u>22,539</u>	<u>23,437</u>	<u>24,370</u>	<u>25,341</u>	<u>26,350</u>
Expense:							
Operating expenses	21,546	21,546	22,539	23,437	24,370	25,341	26,350
	<u>21,546</u>	<u>21,546</u>	<u>22,539</u>	<u>23,437</u>	<u>24,370</u>	<u>25,341</u>	<u>26,350</u>
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 21,071	\$ 142	\$ -	\$ 36	\$ 795	\$ 422	\$ 67	\$ 7
Tax rate (per \$100K)	\$ 3.28	\$ 11.47	\$ -	\$ 11.14	\$ 8.03	\$ 9.83	\$ 3.28	\$ 3.28
Average requisition, per folio:								
Area B	\$ 23.89	\$ 20.23	\$ -	\$ 7.24	\$ 14.19	\$ 14.06	\$ 11.18	\$ 0.16

**Reserves Summary:**



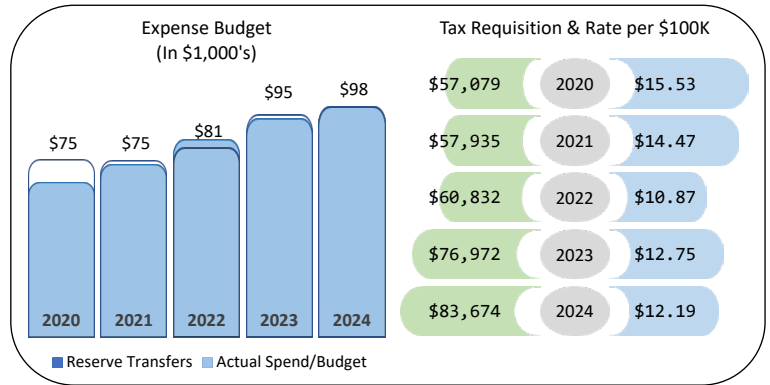
**Service Comments:**

- Maintain service levels.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 76,972	\$ 76,972	\$ 83,674	\$ 92,851	\$ 95,756	\$ 98,745	\$ 101,821
Other revenue	8,286	8,572	8,286	8,286	8,286	8,286	8,286
Transfers from reserves	9,000	9,000	5,000	-	-	-	-
Prior year surplus	46	-	1,354	-	-	-	-
	<b>94,304</b>	<b>94,544</b>	<b>98,314</b>	<b>101,137</b>	<b>104,042</b>	<b>107,031</b>	<b>110,107</b>
<b>Expense:</b>							
Operating expenses	92,950	94,544	98,314	101,137	104,042	107,031	110,107
	<b>92,950</b>	<b>94,544</b>	<b>98,314</b>	<b>101,137</b>	<b>104,042</b>	<b>107,031</b>	<b>110,107</b>
<b>Surplus/(Deficit)</b>	<b>\$ 1,354</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

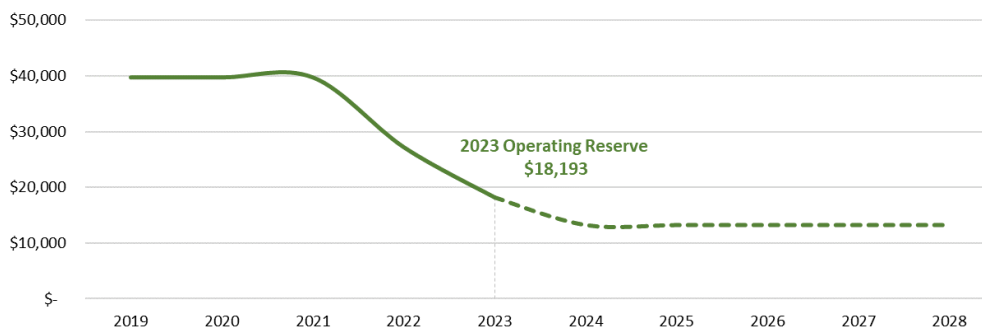
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 78,352	\$ 398	\$ -	\$ 135	\$ 2,950	\$ 1,569	\$ 249	\$ 20
Tax rate (per \$100K)	\$ 12.19	\$ 42.66	\$ -	\$ 41.44	\$ 29.86	\$ 36.56	\$ 12.19	\$ 12.19

Average requisition, per folio:

Area B	\$ 88.83	\$ 79.67	\$ -	\$ 26.91	\$ 54.64	\$ 52.29	\$ 41.56	\$ 0.52
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**Reserves Summary:**



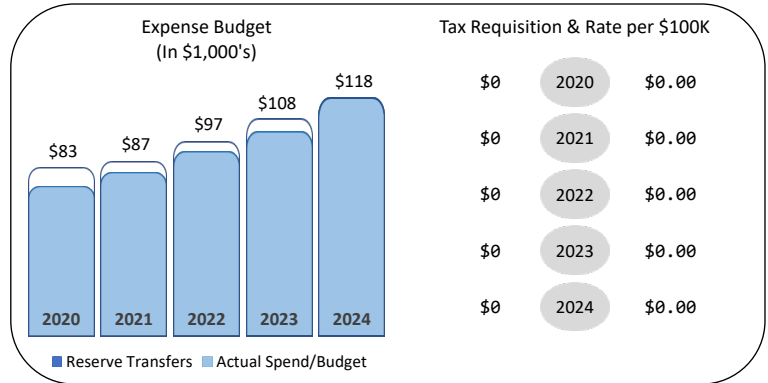
**Service Comments:**

- Tipping fees imposed by Comox Strathcona Waste Management (CSWM) anticipated to be increased by 7% for 2024.
- Investigate authority for SRD to set or amend fees for use of disposal grounds.
- Review commercial waste collection bylaw fees and responsibilities.
- 2024 Budget includes \$5,000 reserve transfer established by the Area Director to offset requisition.

**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.

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.

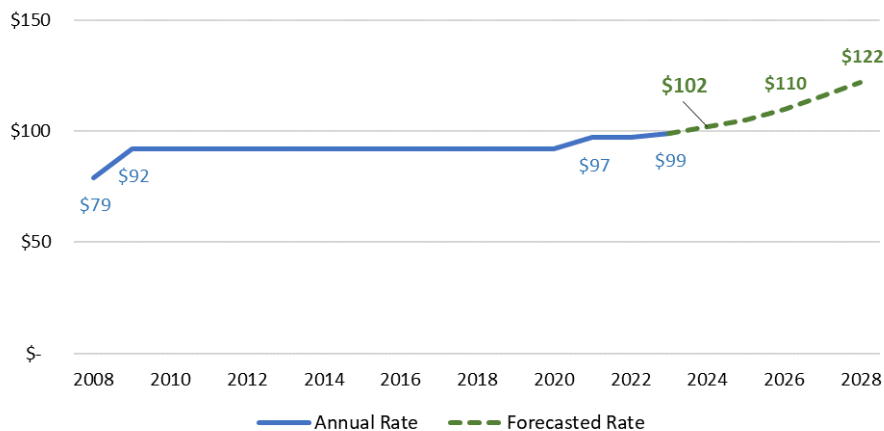


**Operating Budget:**

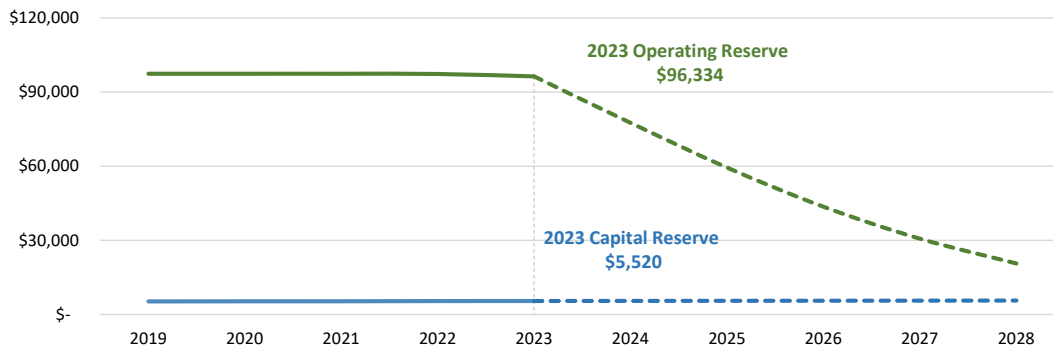
	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Sales of services	96,734	92,586	<b>98,786</b>	100,838	104,258	108,362	112,466
Transfers from reserves	1,003	15,392	<b>19,124</b>	18,431	16,193	13,294	10,419
Prior year surplus	3,870	-	<b>200</b>	-	-	-	-
	<u>101,607</u>	<u>107,978</u>	<u><b>118,110</b></u>	<u>119,269</u>	<u>120,451</u>	<u>121,656</u>	<u>122,885</u>
<b>Expense:</b>							
Operating expenses	101,407	107,978	<b>118,110</b>	119,269	120,451	121,656	122,885
	<u>101,407</u>	<u>107,978</u>	<u><b>118,110</b></u>	<u>119,269</u>	<u>120,451</u>	<u>121,656</u>	<u>122,885</u>
<b>Surplus/(Deficit)</b>	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Rate Data:**

- Transfers from reserves are adjusted annually to offset any deficit amount. 2023 saw higher Recycle BC Incentive revenues and costs due to recycling pilot project, other costs in line with anticipated spend.
- 2024 User fee revenue budget is based on 684 users at \$102 per year, per Bylaw 497.
- Bylaw 497 includes rate increase in 2025 of \$3, to \$105/yr.
- Liaise with Recycle BC to maintain curbside recycling incentive.
- Explore options to add glass collection to curbside recycling.
- 2026 and beyond forecasted rate increases in the chart below are set to balance the budget. Actual rate increases will be dependent on Recycling BC Incentive amounts, operating reserve draws, continuation of the current pilot program for glass pickup, and any changes in the number of users.



**Reserve Summary:**



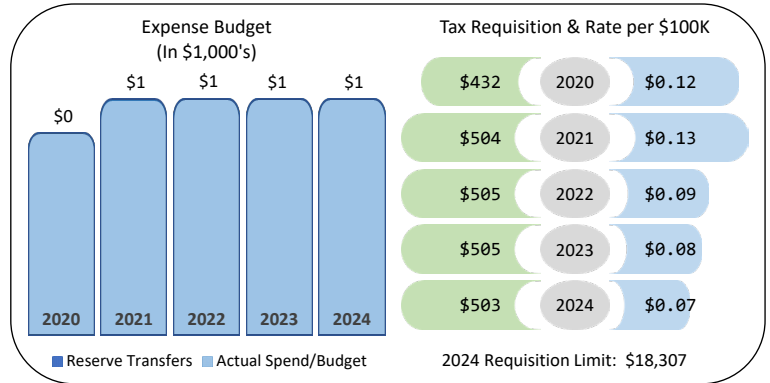
**Budget Commentary and Service Goals:**

- Revenues consist of user fees and Recycling BC incentive.
- Reserve transfers are 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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 505	\$ 505	\$ 503	\$ 512	\$ 520	\$ 528	\$ 536
Prior year surplus	1	1	1	-	-	-	-
	<u>506</u>	<u>506</u>	<u>504</u>	<u>512</u>	<u>520</u>	<u>528</u>	<u>536</u>
<b>Expense:</b>							
Operating expenses	505	506	504	512	520	528	536
	<u>505</u>	<u>506</u>	<u>504</u>	<u>512</u>	<u>520</u>	<u>528</u>	<u>536</u>
Surplus/(Deficit)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 470	\$ 3	\$ -	\$ 1	\$ 18	\$ 9	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.07	\$ 0.26	\$ -	\$ 0.25	\$ 0.18	\$ 0.22	\$ 0.07	\$ 0.07
<b>Average requisition, per folio:</b>								
Area B	\$ 0.53	\$ 0.45	\$ -	\$ 0.16	\$ 0.32	\$ 0.31	\$ 0.25	\$ 0.00

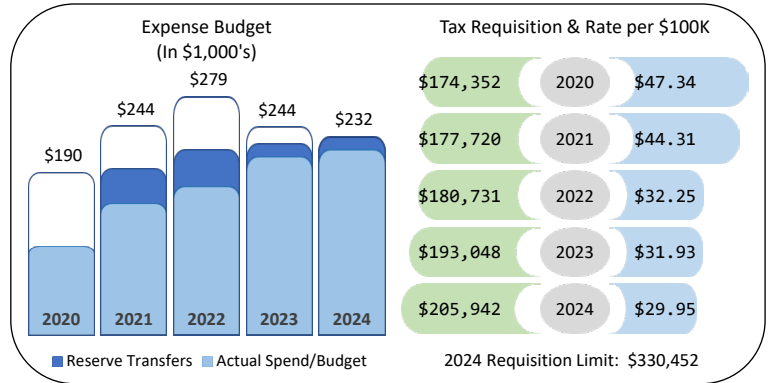
**Service Comments:**

- 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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 193,048	\$ 193,048	\$ 205,942	\$ 224,548	\$ 227,891	\$ 231,317	\$ 234,826
Government transfers	8,000	8,000	-	-	-	-	-
Other revenue	3,218	-	-	-	-	-	-
Transfers from reserves	3,500	4,000	4,000	4,000	4,000	4,000	4,000
Prior year surplus	38,155	38,967	22,346	-	-	-	-
	245,921	244,015	232,288	228,548	231,891	235,317	238,826
<b>Expense:</b>							
Operating expenses	208,575	229,015	217,288	213,548	216,891	220,317	223,826
Transfers to reserves	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	223,575	244,015	232,288	228,548	231,891	235,317	238,826
<b>Surplus/(Deficit)</b>	<b>\$ 22,346</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 192,526	\$ 1,294	\$ -	\$ 331	\$ 7,262	\$ 3,855	\$ 613	\$ 62
Tax rate (per \$100K)	\$ 29.95	\$ 104.81	\$ -	\$ 101.82	\$ 73.37	\$ 89.84	\$ 29.95	\$ 29.95

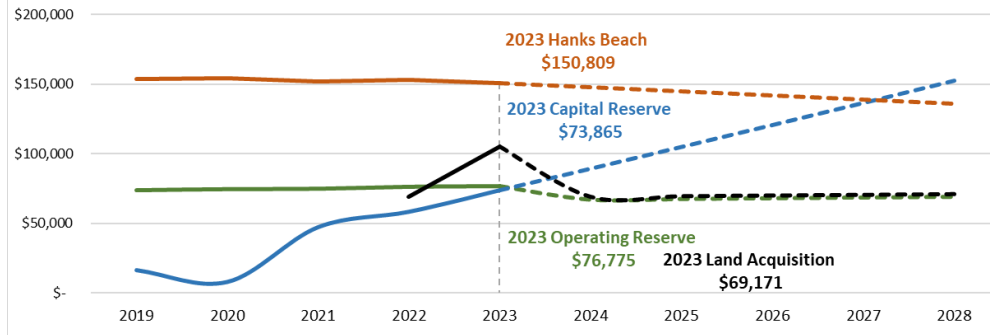
Average requisition, per folio:

Area B	\$ 218.28	\$ 184.81	\$ -	\$ 66.12	\$ 129.69	\$ 128.50	\$ 102.11	\$ 1.50
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**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Cortes Island Trails Network</b> Develop a number of key trail corridors to extend the trail network and link residential neighbourhoods, parks and the foreshore.	\$ 55,634	-	-	-	-	-	Gas Tax
<b>Kw'as Capital Project</b> Address south entrance flooding and alignment issues. Replacement of old wooden bridge between Gunflint and Hague Lake.	\$ 22,382	-	-	-	-	-	Gas Tax
<b>Area B Parks Land Acquisition</b> Purchase of land to add to Area B Parks portfolio.	\$ 36,867	-	-	-	-	-	Reserves

**Reserves Summary:**



**Service Comments:**

- Other revenue variance due to cash in lieu of parkland requirements from new subdivisions.
- Expense variance due to lower than anticipated spend on labour and benefits and unspent contingencies.
- 2024 preliminary budget decline due to annual labour reallocations.
- Business case will be coming forward to add a portion of an additional full-time employee to service all parks within the region.
- 2023 Parks Inventory Project Complete.
- 2023 Moon Park Boardwalk Replacement and Expansion complete.
- 2023 Whale’s Rest Park Trail and Boardwalk upgrades complete.
- 2023 Addition of Carrington Picnic Table project complete.
- 2023 Blind Creek Boat Ramp Signage Replacement project complete.
- 2023 Carrington, Kw’as, Whaletown Commons Danger Tree Removal complete
- 2023 Siskin and Hanks Beach Danger Tree Assessments complete.

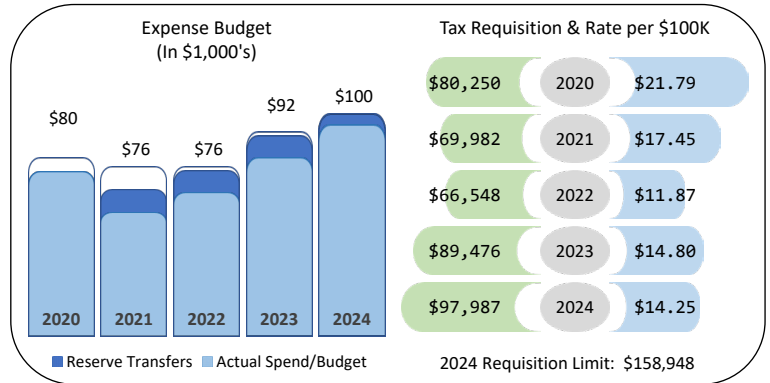
**2024 Service Goals:**

- Kw’as Boardwalk Upgrades and Installation of Kw’as Park Marquee Sign.
- Carrington Sign Upgrades and Carrington Pit Toilet Replacement/Upgrades.
- Phase II Beach Access Project Continuation/Completion.
- Implementation of Active Transportation Data Analysis and development of the Cortes Island Active Transportation Plan.
- Parks Communications and Brochure Updates.

**Service Description**

The Community Hall Service for Cortes Island was established to support Whaletown Community Hall and the Mansons Landing Community Hall. This function is limited to funding core operating expenses of the facilities which include 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.



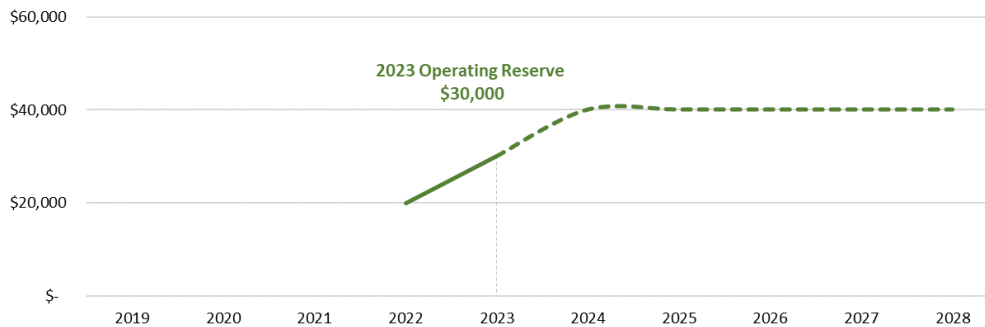
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 89,476	\$ 89,476	\$ 97,987	\$ 103,717	\$ 75,764	\$ 78,503	\$ 81,351
Prior year surplus	2,710	2,710	2,020	-	-	-	-
	<u>92,186</u>	<u>92,186</u>	<u>100,007</u>	<u>103,717</u>	<u>75,764</u>	<u>78,503</u>	<u>81,351</u>
<b>Expense:</b>							
Operating expenses	80,166	82,186	95,007	98,717	70,764	73,503	76,351
Transfers to reserves	10,000	10,000	5,000	5,000	5,000	5,000	5,000
	<u>90,166</u>	<u>92,186</u>	<u>100,007</u>	<u>103,717</u>	<u>75,764</u>	<u>78,503</u>	<u>81,351</u>
<b>Surplus/(Deficit)</b>	<u>\$ 2,020</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	\$ 91,604	\$ 616	\$ -	\$ 157	\$ 3,455	\$ 1,834	\$ 292	\$ 29
Tax rate (per \$100K)	\$ 14.25	\$ 49.87	\$ -	\$ 48.44	\$ 34.91	\$ 42.75	\$ 14.25	\$ 14.25
<b>Average requisition, per folio:</b>								
Area B	\$ 103.86	\$ 87.93	\$ -	\$ 31.46	\$ 61.71	\$ 61.14	\$ 48.58	\$ 0.72

**Reserve Summary:**



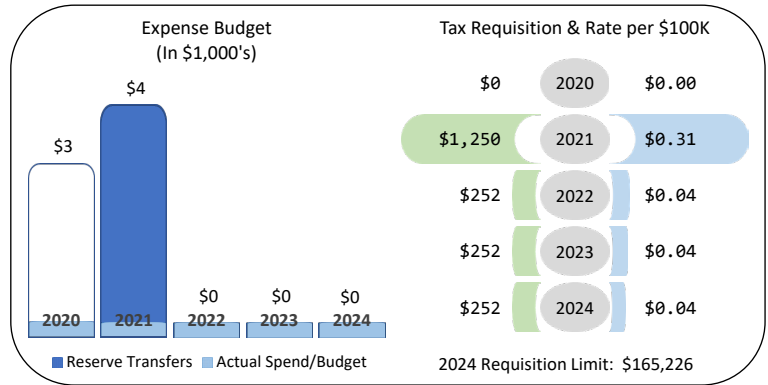
**Service Comments:**

- 2024 budgets includes an increase of \$12,660 for both of the halls in the service area. The total 2024 proposed operating budget for the Southern Cortes Community Association (SCCA) is \$64,135 and \$27,825 for the Whaletown Community Club.

**Service Description**

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

The authority for this service was originally established March 27, 2000 with Bylaw 36, with subsequent amendments with Bylaw 2183. The maximum levy for this service is \$0.25 per \$1,000 of the assessed value of Electoral Area B. Related bylaws include Bylaw No. 2183, being Heritage Conservation Extended Service Establishment Bylaw, 2000.



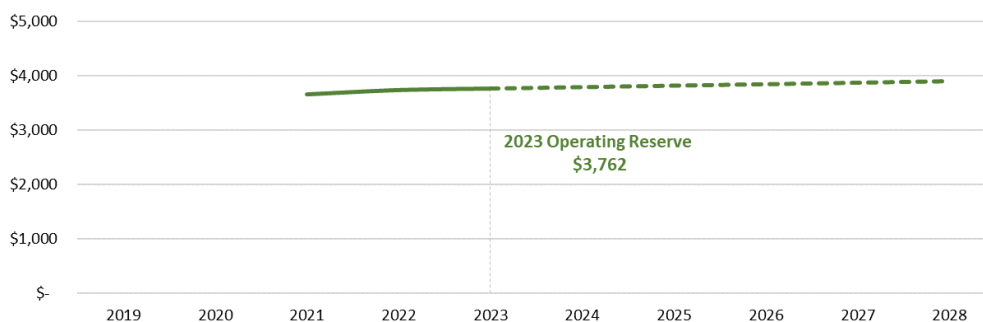
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 252	\$ 252	\$ 252	\$ 260	\$ 268	\$ 276	\$ 284
Prior year surplus	1	1	-	-	-	-	-
	<u>253</u>	<u>253</u>	<u>252</u>	<u>260</u>	<u>268</u>	<u>276</u>	<u>284</u>
<b>Expense:</b>							
Operating expenses	253	253	252	260	268	276	284
	<u>253</u>	<u>253</u>	<u>252</u>	<u>260</u>	<u>268</u>	<u>276</u>	<u>284</u>
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 236	\$ 2	\$ -	\$ 0	\$ 9	\$ 5	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.04	\$ 0.13	\$ -	\$ 0.12	\$ 0.09	\$ 0.11	\$ 0.04	\$ 0.04
<b>Average requisition, per folio:</b>								
Area B	\$ 0.27	\$ 0.23	\$ -	\$ 0.08	\$ 0.16	\$ 0.16	\$ 0.12	\$ 0.00

**Reserves Summary:**



**Service Comments:**

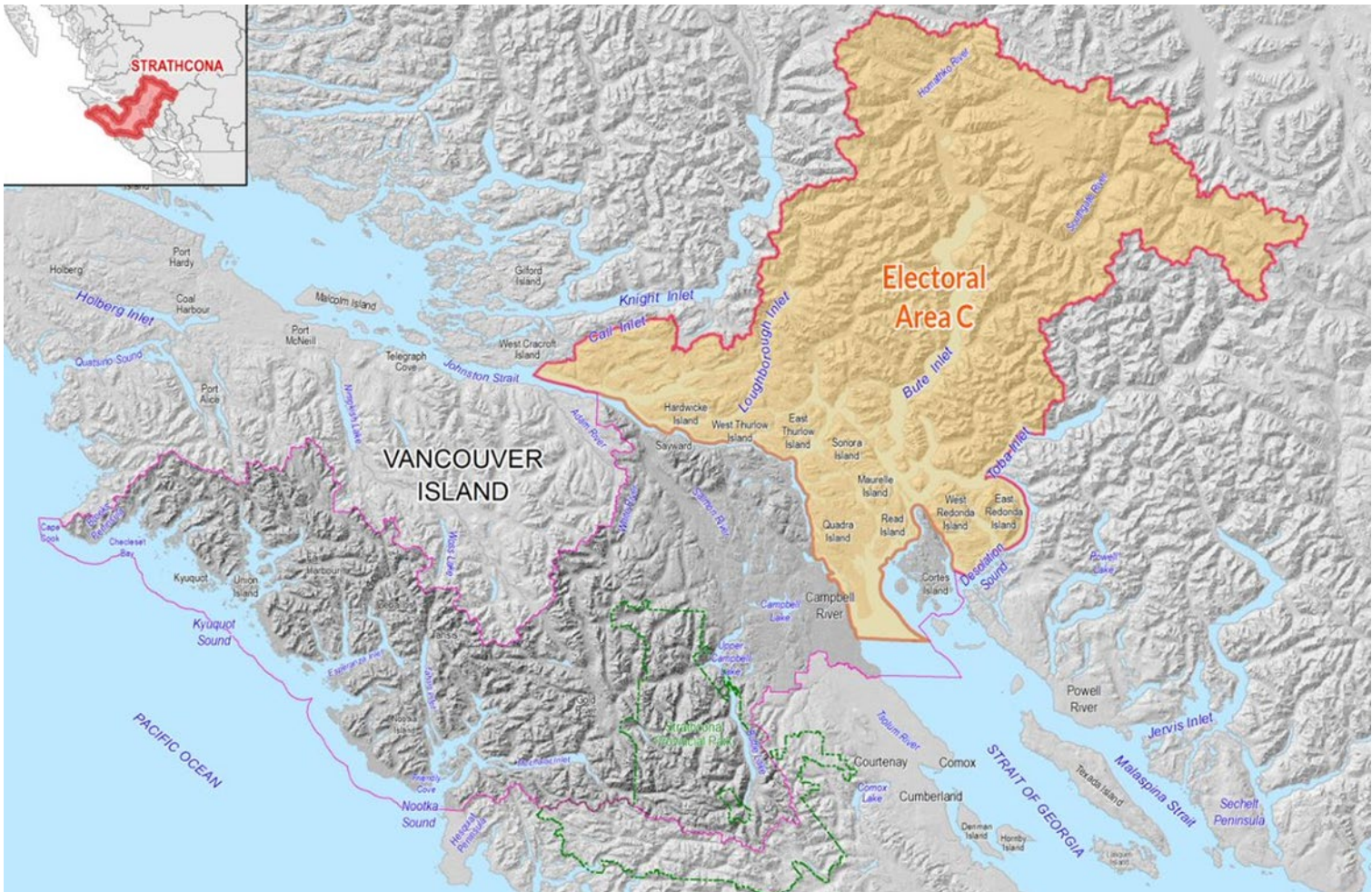
- Service function is available for any future heritage conservation efforts at the direction of the Electoral Area Director.

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# Electoral Area C

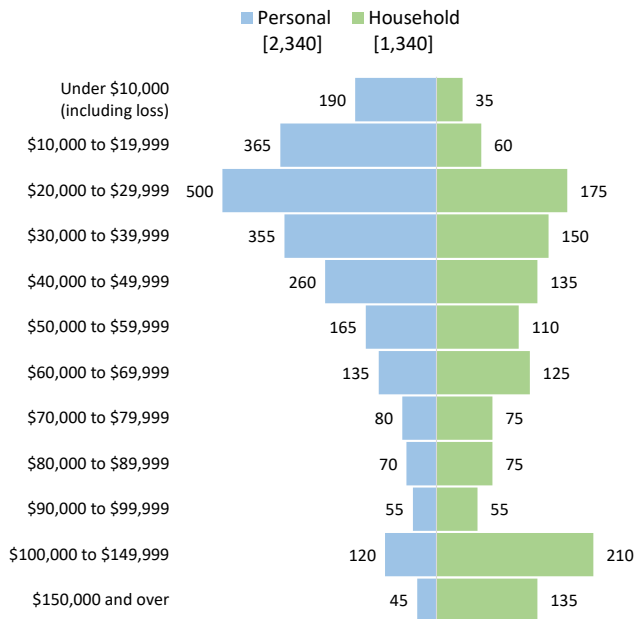
## Discovery Islands - Mainland Inlets



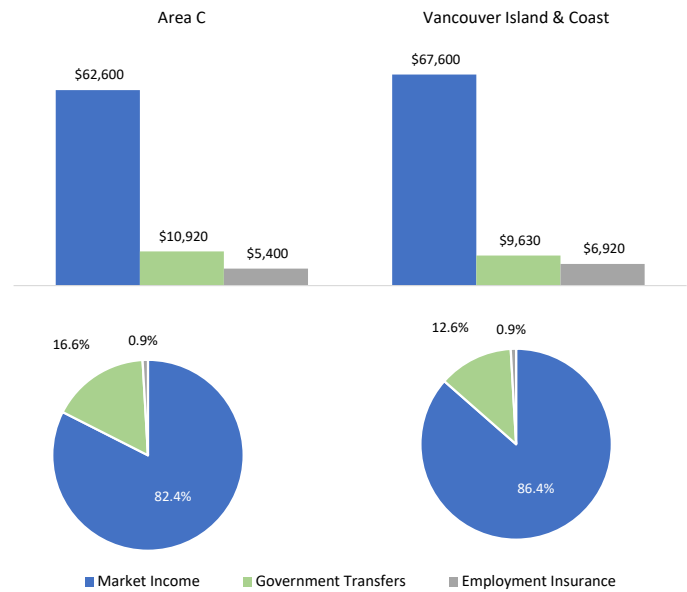
**Electoral Area C** is the largest electoral area within the Strathcona Regional District (SRD), and covers approximately 10,650 square kilometres, including [Quadra Island](#), Read Island, Redonda Island, Port Neville, Refuge Cove, Hardwicke Island, East & West Thurlow Islands & Mainland Inlets.

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.

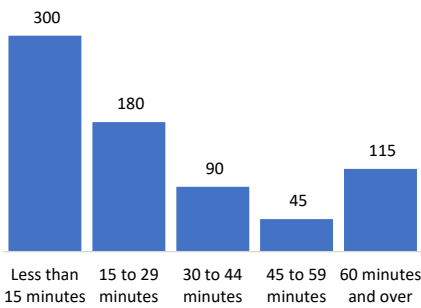
Area C Income Distribution



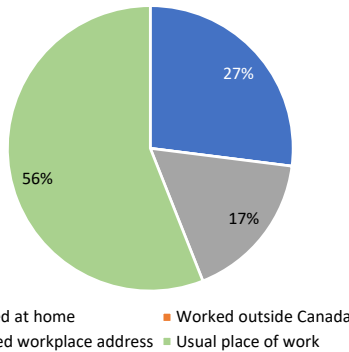
Income Source and Average Value vs. Region



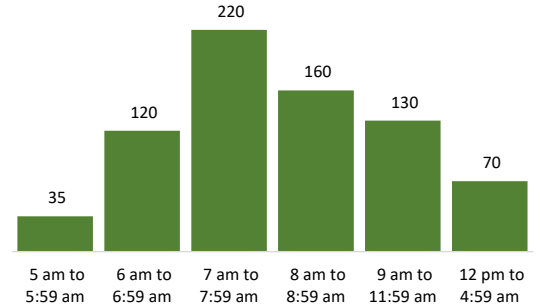
Commuting Duration (not including work-from-home)



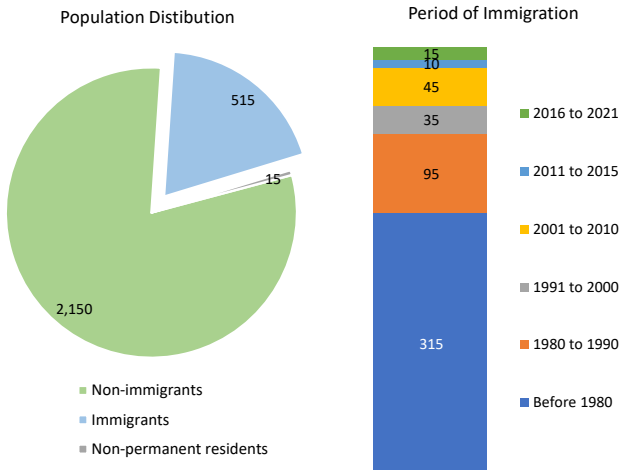
Place of Work



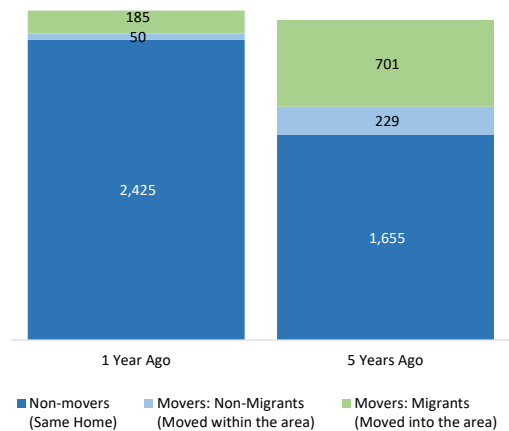
Time Leaving for Work (not including work-from-home)



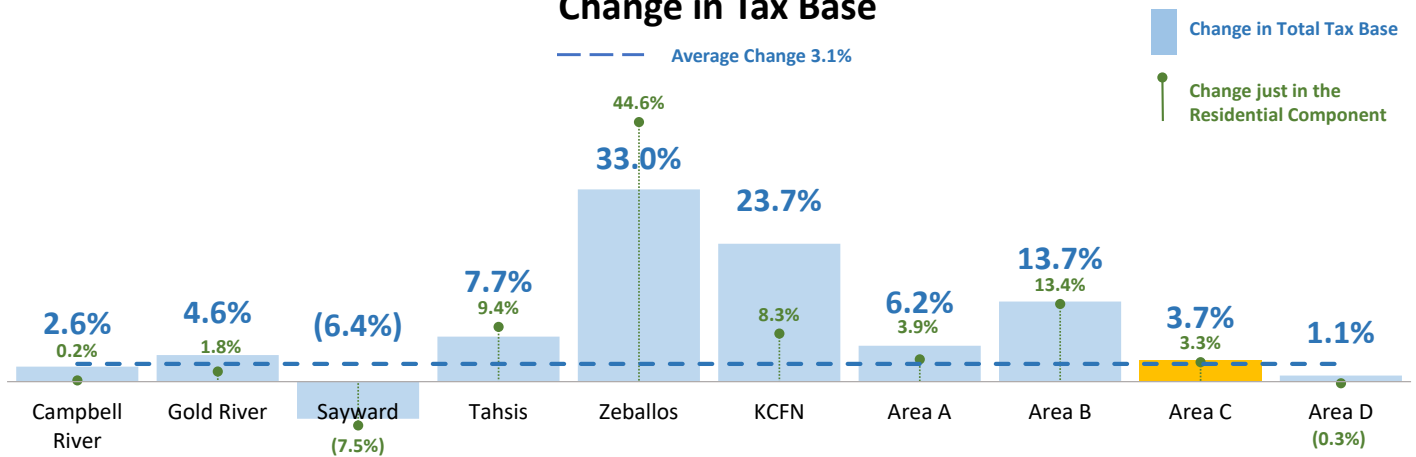
Immigration Profile



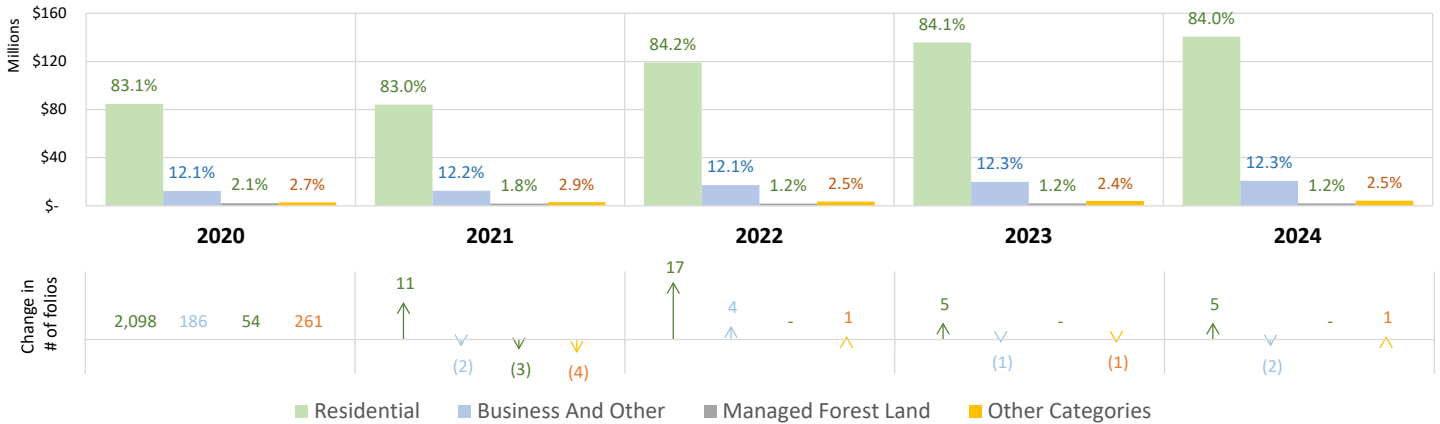
Mobility Profile



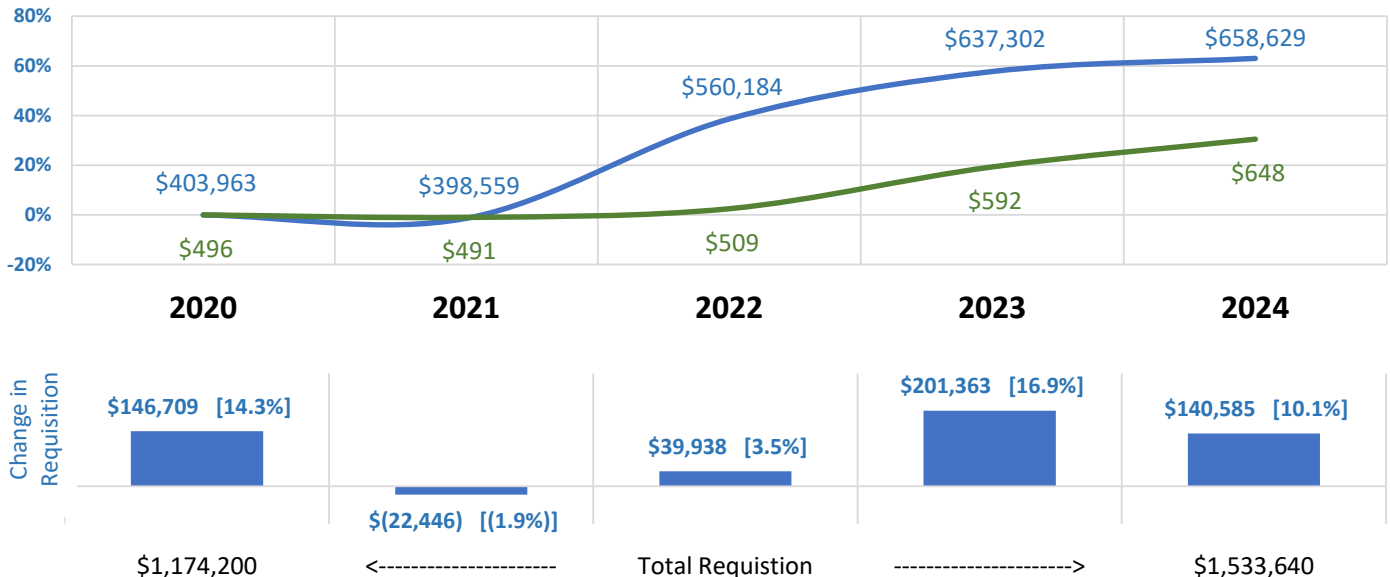
### Change in Tax Base



### 5 Year Trend in Converted Assessments



### Average Home Price vs Average Tax Requisition per Home



Property Tax Requisition Summary

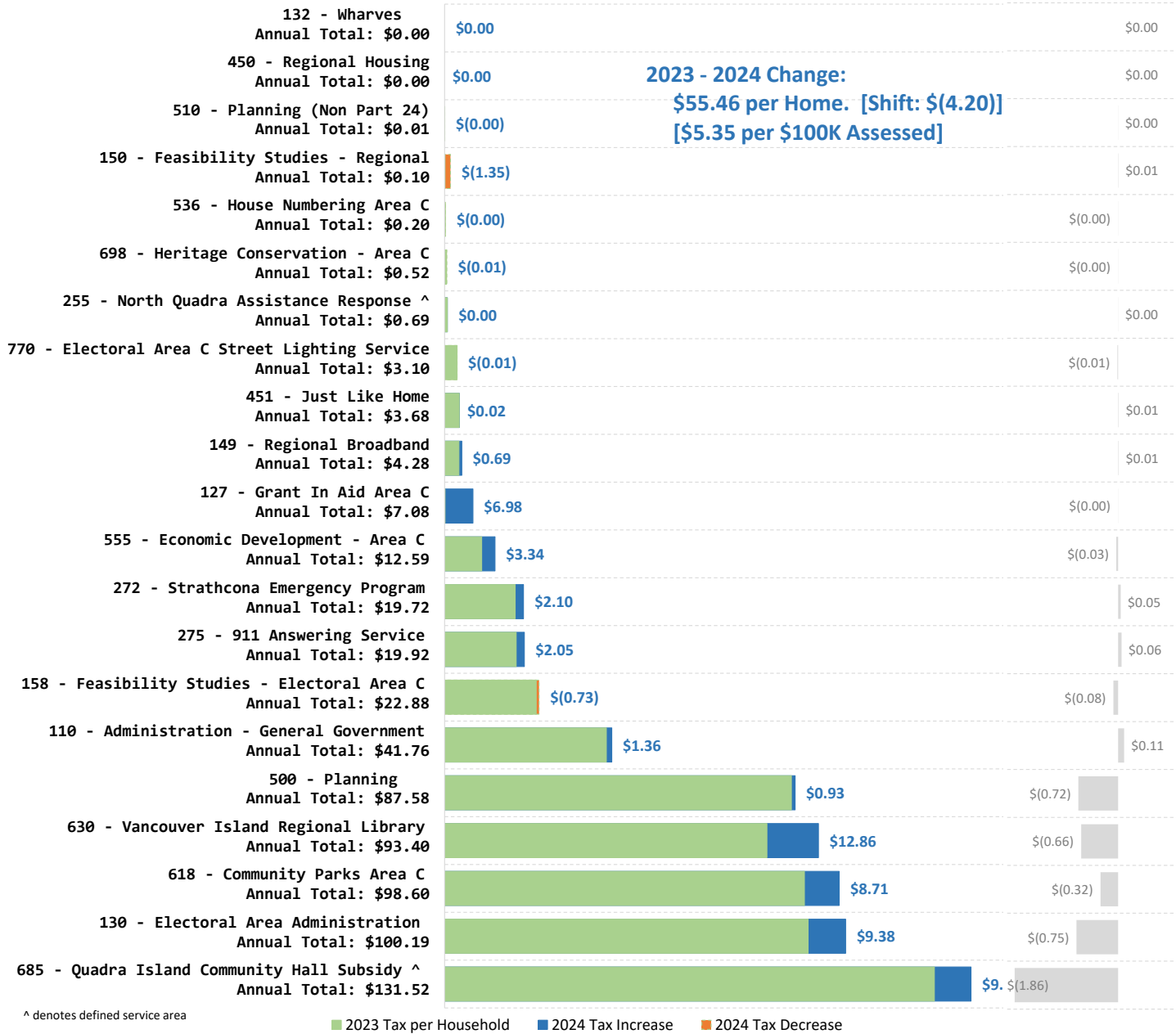
Estimated 2023 to 2024 Tax Rate Change

Based on BC Assessment Completed Roll (January 2024)

Function	Requisition				Estimated Tax (per \$100K)		
	2023 Actual	2024 Budget	\$ Change	% Change	2023 Actual	2024 Budget	\$ Change
<b>Corporate Services:</b>							
110 - Administration and General Government	\$ 102,398	\$ 106,209	\$ 3,811	3.7 %	\$ 6.34	\$ 6.34	\$ 0.00
<b>Regional Services:</b>							
149 - Regional Broadband	9,104	10,885	1,782	19.6 %	0.56	0.65	0.09
150 - Regional Feasibility Studies	3,692	259	(3,433)	(93.0)%	0.23	0.02	(0.21)
272 - Strathcona Emergency Program	44,677	50,171	5,494	12.3 %	2.77	2.99	0.23
275 - 911 Emergency Answering Service	45,293	50,656	5,363	11.8 %	2.80	3.02	0.22
451 - Just Like Home	9,279	9,356	77	0.8 %	0.57	0.56	(0.02)
510 - Planning Non Part 26	35	35	(1)	(2.2)%	0.00	0.00	(0.00)
<b>Electoral Areas:</b>							
130 - Electoral Area Administration	230,175	254,842	24,667	10.7 %	14.25	15.21	0.96
500 - Planning	219,609	222,761	3,152	1.4 %	13.60	13.30	(0.30)
630 - Vancouver Island Regional Library	204,130	237,571	33,441	16.4 %	12.64	14.18	1.54
<b>Area C:</b>							
127 - Area C Grants In Aid	246	18,008	17,762	7,220.3 %	0.02	1.07	1.06
158 - Area C Feasibility Studies	59,852	58,204	(1,648)	(2.8)%	3.71	3.47	(0.23)
255 - North Quadra Assistance Response ^	253	253	-	0.0 %	0.12	0.11	(0.01)
536 - Area C House Numbering	504	503	(1)	(0.2)%	0.03	0.03	(0.00)
555 - Area C Economic Development	23,453	32,031	8,578	36.6 %	1.45	1.91	0.46
618 - Area C Parks	227,829	250,802	22,973	10.1 %	14.10	14.97	0.87
685 - Quadra Community Hall ^	203,282	221,874	18,592	9.1 %	16.66	17.38	0.71
698 - Area C Heritage Conservation	1,363	1,330	(33)	(2.4)%	0.08	0.08	(0.00)
770 - Area C Street Lighting	7,880	7,890	10	0.1 %	0.49	0.47	(0.02)
<b>Total Requisition</b>	<b>\$ 1,393,054</b>	<b>\$ 1,533,640</b>	<b>\$ 140,585</b>	<b>10.1 %</b>	<b>\$ 90.42</b>	<b>\$ 95.77</b>	<b>\$ 5.35</b>
<i>^ specified area</i>							
<b>Average Residential Property Value:</b>	<b>\$ 637,302</b>	<b>\$ 658,629</b>					
<b>Estimated Tax Per Average Residential Property</b>	<b>\$ 592.38</b>	<b>\$ 647.84</b>					

Estimated Tax Requisition per Average Household is \$647.84 for 2024. [2023 = \$592.38]  
 Average Home Value is \$658,629 for 2024. [2023 = \$637,302]

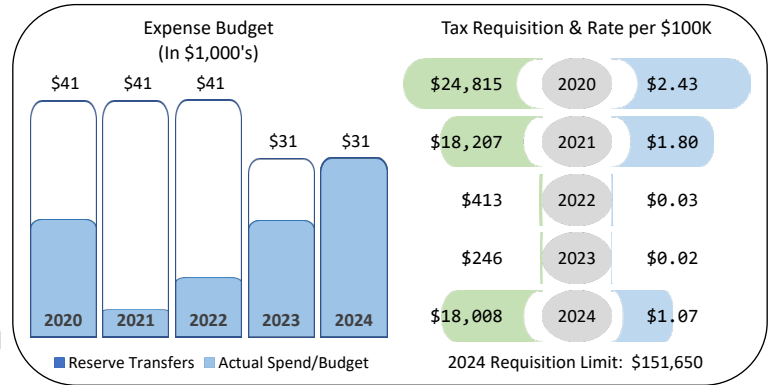
Impact of Assessment Shift:  
 \$(4.20) per Home



**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 246	\$ 246	\$ 18,008	\$ 30,922	\$ 30,950	\$ 30,978	\$ 31,007
Prior year surplus	32,709	30,560	12,887	-	-	-	-
	<u>32,955</u>	<u>30,806</u>	<u>30,895</u>	<u>30,922</u>	<u>30,950</u>	<u>30,978</u>	<u>31,007</u>
<b>Expense:</b>							
Operating expenses	20,068	30,806	30,895	30,922	30,950	30,978	31,007
	<u>20,068</u>	<u>30,806</u>	<u>30,895</u>	<u>30,922</u>	<u>30,950</u>	<u>30,978</u>	<u>31,007</u>
Surplus/(Deficit)	\$ 12,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 15,123	\$ 70	\$ -	\$ 276	\$ 2,223	\$ 219	\$ 88	\$ 9
Tax rate (per \$100K)	\$ 1.07	\$ 3.76	\$ -	\$ 3.65	\$ 2.63	\$ 3.22	\$ 1.07	\$ 1.07
<b>Average requisition, per folio:</b>								
Area C	\$ 7.08	\$ 3.70	\$ -	\$ 1.99	\$ 12.02	\$ 4.29	\$ 3.15	\$ 0.13

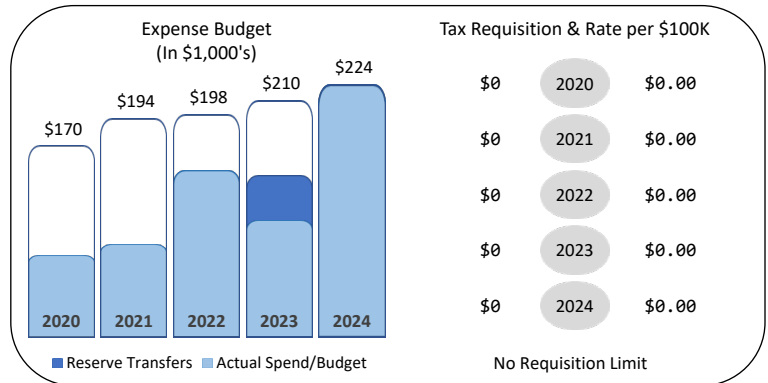
**Budget Commentary and Service Goals:**

- Grant in aid budgets allocated by the Board annually to provide funding for projects or events that benefit the area.
- Funds are distributed to achieve the Board’s strategic goals as they relate to community well being, climate resiliency, and good governance.

**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:**

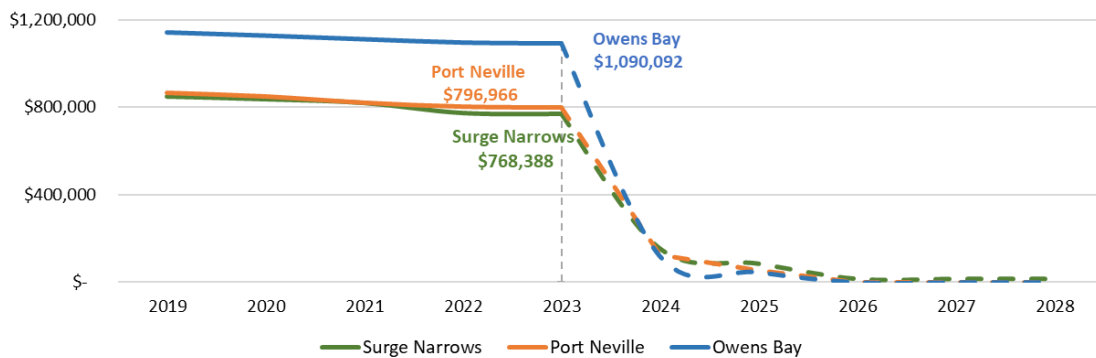
	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Government transfers	\$ -	\$ 195,056	\$ 208,891	\$ 211,133	\$ 213,431	\$ 215,786	\$ 218,201
Other revenue	143,348	15,000	15,000	15,000	15,000	15,000	15,000
Sales of services	245	245	245	245	245	245	245
	143,593	210,301	224,136	226,378	228,676	231,031	233,446
<b>Expense:</b>							
Operating expenses	103,809	210,301	224,136	226,378	228,676	231,031	233,446
Transfers to reserves	39,784	-	-	-	-	-	-
	143,593	210,301	224,136	226,378	228,676	231,031	233,446
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Owen Bay Wharf Upgrades</b> Design and upgrade to expand dock space to meet service demand.	\$ 550,000	-	-	-	-	-	Grants
<b>Port Neville Wharf Upgrades</b> Replace wharf.	\$ 600,000	\$ 300,000	-	-	-	-	Gas Tax/ Reserves
<b>Surge Narrows Wharf Upgrades</b> Design and upgrade to expand dock space to meet service demand.	\$ 900,000	-	-	-	-	-	Grants

Deferred Revenue:

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



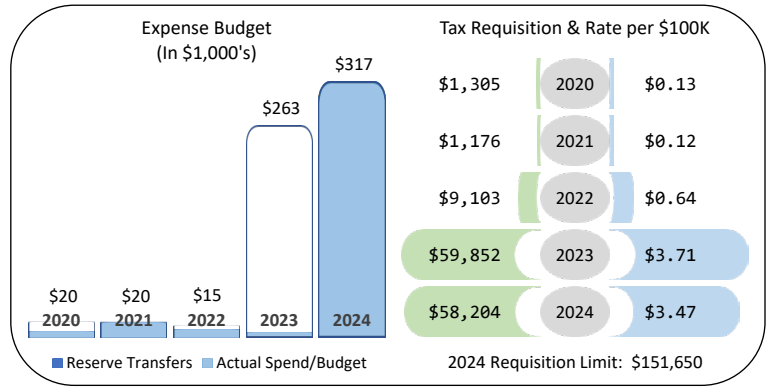
Budget Commentary and Service Goals:

- Operating expenses in this function have been funded using Transport Canada divestiture funds and not supported with any tax requisition.
- Funding from Transport Canada for the project expires in 2024.
- Future operating service levels for these wharves are currently be considered by the Board.
- Others wharves in Area C are currently being operated under 618 – Area C Parks service.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 59,852	\$ 59,852	\$ 58,204	\$ 30,571	\$ 30,588	\$ 30,606	\$ 30,624
Government transfers	-	200,000	200,000	-	-	-	-
Prior year surplus	5,634	3,014	58,897	-	-	-	-
	65,486	262,866	317,101	30,571	30,588	30,606	30,624
<b>Expense:</b>							
Operating expenses	6,589	262,866	317,101	30,571	30,588	30,606	30,624
	6,589	262,866	317,101	30,571	30,588	30,606	30,624
<b>Surplus/(Deficit)</b>	<b>\$ 58,897</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 48,878	\$ 227	\$ -	\$ 892	\$ 7,185	\$ 707	\$ 285	\$ 30
Tax rate (per \$100K)	\$ 3.47	\$ 12.16	\$ -	\$ 11.81	\$ 8.51	\$ 10.42	\$ 3.47	\$ 3.47

Average requisition, per folio:

Area C	\$ 22.88	\$ 11.96	\$ -	\$ 6.42	\$ 38.84	\$ 13.86	\$ 10.17	\$ 0.42
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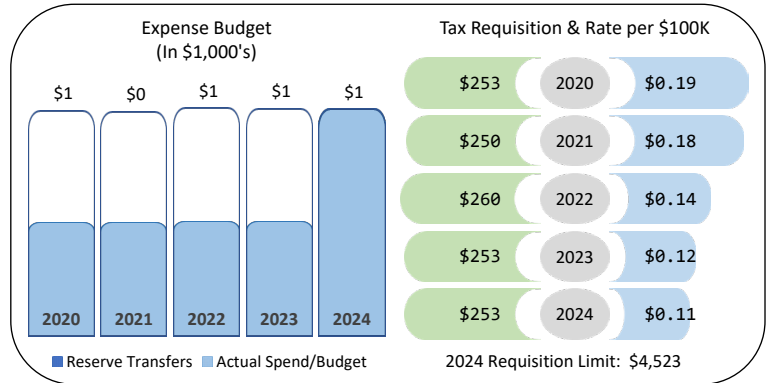
**Budget Commentary and Service Goals:**

- 2023 Budget included \$2,500 for Area C Wharves service engagement and alternative approval process (AAP) costs. 2023 Spend was \$577, project is not being carried forward.
- 2023 Operating expenses included \$269 for the Surge Narrows Wildfire Brigade study that is being funded from the \$30,000 base budget.
- 2024 Requisition is set to reestablish the base budget to \$30,000 for 2024, to be available for any future studies per discretion of the Board.
- 2024 Studies include:
  - \$200,000 Government transfer amount is funding from the Growing Communities Fund for the Water Well exploration study. Study is being carried forward from 2023.
  - \$30,000 Water Source study had also been authorized before the Growing Communities Fund Allocation. This study had originally been funded by the 2023 base operating budget.
  - \$28,935 carryforward for the Outer Island Refuse Collection Study. This project is to address feedback from residents on the island who want to ensure equitable access to solid waste services.
  - \$20,000 Quadra Island Curbside Collection study to address residents request for service and support the Boards Strategic Plan for Community Well-Being.
  - \$10,000 budget for potential referendum for Quadra Island Curbside Collection, depending on the feedback from the feasibility study.

**Service Description**

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

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



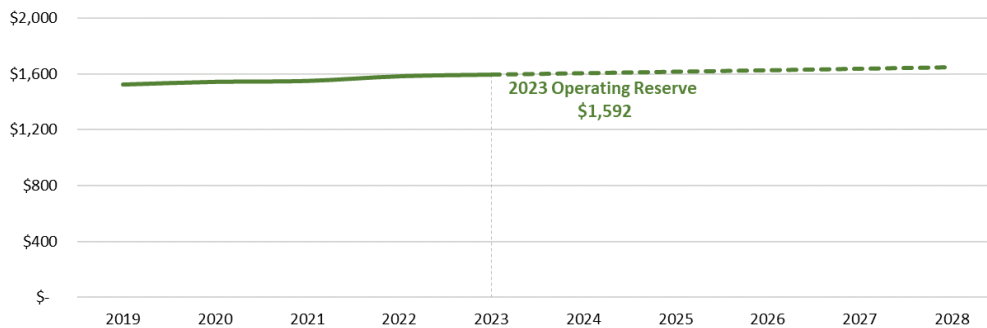
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 253	\$ 253	\$ 253	\$ 511	\$ 519	\$ 527	\$ 535
Prior year surplus	251	251	250	-	-	-	-
	<u>504</u>	<u>504</u>	<u>503</u>	<u>511</u>	<u>519</u>	<u>527</u>	<u>535</u>
<b>Expense:</b>							
Operating expenses	254	504	503	511	519	527	535
	<u>254</u>	<u>504</u>	<u>503</u>	<u>511</u>	<u>519</u>	<u>527</u>	<u>535</u>
<b>Surplus/(Deficit)</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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)	\$ 0.11	\$ 0.38	\$ -	\$ 0.37	\$ 0.27	\$ 0.33	\$ -	\$ 0.11
<b>Average requisition, per folio:</b>								
Area C	\$ 0.69	\$ 0.20	\$ -	\$ 0.28	\$ 1.24	\$ 0.46	\$ -	\$ 0.00

**Reserves Summary:**



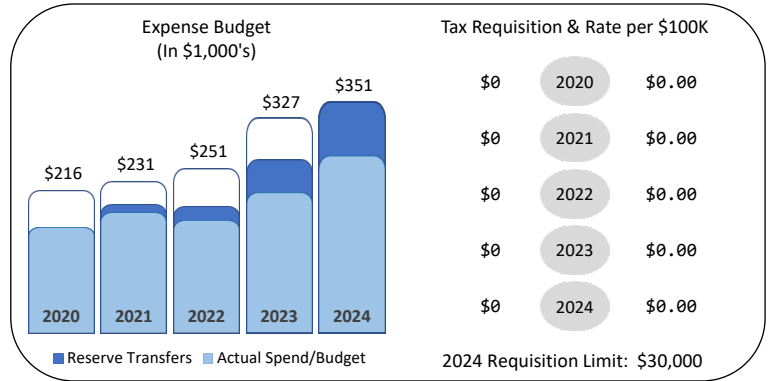
**Budget Commentary and Service Goals:**

- 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.



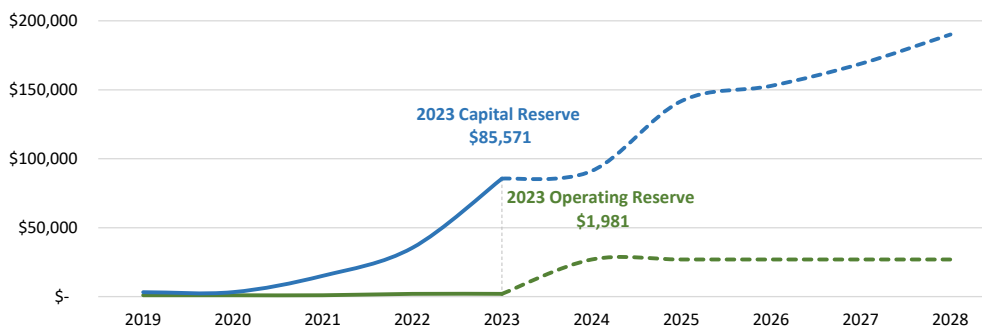
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Government transfers	10,000	10,000	-	-	-	-	-
Sales of services	267,149	248,490	<b>263,240</b>	323,427	341,856	349,404	362,016
Prior year surplus	74,194	68,122	<b>87,474</b>	-	-	-	-
	<b>351,343</b>	<b>326,612</b>	<b>350,714</b>	<b>323,427</b>	<b>341,856</b>	<b>349,404</b>	<b>362,016</b>
<b>Expense:</b>							
Operating expenses	213,869	276,612	<b>270,004</b>	273,427	280,912	283,460	291,072
Transfers to reserves	50,000	50,000	<b>80,710</b>	50,000	10,000	15,000	20,000
Debt principal	-	-	-	-	15,540	15,540	15,540
Debt interest	-	-	-	-	35,404	35,404	35,404
	<b>263,869</b>	<b>326,612</b>	<b>350,714</b>	<b>323,427</b>	<b>341,856</b>	<b>349,404</b>	<b>362,016</b>
Surplus/(Deficit)	\$ 87,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Waste Water Treatment Plant</b>	-	\$ 45,000	\$ 400,000	\$ 1,625,250	\$ 1,084,750	-	Grant/Debt/ Reserve
Replacement of the Quathiaski Cove Waste Water Treatment Plant. 73.3% senior grant funding assumed, \$45K design from reserves.							

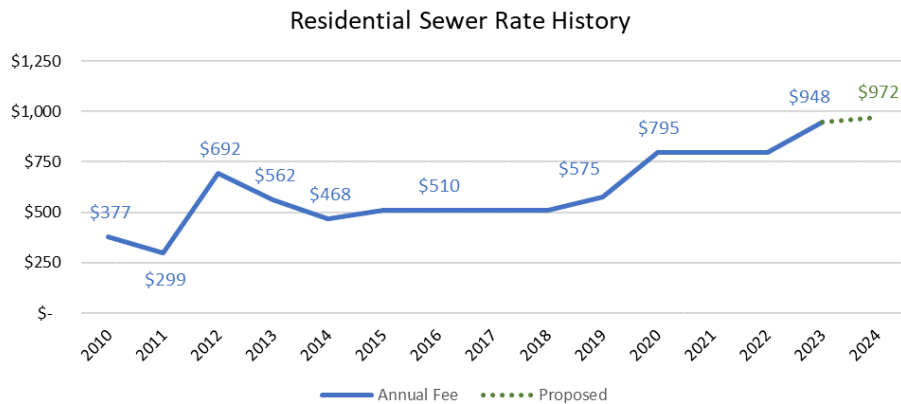
**Reserves Summary:**



**Rate Information:**

- Budget proposes a 2.5% rate increase for 2024; additional revenues are being allocated to the capital reserve to fund future projects.
- 2025+ Rate estimates not provided due to timing uncertainty for the proposed new sewer treatment facility. Significant rate increases will be required to fund the replacement due insufficient capital reserve accumulation since the service was first initiated in 1996.

Fee Classification	Current Rate	Proposed Rate	\$ Change	% Change
Residential	\$ 948	\$ 972	\$ 24	2.5%
Commercial	3,788	3,881	93	2.5%
Schools	24,603	25,215	612	2.5%
Other (Government & Police)	2,840	2,910	70	2.5%
Business Unit	946	970	24	2.5%
Residential - STEP	902	925	23	2.5%



**Budget Commentary and Service Goals:**

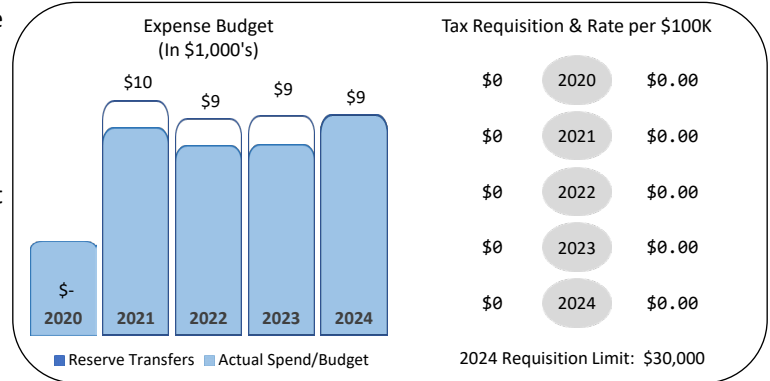
- Capital budget assumes a 73.3% senior government grant would be obtained to support the construction of a new \$3.1M Waste Water Treatment Plant with the balance being funded by debt.
- Obtaining a detailed design for new plant will provide the funding levels required and better position to the project for grant funding.
- 9 Users were added to the system during 2023.
- 2023 Operating expenses underbudget due to no major repairs occurring or being anticipated for the year. Infrastructure is currently well past its estimated useful life. 2024 Budget includes additional \$25,000 transfer to operating reserve to offset future project costs.
- \$10,000 Government transfer was federal funding for the Investment in Canada Infrastructure Grant to fund Sewer Capacity study.
- Future goals include improvement to the 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.
- Review and enforce mandatory connection requirements associated with the 2019 extension.

**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:**

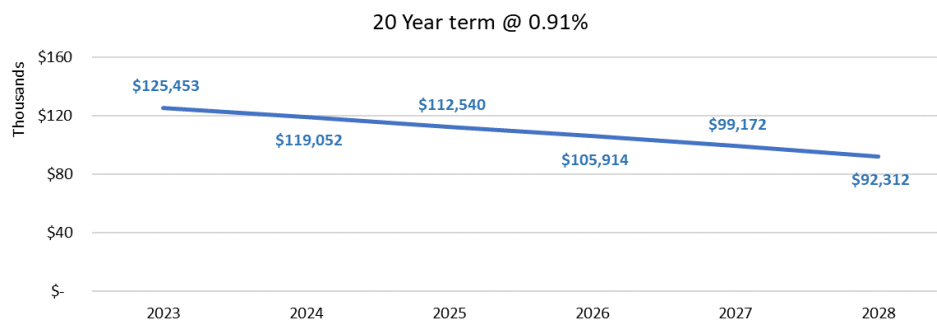
	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Frontage and parcel taxes	\$ 8,193	\$ 8,193	\$ 7,885	\$ 9,386	\$ 9,400	\$ 9,414	\$ 9,428
Prior year surplus	1,375	1,134	1,488	-	-	-	-
	<u>9,568</u>	<u>9,327</u>	<u>9,373</u>	<u>9,386</u>	<u>9,400</u>	<u>9,414</u>	<u>9,428</u>
<b>Expense:</b>							
Operating expenses	694	1,941	1,987	2,000	2,014	2,028	2,042
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
	<u>8,080</u>	<u>9,327</u>	<u>9,373</u>	<u>9,386</u>	<u>9,400</u>	<u>9,414</u>	<u>9,428</u>
<b>Surplus/(Deficit)</b>	\$ 1,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Rate Information:**

This service is funded by Parcel tax which fluctuates anytime subdivisions occur within the service area or the number of active parcels change due to BC Assessment exemptions.

**Debt Summary:**

- This debt instrument is subject to an interest rate reset and actuarial adjustment in 2026. The graph below represents the current payment schedule at the current rates. The annual debt servicing costs are expected to increase for 2026, rates are not yet known.



**Budget Commentary and Service Goals:**

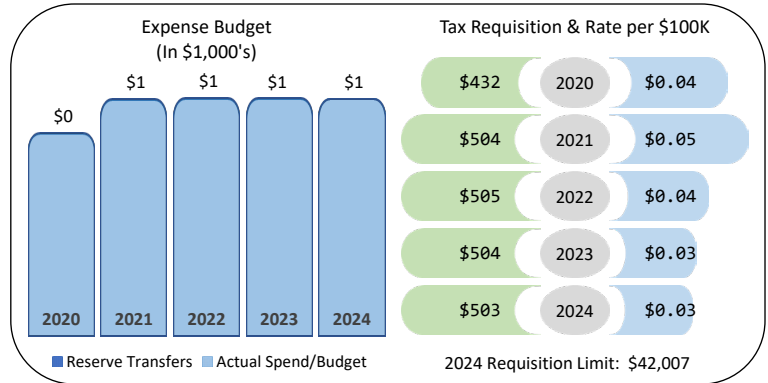
- Future goals including conducting 2024 Parcel Roll review panel and maintain operational efficiencies to minimize any future parcel tax increase.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 504	\$ 504	\$ 503	\$ 512	\$ 520	\$ 528	\$ 536
Prior year surplus	2	2	1	-	-	-	-
	<u>506</u>	<u>506</u>	<u>504</u>	<u>512</u>	<u>520</u>	<u>528</u>	<u>536</u>
<b>Expense:</b>							
Operating expenses	505	506	504	512	520	528	536
	<u>505</u>	<u>506</u>	<u>504</u>	<u>512</u>	<u>520</u>	<u>528</u>	<u>536</u>
Surplus/(Deficit)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 422	\$ 2	\$ -	\$ 8	\$ 62	\$ 6	\$ 2	\$ 0
Tax rate (per \$100K)	\$ 0.03	\$ 0.11	\$ -	\$ 0.10	\$ 0.07	\$ 0.09	\$ 0.03	\$ 0.03
<b>Average requisition, per folio:</b>								
Area C	\$ 0.20	\$ 0.10	\$ -	\$ 0.06	\$ 0.34	\$ 0.12	\$ 0.09	\$ 0.00

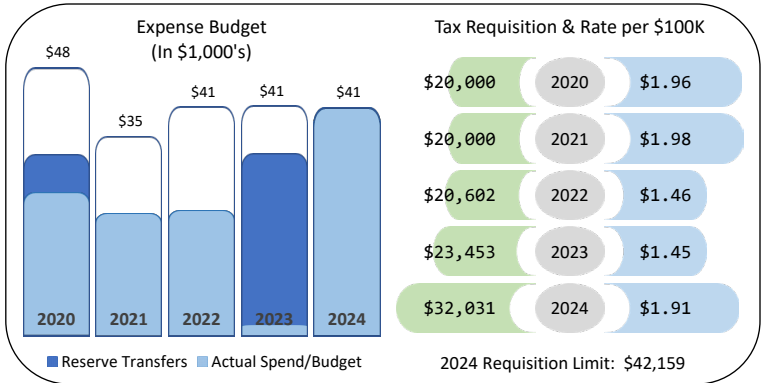
**Budget Commentary and Service Goals:**

- 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.



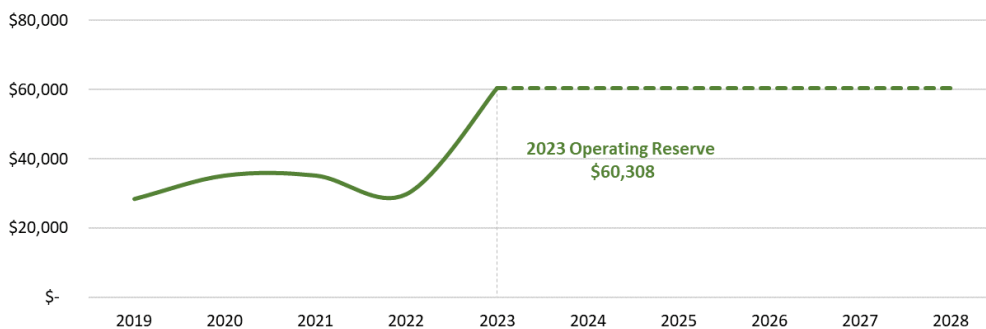
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 23,453	\$ 23,453	\$ 32,031	\$ 40,609	\$ 40,628	\$ 40,647	\$ 40,666
Prior year surplus	17,431	17,431	8,560	-	-	-	-
	<u>40,884</u>	<u>40,884</u>	<u>40,591</u>	<u>40,609</u>	<u>40,628</u>	<u>40,647</u>	<u>40,666</u>
<b>Expense:</b>							
Operating expenses	1,862	40,884	40,591	40,609	40,628	40,647	40,666
Transfers to reserves	30,462	-	-	-	-	-	-
	<u>32,324</u>	<u>40,884</u>	<u>40,591</u>	<u>40,609</u>	<u>40,628</u>	<u>40,647</u>	<u>40,666</u>
<b>Surplus/(Deficit)</b>	\$ 8,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 26,899	\$ 125	\$ -	\$ 491	\$ 3,954	\$ 389	\$ 157	\$ 17
Tax rate (per \$100K)	\$ 1.91	\$ 6.69	\$ -	\$ 6.50	\$ 4.68	\$ 5.74	\$ 1.91	\$ 1.91
<b>Average requisition, per folio:</b>								
Area C	\$ 12.59	\$ 6.58	\$ -	\$ 3.53	\$ 21.37	\$ 7.63	\$ 5.60	\$ 0.23

**Reserves Summary:**



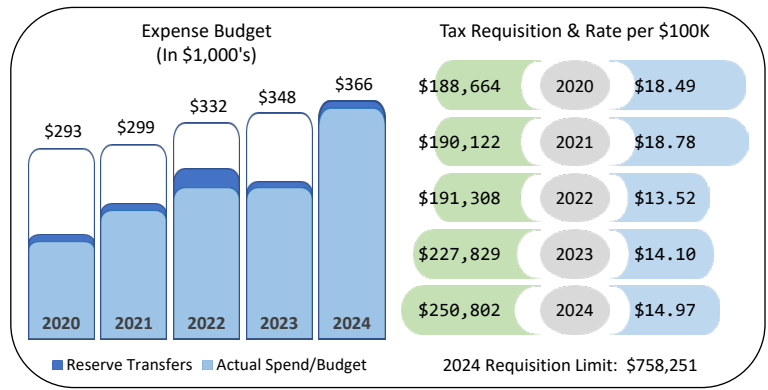
**Budget Commentary and Service Goals:**

- 2024 transfers to reserve increased with goal to establish a \$40,000 annual requisition amount for the service by 2025.
- \$40,000 base budget to be available annually for economic initiatives in the area to achieve the Board’s strategic goals as they relate to community well being, climate resiliency, and good governance.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 227,829	\$ 227,829	\$ 250,802	\$ 288,789	\$ 292,391	\$ 296,078	\$ 299,850
Government transfers	8,000	83,000	75,000	-	-	-	-
Other revenue	6,206	4,400	5,500	5,500	5,500	5,500	5,500
Prior year surplus	35,535	32,706	34,470	-	-	-	-
	277,570	347,935	365,772	294,289	297,891	301,578	305,350
<b>Expense:</b>							
Operating expenses	233,100	337,935	355,772	284,289	287,891	291,578	295,350
Transfers to reserves	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	243,100	347,935	365,772	294,289	297,891	301,578	305,350
Surplus/(Deficit)	\$ 34,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

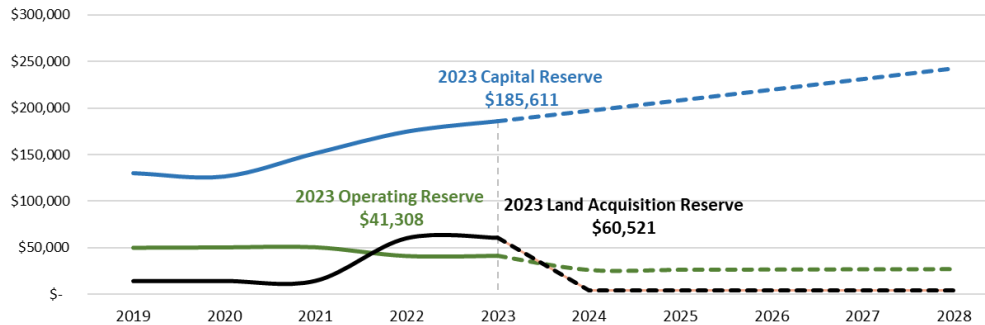
**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Read Island Property Acquisition</b>	\$ 56,990	-	-	-	-	-	Reserves
Property acquisition complete in 2018, remaining budget for subdivision and licence of occupation and wharf works.							
<b>Q-Cove Village Trail System</b>	\$ 94,734	-	-	-	-	-	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 .							
<b>Granite Bay Shoreline Repairs</b>	\$ 45,000	-	-	-	-	-	Gas Tax
Granite Bay shoreline erosion work. Shoreline works are eroding and in need of repair.							
<b>Surge Narrows Marine Infrastructure Revitalizatic</b>	\$ 2,271,028	\$ 400,000	-	-	-	-	Grant / Gas Tax
Revitalization of the Surge Narrows Store, boardwalk and floating dock. Funding for this project include \$300K Growing Communities, \$1.99M Provincial, and \$400K Reserves.							
<b>Blenkin Park Playground Replacement</b>	\$ 100,000	-	-	-	-	-	Gas Tax
Blenkin Daycare playground removal and replacement as asset reaching the end of its useful life.							
<b>Evan's Bay Wharf Refurbishment</b>	\$ 150,000	-	-	-	-	-	Gas Tax
Refurbishment of Evans Bay Wharf.							
<b>Granite Bay Boatramp Improvements</b>	\$ 29,140	-	-	-	-	-	Reserves
Boat ramp requires improvements to protect the asset and improve functionality.							
<b>Granite Bay Wharf Refurbishment</b>	\$ 70,000	-	-	-	-	-	Gas Tax
Refurbishment of Granite Bay Wharf, funded from Growing Communities Fund							
<b>Hoskyn Wharf Extension</b>	\$ 146,123	\$ 75,000	-	-	-	-	Gas Tax
Hoskyn wharf extension. Wharf at capacity during peak times and in need of expansion. Potential to apply for grant on this project.							

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 210,616	\$ 979	\$ -	\$ 3,845	\$ 30,960	\$ 3,045	\$ 1,227	\$ 130
Tax rate (per \$100K)	\$ 14.97	\$ 52.40	\$ -	\$ 50.90	\$ 36.68	\$ 44.91	\$ 14.97	\$ 14.97
Average requisition, per folio:								
Area C	\$ 98.60	\$ 51.53	\$ -	\$ 27.66	\$ 167.35	\$ 59.72	\$ 43.82	\$ 1.80

**Reserves Summary:**



**Budget Commentary and Service Goals:**

- Other revenue variance due to cash in lieu of parkland requirements from new subdivisions.
- Expense variance due to lower than anticipated spend on labour and benefits and unspent contingencies.
- 2023 \$4,400 Other Revenue amount relates to Granite Bay moorage. 2024 moorage estimated at \$5,500.
- Business case will be coming forward to add a portion of an additional full-time employee to service all parks within the region.
- 2023 Completed projects include:
  - Granite Bay Wharf Refurbishment Complete.
  - Hoskyn Tenure Survey Work and Application Requirements complete.
  - Q. Cove Village Trail Expansion work.
  - Blenkin Park Tennis Court Expansion project complete.
  - Bike Park project complete.
  - Evan’s Bay Dock Fire Equipment upgrades deployed.
  - Evan’s Bay Dock Safety ladders purchased.
  - Blenkin Park, Esplanade, Quadra Links Parks Danger Tree Removal work complete.
  - Granite Bay Park Access Road Improvements and Culvert Replacement.
  - Beach Access Phase II and III MoTI Permit applications submitted.
  - Parks Inventory Project Complete.
  - Application to the Active Transportation Network Planning Grant (\$100K for formal planning).

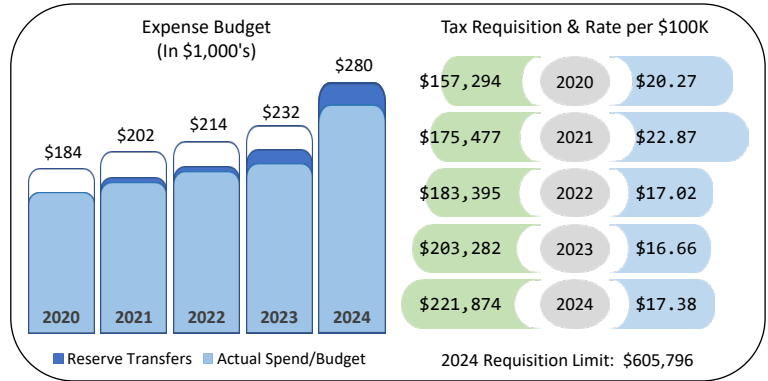
**2024 Service Goals:**

- Blenkin Playground Replacement
- Extension of Q-Cove Trail
- Completion of Granite Bay Shoreline Repairs
- Construction of Surge Narrows Marine Revitalization
- Completion of Hoskyn Wharf Extension
- Completion of Parks Master Plan

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 203,282	\$ 203,282	\$ 221,874	\$ 237,152	\$ 245,156	\$ 253,478	\$ 262,129
Grants in lieu	460	460	460	460	460	460	460
Government transfers	-	-	50,000	-	-	-	-
Transfers from reserves	-	20,000	-	-	-	-	-
Prior year surplus	8,437	8,296	7,578	-	-	-	-
	212,179	232,038	279,912	237,612	245,616	253,938	262,589
<b>Expense:</b>							
Operating expenses	189,601	217,038	254,912	212,612	220,616	228,938	237,589
Transfers to reserves	15,000	15,000	25,000	25,000	25,000	25,000	25,000
	204,601	232,038	279,912	237,612	245,616	253,938	262,589
<b>Surplus/(Deficit)</b>	\$ 7,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

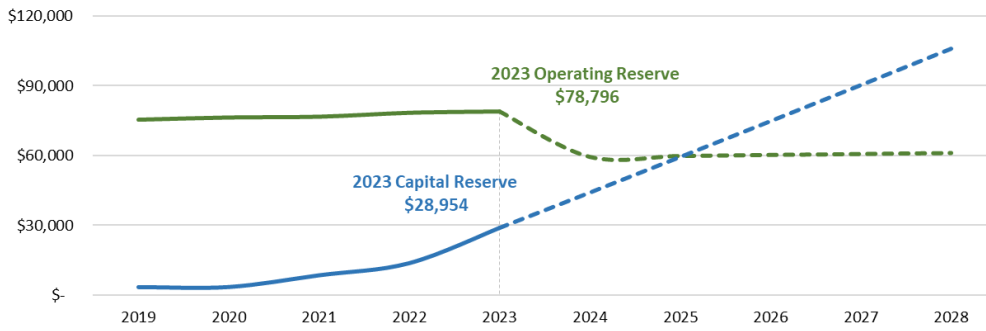
	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 202,018	\$ 816	\$ -	\$ 1,102	\$ 15,865	\$ 906	\$ 1,134	\$ 33
Tax rate (per \$100K)	\$ 17.38	\$ 60.81	\$ -	\$ 59.08	\$ 42.57	\$ 52.13	\$ 17.38	\$ 17.38
<b>Average requisition, per folio:</b>								
Area C	\$ 131.52	\$ 74.17	\$ -	\$ 47.90	\$ 160.25	\$ 75.51	\$ 75.61	\$ 1.32

**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>QI Hall Seismic Upgrades</b>	\$ 81,192	-	-	-	-	-	Grants

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

**Reserves Summary:**

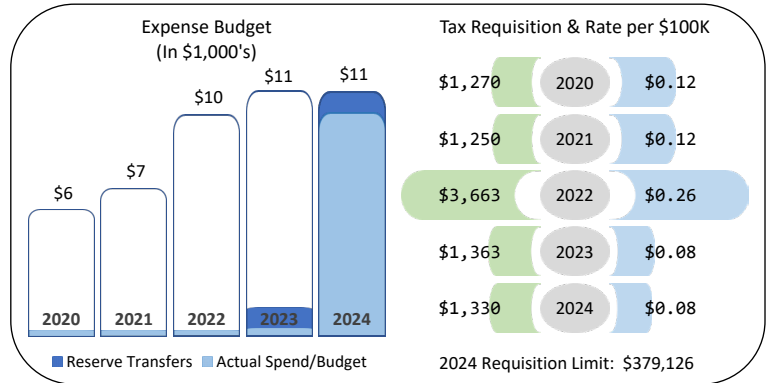


**Budget Commentary and Service Goals:**

- \$50,000 Government Transfer to support Quadra Island Community Hall Condition Assessment. Project is being carried forward from prior year where it was originally planned to be funded with operating reserves.
- Capital reserve transfer increased in 2024 to \$25,000 in order to accumulate additional funds for future hall renovations and upgrades.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 1,363	\$ 1,363	\$ 1,330	\$ 11,347	\$ 11,358	\$ 11,369	\$ 11,380
Prior year surplus	10,000	10,000	10,006	-	-	-	-
	<u>11,363</u>	<u>11,363</u>	<u>11,336</u>	<u>11,347</u>	<u>11,358</u>	<u>11,369</u>	<u>11,380</u>
<b>Expense:</b>							
Operating expenses	357	10,363	10,336	10,347	10,358	10,369	10,380
Transfers to reserves	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	<u>1,357</u>	<u>11,363</u>	<u>11,336</u>	<u>11,347</u>	<u>11,358</u>	<u>11,369</u>	<u>11,380</u>
<b>Surplus/(Deficit)</b>	\$ 10,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 1,117	\$ 5	\$ -	\$ 20	\$ 164	\$ 16	\$ 7	\$ 1
Tax rate (per \$100K)	\$ 0.08	\$ 0.28	\$ -	\$ 0.27	\$ 0.19	\$ 0.24	\$ 0.08	\$ 0.08
<b>Average requisition, per folio:</b>								
Area C	\$ 0.52	\$ 0.27	\$ -	\$ 0.15	\$ 0.89	\$ 0.32	\$ 0.23	\$ 0.01

**Reserves Summary:**



**Budget Commentary and Service Goals:**

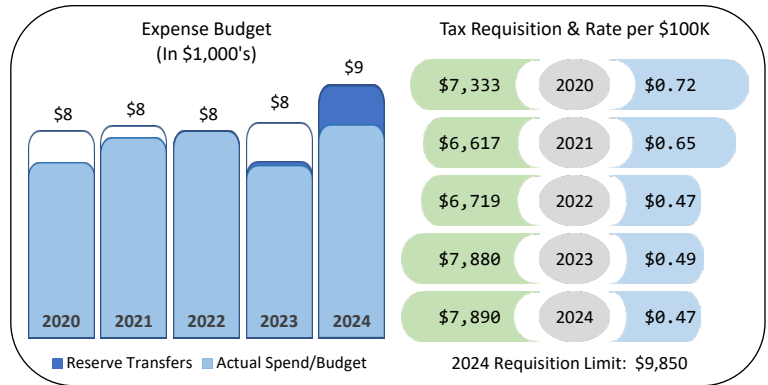
- Budget consists of a \$10,000 operating contingency, available for projects that come up during the year as well as \$1,000 reserve transfer to accumulate funds for future projects in excess of the base budget.

**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 (CSRD) and Bylaw 506 (SRD).

Maximum requisition for this service is \$9,850.



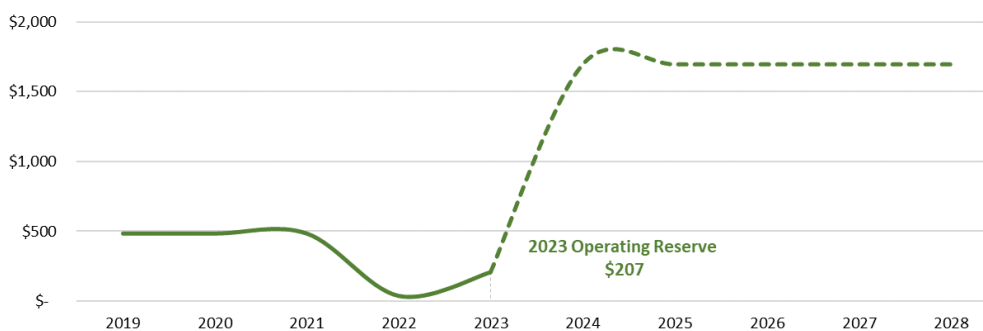
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 7,880	\$ 7,880	\$ 7,890	\$ 8,044	\$ 8,285	\$ 8,533	\$ 8,789
Prior year surplus	-	-	1,407	-	-	-	-
	7,880	7,880	9,297	8,044	8,285	8,533	8,789
<b>Expense:</b>							
Operating expenses	6,303	7,710	7,810	8,044	8,285	8,533	8,789
Transfers to reserves	170	170	1,487	-	-	-	-
	6,473	7,880	9,297	8,044	8,285	8,533	8,789
<b>Surplus/(Deficit)</b>	\$ 1,407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 6,626	\$ 31	\$ -	\$ 121	\$ 974	\$ 96	\$ 39	\$ 4
Tax rate (per \$100K)	\$ 0.47	\$ 1.65	\$ -	\$ 1.60	\$ 1.15	\$ 1.41	\$ 0.47	\$ 0.47
<b>Average requisition, per folio:</b>								
Area C	\$ 3.10	\$ 1.62	\$ -	\$ 0.87	\$ 5.26	\$ 1.88	\$ 1.38	\$ 0.06

**Reserves Summary:**



**Budget Commentary and Service Goals:**

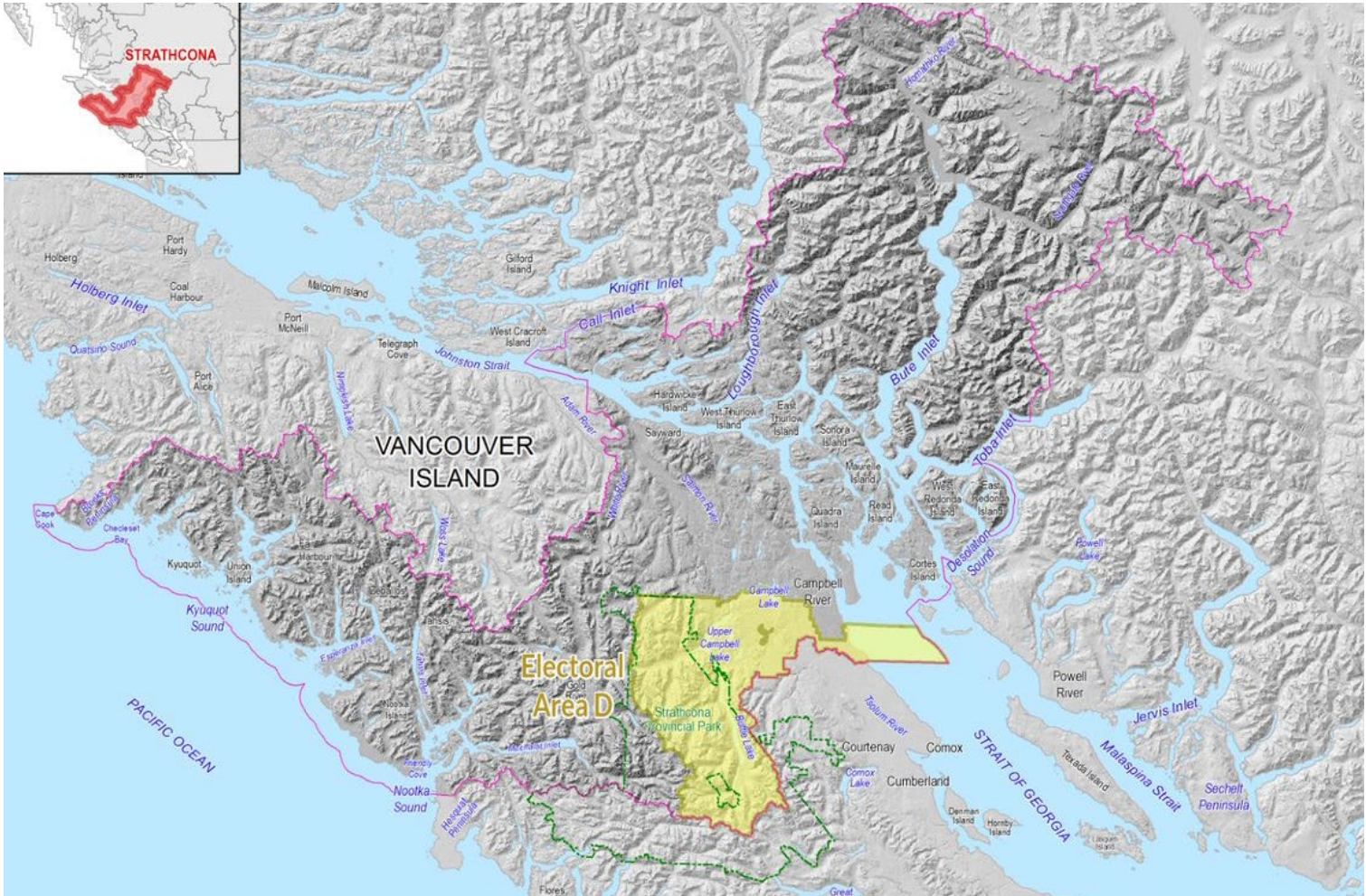
- Maximum requisition amount was increased in 2023 from \$7,880 to \$9,850 to accommodate inflationary increases to hydro rates since 2003.
- 2024 Budget set to maintain the prior years requisition amount with excess going to operating reserve to provide a buffer against future rate increases, miscellaneous costs, or deficits due to fixed requisition limit.

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## Electoral Area D

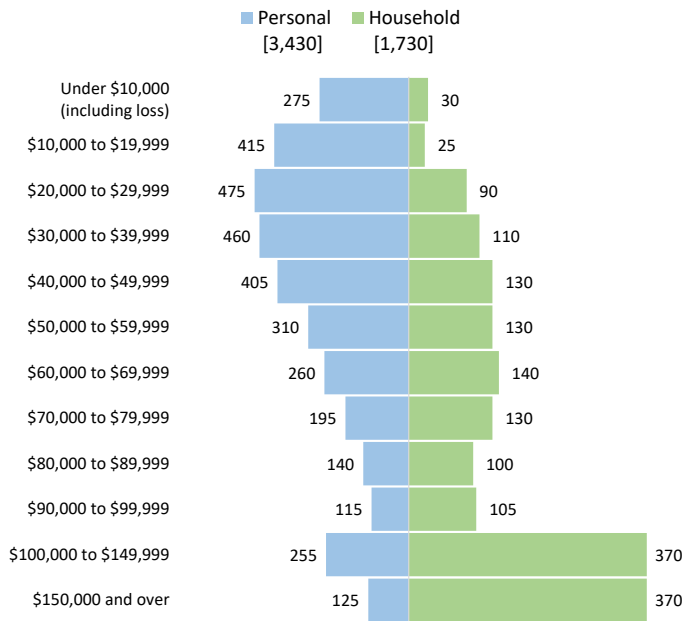
### Oyster Bay - Buttle Lake



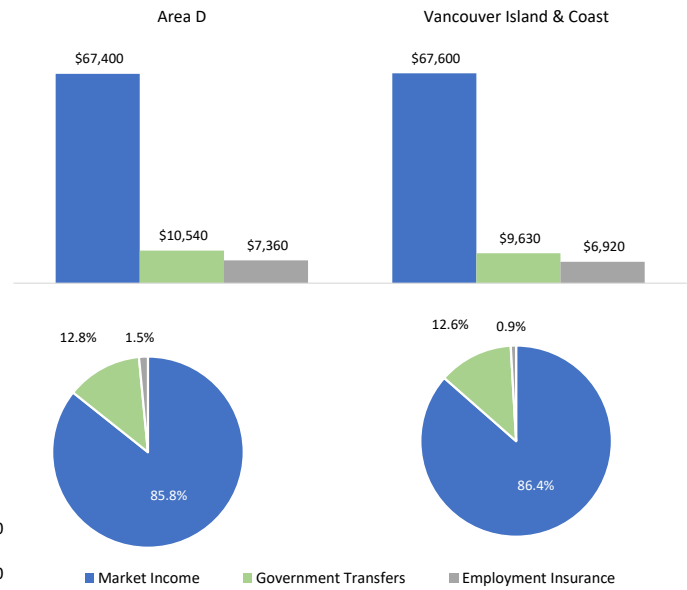
**Electoral Area D** of the Strathcona Regional District (SRD) covers just under 1,850 square kilometres. The area runs from Jubilee Parkway to the Oyster River and east into Strathcona Provincial Park.

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.

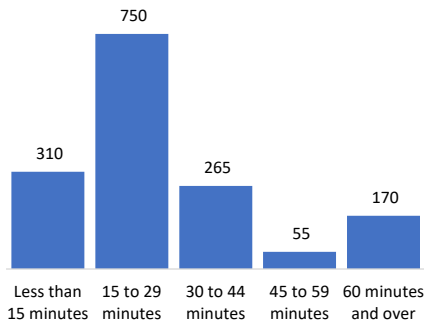
Area D Income Distribution



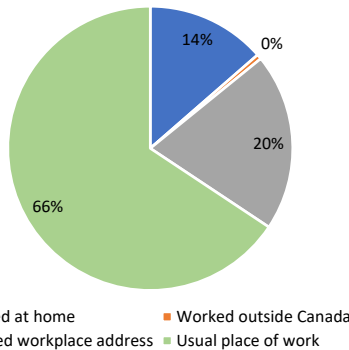
Income Source and Average Value vs. Region



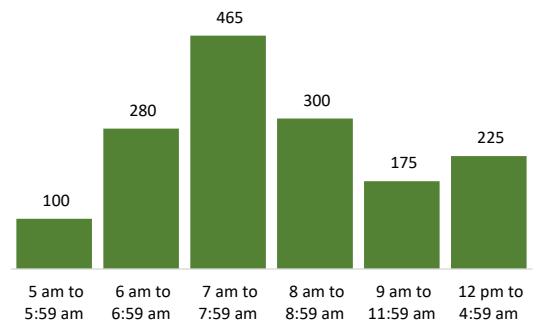
Communiting Duration (not including work-from-home)



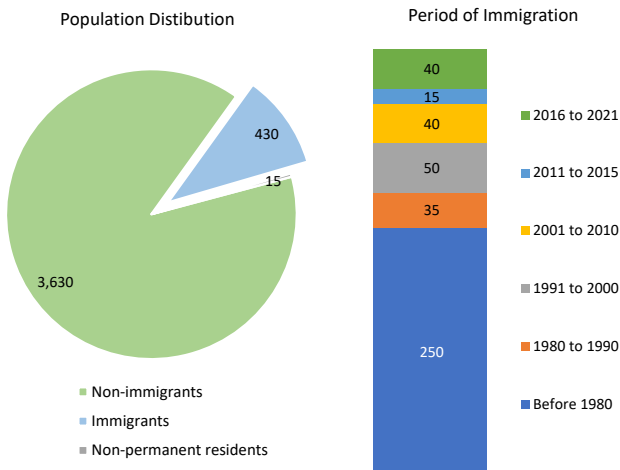
Place of Work



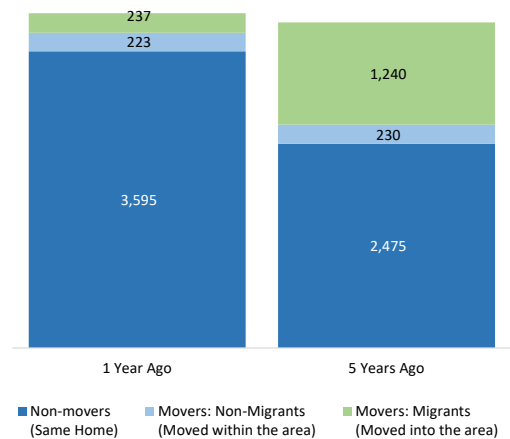
Time Leaving for Work (not including work-from-home)



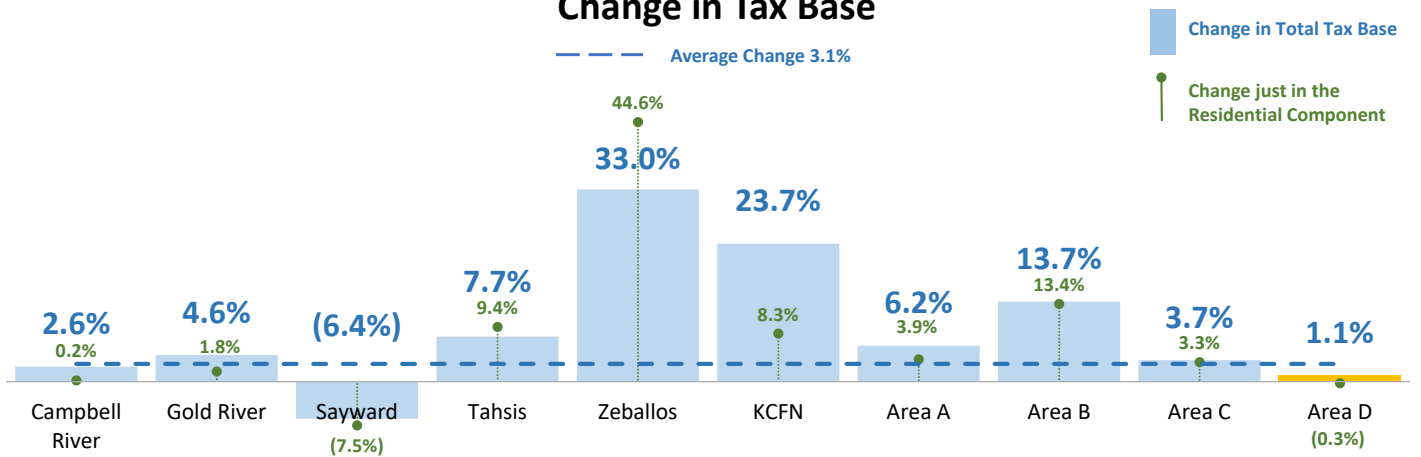
Immigration Profile



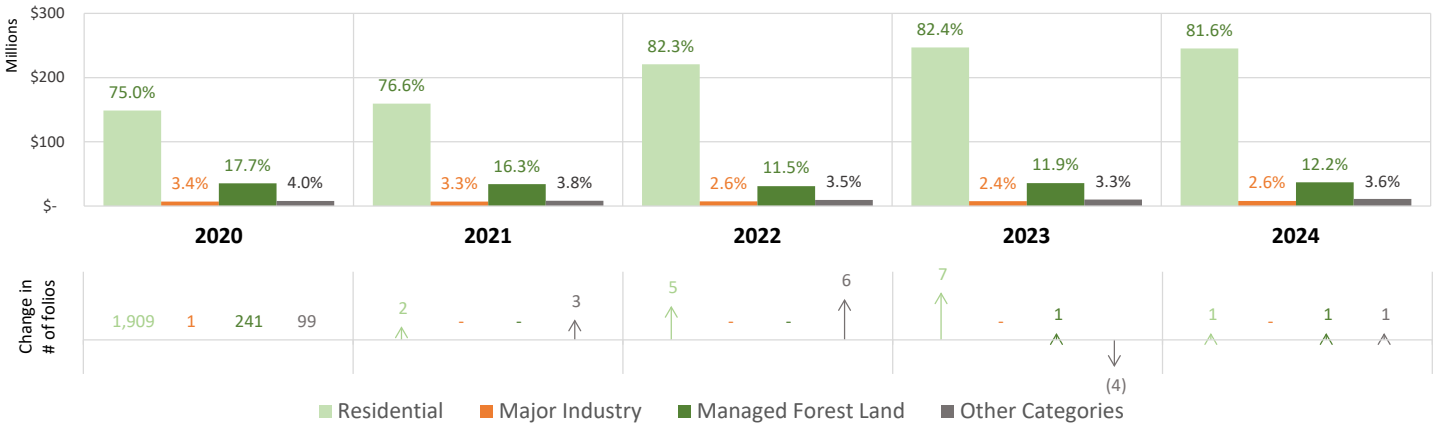
Mobility Profile



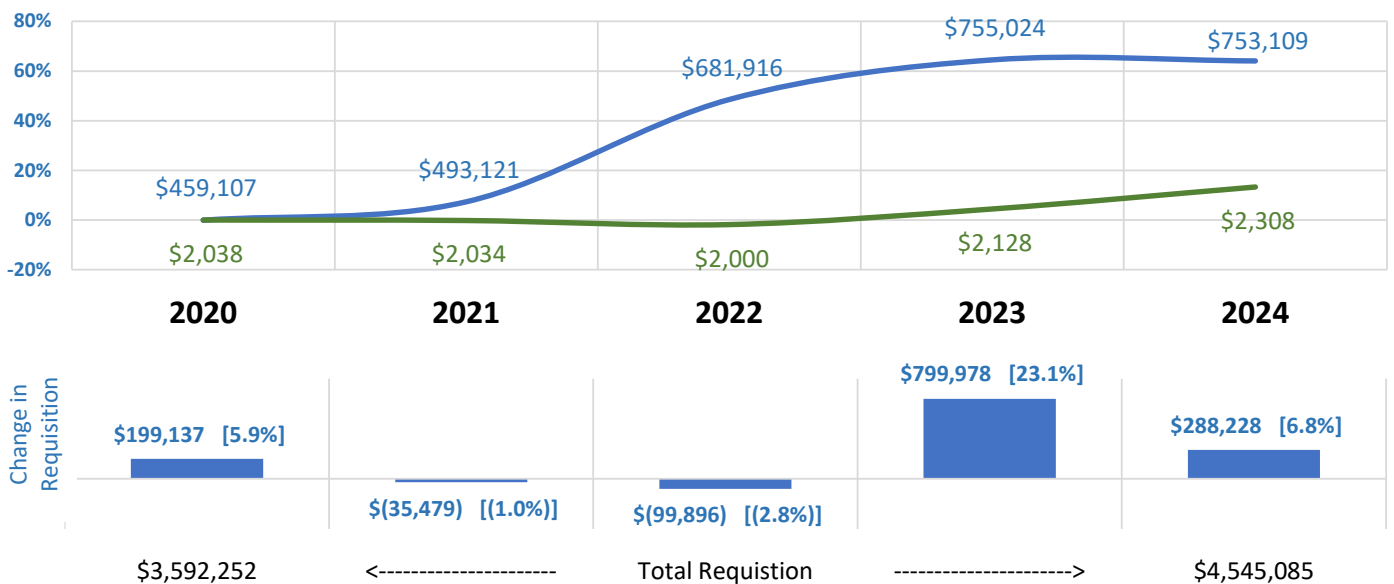
### Change in Tax Base



### 5 Year Trend in Converted Assessments



### Average Home Price vs Average Tax Requisition per Home



Property Tax Requisition Summary

Estimated 2023 to 2024 Tax Rate Change

Based on BC Assessment Completed Roll (January 2024)

Function	Requisition				Estimated Tax (per \$100K)		
	2023 Actual	2024 Budget	\$ Change	% Change	2023 Actual	2024 Budget	\$ Change
<b>Corporate Services:</b>							
110 - Administration and General Government	\$ 123,999	\$ 125,322	\$ 1,323	1.1 %	\$ 6.34	\$ 6.34	\$ 0.00
<b>Regional Services:</b>							
149 - Regional Broadband	11,024	12,844	1,820	16.5 %	0.56	0.65	0.09
150 - Regional Feasibility Studies	4,471	306	(4,165)	(93.2)%	0.23	0.02	(0.21)
272 - Strathcona Emergency Program	54,101	59,199	5,098	9.4 %	2.77	2.99	0.23
275 - 911 Emergency Answering Service	54,847	59,772	4,925	9.0 %	2.80	3.02	0.22
451 - Just Like Home	11,236	11,039	(196)	(1.7)%	0.57	0.56	(0.02)
510 - Planning Non Part 26	43	41	(2)	(4.7)%	0.00	0.00	(0.00)
<b>Electoral Areas:</b>							
130 - Electoral Area Administration	278,730	300,702	21,972	7.9 %	14.25	15.21	0.96
340 - Liquid Waste Management	191	285	94	49.2 %	0.01	0.01	0.00
500 - Planning	265,935	262,848	(3,087)	(1.2)%	13.60	13.30	(0.30)
630 - Vancouver Island Regional Library	247,191	280,323	33,133	13.4 %	12.64	14.18	1.54
<b>Area D:</b>							
123 - Area D Grants In Aid	33,603	20,234	(13,369)	(39.8)%	1.72	1.02	(0.69)
154 - Area D Feasibility Studies	35,293	25,395	(9,898)	(28.0)%	1.80	1.28	(0.52)
210 - Campbell River Fire ^	513,890	695,757	181,867	35.4 %	54.18	73.95	19.76
285 - Building Inspection	131,387	138,713	7,326	5.6 %	6.72	7.02	0.30
290 - Area D Animal Control	44,685	62,180	17,495	39.2 %	2.28	3.15	0.86
295 - Noise Control	540	360	(180)	(33.3)%	0.03	0.02	(0.01)
296 - Area D Flood Protection ^	8,255	8,255	-	0.0 %	2.55	2.50	(0.05)
298 - Unsightly Premises	282	287	5	1.8 %	0.01	0.01	0.00
319 - Electoral Area D Water ^	526,628	543,569	16,941	3.2 %	50.62	52.69	2.07
533 - Area D House Numbering	605	604	(1)	(0.2)%	0.03	0.03	(0.00)
614 - Area D Parks	744,568	524,031	(220,537)	(29.6)%	38.07	26.51	(11.56)
750 - Area D Street Lighting ^	39,727	40,138	411	1.0 %	7.74	7.90	0.17
785 - Area D Transit	179,863	223,416	43,553	24.2 %	9.20	11.30	2.11
790 - Oyster River Bank Protection ^ *	-	-	-	0.0 %	-	-	-
<b>Strathcona Gardens:</b>							
640 - Strathcona Gardens	945,763	1,149,464	203,701	21.5 %	48.35	58.15	9.80
<b>Total Requisition</b>	<b>\$ 4,256,856</b>	<b>\$ 4,545,085</b>	<b>\$ 288,228</b>	<b>6.8 %</b>	<b>\$ 277.07</b>	<b>\$ 301.82</b>	<b>\$ 24.76</b>

^ specified area

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

Average Residential Property Value:	\$ 755,024	\$ 753,109
Estimated Tax Per Average Residential Property	\$ 2,128.32	\$ 2,308.39

Estimated Tax Requisition per Average Household is \$2,308.39 for 2024. [2023 = \$2,128.32]

Impact of Assessment Shift: \$(30.15) per Home

Average Home Value is \$753,109 for 2024. [2023 = \$755,024]

Item	2023 Tax per Household	2024 Tax Increase	2024 Tax Decrease	Net 2024 Change
790 - Oyster River Bank Protection ^ *	\$0.00			\$0.00
Annual Total: \$0.00				
450 - Regional Housing	\$0.00			\$0.00
Annual Total: \$0.00				
510 - Planning (Non Part 24)	\$(0.00)			\$(0.00)
Annual Total: \$0.02				
340 - Liquid Waste	\$0.03			\$(0.00)
Annual Total: \$0.11				
298 - Unsightly Premises	\$0.00			\$(0.00)
Annual Total: \$0.11				
150 - Feasibility Studies - Regional	\$(1.61)			\$(0.05)
Annual Total: \$0.12				
295 - Noise Control	\$(0.07)			\$(0.00)
Annual Total: \$0.14				
154 - Feasibility Studies - Area D	\$(3.95)			\$(0.18)
Annual Total: \$9.68				
533 - House Numbering Area D	\$0.00			\$(0.00)
Annual Total: \$0.23				
451 - Just Like Home	\$(0.13)			\$(0.14)
Annual Total: \$4.21				
149 - Regional Broadband	\$0.64			\$(0.14)
Annual Total: \$4.89				
123 - Grant In Aid Area D	\$(5.26)			\$(0.17)
Annual Total: \$7.71				
296 - Flood Protection	\$(0.19)			\$(0.19)
Annual Total: \$18.92				
272 - Strathcona Emergency Program	\$1.67			\$(0.67)
Annual Total: \$22.55				
275 - 911 Answering Service	\$1.60			\$(0.67)
Annual Total: \$22.77				
290 - Electoral Area D Animal Control	\$6.44			\$(0.22)
Annual Total: \$23.69				
110 - Administration - General Government	\$(0.12)			\$(1.54)
Annual Total: \$47.75				
285 - Building Inspection	\$2.13			\$(0.66)
Annual Total: \$52.85				
750 - Area D Street Lighting Service ^	\$0.46			\$(0.11)
Annual Total: \$55.20				
785 - Transit - Area D	\$15.69			\$(0.90)
Annual Total: \$85.12				
500 - Planning	\$(2.51)			\$(4.39)
Annual Total: \$100.14				
630 - Vancouver Island Regional Library	\$11.38			\$(4.08)
Annual Total: \$106.80				
130 - Electoral Area Administration	\$6.97			\$(4.61)
Annual Total: \$114.56				
614 - Community Parks Area D	\$(87.75)			\$(3.73)
Annual Total: \$199.65				
319 - Electoral Area D Water ^	\$11.48			\$(1.37)
Annual Total: \$412.29				
640 - Strathcona Gardens	\$72.87			\$(4.74)
Annual Total: \$437.93				
210 - Campbell River Fire Protection ^	\$150.29			\$(1.57)
Annual Total: \$580.97				

2023 - 2024 Change:  
\$180.07 per Home. [Shift: \$(30.15)]  
[\$24.76 per \$100K Assessed]

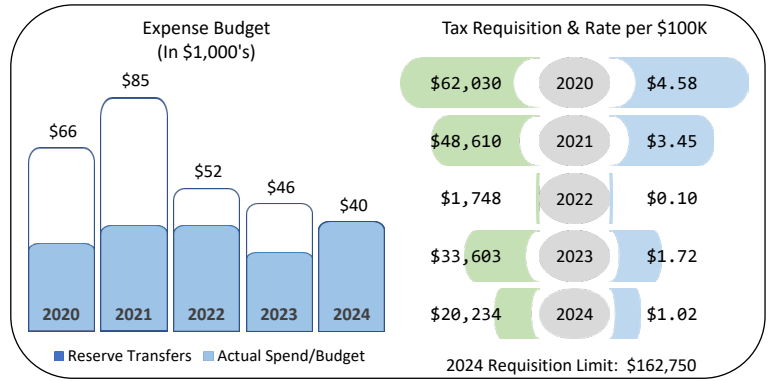
\* Service includes only 35 residential properties; amounts excluded from totals.

^ Defined service area

■ 2023 Tax per Household ■ 2024 Tax Increase ■ 2024 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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 33,603	\$ 33,603	\$ 20,234	\$ 39,821	\$ 39,846	\$ 39,871	\$ 39,897
Prior year surplus	14,362	12,677	19,563	-	-	-	-
	47,965	46,280	39,797	39,821	39,846	39,871	39,897
<b>Expense:</b>							
Operating expenses	28,402	46,280	39,797	39,821	39,846	39,871	39,897
	28,402	46,280	39,797	39,821	39,846	39,871	39,897
Surplus/(Deficit)	\$ 19,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 14,832	\$ 196	\$ 804	\$ 96	\$ 486	\$ 3,767	\$ 48	\$ 4
Tax rate (per \$100K)	\$ 1.02	\$ 3.58	\$ 3.48	\$ 3.48	\$ 2.51	\$ 3.07	\$ 1.02	\$ 1.02
<b>Average requisition, per folio:</b>								
Area D	\$ 7.71	\$ 8.51	\$ 804.43	\$ 4.59	\$ 18.71	\$ 15.50	\$ 6.05	\$ 0.15

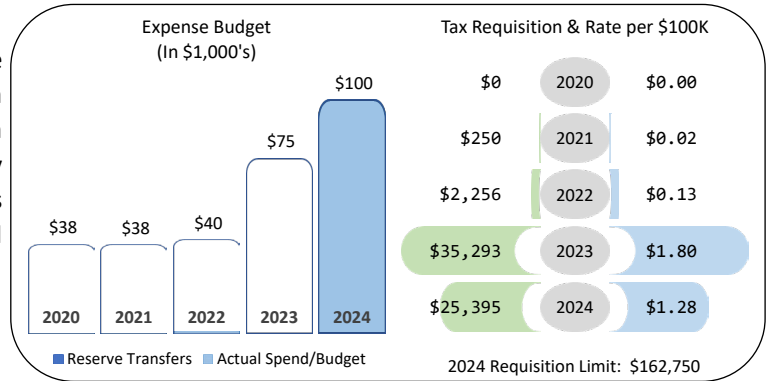
**Budget Commentary and Service Goals:**

- Grant in aid budgets allocated by the Board annually to provide funding for projects or events that benefit the area.
- Funds are distributed to achieve the Board’s strategic goals as they relate to community well being, climate resiliency, and good governance.
- 2024 budget reduced by \$6,000 to better approximate actual annual spending amounts.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 35,293	\$ 35,293	\$ 25,395	\$ 100,311	\$ 100,320	\$ 100,330	\$ 100,340
Other revenue	887	887	-	-	-	-	-
Prior year surplus	39,087	39,086	74,907	-	-	-	-
	<u>75,267</u>	<u>75,266</u>	<u>100,302</u>	100,311	100,320	100,330	100,340
<b>Expense:</b>							
Operating expenses	360	75,266	100,302	100,311	100,320	100,330	100,340
	<u>360</u>	<u>75,266</u>	<u>100,302</u>	100,311	100,320	100,330	100,340
Surplus/(Deficit)	\$ 74,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 18,615	\$ 246	\$ 1,010	\$ 121	\$ 610	\$ 4,728	\$ 61	\$ 5
Tax rate (per \$100K)	\$ 1.28	\$ 4.50	\$ 4.37	\$ 4.37	\$ 3.15	\$ 3.85	\$ 1.28	\$ 1.28
<b>Average requisition, per folio:</b>								
Area D	\$ 9.68	\$ 10.67	\$ 1,009.61	\$ 5.76	\$ 23.48	\$ 19.46	\$ 7.60	\$ 0.18

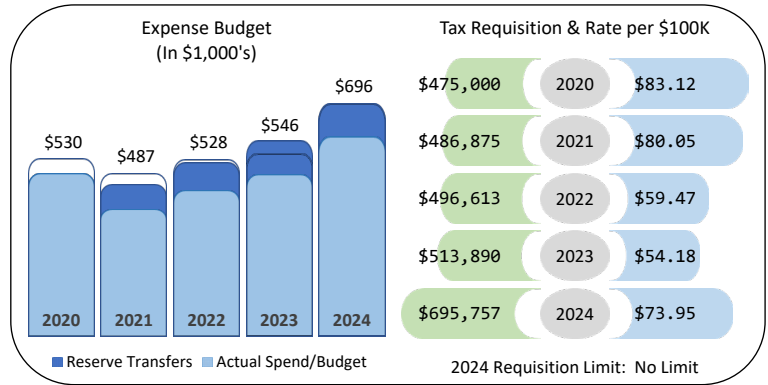
**Budget Commentary and Service Goals:**

- \$100,000 Base budget available at the discretion of the Board for feasibility studies of new services that will benefit residents in Electoral Area D.
- 2023/2024 Studies include a collaborate study with the Ministry of Transportation to study traffic patterns in the Portion of Area D located between the City of Campbell River and Oyster River. Not amount has been earmarked.

**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.



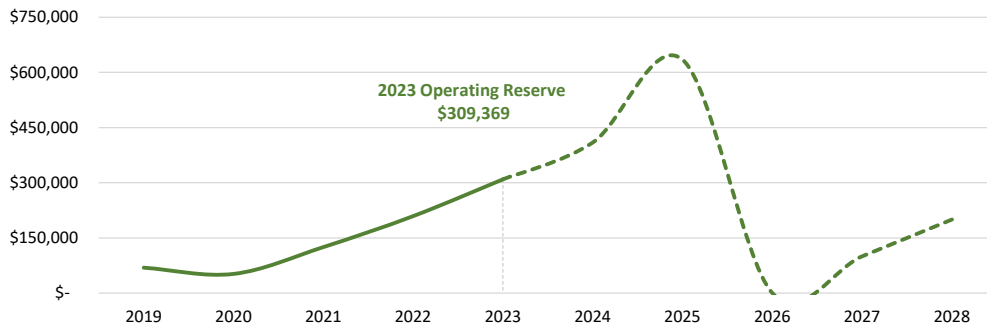
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 513,890	\$ 513,890	\$ 695,757	\$ 927,510	\$ 1,215,959	\$ 818,651	\$ 854,489
Transfers from reserves	-	-	-	-	634,369	-	-
Prior year surplus	41,904	32,587	-	-	-	-	-
	<u>555,794</u>	<u>546,477</u>	<u>695,757</u>	<u>927,510</u>	<u>1,850,328</u>	<u>818,651</u>	<u>854,489</u>
<b>Expense:</b>							
Operating expenses	483,482	446,477	568,069	702,510	1,850,328	718,651	754,489
Transfers to reserves	100,000	100,000	100,000	225,000	-	100,000	100,000
Prior year deficit	-	-	27,688	-	-	-	-
	<u>583,482</u>	<u>546,477</u>	<u>695,757</u>	<u>927,510</u>	<u>1,850,328</u>	<u>818,651</u>	<u>854,489</u>
Surplus/(Deficit)	\$ (27,688)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 677,413	\$ 9,001	\$ -	\$ -	\$ 9,233	\$ -	\$ 94	\$ 17
Tax rate (per \$100K)	\$ 73.95	\$ 258.82	\$ -	\$ -	\$ 181.17	\$ -	\$ 73.95	\$ 73.95
<b>Average requisition, per folio:</b>								
Area D	\$ 580.97	\$ 1,000.07	\$ -	\$ -	\$ 923.30	\$ -	\$ 47.03	\$ 3.30

**Reserve Summary:**



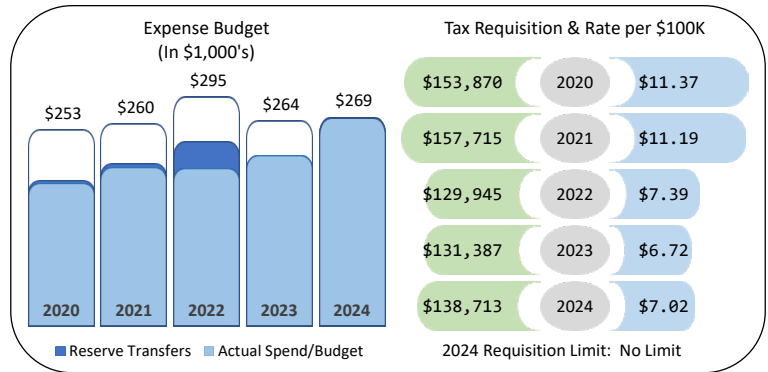
**Budget Commentary and Service Goals:**

- The SRD’s 2023 Budget was based on the preliminary budget estimates from the City of Campbell River. The final approved budget was 9% higher than the preliminary resulting in a deficit for 2023.
- 2024 service cost estimated to increase 28% compared to the prior years estimate based on the preliminary budget.
- 2024 requisition increase of 35% to fund the 2023 projected deficit and 2024 service costs.
- \$21M Campbell River Fire Station Headquarters replacement project now planned for construction in 2025-2026, one year later than assumed in the prior budget. Project funding has yet to be confirmed, any debt financing will defer costs to future years for Area D residents whereas any reserve financing will impact Area D residents in the year it is drawn. Future reserves/requisitions will be updated when timing is known.

**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.



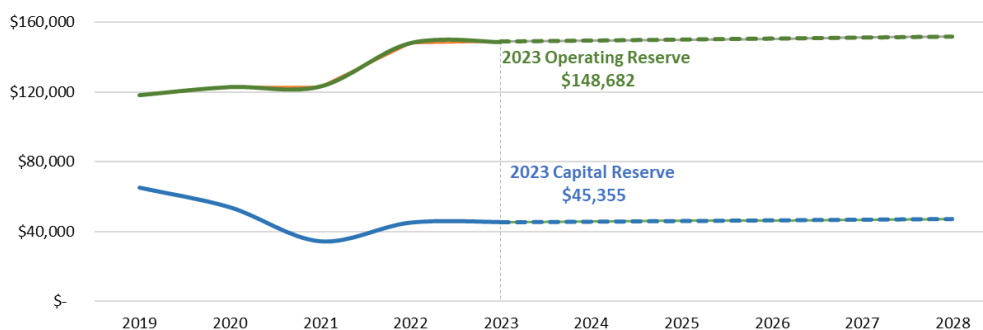
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 131,387	\$ 131,387	\$ 138,713	\$ 218,280	\$ 223,726	\$ 229,296	\$ 234,995
Other revenue	74,387	43,750	43,750	43,750	43,750	43,750	43,750
Sales of services	9,303	12,000	12,000	12,000	12,000	12,000	12,000
Prior year surplus	78,121	77,243	74,245	-	-	-	-
	293,198	264,380	268,708	274,030	279,476	285,046	290,745
<b>Expense:</b>							
Operating expenses	218,953	264,380	268,708	274,030	279,476	285,046	290,745
	218,953	264,380	268,708	274,030	279,476	285,046	290,745
<b>Surplus/(Deficit)</b>	<b>\$ 74,245</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 101,679	\$ 1,341	\$ 5,515	\$ 661	\$ 3,334	\$ 25,824	\$ 332	\$ 27
Tax rate (per \$100K)	\$ 7.02	\$ 24.56	\$ 23.86	\$ 23.86	\$ 17.19	\$ 21.05	\$ 7.02	\$ 7.02
<b>Average requisition, per folio:</b>								
Area D	\$ 52.85	\$ 58.31	\$ 5,514.73	\$ 31.47	\$ 128.24	\$ 106.27	\$ 41.49	\$ 1.00

**Reserves Summary:**



### Budget Commentary and Service Goals:

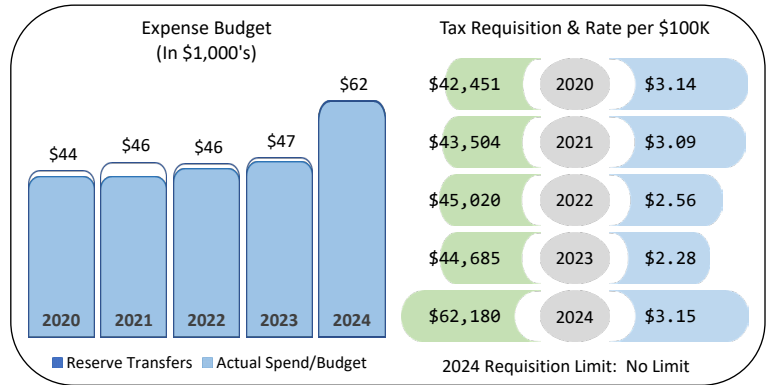
- Other revenue includes building permit and other fee revenues. Sales of service includes any revenues earned under service agreements with other local governments. Expenses under budget due to unspent contingencies and lower than anticipated permits and licencing costs.
- Adoption of Amendment for Low Human Occupancy Farm Buildings to Building Bylaw.
- 2023 Retained new service provider for new Land Use Software Replacement, 2024 goals include implementation of electronic permitting.
- 2024 updates to Building Bylaw to reflect Provincial legislative changes.

**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 include Bylaw No. 119, being Bylaw Contravention Ticket Information System and Bylaw No. 1073, being Regional District Animal Control Bylaw 1990.



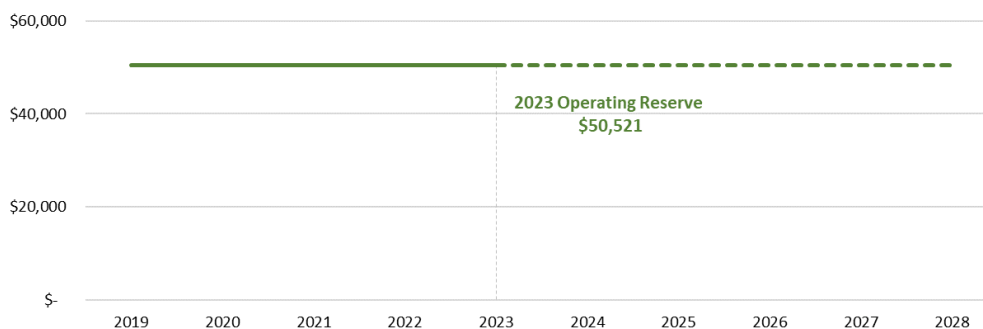
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 44,685	\$ 44,685	\$ 62,180	\$ 63,952	\$ 65,493	\$ 67,073	\$ 70,273
Other revenue	200	-	-	-	-	-	-
Prior year surplus	1,902	2,717	269	-	-	-	-
	<u>46,787</u>	<u>47,402</u>	<u>62,449</u>	<u>63,952</u>	<u>65,493</u>	<u>67,073</u>	<u>70,273</u>
<b>Expense:</b>							
Operating expenses	46,518	47,402	62,449	63,952	65,493	67,073	70,273
	<u>46,518</u>	<u>47,402</u>	<u>62,449</u>	<u>63,952</u>	<u>65,493</u>	<u>67,073</u>	<u>70,273</u>
Surplus/(Deficit)	\$ 269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 45,579	\$ 601	\$ 2,472	\$ 296	\$ 1,495	\$ 11,576	\$ 149	\$ 12
Tax rate (per \$100K)	\$ 3.15	\$ 11.01	\$ 10.70	\$ 10.70	\$ 7.71	\$ 9.44	\$ 3.15	\$ 3.15
<b>Average requisition, per folio:</b>								
Area D	\$ 23.69	\$ 26.14	\$ 2,472.05	\$ 14.11	\$ 57.49	\$ 47.64	\$ 18.60	\$ 0.45

**Reserves Summary:**



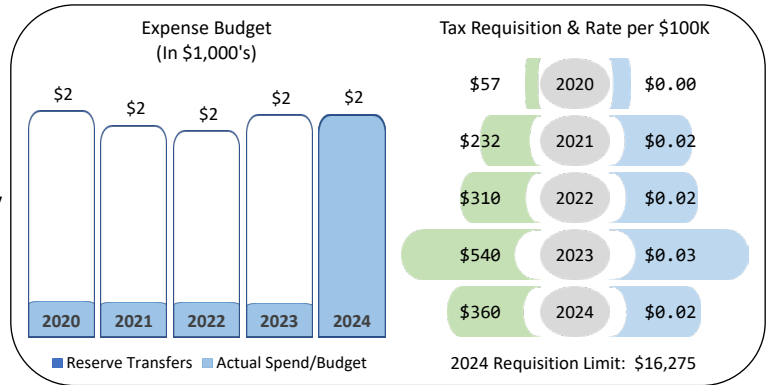
**Budget Commentary and Service Goals:**

- Contract costs with service provider increased 35% over prior year budget.
- 2024 Service goals include adoption and implementation of new Animal Control Bylaw to meet the Boards Strategic objectives of Community Well Being.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 540	\$ 540	\$ 360	\$ 2,377	\$ 2,389	\$ 2,401	\$ 2,413
Prior year surplus	1,824	1,824	2,006	-	-	-	-
	2,364	2,364	2,366	2,377	2,389	2,401	2,413
<b>Expense:</b>							
Operating expenses	358	2,364	2,366	2,377	2,389	2,401	2,413
	358	2,364	2,366	2,377	2,389	2,401	2,413
Surplus/(Deficit)	\$ 2,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 264	\$ 3	\$ 14	\$ 2	\$ 9	\$ 67	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.02	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.04	\$ 0.05	\$ 0.02	\$ 0.02
<b>Average requisition, per folio:</b>								
Area D	\$ 0.14	\$ 0.15	\$ 14.31	\$ 0.08	\$ 0.33	\$ 0.28	\$ 0.11	\$ 0.00

**Budget Commentary and Service Goals:**

- Service budget remains stable and available to support future bylaw complaint cases should they occur.
- Service levels assumed to be maintained at current levels.
- 2024 goals include adoption and implementation of a new noise control regulation bylaw.

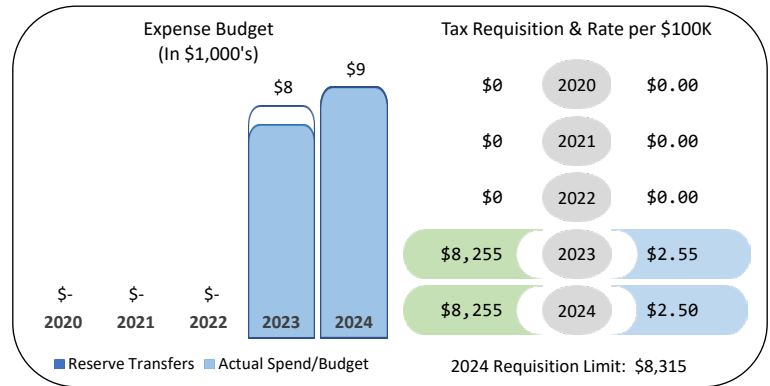
## Function 296 – Oyster River Flood Protection

## Electoral Area D

### 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:

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 8,255	\$ 8,255	\$ 8,255	\$ 8,255	\$ 8,255	\$ 8,255	\$ 8,255
Prior year surplus	-	-	678	-	-	-	-
	8,255	8,255	8,933	8,255	8,255	8,255	8,255
<b>Expense:</b>							
Operating expenses	6,690	7,368	8,933	8,255	8,255	8,255	8,255
Other transfers	887	887	-	-	-	-	-
	7,577	8,255	8,933	8,255	8,255	8,255	8,255
<b>Surplus/(Deficit)</b>	\$ 678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 7,321	\$ 34	\$ -	\$ 120	\$ 748	\$ -	\$ 26	\$ 6
Tax rate (per \$100K)	\$ 2.50	\$ 8.75	\$ -	\$ 8.50	\$ 6.13	\$ -	\$ 2.50	\$ 2.50
<b>Average requisition, per folio:</b>								
Area D	\$ 18.92	\$ 34.08	\$ -	\$ 39.95	\$ 74.79	\$ -	\$ 26.46	\$ 0.48

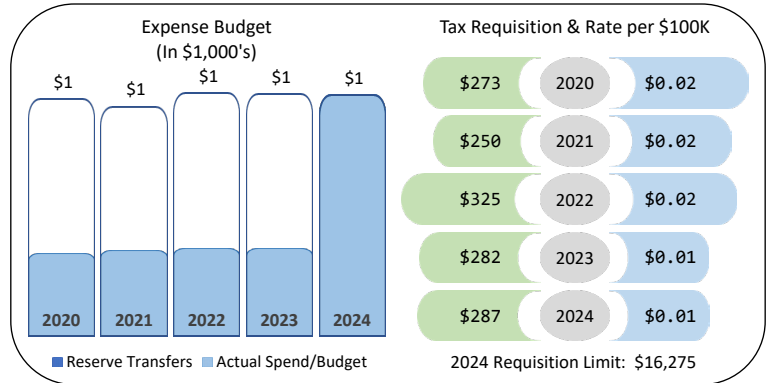
### Budget Commentary and Service Goals:

- 2023 was the initial year of operation.
- Future goals include preventative maintenance on the dike to reduce any erosion and ensure the areas assets continue to be protected against any climate events.

**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.



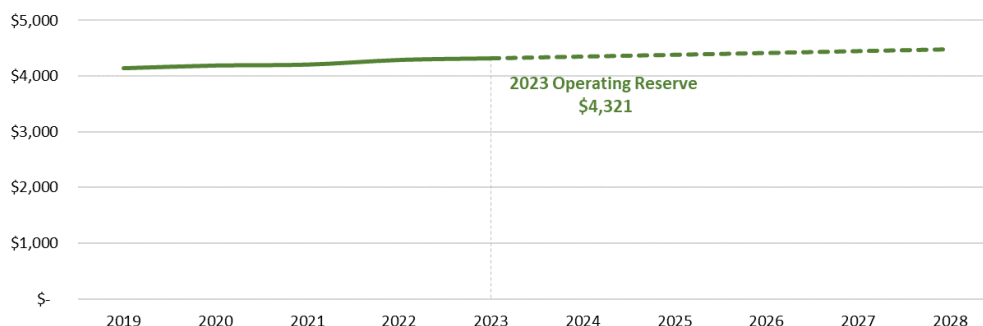
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 282	\$ 282	\$ 287	\$ 798	\$ 807	\$ 816	\$ 825
Prior year surplus	509	509	502	-	-	-	-
	<u>791</u>	<u>791</u>	<u>789</u>	<u>798</u>	<u>807</u>	<u>816</u>	<u>825</u>
<b>Expense:</b>							
Operating expenses	289	791	789	798	807	816	825
	<u>289</u>	<u>791</u>	<u>789</u>	<u>798</u>	<u>807</u>	<u>816</u>	<u>825</u>
<b>Surplus/(Deficit)</b>	\$ 502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 210	\$ 3	\$ 11	\$ 1	\$ 7	\$ 53	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.01	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.04	\$ 0.04	\$ 0.01	\$ 0.01
<b>Average requisition, per folio:</b>								
Area D	\$ 0.11	\$ 0.12	\$ 11.41	\$ 0.07	\$ 0.27	\$ 0.22	\$ 0.09	\$ 0.00

**Reserves Summary:**



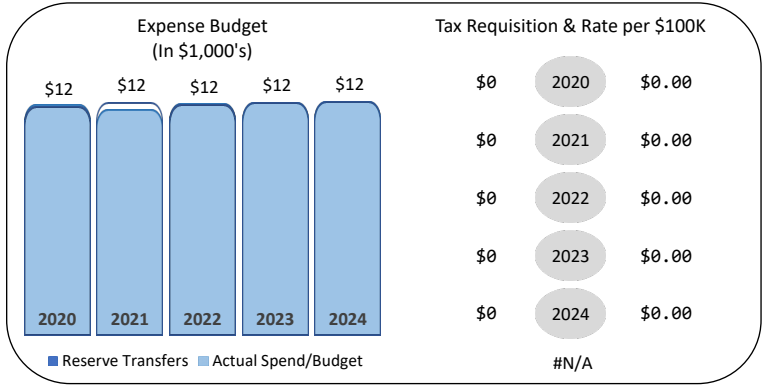
**Budget Commentary and Service Goals:**

- Service budget remains stable and available to support future bylaw complaint cases should they occur.
- Service levels will be maintained at current levels.
- 2024 goals include adoption and implementation of an updated unsightly premise bylaw.

**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.



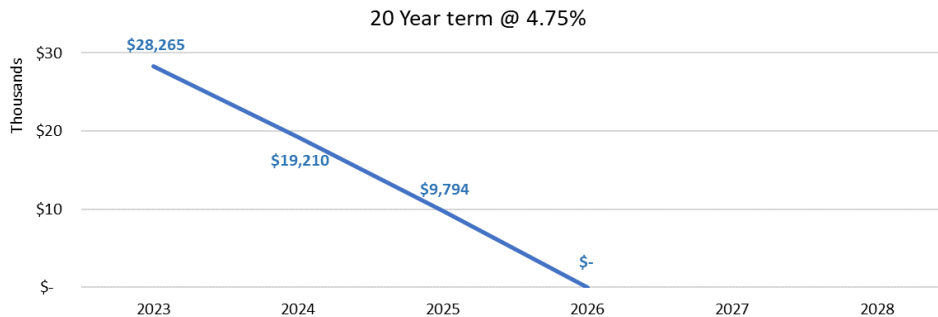
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Frontage and parcel taxes	\$ 11,848	\$ 11,626	\$ 11,764	\$ 11,997	\$ 12,010	\$ -	\$ -
Prior year surplus	307	308	221	-	-	-	-
	<u>12,155</u>	<u>11,934</u>	<u>11,985</u>	<u>11,997</u>	<u>12,010</u>	<u>-</u>	<u>-</u>
<b>Expense:</b>							
Operating expenses	711	711	762	774	787	-	-
Debt principal	4,648	4,648	4,648	4,648	4,648	-	-
Debt interest	6,575	6,575	6,575	6,575	6,575	-	-
	<u>11,934</u>	<u>11,934</u>	<u>11,985</u>	<u>11,997</u>	<u>12,010</u>	<u>-</u>	<u>-</u>
Surplus/(Deficit)	\$ 221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Rate Information:**

- Parcel tax fluctuates slightly each year based on advertising and support service costs. Budget currently estimates \$978 per parcel, a slight decrease from the prior year. Parcel tax is paid by the 12 households who opted to not prepay their share of the Craig Road capital works project.

**Debt Summary:**



**Budget Commentary and Service Goals:**

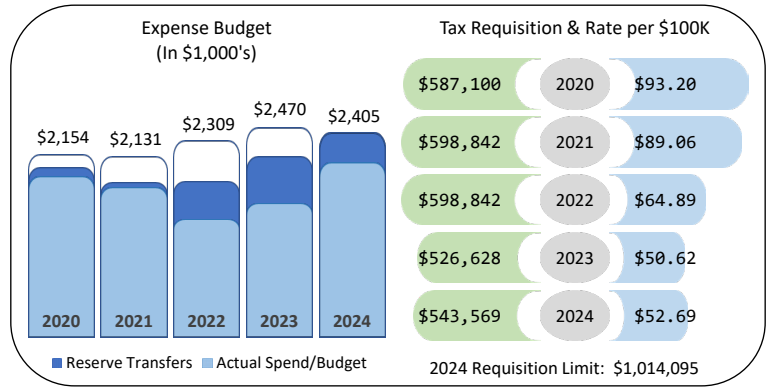
- Future goals including conducting 2024 Parcel Tax Roll review panel and maintain operational efficiencies to minimize any future parcel tax increase.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 526,628	\$ 526,628	\$ 543,569	\$ 731,072	\$ 740,743	\$ 736,162	\$ 731,473
Government transfers	-	50,000	50,000	-	-	-	-
Other revenue	4,885	-	-	-	-	-	-
Sales of services	1,425,109	1,388,416	1,424,709	1,442,768	1,457,192	1,486,333	1,516,056
Prior year surplus	560,786	504,833	386,917	-	-	-	-
	<b>2,517,408</b>	<b>2,469,877</b>	<b>2,405,195</b>	<b>2,173,840</b>	<b>2,197,935</b>	<b>2,222,495</b>	<b>2,247,529</b>
<b>Expense:</b>							
Operating expenses	1,577,013	1,916,399	2,053,195	1,821,840	1,845,935	1,870,495	1,895,529
Transfers to reserves	553,478	553,478	352,000	352,000	352,000	352,000	352,000
	<b>2,130,491</b>	<b>2,469,877</b>	<b>2,405,195</b>	<b>2,173,840</b>	<b>2,197,935</b>	<b>2,222,495</b>	<b>2,247,529</b>
Surplus/(Deficit)	\$ 386,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 529,378	\$ 7,526	\$ -	\$ -	\$ 6,579	\$ -	\$ 67	\$ 19
Tax rate (per \$100K)	\$ 52.69	\$ 184.41	\$ -	\$ -	\$ 129.08	\$ -	\$ 52.69	\$ 52.69

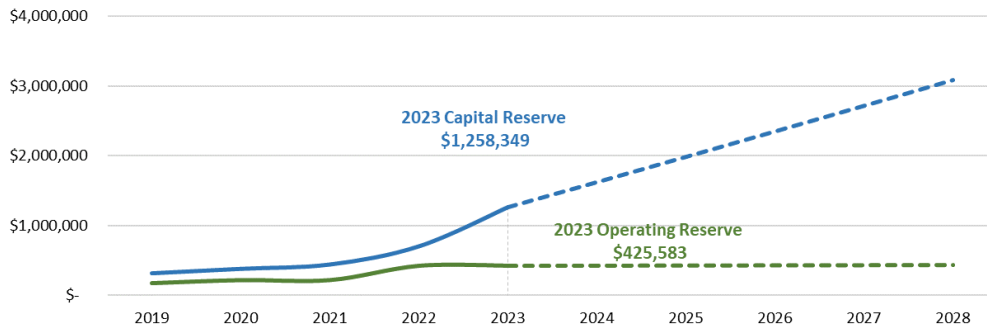
Average requisition, per folio:

Area D	\$ 412.29	\$ 501.76	\$ -	\$ -	\$ 657.85	\$ -	\$ 33.51	\$ 1.88
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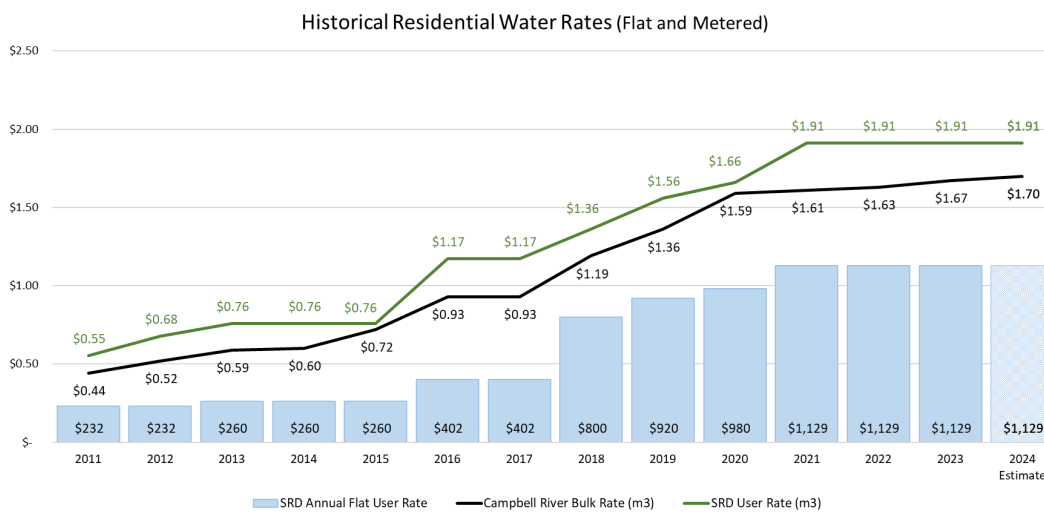
**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Meter Station Improvements</b>	\$ 71,779	-	-	-	-	-	Gas Tax
Meters installed in 2022, carry forward amount will be used for internet connection SCADA system and turbidity and chlorine sensors.							
<b>Water System Replacement and Rehabilitation</b>	\$ 1,000,000	-	-	-	-	-	Gas Tax
Replacement of AC watermains and other system enhancements needed to maintain the integrity of the water distribution system in Electoral Area D.							
<b>Craig Rd Pressure Zone Upgrade</b>	\$ 100,000	-	-	-	-	-	Gas Tax
Localized water pressure solution for Craig Rd.							
<b>Universal Metering Project</b>	\$ 2,796,263	-	-	-	-	-	Grants
Installation of water meters for all users currently being billed a flat annual rate. Project is 100% funded through Provincial grant programs.							

Reserves Summary:



Rate Information:



Budget Commentary and Service Goals:

- 2024 Capital budget includes Universal Metering Project to install water meters to all residential properties currently on a flat rate fee. Due to the uncertainty, no rate/fee increases are forecasted.
- 2024 budget accounts for a 5% volume increase at current known rates. City of Campbell River bulk water bylaw rate for 2024 anticipated to increase 1.8% to \$1.70/M3.
- 2024 budget includes \$180,000 to account for potential refunds of prior meter installs and \$45,000 increase to repairs and maintenance in light of the water meter project that will see extensive work in the area. These additional costs are currently offset with a \$200,000 reduction to the capital reserve transfer amount for 2024; transfer amount could be adjusted based on actual costs incurred in the year.
- Reserve transfers set to maintain requisition and build capital reserves for extensive future capital replacement. 24KM of pipe at \$1.1M cost per KM over 75 years = \$352,000 annual transfer. Pipe replacement, anticipated to be supplemented by Community Works Funds and/or future grants.
- Negotiate and renew Water Supply Agreement with the City of Campbell River.
- 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.

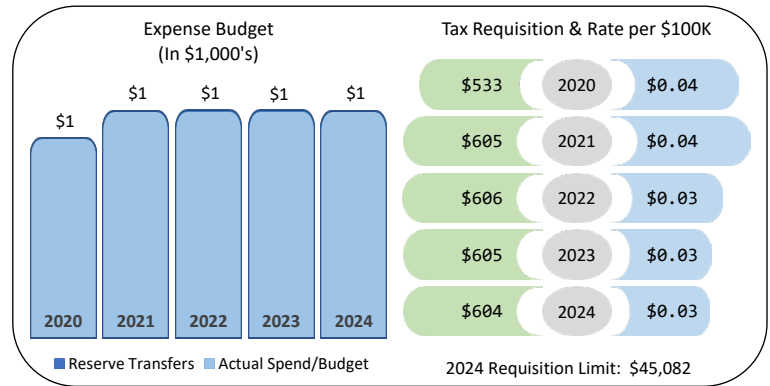
## Function 533 - House Numbering Area D

## Electoral Area D

### Service Description

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

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



### Operating Budget:

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 605	\$ 605	\$ 604	\$ 613	\$ 621	\$ 629	\$ 637
Prior year surplus	2	2	1	-	-	-	-
	<u>607</u>	<u>607</u>	<u>605</u>	<u>613</u>	<u>621</u>	<u>629</u>	<u>637</u>
<b>Expense:</b>							
Operating expenses	606	607	605	613	621	629	637
	<u>606</u>	<u>607</u>	<u>605</u>	<u>613</u>	<u>621</u>	<u>629</u>	<u>637</u>
Surplus/(Deficit)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 443	\$ 6	\$ 24	\$ 3	\$ 15	\$ 112	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.03	\$ 0.11	\$ 0.10	\$ 0.10	\$ 0.07	\$ 0.09	\$ 0.03	\$ 0.03
<b>Average requisition, per folio:</b>								
Area D	\$ 0.23	\$ 0.25	\$ 24.01	\$ 0.14	\$ 0.56	\$ 0.46	\$ 0.18	\$ 0.00

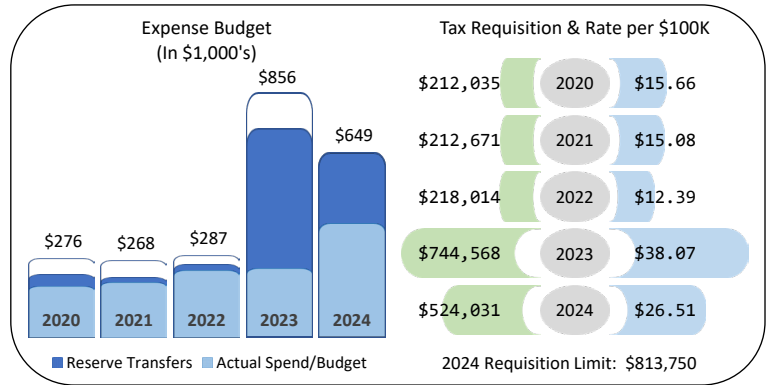
### Budget Commentary and Service Goals:

- Maintain current levels of service.

**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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 744,568	\$ 744,568	\$ 524,031	\$ 568,499	\$ 573,323	\$ 578,264	\$ 583,328
Government transfers	8,000	83,000	75,000	-	-	-	-
Prior year surplus	28,581	28,576	49,760	-	-	-	-
	781,149	856,144	648,791	568,499	573,323	578,264	583,328
<b>Expense:</b>							
Operating expenses	239,452	364,207	398,791	318,499	323,323	328,264	333,328
Transfers to reserves	491,937	491,937	250,000	250,000	250,000	250,000	250,000
	731,389	856,144	648,791	568,499	573,323	578,264	583,328
<b>Surplus/(Deficit)</b>	\$ 49,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

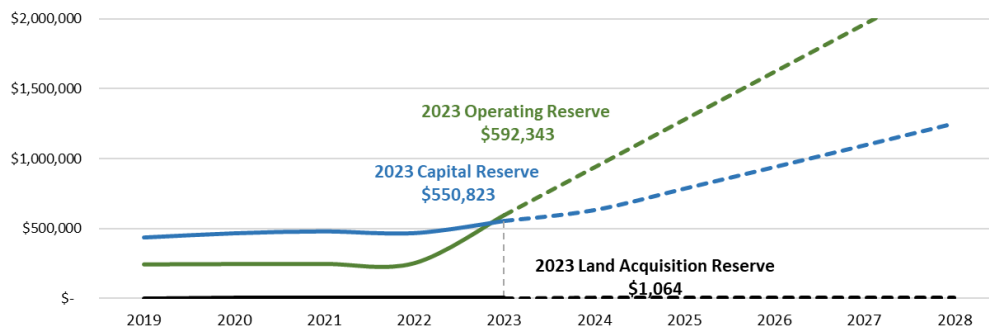
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 384,125	\$ 5,066	\$ 20,834	\$ 2,497	\$ 12,596	\$ 97,557	\$ 1,254	\$ 102
Tax rate (per \$100K)	\$ 26.51	\$ 92.79	\$ 90.13	\$ 90.13	\$ 64.95	\$ 79.53	\$ 26.51	\$ 26.51
<b>Average requisition, per folio:</b>								
Area D	\$ 199.65	\$ 220.27	\$ 20,833.58	\$ 118.90	\$ 484.47	\$ 401.47	\$ 156.73	\$ 3.77

**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Hagel Park Greenway North/Storie Creek Trail</b> Hagel Park Greenway North and Storie Creek Trail Enhancement for trail connectivity and walkability throughout the area.	\$ 51,654	-	-	-	-	-	Gas Tax
<b>Hagel Park Drainage</b> Seasonal ponding within Hagel Park results in portions of the park being inaccessible and possible damage.	\$ 15,000	-	-	-	-	-	Gas Tax
<b>Salmon Point Trail Head Development</b> Upgrade of trailhead and trail. The park endures seasonal flooding and this has caused substantial degradation of the trail/trail head.	\$ 21,440	-	-	-	-	-	Gas Tax
<b>Storie Creek Bridge</b> Replacement of bridge over Storie Creek.	\$ 22,462	-	-	-	-	-	Gas Tax
<b>Oyster River Nature Park Trail &amp; Signage Upgrade</b> Various improvements and rehabilitation for sections on the Oyster River Nature Park trail.	\$ 3,006	-	-	-	-	-	Reserves
<b>Hagel Park Washroom, Playground Surfacing &amp; St</b> Various improvements and rehabilitation for components of Hagel Park.	\$ 72,734	\$ 100,000	-	-	-	-	Reserves / Gas Tax

**Reserves Summary:**



**Service Comments:**

- Expense variance primarily due to carry forward of Parks Master plan and unspent contingencies.
- Business case will be coming forward to add a portion of an additional full-time employee to service all parks within the region.
- Transfers from reserves includes \$75,000 for Parks Master Plan.
- 2023 completed projects include:
  - Oyster River Nature Park Parking Lot Expansion Project complete.
  - Oyster River Nature Park Trail and Signage Upgrade project complete.
  - Hagel and Mitlenatch Playground Resurfacing projects complete.
  - Storie Creek Bridge Replacement Project complete.
  - Oyster River Nature Park and Mitlenatch Parks Fence Replacement project complete.
  - Hagel and Maple Park Bench Replacement Projects complete.
  - Oyster River Nature Park, Hagel, Maple Park Storie Creek, Seawave, Mitlenatch Lot 7 Danger Tree Removal complete.

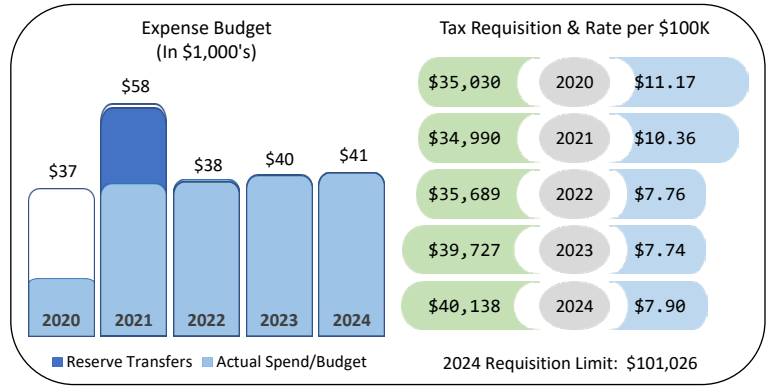
**2024 Service Goals Include:**

- Commence Hagel Park Greenway Development
- Completion of Parks Master Plan
- Completion of Hagel Park Washroom Replacement
- Completion of Hagel Park Drainage Project

**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.



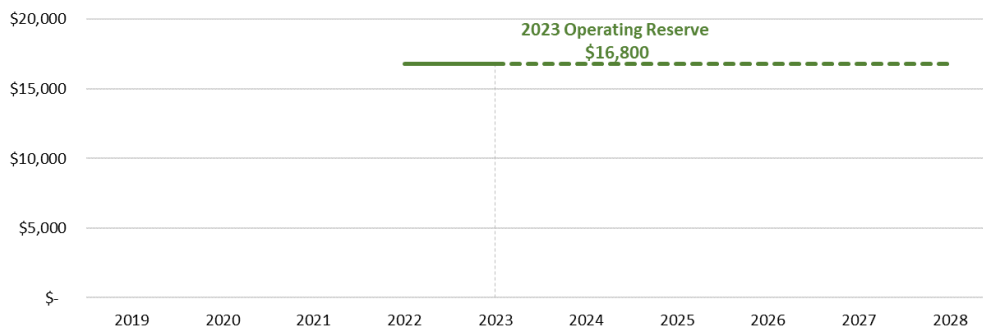
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 39,727	\$ 39,727	\$ 40,138	\$ 41,643	\$ 42,903	\$ 44,201	\$ 45,538
Other revenue	358	358	358	358	358	358	358
Prior year surplus	50	23	282	-	-	-	-
	<u>40,135</u>	<u>40,108</u>	<u>40,778</u>	<u>42,001</u>	<u>43,261</u>	<u>44,559</u>	<u>45,896</u>
<b>Expense:</b>							
Operating expenses	39,853	40,108	40,778	42,001	43,261	44,559	45,896
	<u>39,853</u>	<u>40,108</u>	<u>40,778</u>	<u>42,001</u>	<u>43,261</u>	<u>44,559</u>	<u>45,896</u>
Surplus/(Deficit)	\$ 282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 39,688	\$ 51	\$ -	\$ -	\$ 315	\$ -	\$ 84	\$ 0
Tax rate (per \$100K)	\$ 7.90	\$ 27.66	\$ -	\$ -	\$ 19.36	\$ -	\$ 7.90	\$ 7.89
<b>Average requisition, per folio:</b>								
Area D	\$ 55.20	\$ 7.27	\$ -	\$ -	\$ 105.16	\$ -	\$ 83.60	\$ 0.18

**Reserve Summary:**



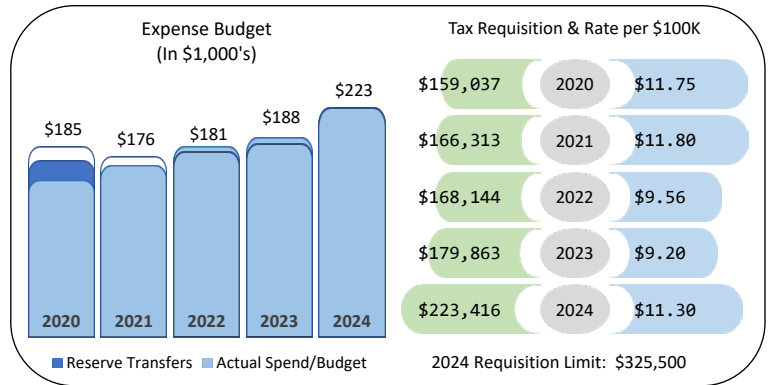
**Budget Commentary and Service Goals:**

- Reserve comes from a one-time credit received in 2020 from BC Hydro.
- Reserve transfers to the operating budget are set to subsidize future service delivery or increase service levels.
- Goals include audit of existing streetlights and engaging 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:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 179,863	\$ 179,863	\$ 223,416	\$ 221,423	\$ 230,742	\$ 240,339	\$ 252,196
Prior year surplus	2,709	8,381	-	-	-	-	-
	182,572	188,244	223,416	221,423	230,742	240,339	252,196
<b>Expense:</b>							
Operating expenses	193,615	188,244	212,373	221,423	230,742	240,339	252,196
Prior year deficit	-	-	11,043	-	-	-	-
	193,615	188,244	223,416	221,423	230,742	240,339	252,196
<b>Surplus/(Deficit)</b>	\$ (11,043)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

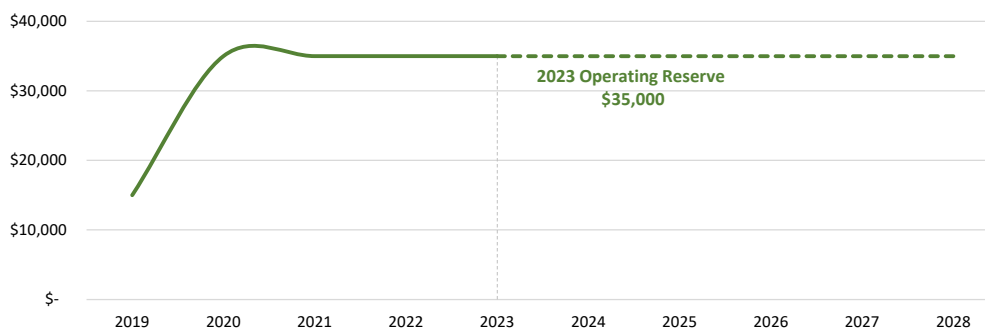
	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 163,768	\$ 2,160	\$ 8,882	\$ 1,064	\$ 5,370	\$ 41,593	\$ 535	\$ 43
Tax rate (per \$100K)	\$ 11.30	\$ 39.56	\$ 38.43	\$ 38.43	\$ 27.69	\$ 33.91	\$ 11.30	\$ 11.30
<b>Average requisition, per folio:</b>								
Area D	\$ 85.12	\$ 93.91	\$ 8,882.21	\$ 50.69	\$ 206.55	\$ 171.16	\$ 66.82	\$ 1.61

**Capital Summary:**

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>Area D Bus Shelters</b>	\$ 170,000	-	-	-	-	-	Gas Tax/Grants

Install transit shelters in Area D; funding comes from Growing Communities Fund, Ministry of Transportation (MOTI), and reserves.

**Reserves Summary:**



**Budget Commentary and Service Goals:**

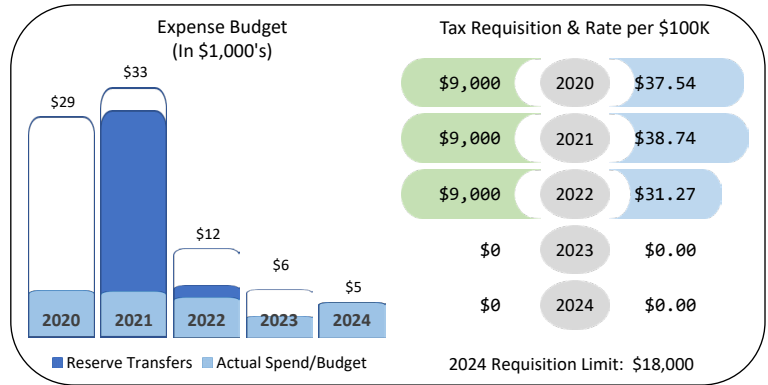
- 2023 deficit occurred due to contracted service costs exceeding original budget estimates for 2022/2023. 2024 budget based on additional 12% increased contract costs from the provider and additional bus shelters. Transit Agreement to be renegotiated in 2024.
- Service Goals include collaborating with the CVRD, Minister of Transportation (MoTI) and the City of Campbell River to improve the Transit Exchange on Glenmore Road.
- Negotiate Transportation Agreement with the City of Campbell River
- Advocate for the needs of Area D residents during BC Transit's Transit Future Action Plan to review existing service, and potential for improved /altered routes.
- Review opportunities to add additional bus 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.



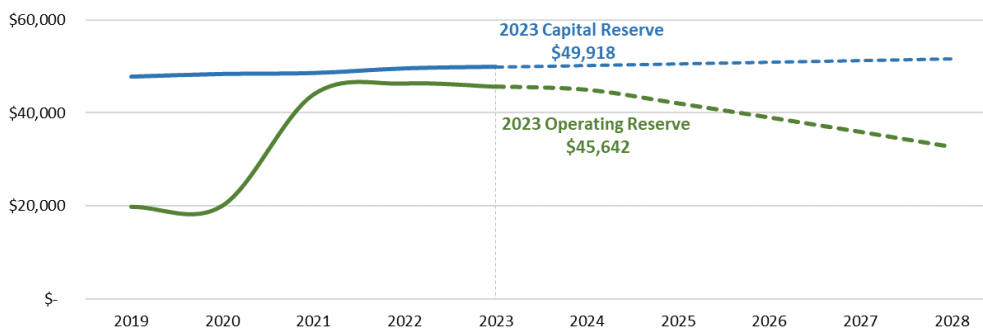
**Operating Budget:**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers from reserves	1,000	1,000	1,000	3,389	3,491	3,596	3,704
Prior year surplus	5,256	5,257	3,562	-	-	-	-
	<u>6,256</u>	<u>6,257</u>	<u>4,562</u>	<u>3,389</u>	<u>3,491</u>	<u>3,596</u>	<u>3,704</u>
<b>Expense:</b>							
Operating expenses	2,694	6,257	4,562	3,389	3,491	3,596	3,704
	<u>2,694</u>	<u>6,257</u>	<u>4,562</u>	<u>3,389</u>	<u>3,491</u>	<u>3,596</u>	<u>3,704</u>
Surplus/(Deficit)	\$ 3,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 104	\$ 9	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -
Tax rate (per \$100K)	\$ 0.45	\$ 1.59	\$ -	\$ -	\$ 1.11	\$ -	\$ -	\$ -
<b>Average requisition, per folio:</b>								
Area D	\$ 2.98	\$ 2.26	\$ -	\$ -	\$ 15.38	\$ -	\$ -	\$ -

**Reserves Summary:**



**Budget Commentary and Service Goals:**

- Operations being funded by excess reserves.
- Review Service areas and delineation with Function 296 – Oyster River Flood Protection
- Assess condition of riverbank.

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# 2024 – 2028 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

Slide from the January 24, 2024 KPI Presentation (See Board Minutes for more info):

# CAMPBELL RIVER KILLER WHALES

In November 2023 the CRKW swim club hosted the CRKW Invitational at Strathcona Gardens. Seven swim clubs from around the island attended this successful meet.

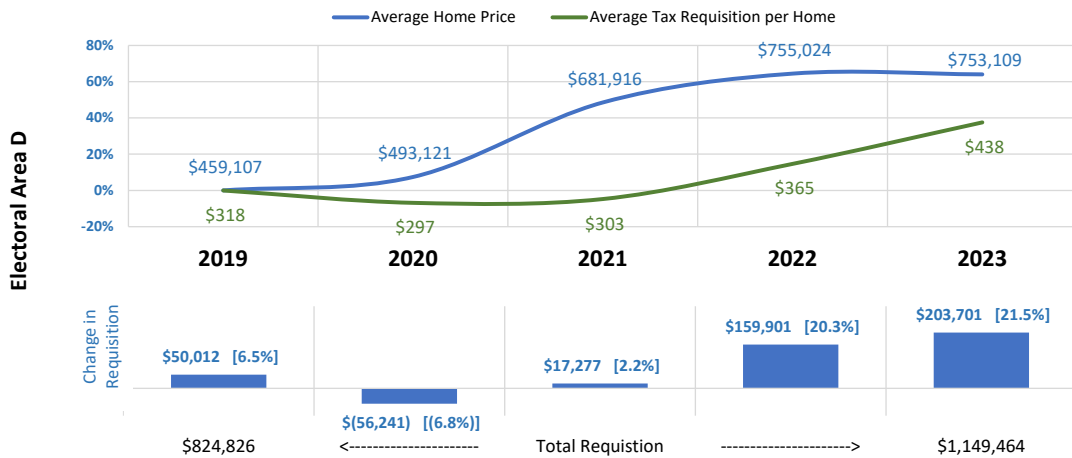
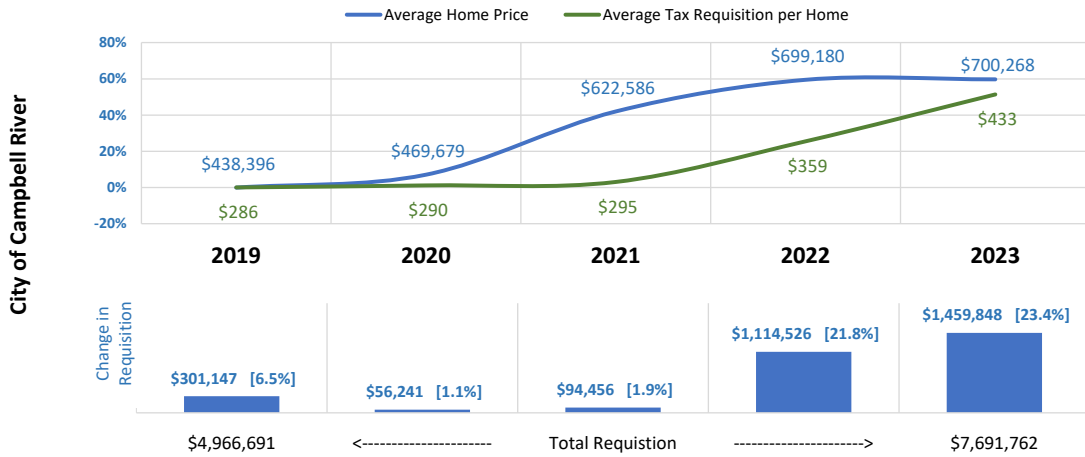
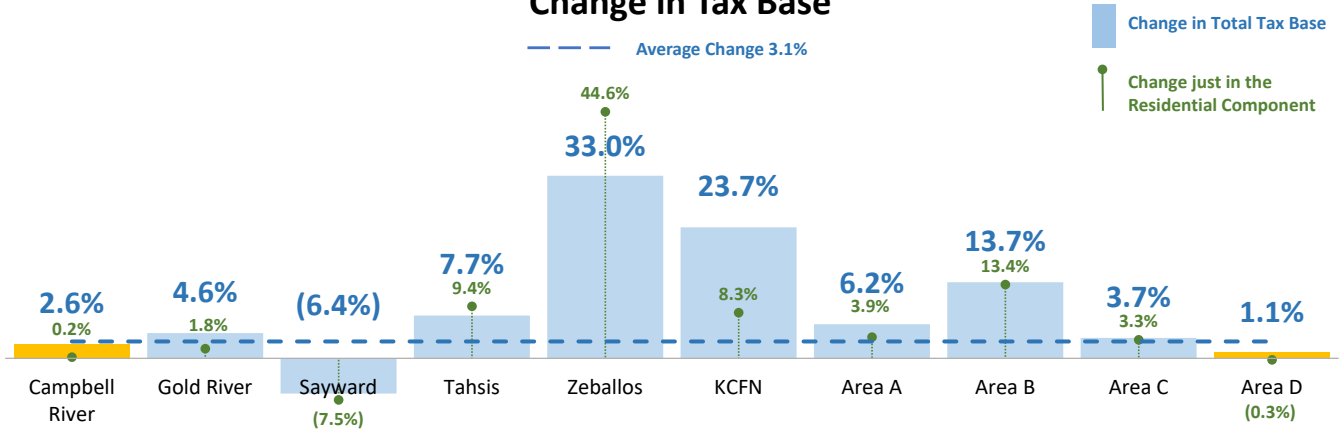


# CAMPBELL RIVER SALMON KINGS

Our extended pool hours over the summer and evening swim times have allowed the CRSK to utilize our pool for indoor training.



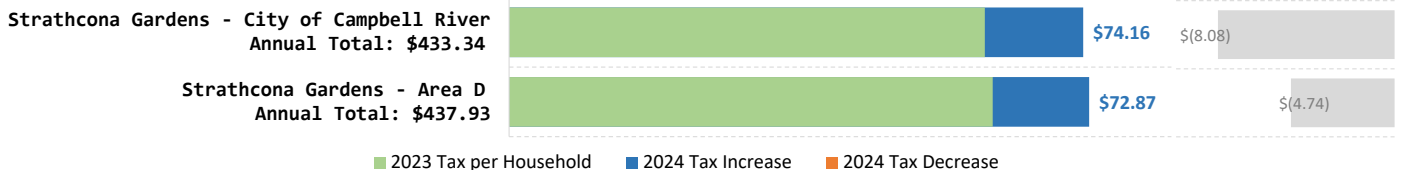
Change in Tax Base



Estimated Tax Requisition per Average Household is \$435.64 for 2024. [2023 = \$362.12]

Average Home Value is \$726,688 for 2024. [2023 = \$727,102]

Impact of Assessment Shift: \$(12.82) per Home



## Function 640 – Strathcona Gardens Recreation Complex

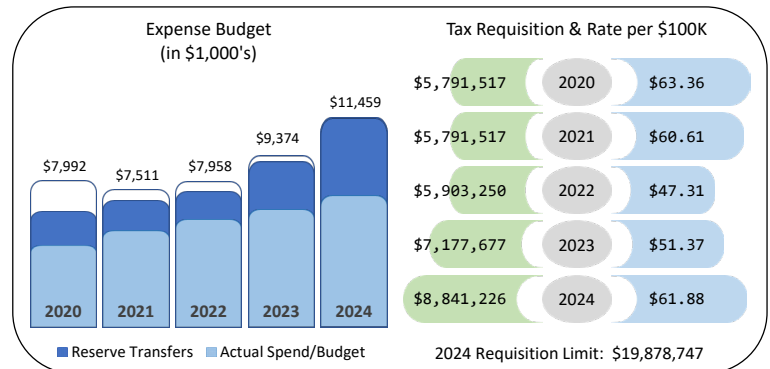
## Electoral Area D & City of Campbell River

### Service Description

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

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

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



### Operating Budget: (consolidated)

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 7,177,677	\$ 7,177,677	\$ 8,841,226	\$ 9,531,016	\$ 9,603,659	\$ 9,704,039	\$ 9,832,244
Grants in lieu	65,957	50,000	55,000	55,000	55,000	55,000	55,000
Government transfers	3,600	-	10,244	10,551	10,868	11,194	11,530
Other revenue	11,096	5,830	11,700	11,700	11,700	11,700	11,700
Sales of services	1,683,777	1,249,010	1,735,470	1,770,180	1,805,581	1,841,692	1,878,524
Transfers from reserves	120,000	120,000	-	-	-	-	-
Prior year surplus	766,861	771,308	805,057	-	-	-	-
	9,828,968	9,373,825	11,458,697	11,378,447	11,486,808	11,623,625	11,788,998
<b>Expense:</b>							
Operating expenses	6,403,701	6,753,615	7,206,667	7,254,976	7,388,337	7,525,154	7,665,527
Transfers to reserves	2,620,210	2,620,210	4,252,030	150,000	125,000	125,000	150,000
Debt principal	-	-	-	1,212,062	1,212,062	1,212,062	1,212,062
Debt interest	-	-	-	2,761,409	2,761,409	2,761,409	2,761,409
	9,023,911	9,373,825	11,458,697	11,378,447	11,486,808	11,623,625	11,788,998
<b>Surplus/(Deficit)</b>	<b>\$ 805,057</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 6,957,467	\$ 94,326	\$ 51,755	\$ 106,022	\$ 1,372,057	\$ 247,055	\$ 12,237	\$ 308
Area D rate (per \$100K)	\$ 58.15	\$ 203.52	\$ 197.71	\$ 197.71	\$ 142.47	\$ 174.45	\$ 58.15	\$ 58.15
CCR rate (per \$100K)	\$ 61.88	\$ 216.59	\$ 210.40	\$ 210.40	\$ 151.61	\$ 185.65	\$ 61.88	\$ 61.88
<b>Average requisition, per folio:</b>								
Area D	\$ 437.93	\$ 483.16	\$ 45,698.52	\$ 260.80	\$ 1,062.69	\$ 880.63	\$ 343.80	\$ 8.28
City of Campbell River	433.34	3,782.41	1,211.27	2,010.90	1,766.66	254.32	316.23	4.21
Regional Average	\$ 435.64	\$ 2,132.79	\$ 23,454.90	\$ 1,135.85	\$ 1,414.67	\$ 567.48	\$ 330.01	\$ 6.24

Capital Summary:

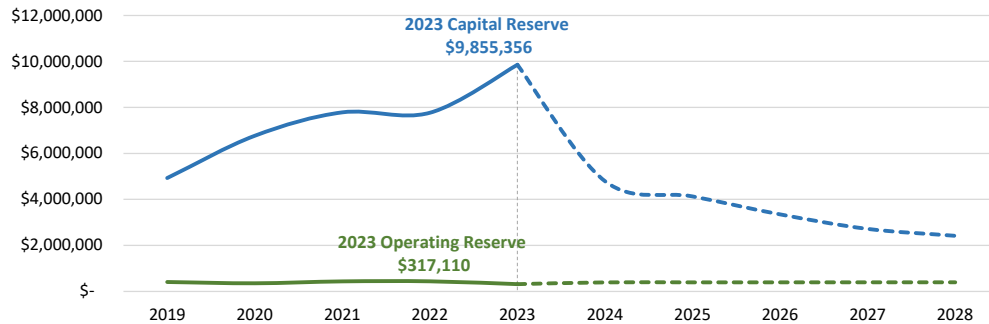
Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>*** EQUIPMENT &amp; GENERAL ADMINISTRATION ***</b>							
<b>Building Improvements</b>	\$ -	\$ 100,000	\$ 100,000	\$ 200,000	\$ 500,000	\$ 170,000	Reserves
Architectural, Structural, Mechanical, Electrical Upgrades to maintain long-term building/equipment/facility efficiency and integrity.							
<b>IT Infrastructure Replacements</b>	\$ 50,000	\$ -	\$ -	\$ 35,000	\$ -	\$ -	Reserves
Scheduled replacement of server and networking equipment. Ensuring current infrastructure and network security standards are met.							
<b>Workstation Replacements</b>	\$ 13,177	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	Reserves
Annual workstation / laptops for staff as per replacement schedule.							
<b>Small Equipment Replacement</b>	\$ 5,965	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	Reserves
Recurring allowance for replacement of any aged machinery, tools, or equipment.							
<b>General Facility Exterior Door &amp; Windows</b>	\$ 100,000	\$ 100,000	-	-	-	-	Reserves
Aging building, reliability and Efficiency concerns as well as requests from the public for automatic doors at both arena entrances. (parking lot side)							
<b>Website Redevelopment</b>	-	-	\$ 20,000	-	-	-	Reserves
Ongoing maintenance and upgrade of Strathcona Gardens website; every five years.							
<b>Billboard Upgrades</b>	-	-	\$ 120,000	-	-	-	Reserves
Upgrade to the lighted sign on Dogwood Street to better advertise news and events to the public and increase engagement.							
<b>Vehicle Replacement</b>	-	-	-	-	-	\$ 70,000	Reserves
Ongoing fleet replacement.							

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>*** POOL &amp; WELLNESS CENTER ***</b>							
<b>Building Improvements</b>	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	Reserves
Architectural, Structural, Mechanical, Electrical Upgrades to maintain long-term building/equipment/facility efficiency and integrity.							
<b>Energy Recovery Project</b>	\$ 35,284	\$ 15,912	-	-	-	-	Grants
In progress. Phase 1 completed 2019 (CO2 and Boilers), Phase 2 to commence Q4 2019 (AHU and Dehumidifiers).							
<b>Air Handler Replacement HU2/HRU1</b>	-	\$ 600,000	-	\$ 120,000	-	-	Reserves
2024 Budget includes replacement of HU2/HRU1 units for pool. 2016 Budget includes HU1 Replacement.							
<b>Fitness and Rehab Equipment</b>	-	-	\$ 160,000	-	-	-	Reserves
Clinical exercise stepper.							

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>*** ARENAS ***</b>							
<b>Building Improvements</b>	-	\$ 100,000	\$ 150,000	\$ 450,000	\$ 150,000	\$ 100,000	Reserves
Architectural, Structural, Mechanical, Electrical Upgrades to maintain long-term building/equipment/facility efficiency and integrity.							
<b>CO2 Plant Upgrades</b>	-	\$ 563,500	\$ 172,500	-	-	-	Reserves/ Fortis Incentives
CO2 Refrigerant HR Optimization & Dehumidifier Upgrade, with preheat coil							

Project Title	2023 Carry Forward	2024	2025	2026	2027	2028	Funding
<b>*** REC-REATE ***</b>							
<b>REC-REATE Phase 1</b>	\$ 588,706	\$ 72,000,000	-	-	-	-	Debt/Reserves
Project assumes successful grant funding of \$6,000,000 from the Strategic Priorities Fund (SPF).							
<b>Pool Rock Climbing Wall</b>	-	\$ 75,000	-	-	-	-	Reserves
Public identified this is a priority and fundraising has been occurring for many years. Will occur alongside REC-REATE.							

Reserve Summary:



Budget Commentary and Service Goals: (Overview, see below for detailed discussion on each sub-function)

- This service continues to recover from the pandemic lows and service revenues for 2023 are anticipated to be within 6% of 2019 levels.
- Union agreement expires at the end of the current year; 2024 budget may be impacted by the outcome of negotiations.
- 2024 Requisition increase primarily to support anticipated future debt levels for REC-REATE project.
- The growth of the City of Campbell River and Electoral Area D should have a positive effect on future Strathcona Gardens revenue.

Slide from the January 24, 2024 KPI Presentation (See Board Minutes for more info):

# COMMUNICATIONS

We have made a huge improvement to our communication and online engagement with the public in 2023. Some highlights include:

- Continued partnership with SD72 to distribute seasonal newsletters to students and teachers.
- Consistency and reliability in our communication to the public for people to know where to get up to date information about our facility.
- Partnership with other businesses in the community, such as free event sponsorships, sponsors and exhibitors of the North Island Outdoor Adventure Show, and with Strathcona Collective Magazine.
- Using paid advertising and social media contests to increase community awareness of important events and programs.

**THE GARDENS GAZETTE**  
Strathcona Gardens Recreation Center

**HOLIDAY BREAK CAMPS**  
REGISTER FOR SINGLE DAYS!

DEC 22 Base's Helpers 10:30-12 4:00pm - 8:00pm  
DEC 23 Kids will play games in and out of the ARENA water and enjoy a pizza party while parents and caregivers check off the food items on your to do list! Be sure to send a sandwich, towel, water wear and socks. Register for individual days that work for you!

DEC 24 Speak of Everything DAILY Jan 2 9:00am - 3:00pm  
DEC 25 Spend the day experiencing the world of aquatics through a variety of activities, challenges, and games. Spend approximately 4 hours in the pool each day! Be sure to bring a bathing suit, multiple towels, and a healthy lunch each day. Register for individual days that work for you!

**HOLIDAY POOL EVENTS**  
DEC 23 Winter Break Kick-off Bring your friends and join us for holiday-themed games and prizes in the pool!  
6:00pm to 8:00pm All Ages

**HOLIDAY PUBLIC SWIMS**  
Includes 200m swim, water polo, and rope swing for your choice.  
Saturdays & Sundays Dec 24, 30, 31, Jan 4 12:00pm to 3:00pm

**POOL CLOSED**  
Nov 25 & 26, Jan 1

**FAMILY NEW YEARS EVE CELEBRATION**  
DEC 31 5:00pm - 9:00pm  
Homesite fee: FREE! Fun and Great! Come and enjoy face painting, craft table, active family games, free snacks, photo booth and live entertainment!

**GIVEAWAY!**  
6 HR. WHALE WATCHING TOUR FOR 2

VISIT @N.I.OUTDOOR.SHOW ON INSTAGRAM FOR A CHANCE TO WIN WITH @CAMPBELLRIVERWHALEWATCHING

**COMMUNITY SKATING EVENT**  
SATURDAY DEC 23 1:30 pm - 4:30 pm  
STRATHCONA GARDENS ARENA Leisure Ice & Arena #2

**FREE ENTRY**

**FUN FOR THE WHOLE FAMILY**  
Get ready to glide into the holiday spirit! Grab your skates and join us for a FREE afternoon of winter fun!

EVENT SPONSORED BY **MQWI**

**SCHEDULE CHANGE !**

**Adaptive Deep & Ortho Mgmt**  
11:15am - 12:00pm

Monday/Wednesday/Friday Starting January 8, 2024

All schedule information is available in our Winter 2024 Rec Guide at strathconagardens.com

Sub-Function 640 –Administration (included in the consolidated totals on the prior page)

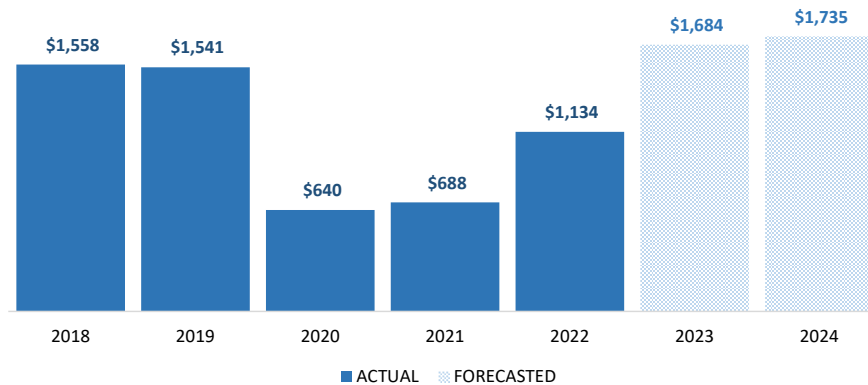
Operating Budget: (included in the consolidated summary in Function 640)

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 7,177,677	\$ 7,177,677	\$ 8,841,226	\$ 9,531,016	\$ 9,603,659	\$ 9,704,039	\$ 9,832,244
Grants in lieu	65,957	50,000	55,000	55,000	55,000	55,000	55,000
Government transfers	3,600	-	10,244	10,551	10,868	11,194	11,530
Other revenue	11,096	5,830	11,700	11,700	11,700	11,700	11,700
Sales of services	1,683,777	1,249,010	1,735,470	1,770,180	1,805,581	1,841,692	1,878,524
Transfers from reserves	120,000	120,000	-	-	-	-	-
Prior year surplus	766,861	771,308	805,057	-	-	-	-
	9,828,968	9,373,825	11,458,697	11,378,447	11,486,808	11,623,625	11,788,998
<b>Expense:</b>							
Operating expenses	1,412,848	1,692,108	1,902,643	1,902,441	1,953,997	2,007,375	2,062,640
Transfers to reserves	2,620,210	2,620,210	4,252,030	150,000	125,000	125,000	150,000
Debt principal	-	-	-	1,212,062	1,212,062	1,212,062	1,212,062
Debt interest	-	-	-	2,761,409	2,761,409	2,761,409	2,761,409
	4,033,058	4,312,318	6,154,673	6,025,912	6,052,468	6,105,846	6,186,111

Budget Commentary and Service Goals:

- Sales of service revenues include all user fee and rental income. Aquatic programs showing largest year over year increase due to increased programming for 2023.
- Sales of Services have recovered to their pre-covid highs to a record amount of service fee revenue. Operating hours were increased from historical levels and the ability to maintain planned staffing levels allowed for increased program delivery.

Strathcona Gardens Fees & Charges  
(in \$1,000's)



- Operating expenses increasing due to increase in professional fee contingency in advance of union negotiations, increase to property insurance contingency, and increased support service charge allocation due to operations returning to norms.
- Right sizing staff levels and introducing new programs will increase revenues.
- Debt principal and interest based on 4.35% interest (10-year rate as at Dec 4/2023) over 30 years.

Sub-Function 641 – Service and Concession *(included in the consolidated totals under Function 640)*

**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.

**Staffing:**

Position	Full-Time Equivalency (FTE) Count		
	2022	2023	2024
<b>641 - Strathcona Gardens - Administration &amp; Concession</b>			
Administration Coordinator	1.00	1.00	1.00
Customer Service Rep. II	3.62	4.16	4.16
Customer Service Rep. I	-	0.18	0.18
Concession Supervisor	0.69	0.69	0.69
Concession Support Assistant	0.69	0.69	0.69
Concession Worker	0.60	0.60	0.60
Marketing Specialist	0.10	0.50	0.50
<b>Departmental Total</b>	<b>6.70</b>	<b>7.83</b>	<b>7.83</b>

**Operating Budget:** *(included in the consolidated summary in Function 640)*

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Operating expenses	692,013	666,077	<b>733,334</b>	757,299	769,729	782,406	795,337

**Budget Commentary and Service Goals:**

- 2024 Budget includes \$9,000 increase for bank fees and charges due to increased revenues & merchant fees.
- 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.

**Slide from the January 24, 2024 KPI Presentation** *(See Board Minutes for more info):*

**Strathcona REGIONAL DISTRICT**

## 2023 TRENDS

**HIRING**

We've staffed up to 2018 numbers, and are now in a replacement model where we can fill positions as they are vacated.

**ATTENDANCE**

We are seeing an increase in facility bookings, with more demand for spaces than we do for availability. We have been better able to meet our waitlist demands and private lessons, as well as being caught up for swim lesson demand from staff shortages in previous years.

**EVENTS AND VISITORS**

In 2023 the events we host in our facility welcomed an average crowd of 1-2K people.

We continue to explore how we can support businesses and clubs in our community to provide space and sponsorship opportunities.

Sub-Function 642 – Aquatics, Fitness & Rehabilitation *(included in the consolidated totals under Function 640)*

**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.

**Staffing:**

Position	Full-Time Equivalency (FTE) Count		
	2022	2023	2024
<b>642 - Strathcona Gardens - Aquatics, Fitness &amp; Rehab</b>			
Rehabilitation & Fitness Coordinator	1.00	1.00	1.00
Program Assistant, Aquatics	1.92	1.92	1.92
Program Assistant, Fitness	1.00	1.00	1.00
Program Coordinator, Aquatics	2.00	2.00	2.00
Lifeguard/Instructor I	1.88	1.88	1.88
Lifeguard/Instructor II	1.88	1.88	1.88
Lifeguard/Instructor III	6.60	6.60	6.60
Rehabilitation Specialist I	1.40	1.40	1.40
Rehabilitation Specialist II	2.00	2.00	2.00
Summer Student Program	-	-	0.38
<b>Departmental Total</b>	<b>19.69</b>	<b>19.69</b>	<b>20.07</b>

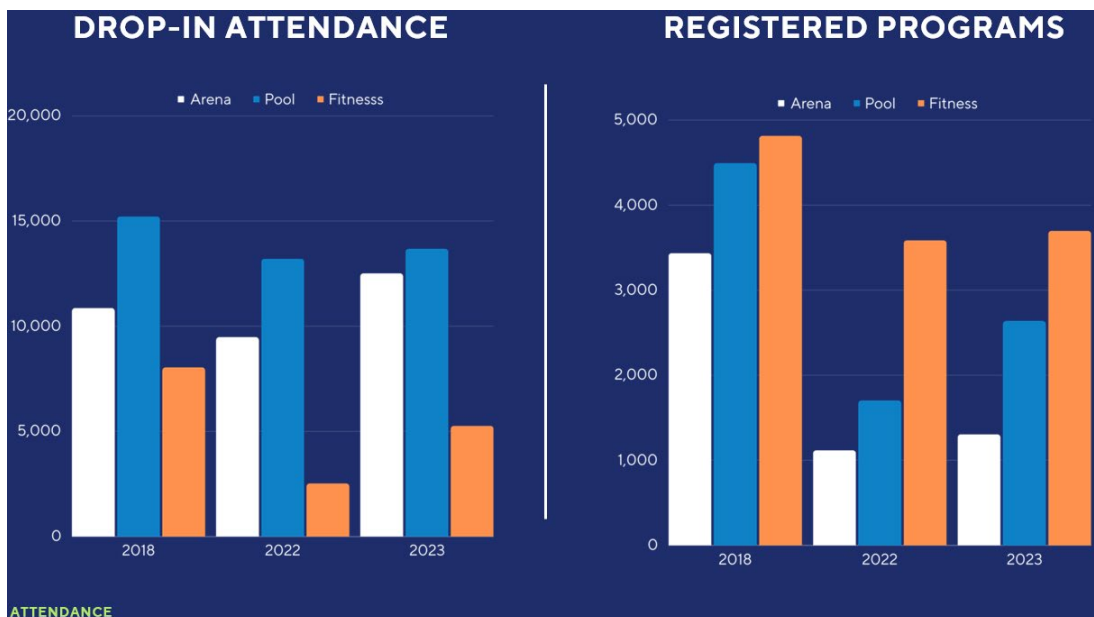
**Operating Budget:** *(included in the consolidated summary in Function 640)*

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Operating expenses	1,562,603	1,564,661	<b>1,658,514</b>	1,717,462	1,750,571	1,784,343	1,818,790

**Budget Commentary and Service Goals:**

- Expense variance due to lower than anticipated salaries due to staffing challenges.
- Union contract expires at the end of the current year; 2024 budget may be impacted by the outcome of negotiations.
- 2023 KPI: Record Attendance! 280 Certification Courses; 2,639 swim lessons, 3,697 fitness programs, & 1,305 skating lessons.

Slide from the January 24, 2024 KPI Presentation *(See Board Minutes for more info):*



Sub-Function 643 – Facility Operations *(included in the consolidated totals under Function 640)*

**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.

**Staffing:**

Position	Full-Time Equivalency (FTE) Count		
	2022	2023	2024
<b>643 - Strathcona Gardens - Facility Operations</b>			
Facility Operations Supervisor	1.00	1.00	1.00
Operations Lead Hand	1.00	1.00	1.00
Facility Maintenance Worker II	7.12	7.14	7.14
Building Service Worker	5.18	5.21	5.21
<b>Departmental Total</b>	<b>14.30</b>	<b>14.35</b>	<b>14.35</b>

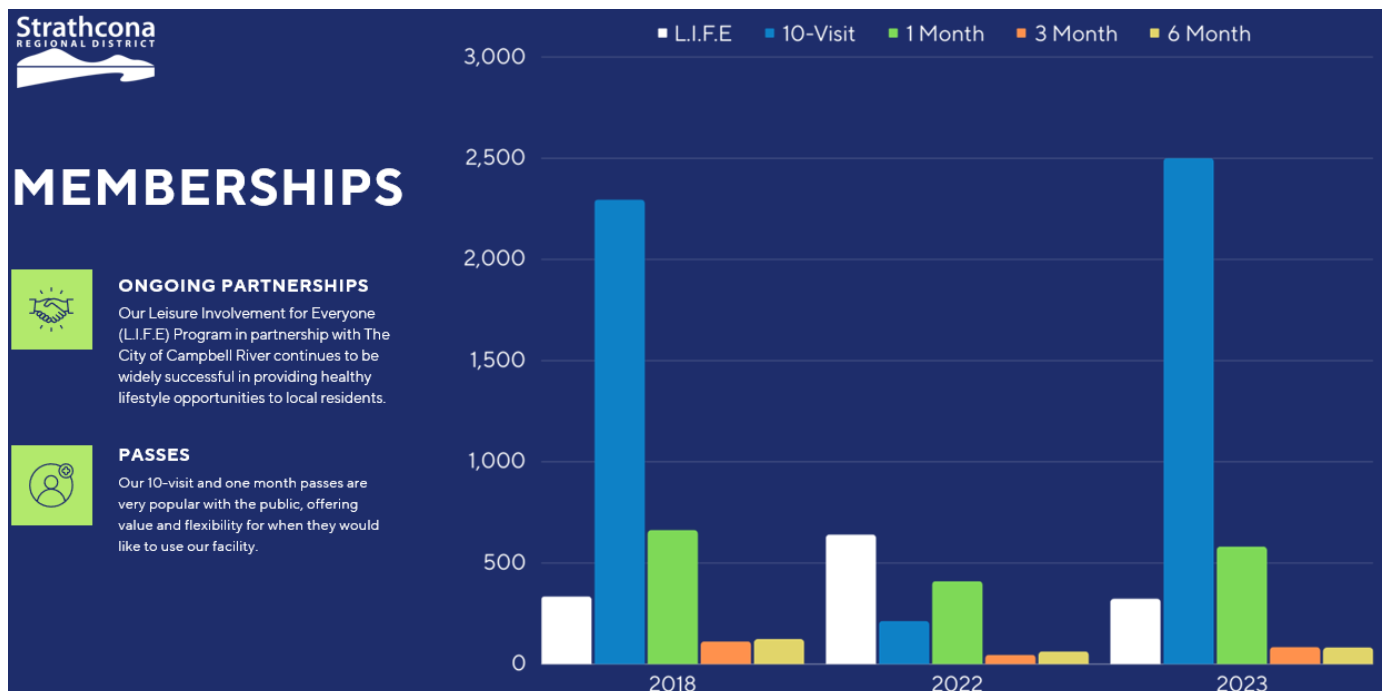
**Operating Budget: (included in the consolidated summary in Function 640)**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Operating expenses	2,366,947	2,402,592	2,439,452	2,391,001	2,418,301	2,446,147	2,474,550

**Budget Commentary and Service Goals:**

- Minor decline in operation expenses due to several short notice staff retirements, and time to recruit new staff.
- Union contract expires at the end of the current year; 2024 budget may be impacted by the outcome of negotiations.
- Notable increase to pool chemical costs, contractor rates and increased material costs, offset by reduced labour, and utility costs.

**Slide from the January 24, 2024 KPI Presentation (See Board Minutes for more info):**



Sub-Function 644 – Ice & Other Programs *(included in the consolidated totals under Function 640)*

**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.

**Staffing:**

Postion	Full-Time Equivalency (FTE) Count		
	2022	2023	2024
<b>644 - Strathcona Gardens - Ice &amp; Other Programs</b>			
Administration Support Assistant	1.00	1.00	1.00
Program Coordinator, Arenas and Other Progr:	1.00	1.00	1.00
Program Assistant, Arenas and Other Program:	1.00	1.00	1.00
Skate Patrol II	2.19	2.62	2.62
Class 4 PT Drivers	-	-	0.36
<b>Departmental Total</b>	<b>5.19</b>	<b>5.62</b>	<b>5.98</b>

**Operating Budget: (included in the consolidated summary in Function 640)**

	2023 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Operating expenses	369,291	428,177	<b>472,724</b>	486,773	495,739	504,883	514,210

**Budget Commentary and Service Goals:**

- Expense variance due to lower than anticipated salaries due to staffing challenges and materials.
- Union contract expires at the end of the current year; 2024 budget may be impacted by the outcome of negotiations.
- This department will see an increase in programing with the introduction of the facility program bus (skating school bus). The program is intended to safely transport children from schools, to the complex, in an effort to achieve the Board’s strategic objective of Community Wel-being. This program model will be expanded to utilize the new bus for summer camps and fitness classes.

**Slide from the January 24, 2024 KPI Presentation (See Board Minutes for more info):**

**Strathcona REGIONAL DISTRICT**

# EVENTS & PROGRAMS

Our focus continues to be supporting the needs of Campbell River & Area D working families, and some steps forward in 2023 include:

- Running camp times to cover 8hr days to make it easier on working parents.
- Parent & Tot skating lessons during weekday mornings for parents at home with young toddlers.
- Flexible holiday camps to assist parents over the holiday break who wanted care on specific days.
- Creative solutions for weekend swim lessons.
- Expansion of the High School Hockey Academy.

Slides from the January 24, 2024 KPI Presentation (See Board Minutes for more info):

**Strathcona REGIONAL DISTRICT**

# FACILITY EXPERIENCE UPGRADES

Strathcona Gardens is a meeting place for our community for people to have fun and get involved in recreation! Some facility upgrades include:

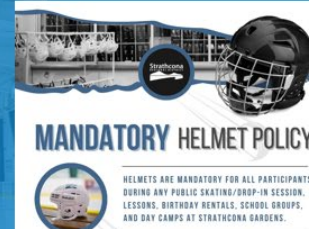
- Bike racks outside
- Scooter & Skateboard racks
- Screening process
- Partnership with RCMP
- Hiring security
- Increased signage for no dogs, smoking, etc.
- Helmet policy
- Rod Brind A'mour Arena netting

## PUBLIC NOTICE

Strathcona Gardens Recreation Complex

### New Spectator Etiquette and Event Screening

Find out more:  
[strathconagardens.com/spectators](http://strathconagardens.com/spectators)



**Strathcona REGIONAL DISTRICT**

# CAMPBELL RIVER STORM

We continue to work with the Campbell River Storm under their new ownership structure and coaching staff. We're happy to share they are currently first in the league standings. The Storm also enjoy some of the highest attendance numbers for fans on the island with over 700 attendees per game.



**Process:**

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. Refer to the Transmittal Letter for the approved timeline of the current year financial plan.

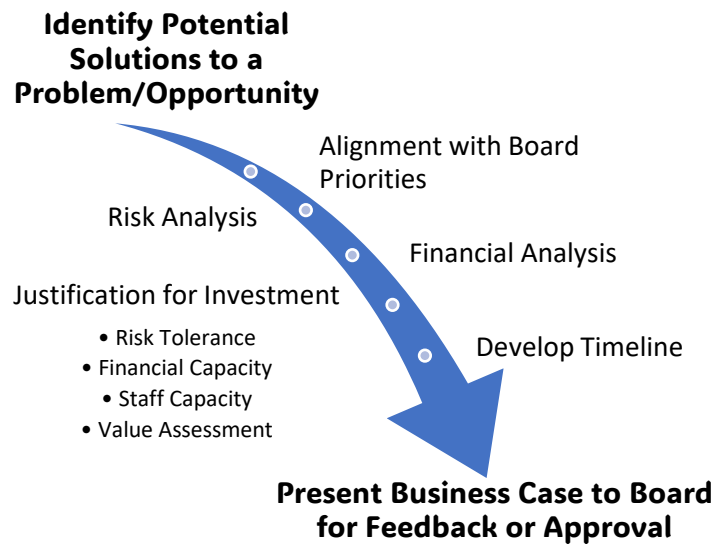
**Main steps** to build the budget include:



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 SRD utilizes an incremental budgeting approach and develops a “base” operating and any capital budget (if applicable) for each operating function, as legislated or by way of establishment bylaw. Base budgets include amounts for all current levels of service and assets while business cases are used to introduce any new services, material increases to existing service levels, or new assets (not including replacement of existing assets).

The following exhibit outlines the general process in which a **business case** is first introduced and then approved:



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.

Department heads are primarily responsible for the cost estimates used in each of the service functions with the CFO estimating many of the common shared expenses such as CPI increases, most insurance premiums, interest charges, utilities. The CFO computes all tax requisition amounts and mill rates for each service. The Financial Plan does not include any unfunded projects or liabilities.

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. Modifications are announced by staff reports throughout the year and information is made available to the public through various methods including the [SRD's website](#), [Facebook](#), [YouTube channel](#), and [Board agendas & minutes](#).

### Financial Policy:

**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.

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

**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. The policy establishes the objectives, standard of care, eligible investments, reporting requirements and responsibilities of the prudent management of funds held by the Regional District.

**Purchasing Policy** - Establishes guidelines used to control and standardize the procedure for purchasing goods and services by Regional District staff. It provides specific principles, values and instructions to help employees successfully navigate common procurement scenarios.

**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.

**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.

**Travel Policy** – Establishes procedures to be followed by Regional District staff who travel on approved SRD business, or approved attendance at conferences, seminars, and for other training and education purposes.

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]
- 247 – Duncan Bay Area Fire Protection
- 271 - Kyuquot Nootka Emergency Program
- 368 - Sayward and Area A Sayward Refuse
- 364 - Area A Kyuquot Nootka Solid Waste
- 534 - House Numbering Area A Sayward
- 554 - Economic Development - Area A Sayward
- 677 - Kyuquot Community Hall
- 680 - Sayward Valley Heritage Hall [MAP]

#### Area B

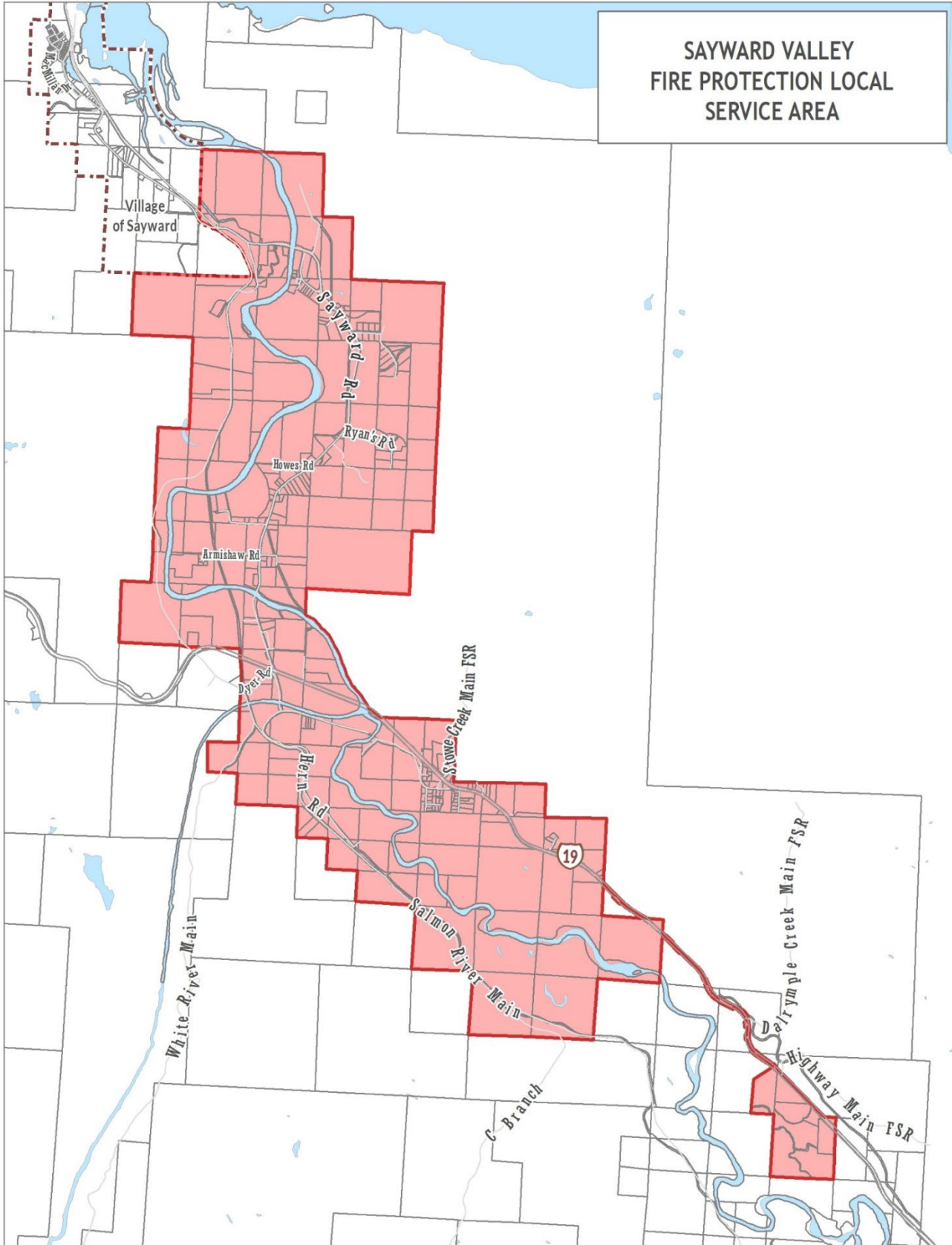
- 250 - South Cortes Island Fire Protection [MAP]
- 374 - Area B Refuse Disposal

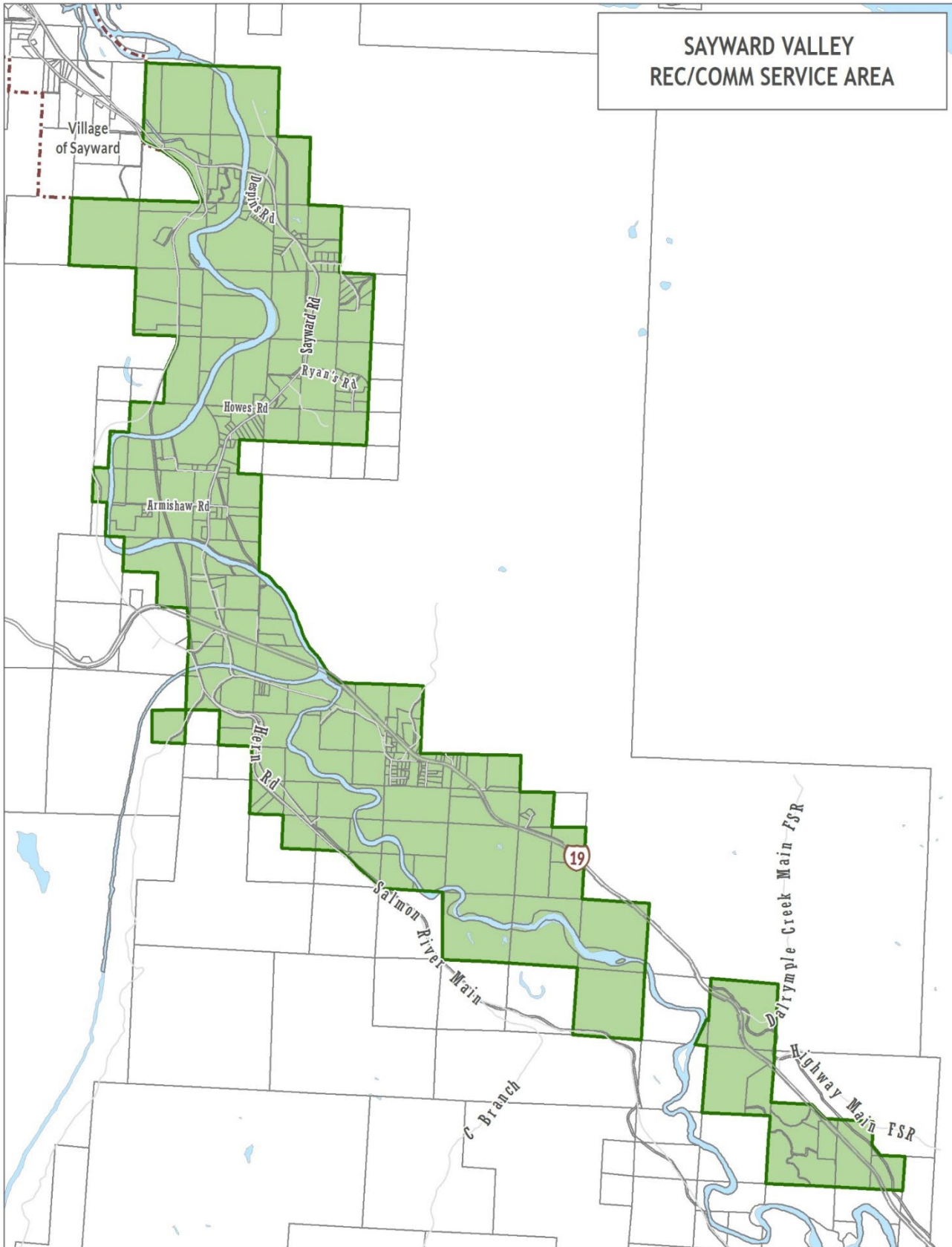
#### Area C

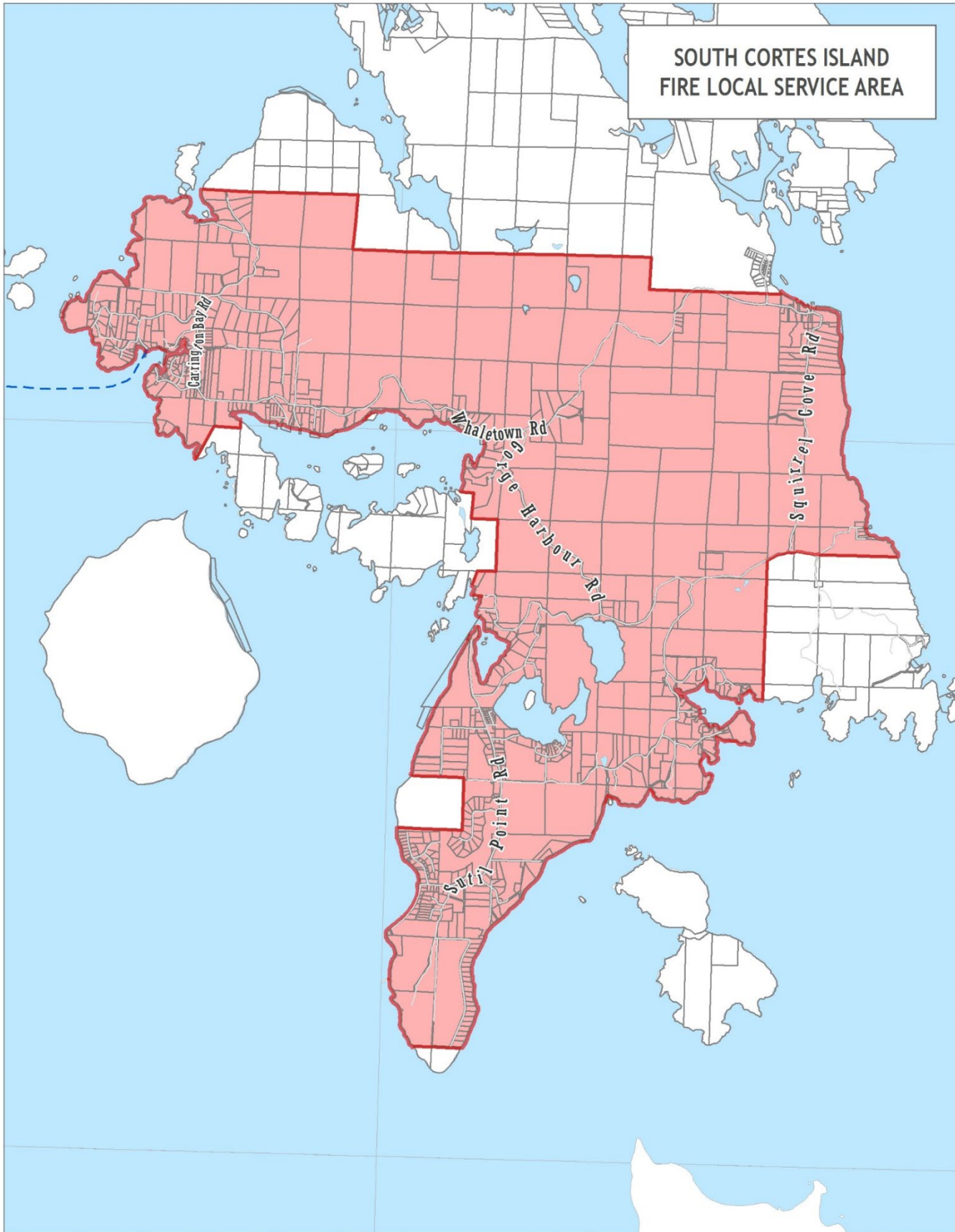
- 255 - North Quadra Assistance Response [MAP]
- 685 - Quadra Island Community Hall Subsidy [MAP]

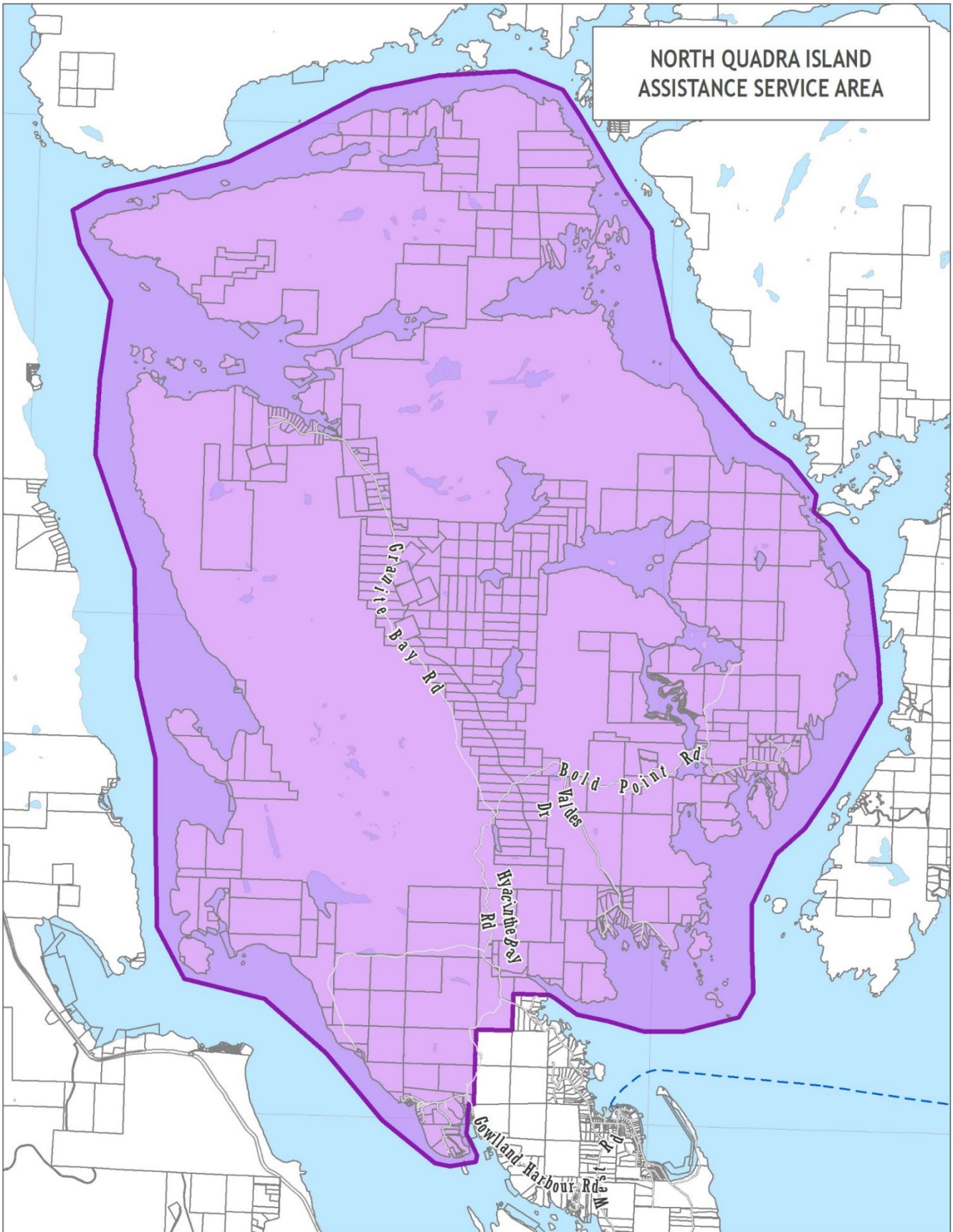
#### Area D

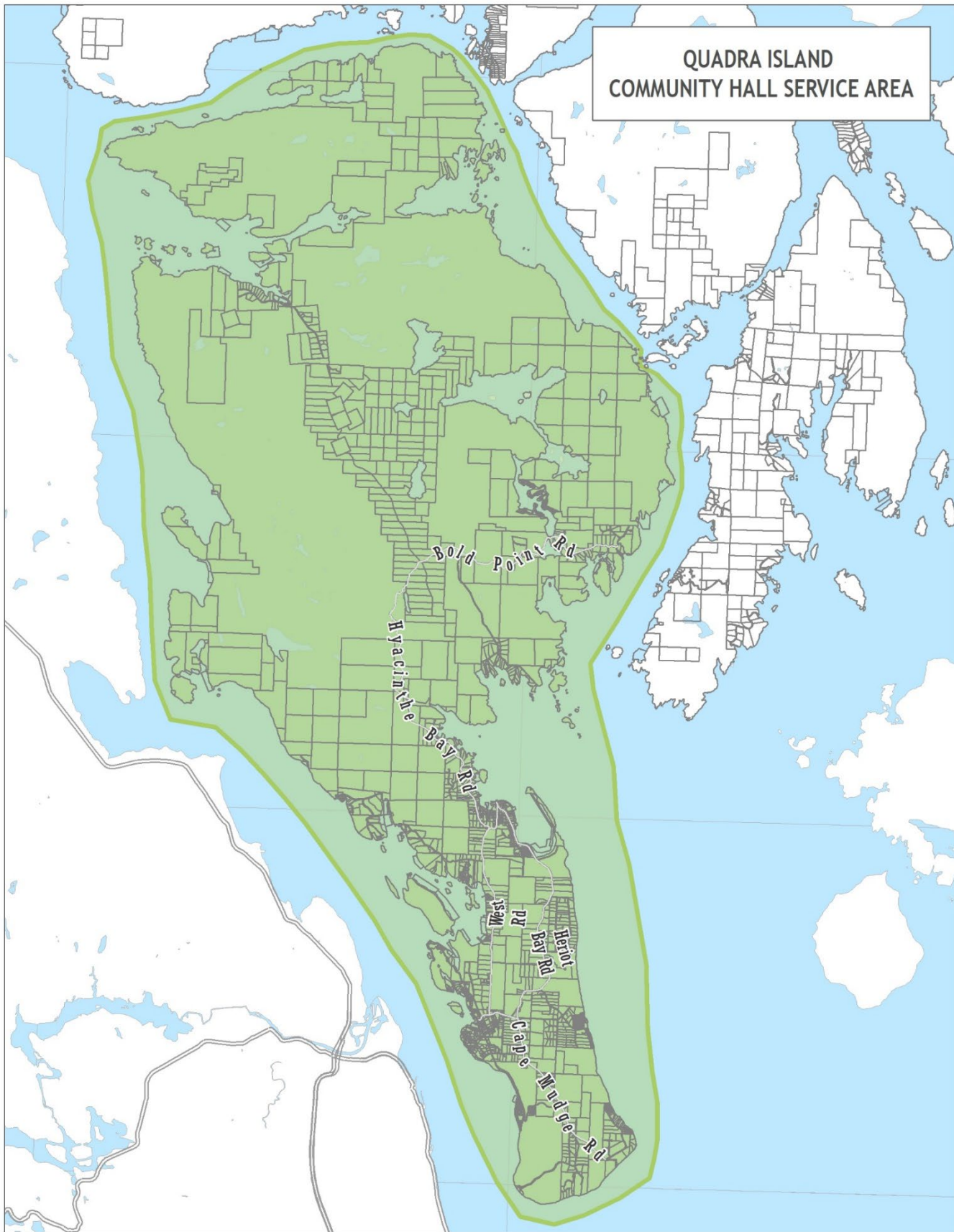
- 319 - Electoral Area D Water [MAP]
- 210 - Campbell River Fire Protection [MAP]
- 790 - Oyster River Bank Protection [MAP]
- 750 - Area D Street Lighting Service [MAP]

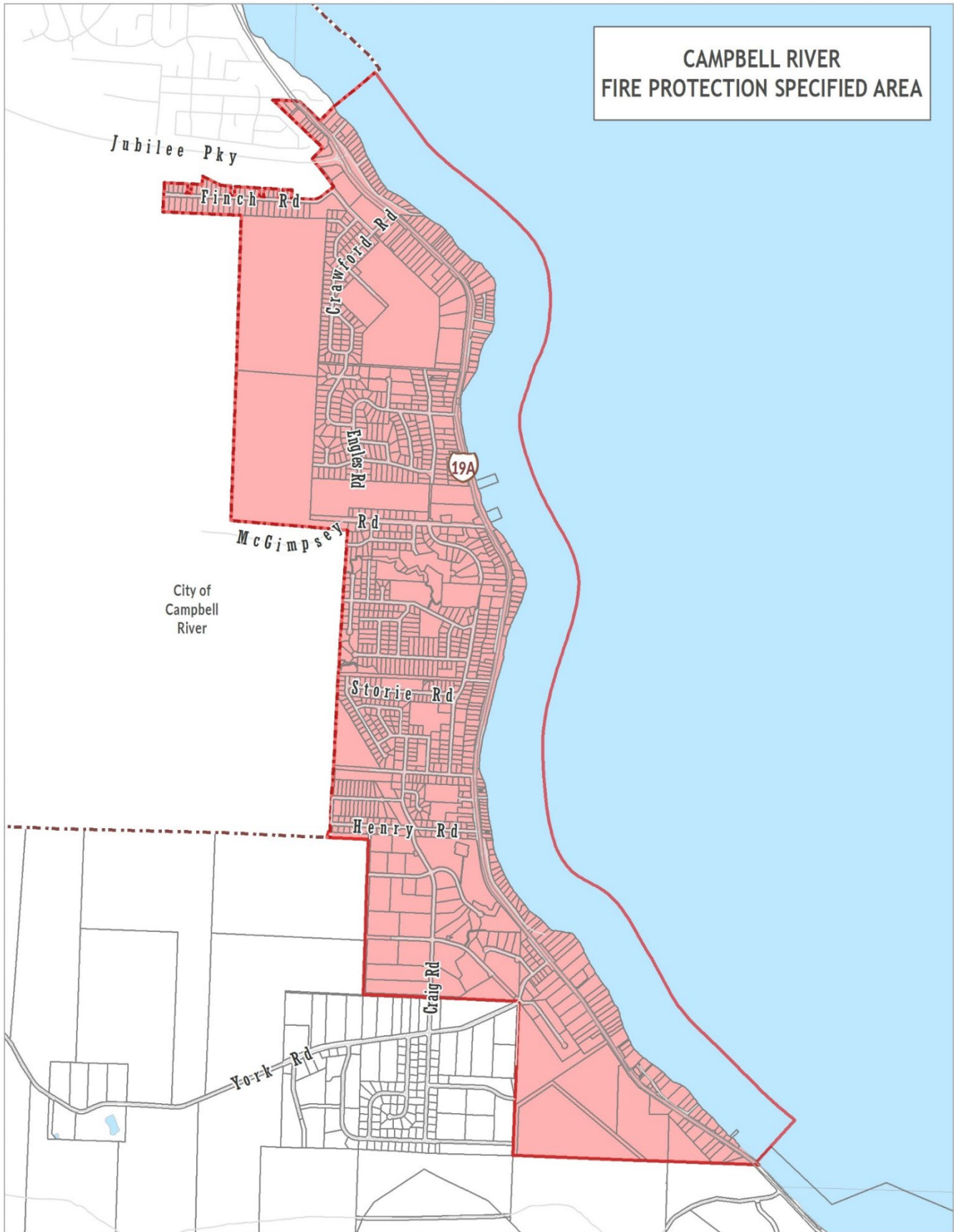


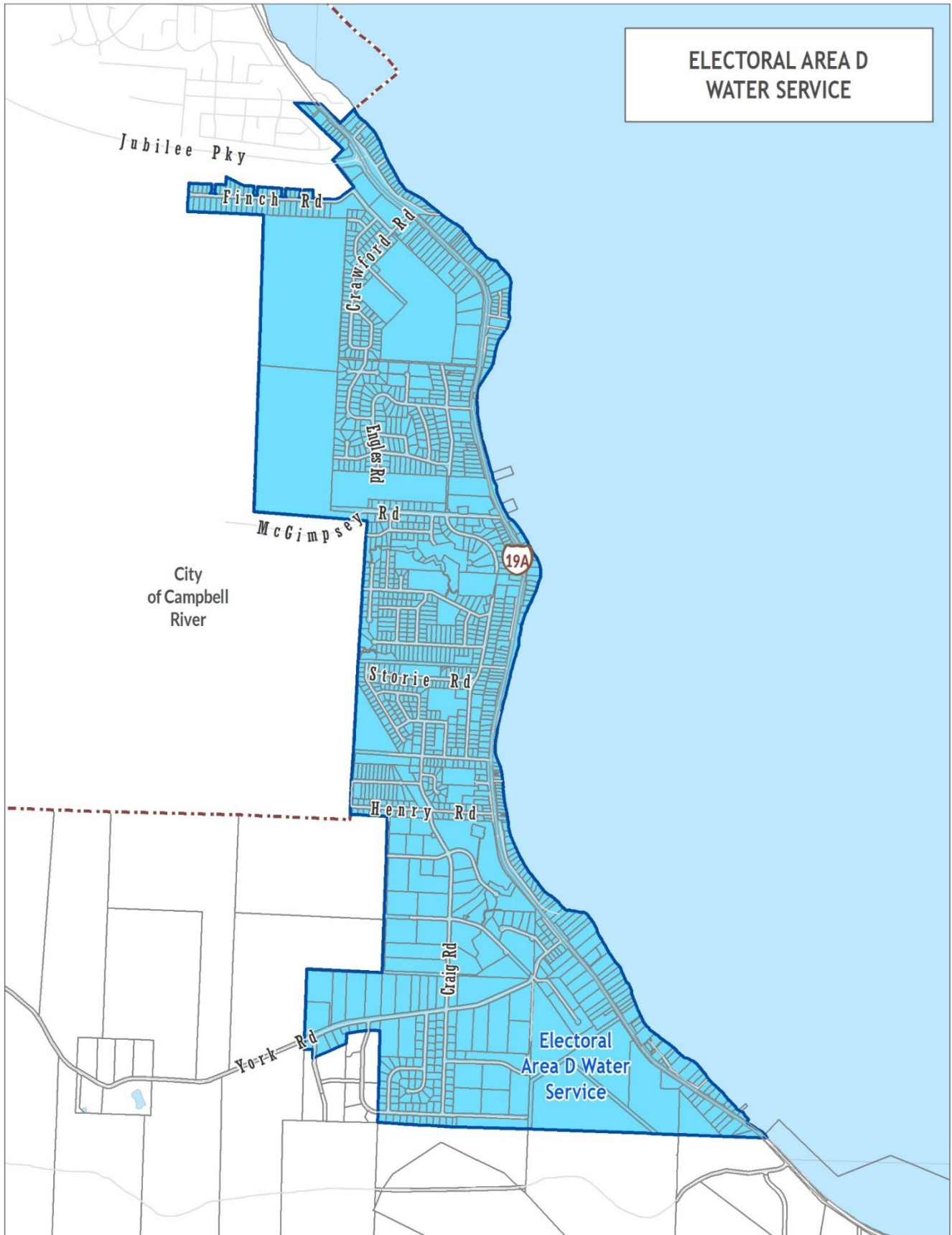


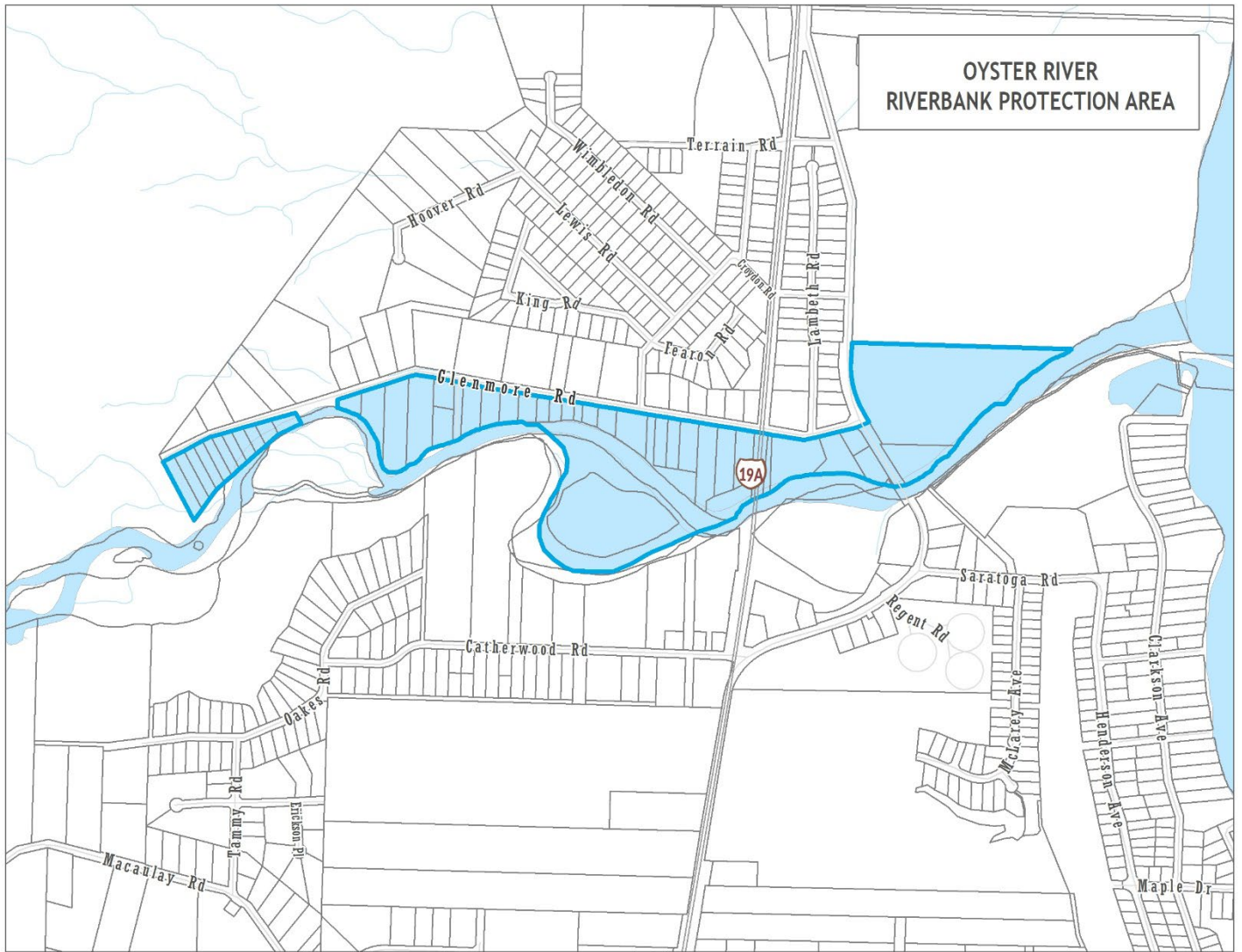


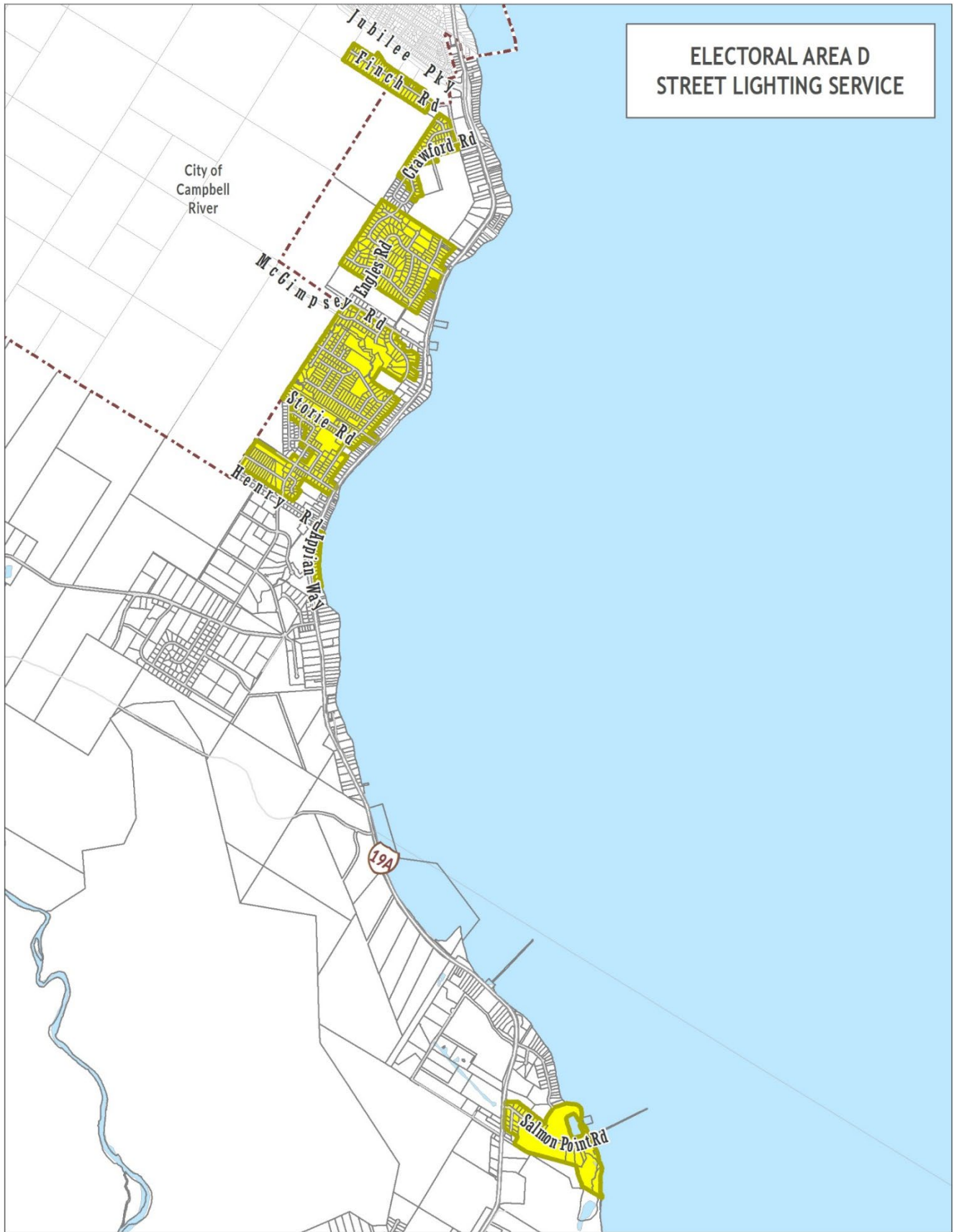












**Accrual** - The accrual basis of accounting recognizes revenues in the accounting period in which they are earned while expenses are recognized when the related liability is incurred.

**Amortization** - The decrease in value of physical assets due to use and the passage of time. In financial terms, it refers to the process of allocating the cost of a capital asset to the periods during which the asset is used.

**Annual Report**- Comprehensive Annual Financial Report (CAFR)- the official annual financial report of the SRD.

**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.

**Appropriation** - A limited authorization granted by the Board to store funds, make expenditures, or incur obligations for a specific purpose(s).

**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** - The official valuation of property for purposes of taxation.

**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.

**Bylaw** - A regulation made by the Regional Board, or other local authority. An ordinance.

**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.

**COLA** - Acronym for 'Cost of Living Adjustment'. (See CPI)

**Community Works Funds (CWF)** – AKA, Gas Tax. [The Community Works Fund \(CWF\)](#) is one of the funding streams of the Canada Community-Building Fund. The CWF allocates funding to all local governments in BC based on a per capita formula that includes a funding floor. Local governments may direct the funding towards eligible costs of eligible projects as set out in the CWF agreement and report annually on these projects and their outcomes. This program is a major source of funding for most local governments across Canada.

**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)

**Cost** - the amount of money or value exchanged for property or services.

**CPI** - Acronym for the '[Consumer Price Index](#)'. Unless otherwise stated, the SRD uses the CPI rate for the province of BC as provided by Statistics Canada. CPI adjustments are commonly known as 'Cost of Living Adjustments' (COLA).

**CVRD** – Acronym for the '[Comox Valley Regional District](#)'. In 2008, the Comox Strathcona Regional District (CSRD) split into the CVRD (southern portion) and the SRD (northern portion)

**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.

**Department**- a separate functional and accounting entity charged with performing or managing a specific set of duties.

**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.

**Expenses** - Charges incurred, whether paid or unpaid, for operations, maintenance, interest and other charges, which are presumed to benefit the current fiscal year.

**Expenditure** - A decrease in net financial resources. Expenditures include payment in cash for current operating expenses, debt service and capital outlays.

**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.

**Fiscal Year** – For the SRD, the twelve months beginning January 1 and ending the following December 31. (The Canadian Federal government's fiscal year begins April 1.)

**FOIPPA** - [Freedom of Information and Protection of Privacy Act](#) which makes public bodies more accountable to the public and to protect personal privacy by giving the public a right of access to records. Requests under this act are known as "FOI requests".

**FTE** Acronym meaning 'Full- Time Equivalent'. Refers to the full- time equivalent of an organization' s part- time employees. Any employee working at least 30 hours per week is considered full-time.

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

**Fund**- a fiscal and accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**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.

**GAAP** - Acronym for '[Generally Accepted Accounting Principles](#)'.

**GFOA** - Acronym for '[Government Finance Officers Association](#)'. A professional association of state, provincial, and local government finance officers in the United States and Canada whose mission is to enhance and promote the professional management of governments for public benefit through education, training, and leadership.

**GIS** - Acronym for 'Geographic Information System'. A computer system used to assemble, store, manipulate and display information about land in the region.

**Goal** – A general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than toward specific actions. Also see Objective.

**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.

**KPI** – Acronym for ‘Key Performance Indicator’. Key performance indicators refer to a set of quantifiable measurements used to gauge overall performance.

**Levy** - To impose taxes, special assessments or service charges to support of the directives of the Board.

**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.

**Objective** - a statement of purpose defined more specifically than a goal. A goal may be a sum of several related objectives. An objective normally indicates anticipated levels of achievement and is usually time limited and quantifiable. Within the objective, specific statements with regard to targets and/ or standards often are included.

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

**Position** - a group of duties and responsibilities, as prescribed by an office or department, to be performed by a person on a full time, part time and/ or temporary basis. The following items relate to positions and the funding of the various types of positions. The status of a position is not to be confused with the status of the employee.

**Public Hearing** - a scheduled meeting or time specifically set aside to provide an opportunity for citizens to discuss their feelings about a particular issue. Prior to a public hearing, the scheduled date and time, as well as the subject, must be advertised.

**Real Property** - real estate, including land and improvements ( buildings, fences, pavement, etc.) classified for purposes of assessment.

**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.

**Resolution** - a special or temporary order 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.

**Spend** – Outlay of money. The cumulative amount of expense for any given function or project.

**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.

**Tax Rate** - the amount of tax stated in terms of a unit of the tax base, i.e., cents per \$1,000 of real property assessed valuation. Sometimes known as a 'mill rate'.

**Tippling Fees**- the amount per ton charged to municipalities and commercial trash haulers to offload refuse trucks at the transfer station or landfill.

**UBCM** - Acronym for '[Union of BC Municipalities](#)'. A professional association known as the "voice for local government in British Columbia" with a mission to provide an opportunity for local governments of all sizes and from all areas of the province to come together, share their experiences and take a united position.

**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.

**VIRL** - Acronym for '[Vancouver Island Regional Libraries](#)'. The fifth largest library system in the province of BC. VIRL covers a vast geographic area, from Sooke and Sidney in the south to Port Hardy, Haida Gwaii and the Central Coast totalling more than 42,000 square kilometres and includes a mix of urban, rural, and remote communities that work together to ensure exemplary library services for all its members.

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# Strathcona

REGIONAL DISTRICT



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[www.srd.ca](http://www.srd.ca)